COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In	the	Matte	r of:

APPLICATION OF LOUISVILLE GAS AND ELECTRIC)
COMPANY FOR AN ADJUSTMENT OF ITS) CASE NO.
ELECTRIC AND GAS RATES) 2014-00372

RESPONSE OF LOUISVILLE GAS AND ELECTRIC COMPANY TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION DATED NOVEMBER 14, 2014

FILED: December 12, 2014

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 //th day of / Elember 2014.

July Schooler (SEAL)

My Commission Expires:

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.

Kent W. Blake

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 1/th day of 2014.

Alder Schotle (SEAL)
Notary Public

My Commission Expires:

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 May of Schember 2014.

Stary Public Schooler (SEAL)

My Commission Expires:

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

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

Jeldy schooler (SEAL)

My Commission Expires:

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

Hedy Schooler (SEAL

My Commission Expires:

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 the day of December 2014.

Jetely Schoole (SEAL)

My Commission Expires:

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

Jolany Public (SEAL)

My Commission Expires:

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 May of New Males 2014.

Jelly Selwler (SEAL) Notary Public

My Commission Expires:

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 SH day of Section feet 2014.

<u>Jelely Schoole</u> (SEAL) Notary Public

My Commission Expires:

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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 the attached for a copy of LG&E's current bylaws. There have been no changes made to the bylaws since March 31, 2012, the end of the test year in LG&E's last rate case.

BY-LAWS

OF

LOUISVILLE GAS AND ELECTRIC COMPANY

By-Laws Adopted November 7, 1956 As Amended Through April 22, 1998 As Amended Through June 2, 1999 As Amended Through November 3, 2003 As Amended Through December 16, 2003

BY-LAWS

OF

LOUISVILLE GAS AND ELECTRIC COMPANY

By-Laws Adopted November 7, 1956 As Amended Through April 22, 1998 As Amended Through June 2, 1999 As Amended Through November 3, 2003 As Amended Through December 16, 2003

ARTICLE I

MEETINGS OF STOCKHOLDERS

Section 1. The Annual Meeting of the stockholders of the Company shall be held at a location in or out of Kentucky at a time and date to be fixed by the Board of Directors each year. Notice of the annual meeting shall be mailed to each stockholder entitled to notice at least ten (10) days before the Annual Meeting.

Section 2. Except as otherwise mandated by Kentucky law and except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, special meetings of stockholders may be called only by the President of the Company or by the Board of Directors pursuant to a resolution approved by a majority of the entire Board of Directors. For purposes of these By-Laws, the phrase "Company's Amended Articles of Incorporation" shall mean the Amended Articles of Incorporation of Louisville Gas and Electric Company as in effect on February 1, 1987, and as thereafter amended from time to time.

- <u>Section 3.</u> A stockholder may vote in person or by proxy, filed with the Secretary of the Company before or immediately upon the convening of the meeting.
- <u>Section 4.</u> Any action required or permitted to be taken by the stockholders of the Company at a meeting of such holders may be taken without such a meeting only if a consent in writing setting forth the action so taken shall be signed by all of the stockholders entitled to vote with respect to the subject matter thereof.
- Section 5. At an annual meeting of the stockholders, only such business shall be conducted as shall have been properly brought before the meeting. To be properly brought before an 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 properly be requested to be brought before the meeting by a stockholder. For business to be

properly requested to be brought before an annual meeting by a stockholder, the stockholder must have given timely notice thereof in writing to the Secretary of the Company. To be timely, a stockholder's notice must be delivered to or mailed and received at the principal executive offices of the Company, not less than 90 days prior to the meeting; provided, however, that in the event that the date of the meeting is not publicly announced by the Company by mail, press release or otherwise more than 100 days prior to the meeting, notice by the stockholder to be timely must be delivered to the Secretary of the Company not later than the close of business on the tenth day following the day on which such announcement of the date of the meeting was communicated to stockholders. A stockholder's notice to the Secretary shall set forth as to each matter the stockholder proposes to bring before the annual meeting (a) a brief description 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's books, of the stockholder proposing such business, (c) the class and number of shares of the Company which are beneficially owned by the stockholder, and (d) any material interest of the stockholder in such business. Notwithstanding anything in the By-Laws to the contrary, no business shall be conducted at an annual meeting except in accordance with the procedures set forth in this Section 5. The Chairman of an annual meeting shall, if the facts warrant, determine and declare to the meeting that business was not properly brought before the meeting and in accordance with the provisions of this Section 5, and if he should so determine, he shall so declare to the meeting that any such business not properly brought before the meeting shall not be transacted.

ARTICLE II

BOARD OF DIRECTORS

- Section 1. (a) The Board shall be composed of such number of Directors as shall be set by resolution of the Board. Regular meetings of the Board of Directors shall be held at such time and place as may be fixed by the Board of Directors. The number of Directors may be changed from time to time by resolution of the Board of Directors or by amendment to these Bylaws, 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.
- (b) Advance notice of stockholder nominations for the election of directors shall be given in the manner provided in Section 2 of Article IV of these By-Laws.
- (c) Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances: (i) newly created directorships resulting from any increase in the number of directors and any vacancies on the Board of Directors resulting from death, resignation, disqualification, removal or other cause shall be filled by the affirmative vote of a majority of the remaining directors then in office, even though less than a quorum of the Board of Directors; (ii) any director elected in accordance with the preceding clause (i) shall hold office until the next annual meeting of the shareholders or until

such director's successor shall have been elected and qualified, whichever is later; and (iii) no decrease in the number of directors constituting the Board of Directors shall shorten the term of any incumbent director.

- (d) Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, any director may be removed from office, with or without cause, only by the affirmative vote of the holders of at least 80% of the combined voting power of the then outstanding shares of the Company's stock entitled to vote generally (as defined in Article Eighth of the Company's Amended Articles of Incorporation), voting together as a single class. Notwithstanding the foregoing provisions of this Paragraph (d), if at any time any stockholders of the Company have cumulative voting rights with respect to the election of directors and less than the entire Board of Directors is to be removed, no director may be removed from office if the votes cast against his removal would be sufficient to elect him as a director if then cumulatively voted at an election of the class of directors of which he is a part.
- Section 2. Regular Meetings shall be held at such time and place as may be fixed by the Board of Directors.
- <u>Section 3.</u> Special Meetings of the Board of Directors shall be held at the call of the Chairman or of the President, or, in their absence, of a Vice President, or at the request in writing of not less than three (3) members of the Board.
 - Section 4. Regular and Special Meetings may be held outside of the State of Kentucky.
- <u>Section 5.</u> Notices of Regular and Special Meetings shall be sent to each director at least one (1) day prior to the meeting.
- Section 6. The business and affairs of the Company shall be managed by or under the direction of the Board of Directors, except as may be otherwise provided by law or by the Company's Amended Articles of Incorporation. Unless otherwise provided by law, at each meeting of the Board of Directors, the presence of one-third of the fixed number of directors shall constitute a quorum for the transaction of business. Except as provided in Section I(c) of this Article II, the vote of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors. In case at any meeting of the Board of Directors a quorum shall not be present, the members of the Board of Directors present may by majority vote adjourn the meeting from time to time until a quorum shall attend.
- Section 7. Directors may receive such fees or compensation for their services as may be authorized by resolution of the Board of Directors. In addition, expenses of attendance, if any, may be allowed for attendance at each regular or special meeting.
- Section 8. The Board of Directors, by resolution adopted by a majority of the full Board of Directors, may designate from among its members an executive committee and one or more

other committees each of which, to the extent provided in such resolution, shall have and exercise all the authority of the Board of Directors, but no such committee shall have the authority to take action that under Kentucky law can only be taken by a board of directors.

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 III

OFFICERS

Section 1. The officers of the Company shall be a Chief Executive Officer, President, Chief Financial Officer, one or more Vice Presidents, Secretary, Treasurer, Controller and such other officers (including, if so directed by a resolution of the Board of Directors, 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.

Chief Executive Officer

Section 2. The Chief Executive Officer of the Company shall have full charge of all of the affairs of the Company, shall preside at all meetings of the stockholders and, in the absence of the Chairman of the Board, at meetings of the Board of Directors.

President

<u>Section 3.</u> The President shall exercise the functions of the Chief Executive Officer during the absence or disability of the Chief Executive Officer.

Chief Financial Officer

<u>Section 4.</u> The Chief Financial Officer of the Company shall have full charge of all of the financial affairs of the Company, including maintaining accurate books and records, meeting all reporting requirements and controlling Company funds.

Vice Presidents

<u>Section 5.</u> The Vice President or Vice Presidents may be designated as Vice President, Senior Vice President or Executive Vice President, as the Board of Directors or Chief Executive Officer may determine.

Secretary

<u>Section 6.</u> 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.

Treasurer

<u>Section 7.</u> The Treasurer shall have charge of all receipts and disbursements of the Company and be custodian of the Company's funds.

Controller

Section 8. The Controller shall have charge of the accounting records of the Company.

Chairman of the Board

<u>Section 9.</u> In the event the Board of Directors elects a Chairman of the Board and designates by resolution that the Chairman of the Board shall be an officer of the corporation, the Chairman of the Board shall preside at all meetings of the Board of Directors and serve the corporation in an advisory capacity.

ARTICLE IV

CAPITAL STOCK CERTIFICATES AND DIRECTOR NOMINATIONS

Section 1. The Board of Directors shall approve all stock certificates as to form. The certificates for the various classes of stock, issued by the Company, shall be printed or engraved with the facsimile signatures of the President and Secretary and a facsimile seal of the Company. The Board of Directors shall appoint transfer agents to issue and transfer certificates of stock, and registrars to register said certificates.

Section 2. Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, 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 director or directors at a stockholders' meeting only if written notice of such stockholder's intent to make such nomination or nominations has been given either by personal delivery or by United States mail, postage prepaid, to the Secretary of the Company not later than 90 days in advance of such meeting; provided, however, that in the event the date of the meeting is not publicly announced by the Company by mail, press release or otherwise more than 100 days prior to the meeting, notice by the stockholder to be timely must be delivered not later than the close of business on the tenth day following the date on which notice of such meeting was first communicated to stockholders. Each such notice shall set forth (a) the name and address of the stockholder who intends to make the nomination and of the person or persons to be nominated; (b) 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; (c) 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; (d) 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; and (e) the consent of each nominee to serve as a director of the Company if so elected. The Chairman of the meeting may refuse to acknowledge the nomination of any person not made in compliance with the foregoing procedure.

ARTICLE V

LOST STOCK CERTIFICATES

The Board of Directors may, in its discretion, direct that a new certificate or certificates of stock be issued in place of any certificate or certificates of stock theretofore issued by the Company, alleged to have been stolen, lost or destroyed, and the Board of Directors when authorizing the issuance of such new certificate or certificates may, in its discretion, and as a condition precedent thereto, require the owner of such stolen, lost or destroyed certificate or certificates or the legal representatives of such owner, to give to the Company, its transfer agent or agents, its registrar or registrars, as may be authorized or required to sign and countersign such new certificate or certificates, a corporate surety bond in such sum as it may direct as indemnity against any claim or claims that may be made against the Company, its transfer agent or agents, its registrar or registrars, for or in respect to the shares of stock represented by the certificate or certificates alleged to have been stolen, lost or destroyed.

ARTICLE VI.

DIVIDENDS ON PREFERRED STOCK

Dividends upon the 5% Cumulative Preferred Stock, \$25 Par value, if declared, shall be payable on January 15, April 15, July 15 and October 15 of each year. If the date herein

designated for the payment of any dividend shall, in any year, fall upon a legal holiday, then the dividend payable on such date shall be paid on the next day not a legal holiday.

Dividends in respect of each share of \$8.90 Cumulative Preferred Stock (without par value) of the Company shall be payable on October 16, 1978, when and as declared by the Board of Directors of the Company, to holders of record on September 29, 1978, and shall accrue from the date of original issuance of said series. Thereafter, such dividends shall be payable on January 15, April 15, July 15, and October 15 in each year (or the next business day thereafter in each case), when and as declared by the Board of Directors of the Company, for the quarter-yearly period ending on the last business day of the preceding month.

Dividends in respect of each share of Preferred Stock, Auction Series A (without par value), of the Company shall be payable when and as declared by the Board of Directors of the Company, on the dates and in the manner set forth in the Amendment to the Articles of Incorporation of the Company setting forth the terms of such series.

Dividends in respect of each share of \$5.875 Cumulative Preferred Stock, of the Company shall be payable when and as declared by the Board of Directors of the Company, on the dates and in the manner set forth in the Amendment to the Articles of Incorporation of the Company setting forth the terms of such series.

ARTICLE VII

FINANCE

Section 1. The Board of Directors shall designate the bank or banks to be used as depositories of the funds of the Company and shall designate the officers and employees of the Company who may sign and countersign checks drawn against the various accounts of the Company. The Board of Directors may authorize the use of facsimile signatures on checks drawn against certain bank accounts of the Company.

Section 2. Notes shall be signed by the President and either a Vice President or the Treasurer. In the absence of the President, notes shall be signed by two Vice Presidents, or a Vice President and the Treasurer.

ARTICLE VIII

SEAL

The seal of this Company shall be in the form of a circular disk, bearing the following information:

(Louisville Gas and Electric Company)
(Incorporated Under the Laws of)
(Kentucky)
(Seal)
(1913)

ARTICLE IX

AMENDMENTS

Subject to the provisions of the Company's Amended Articles of Incorporation, these By-Laws may be amended or repealed at any regular meeting of the stockholders (or at any special meeting thereof duly called for that purpose) by the holders of at least a majority of the voting power of the shares represented and entitled to vote thereon at such meeting at which a quorum is present; provided that in the notice of such special meeting notice of such purpose shall be given. Subject to the laws of the State of Kentucky, the Company's Amended Articles of Incorporation and these By-Laws, the Board of Directors may by majority vote of those present at any meeting at which a quorum is present amend these By-Laws, or adopt such other By-Laws as in their judgment may be advisable for the regulation of the conduct of the affairs of the Company.

ARTICLE X

INDEMNIFICATION

Section 1. Right to Indemnification. Each person who was or is a director of the Company and who was or is made a party or is threatened to be made a party to or is otherwise involved (including, without limitation, as a witness) in any action, suit or proceeding, whether civil, criminal, administrative or investigative (hereinafter a "proceeding"), by reason of the fact that he or she is or was a director or officer of the Company or is or was serving at the request of the Company as a director, officer, partner, trustee, employee or agent of another corporation or of a partnership, joint venture, trust or other enterprise, including service with respect to an employee benefit plan (hereinafter an "Indemnified Director"), whether the basis of such proceeding is alleged action in an official capacity as a director or officer or in any other capacity while serving as a director or officer, shall be indemnified and held harmless by the Company to the fullest extent permitted by the Kentucky Business Corporation Act, as the same exists or may hereafter be amended, against all expense, liability and loss (including, without limitation, attorneys' fees, judgments, fines, ERISA excise taxes or penalties and amounts paid in settlement) reasonably incurred or suffered by such Indemnified Director in connection therewith and such indemnification shall continue as to an Indemnified Director who has ceased to be a director or officer and shall inure to the benefit of the Indemnified Director's heirs, executors and administrators. Each person who was or is an officer of the Company and not a director of the Company and who was or is made a party or is threatened to be made a party to or is otherwise involved (including, without limitation, as a witness) in any proceeding, by reason of the fact that he or she is or was an officer of the Company or is or was serving at the request of the Company as a director, officer, partner, trustee, employee or agent of another corporation or of a

partnership, joint venture, trust or other enterprise, including service with respect to an employee benefit plan (hereinafter an "Indemnified Officer"), whether the basis of such proceeding is alleged action in an official capacity as an officer or in any other capacity while serving as an officer, shall be indemnified and held harmless by the Company against all expense, liability and loss (including, without limitation, attorneys' fees, judgments, fines, ERISA excise taxes or penalties and amounts paid in settlement) reasonably incurred or suffered by such Indemnified Officer to the same extent and under the same conditions that the Company must indemnify an Indemnified Director pursuant to the immediately preceding sentence and to such further extent as is not contrary to public policy and such indemnification shall continue as to an Indemnified Officer who has ceased to be an officer and shall inure to the benefit of the Indemnified Officer's heirs, executors and administrators. Notwithstanding the foregoing and except as provided in Section 2 of this Article X with respect to proceedings to enforce rights to indemnification, the Company shall indemnify any Indemnified Director or Indemnified Officer in connection with a proceeding (or part thereof) initiated by such Indemnified Director or Indemnified Officer only if such proceeding (or part thereof) was authorized by the Board of Directors of the Company. As hereinafter used in this Article X, the term "indemnitee" means any Indemnified Director or Indemnified Officer. Any person who is or was a director or officer of a subsidiary of the Company shall be deemed to be serving in such capacity at the request of the Company for purposes of this Article X. The right to indemnification conferred in this Article shall include the right to be paid by the Company the expenses incurred in defending any such proceeding in advance of its final disposition (hereinafter an "advancement of expenses"); provided, however, that, if the Kentucky Business Corporation Act requires, an advancement of expenses incurred by an indemnitee who at the time of receiving such advance is a director of the Company shall be made only upon: (i) delivery to the Company of an undertaking (hereinafter an "undertaking"), by or on behalf of such indemnitee, to repay all amounts so advanced if it shall ultimately be determined by final judicial decision from which there is no further right to appeal (hereinafter, a "final adjudication") that such indemnitee is not entitled to be indemnified for such expenses under this Article or otherwise; (ii) delivery to the Company of a written affirmation of the indemnitee's good faith belief that he has met the standard of conduct that makes indemnification by the Company permissible under the Kentucky Business Corporation Act; and (iii) a determination that the facts then known to those making the determination would not preclude indemnification under the Kentucky Business Corporation Act. The right to indemnification and advancement of expenses incurred in this Section 1 shall be a contract right.

Section 2. Right of Indemnitee to Bring Suit. If a claim under Section 1 of this Article X is not paid in full by the Company within sixty days after a written claim has been received by the Company (except in the case of a claim for an advancement of expenses, in which case the applicable period shall be twenty days), the indemnitee may at any time thereafter bring suit against the Company to recover the unpaid amount of the claim. If successful in whole or in part to any such suit or in a suit brought by the Company to recover an advancement of expenses pursuant to the terms of an undertaking, the indemnitee also shall be entitled to be paid the expense of prosecuting or defending such suit. In (i) any suit brought by the indemnitee to enforce a right to indemnification hereunder (other than a suit to enforce a right to an advancement of expenses brought by an indemnitee who will not be a director of the Company at the time such advance is made) it shall be a defense that, and in (ii) any suit by the Company to

recover an advancement of expenses pursuant to the terms of an undertaking the Company shall be entitled to recover such expenses upon a final adjudication that, the indemnitee has not met the standard of conduct that makes it permissible hereunder or under the Kentucky Business Corporation Act (the "applicable standard of conduct") for the Company to indemnify the indemnitee for the amount claimed. Neither the failure of the Company (including its Board of Directors, independent legal counsel or its stockholders) to have made a determination prior to the commencement of such suit that indemnification of the indemnitee is proper in the circumstances because the indemnitee has met the applicable standard of conduct, nor an actual determination by the Company (including its Board of Directors, independent legal counsel or its stockholders) that the indemnitee has not met the applicable standard of conduct, shall create a presumption that the indemnitee has not met the applicable standard of conduct or, in the case of such a suit brought by the indemnitee, be a defense to such suit. In any suit brought by the indemnitee to enforce a right to indemnification or to an advancement of expenses hereunder, or by the Company to recover an advancement of expenses pursuant to the terms of an undertaking, the burden of proving that the indemnitee is not entitled to be indemnified or to such advancement of expenses under this Article X or otherwise shall be on the Company.

Section 3. Non-Exclusivity of Rights. The rights to indemnification and to the advancement of expenses conferred in this Article X shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, the Company's Articles of Incorporation, these By-Laws, any agreement, any vote of stockholders or disinterested directors or otherwise.

<u>Section 4</u>. <u>Insurance</u>. The Company may maintain insurance, at its expense, to protect itself and any director, officer, employee or agent of the Company or another corporation, partnership, joint venture, trust or other enterprise against any expense, liability or loss, whether or not the Company would have the power to indemnify such person against such expense, liability or loss under the Kentucky Business Corporation Act.

Section 5. Indemnification of Employees and Agents. The Company may, to the extent authorized from time to time by the Board of Directors, grant rights to indemnification and to the advancement of expenses to any employee or agent of the Company and to any person serving at the request of the Company as an agent or employee of another corporation or of a partnership, joint venture, trust or other enterprise to the fullest extent of the provisions of this Article X with respect to the indemnification and advancement of expenses of directors and officers of the Company.

<u>Section 6</u>. <u>Repeal or Modification</u>. Any repeal or modification of any provision of this Article X shall not adversely affect any rights to indemnification and to advancement of expenses that any person may have at the time of such repeal or modification with respect to any acts or omissions occurring prior to such repeal or modification.

Section 7. Severability. In case any one or more of the provisions of this Article X, or any application thereof, shall be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions of this Article X, and any other application thereof, shall not in any way be affected or impaired thereby.

Attachment to Response to Question No. 1
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LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

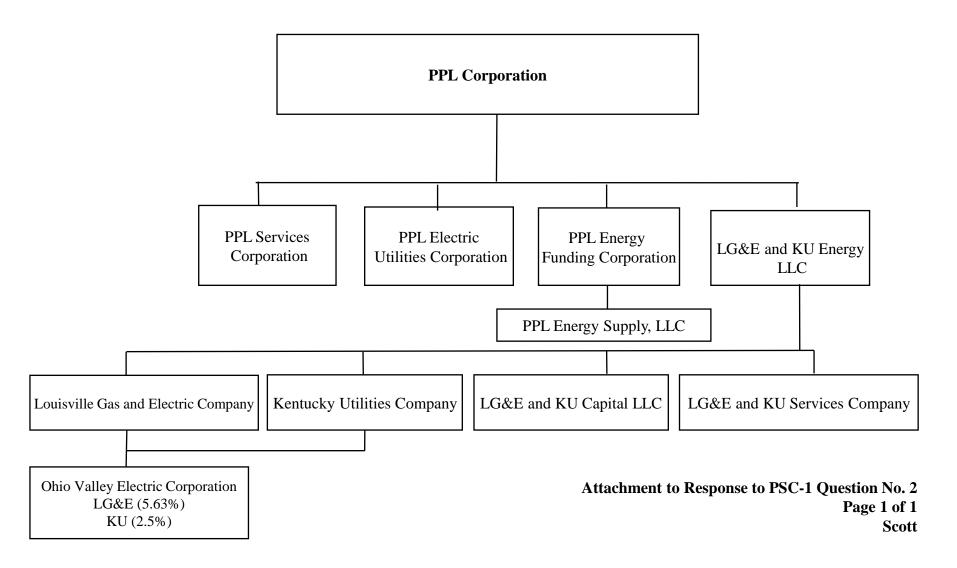
Question No. 2

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 transactions.
- A-2. A current organization chart is attached showing the ownership chain from LG&E 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 LG&E routinely has business transactions, namely:
 - LG&E and KU Energy LLC ("LKE") Parent company of LG&E
 - Kentucky Utilities Company Electric utility subsidiary of LKE and sister company of LG&E
 - LG&E and KU Services Company Centralized service company as permitted under FERC rules and regulations and sister company of LG&E. 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 LG&E
 - Ohio Valley Electric Corporation An entity that owns and operates two coalfired power plants in which LG&E owns a 5.63% 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



LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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. The capitalization is on a total company basis (electric and gas).

Louisville Gas and Electric Company Case No. 2014-00372

Question No. 3

Responding Witness: Daniel K. Arbough

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

Schedule 3a

			2004	4	2005		5 2006		6 200		200)7		2008		
Line No	 Type of Capital 		Amount	Ratio		Amount	Ratio)	Amount	Ratio		Amount	Ratio		Amount	Ratio
1	Long-Term Debt	\$	821,804	41.34%	\$	820,554	38.96	%	\$ 819,304	39.93%	\$	984,304	44.26%	\$	896,104	38.09%
2	Short-Term Debt		108,220	5.44%		141,245	6.71	%	67,824	3.31%		78,241	3.52%		221,999	9.44%
3	Preferred Stock		70,425	3.54%		70,425	3.34	%	70,425	3.43%		-	0.00%		-	0.00%
4	Common Equity		987,231	49.68%		1,074,070	50.99	%	1,094,134	53.33%		1,161,164	52.22%		1,234,461	52.47%
5	Other		-	-		-		-	-	-		-	-		-	-
6	Total Capitalization	\$:	1,987,680	100.00%	\$:	2,106,293	100.00	%	\$ 2,051,687	100.00%	\$	2,223,709	100.00%	\$	2,352,564	100.00%

		2009		2010			2011		2012		2013		Latest Available Quarter 09/30/2014		
Line No	. Type of Capital		Amount	Ratio	Amount	Ratio		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	\$	896,104	38.64%	\$ 942,156	38.419	6 \$	1,105,636	44.54%	\$ 1,105,915	42.77%	\$ 1,354,403	46.00%	\$ 1,354,658	42.47%
2	Short-Term Debt		170,400	7.35%	174,876	7.139	6	-	0.00%	54,993	2.13%	19,997	0.68%	\$ 142,993	4.48%
3	Preferred Stock		-	0.00%	-	0.009	6	-	0.00%	-	0.00%	-	0.00%	\$ -	0.00%
4	Common Equity		1,252,740	54.01%	1,335,909	54.469	6	1,376,846	55.46%	1,424,518	55.10%	1,570,219	53.32%	\$ 1,692,344	53.05%
5	Other		-	-	-	-			-	-	-		-	-	
6	Total Capitalization	\$:	2,319,245	100.00%	\$ 2,452,941	100.009	6 \$	5 2,482,481	100.00%	\$ 2,585,426	100.00%	\$ 2,944,619	100.00%	\$ 3,189,994	100.00%

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

Arbough

Louisville Gas and Electric Company Case No. 2014-00372

Question No. 3

Responding Witness: Daniel K. Arbough

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

Schedule 3b

								Total
			Long-Term	Short-Term	Preferred	Common	Retained	Common
Line		Total Capital	Debt	Debt	Stock	Stock	Earnings	Equity
No.	Item (a)	(b)	(c)	(d)	(f)	(g)(1)	(h)	(i)
1	Balance Beginning of Test Year	2,944,619	1,354,403	19,997	-	593,916	976,303	1,570,219
2	January 2014	2,975,637	1,354,431	24,998	-	593,916	1,002,292	1,596,209
3	February 2014	2,953,449	1,354,459	15,000	-	593,916	990,074	1,583,990
4	March 2014	2,964,062	1,354,488	14,999	-	593,916	1,000,659	1,594,575
5	April 2014	2,973,691	1,354,516	19,999	-	593,916	1,005,259	1,599,175
6	May 2014	2,983,523	1,354,544	49,997	-	593,916	985,066	1,578,982
7	June 2014	3,074,786	1,354,572	69,992	-	646,916	1,003,305	1,650,221
8	July 2014	3,100,826	1,354,601	80,995	-	646,916	1,018,314	1,665,230
9	August 2014	3,120,013	1,354,630	104,993	-	646,916	1,013,475	1,660,391
10	September 2014	3,189,994	1,354,658	142,993	-	666,916	1,025,428	1,692,344
11	October 2014	3,240,070	1,354,687	184,987	-	666,916	1,033,479	1,700,395
12	November 2014							
13	December 2014							
14	Total	33,520,669	14,899,990	728,950	-	6,838,076	11,053,652	17,891,729
15	Average Balance	3,047,333	1,354,545	66,268	-	621,643	1,004,877	1,626,521
16	Average Capitalization Ratios		44.45%	2.17%	0.00%	20.40%	32.98%	53.38%
17	End-of-period Capitalization Ratios		41.81%	5.71%	0.00%	20.58%	31.90%	52.48%

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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.

Louisville Gas and Electric Company Case No. 2014-00372

Question No. 4a

Responding Witness: Daniel K. Arbough

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

Schedule 4a

					Coupon		Cost Rate			A	Annualized
	Type of	Date of	Date of	Amount	Interest	Cost Rate	at Maturity	Bond Rating	Type of		Cost
	Debt Issue	Issue	Maturity	Outstanding (5)	Rate (1)	at Issue (2)	at 12/31/2013(3)	at Issuance (4)	Obligation	Col	. (d) x Col. (g)
Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(j)
1	Pollution Control Bond (Variable Rate)	5/19/2000	5/1/2027	\$ 25,000,000	0.780%	0.780%	1.419%	AAA; Aaa	Secured	\$	354,721
2	Pollution Control Bond (Variable Rate)	8/9/2000	8/1/2030	83,335,000	0.160%	0.160%	0.746%	AAA; Aaa	Secured		621,641
3	Pollution Control Bond (Variable Rate)	9/11/2001	9/1/2027	10,104,000	0.140%	0.140%	0.694%	AAA; Aaa	Secured		70,085
4	Pollution Control Bond (Variable Rate)	3/6/2002	9/1/2026	22,500,000	0.180%	0.180%	0.668%	A-/A2; A1/P-1	Secured		150,348
5	Pollution Control Bond (Variable Rate)	3/6/2002	9/1/2026	27,500,000	0.180%	0.180%	0.557%	A-/A2; A1/P-1	Secured		153,190
6	Pollution Control Bond (Variable Rate)	3/22/2002	11/1/2027	35,000,000	0.310%	0.310%	0.582%	A-/A2; A1/P-1	Secured		203,551
7	Pollution Control Bond (Variable Rate)	3/22/2002	11/1/2027	35,000,000	0.310%	0.310%	0.581%	A-/A2; A1/P-1	Secured		203,361
8	Pollution Control Bond (Variable Rate)	10/23/2002	10/1/2032	41,665,000	0.140%	0.140%	0.786%	AAA; Aaa	Secured		327,632
9	Pollution Control Bond (Put Rate)	11/20/2003	10/1/2033	128,000,000	1.650%	1.650%	2.014%	AAA; Aaa	Secured		2,578,248
10	Pollution Control Bond (Put Rate)	4/13/2005	2/1/2035	40,000,000	2.200%	2.200%	2.538%	AAA; Aaa	Secured		1,015,131
11	Pollution Control Bond (Put Rate)	4/26/2007	6/1/2033	31,000,000	1.150%	1.150%	1.456%	AAA; Aaa	Secured		451,498
12	Pollution Control Bond (Put Rate)	4/26/2007	6/1/2033	35,200,000	1.600%	1.600%	1.833%	AAA; Aaa	Secured		645,221
13	Pollution Control Bond	4/26/2007	6/1/2033	60,000,000	4.600%	4.600%	4.721%	AAA; Aaa	Secured		2,832,419
14	First Mortgage Bond	11/16/2010	11/15/2015	249,669,062	1.625%	1.698%	1.907%	A; A2	Secured		4,761,243
15	First Mortgage Bond	11/16/2010	11/15/2040	282,222,200	5.125%	5.212%	5.254%	A; A2	Secured		14,828,859
16	First Mortgage Bond	11/14/2013	11/15/2043	248,207,507	4.650%	4.129%	4.164%	A-; A2	Secured		10,335,578
17	Revolving Credit Facility										1,337,740
18	Interest Rate Swaps										7,936,250
19	Called Bond Expense										68,451
20	S-3 SEC Shelf Registration										2,292
21			=								
22	Total Long-Term Debt and Annualized Cost			\$ 1,354,402,769						\$	48,877,460
23	-										

3.609%

Annualized Cost Rate (Total col (j) / Total Col. (d))

24

⁽¹⁾ Nominal Rate. (For Variable Rate/Put 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 Cost and Credit Enhancement Cost

⁽⁴⁾ Standard and Poor's / Moody's

⁽⁵⁾ Bonds are shown net of discount.

Louisville Gas and Electric Company Case No. 2014-00372

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 Date of Issue Date of Matu (a) (b) (c)			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	\$	19,996,778	Various	0.290%	\$	57,991		
2	Total Short-Term Debt and An		I. (d))	\$	19,996,778 0.290%			\$	57,991		
4	Actual Interest Paid or Accrued on Short-Term Debt During the Test Year								221,086		
5	Average Short-Term Debt - Format 3, Schedule 2										
6	Test-Year Interest Cost Rate (Actual Interest / Average Short-Term Debt)								0.339%		

Attachment to Response to PSC-1 Question No. 4(b)
Page 1 of 1
Arbough

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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 LG&E common stock during the 10 most recent calendar years.
 - b. See attached.
 - c. All LG&E outstanding common stock is held by LG&E and KU Energy LLC, and is not listed on a stock exchange, thus LG&E 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.

Louisville Gas and Electric Company Case No. 2014-00372

Question No. 6b

Responding Witness: Daniel K. Arbough

Quarterly and Annual Common Stock Information For the Periods Shown

Period Equity	Average Number of Shares Outstanding	Book Value (\$)	Earnings Per Share (1) (\$)	Dividend Rate per Share (2) (\$)	Return on Average Common (3) (%)
2009 Calendar Year:					
1st Quarter	21,294,223	425,170,424	0.22	1.64	0.38%
2nd Quarter	21,294,223	425,170,424	1.01	2.11	1.79%
3rd Quarter	21,294,223	425,170,424	2.35	0	4.15%
4th Quarter	21,294,223	425,170,424	0.89	0	1.53%
Annual	21,294,223	425,170,424	4.47	3.76	7.78%
2010 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.52	1.41	2.59%
2nd Quarter	21,294,223	425,170,424	0.66	0	1.12%
3rd Quarter	21,294,223	425,170,424	2.83	1.17	4.67%
4th Quarter	21,294,223	425,170,424	0.98	0	1.57%
Annual	21,294,223	425,170,424	6.00	2.58	9.94%
2011 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.84	0.81	2.90%
2nd Quarter	21,294,223	425,170,424	0.94	1.17	1.48%
3rd Quarter	21,294,223	425,170,424	2.02	0.61	3.15%
4th Quarter	21,294,223	425,170,424	1.03	1.31	1.59%
Annual	21,294,223	425,170,424	5.83	3.91	9.12%
2012 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.18	0.70	1.82%
2nd Quarter	21,294,223	425,170,424	1.18	0.75	1.81%
3rd Quarter	21,294,223	425,170,424	2.02	0.76	3.05%
4th Quarter	21,294,223	425,170,424	1.39	1.31	2.07%
Annual	21,294,223	425,170,424	5.77	3.53	8.77%
2013 Calendar Year:					
1st Quarter	21,294,223	425,170,424	2.08	0.89	3.06%
2nd Quarter	21,294,223	425,170,424	1.34	1.36	1.91%
3rd Quarter	21,294,223	425,170,424	2.30	0.89	3.23%
4th Quarter	21,294,223	425,170,424	1.73	1.50	2.38%
Annual	21,294,223	425,170,424	7.45	4.65	10.57%
2014 Calendar Year:					
1st Quarter	21,294,223	425,170,424	2.41	1.27	3.25%
2nd Quarter	21,294,223	425,170,424	1.67	1.55	2.20%
3rd Quarter	21,294,223	425,170,424	2.12	1.08	2.70%

⁽¹⁾ Louisville Gas and Electric Company does not report earnings per share numbers, these are calculated for this response.

⁽²⁾ LG&E and KU Energy LLC (LKE) is Louisville Gas and Electric Company's sole shareholder. Louisville Gas and Electric 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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 Louisville Gas and Electric 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.

Louisville Gas and Electric Company Case No. 2014-00372

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	96	129	117	120	90	95	128	124	123	159
Add:										
Federal income taxes - current	34	73	61	34	37	26	29	12	(2)	52
State income taxes - current	13	13 10 11 7 4		4	6	8	3	16		
Deferred federal income taxes - net	11	(13)	(7)	10	(2)	14	34	52	65	28
Deferred state income taxes - net	(1)	(2)	(1)	2	(3)	2	3	2	5	(2)
Investment tax credit - net	(4)	(4)	(1)	5	4	1	(3)	(3)	(3)	(2)
Mark to market impact of derivative instruments	-	-	-	-	35	(20)	(19)	-	-	-
Fixed charges	36	41	47	53	60	46	48	46	44	44
Earnings (A)	185	234	227	231	225	168	226	241	235	295
Fixed Charges (1):										
Interest Charges per statements of income	33	37	41	50	58	44	46	44	42	42
Preferred Stock dividends per statements of income	2	3	4	1	-	-	-	-	-	-
Add:										
One-third of rentals charged to operating expense	1	1	2	2	2	2	2	2	2	2
Fixed charges (B)	36	41	47	53	60	46	48	46	44	44
Ratio of Earnings to Fixed Charges $(A) \div (B)$	5.14	5.71	4.83	4.36	3.75	3.65	4.71	5.24	5.34	6.70

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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.

Louisville Gas & Electric Company Case No. 2014-00372

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		
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650	Capital - Additions and Retirements Policy and Procedures		
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654	Asset Impairment		
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655	Capital - Hardware and Software Capitalization		
656	Capitalized Property Taxes		
657	Capital Project Approval		
658	Joint Ownership-Use Assets		
658	Appendix A LKE Allocation		

Dalias #	Curbinet		
Policy #	Subject		
660 750	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		
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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)		

Scott Date 8/27/14

Page 1 of 6

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.)

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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	Yes	Yes or No	No
factor			

^{*}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

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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.

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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;
 - o Tie out to an independent source, when available and appropriate;

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- o Tie out to a general ledger balance, when available and appropriate; and/or
- o Changes made to source data downloaded from an IT system.
 - O 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.
 - o 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.

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- Balance sheet reconciliation control listing on <u>fs1\acctpolicies\Account Recs Procedures</u>
- 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

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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.
 - o Company: Four-digit code with a leading zero, generally representing the legal entity or other entity set up in Oracle.
 - o Product: Three-digit code, generally denoting whether the charge relates to electric, gas, common or wholesale products.
 - o Organization: Six-digit code with a leading zero, representing the cost center which is being charged or credited by the transaction.
 - o 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.
 - O 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.
 - o Expenditure Type: Four-digit code with a leading zero further describing the type of transaction.
 - o 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:
 - o Line DFF column is segregated by a period/decimal point Yes if transaction is project-related. Example: Yes.Project.Task (no period after Task).
 - o 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

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- 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

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251 - Journal Entries Policy and Procedures

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.

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- 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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251 - Journal Entries Policy and Procedures

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, ccc = 4 digit company number, mm = 2 digit month and yy = 2 digit
- 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.

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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 cccc 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.

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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 <u>PPL Policies</u> directory on the acctrestricted drive)

CCS Journal Entry Job Aid

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

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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

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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:

- o Regulated affiliates and non-regulated affiliates (intracompany)
- o A regulated affiliate and another regulated affiliate (intracompany)
- o Non-regulated affiliates and non-regulated affiliates (intracompany)
- o 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

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253 - Intercompany Billing and Settlement

- 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

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253 - Intercompany Billing and Settlement

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)

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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"

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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

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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*

254 - Consolidation Process Policy and Procedures

- *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-consolidatedsubsidiary 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.

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254 - Consolidation Process Policy and Procedures

- 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:
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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

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LG&E and KU Energy LLC Accounting Policy and Procedures

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254 - Consolidation Process Policy and Procedures

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

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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

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354 - Materiality Accounting Policy and Procedures

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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354 - Materiality Accounting Policy and Procedures

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

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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 A¹) 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 \\left\left\left\left\left\left\righta

- 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:
 - o A quantitative assessment addressing the periods impacted
 - o 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.

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- o A qualitative assessment based upon SEC guidelines
- o 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 \\\left(\left\) 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 \\\left|\left|\left|\left|\left|\rectargle \rectargle \rectargl

- 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

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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	<u>Debit</u>	Credit	<u>Debit</u>	<u>Credit</u>
(\$ in thousands)					
	LG&E				
Copy entry(ies) into this space	LG&E				
	LG&E				
	LG&E				

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	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*

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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.

Appendix

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:

<u>Deficiency</u> - 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.

<u>Significant Deficiency</u> - 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.

Guidance for Preparing an Error Assessment Memo

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

Guidance for Preparing an Error Assessment Memo

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."

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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 signoff 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.

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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

Scott Date 9/4/12

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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

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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

Date 8/5/11 Page 1 of 4

Scott

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.

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Date 8/5/11
Page 2 of 4

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.

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Scott

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.

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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

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Scott

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
- Short-term investments including certain marketable securities and short-term deposits that could be used in current operations are reflected in other within current assets¹
- 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

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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 advantageⁱ
- 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 monthsⁱⁱⁱ
- 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

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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 Policy550 – Chart of Accounts and GLAFF Updates policyGLAFF Change Request Form – Account

Regulatory Requirements:

N/A

Reference:

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Scott

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

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- 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

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:

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Scott

357 - Assets/Liabilities Classification

- 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.

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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.

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.
 - o 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:

Scott

Date 9/4/12 Page 3 of 3

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

Scott

Date 12/18/13 Page 1 of 8

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.

Scott

Date 12/18/13 Page 2 of 8

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.

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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.

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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.

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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).

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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.

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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

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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.

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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.

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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 cash³ 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

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.

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- 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
 - o 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
 - o 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.

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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

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- 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.
 - o 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

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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

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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

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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 <u>Special Situations: Shortcut method/Critical terms match</u>. 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

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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 terms⁴ 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 both parties 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.

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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

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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

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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 <u>excluded</u> 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 dedesignation. 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".

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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

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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

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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

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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:

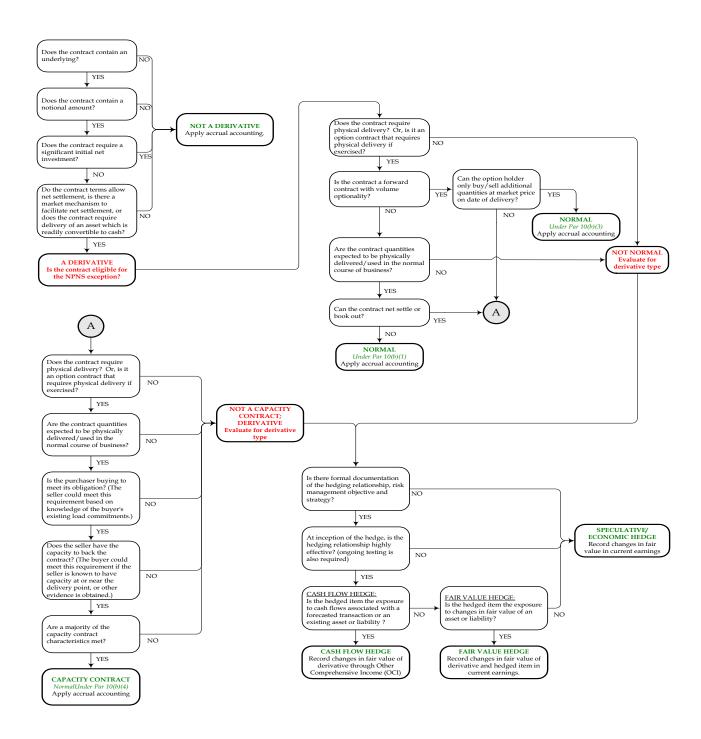
Director, Accounting and Regulatory Reporting

Date Created: 3/31/11

Dates Revised: 9/21/11, 11/1/12

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Appendix 1: Derivative Documentation Flowchart



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APPENDIX 2 - Derivative

ASC 815 - Derivative Evaluation Worksheet Counterparty Name

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Attachment to Response to PSC-1 Question No. 8
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APPENDIX 2 - Derivative

In order to correctly answer the questions in this template, the referenced guidance must be read to completely understand what each question (Answer the below questions using the drop-down menu in the shaded boxes) is asking.

0 (automatically populated) Is the Contract a Derivative? (All Criteria Must Be Met) Step 1: Is the contract a derivative? Net settlement, Market mechanism or ASC 815-10-15-99 through 15-139 ASC 815-10-15-94 through 15-98 ASC 815-10-15-88 through 15-91 Little or no initial net investment readily convertible to cash Derivative Conclusion: ASC 815-10-15-92 Notional Amount Underlying

If yes, continue to Step 2. If no, continue to Step 4 (Embedded Derivatives).

0 (automatically populated) Is the Contract Eligible for the Normal Purchase Normal Sale Exception? (One Criterion Must be Met) Step 2: Does the contract qualify for the normal purchase normal sale exception?

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LG&E and KU Energy LLC Accounting Policy and Procedures

	o-15-27 d (ASC ent (ASC 10-15-37 If yes, complete the rest of this section. If no, move to Step 4.	ria for ASC	s must gibility as	in et the ASC	he 15
APPENDIX 2 - Derivative	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)	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

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Conclusion: Normal?

Step 3: Does a contract that qualifies for the normal purchase normal sales exception have price adjustment

If the contract qualifies for NPNS, continue to Step 3. If it does not qualify, continue to Step 4 (Embedded Derivatives).

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 oreign currency that meets none of the criteria in paragraph 815-15-10(b) shall not be considered normal purchases and normal sales

closely related to the asset being sold or purchased shall involve an analysis of both qualitative and quantitative considerations. The analysis is specific relationship between an embedded derivative and the host contract in which it is embedded. The guidance in this discussion of normal purchases and to the contract being considered for the normal purchases and normal sales scope exception and may include identification of the components of the 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 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 determining whether a contract qualifies for the normal purchases and normal sales scope exception, the application of the phrase not clearly and 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 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.	

0 (automatically populated) **Embedded Derivative Instruments Evaluation** Step 4: Does the contract contain an embedded derivative?

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:

If "Yes", identify the features of the contract

a. The economic characteristics and risks of the embedded derivative are not clearly and closely related to the being evaluated for an embedded derivative.

economic characteristics and risks of the host contract.

Does the contract contain an embedded derivative? If "No", stop here.

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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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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).

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• 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 <u>Authority Limit Matrix</u> approval requirements and are not considered approved contracts until all the appropriate approvals are obtained. It is noted in the <u>Authority Limit Matrix</u> 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

- 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)

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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

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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)

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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

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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

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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 the applicable quarter did not deviate from the base agreement.	for
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?	

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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

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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.

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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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452 - Goodwill

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.

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Reports Generated and Recipients:

Annual impairment test completed by PPL.

Additional Controls or Responsibility Provided by Other Procedures:

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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

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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

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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:

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- 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

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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

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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

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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:
 - 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
 - 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)

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- 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
- o "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:

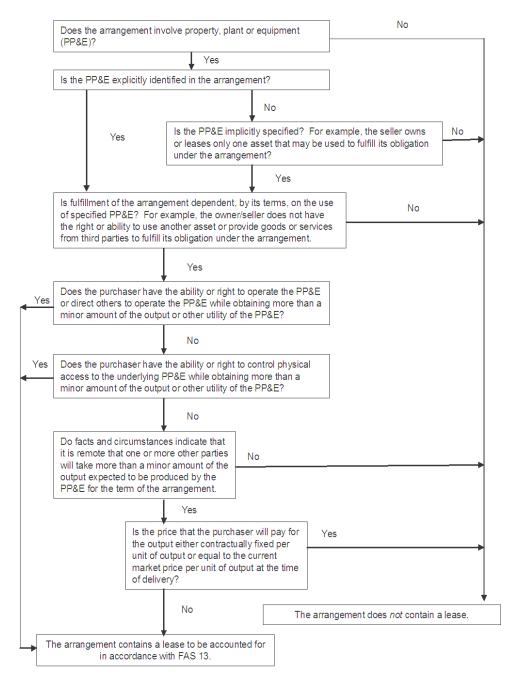
Director, Accounting and Regulatory Reporting Controller

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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.

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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.

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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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455 - Contingencies

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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455 - Contingencies

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 subcomponents, 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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455 - Contingencies

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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455 - Contingencies

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.

<u>C.</u> <u>Workers' Compensation Accruals</u>

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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455 - Contingencies

• 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

Date created: 5/23/2011 *Dates revised:* 8/18/2011

1/26/2012 2/21/2012 4/01/2012 6/30/2013

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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.

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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.

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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.

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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.

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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.

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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

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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

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assessment related to plan changes with PPL's Benefit Accounting group for potential remeasurement 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

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456 - Pension and Postretirement Plans

Dates Revised: 9/22/11

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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

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550 - Chart of Accounts and GLAFF Updates

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.

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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

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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.

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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

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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.

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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.

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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

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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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552 - EiS Reporting Governance

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

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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

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LG&E and KU Energy LLC Accounting Policy and Procedures

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Date Created: 3/31/2014

Dates Revised:

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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:

<u>Capitalizable Costs</u> - 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.

<u>Direct Costs</u> - 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.

<u>Direct Labor Cost</u> - 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.

<u>Direct Material Cost</u> - 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.

<u>Probable –</u> 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.

<u>Indirect/Overhead Costs</u> - 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:

- <u>Preliminary Stage</u> 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.
- <u>Preacquisition Stage</u> 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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650 - Capital - Additions and Retirements Policy and Procedures

- 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.
- <u>In-Service Stage</u> 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: <u>Major maintenance activities</u> 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

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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

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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 (propacet 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 (propacet 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.

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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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650 - Capital - Additions and Retirements Policy and Procedures

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 (propacet 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 Procedures are documented in the "Property Accounting Monthly Closing completed. 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 (propacet on 'fs2':\Closing\Closing Reports\PP Closing Checklist) to ensure that all steps are completed.

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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

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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			В
Internal/external legal fees for litigation proceedings related to PP&E	X			В
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			С
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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650 - Capital - Additions and Retirements Policy and Procedures

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				
Incremental costs associated with field office maintained during construction				
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)				
Property taxes and insurance	X			I

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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 precondition 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 <u>not</u> an exhaustive list of all expenditures that may be capitalized. Contact Property Accounting with any questions.

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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

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LG&E and KU Energy LLC Accounting Policy and Procedures

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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.

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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 =
$$S(S/W) + D + C$$
 $(1 - S/W)$
Ai = 0.017993144 (Use 1.80%)

Ae = Allowance for other funds used during construction rate.

Ae = 0.057699031 (Use 5.77%)

Total Rat	te	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%

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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.

Scott

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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

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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 rule-making.

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. nl 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

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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.

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 dends are not normally made on a monthly basis. We shall therefore permit compounding but no more frequently than semiannually.

25 change

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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.

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* * *

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:

$$Ai = s(S/W) + d(D/D + P + C) (1 - S/W)$$

$$Ae = [1 - S/W][pP/D+P+C)+c(C/D+P+C)]$$

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: * * *

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(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

57 F.P.C. 608; 1977 FPC LEXIS 1165, *

* * *

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.

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(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 account 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:

57 F.P.C. 608; 1977 FPC LEXIS 1165, *

(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

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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).

* * *

57 F.P.C. 608; 1977 FPC LEXIS 1165, *

- (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

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- 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.

57 F.P.C. 608; 1977 FPC LEXIS 1165, *

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 no 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.



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

59 F.P.C. 1340; 1977 FPC LEXIS 281, *

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

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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.

59 F.P.C. 1340; 1977 FPC LEXIS 281, *

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



59 F.P.C. 1340; 1977 FPC LEXIS 281, *

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 Franklin

Manassas Wakefield

Harrisonburg
North Carolina;

Albemarle

Hobgood

Apex Ayden

Hookerton Huntersville

Belhaven

Kings Mountain

Benson Black Creek Kingston LaGrange

Landis

Bostic Cherryville Clayton Concord

Laurinburg Lexington

Concord Lincolnton
Cornelius Louisburg
Dallas Lucama
Davidson Lumberton
Drexel Macclesfield

Edenton
Elizabeth City
Enfield
Farmville
Fayetteville
Forest City
Fountain
Fremont
Gastonia
Granite Falls

Morganton Murphy New Dern Newton Oak City Pikeville

Maiden

Monroe

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

Scott

Date 2/28/14 Page 1 of 5

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

Scott

Date 2/28/14 Page 2 of 5

652 - Capital - Asset Retirement Obligations Policy and Procedures

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:

Date 2/28/14 Page 3 of 5

652 - Capital - Asset Retirement Obligations Policy and Procedures

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.

652 - Capital - Asset Retirement Obligations Policy and Procedures

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.

Scott Date 3/31/11

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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:

<u>Automatic End of Life Retirement Method</u> – 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.

<u>Average Service Life</u> – 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.

<u>Composite Depreciation Method</u> – 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.

<u>Depreciation Expense</u> – the systematic and rational allocation of the cost of tangible PP&E to expense over the estimated useful life of the asset.

<u>Depreciation Group</u> – 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.

<u>End of Life or Remaining Life Depreciation Method</u> – 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

Scott Date 3/31/11

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653 - Capital - Depreciation of Property, Plant & Equipment Policy and Procedures

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.

<u>Group Depreciation Method</u> – 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.

<u>Straight Line Depreciation Expense Method</u> – Depreciation expense is recognized evenly over the estimated useful life of the asset or group of assets.

<u>Survivor Curve</u>, <u>Mortality Curve</u> (<u>Interim Survivor Curve</u>) – 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:

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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

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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:

Date 9/22/11 Page 1 of 6

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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

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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.

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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.

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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: $(\$10k \ X \ 10 \ years \ X \ 25\%) + (\$5k \ X \ 10 \ years \ X \ 50\%) + (\$0 \ X \ 10 \ years \ X \ 25\%) = \$25k + \$25k + \$0k = \$50k.$

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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654 - Asset Impairment

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

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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

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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:

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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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655 - Capital - Hardware & Software Capitalization

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. 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. 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.

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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.

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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

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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.

Scott

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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.

Scott Date 9/23/11

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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.

Scott Date 9/23/11

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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

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Scott

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

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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

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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: <u>Jointly Used Assets</u> – 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:

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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:

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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 "<u>Infrastructure Assets Ownership and Rent"</u> 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 "<u>Infrastructure Assets Ownership and Rent</u>" 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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658 - Joint Ownership/Use Assets

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 "<u>Infrastructure Assets Ownership and Rent"</u> 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: <u>Jointly Owned Assets</u> – 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.

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658 - Joint Ownership/Use Assets

Detailed Procedures Performed:

Generation jointly owned assets:

	Ownership:					
<u>Locations:</u>	<u>LG&E %</u>	<u>KU %</u>				
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).
 - O 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

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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.)
- o 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.

<u>Exception</u>: 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:	<u>Transmission %</u>	<u>IT %</u>
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:	<u>LG&E %</u>	<u>KU %</u>	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

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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.

<u>LG&E Building Furniture jointly owned assets</u>: 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

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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

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658 - Joint Ownership/Use Assets

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:

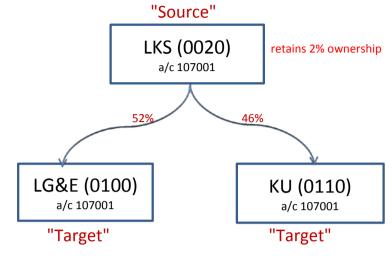
N/A

Key Contact: Manager, Property Accounting

Administrative Responsibility: Director, Accounting and Regulatory Reporting

Date Created: 3/21/12 Dates Revised: 10/21/13 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 Trade/Cash)	(AP	0000		\$ 100	•

2	Dr.		0020	184130 ((LKE CI	earing)	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	=

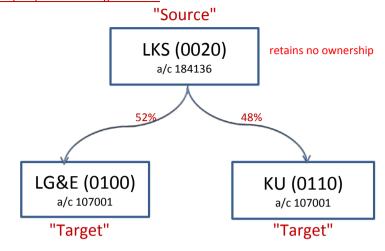
Reason for using 184130 account: Every transaction has to have 2 accounts associated with the entry. The "charge" account and the "clearing" account. The use of the 184130 allows us to use it as the "charge" when we reverse the original transaction (the clearing account for the reversal is the account 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:

Scott

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 Cleari	ng)	0000	\$ 100		Original Transaction
		Cr	0020	232xxx/131xxx	(AP			\$ 100	-
		CI.	0020	Trade/Cash)		0000		٦ TOO	

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		\$ 4	8

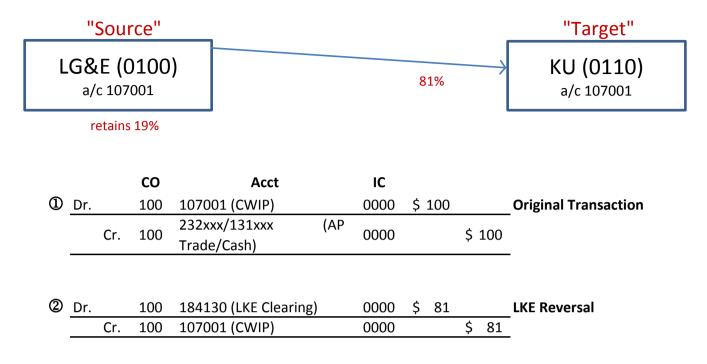
Reason for using 184130 account: Every transaction has to have 2 accounts associated with the entry. The "charge" account and the "clearing" account. The use of the 184130 allows us to use it as the "charge" when we reverse the original transaction (the clearing account for the reversal is the account 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.

Scott

Jointly owned generation or projects where LKS is not paying the bills:

Example TC2

③ Dr.



0100

0000

81

81

LG&E Target

Intercompany created when target transaction transferred to GL

107001 (CWIP)

184130 (LKE Clearing)

110

100

Cr.

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.

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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

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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

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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:

Scott

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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.

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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

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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

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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

FICA Overtime

Federal Unemployment Tax

State Unemployment Tax

Unemployment Tax Overtime

Manager – Payroll

Manager – Payroll

Manager – Payroll

Manager – Payroll

Warehouse Issues Accounting Analyst – Regulatory

Accounting & Reporting

Administrative and General Manager – Regulatory Accounting and

Reporting

Engineering Overheads

Engineering Overheads

Budget Coordinator for Budgeting &
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

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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

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750 – Oracle Burdening Process

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

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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

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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 monthend 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

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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

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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

Attachment to Response to PSC-1 Question No. 8 Page 279 of 457

LG&E and KU Energy LLC Accounting Policy and Procedures

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751 - Accounts Payable - Manual Accrual

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

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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.

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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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850 - Inventory Management

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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	Inventory		Project install		Project Motor	B456 - Repair	Project Motor	C789 - Return	Invoice e		Cash Disl	oursement
(Account 154 Plant materials and Transaction supplies)		(Account 514 Maintenance of miscellaneous steam plant)		(Account 514 Maintenance of miscellaneous steam plant)		(Account 514 Maintenance of miscellaneous steam plant)		(Account 232 Account Payable Accured Liabilitiest)		(Account	131 Cash)	
Item Inventory Balance	supplies) 500		ріа	irit)	pia	urit)	pia	III)	Accured L	Jabiiillesi)	(Account	l casii)
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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850 - Inventory Management

- 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 Disposition 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

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850 - Inventory Management

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	<u>Recipients</u>		
All Inventories Value Report	Supply Chain Support	Support Analyst		
or Excel file				
Inventories Value Report or	Supply Chain Support	Support Analyst		
Excel file				
Period Close Value Summary	Supply Chain Support	Support Analyst		
Inventory Variance Report	Supply Chain Support	Support Analyst		
Receiving Account	Accounts Payable	AP Accounting Analyst		
Distribution Report				
Accrual Rebuild Reconciliation	Accounts Payable	AP Accounting Analyst		
Report				
Accrual Write-off Report	Accounts Payable	AP Accounting Analyst		
Month Ending Inventory	Supply Chain Support	General Ledger Accounting		
Balance Report (Excel)		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 Deli	very/Energy Services	etc.)		
1) Please provide procedures applied to identify any excess or obsolete inventory.				
2) Does any excess or obsolete in reported previously?	ventory exist that was not	Yes No No		
3) If excess or obsolete inventory	does exist, please provide	the following information:		
<u>Description of Item</u> *		Dollar Amount		
	-			
	-			
	•			
	-			
	-			
	-			
	Total			
* If additional space is needed pl	ease copy the form and at	tach.		
Prepared By:	Date: _			
Approved By:	Date: _			

Return to: Mark Schmitt, Director, Supply Chain

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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.

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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.

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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.

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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	igh Complexity Moderate 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, <u>should</u> 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

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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 <u>PPL Policies</u> <u>directory</u> 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.
		Historical files are maintained	
Archiving	n/a	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)

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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 <u>required</u> 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)

		High	Medium	Low
ne spreadsheet supports)	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
RISK (Nature and significance of the account or process that the spreadsheet supports)	Medi um	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
(Nature and significance c	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



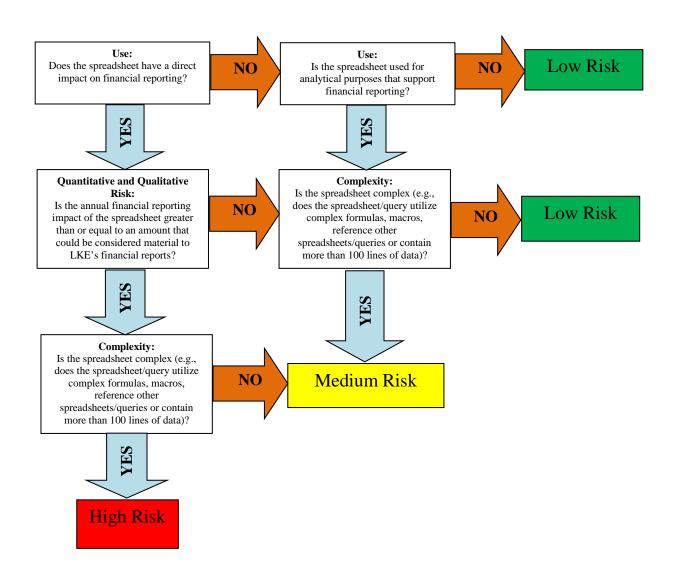
Spreadsheet controls are required. Spreadsheet controls may be required.

No spreadsheet controls are necessary.

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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.

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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.

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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

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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.

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Scott

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:

Scott

Date 11/3/14 Page 6 of 6

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

Date: 10/4/11 Page 1 of 4

Scott

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).

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Scott

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.

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Scott

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*

Date: 10/4/11 Page 4 of 4

Scott

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

Date 2-26-13 Page 1 of 6

Scott

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.

Scott Date 2-26-13

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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.

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Scott

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

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959 - Escheatment

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

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Date 2-26-13

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959 - Escheatment

- 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)

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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

Date 9/23/11 Page 1 of 2

Scott

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.

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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

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)

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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

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Date 10/4/11 Page 3 of 3

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

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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.

Accounting

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	Federal Energy Regulatory Commission (<u>www.ferc.gov</u>)

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Date 8/3/11

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962 - Compliance with GAAP and Regulations

& Reporting

Dept.

KPSC State Kentucky Public Service Commission website

Rules Regulation & (www.psc.ky.gov)

Rates Dept.

and Regulatory

Accounting & Reporting

Dept.

VSCC State Virginia State Corporation Commission website

Rules Regulation & (www.scc.virginia.gov)

Rates Dept.

and

Regulatory Accounting & Reporting

Dept.

- 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

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Scott

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:

GAAP:

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Scott

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

Scott

Date 8/3/11 Page 5 of 5

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

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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

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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.

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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.

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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.

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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-tomaturity securities, available-for-sale securities, and trading securities must be reported as either current or noncurrent in accordance with ASC 210-10-45,

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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 heldto-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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963 - Certain Investments in Debt and Equity Securities

- 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

 \checkmark 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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963 - Certain Investments in Debt and Equity Securities

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-thantemporarily 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

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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

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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

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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.

New Utility Bond Issue:

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,

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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 straightline 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.

New Credit Facility:

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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964 - Debt and Interest Risk Management

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-

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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.

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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

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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

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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

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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:

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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

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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.

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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

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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

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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:

Date 12/31/12 Page 1 of 4

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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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969 – Liquidated Damages

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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969 – Liquidated Damages

- 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

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969 - Liquidated Damages

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:

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970 - Lower of Cost or Market Inventory Valuation

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.

FAC and LFF

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970 - Lower of Cost or Market Inventory Valuation

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 FAC¹ 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.

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970 - Lower of Cost or Market Inventory Valuation

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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970 - Lower of Cost or Market Inventory Valuation

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

Scott Date 06/30/14

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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)	

Scott Date 06/30/14

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971 - Sundry Billing Policy and Procedures

	Discussion Paragraph	Account	Account	Source of Billing
Description	Below	Debited	Credited	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	143004	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

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971 - Sundry Billing Policy and Procedures

- 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

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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.

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- 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

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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

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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

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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:
 - o coal contracts,
 - o emission allowances, and the
 - o OVEC power purchase contract
- The following other deferred credits and related regulatory assets created as a result of purchase accounting:
 - o coal contracts, and the
 - o lease agreement
- The fair value adjustment relating to the pollution control bonds

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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:

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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

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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 SO₂ 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 SO₂ or NOx emission allowance. Emission allowances have financial value since they can be bought, sold, traded or held for future use (banking). Banked SO₂ 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 SO₂ allowances for use in an annual auction. SO₂ 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 SO₂ 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

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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.

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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

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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

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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

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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

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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

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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

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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 Order No. / Responsible Regulatory Asset Description Category Other Support Department ASC 715 - Pension and Postretirement Employers are required to recognize the over- or under-funded status 2012-00222 Treasurv 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. Deferred income tax assets and liabilities which are recognized for FASB 109 (ASC 740 - Income Taxes) 2005-00180 Tax 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 2009-00549 Swap Termination Wachovia Bank elected to terminate the interest rate Swap agreement Regulatory 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 In 2010, after LG&E was granted approval by the KPSC to record the Long-term Interest Rate Swap 2009-00549 Treasury realized loss on the terminated Wachovia Swap to a regulatory asset (Terminated Swap and recover the losses over the remaining life of the bond, it was ecovery) 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. Winter Storm 2009 (Electric/Gas) In January and February 2009, the service territories of the Utilities 2009-00549 2009-Regulatory suffered extensive damage due to a severe Ice Storm covering the 00175 whole state of Kentucky. The KPSC has granted regulatory accounting treatment and recovery for these expenses Wind Storm 2008 In September 2008, the service territories of the Utilities suffered 2009-00549 2008-Regulatory extensive damages from the remnants of Hurricane Ike. The KPSC 00456 has granted regulatory accounting treatment and recovery for these Asset Retirement Obligation The on-going depreciation of the ARO asset (account 101) and the 2003-00426 Property 1 accretion of the ARO liability (account 230). This accounting treatment is approved by the KPSC. The Gas Supply Clause (GSC) is a monthly adjustment to bills and Gas Supply Clause 9133 (order issued Revenue provides for the recovery of actual costs of gas acquired for retail 01/07/1985) 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. Gas Supply Clause - Performance-based Rates LG&E's Gas Supply Clause was modified in 1997 to incorporate a 2009-00550 2 Revenue 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.

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

Attachment to Response to PSC-1 Question No. 8 Page 384 of 457 Scott

· ·	Regulatory Asset and Liability Matrix Louisville Gas & Electric					
Regulatory Asset	Regulatory Asset Description		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.		2	Revenue		

	Regulatory Asset and Liability Matri	x 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 underor 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 upcoming three-month period. The total accrued balance of the GSC regulatory asset or liability consists of overor 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

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Regulatory Asset and Liability Matrix Louisville Gas & Electric						
Regulatory Liability	Description		Order N	lo.	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.		2010-00263 2011-00119 2011-00523	2010-00387 2011-00228 2012-00125	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 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.

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1057 - Guarantees

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

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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

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- 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

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

- o ASC 460, Guarantees
- o ASC 450, Contingencies
- o ASC 850, Related Party Disclosures
- o ASC 825, Financial Instruments
- o ASC 815, Derivatives and Hedging
- o 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

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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

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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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1058 - Variable Interest Entities

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

- o ASC 810, Consolidation
- o ASC 820, Fair Value Measurements and Disclosures
- o 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"
- o PPL Research & Special Projects White Paper, R&SP 04-09, "Deconsolidation of Trusts under FIN 46"
- o PPL Research & Special Projects White Paper, R&SP 04-16, "FIN 46 Analysis for Transition Bond Company"
- o PPL Research & Special Projects White Paper, R&SP 04-23, "Analysis of the NUG Contracts under FIN 46(R)"
- o PPL Research & Special Projects White Paper, R&SP 04-25, "Adoption of FIN 46 and 46(R)" and related Exhibits
- o 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"
- o 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.
- o 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:

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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

<u>Initial Steps</u> (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.
 - o 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.
 - O 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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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.

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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)

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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

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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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1059 - Unbilled Revenue

- **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.
- <u>Un-invoiced amounts</u>: This accrual relates to all customers that should have been billed during the current month but were not, because of CCS billing issues, outsorts, implausibles or other factors. The un-invoiced accrual is determined by identifying all customers that were not billed in CCS during the current month², 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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1059 - Unbilled Revenue

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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1059 - Unbilled Revenue

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 uninvoiced 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).

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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

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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/acctmatts/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-

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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:
 - o Direct Charges
 - <u>Directly Assignable</u> 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.
 - <u>Directly Attributable</u> 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.
 - o Indirect Charges

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1060 - Regulatory Compliance

- <u>Indirectly Attributable</u> 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:
 - o 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.
 - o 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

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1060 - Regulatory Compliance

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)

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- 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:

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Item Description	Treatment
O&M expenses related to power production, distribution, transmission,	Above the Line
regional markets, customer accounts, sales and related administrative and	
general charges	
Informational and instructional advertising (FERC account 909) for safety,	Above the Line
DSM, environmental.	
Brand or promotional advertising (FERC account 930) – these charges are	Above the Line
not allowed in rates, and are adjusted out during rate cases, but should	
initially be coded to account 930	
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	Above the Line
labor charges and using expenditure type 0152) when position is eliminated	
Employee recognition* (meals; golf outings; room rentals and food for	Below the Line
celebrations and holiday parties; etc.), (excludes employee recognition for	
safety above)	
Lobbying	Below the Line
Fines and penalties	Below the Line
Charitable contributions, sponsorships (UK/UofL, Little League, Junior	Below the Line
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.	
Severance or separation expenses (allocate to entities by following the	Below the Line
labor charges and using expenditure type 0152) when position is not	
eliminated	
Merger transaction costs charge to LKC or, if related to utility-provided	LKC or Below the
service, use account 426.5 for LG&E and KU	Line (if recorded
	on LG&E or KU)
Merger transition costs, where the companies have committed, agreed or	LKC
been ordered to hold rate-payers harmless from, or otherwise pass thru, any	
merger-related costs	
Merger transition costs, where the companies have not committed, agreed	ATL or BTL,
or been ordered to hold rate-payers harmless from, or otherwise pass thru,	using normal
any merger-related costs	operating expense
Company paid spousal travel	LKC

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Officer benefits - reserved parking; physicals; tax planning & financial	LKC
advice, club memberships, STI, LTI, etc.	
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 Licketc.)	LKC
Tickets to sporting events (non-utility company functions)	LKC
Expenses that do not directly or indirectly relate to the Company's utility	LKC or WKE
operations	

^{*} 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

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1060 - Regulatory Compliance

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:

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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

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Scott

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 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.

Date 9/8/11

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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.

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

Scott Date 10/4/12

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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 \\\left|\left|\left|\left|\left|\rectarrow
- Files containing the technical research memos/whitepapers can only be saved to the \\left|\left|\left|\left|\left|\technical research drive/directory by the Director,

Scott

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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

Scott

220 West Main Street P.O. Box 32030 Louisville, Kentucky 40232



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.

Attachment to Response to PSC-1 Question No. 8
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Date Topic of memo Page 2

Related Technical Research/Whitepapers

List related technical research memos or whitepapers prepared by LKE or PPL.

Scott Date 2/12/12

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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:

- o 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.
- o LKE accounting policies and procedures with an equivalent PPL accounting policy and procedure will contain a reference to the PPL accounting policy and procedures.
- o All accounting policies and procedures must be presented in the standard template format which is saved on the shared drive (\\left|\left|\left|\left|\left|\left|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\reft|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\right|\ri
- o All accounting policies and procedures are named with the title of the policy followed by the date created or revised (mm-dd-yy).
- o All *current* accounting policies and procedures are saved in the appropriate departmental directory on the shared \\lgenergy.int\\shares\\Group3\\Accounting Policies drive\\directory after approved by the Director, Accounting and Regulatory Reporting and the Controller.
- o Files containing the Accounting Policies and Procedures can only be saved to the \lgenergy.int\shares\Group3\Accounting Policies drive/directory by the Director, Accounting and Regulatory Reporting and the Controller or their designees to ensure

Date 2/12/12 Page 2 of 3

1151 - Policy and Procedures Development and Maintenance

- 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
 \\left|\left|\left|\left|\left|\replaced \frac{\text{Files}}{\text{Independent of the departmental directory, which must only contain current policies.}
- O 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.
- o Review procedures for modifications or new policies:
 - O 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 \\left|\left|\left|\left|\left|\text{geenergy.int}\shares\\Group3\) (acctrestricted) shared drive, only final versions of documents should be to the \\left|\left|\left|\left|\left|\text{geenergy.int}\shares\\Group3\) (acctrestricted) shared drive.
 - O 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.
 - o 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.
- O 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 of	r Responsibility	Provided by	Other Procedur	es:
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None

Regulatory Requirements:

None

Reference:

None

Scott

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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

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Scott

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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.)

Date XX/XX/XX Page 2 of 2

Scott

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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:

Date: 11/8/04 Updated: 6/10/14 Page 1 of 2

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.

Date 11/8/04 Updated: 6/10/14 Page 2 of 2

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

Date: 11/8/04 Updated: 6/5/14 Page 1 of 2

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

Date 11/8/04 Updated: 6/5/14 Page 2 of 2

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

Date 06/05/2014 Updated: 06/05/2014 Page 1 of 2

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.

Date 06/05/2014 Updated: 06/05/2014 Page 2 of 2

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

Date: 12/22/04 Updated: 6/05/14 Page 1 of 2

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

Attachment to Response to PSC-1 Question No. 8 Page 457 of 457 Scott

LG&E and KU Energy LLC

Date 12/22/04 Updated: 06/05/14 Page 2 of 2

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

Question No. 10

Responding Witness: Robert M. Conroy

- Q-10. Provide the studies, including all applicable workpapers, which are the basis for plant allocations and expense account allocations.
- A-10. There was no jurisdictional separation study for LG&E.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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 also the response to Question No. 12.

Date: 05/01/2014 Page 1 of 9

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).

K. Blake

LG&E AND KU ENERGY LLC Policy

Date: 05/01/2014 Page 2 of 9

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 <u>all</u> capital spending projects.
- 4. Projects with a total cost of \$2,000 or less will be expensed.
- 5. An <u>Investment Proposal</u> (IP) and <u>Capital Evaluation Model</u> (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 <u>all</u> 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 <u>Authority Limit Matrix</u> 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 <u>Authority Limit Matrix</u> 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.

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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.

<u>Unbudgeted Projects</u>: 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.

<u>Under-Funded Projects</u>: 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).

<u>LG&E and KU Board and PPL approvals</u>: 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

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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.

<u>Project Overruns</u>: 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 <u>Capital Appendix</u>):

- 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.

<u>FP&A Approvals</u>: 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 <u>Authority Limit Matrix</u> and do not require the approval of FP&A.

<u>Generation Miscellaneous Projects</u>: 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

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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.

<u>Reimbursable Projects</u>: 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.

<u>Government-Mandated/Regulatory Compliance Projects</u>: 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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Capital and Investment Review

<u>Preliminary Engineering</u>: 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:
 - o Project number
 - Project description
 - o Total project amount
 - o Name of the individual whose highest level of authority is required, and any associated delegation of authority (DOA)

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Capital and Investment Review

- o Description of the need for the early activation
- o 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 <u>required</u> 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 "inservice". 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 <u>FP&A website</u>. 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.

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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

<u>Background</u>: 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.

<u>Authorization</u>: 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.

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<u>Criteria for Creating a New Blanket Project</u>: 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.

<u>Monthly Spending Report</u>: 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.

<u>Reference</u>: <u>Authority Limit Matrix</u>; <u>CEM</u>; <u>Capital Appendix</u>; <u>Lease Policy</u>; <u>Resource Allocation</u> 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
 - o Current year Capital managed via outlined process
 - Annual Business Plan recommendation on capital allocation submitted per Business Plan calendar
- Recommendations will address implications to
 - o Prudent Utility Practice
 - o Strategy
 - o EBIT (including ECR)
 - o "Next Year" Capital
 - o Risk Profile
- To classify projects and ensure prudent decision-making across all lines of business, the following categorization will be used:
 - o 1 Required for Safety, Environmental, or Regulatory Reasons
 - o Not required for Safety, Environmental, or Regulatory Reasons:
 - 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
 - o 4A Mechanism ECR
 - o 4B Mechanism DSM
 - o 4C Mechanism Gas Tracker
- Specific oversight of budget items >\$500k
 - o Tracking and Reporting on projects not yet released

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- o Oversight of LOB project release dates
- o Project under-run, cancellation or delay >\$500k back to RAC
- o Approval and re-allocation of unbudgeted projects > \$500k
- o 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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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 seven 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. Gas System Planning
 - 7. 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, reevaluated, 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 Gas System Planning, there is a construction plan that is done every two years, identifying projects to maintain or improve reliability in various subsystems of the LG&E gas system. Subsystems are identified by their pressure class and geographical area they serve. LG&E utilizes commercial gas system planning software (Stoner software from GL Noble Denton) to analyze the system and help develop capital options to improve reliability for the subsystems. The gas system model is updated to include changes to the system and modified as necessary based on actual system data for large system load and includes gas load The gas construction plan is a documented for transportation customers. summary of the proposed gas construction projects for LG&E's distribution and transmission systems. The plan is used to predict and recognize low pressure points and potential problem areas to be resolved on a long-term basis. The plan helps ensure a safe and reliable operation of the gas distribution and transmission systems for future growth. The results from the plan are used in LG&E's business planning process.
- 7. 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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 electric and gas operations separately. 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 Factors" separately for electric and gas construction projects. The Slippage Factors 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 Slippage Factors.
- 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. Louisville Gas and Electric 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

Response to Question No. 13
Page 2 of 2
K. Blake / Thompson

recovered in base rates is 97.728% 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., 62.825% for LG&E) 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 87.475% for LG&E) 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, LG&E will recover 44% of its projected capital spend through base rates.

oject	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Ye
650	Reloc Dist Hwy Facilities	298,931.66		(298,931.66)		0.3%	298,931.66	-	(298,931.66)			Jan-04	Dec-09
885	TC-Purchase ERT equip	(5,794.41)	-	5,794.41		0.0%	(5,794.41)		5,794.41			Jun-04	Jul-04
47	C.O. 22877	(15.74)		15.74		0.0%	(15.74)	-	15.74			Jun-04	Jun-04
75	R00-4094A	(8,683.80)		8,683.80		0.0%	(8,683.80)		8,683.80			Jan-04	Feb-04
60	CAPITAL MATERIAL	190,023.12	_	(190,023.12)		0.2%	190,023.12	_	(190,023.12)	Jan-05	Dec-07	Apr-04	Dec-06
07	VPCapital	,	282,999.71	282,999,71	100%	0.0%		282,999.71	282,999.71	Jul-04	Dec-04		
35	Repl MT Tr 1 & Tr 2	(178.77)	202,777.71	178.77	10070	0.0%	(178.77)	202,777.71	178.77	Jul 01	Dec o.	Nov-04	Jul-08
15	POLO FIELDS 2001	19,385.66	-	(19,385.66)		0.0%	19,385.66	-	(19,385.66)			Jan-04	Apr-04
07			-					-					
	DORSEY LANE PATIO HOMES	3,530.86	499.950.00	(3,530.86)	100%	0.0%	3,530.86	499.950.00	(3,530.86)	T 04	D 04	Jan-04	
85	Landfill Life Extension			499,950.00	10070		-		499,950.00	Jan-04	Dec-04	* 04	Realiocated in same year to project 11/150 CR Emilitin Vertical Expansion.
15	CR Asbestos Abatement	45,854.55	274,972.50	229,117.95	83%	0.0%	45,854.55	274,972.50	229,117.95	Jan-04	Dec-04	Jan-04	Feb-04
24	MC "B" LIMESTONE CRUSHER	(40,327.17)	-	40,327.17		0.0%	(40,327.17)	-	40,327.17			Sep-04	Nov-04
86	LGN-Sys Lab Cap-D	8,505.75	-	(8,505.75)		0.0%	8,505.75	-	(8,505.75)			Nov-04	Nov-04
87	LGN-Gen Eng Cap-D	97,738.70	-	(97,738.70)		0.1%	97,738.70	-	(97,738.70)			Jan-04	Dec-04
18	Elect Relief Valve Replacement	(12,518.89)	-	12,518.89		0.0%	(12,518.89)	-	12,518.89			Jun-04	Jul-04
51	LDI-Electric Engr-Capital	811,301.69	-	(811,301.69)		0.7%	811,301.69	-	(811,301.69)			Jan-04	Dec-04 To move Servco labor to specific construction projects.
53	LDI-IT Projects-Capital	971,981.87	759,464.40	(212,517.47)	-28%	0.9%	971,981.87	759,464.40	(212,517.47)	Jan-04	Jul-04	Jan-04	Dec-04
77	LGN-NOx-GenConstCap-D	928,108.59		(928,108.59)		0.8%	928,108.59		(928,108.59)			Jan-04	Jan-05 To move Servco labor to specific construction projects.
198	LT Misc Capital Expenditures	· -	1,988,994.05	1,988,994.05	100%	0.0%	-	1,988,994.05	1,988,994.05	Jan-04	Dec-08	Nov-06	Nov-09 Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded numerous small projects.
35	LTM-Transm Plng and Sub Cap	178,771.65	-	(178,771.65)		0.2%	178,771.65	-	(178,771.65)			Jan-04	Dec-04
36	LTM-Transmission Line	652,587.96	-	(652,587.96)		0.6%	652,587.96	-	(652,587.96)			Jan-04	Dec-04 To move Servco labor to specific construction projects.
13	IT 2001 Cap from Servco	9,279.86		(9,279.86)		0.0%	9,279.86		(9,279.86)			Aug-04	Dec-04
47	LOS-Office Services Capital	4,642.37		(4,642.37)		0.0%	4,642.37	-	(4,642.37)			Jan-04	Oct-04
55	LDI-Servo AR to be transferred	.,		(.,		0.0%	.,		(1,0 1=10 1)			Mar-04	Aug-04
89	LUTL Interco RC JE CR Offset	8,778.08		(8,778.08)		0.0%	8,778.08		(8,778.08)			Jan-04	Jan-04
25	LRB-RETAIL CAPITAL	9.341.60		(9.341.60)		0.0%	9.341.60		(9,341.60)			Jan-04	Mar-04
91	Gas Meters-LGE	1,324,749.41	1,609,521.56	284,772.15	18%	1.2%	1,324,749.41	1,622,051.31	297,301.91	Jan-04	Dec-06	Jan-04	Sep-08
91 54	LGE GEMINI	284.85	1,009,321.30	(284.85)	1870	0.0%	284.85	1,022,031.31		Jan-04	Dec-06		Mar-04
			-	(=0)		0.00		-	(284.85)			Feb-04	
46	LGE-Plt SatelliteCommunication	8,505.75		(8,505.75)		0.0%	8,505.75		(8,505.75)			Nov-04	Nov-04
50	FORD - MIDDLETOWN 138 KV LINE	4,035,607.40	5,098,999.99	1,063,392.59	21%	3.7%	4,035,607.40	5,098,999.99	1,063,392.59	Jan-04	Jun-05	Jan-04	Jan-09 Right-of-way acquisition disputes and legal proceedings over the route delayed the project start. Ultimately, the route and structure design also changed, contributing to the variance.
67	MC Landfill Expansion	1,455,330.20	1,455,999.84	669.64	0%	1.3%	1,455,330.20	1,455,999.84	669.64	Jan-04	Dec-11	Jan-04	Dec-09
57	Ford Substation Expansion	8,923.39	-	(8,923.39)		0.0%	8,923.39	-	(8,923.39)	Jan-05	May-05	Jun-04	Oct-06
59	Middletown 138 kV Addition	84,577.22	155,000.01	70,422.79	45%	0.1%	84,577.22	155,000.01	70,422.79	Jan-04	Dec-04	Jan-04	Apr-06
44	LGE BLDG DEMO / CONST	(304,035.02)	-	304,035.02		-0.3%	(304,035.02)	-	304,035.02			Jan-04	Dec-05 Unbudgeted reimbursement received in Dec 2004 from Jones Lang LaSalle for LGE Building Restack. Work on this project was performed in 2001- 2004.
77	Breckinridge BR-1184	(3,975,80)		3,975.80		0.0%	(3,975,80)		3,975,80			Jan-04	Mar-04
83	Ethel 1173	56,463.25	_	(56,463.25)		0.1%	56,463.25	_	(56,463.25)			Jan-04	Mar-05
70	LGE DIST LINE TRANSFORMERS	2,760,781.98	3,011,026.83	250,244.85	8%	2.5%	2,760,781.98	3,011,026.83	250,244.85	Jan-04	Dec-09	Jan-04	Dec-09
86	MISC TOOLS 3160	28,699,26	26,180.00	(2,519.26)	-10%	0.0%	28,699.26	26.180.00	(2,519.26)	Feb-04	Dec-05	Jun-04	Nov-06
87	MISC DIST PROJECTS	102.263.45	86,727.48	(15,535,97)	-18%	0.1%	102.263.45	86.727.48	(15.535.97)	Jan-04	Dec-05	Jan-04	Nov-07
88	DIST SUBSTA BAT PROJ	11,494.54	13,090.00	1,595.46	12%	0.1%	11,494.54	13,090.00	1,595.46	Nov-04	Dec-05	Dec-04	Jan-06
					1270					NOV-04	Dec-03		
89	DIST AUX OIL FILTERS	1,035.27	-	(1,035.27)		0.0%	1,035.27	-	(1,035.27)			Jan-04	Oct-06
98	LRB-MERGE ITRON	1,525.73	-	(1,525.73)		0.0%	1,525.73	-	(1,525.73)			Feb-04	Mar-04
11	Worthington Substation	82,499.76	50,238.55	(32,261.21)	-64%	0.1%	82,499.76	50,238.55	(32,261.21)	Jan-04	Dec-05	Mar-04	May-05
12	Worthington Sub - Line Work	406,655.51	206,684.05	(199,971.46)	-97%	0.4%	406,655.51	206,684.05	(199,971.46)	Jan-04	Dec-04	Jan-04	Sep-06
58	Capital/Indirect Storm II	2,568.21	852,796.44	850,228.23	100%	0.0%	2,568.21	852,796.44	850,228.23	Jan-04	Dec-06	Jul-04	Jul-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 \$3.207K over budget.
50	TC Opacity Monitor Upgrade	(956.72)	-	956.72		0.0%	(956.72)	-	956.72			Jun-04	Jun-04
51	TC ASTI Data Manager	(15,839.72)	-	15,839.72		0.0%	(15,839.72)	-	15,839.72			Jan-04	Mar-04
52	TC Upgrade Siemans VFDs	(26,467.71)	-	26,467,71		0.0%	(26,467.71)	_	26,467.71			Jun-04	Jun-04
53	TC Replace Service Bld Chiller	(18,248.53)	_	18.248.53		0.0%	(18,248.53)		18.248.53			Jun-04	Jun-04
57	TC Misc Engineering Projects	(14,510.99)	_	14,510.99		0.0%	(14,510.99)	_	14,510.99			Jan-04	Sep-06
58	TC Site Improve/Preservation	336.35		(336.35)		0.0%	336.35		(336.35)			Jan-04	Jun-04
59	TC Replace B & C Conv Belts	(4,570.07)	-	4,570.07		0.0%	(4,570.07)	-	4,570.07			Jun-04	Jun-04
39 R1	TC Magnetic Separator	(3,534.38)		3,534.38		0.0%	(3.534.38)		3,534.38			Jun-04 Jun-04	Jun-04 Jun-04
87	TC DUCTWORK #2	(3,534.38)		3,534.38		0.0%	(3,534.38)		3,534.38			Apr-04	Jun-04 Apr-04
			-					-				P	
89	TC Upgr. Water Treatment Sys	(3,522.86)	-	3,522.86		0.0%	(3,522.86)	-	3,522.86			Jan-04	Aug-04
92	Pyrite Hopper Replacement	(13,474.46)	-	13,474.46		0.0%	(13,474.46)	-	13,474.46		_	Jan-04	Jun-05
01	LGN-Maximo Upgrade	218,325.45	177,801.27	(40,524.18)	-23%	0.2%	218,325.45	177,801.27	(40,524.18)	Jan-04	Dec-04	Jan-04	Dec-04
20	LRB-PC PURCHASE	34,548.94	34,999.94	451.00	1%	0.0%	34,548.94	69,999.89	35,450.95	Jan-04	Dec-04	Apr-04	Dec-04
50	Corporate Scanning-LGE	-	-	-		0.0%	-	-	-				
77	LCS-Oracle 11i Upgrade	941,947.61	-	(941,947.61)		0.9%	941,947.61	-	(941,947.61)			Apr-04	Dec-04 Budget was recorded on project 117142, but actuals were recorded on this project.
84	LCS-Replace LTM Backend/VOLTS	106.49	-	(106.49)		0.0%	106.49	-	(106.49)			Jan-04	Jan-04
85	LCS-Cash Mgmt Oracle Integ.	1,200.09	-	(1,200.09)		0.0%	1,200.09	-	(1,200.09)			Jan-04	Dec-04 Attachment to Response to PSC-1 Question
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Project No	Project Title/Description	Annual Actual	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End Explanations Year
113697	CR Turbine Rm Crane Upgrade	(4,944.09)	-	4,944.09		0.0%	(4,944.09)	-	4,944.09			Aug-04	Aug-04 2004
113725	CT Construction - TC5 Cap	(5,706.76)	-	5,706.76		0.0%	(5,706.76)	-	5,706.76			Jan-04	May-04 2004
113726	LGN-GenConstSvc TC CT-Cap	35,487.34	-	(35,487.34)		0.0%	35,487.34	-	(35,487.34)			Feb-04	Dec-04 2004
113732	CT Construction TC6 -Cap	(13,884.29)	-	13,884.29		0.0%	(13,884.29)	-	13,884.29			Jan-04	May-04 2004
113733	CT Construction TC Pipeline	40,213.61		(40,213.61)		0.0%	40,213.61		(40,213.61)	Dec-05	Dec-05	Feb-04	Nov-05 2004
113814	PAYG Metering	(927,659.80)	0.71	927,660.51	131210822%	-0.8%	(927,659.80)	1.41	927,661.22	Jan-04	Dec-04	Jan-04	Jul-04 Costs for the Pay-As-You-Go project (completed in 2003) were written-off 2004 to operating expenses in 2004. The project was capital because it had a useful life much like meters. However, when the Company agreed, through a rate case settlement, to discontinue the service and remove the meters, the costs were reclassified to expense.
113816	PAYG SERVCO LGE	-	1.23	1.23	100%	0.0%	-	2.46	2.46	Jan-04	Dec-04		2004
113832	LCD-HR SERV-HEADQUARTERS2-D	8,448.70	7,031.70	(1,417.00)	-20%	0.0%	8,448.70	14,063.41	5,614.71	Jan-04	Mar-04	Jan-04	Mar-04 2004
113886	WORTHINGTON 69KV LOOP FEED.	736,275.58	-	(736,275.58)		0.7%	736,275.58	-	(736,275.58)			Jan-04	Nov-06 The project was originally budgeted to be completed during 2003 but delays late in 2003 after the 2004 budget was prepared extended it into 2004.
114128	Bluelick-Beulah 69 KV line	15,477.35	-	(15,477.35)		0.0%	15,477.35	-	(15,477.35)			Jan-04	Apr-09 2004
114135 114159	Blue Lick 138-69 Xfmr	47,659.28 111.758.50	-	(47,659.28)		0.0%	47,659.28 111,758.50	-	(47,659.28) (111,758.50)			Jan-04 Jan-04	Sep-04 2004 Mar-04 2004
114159	Beargrass OPGW Louisville Water Company	111,/58.50	-	(111,/58.50)		0.1%	111,/58.50	-	(111,/58.50)			Jan-04 Jan-04	Mar-04 2004 Mar-06 2004
114270	Medical Ctr Chilled Water Plnt	1,624.40	-	(1,624.40)		0.1%	1,624.40	-	(1,624.40)			Jan-04 Jan-04	Jan-07 2004
114270	MC Mill GB Oil Filtering	(913.34)	-	913.34		0.0%	(913.34)	-	913.34			May-04	May-04 2004
114413	MSD TAP #2	(771.72)	-	771.72		0.0%	(771.72)	-	771.72			Jun-04	Jun-04 2004 Jun-04 2004
114505	TC 2003 MUX	(1,636.04)	-	1,636.04		0.0%	(1,636.04)	-	1,636.04			Jan-04	May-04 2004
114506	TC 2003 SITE	(32,239.93)	_	32,239,93		0.0%	(32,239.93)	-	32,239.93			Jan-04	Sep-05 2004
114507	TC 2003 ENG PROJ	7,378,97	_	(7,378,97)		0.0%	7,378.97	_	(7,378.97)			Jan-04	Jun-04 2004
114508	TC 2003 STACKER ELEC	(49,493.43)		49,493.43		0.0%	(49,493.43)		49,493.43			Jan-04	Jun-05 2004
114509	TC 2003 Superheat Header RpImt	(27,612.10)	-	27,612.10		0.0%	(27,612.10)	-	27,612.10			Jun-04	Jun-04 2004
114511	TC 2003 EXCITATION	(3,172.55)	-	3,172.55		0.0%	(3,172.55)	-	3,172.55			Jul-04	Jul-04 2004
114515	TC 2003 REACTION ROOF	(1,403.38)	-	1,403.38		0.0%	(1,403.38)	-	1,403.38			Jun-04	Jun-04 2004
114518	TC Drum Internal Liner	(6,199.25)	-	6,199.25		0.0%	(6,199.25)	-	6,199.25			Jun-04	Jun-04 2004
114521	TC 2003 PRECIP REFURB	(76,393.81)	-	76,393.81		-0.1%	(76,393.81)	-	76,393.81			Jan-04	Jun-05 2004
114524	TC2003LowerSlope	(40,690.44)	-	40,690.44		0.0%	(40,690.44)	-	40,690.44			Apr-04	Apr-04 2004
114525	TC2003SiliconMonitors	(519.73)	-	519.73		0.0%	(519.73)	-	519.73			Jun-04	Jun-05 2004
114527	TC2003Ductwork	(3,826.71)	-	3,826.71		0.0%	(3,826.71)	-	3,826.71			Apr-04	Apr-04 2004
114548	CR COAL CONVEYOR BELT	15,570.00	29,997.00	14,427.00	48%	0.0%	15,570.00	29,997.00	14,427.00	Jan-04	Dec-04	Dec-04	Oct-05 2004
114553	CR4 TURBINE SUPER RPLC	79,632.53	174,982.50	95,349.97	54%	0.1%	79,632.53	174,982.50	95,349.97	Jan-04	Dec-04	Sep-04	Jan-05 2004
114554	CR6 ID FAN DAMPER/DRIVE RPLC	2,227.96	-	(2,227.96)	100-	0.0%	2,227.96	-	(2,227.96)		D 01	Jan-04	Jan-04 2004
114557	CR4 SCRUBBER TRAYS	-	449,955.00	449,955.00	100%	0.0%	-	449,955.00	449,955.00	Jan-04	Dec-04	* 0.	Project cancelled due to satisfactory emissions performance of Flue Gas 2004 Desulfurization module wall rings installed on another project.
114639	MC "A" Limestone Crusher	13,599.08	-	(13,599.08)		0.0%	13,599.08	-	(13,599.08)			Jan-04	Aug-04 2004
114644	MC2 Turbine Supervisory Instru	(957.69)	-	957.69		0.0%	(957.69)	-	957.69			Jul-04	Jul-04 2004
114656 114658	MC Predictive Maint Equip	(335.80)	-	335.80		0.0%	(335.80)	-	335.80 3,053.05			Jan-04	Jan-04 2004 Aug-04 2004
114654	MC FGD UPS MC1 Turbine Supvr Instru	(3,053.05) 339.834.43	400.000.40	3,053.05 60,165.97	15%	0.0%	(3,053.05) 339,834.43	400.000.40	60,165.97	Jan-04	Dec-04	Aug-04 Jun-04	Aug-04 2004 Jun-05 2004
114667	MC2 Bottom Ash Piping	(16,617.72)	400,000.40	16,617.72	1370	0.0%	(16,617.72)	400,000.40	16,617.72	Jan-0+	Dec-04	Feb-04	Feb-04 2004
114669	MC4 Mill Damper Drives	(14.20)		14.20		0.0%	(14.20)		14.20			Jan-04	Jan-04 2004
114670	MC4 Voltage Regulator	1.382.42	_	(1.382.42)		0.0%	1.382.42		(1.382.42)			Mar-04	Mar-04 2004
114677	CR Pyrite Separator Sys	227,340.26	_	(227,340.26)		0.2%	227,340.26	_	(227,340.26)			Mar-04	Jun-05 2004
114679	CR4 Voltage Regulator	142,067.54		(142,067.54)		0.1%	142,067.54		(142,067.54)			Apr-04	May-05 2004
114682	Ohio Falls Redevelopment	7,524.04	4,999,500.32	4,991,976.28	100%	0.0%	7,524.04	4,999,500.32	4,991,976.28	Jan-04	Dec-04	Jan-04	May-04 Reallocation of budget from project 114682 to actual project charged 118349.
114688	CR Coal Barge Unloader	-	99,990.00	99,990.00	100%	0.0%	-	99,990.00	99,990.00	Jan-04	Dec-04		2004
114692	LRB-T O E	107,334.26	87,507.17	(19,827.09)	-23%	0.1%	107,334.26	175,014.34	67,680.08	Jan-04	Dec-04	Jan-04	Dec-04 2004
114714	LGE-SL SO2,NOx Monitor Repl	(2,956.14)	70,000.07	72,956.21	104%	0.0%	(2,956.14)	70,000.07	72,956.21	Jan-04	Jan-04	Nov-04	Nov-04 2004
114715	LGE-SL CEMS DAHS Comp Upgr	276.87	-	(276.87)		0.0%	276.87	-	(276.87)			Jan-04	Jan-04 2004
114745	COURIER JOURNAL VAULT	2,731.90	-	(2,731.90)		0.0%	2,731.90	-	(2,731.90)			Jan-04	Mar-04 2004
114800	MC4 DCS Controls	8,239.99	220 501 51	(8,239.99)	1000	0.0%	8,239.99	220 501 51	(8,239.99)	1 0.	T. 04	Jan-04	Feb-04 2004
114816 114818	Gas Refund System PC and Printer Infrast.	53,159.70	230,581.61	230,581.61 (53,159.70)	100%	0.0%	53,159.70	230,581.61	230,581.61 (53,159.70)	Jan-04	Jun-04	May-05 Feb-04	Feb-06 2004 Jan-05 2004
114818	VIDEO CONF EQUIPMENT-LGE	4,725.59		(4,725.59)		0.0%	4.725.59		(53,159.70)			Jan-04	Jun-05 2004 Jun-04 2004
114844	TYPE U BUSHING REPLACEMENT	70.928.22	43,499.64	(27,428,58)	-63%	0.1%	70.928.22	43,499.64	(27,428.58)	Jan-04	Dec-05	Mar-04	Mar-05 2004
114848	Carter 4KV Circuits	(14,108.63)	.5,477.04	14.108.63	-05/0	0.1%	(14,108.63)	.5,777.04	14.108.63	Jairon	200-03	Jan-04	Feb-04 2004
114852	BUILDINGS AND GROUNDS	11.387.41	24,990.00	13,602,59	54%	0.0%	11.387.41	24,990.00	13,602,59	Sep-04	Sep-05	Aug-04	Feb-06 2004
114853	KENWOOD BKR REPLACEMENT	1,355.32	,>>0.00	(1,355.32)	3.70	0.0%	1,355.32	,,,,,,,,,	(1,355.32)	p 0-	P 05	Jan-04	Feb-04 2004
114854	WEST POINT BKR - REPLACE	199.28		(199.28)		0.0%	199.28		(199.28)			Feb-04	Feb-04 2004
114858	MAX SPACE BOC DIST ENGR	22,431.42	-	(22,431.42)		0.0%	22,431.42	-	(22,431.42)			Feb-04	Apr-04 2004
114859	OFFICE RENOVATIONS	6,394.03	-	(6,394.03)		0.0%	6,394.03	-	(6,394.03)			Jan-04	Feb-04 2004
114872	CARPET REPLACEMENT	7,610.68	-	(7,610.68)		0.0%	7,610.68	-	(7,610.68)			Jan-04	May-04 2004
114885	SECURITY EQUIP	(825.86)	-	825.86		0.0%	(825.86)	-	825.86			Jan-04	Jun-04 2004
114888	LGN-Barcoding CAP	138,649.01	-	(138,649.01)		0.1%	138,649.01	-	(138,649.01)			Jul-04	Dec-04 2004
114893	NACHAND EXPANSION	1,433.15	-	(1,433.15)		0.0%	1,433.15	-	(1,433.15)	Jan-05	Dec-06	Jun-04	Nov-07 2004
114903	MC1 & MC2 Trans Fire Protect	(6,404.61)	-	6,404.61		0.0%	(6,404.61)	-	6,404.61			May-04	May-04 Attachment to Response to PSC-1 Question No. 13(a) Page 2 of 122

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					** :		Total	Total	** :	Date	Date				
Danis	Devices	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual	Budget	Variance In	Original	Original	Date Actual	Date Actual		
Project No.	Project Title/Description	Cost	Budget	Dollars	Percent	Budget	Project Cost	Project Cost	Dollars	Budget	Budget End	Start	End	Explanations	Year
114999	MC1 HWP Mech Seals	(444.07)	Duaget -	444.07	1 CICCIR	0.0%	(444.07)	- Cost	444.07	ourt	Liki	Jun-04	Jun-04	Explanations	2004
115006	Bluegrass to Middletown 138kV	-	442,000.00	442,000.00	100%	0.0%	-	442,000.00	442,000.00	Jan-04	Dec-05		1	Project cancelled due to system condition changes studied in the Transmission Expansion Plan (TEP).	2004
115070	PR TPX Controls Upgrade	(40,947.39)	-	40,947.39		0.0%	(40,947.39)	-	40,947.39			Aug-04	Aug-04		2004
115112	LCD-Sour Support CAP-BARCODE	-	142,102.10	142,102.10	100%	0.0%	-	284,204.20	284,204.20	Mar-04	Dec-04	-	-		2004
115113	LCD-Sourc Support CAP-INTERPRO		60,896.78	60,896.78	100%	0.0%	-	121,793.56	121,793.56	Mar-04	Dec-04				2004
115114	LCD-Sourc Support CAP-eSOURCE		70,698.39	70,698.39	100%	0.0%	-	141,396.78	141,396.78	Mar-04	Dec-04				2004
115115	LCS-Sour Suppt CAP-CONT MANAG	16,138.50	40,603.92	24,465.42	60%	0.0%	16,138.50	81,207.84	65,069.34	Mar-04	Dec-04	Jun-04	Oct-07		2004
115116	LCD-Sour Support CAP-OPTIO	16,445.96	30,799.72	14,353.76	47%	0.0%	16,445.96	61,599.44	45,153.48	Mar-04	Dec-04	Apr-04	Nov-04		2004
115117	LCD-Sour Support CAP-OTHER	7,446.99	40,600.08	33,153.09	82%	0.0%	7,446.99	81,200.17	73,753.18	Sep-04	Sep-04	May-04	Dec-04		2004
115171	LCD-HR SERV-HEADQ2-WEB REP	-	11,246.21	11,246.21	100%	0.0%	-	22,492.43	22,492.43	Apr-04	Jun-04				2004
115173	LCD-HR SERV-HEADQ2-PS Self Ser	57.44	-	(57.44)		0.0%	57.44	-	(57.44)			Jan-04	Feb-04		2004
115175	LCD-HR SERV-HEADQ2-BEN PROCESS	(180.64)	-	180.64		0.0%	(180.64)	-	180.64			Jan-04	Jan-04		2004
115180	LRB_SMILE 2003	1,288.29	-	(1,288.29)		0.0%	1,288.29	-	(1,288.29)			Feb-04	Dec-04		2004
115202	LGE BR CT7 Vane Repl	(83,600.00)	-	83,600.00		-0.1%	(83,600.00)	-	83,600.00			Jan-04	Jan-04		2004
115259	Brooks Sub reduce ten	(18,823.20)	-	18,823.20		0.0%	(18,823.20)	-	18,823.20			Feb-04	Jun-04		2004
115262	MC 1A Coal Pulverizer Upgrade	(15,399.59)	-	15,399.59		0.0%	(15,399.59)	-	15,399.59			Jan-04	Jan-04		2004
115263	MC 1B Coal Pulverizer Upgrade	(15,399.61)	-	15,399.61		0.0%	(15,399.61)	-	15,399.61			Jan-04	Jan-04		2004
115264	MC 1C Coal Pulverizer Upgrade	(15,399.59)	-	15,399.59		0.0%	(15,399.59)	-	15,399.59			Jan-04	Jan-04		2004
115265	MC 1D Coal Pulverizer Upgrade	(15,399.59)	-	15,399.59		0.0%	(15,399.59)	-	15,399.59			Jan-04	Jan-04		2004 2004
115266	MSD Eth-App 138 water basin	26,983.71 5.300.00	-	(26,983.71) (5,300.00)		0.0%	26,983.71 5.300.00	-	(26,983.71)			Mar-04 Jun-04	May-04 Jun-04		2004
115273 115294	circuit 3802, indiana ckt.6670 pole up-grade.	5,300.00 18,491.79	-	(5,300.00)		0.0%	5,300.00 18,491.79	-	(5,300.00) (18,491.79)			Feb-04	Feb-04		2004
115294	ERT	1,248.53	-	(1,248.53)		0.0%	1.248.53	-	(1,248.53)			Mar-04	Mar-04		2004
115293	MC1 Waterwalls	(7.607.24)	-	7.607.24		0.0%	(7,607.24)	-	7.607.24			May-04	Aug-04		2004
115373	MC E1 Coal Feeder Pan	(1,736.46)		1,736.46		0.0%	(1,736.46)	-	1,736.46			May-04	May-04		2004
115374	MC CH Barge Unloading Cells	154,205.03		(154,205.03)		0.1%	154,205.03	-	(154,205.03)			Sep-04	Sep-04		2004
115375	6650 P2 Osmo 1999	47.70		(47.70)		0.1%	47.70	-	(47.70)			Jun-04	Jun-04		2004
115386	MC3 Lighting Upgrade	(1,891.61)		1.891.61		0.0%	(1.891.61)		1,891.61			May-04	May-04		2004
115387	MC4 Lighting Upgrade	(3.026.82)		3.026.82		0.0%	(3.026.82)		3.026.82			May-04	May-04		2004
115393	MC4 ID Fan Expansion Joints	304.11		(304.11)		0.0%	304.11	_	(304.11)			Feb-04	Feb-04		2004
115396	Middletown - K.U. (Finchville)	205,062.47	1,033,001.09	827,938.62	80%	0.2%	205,062.47	1,033,001.09	827,938.62	Jan-04	Dec-04	Feb-04		Associated with the Ford-Middletown project. The project scope was	2004
	,		-,,	,				-,,						ultimately reprioritized and scaled back.	
115398	Highlands - Clay 69kv Line	305,406.25	-	(305,406.25)		0.3%	305,406.25	-	(305,406.25)			Jan-04	Nov-04 7	Transmission Planning identified the need for this project after the 2004 budget was prepared.	2004
115416	MC2 Air Heater Oil Filtering	(1,453.62)	-	1,453.62		0.0%	(1,453.62)	-	1,453.62			Jun-04	Jun-04		2004
115420	MC2 Waterwalls - East Wall	31,930.06	-	(31,930.06)		0.0%	31,930.06	-	(31,930.06)			Mar-04	May-04		2004
115424	MC2 Boiler Room Sump Pump	(5,637.24)	-	5,637.24		0.0%	(5,637.24)	-	5,637.24			Mar-04	Mar-04		2004
115438	MC2 Waterwalls - North Wall	8,902.80	-	(8,902.80)		0.0%	8,902.80	-	(8,902.80)			Mar-04	Apr-04		2004
115453	MC3 FGD Mist Eliminators	(11,096.25)	-	11,096.25		0.0%	(11,096.25)	-	11,096.25			Jan-04	Jan-04		2004
115465	TC CT7 Construction LGE	1,932,337.47	3,234,260.30	1,301,922.83	40%	1.8%	1,932,337.47	3,234,260.30	1,301,922.83	Jan-04	Dec-04	Jan-04		Trimble County Combustion Turbines placed in service in 2004 at lower than anticipated budget.	2004
115467	TC CT8 Construction LGE	1,854,068.54	3,234,260.30	1,380,191.76	43%	1.7%	1,854,068.54	3,234,260.30	1,380,191.76	Jan-04	Dec-04	Jan-04		Trimble County Combustion Turbines placed in service in 2004 at lower than anticipated budget.	2004
115469	TC CT9 Construction LGE	1,894,315.27	3,234,260.30	1,339,945.03	41%	1.7%	1,894,315.27	3,234,260.30	1,339,945.03	Jan-04	Dec-04	Jan-04		Trimble County Combustion Turbines placed in service in 2004 at lower than anticipated budget.	2004
115471	TC CT10 Construction LGE	1,841,079.61	3,234,260.30	1,393,180.69	43%	1.7%	1,841,079.61	3,234,260.30	1,393,180.69	Jan-04	Dec-04	Jan-04	t	Trimble County Combustion Turbines placed in service in 2004 at lower than anticipated budget.	2004
115473	TC CT Substation LGE	558,527.54	699,946.00	141,418.46	20%	0.5%	558,527.54	699,946.00	141,418.46	Jan-04	Dec-05	Jan-04	Apr-08		2004
115488	MC 1A FGD Wet/Dry Interface	(12,754.03)	-	12,754.03		0.0%	(12,754.03)	-	12,754.03			Jan-04	Jan-04		2004
115489	MC 1B FGD Wet/Dry Interface	(12,132.21)	-	12,132.21		0.0%	(12,132.21)	-	12,132.21			Jan-04	Jan-04		2004
115517	MC1 Waterwalls - North	12,564.74	-	(12,564.74)		0.0%	12,564.74	-	(12,564.74)			Mar-04	Apr-04		2004
115523	WHAS-CENTERFIELD 69KV 6686	309.63	-	(309.63)		0.0%	309.63	-	(309.63)			Jan-04	Aug-08		2004
115524	Middletwn-Centerfield ckt.3846	258.03	-	(258.03)		0.0%	258.03	-	(258.03)			Jan-04	Aug-08		2004
115599	IT 2003 Cap Allocation LGE	277,380.77	-	(277,380.77)		0.3%	277,380.77	-	(277,380.77)			Apr-04	Dec-04		2004
115617 115649	6639 ASH-SPARK RELOC	111,030.52	-	(111,030.52)		0.1%	111,030.52 7,860.14	-	(111,030.52)			Jan-04 Mor 04	Dec-04		2004 2004
115649	MC2 Waterwalls - West MC 3C Primary Air Fan Motor	7,860.14 (912.32)		(7,860.14) 912.32		0.0%	(912.32)		(7,860.14) 912.32			Mar-04 May-04	Apr-04 May-04		2004
115701	MC G1 Coal Conveyor Belt	(1.068.00)		1.068.00		0.0%	(1,068.00)		1.068.00			May-04 May-04	May-04		2004
115701	MC "C" Coal Conveyor Belt	(912.29)		912.29		0.0%	(912.29)	-	912.29			Mar-04	Mar-04		2004
115702	CSS-ORDERS-LGE	12,314.50	-	(12,314.50)		0.0%	12,314.50	-	(12,314.50)			Jan-04	Mar-04		2004
115720	MC 1A Booster Fan Motor	(991.07)	_	991.07		0.0%	(991.07)	-	991.07			May-04	May-04		2004
115731	MC 3A Primary Air Fan Motor	(1,010.59)		1,010.59		0.0%	(1,010.59)		1,010.59			May-04	May-04		2004
115755	MT-3856 Bushing Repl	(3,633.50)		3,633.50		0.0%	(3,633.50)		3,633.50			Apr-04	Apr-04		2004
115758	MC Waste Water Ejection Sys	(3,686.74)	-	3,686.74		0.0%	(3,686.74)	-	3,686.74			Jun-04	Jun-04		2004
115762	MC Coal Handling Lighting	(9,675.02)	-	9,675.02		0.0%	(9,675.02)	-	9,675.02			Mar-04	Mar-04		2004
115797	LGN-TC CT 7-10	5,958,434.78	-	(5,958,434.78)		5.5%	5,958,434.78	-	(5,958,434.78)			Jan-04		To move Servco labor to specific construction projects; offset in project LGECAP111	2004
115806	MC2 Turbine Shaft Packing Box	(999.53)	-	999.53		0.0%	(999.53)	-	999.53			Mar-04	Aug-05		2004
115808	MC2 Turbine Blades 7th Stage	(12,512.86)	-	12,512.86		0.0%	(12,512.86)	-	12,512.86			Feb-04	Feb-04		2004
115812	NAV PC's - LGE	(1,460.98)	-	1,460.98		0.0%	(1,460.98)	-	1,460.98			Mar-04	Mar-04	Attachment to Response to PSC-1 Qu	2004 uestion No. 13(a) Page 3 of 122

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Year
115814	LGE-SL MC1 Opacity Monitors	82,419,24	75,000,58	(7,418.66)	-10%	0.1%	82,419.24	75,000.58	(7,418.66)	Aug-04	Oct-05	Sep-04	Dec-06 2004
115815	LGE-SL MC2 Opacity Monitors	1,088.78	75,000.58	73,911.80	99%	0.0%	1,088.78	75,000.58	73,911.80	Aug-04	Dec-06	Dec-04	Dec-06 2004
115816	LGE-SL MC3 Opacity Monitors	18,663.19	75,000.58	56,337.39	75%	0.0%	18,663.19	75,000.58	56,337.39	Aug-04	Dec-06	Nov-04	Dec-06 2004
115817	LGE-SL MC4 Opacity Monitors	8.685.85	75,000.58	66,314.73	88%	0.0%	8,685.85	75,000.58	66,314,73	Aug-04	Dec-06	Sep-04	Dec-06 2004
115818	LGE-SL Extractive Monitor Test	(6,208.82)	75,000.50	6.208.82	0070	0.0%	(6,208.82)	75,000.50	6.208.82	Aug-04	DCC-00	Jan-04	Jun-05 2004
115842	MC JB Coal Conveyor Belt	(546.25)		546.25		0.0%	(546.25)	-	546.25			Mar-04	Mar-04 2004
			-					-					
115852	Paddy's West RTU Replace	7,425.97	-	(7,425.97)		0.0%	7,425.97	-	(7,425.97)			Jan-04	Jul-06 2004
115888	Trimble County Unit 2 LG&E	(538,204.04)	-	538,204.04		-0.5%	(538,204.04)	-	538,204.04			Jan-04	Nov-04 Journal entry to move inception to date costs to project 117149 (budget on project 117149) 2004
115890	LGN-Trimble County Unit 2	181,756.29	-	(181,756.29)		0.2%	181,756.29	-	(181,756.29)			Jan-04	Dec-04 2004
115892	HONEYWELL UPGRADE	(190.06)	-	190.06		0.0%	(190.06)	-	190.06			Aug-04	Aug-04 2004
115916	MISO Day 2 LG&E	44,908.56	-	(44,908.56)		0.0%	44,908.56	-	(44,908.56)			May-04	Sep-06 2004
115918	MC 3B3 Recycle Pump Liner	18,776.17		(18,776.17)		0.0%	18,776.17	-	(18,776.17)			Jan-04	Jul-04 2004
115919	MC 3B4 Recycle Pump Liner	17,994.16		(17,994.16)		0.0%	17,994.16	-	(17,994,16)			Jan-04	Jul-04 2004
115944	MC3 Mill Performance Upgrade	(5,641.11)		5,641.11		0.0%	(5,641.11)		5,641.11			Mar-04	Mar-04 2004
115945	MC4 Mill Performance Upgrade	(4,595,27)		4.595.27		0.0%	(4.595.27)		4.595.27			Mar-04	Mar-04 2004
115946	MC 4B Forced Draft Fan Motor	(1.978.84)		1.978.84		0.0%	(1.978.84)	-	1.978.84			Mar-04	Mar-04 2004
115946	MC2 Turbine Insulation	(2,019.24)	-	2,019.24		0.0%	(2,019.24)	-	2,019.24			Jun-04	Jun-04 2004 Jun-04 2004
			-					-					
115975	MC F2 Conveyor Gearbox	(960.16)	-	960.16		0.0%	(960.16)	-	960.16			Mar-04	Mar-04 2004
115983	MISO Interface Development		-			0.0%		-				Oct-04	Dec-04 2004
115988	MC4 SH Platen Replacement	9,651.96	-	(9,651.96)		0.0%	9,651.96	-	(9,651.96)			Jan-04	Jan-04 2004
115992	MC3 RH Partial Pendant Repl	1,121,224.21	2,200,000.18	1,078,775.97	49%	1.0%	1,121,224.21	2,200,000.18	1,078,775.97	Jan-04	Dec-04	Feb-04	Jul-04 Project was opened in 2003 in order to procure material ahead of the 2004 budget 2004
116014	Farnsley Transformer # 1	8,926.31	202,674.57	193,748.26	96%	0.0%	8,926.31	202,674.57	193,748.26	Jan-04	Dec-04	Jan-04	Jan-04 2004
116015	MC 3A Cooling Tower Pump Motor	(1,800.79)		1,800.79		0.0%	(1,800.79)	-	1,800.79			May-04	May-04 2004
116016	MC "I" Conveyor Chute Liners	184,426.00	249,999.24	65,573.24	26%	0.2%	184,426.00	249,999.24	65,573.24	Jan-04	Dec-04	May-04	Aug-04 2004
116017	MC Coal Conveyor Belts	,	200,000.20	200,000.20	100%	0.0%	,	200,000.20	200,000.20	Jan-04	Dec-04		2004
116020	MC Coal Feeder Pans	118,198.64	150.000.15	31.801.51	21%	0.1%	118.198.64	150,000.15	31,801.51	Jan-04	Dec-04	Jul-04	Mar-05 2004
116021	MC Railroad Track Replacement	149,375.15	150,000.15	625.00	0%	0.1%	149,375.15	150,000.15	625.00	Jan-04	Dec-04	Dec-04	Mar-05 2004 Mar-05 2004
116021	MC S/R Bucket Wheel	278.811.68	400.000.40	121.188.72	30%	0.1%	278.811.68	400,000.13	121.188.72				Mar-05 2004 Mar-05 2004
										Jan-04	Dec-04	Jun-04	
116025	MC4 FGD Emerg Quench System	95,312.17	749,999.74	654,687.57	87%	0.1%	95,312.17	749,999.74	654,687.57	Jan-04	Dec-04	Oct-04	Dec-05 Original budget amount was a placeholder while engineering could determine a specific work scope.
116028	MC Limestone Conv Belts	16,296.36	-	(16,296.36)		0.0%	16,296.36	-	(16,296.36)			Nov-04	Dec-04 2004
116031	MC 3&4 Reactant Supply Piping	132,056.99	274,999.77	142,942.78	52%	0.1%	132,056.99	274,999.77	142,942.78	Jan-04	Dec-04	Feb-04	Mar-05 2004
116032	MC Stack Lighting	91,102.00	200,000.20	108,898.20	54%	0.1%	91.102.00	200,000,20	108.898.20	Jan-04	Dec-04	Dec-04	Mar-05 2004
116036	MC1 Boiler RH Term Tube & DMW	337,262.90	747,999.94	410,737.04	55%	0.3%	337,262.90	747,999.94	410,737.04	Jan-04	Dec-04	Aug-04	Dec-04 Project costs were lower than anticipated due to reduced scope of work based upon inspection findings.
116038	MC1 Boiler SH Platens	843,327.29	350,000.35	(493,326.94)	-141%	0.8%	843,327.29	350,000.35	(493,326.94)	Jan-04	Dec-04	Sep-04	Dec-04 Emergent Work due to inspection during routine outage resulted in increased 2004
116039	MC1&3 CRH Piping Upgrade	155,736.24	200,000.20	44,263.96	22%	0.1%	155,736.24	200,000.20	44,263.96	Jan-04	Dec-04	Jan-04	scope. Nov-04 2004
116040	MC1 Servo Valve Strainer Isol	133,730.24	50,000.05	50,000.05	100%	0.0%	133,730.24					Jan-04	2004
		246.347.85					-	50,000.05	50,000.05	Jan-04	Dec-04	D 1 04	
116041	MC 3A Coal Mill Upgrade		220,000.22	(26,347.63)	-12%	0.2%	246,347.85	220,000.22	(26,347.63)	Jan-04	Dec-04	Feb-04	2001
116042	MC1 Turbine Blades	162,638.63	200,000.20	37,361.57	19%	0.1%	162,638.63	200,000.20	37,361.57	Jan-04	Dec-04	Nov-04	Mar-05 2004
116043	MC 3A Forced Draft Fan Rotor	-	400,000.40	400,000.40	100%	0.0%	-	400,000.40	400,000.40	Jan-04	Dec-04		Project cancelled due to outage inspection findings. 2004
116048	MC3 Cooling Tower Drift Elim	-	354,999.85	354,999.85	100%	0.0%	-	354,999.85	354,999.85	Jan-04	Dec-04		Project activity was postponed until 2007 in order to have a long enough outage to encompass a larger work scope including fill.
116050	MC3 Economizer Terminal Tubes		400,000.40	400,000.40	100%	0.0%	-	400,000.40	400,000.40	Jan-04	Dec-04		Project cancelled due to outage inspection findings. 2004
116052	MC3 FGD Module Wall	-	4,400,000.36	4,400,000.36	100%	0.0%	-	4,400,000.36	4,400,000.36	Jan-04	Dec-04		Project money was used to help fund the wet stack ductwork projects which included this work scope. 2004
116053	MC3 FGD Reaction Tank Upgrade	905,649.05	1,500,000.49	594,351.44	40%	0.8%	905,649.05	1,500,000.49	594,351.44	Jan-04	Dec-04	Mar-04	Jan-05 The project work scope was better defined after the budget was submitted and approved.
116054	MC3 FGD Inlet Ductwork	934,557.34	2,400,000.38	1,465,443.04	61%	0.9%	934,557.34	2,400,000.38	1,465,443.04	Jan-04	Dec-04	Jan-04	Dec-04 The project work scope was better defined after the budget was submitted 2004
116056	MC3 Mill Damper Drives	261.574.47	300.000.30	38.425.83	13%	0.2%	261,574.47	300.000.30	38.425.83	Jan-04	Dec-04	Jan-04	and approved. Jun-04 2004
116056	MC3 Partial DCS	908,422.45	1,799,999.78	38,425.83 891,577.33	50%	0.2%	908,422.45	1,799,999.78	38,425.83 891,577.33	Jan-04 Jan-04	Dec-04 Dec-04	Jan-04 Jan-04	Dec-04 After budget was approved in previous year it was determined that project 2004
11/050	MC2.0 VI O		40.000.07	40.000.0	400-	0.00		40.000.0	40.000.0	T 0:	D 01		could be completed for less cost.
116058	MC3 Servo Valve Strainer Isol		49,999.04	49,999.04	100%	0.0%		49,999.04	49,999.04	Jan-04	Dec-04		2004
116059	MC3 TSI	314,245.79	400,000.40	85,754.61	21%	0.3%	314,245.79	400,000.40	85,754.61	Jan-04	Dec-04	Feb-04	Feb-05 2004
116060	MC3 Turbine Blades	70,700.00	200,000.20	129,300.20	65%	0.1%	70,700.00	200,000.20	129,300.20	Jan-04	Dec-04	Jun-04	Jun-04 2004
116061	MC3 Voltage Regulator	289,617.49	250,000.25	(39,617.24)	-16%	0.3%	289,617.49	250,000.25	(39,617.24)	Jan-04	Dec-04	Jan-04	Aug-04 2004
116129	MC1 Turbine Packing	180,610.12	-	(180,610.12)		0.2%	180,610.12	-	(180,610.12)			Oct-04	Dec-04 2004
116130	MC3 Turbine Packing	124,692.82	-	(124,692.82)		0.1%	124,692.82	-	(124,692.82)			Mar-04	Nov-04 2004
116131	LGN Safety Tagging System		375,000.00	375,000.00	100%	0.0%		375,000.00	375,000.00	Jan-04	Dec-04	Jan-05	Oct-06 Project was cancelled. 2004
116132	LGN New Technology		5,880.00	5,880.00	100%	0.0%	_	5,880.00	5,880.00	Jan-04	Dec-04		2004
116149	MC "I" Coal Conveyor Belt	(1,024.95)	_,000.00	1.024.95	100,0	0.0%	(1,024.95)	2,000.00	1.024.95			May-04	May-04 2004
116150	MC4 Mill Rotating Throats	88,251.09	100,000.10	11,749.01	12%	0.0%	88,251.09	100,000.10	11,749.01	Jan-04	Dec-04	Apr-04	Jul-04 2004
116150		00,231.09	22.800.00	22.800.00	100%	0.1%	00,231.09	22,800.00	22.800.00	Jan-04 Jan-04		Apr-04	Jui-04 2004 2004
	LGN Tech Training Software CAP	- CT 146 CC									Dec-04	N. 01	2001
116161	SSC PARKING LOT	67,146.62	70,000.07	2,853.45	4%	0.1%	67,146.62	140,000.14	72,853.52	Jul-04	Jul-04	Nov-04	Apr-06 2004
116162	OFFICE RENOVATIONS 2004	51,356.21	66,499.71	15,143.51	23%	0.0%	51,356.21	132,999.43	81,643.22	Aug-04	Sep-04	Mar-04	Dec-04 2004
116163	REPLACE FAILED FACILITY EQUIP	28,924.36	34,999.33	6,074.97	17%	0.0%	28,924.36	69,998.66	41,074.30	Jun-04	Oct-04	May-04	Dec-04 2004
116164	FACILITY TOOLS AND EQUIPMENT	45,346.60	17,499.66	(27,846.93)	-159%	0.0%	45,346.60	34,999.33	(10,347.27)	Nov-04	Nov-04	Mar-04	Jan-05 2004
													Attachment to Response to PSC-1 Question No. 1 Page 4 of
													K. B

Total

Date Date

Total

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
116165	FREIGHT ELEVATOR REPLACEMT	62,437.37	42,000.04	(20,437.33)	-49%	0.1%	62,437.37	84,000.08	21,562.72	Jul-04	Jul-04	Nov-04	Jun-05	2004
116166	HVAC MINI-CHILLER TELECOM RM	104.933.23	70,000.07	(34.933.16)	-50%	0.1%	104.933.23	140,000.14	35.066.91			Jun-04	Jun-04	2004
										Sep-04	Sep-04			
116167	HVAC LIEBERT -WS COMPUTER RM	27,947.71	35,000.04	7,052.33	20%	0.0%	27,947.71	70,000.07	42,052.36	Apr-04	Apr-04	Nov-04	Nov-04	2004
116168	CHILLER REPLACEMENT -BOC	113,880.05	189,000.19	75,120.14	40%	0.1%	113,880.05	378,000.38	264,120.33	Jun-04	Jul-04	Jul-04	Apr-05	2004
116169	REPLACE SMALL AC WINDOW UNITS	-	7,000.01	7,000.01	100%	0.0%	-	14,000.01	14,000.01	Sep-04	Sep-04			2004
116170	UPS SYSTEM - BOC	89,049.29	84.000.08	(5,049.21)	-6%	0.1%	89,049.29	168,000.17	78,950.88	Oct-04	Oct-04	Oct-04	Jan-05	2004
116171	FLOORING REPLACEMENT	27,339.61	62,298.72	34,959.11	56%	0.0%	27,339.61	124,597.44	97,257.83	Mar-04	Nov-04	Apr-04	Mar-05	2004
		27,339.01					27,339.01					Apr-04	Mar-03	
116172	UPS EMERGENCY TIE-IN	-	84,000.08	84,000.08	100%	0.0%	-	168,000.17	168,000.17	Oct-04	Oct-04			2004
116173	Furniture and Equipment	89,597.56	69,999.36	(19,598.20)	-28%	0.1%	89,597.56	139,998.73	50,401.16	Mar-04	Jul-04	Feb-04	Dec-04	2004
116194	REPLACE MAIL AND REPRO EQUIP	39,129.37	35,000.00	(4,129.37)	-12%	0.0%	39,129.37	70,000.00	30,870.63	Jan-04	Dec-04	Mar-04	Apr-04	2004
116196	FIRE PROTECTION SYSTEMS	23,115.40	24,500.00	1,384.60	6%	0.0%	23,115.40	49,000.00	25,884.60	Jan-04	Dec-04	Nov-04	Dec-04	2004
116197	CORP SECURITY SYSTEMS	43.210.64	28,000.00	(15,210.64)	-54%	0.0%	43.210.64	56,000.00	12,789.36	Jan-04	Dec-04	Feb-04	Dec-04	2004
116208			.,		=J+70	0.1%				Jan-04	Dec-04			2004
	6684 P2 2003	71,218.56	-	(71,218.56)			71,218.56	-	(71,218.56)			Jun-04	Oct-04	
116222	MC 3A Cooling Tower Pump	46,487.68	-	(46,487.68)		0.0%	46,487.68	-	(46,487.68)			Jan-04	Jul-04	2004
116343	STORM 07-21-03	799.43	-	(799.43)		0.0%	799.43	-	(799.43)			Aug-04	Sep-05	2004
116386	WILDLIFE PROTECTION	32,767.27	24,990.00	(7,777.27)	-31%	0.0%	32,767.27	24,990.00	(7,777.27)	Aug-04	Aug-04	Sep-04	Nov-04	2004
116407	ANTHEM BLUE CROSS VAULT TOP	,	60,840.85	60,840.85	100%	0.0%	,	60,840.85	60,840.85	Jan-04	Dec-04			2004
116409	GLENVIEW		35,404.56	35,404.56	100%	0.0%		35,404.56	35,404.56	Jan-04				2004
		-					-				Dec-04			
116411	PADMOUNT SWITCHING	-	25,437.28	25,437.28	100%	0.0%	-	25,437.28	25,437.28	Jan-04	Dec-04			2004
116423	GIS Software Licenses	-	139,944.00	139,944.00	100%	0.0%	-	279,888.00	279,888.00	Jun-04	Jun-04			2004
116426	PC Infrastructure	210.218.23	75,089,00	(135,129,23)	-180%	0.2%	210,218.23	75,089,00	(135,129.23)	Jan-04	Sep-04	Feb-04	Jun-05	2004
116431	Isolated Services		23,295.87	23,295.87	100%	0.0%		46,591.75	46,591.75	May-04	Sep-04			2004
116432	Leak Management	61,040.24	209,916.00	148,875.76	71%	0.1%	61,040.24	419,832.00	358,791.76	Jan-04	Sep-04	Son O4	Jun-05	2004
												Sep-04		
116433	Mobile GIS Mapping	157,770.13	850,726.59	692,956.46	81%	0.1%	157,770.13	850,726.59	692,956.46	Jan-04	Nov-04	Jun-04	Jun-05 Reduction in scope due to decision to enhance Smallworld View. Actuals	2004
													reflect work for Mobile ENOM Smallworld View.	
116434	Drum File	-	1.67	1.67	100%	0.0%	-	3.35	3.35	Jun-04	Jun-04			2004
116435	Wire Sag	_	23,321.99	23,321.99	100%	0.0%		46,643.98	46,643.98	Apr-04	Aug-04			2004
116436	Vegetation Mgt	_	0.83	0.83	100%	0.0%	_	1.67	1.67	Dec-04	Dec-04			2004
116437		-	0.83	0.83	100%	0.0%	-							2004
	Transformer Info System	-				0.070	-	1.67	1.67	Dec-04	Dec-04			
116439	STORMS Upgrade	27,975.63	97,448.95	69,473.32	71%	0.0%	27,975.63	194,897.89	166,922.27	Jun-04	Oct-04	Jan-04	Oct-04	2004
116448	Dispatch Radio Consoles	788,087.22	630,700.00	(157,387.22)	-25%	0.7%	788,087.22	630,700.00	(157,387.22)	Feb-04	Dec-05	Jan-04	Feb-05	2004
116449	BOC Trouble Remodeling	-	208,250.00	208,250.00	100%	0.0%		208,250.00	208,250.00	Feb-04	Apr-04			2004
116451	CAPITAL TOOLS	106,588.30	191,590.00	85,001.70	44%	0.1%	106,588.30	191,590.00	85,001.70	Jan-04	Jan-04	May-04	May-04	2004
116473	MT 138-69kV, 150MVA	1,157,400.59		392,599.39	25%	1.1%		1,549,999.98	392,599.39	Jan-04		Mar-04		2004
			1,549,999.98				1,157,400.59				Dec-04		Dec-06 Project began later in 2004 than planned and carried into 2005.	
116502	Mud Lane Cir Work (ML-1287)	41,738.47	288,687.36	246,948.89	86%	0.0%	41,738.47	288,687.36	246,948.89	Jan-04	Sep-05	Nov-04	Apr-06	2004
116504	BASS TRIGON	-	104,958.00	104,958.00	100%	0.0%	-	209,916.00	209,916.00	Mar-04	Mar-04			2004
116509	TC2004MUX	4,809.95	8,999.10	4,189.15	47%	0.0%	4,809.95	8,999.10	4,189.15	Jan-04	Dec-04	Apr-04	Nov-04	2004
116510	TC2004SITE	89,688.78	86,999.38	(2,689.40)	-3%	0.1%	89,688.78	86,999.38	(2,689.40)	Jan-04	Dec-04	Jul-04	Jun-05	2004
116511	TC2004PLANTENG	127,032.16	124,499.67	(2,532.49)	-2%	0.1%	127,032.16	124,499.67	(2,532.49)	Jan-04	Dec-04	Feb-04	Mar-05	2004
116512	TC2004EHC	127,032.10	22,498.76	22,498.76	100%	0.0%	127,032.10	22,498.76	22,498.76	Jan-04	Dec-04	100-04	14th -0.5	2004
116513	TC2004CBUELECTRIC	256,271.21	178,500.44	(77,770.77)	-44%	0.2%	256,271.21	178,500.44	(77,770.77)	Jan-04	Dec-04	Sep-04	Oct-05	2004
116515	TC2004LIMESTONEABELT	72,180.00	45,000.00	(27,180.00)	-60%	0.1%	72,180.00	45,000.00	(27,180.00)	Jan-04	Dec-04	Dec-04	May-07	2004
116516	TC2004AUTOBGRAVITY	-	11,250.00	11,250.00	100%	0.0%	-	11,250.00	11,250.00	Jan-04	Dec-04			2004
116518	TC2004 MCC Compart Adds	27,334.00	18,750.00	(8,584.00)	-46%	0.0%	27,334.00	18,750.00	(8,584.00)	Jan-04	Dec-04	Dec-04	Feb-05	2004
116519	TC2004PAPERRECORDER		13,500.00	13,500.00	100%	0.0%	,	13,500.00	13,500.00	Jan-04	Dec-04			2004
116520	TC2004SDRSGRATING	30,358.62	26,249.99	(4,108.63)	-16%	0.0%	30,358.62	26,249.99	(4,108.63)	Jan-04	Dec-04	Dec-04	Jun-05	2004
		30,338.02					30,336.02					Dec-04	Jun-03	
116521	TC2004WELDINGMACHINE	-	3,000.00	3,000.00	100%	0.0%	-	3,000.00	3,000.00	Jan-04	Dec-04			2004
116522	TC2004MBCONDUCTIVITY	-	18,000.00	18,000.00	100%	0.0%	-	18,000.00	18,000.00	Jan-04	Dec-04			2004
116523	TC2004TURBIDIMETER		3,000.00	3,000.00	100%	0.0%	-	3,000.00	3,000.00	Jan-04	Dec-04			2004
116524	TC2004WTPUMP		9,000.00	9,000.00	100%	0.0%	_	9,000.00	9,000.00	Jan-04	Dec-04			2004
116525	TC2004PDMUPGRADE	12.104.88	22,500,00	10,395.12	46%	0.0%	12.104.88	22,500,00	10,395.12	Jan-04	Dec-04	Oct-04	Jun-05	2004
116526	TC2004COALSCALE	21,274.96	14.999.99		-42%	0.0%	21,274.96	14,999.99		Jan-04	Dec-04	Nov-04	Oct-05	2004
				(6,274.97)					(6,274.97)					
116527	TC2004DRYERS	73,100.92	67,500.00	(5,600.92)	-8%	0.1%	73,100.92	67,500.00	(5,600.92)	Jan-04	Dec-04	Jul-04	Dec-04	2004
116528	TC MAIN STOP VALVE	50,298.00	-	(50,298.00)		0.0%	50,298.00		(50,298.00)			Dec-04	Feb-05	2004
116538	Market Analysis Systems	31,583.67	70,000.00	38,416.33	55%	0.0%	31,583.67	70,000.00	38,416.33	Jan-04	Dec-04	Jan-04	Dec-04	2004
116539	MISO Departure and Decision Su	· -	350,080.68	350,080.68	100%	0.0%		350,080.68	350,080.68	Jan-04	Dec-04		Project to implement tool to retrieve, analyze, forecast LMP's, was not	2004
			,000.00	223,000.00	100,0	0.070		,000.00	,000.00	0 /			needed for MISO exit as originally thought.	
116540	Other Contrary Fahrananta		100 000 00	100 000 00	1000/	0.00/		100 000 00	100 000 00	I 04	D 04		needed for MISO exit as originally thought.	2004
116540	Other Systems Enhancements	-	188,000.00	188,000.00	100%	0.0%	-	188,000.00	188,000.00	Jan-04	Dec-04			
116541	Enhance CSMS	-	60,000.00	60,000.00	100%	0.0%	-	60,000.00	60,000.00	Jan-04	Dec-04			2004
116542	Misc Energy Marketing	14,146.61	19,000.00	4,853.39	26%	0.0%	14,146.61	19,000.00	4,853.39	Jan-04	Dec-04	May-04	Sep-06	2004
116566	LGE-GE Spicer Raster Edit Sftw		2,999.70	2,999.70	100%	0.0%	-	2,999.70	2,999.70	Mar-04	Mar-04			2004
116567	LGE-GE Misc Testing Equip 04		10,000.01	10,000.01	100%	0.0%		10,000.01	10,000.01	Jun-04	Jun-04			2004
116568		17,642.09	20.002.04	2,359,95	12%	0.0%	17,642.09	20.002.04	2,359.95	Feb-04	Nov-04	Oct-04	Dec-04	2004
	LGE-SL Plant Equip Upgrd 04	17,042.09					17,042.09					OCI-04	DCC-04	
116569	LGE-SL Asbestos Sampl Equip		11,999.81	11,999.81	100%	0.0%	-	11,999.81	11,999.81	Jun-04	Jun-04			2004
116570	LGE-SL Bar Coding	-	10,000.01	10,000.01	100%	0.0%	-	10,000.01	10,000.01	Mar-04	Mar-04			2004
116571	LGE-SL TC Belt Scale		150,000.15	150,000.15	100%	0.0%	-	150,000.15	150,000.15	Sep-04	Sep-04			2004
116588	CR4 IP BLADE ROW REPL	170,300.58	199,980.00	29,679.42	15%	0.2%	170,300.58	199,980.00	29,679.42	Jan-04	Dec-04	Dec-04	Aug-05	2004
116589	CR4 HP-IP TURBINE SEALS	203,898.62	149,985.00	(53,913.62)	-36%	0.2%	203,898.62	149,985.00	(53,913.62)	Jan-04	Dec-04	Sep-04	Aug-05	2004
		203,070.02					203,070.02					5cp-04	. mg 00	
116590	CR4 COAL NOZZLE & PIPE REPLACE	-	89,991.00	89,991.00	100%	0.0%	-	89,991.00	89,991.00	Jan-04	Dec-04			2004

Total

Date Date

Total

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
116591	CR5 PULVERIZER REPLACEMENT	3,717,096.40	4,099,590.00	382,493.60	9%	3.4%	3,717,096.40	4,099,590.00	382,493.60	Jan-04	Dec-04	Feb-04	Aug-05 Project finished later than anticipated due to unforeseen construction piping	2004
110571	CRO I CE VERIZER REI EACEMENT	3,717,070.40	4,077,370.00	302,473.00	770	3.470	3,717,070.40	4,077,370.00	302,473.00	3411-04	DCC-04	100-04		2004
													interferences resulting in some costs being delayed until 2005.	
116592	CR4 LOWER REAR WATERWALL	382,980.24	599,940.00	216,959.76	36%	0.4%	382,980.24	599,940.00	216,959.76	Jan-04	Dec-04	Dec-04	Dec-04	2004
116593	CR DUCTWORK REPLACEMENT	225,928.81	299,970.00	74,041.19	25%	0.2%	225,928.81	299,970.00	74,041.19	Jan-04	Dec-04	Sep-04	Apr-05	2004
116594	CR5 AIR HEATER HOT END BASKET	75,606.24	224,977.50	149,371.26	66%	0.1%	75,606.24	224,977.50	149,371.26	Jan-04	Dec-04	Feb-04	Feb-05	2004
116595	CR5 CLINKER GRINDER RPLC	101,738,14	99.990.00	(1,748.14)	-2%	0.1%	101,738.14	99,990.00	(1,748.14)	Jan-04	Dec-04	Jan-04	Sep-05	2004
116596	CR5 ID FAN SUCTION DAMPER	241,519.44	149,985.00	(91,534.44)	-61%	0.2%	241,519.44	149,985.00		Jan-04				2004
									(91,534.44)		Dec-04	Feb-04	Aug-05	
116597	CR5 VOLTAGE REGULATOR	116,813.46	89,991.00	(26,822.46)	-30%	0.1%	116,813.46	89,991.00	(26,822.46)	Jan-04	Dec-04	Apr-04	Aug-05	2004
116598	CR4 SDRS FIXED GRID WASH	-	199,980.00	199,980.00	100%	0.0%	-	199,980.00	199,980.00	Jan-04	Dec-04			2004
116599	CR5 VENT LOUVER REPLC	-	74,992.50	74,992.50	100%	0.0%	-	74,992.50	74,992.50	Jan-04	Dec-04	Feb-05	Feb-05	2004
116600	CR6 STEAM COIL REPLACEMENT	479.75	99,990.00	99,510.25	100%	0.0%	479.75	99,990.00	99,510.25	Jan-04	Dec-04	Jan-04	Jul-05	2004
116602	CREDIT MANAGEMENT-LGE	,5	104,999.58	104,999.58	100%	0.0%	117.115	209,999.16	209,999.16	Jan-04	Dec-04	Jun 0 1	Jul 03	2004
116604	WITNESS SYSTEM_LGE	19,613.36	34,999.27	15,385.91	44%	0.0%	19,613.36	69,998.54	50,385.18	Jan-04	Dec-04	Oct-04	Dec-04	2004
116606	21st CENTURY	57,072.78	34,997.85	(22,074.93)	-63%	0.1%	57,072.78	69,995.70	12,922.92	Jan-04	Dec-04	Jun-04	Dec-04	2004
116608	SBS COLLECTION PROCESS-LGE	-	27,999.97	27,999.97	100%	0.0%	-	55,999.94	55,999.94	Jan-04	Dec-04			2004
116610	SO FUNCTIONALITY-LGE		0.70	0.70	100%	0.0%		1.40	1.40	Jan-04	Dec-04			2004
116612	CSS-SO WORKFLOW-LGE		70,001.88	70,001.88	100%	0.0%		140,003.75	140,003.75	Jan-04	Dec-04			2004
		-				0.00	-							
116614	CIS TRANSACTION -LGE	-	0.70	0.70	100%	0.0%	-	1.40	1.40	Jan-04	Dec-04			2004
116616	RATE CASE-LGE	-	140,001.29	140,001.29	100%	0.0%	-	280,002.58	280,002.58	Jan-04	Dec-04			2004
116619	CAPITAL BUDGET-RES SVC	-	13,999.94	13,999.94	100%	0.0%	-	27,999.89	27,999.89	Jan-04	Dec-04			2004
116620	OUARTERLY READS		0.70	0.70	100%	0.0%	-	1.40	1.40	Jan-04	Dec-04			2004
116623	AUTODISPATCH ANALYSIS		0.70	0.70	100%	0.0%		1.40	1.40	Jan-04	Dec-04			2004
116624		_			100%	0.0%	-			Jan-04				2004
	OVERLAP METERS-LGE	-	19,950.00	19,950.00		0.00	-	39,900.00	39,900.00		Dec-04			
116626	ERT-AMR VAN_LGE	-	0.70	0.70	100%	0.0%	-	1.40	1.40	Dec-04	Dec-04			2004
116629	ERT'S-AMR METERS_LGE	92,341.52	87,502.80	(4,838.72)	-6%	0.1%	92,341.52	175,005.60	82,664.08	Jan-04	Dec-04	Jul-04	Aug-04	2004
116633	TIME OF DAY METERING-LGE	-	0.70	0.70	100%	0.0%		1.40	1.40	Jan-04	Dec-04			2004
116646	CR HONEYWELL APM TO HPM UPG		34,996.50	34,996.50	100%	0.0%		34,996.50	34,996.50	Jan-04	Dec-04			2004
		1 428 10					1 429 10					I 04	T-1 O4	
116647	CR ERT EQUIPMENT	1,428.10	74,992.50	73,564.40	98%	0.0%	1,428.10	74,992.50	73,564.40	Jan-04	Dec-04	Jan-04	Jul-04	2004
116648	CR 14KV BUS RELAYING UPGRD	136,495.23	99,990.00	(36,505.23)	-37%	0.1%	136,495.23	99,990.00	(36,505.23)	Jan-04	Dec-04	Jan-04	Jan-05	2004
116649	CR BATTERY CHARGER UPGRDS	11,415.66	59,994.00	48,578.34	81%	0.0%	11,415.66	59,994.00	48,578.34	Jan-04	Dec-04	Jan-04	Feb-04	2004
116650	CR HSWP STRAINER REPLACEMENT	15,242.01	74,992.50	59,750.49	80%	0.0%	15,242.01	74,992.50	59,750.49	Jan-04	Dec-04	Jan-04	Feb-05	2004
116651	CR WATTHOUR METER UPGRADE	63,479.46	79,992.00	16,512.54	21%	0.1%	63,479.46	79,992.00	16,512.54	Jan-04	Dec-04	Oct-04	Jan-06	2004
116652	CR REDUNDANT REACTANT FL	83,400.02	99,990.00	16,589.98	17%	0.1%	83,400.02		16,589.98	Jan-04		Jan-04	Jan-06	2004
			,					99,990.00			Dec-04			
116653	CR MISC PROJECTS	124,804.04	149,985.00	25,180.96	17%	0.1%	124,804.04	149,985.00	25,180.96	Jan-04	Dec-04	Jul-04	Mar-05	2004
116654	CR COAL BUNKER CO MONITORS	31,686.77	49,995.00	18,308.23	37%	0.0%	31,686.77	49,995.00	18,308.23	Jan-04	Dec-04	Sep-04	Aug-05	2004
116655	PR13 DIAGNOSTIC STATION	(21,530.93)	26,497.36	48,028.29	181%	0.0%	(21,530.93)	26,497.36	48,028.29	Jan-04	Dec-04	Jan-04	Dec-04	2004
116657	SERVICE WATER PIPING RPLC	88,754.29	99,990.00	11,235.71	11%	0.1%	88,754.29	99,990.00	11,235.71	Jan-04	Dec-04	Dec-04	Jan-06	2004
116677	BR CT AIR INTAKE FILTERS LG&E	00,75 1.25	46,870.15	46,870.15	100%	0.0%	00,75 1.27	46,870.15	46,870.15	Apr-04	Jun-04	Dec o.	Juli 00	2004
			40,670.13		10070			40,670.13		Apr-04	Juli-04	* 0.	7.10#	
116686	Middletown 138kV Breakers	147,966.70	-	(147,966.70)		0.1%	147,966.70	-	(147,966.70)			Jan-04	Jul-05	2004
116766	IT 2004 Cap Alloc LGE	-	3,607,896.34	3,607,896.34	100%	0.0%	-	7,215,792.68	7,215,792.68	Apr-04	Dec-04		Budget was incorrectly identified as a Capital Corp project and therefore is	2004
													not included in this data set. Actuals are correctly attributed to the utility.	
116771	EMS Upgrades-2004	-	600,000.00	600,000.00	100%	0.0%	_	600,000.00	600,000.00	Jan-04	Jul-04		Budget is developed at a higher level to encompass multiple projects and is	2004
	- 10		,	,				,	,				either reallocated during the year to individual projects or not used.	
116772	Control Room Upgrades 2004		75,000,00	75,000.00	100%	0.0%		75,000.00	75,000.00	Apr-04	Nov-04		crater rearrocated during the year to marvidual projects or not used.	2004
			75,000.00		10070			,		Apr-04	1404-04	* 0.	T 04	
116781	MC EDG Software Upgrade	3,272.82	-	(3,272.82)		0.0%	3,272.82	-	(3,272.82)			Jan-04	Jan-04	2004
116783	Outside Cable Plant - Telecom	573.18		(573.18)		0.0%	573.18	-	(573.18)			Apr-04	Apr-04	2004
116803	MC CH Control House Siding	(2,702.69)		2,702.69		0.0%	(2,702.69)	-	2,702.69			Aug-04	Aug-04	2004
116813	6670 P2 2003	98,385.78	-	(98,385.78)		0.1%	98,385.78		(98,385.78)			Jan-04	Jul-04	2004
116819	Purchase Voice Recorders-LGE	31,387.64	_	(31,387.64)		0.0%	31,387.64		(31,387.64)			Jan-04	Jan-04	2004
116831	LGN-MC3 RH Partial Pendant	292,000.00		(292,000.00)		0.3%	292,000.00		(292,000.00)			May-04	May-04	2004
			-					-						
116834	Watterson RTU Replacement	564.33	-	(564.33)		0.0%	564.33	-	(564.33)			Jan-04	Jan-04	2004
116836	Purchase CSS Units	(20,109.51)		20,109.51		0.0%	(20,109.51)	-	20,109.51			Mar-04	Mar-04	2004
116864	CF28 REPLACEMENT PROJECT	516.02	-	(516.02)		0.0%	516.02	-	(516.02)			Jan-04	Feb-04	2004
116872	Financial and Perf Reports	2,947.89		(2,947.89)		0.0%	2,947.89		(2,947.89)			Jan-04	Feb-04	2004
116882	LRB_Budget Plan	45,610.02		(45,610.02)		0.0%	45,610.02		(45,610,02)			Jan-04	Oct-04	2004
			_					-						
116886	MC 4A Coal Mill Upgrade	(24,240.00)	-	24,240.00		0.0%	(24,240.00)	-	24,240.00			Jan-04	Jan-04	2004
116887	MC 4C Coal Mill Upgrade	(30,136.51)	-	30,136.51		0.0%	(30,136.51)	-	30,136.51			Jan-04	Apr-04	2004
116888	MC 4D Coal Mill Upgrade	(24,138.31)	-	24,138.31		0.0%	(24,138.31)	-	24,138.31			Jan-04	Jul-04	2004
116895	Cane Run Sw Relay Upgrade	1,040.07	-	(1,040.07)		0.0%	1,040.07		(1,040.07)			Jan-04	Sep-04	2004
116896	Stewart Relay Upgrade	387.64		(387.64)		0.0%	387.64		(387.64)			Jan-04	Feb-04	2004
116904	MOBILE GIS PILOT	(25,079.63)	-	25,079.63		0.0%	(25,079.63)	-	25,079.63			Jan-04	Feb-05	2004
			-					-						
116906	CR5 SDRS HEAT TRACE & INSUL	2,611.73	-	(2,611.73)		0.0%	2,611.73	-	(2,611.73)			Jan-04	Mar-04	2004
116908	OF HOUSE CRANE CONTROL UPGD	11,021.12	-	(11,021.12)		0.0%	11,021.12	-	(11,021.12)			May-04	Feb-05	2004
116909	BR6 C INSPECTION	2,263,006.46	2,250,357.00	(12,649.46)	-1%	2.1%	2,263,006.46	2,250,357.00	(12,649.46)	Jan-04	Dec-04	Nov-04	Mar-06	2004
116918	MC 1&2 Reactant Supply Piping	30,242.40		(30,242.40)		0.0%	30,242.40	-	(30,242.40)			Feb-04	Oct-04	2004
116926	Purchase MISO servers	(21,912.76)		21,912.76		0.0%	(21,912.76)		21,912.76			Mar-04	Mar-04	2004
			-			0.0%		-						2004
116929	CR4 Recycle Pump Gear Boxes	(3,300.89)	-	3,300.89		0.00	(3,300.89)	-	3,300.89			Aug-04	Aug-04	
116941	Lyndon RTU Expansion	38,864.29	-	(38,864.29)		0.0%	38,864.29	-	(38,864.29)			Jan-04	Nov-04	2004
116942	MC3 Sootblower Control System	119,267.42	-	(119,267.42)		0.1%	119,267.42	-	(119,267.42)			Jan-04	Aug-04	2004
116962	MC Capital Spare Sump Pump	275.94	-	(275.94)		0.0%	275.94		(275.94)			Feb-04	Feb-04	2004
	1			(=:=::)					(=:=::)					

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							Total	Total		Date	Date				
	D 1	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
116963	6638 Frameset Replace	62,311.45	- Budget	(62,311.45)	rereem	0.1%	62,311.45	-	(62,311.45)	our	LIKI	Jul-04	Nov-04	Explanations	2004
116967	Mobile Data Equipment	3,586.30	-	(3,586.30)		0.0%	3,586.30	-	(3,586.30)			Jan-04	Jan-04		2004
116969	Beargrass-River City Sys. Par	11,812.16	-	(11,812.16)		0.0%	11,812.16	-	(11,812.16)			Mar-04	Jul-04		2004
116972	MC Road Paving	20,200.00	-	(20,200.00)		0.0%	20,200.00	-	(20,200.00)			Sep-04	Sep-04		2004
116977	MC 1B Traveling Water Screen	(13,384.03)	-	13,384.03		0.0%	(13,384.03)	-	13,384.03			Jul-04	Jul-04		2004
116979	CR4 CWP Expansion Jnt Rplc	(4,588.22)	-	4,588.22		0.0%	(4,588.22)	-	4,588.22			Aug-04	Aug-04		2004
116980	CR4 Coal Bunker Air Cannons	(3,505.62)	-	3,505.62		0.0%	(3,505.62)	-	3,505.62			Aug-04	Aug-04		2004
116982 116985	CR DOZER STORAGE BLDG MIDDLETWN-AIKEN 6657 RE-BUILD	52,338.20 716,123.12	-	(52,338.20) (716,123.12)		0.0% 0.7%	52,338.20 716,123.12	-	(52,338.20)			Jul-04	Jul-04		2004 2004
			-					-	(716,123.12)			Mar-04	bı	ransmission Planning identified the need for this project after the 2004 addet was prepared.	
116988	MC Swgr Room Air Handlers	74,987.45	-	(74,987.45)		0.1%	74,987.45	-	(74,987.45)			Mar-04	Aug-04		2004
116991	Middletown 6657 Upgrade	28,027.58	-	(28,027.58)		0.0%	28,027.58	-	(28,027.58)			Mar-04	Mar-05		2004
116995	Downtown Network Database	1,443.00	-	(1,443.00)		0.0%	1,443.00	-	(1,443.00)			Jan-04	Jan-04		2004
116999	Highlands sub. tap structure	59,817.62 71,567.27	-	(59,817.62)		0.1%	59,817.62 71,567.27	-	(59,817.62)			Feb-04	May-04		2004 2004
117019 117026	LRB_S B Credit Decision Support Phase III LGE	3,139.28	-	(71,567.27) (3,139.28)		0.1%	3,139.28	-	(71,567.27) (3,139.28)			Feb-04 Jan-04	Dec-04 Mar-04		2004
117020	Taylor RTU Expansion	41,331.62	-	(41,331.62)		0.0%	41,331.62	-	(41,331.62)			Jan-04	Nov-04		2004
117030	Crestwood RTU Expansion	38,732.75		(38,732.75)		0.0%	38,732.75		(38,732.75)			Jan-04	Nov-04		2004
117032	Purchase GridGuardian Software	3,665.69	_	(3,665.69)		0.0%	3,665.69	_	(3,665.69)			Jan-04	Mar-04		2004
117034	Aiken 6657 Terminal Upgrade	13,693.57		(13,693.57)		0.0%	13,693.57	-	(13,693.57)			Mar-04	Sep-05		2004
117051	LCD - SUPPLIER CAP - CERTIF.	36,554.40	40,602.30	4,047.90	10%	0.0%	36,554.40	81,204.59	44,650.19	Apr-04	Jul-04	May-04	Dec-04		2004
117067	CR Clearwater Pump	5,091.02	-	(5,091.02)		0.0%	5,091.02	-	(5,091.02)			Jan-04	Aug-04		2004
117072	MC F1 Coal Conveyor Belt	(4,141.00)	-	4,141.00		0.0%	(4,141.00)	-	4,141.00			Jan-04	Jan-04		2004
117073	MC G2 & G4 Coal Feeder Pans	22,134.46	-	(22,134.46)		0.0%	22,134.46	-	(22,134.46)			Jan-04	Apr-04		2004
117090	LGN-Gen Eng Cooper Vehicle	21,968.98	-	(21,968.98)		0.0%	21,968.98	-	(21,968.98)			Jan-04	Jan-04		2004
117093	LG&E-GE HP 1050c Plotter	428.24	-	(428.24)	****	0.0%	428.24	-	(428.24)	* 0.		Feb-04	Feb-04		2004
117094 117095	LCD - HR SERV- HQ2 WELLFIT LCD - HR SERV- HQ2 UPGRADE PS	14,850.46	20,999.03 35.147.45	6,148.58	29% 100%	0.0%	14,850.46	41,998.07 70,294.90	27,147.61	Jan-04 Oct-04	Mar-04 Dec-04	Jun-04	Oct-04		2004 2004
117095	LCD - HR SERV- HQ2_UPGRADE PS LCD -HR - SERV HO2 CONT. DBASE	9,070,79	35,147.45 8.436.58	35,147.45 (634.21)	-8%	0.0%	9.070.79	16,873.16	70,294.90 7.802.38	Jan-04	Mar-04	Mar-04	Sep-04		2004
117097	LCD - HR SERV HQ2 - DISABILITY	9,070.79	7.031.70	7.031.70	100%	0.0%	9,070.79	14.063.41	14.063.41	Jan-04	Mar-04	iviai-0+	3ep-04		2004
117098	MC E2 to F2 Discharge Chute	504.15	7,031.70	(504.15)	10070	0.0%	504.15	14,005.41	(504.15)	Jan-04	Mai -04	Jan-04	Mar-04		2004
117117	Service Shop Tools	(37.19)	_	37.19		0.0%	(37.19)	_	37.19			May-04	Aug-04		2004
117123	CR6 Recirc Valve/Flow Meter	15,460.86	-	(15,460.86)		0.0%	15,460.86	-	(15,460.86)			Mar-04	Jul-04		2004
117125	Demo 7th & O Garage	1,193.83	-	(1,193.83)		0.0%	1,193.83	-	(1,193.83)			Feb-04	Feb-04		2004
117130	Middletwn-Trimble 345kV twr.	766.27	-	(766.27)		0.0%	766.27	-	(766.27)			Jan-04	Mar-09		2004
117132	CR4 Grid Box & Grinder Rplc	(3,164.78)	-	3,164.78		0.0%	(3,164.78)	-	3,164.78			Aug-04	Aug-04		2004
117133	CR6 Deareator Trays Rplc	(1,349.34)	-	1,349.34		0.0%	(1,349.34)	-	1,349.34			Aug-04	Aug-04		2004
117134	CR Forklift	2,323.23	-	(2,323.23)		0.0%	2,323.23	-	(2,323.23)			Jan-04	Apr-04		2004
117135	MC 3D Coal Mill Upgrade	399,247.65	-	(399,247.65)		0.4%	399,247.65	-	(399,247.65)	T 05	D 11	Jan-04		mergent work based on condition of mill.	2004
117136	CR Landfill Vertical Expansion	571,702.16	-	(571,702.16)		0.5%	571,702.16		(571,702.16)	Jan-05	Dec-11	Jan-04		eallocated in same year from budget funding project 110485 CR landfill fe Extension.	2004
117137	MC F1 Conveyor Gearbox	-	-	-		0.0%	-	-	-			Feb-04	Aug-04		2004
117138	MC Limestone Barge Lighting	(542.99)		542.99		0.0%	(542.99)		542.99			Jan-04	Aug-04		2004
117142	Oracle 11i Implementation LG&E	-	1,116,921.00	1,116,921.00	100%	0.0%	-	2,233,842.00	2,233,842.00	Dec-04	Dec-04			udget was recorded on this project, but actuals were recorded on project 113577.	2004
117144	LCS- OTHER CFO CAPITAL	-	175,000.00	175,000.00	100%	0.0%	-	350,000.00	350,000.00	Jan-04	Jun-04				2004
117149	Trimble County 2	1,761,519.38	1,599,995.75	(161,523.63)	-10%	1.6%	1,761,519.38	1,599,995.75	(161,523.63)	Jan-04	Dec-10	Mar-04	Dec-09		2004
117151	SMALLWORLD LICENSES		-			0.0%		-				Jan-04	Jan-04		2004
117156 117160	Power Factor Impro Trimble Co Unit 2 LGE	(50,239.68) 789,908.21	-	50,239.68		0.0%	(50,239.68)	-	50,239.68			Nov-04	Nov-04	0 11 - 10 - 1	2004 2004
117160	CR Coal Conduit Elbows	789,908.21 464.70	-	(789,908.21) (464.70)		0.7%	789,908.21 464.70	-	(789,908.21) (464.70)			Feb-04 Jan-04	Jun-05	nove Servco labor to specific construction projects.	2004
117190	CR Neural Network PC	4,414.20		(4,414.20)		0.0%	4,414.20	-	(4,414.20)			Jan-04 Jan-04	Aug-04		2004
117193	LGN-CAPITAL TO CANE RUN	5,500.49		(5,500.49)		0.0%	5,500.49		(5,500.49)			Jan-04	Aug-04		2004
117196	MC Screenhouse Lighting	8,054.75		(8,054.75)		0.0%	8,054.75	-	(8,054.75)			Feb-04	Feb-04		2004
117198	MC 3B Coal Mill Upgrade	258,443.05		(258,443.05)		0.2%	258,443.05		(258,443.05)			Mar-04	Jun-04		2004
117202	CSS-WINTERHELP	18,609.89	-	(18,609.89)		0.0%	18,609.89	-	(18,609.89)			Feb-04	May-04		2004
117203	MC 3A4 Recycle Pump Impeller	18,242.09	-	(18,242.09)		0.0%	18,242.09	-	(18,242.09)			Apr-04	May-04		2004
117204	MC 3B1 Recycle Pump Impeller	19,120.90	-	(19,120.90)		0.0%	19,120.90	-	(19,120.90)			Apr-04	Apr-04		2004
117207	Canal - Del Park 69kv (6616)	22,423.17	-	(22,423.17)		0.0%	22,423.17	-	(22,423.17)			May-04	Sep-09		2004
117210	MC E2 Coal Conveyor Belt	18,917.12	-	(18,917.12)		0.0%	18,917.12	-	(18,917.12)			Feb-04	Mar-04		2004
117215	STORM 01-25-04	4,151.95 0.00	-	(4,151.95)		0.0%	4,151.95	-	(4,151.95)			Jan-04	Sep-05		2004
117225 117235	Uprate 3853 to 1200A 6645 P2 2004	0.00 52,326.27	-	(0.00) (52,326.27)		0.0%	0.00 52,326.27	-	(0.00)			Mar-04 Sep-04	Dec-04 Mar-05		2004 2004
117236	LGN-Project Eng Cap Support	252,116.46		(252,326.27)		0.0%	252,116,46	-	(252,116.46)			Sep-04 Feb-04	Dec-04		2004
117230	MC2 Economizer Hoppers Upgrade	60.520.19	-	(60.520.19)		0.2%	60,520,19	-	(60,520.19)			Mar-04	Apr-04		2004
117249	MC 4502-32 TIE PULL RODS	19,153.10	-	(19,153.10)		0.0%	19,153.10	-	(19,153.10)			May-04	Nov-05		2004
117253	MT-3844 HCB Replacement	18,415.98		(18,415.98)		0.0%	18,415.98	-	(18,415.98)			Apr-04	Dec-04		2004
117254	AP-3844 HCB Replacement	17,333.35	-	(17,333.35)		0.0%	17,333.35	-	(17,333.35)			Apr-04	Oct-04		2004
117256	LGE Call Recording System	44,828.46	-	(44,828.46)		0.0%	44,828.46	-	(44,828.46)			May-04	May-04		2004
117259	STONER Laptop and Software	20,591.73	-	(20,591.73)		0.0%	20,591.73	-	(20,591.73)			Mar-04	Apr-04		2004

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
117277 117280	DO Benchmark Reports CR5 ID FAN ROTORS	35,907.00 462,731.65		(35,907.00) (462,731.65)	rereem	0.0% 0.4%	35,907.00 462,731.65		(35,907.00) (462,731.65)	Start	Liki	Mar-04 Apr-04	Aug-04 Aug-05 Emergent work due to inspection showing extreme wear of the fan rotors	2004 2004
117283	CSS-Payment Pending_LGE	10,631.51	-	(10,631.51)		0.0%	10,631.51	-	(10,631.51)			Apr-04	which will lead to longer and more frequent forced unit outages. Oct-04	2004
117297	Beargrass RTU Replacement	31,884.04	-	(31,884.04)		0.0%	31,884.04	-	(31,884.04)			Apr-04	Dec-04	2004
117305	Capacitor - Harrod's Creek	213,524.51	-	(213,524.51)		0.2%	213,524.51	-	(213,524.51)			Aug-04	May-05	2004
117308	Rate Case-LGE	295,142.90	-	(295,142.90)		0.3%	295,142.90	-	(295,142.90)			May-04	Dec-04	2004
117311	REDC H Beam Stratton Ave	7,886.99	-	(7,886.99)		0.0%	7,886.99	-	(7,886.99)			Apr-04	May-04	2004
117312	STORM 03-05-04	-	-	-		0.0%	-	-	- (0.00)			Mar-04	Aug-04	2004
117313	STORM 03-07-04	0.00	-	(0.00)		0.0%	0.00	-	(0.00)			Mar-04	Aug-04	2004
117331	CR 2004 ASBESTOS ABATEMENT	142,770.43	-	(142,770.43)		0.1%	142,770.43	-	(142,770.43)			Mar-04	Mar-05	2004
117338 117339	CR5 Stack Wash Modification	134,354.77 10,974.18	-	(134,354.77) (10,974.18)		0.1%	134,354.77 10,974.18	-	(134,354.77)			Aug-04	Nov-04 Jun-04	2004 2004
117340	Taylor Sub Drive Improvement MC3 Gen Rotor Winding	709,838.80	-	(709,838.80)		0.6%	709,838.80	-	(10,974.18) (709,838.80)			Jun-04 May-04	Aug-04 Emergent Work due to inspection during routine outage.	2004
117340	MC3 Turbine Insulation	22,338.46	-	(22,338.46)		0.0%	22,338.46	-	(22,338.46)			Mar-04	Jun-04 Jun-04	2004
117341	MC 3A2 Recycle Pump Liner	98,272.51	-	(98,272.51)		0.1%	98,272.51	-	(98,272.51)			Jul-04	Jan-05	2004
117342	MC Maint Forklift	41,057.51	-	(41,057.51)		0.0%	41,057.51	-	(41,057.51)			Nov-04	Nov-04	2004
117345	MC Operations Utility Vehicle	10.101.11	-	(10.101.11)		0.0%	10.101.11	-	(10.101.11)			Jul-04	Jul-04	2004
117349	DAHLIA 6669 LINE ARRESTERS	1.980.28		(1,980.28)		0.0%	1,980.28		(1,980.28)			May-04	Jun-04	2004
117358	MC-4503-33 TIE COMPRESSOR	28.833.59		(28,833.59)		0.0%	28,833.59		(28,833.59)			Oct-04	Nov-04	2004
117359	MC 3A Cooling Tower Pump Mtr	45,646.77		(45,646.77)		0.0%	45,646.77		(45,646.77)			Apr-04	Oct-06	2004
117379	LCD - HR Head2 Ben Sel	31,896.26	_	(31,896.26)		0.0%	31,896.26	-	(31,896.26)			May-04	Dec-04	2004
117397	MC-6680 HNC replacement	21,522.97	_	(21,522.97)		0.0%	21,522.97	-	(21,522.97)			Jul-04	Nov-04	2004
117398	CRS-6678 HNC replacement	23,928.38	_	(23,928.38)		0.0%	23,928.38	_	(23,928.38)			Jul-04	Nov-04	2004
117403	Clifty Creek Sub. Compressor	31,130.20	_	(31,130.20)		0.0%	31,130.20	-	(31,130.20)			Aug-04	Apr-05	2004
117405	MISO PC	2,904.15		(2,904.15)		0.0%	2,904.15	-	(2,904.15)			May-04	Aug-04	2004
117416	LCD -Stra Sourc -Office Renova	5,861.73		(5,861.73)		0.0%	5,861.73	-	(5,861.73)			May-04	Sep-04	2004
117424	CR HSWP RPLC	73,769.11		(73,769.11)		0.1%	73,769.11	-	(73,769.11)			Aug-04	Dec-04	2004
117425	Paddys Run RTU Replacement	45,660.53	-	(45,660.53)		0.0%	45,660.53	-	(45,660.53)			Jun-04	Jun-05	2004
117426	Microstation Upgrade	24,339.20	-	(24,339.20)		0.0%	24,339.20	-	(24,339.20)			Jul-04	Feb-05	2004
117431	MC 4B Coal Mill Upgrade	157,126.90	-	(157,126.90)		0.1%	157,126.90	-	(157,126.90)			Jun-04	Aug-04	2004
117434	Tip Top 69kV Cap Bank	137,889.15	-	(137,889.15)		0.1%	137,889.15	-	(137,889.15)			Jul-04	Aug-05	2004
117443	MC2 Boiler SH Platens/Pendants	446,013.75	-	(446,013.75)		0.4%	446,013.75	-	(446,013.75)	Jan-05	Dec-05	Oct-04	Apr-06 Emergent Work due to inspection during routine outage.	2004
117446	MC4 Boiler Tubing	1,650,000.00	-	(1,650,000.00)		1.5%	1,650,000.00	-	(1,650,000.00)	Jan-05	Dec-06	Dec-04	Jul-06 Budget is developed at a higher level to encompass multiple projects and	2004
													reallocated to individual projects.	
117452	MC3 Recycle Pump Upgrade	90,873.51	-	(90,873.51)		0.1%	90,873.51	-	(90,873.51)	Jan-05	Dec-05	Dec-04	Feb-05	2004
117453	MC Fork Truck	78,202.43	-	(78,202.43)		0.1%	78,202.43	-	(78,202.43)	Jan-05	Dec-05	Dec-04	May-05	2004
117461	MC Magnetic Separator 2005	149,746.70	-	(149,746.70)		0.1%	149,746.70	-	(149,746.70)	Jan-05	Dec-05	Dec-04	May-05	2004
117472	MC Coal Dust Suppress	89,320.69	-	(89,320.69)		0.1%	89,320.69	-	(89,320.69)			Dec-04	Jan-05	2004
117478	MC Maint Boom Truck	99,021.49	-	(99,021.49)		0.1%	99,021.49	-	(99,021.49)	Jan-05	Dec-05	Dec-04	May-05	2004
117483 117487	MC D1 Coal Conveyor Belt	29,369.35 89.748.28	-	(29,369.35)		0.0% 0.1%	29,369.35 89,748.28	-	(29,369.35)			May-04	Jun-04 Oct-04	2004 2004
117487	CR Concrete Work		-	(89,748.28)		0.1%		-	(89,748.28)			Aug-04		2004
117542	MARIOTT DOWNTOWN LGE BUSINESS OFFICE	298,153.00	-	(298,153.00)		0.5%	298,153.00	-	(298,153.00)			Jun-04	Oct-04 Oct-04	2004
117542	STORM 05-19-04	13,685.45 27,764.22	-	(13,685.45) (27,764.22)		0.0%	13,685.45 27,764.22	-	(13,685.45) (27,764.22)			Jun-04 May-04	Jul-04	2004
117599		8,313.08	-			0.0%		-					Jul-04 Jul-04	2004
117621	MC LD2 Limestone Conv Belt STORM 05-25-04	35,895.77	-	(8,313.08) (35,895.77)		0.0%	8,313.08 35,895.77	-	(8,313.08) (35,895.77)			Jun-04 May-04	Jul-04 Jul-04	2004
117621	STORM 05-27-04 STORM 05-27-04	484,040.92	-	(484,040.92)		0.4%	484,040.92	-	(484,040.92)			May-04	Sep-04 Budget is developed at a high level for weather events and reallocated to	2004
117054	510KH 03-27-04	404,040.72		(404,040.72)		0.470	404,040.72	-	(404,040.72)			May-04	individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is \$3,207K over budget.	2004
117636	STORM 05-31-04	1,181,967.58	-	(1,181,967.58)		1.1%	1,181,967.58	-	(1,181,967.58)			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 \$3.207K over budget.	2004
117679	Middletown 138kV Line Exit	12,490.76		(12,490.76)		0.0%	12,490.76	_	(12,490.76)	Dec-05	Dec-05	Dec-04	Apr-06	2004
117680	Waterside RTU Replacement	5,060.76	_	(5,060.76)		0.0%	5,060.76	-	(5,060.76)	Dec 05	Dec 05	Jul-04	Nov-04	2004
117691	STORM 06-12-04	1,710.76	_	(1.710.76)		0.0%	1,710.76	_	(1,710.76)			Jul-04	Sep-05	2004
117709	Algonquin 69kV Bkr Repl.	41,197.15	_	(41,197.15)		0.0%	41,197.15	_	(41,197.15)			Sep-04	Jul-05	2004
117710	Beargrass 138kV Bkr Repl.	400,686.90		(400,686.90)		0.4%	400,686.90	-	(400,686.90)			Sep-04	Nov-05 This was covered through the funding project 111398, The existing	2004
117899	MC1 Condenser Tubing	951,221.18	-	(951,221.18)		0.9%	951,221.18		(951,221.18)			Sep-04	Beargrass breakers has insufficient interrupting rating for safe operation. Apr-05 Emergent work based on condition assessment during Eddy Current	2004
117996	TC HPAWP Bearing upgrade	34,381.59		(34.381.59)		0.0%	34.381.59		(34,381.59)	Feb-05	May-05	Nov-04	inspection. Nov-06	2004
117996	TC Bottom Ash Sluice Gates	34,381.59 17,353.84	-	(34,381.59)		0.0%	17,353.84		(34,381.59)	Oct-05	Dec-05	Oct-04	Nov-05	2004
118125	CR HONEYWELL GUS STATION UPGRD	101,782.72	-	(101,782.72)		0.0%	101,782.72	-	(101,782.72)	Jan-05	Dec-05	Dec-04	Aug-05	2004
118128	CR5 AIR HEATER EXP JNT	41,242.95	-	(41,242.95)		0.0%	41,242.95	-	(41,242.95)	Jan-05	Dec-05	Dec-04	Apr-05	2004
118151	Storm July 5, 2004	128.312.82		(128.312.82)		0.1%	128.312.82	-	(128,312.82)	Jan-00	DCC-03	Jul-04	Dec-04	2004
118205	STORM 07-09-04	27,277,72		(27,277.72)		0.0%	27,277.72	-	(27,277.72)			Jul-04	Nov-04	2004
118220	Clay RTU Replacement	47,490,35		(47,490.35)		0.0%	47,490.35	_	(47,490.35)			Jul-04	Jun-05	2004
118224	MC 1B Circulating Water Pump	180,513.18		(180,513.18)		0.2%	180,513.18	_	(180,513.18)			Oct-04	Jun-05	2004
				(,)		0.270	,		(,1)					

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
118234	Storm 7/13/04	2,063,940.89	-	(2,063,940.89)		1.9%	2,063,940.89	-	(2,063,940.89)			Jul-04	Mar-05 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
118243	CR5 CONDENSER RETUBING	594,828.61	-	(594,828.61)		0.5%	594,828.61		(594,828.61)	Jan-05	Dec-05	Dec-04	total, the full year variance on storms this year is \$3.207K over budget. Jan-06 Project started earlier due to longer than anticipated lead time for material delivery. 2004
118252	Mud Lane install 3 poles	42,762.31	-	(42,762.31)		0.0%	42,762.31	-	(42,762.31)			Oct-04	Jan-05 2004
118258	ISCHEDULER	12,446.66	-	(12,446.66)		0.0%	12,446.66	-	(12,446.66)			Sep-04	Jun-05 2004
118264	STORM 07-22-04	12,541.63	-	(12,541.63)		0.0%	12,541.63	-	(12,541.63)			Jul-04	Sep-05 2004
118266 118267	CR4 A Expansion Joint CR4 SVB CONTROLS UPGRD	11,113.32 51,232.33	-	(11,113.32) (51,232.33)		0.0% 0.0%	11,113.32 51,232.33	-	(11,113.32) (51,232.33)			Oct-04 Sep-04	Nov-04 2004 Dec-04 2004
118267	CR GAS RECIRC FAN	31,514.42	-	(31,232.33)		0.0%	31,514.42	-	(31,514.42)			Oct-04	Jun-05 2004
118269	CR4 RECYCLE PUMP LINER UPGRADE	118,630.31	-	(118,630.31)		0.1%	118,630.31	-	(118,630.31)			Oct-04	Aug-05 2004
118270	MC - COUPLING CAPACITOR	10,770,77	_	(10,770.77)		0.0%	10,770,77	-	(10,770.77)			Jul-04	Dec-04 2004
118278	LGN-MC Digital Rail Scale	17,846.71	-	(17,846.71)		0.0%	17,846.71	-	(17,846.71)			Dec-04	Feb-05 2004
118280	STORM 7-30-04	29,288.40	-	(29,288.40)		0.0%	29,288.40	-	(29,288.40)			Jul-04	Sep-05 2004
118281	BOC 1st Floor Renovation	44,181.01	-	(44,181.01)		0.0%	44,181.01	-	(44,181.01)			Oct-04	Aug-05 2004
118332	MC Gypsum Hopper	32,287.77	-	(32,287.77)		0.0%	32,287.77	-	(32,287.77)			Nov-04	Dec-04 2004
118341	Purchase Tools - 003200	5,602.25	-	(5,602.25)		0.0%	5,602.25	-	(5,602.25)			Aug-04	Mar-07 2004
118349	OHIO FALLS REDEVELOPMENT 2004	6,102,699.39	-	(6,102,699.39)		5.6%	6,102,699.39	-	(6,102,699.39)	Jan-06	Dec-11	Sep-04	Dec-09 Budgeted to project 114682; actuals charged to 118349. Project startup 2004 delays resulting in under spending for one time costs (OTC) or common costs associated with the multi-year, seven (7) unit rehabilitation project (stop logs, gantry crane). Accelerated spending on 1st unit being rehabilitated (runner, ensineerine).
118372 118377	MC Flagpole Nortons Commons	10,831.50 53.323.36	-	(10,831.50)		0.0%	10,831.50 53,323.36	-	(10,831.50)			Sep-04	Oct-04 2004 Mar-06 2004
118377	CR4 SDRS (B) EXP JOINT RPLC	7,173.47	-	(53,323.36)		0.0%	7,173.47	-	(53,323.36) (7,173.47)			Sep-04 Nov-04	Mar-06 2004 Dec-04 2004
118386	Purchase Defibrillator - LGE	2,732.17	-	(2,732.17)		0.0%	2,732.17	-	(2,732.17)			Dec-04	Dec-04 2004
118396	Cyber Security High Priority	85.989.79		(85,989,79)		0.1%	85.989.79		(85.989.79)			Oct-04	Feb-05 2004
118401	Mud Lane - Smyrna 69kv Survey	13,088,83		(13,088,83)		0.0%	13.088.83	_	(13,088.83)			Sep-04	Dec-08 2004
118410	LGE PSRT Remodeling	43,994.85	-	(43,994.85)		0.0%	43,994.85	-	(43,994.85)			Sep-04	Mar-05 2004
118414	Purch TVA RTU - Summershade	8,134.87	-	(8,134.87)		0.0%	8,134.87	-	(8,134.87)			Nov-04	Nov-04 2004
118415	MC1 Economizer Hoppers	61,054.49	-	(61,054.49)		0.1%	61,054.49	-	(61,054.49)			Oct-04	Dec-04 2004
118416	MC Gate Security System	6,960.67	-	(6,960.67)		0.0%	6,960.67	-	(6,960.67)			Dec-04	Dec-04 2004
118427	MT-3868 Bushing Repl.	7,060.97	-	(7,060.97)		0.0%	7,060.97	-	(7,060.97)			Dec-04	Jun-05 2004
118433	LDI-SYNERGEE MODULE LICENSES	25,900.00	-	(25,900.00)		0.0%	25,900.00	-	(25,900.00)			Dec-04	Jan-05 2004
119002	MC G4 Coal Conv Belt 2004	15,820.96	-	(15,820.96)		0.0%	15,820.96	-	(15,820.96)			Sep-04	Dec-04 2004
119009	MC Contractors Headquarters	96,881.10	-	(96,881.10)		0.1%	96,881.10	-	(96,881.10)			Oct-04	Apr-05 2004
119011	CR4 GENERATOR FIELD REWIND	587,705.47	-	(587,705.47)		0.5%	587,705.47	-	(587,705.47)			Oct-04	Apr-06 Project started earlier than anticipated due to Cane Run unit 4 outage 2004 schedule change. Reallocated from budget funding project CR4 Generator Rewind.
119250	Purchase EMS Monitors	3,802.07	-	(3,802.07)		0.0%	3,802.07	-	(3,802.07)			Dec-04	Dec-04 2004
119251	Video Mapboard Wall	230,981.75	-	(230,981.75)		0.2%	230,981.75	-	(230,981.75)			Nov-04	Dec-04 2004
119253	Purchase Firewall - LGE	8,390.70	-	(8,390.70)		0.0%	8,390.70	-	(8,390.70)			Dec-04	Dec-04 2004
119259	MC1 Gen Watt-Hour Meters	4,362.52	-	(4,362.52)		0.0%	4,362.52	-	(4,362.52)			Oct-04	Nov-04 2004
119265	MISO Interface Support	7,952.78	-	(7,952.78)		0.0%	7,952.78	-	(7,952.78)			Nov-04	Dec-04 2004 Jun-05 Emergent work due to reoccurring leaks in the roof during the year 2004
119508	AUB ROOF REPLACEMENT PHASE 2	403,525.73	-	(403,525.73)		0.4%	403,525.73	-	(403,525.73)			Nov-04	Replacement of the roof was required to insure continued structural integrity, to extend the life of the facility, and to maintain the value of the asset, which was being leased to a third party. The roof at this facility was replaced in phases over a period of several years. This project covers one phase of the roof replacements.
119524	OF REHAB SERVCO CHGS	1,690.34	-	(1,690.34)		0.0%	1,690.34	-	(1,690.34)			Oct-04	Nov-04 2004
119531 119585	LGN IT SUPPORT SERVCO CCVT Spare	85,989.79 7,746.48	-	(85,989.79) (7,746.48)		0.1% 0.0%	85,989.79 7,746.48	-	(85,989.79) (7,746.48)			Oct-04 Dec-04	Dec-04 2004 Mar-05 2004
119592	RELOC 3314 BULLION AVE 34	67,436.40	-	(67,436,40)		0.1%	67,436.40	-	(67.436.40)			Oct-04	Dec-05 2004
119592	LDI-RADIO CONSOLES	110.671.01	-	(110,671.01)		0.1%	110,671.01	-	(110,671.01)			Nov-04	Dec-04 2004
119598	STORM 10-12-04	8,602.35	_	(8,602.35)		0.0%	8,602.35	_	(8,602.35)			Oct-04	Sep-05 2004
119620	LGN-BR6 C INSPECTION	140,418.50	-	(140,418.50)		0.1%	140,418.50	-	(140,418.50)			Nov-04	Dec-04 2004
119622	CR4 Blowdown Tank	21,554.77	-	(21,554.77)		0.0%	21,554.77	-	(21,554.77)			Nov-04	Aug-05 2004
119631	LGE 2005 RTU Purchases	80,757.99	-	(80,757.99)		0.1%	80,757.99	-	(80,757.99)			Dec-04	Jan-05 2004
119632	WIND STORM 10-16-04	2,073.05	-	(2,073.05)		0.0%	2,073.05	-	(2,073.05)			Oct-04	Sep-05 2004
119647	MC1 Boiler WW Panels	166,493.23	-	(166,493.23)		0.2%	166,493.23	-	(166,493.23)			Nov-04	Dec-04 2004
119648	MC1 Turbine Insulation	29,355.65	-	(29,355.65)		0.0%	29,355.65	-	(29,355.65)		D 6:	Nov-04	Nov-04 2004
119656	EMS Consolidation - LGE	242,039.32	-	(242,039.32)		0.2%	242,039.32	-	(242,039.32)	Jan-06	Dec-06	Dec-04	May-06 2004
119658	6658 Highview 2 H beams	8,113.77	-	(8,113.77)		0.0%	8,113.77	-	(8,113.77)			Dec-04	Feb-05 2004
119669 119670	CR6 HOTWELL SUCTION PIPING CR5 HOTWELL SUCTION PIPING	35,986.81 44,594.45	-	(35,986.81) (44,594.45)		0.0% 0.0%	35,986.81 44,594.45	-	(35,986.81) (44,594.45)			Dec-04	Dec-04 2004 Ang-05 2004
119670	CR4 A-B Expansion Joint Rplc	44,594.45 30.937.09	-	(30.937.09)		0.0%	30.937.09	-	(30.937.09)			Dec-04 Nov-04	Aug-05 2004 Dec-04 2004
119671	CR4 A-B Expansion Joint Rpic CR4 Exciter Rewind	114,921.16	-	(114,921.16)		0.0%	30,937.09 114,921.16	-	(30,937.09)			Dec-04	Dec-04 2004 Dec-04 2004
119672	4th Floor - Wireless	2.601.55	-	(2.601.55)		0.0%	2.601.55	-	(2,601.55)			Nov-04	Jun-05 2004
119690	Wind Storm 10/30/04	14,793.24		(14,793.24)		0.0%	14,793.24	_	(14,793.24)			Oct-04	
		•											Jan-05 Attachment to Response to PSC-1 Question No. 13(Page 9 of 1: K. Blai

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual Explanations	Year
119691	MC1 UPS Batteries	8,270.75	- Duaget	(8,270.75)	Percent	0.0%	8,270.75	COSI -	(8,270.75)	Start	EIIG	Dec-04	Dec-04	2004
119694	LGE Res Ctr Nesting	3,298.96		(3,298.96)		0.0%	3,298.96	-	(3,298.96)			Dec-04	Dec-04	2004
119697	Purchase of Drnetz Meters	8,495.16	-	(8,495.16)		0.0%	8,495.16	-	(8,495.16)			Dec-04	Dec-04	2004
119703	Times 2 Filing	7,815.13	-	(7,815.13)		0.0%	7,815.13	-	(7,815.13)			Nov-04	Dec-04	2004
119706	MV-90 XI Software	7,222.69	-	(7,222.69)		0.0%	7,222.69	-	(7,222.69)			Dec-04	Dec-04	2004
119722 119724	Call Center Ronovation	21,341.99 89.169.49	-	(21,341.99)		0.0% 0.1%	21,341.99 89,169,49	-	(21,341.99)			Nov-04	Aug-06	2004 2004
119724	MC2 Equip Protection Instr Sys MC EDG Equipment 2004	24,450.42	-	(89,169.49) (24,450.42)		0.1%	24,450.42	-	(89,169.49) (24,450.42)			Dec-04 Nov-04	Dec-04 Jan-05	2004
119727	MC Boiler Tube Beveling Tool	6,463.15	-	(6,463.15)		0.0%	6,463.15	-	(6,463.15)			Dec-04	Dec-04	2004
119732	IT 2004 Cap Alloc - LGE	2,129,304.32	-	(2,129,304.32)		1.9%	2,129,304.32	-	(2,129,304.32)			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
119736	MC GPP Building Roof	222,864.92	-	(222,864.92)		0.2%	222,864.92	-	(222,864.92)			Dec-04	Mar-05	2004
119740	Overlap Meters - LGE	7,230.57	-	(7,230.57)		0.0%	7,230.57	-	(7,230.57)			Dec-04	Oct-05	2004
119751 119759	System Security Training - LGE Mobile Collector	12,500.00 41,263.92	-	(12,500.00)		0.0% 0.0%	12,500.00 41,263.92	-	(12,500.00)			Dec-04	Dec-04 Dec-04	2004 2004
119785	STORM 11-24-04	9,007.65		(41,263.92) (9,007.65)		0.0%	9,007.65	-	(41,263.92) (9,007.65)			Dec-04 Nov-04	May-06	2004
119824	STORM 12-7-04	24,671.80	-	(24,671.80)		0.0%	24,671.80	-	(24,671.80)			Dec-04	Jan-05	2004
119825	Barcoding - LG&E	2,409.00	-	(2,409.00)		0.0%	2,409.00	-	(2,409.00)	Jan-05	Mar-05	Dec-04	Aug-06	2004
119838	RESCALC	5,565.00	-	(5,565.00)		0.0%	5,565.00	-	(5,565.00)			Dec-04	Feb-05	2004
119840	CR ASHWATER PUMP	29,111.00	-	(29,111.00)		0.0%	29,111.00	-	(29,111.00)			Dec-04	May-05	2004
119842	CR TURBINE ROOM LOUVERS	52,985.00	-	(52,985.00)		0.0%	52,985.00	-	(52,985.00)			Dec-04	Aug-05	2004
119867 119871	Storm 12-23-04 LGN - EPRI PPE PPA Devel	823.42 24,261.50	-	(823.42) (24,261.50)		0.0% 0.0%	823.42 24,261.50	-	(823.42) (24,261.50)			Dec-04 Dec-04	Feb-05 Feb-05	2004 2004
119878	CR4 HOTWELL SUCTION PIPING	11,119.95		(11,119.95)		0.0%	11,119.95	-	(11,119.95)			Dec-04 Dec-04	Oct-06	2004
119893	Corp - Misc Capital - LGE	19,074,30	-	(19,074.30)		0.0%	19,074.30	-	(19,074.30)			Dec-04	May-06	2004
119902	Clear 12/04 A&G	(86,630.39)	-	86,630.39		-0.1%	(86,630.39)	-	86,630.39			Dec-04	Dec-09	2004
A97558251	FREE BIN/TOOL ROOM	(184.08)	-	184.08		0.0%	(184.08)	-	184.08			Jan-04	Jan-04	2004
	ADMIN SUPPORT 334	(1,020.62)	-	1,020.62		0.0%	(1,020.62)	-	1,020.62			Apr-04	Apr-04	2004
	Administrative 003470	18,960.92	-	(18,960.92)		0.0%	18,960.92	-	(18,960.92)			Aug-04	Jan-05	2004
BTM391	Beyond the Meter - Org 003910	(8,903.06) 414,985.55	69,020.00	8,903.06 (345,965.55)	-501%	0.0% 0.4%	(8,903.06) 414,985.55	69,020.00	8,903.06 (345,965.55)	Feb-04	Dec-04	May-04 Jan-04	Dec-09	2004 2004
	Blanket cable for joint trench 2 CAP, REG, RECLOSERS 332	414,963.33	47,180.00	47.180.00	100%	0.4%	414,963.33	47,180.00	47,180.00	Mar-04	Oct-04	Jan-04	Dec-09 This project is for the purchase of cable used on Joint Trench projects. As the cable is used, it is transferred to the project it is used on.	2004
	CAP, REG, RECLOSERS 332	32.934.06	47,180.00	(32,934.06)	100%	0.0%	32,934.06	47,180.00	(32,934.06)	Jan-06	Dec-09	Jan-04	Oct-09	2004
	OVERHEAD NEW BUSINESS - COMM/I	2,074.68		(2,074.68)		0.0%	2,074.68	-	(2,074.68)			Nov-04	May-05	2004
G95021408	PURCHASE AND INSTALLATION OF E	761,462.30	800,512.44	39,050.14	5%	0.7%	761,462.30	800,512.44	39,050.14	Jan-04	Dec-06	Jan-04	Jul-08	2004
	ROUTINE PREVENTIVE MAINTENANCE	(200.97)	-	200.97		0.0%	(200.97)	-	200.97			Jan-04	Jan-04	2004
L5	T-Lines Relocations	18,585.56	100,000.04	81,414.48	81%	0.0%	18,585.56	100,000.04	81,414.48	Jan-04	Dec-08	Jan-04	Jun-09	2004
L6 L7	T-Lines New Facilities T-Lines Parameter Upgrades	14,863.70 37.839.36	441,000.12	(14,863.70) 403.160.76	91%	0.0%	14,863.70 37.839.36	441,000,12	(14,863.70) 403.160.76	Jan-07 Jan-04	Dec-08 Dec-08	Jan-04 Jan-04	Jun-09	2004 2004
	LGE Interco JE CR Offset - 111	(8,794,532.86)	441,000.12	8.794.532.86	9170	-8.1%	(8,794,532.86)	441,000.12	8.794.532.86	Jan-04	Dec-08	Jan-04	Sep-09 Actual needs were lower than expected allowing for budgeted dollars to be prioritized to other projects. Dec-04 This project is used for the annual true-up activity and does not have a	2004
	LGE Interco JE CR Offset - 121	(829,346.88)		829,346.88		-0.8%	(829,346.88)		829,346.88			Jan-04	corresponding budget amount. Jan-05 This project is used for the annual true-up activity and does not have a	2004
LGECAP12	2 LGE Interco JE CR Offset - 122	(697,808.09)	-	697,808.09		-0.6%	(697,808.09)	-	697,808.09			Jan-04	corresponding budget amount. Dec-04 This project is used for the annual true-up activity and does not have a	2004
	LGE Interco JE CR Offset - 141	(149,510.14)	-	149,510.14		-0.1%	(149,510.14)	-	149,510.14			Jan-04	corresponding budget amount. Dec-04	2004
	LINE LOCATING Leak Reduction Initiative		2,012,787.98	2,012,787.98	100%	0.0%	-	2,012,787.98	2,012,787.98	Jan-04	Dec-04	Feb-04	Mar-04 The Leak Mitigation program began in 2004 and includes large scale main	2004 2004
		-	2,012,787.76		10070		-	2,012,767.76					replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2004 the net difference for these projects was \$171K. This was a placeholder project used for the budget but no actual charges were recorded here. Amounts were budgeted to electric and gas product codes for this particular project, but actuals for the Leak Mitigation program are recorded usine a sas product code.	
LT8	LT8	222,905.11		(222,905.11)		0.2%	222,905.11	-	(222,905.11)	Jan-07	Dec-08	Mar-04	Sep-09	2004
LT9	LT9	765,510.76	620,000.04	(145,510.72)	-23%	0.7%	765,510.76	620,000.04	(145,510.72)	Jan-04	Dec-08	Jan-04	Sep-09	2004
	0 MAINT CAP, REG, REC 340 H NEW BUS COMM OH 330	77,174.12 1,551.25		(77,174.12) (1,551.25)		0.1%	77,174.12 1,551.25	-	(77,174.12) (1,551.25)	Jan-05	Dec-09	Jan-04 Jan-04	Dec-09 Jan-04	2004 2004
	H NEW BUS COMM OH 340	1,227,793.27	1,945,029.35	717,236.08	37%	1.1%	1,227,793.27	1,945,029.35	717,236.08	Jan-04	Dec-09	Jan-04 Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated	2004
1120231001		1,221,7,3,27	1,713,027.55	717,230,00	3770	11170	1,227,773.27	1,7 13,027.33	717,230.00	Jan 0 1	Dec 07	Jun 0 1	with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth	2001
NBCD340U	G NEW BUS COMM UG 340	1,413,295.39	-	(1,413,295.39)		1.3%	1,413,295.39	-	(1,413,295.39)	Jan-05	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

Project Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No. Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start		Year
NBCD344UG NEW BUS COMM 344 UG	672,913.56	1,201,420.06	528,506.50	44%	0.6%	672,913.56	1,201,420.06	528,506.50	Jan-04	Dec-04	Jan-04	Aug-08 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
NBCOH340 NEW BUS ENGR 340	78.16	-	(78.16)		0.0%	78.16	-	(78.16)	* 00	To 00	Jan-04		2004
NBID340OH NEW BUS INDUS OH 340 NBRD330UG NEW BUS RES UG 330	8,407.98 28.51	-	(8,407.98) (28.51)		0.0% 0.0%	8,407.98 28.51	-	(8,407.98) (28.51)	Jan-09	Dec-09	Jan-04 Mar-04		2004 2004
NBRD3400H NEW BUS RES OH 340	1,166,373.20	1,919,803.49	753,430.29	39%	1.1%	1,166,373.20	1,919,803.49	753,430.29	Jan-04	Dec-09	Jan-04		2004
ABADARON NEW BOX RES OF SA		1,717,003.47	133,430.2)	37/6	1.170	1,100,373.20	1,717,003.47	733,430.27	Jairov	Dec-0)	Jairon	with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Also, budget originally set up under only 340; later divided between 340 and 341.	
NBRD340UG NEW BUS RES UG	384,549.09	-	(384,549.09)		0.4%	384,549.09	-	(384,549.09)	Jan-06	Dec-07	Jan-04	Aug-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. Also, budget originally set up under only 340; later divided between 340 and 341.	2004
NBRD341UG NEW BUS RESID UG 341	355,249.01	750,901.24	395,652.23	53%	0.3%	355,249.01	750,901.24	395,652.23	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. Also, budget originally set up under only 340; later divided between 340 and 341.	2004
NBRD344UG New Bus. Resid. UG 003440	74,342.20	-	(74,342.20)		0.1%	74,342.20	-	(74,342.20)			Jan-04		2004
NBSB330UG NEW BUS SUB UG 330	2,524.91	-	(2,524.91)		0.0%	2,524.91	-	(2,524.91)	* 04	To 00	Jan-04		2004
NBSB3400H NEW BUS SUB OH 340 NBSB340UG NEW BUS SUB UG	168,343.55	297,880.39	129,536.84	43%	0.2%	168,343.55	297,880.39	129,536.84	Jan-04	Dec-09	Jan-04		2004 2004
NBSB341UG NEW BUS SUB 0G NBSB341UG NEW BUS SUB 341 UG	6,060.27 3,828,480,34	3,910,243.93	(6,060.27) 81,763.59	2%	0.0% 3.5%	6,060.27 3,828,480.34	3,910,243.93	(6,060.27) 81,763.59	Jan-04	Dec-09	Jan-04 Jan-04		2004
NBSB344UG New Bus. Sub. UG 003440	103,732.01	3,910,243.93	(103,732.01)	270	0.1%	103,732.01	3,910,243.93	(103,732.01)	Jan-04	Dec-09	Jan-04		2004
NBSV3400H NEW ELECTRIC SERVICES	777,480.46	1,066,658.01	289,177.55	27%	0.7%	777,480,46	1,066,658.01	289,177.55	Jan-04	Dec-09	Jan-04		2004
NBSV340UG NEW EL SERV UG	1,112,230.02	-	(1,112,230.02)		1.0%	1,112,230.02	-	(1,112,230.02)	Jan-05	Dec-09	Jan-04		2004
NBSV344UG New Bus. Services UG 003440	30,051.75	992,830.96	962,779.21	97%	0.0%	30,051.75	992,830.96	962,779.21	Jan-04	Dec-04	Jan-04	Oct-04 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. Also, original budget set up under 344; later moved to 340.	2004
NBVLT343 New Network Vaults - 003430	244,393.12	499,800.00	255,406.88	51%	0.2%	244,393.12	499,800.00	255,406.88	Mar-04	Dec-09	Feb-04		2004
NETVLT343 Network Vaults 003430	402,043.36	233,236.02	(168,807.34)	-72%	0.4%	402,043.36	233,236.02	(168,807.34)	Jan-04	Dec-09	Jan-04		2004
PBWK3300H PUB WORKS RELOC OH 330	299,661.01		(299,661.01)	110/	0.3%	299,661.01		(299,661.01)	E 1 04	D 00	Jan-04		2004
PBWK3400H PUB WORKS RELOC OH PBWK340UG PUB WORKS RELOC UG 340	601,992.79 477.65	677,110.00	75,117.21 (477.65)	11%	0.6% 0.0%	601,992.79 477.65	677,110.00	75,117.21 (477.65)	Feb-04 Jan-05	Dec-09 Dec-09	Jan-04 Sep-04		2004 2004
PBWK344UG PUB WORKS 344 UG	1,264.80	35,700.00	34,435.20	96%	0.0%	1,264.80	35,700.00	34,435.20	Feb-04	Nov-04	Sep-04		2004
PMINSP332 Regulatory Inspections 003320	(77,834.69)	55,700.00	77,834.69	3070	-0.1%	(77,834.69)	-	77,834.69	100 01	1101 01	Aug-04		2004
PMINSP340 PM Inspections 003400	7,025.72	-	(7,025.72)		0.0%	7,025.72	-	(7,025.72)			Jan-04		2004
PMR414 Priority Main Replacement	4,896.71	-	(4,896.71)		0.0%	4,896.71	-	(4,896.71)	Jan-04	Dec-09	Jan-04		2004
RCST340 CUST REQ 340 RCST344 CUST REQ 344	5.074.18	(233,674.35)	(740,541.82)	317%	0.5%	506,867.47 5,074.18	(233,674.35)	(740,541.82)	Jan-04	Dec-09	Jan-04 Feb-04	with customer requests involving LG&E facilities. Annual budgets are based on historical investment rates for customer requested projects.	2004
RDCBL320 Rep Defective Cable	44.953.73	376,685.20	331,731.47	88%	0.0%	44.953.73	376,685.20	331,731.47	Jan-04	Dec-04	Jan-04		2004
RDCBL340 Replace Defective Cable 003400	654,734.35	-	(654,734.35)		0.6%	654,734.35	-	(654,734.35)	Jan-05	Dec-09	Jan-04		2004
RDDD3200H REP DEF EQ OH 320	141,768.59	2,684,810.76	2,543,042.17	95%	0.1%	141,768.59	2,684,810.76	2,543,042.17	Jan-04	Dec-04	Jan-04		2004
RDDD320UG REP DEF EQ UG 320	103,359.19 4.026.14	551,646.22	448,287.03	81%	0.1%	103,359.19	551,646.22	448,287.03	Jan-04	Dec-04	Jan-04	with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment. Also, budget originally set up under one project: later solit between 320 and 340.	2004
RDDD330OH REP DEF EQ 330 OH RDDD340OH REP DEF EQ OH 340	4,026.14 1,357,942.82		(4,026.14) (1,357,942.82)		1.2%	4,026.14 1,357,942.82	-	(4,026.14) (1,357,942.82)	Jan-05	Dec-09	Aug-04 Jan-04		2004 2004
•		-					-					with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment. Also, budget originally set up under one project; later solit between 320 and 340.	
RDDD340UG REP DEF EQ UG 340	541,079.86	-	(541,079.86)		0.5%	541,079.86	-	(541,079.86)	Jan-05	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment. Also, budget originally set up under one project: later split between 320 and 340.	2004

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							T-4-1	T-4-1		Dete	Dete			
		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description Description Pole repair/replacement 320	Cost 39,921.06	Budget 929,312.50	Dollars 889,391,44	Percent 96%	Budget 0.0%	Cost 39,921.06	Cost 929,312.50	Dollars 889,391.44	Start Jan-04	End Dec-04	Start Jan-04	End Explanations Apr-04 Accounting process change - original budget was set up under one Louisville	Year 2004
KDI OLLEZZ	Tole repair/replacement 320	37,721.00	727,312.30	007,371.44	7070	0.070	37,721.00	727,312.30	007,371.44	Jan-o-i	DCC-04	3411-04	Operations center (East), but later divided between East and Auburndale Service Center.	2004
RDPOLE34	Replace Defective Poles 340	803,268.75	-	(803,268.75)		0.7%	803,268.75	-	(803,268.75)	Jan-05	Dec-09	Jan-04	Dec-09 Accounting process change were original budget was set up under one Louisville Operations center (320), but later divided between320 and 340.	2004
	REP DEF ST LIGHTS 320	(422.33)	17,341.31	17,763.64	102%	0.0%	(422.33)	17,341.31	17,763.64	Jan-04	Dec-04	Jan-04	Sep-04	2004
	REP DEF ST LIGHTS 340	765.14	-	(765.14)		0.0%	765.14	-	(765.14)	Jan-05	Dec-09	Feb-04	Dec-09	2004
	REP DEF ST LIGHT 341	531.09	101 575 00	(531.09)	C701	0.0%	531.09	101 675 00	(531.09)	T 04	D 04	Feb-04	Jun-05	2004
	H CIR HARD RELIABILITY UG G CIR HARD RELIABILITY OH	60,304.02 15,197.11	181,675.08 2,320.00	121,371.06 (12,877.11)	67% -555%	0.1% 0.0%	60,304.02 15,197.11	181,675.08 2,320.00	121,371.06 (12,877.11)	Jan-04 Jan-04	Dec-04 Dec-04	Jan-04 Jan-04	Oct-05 Jun-04	2004 2004
	H OH Reliability 003400	223,861.21	2,320.00	(223,861.21)	-55570	0.2%	223,861.21	2,320.00	(223,861.21)	Jan-04	Dec-09	Jan-04	Dec-09	2004
	G UG Reliability 003400	46,318.40	-	(46,318.40)		0.0%	46,318.40	-	(46,318.40)			Jan-04	Dec-09	2004
	H Defect circ OH only - 003200	164.98	-	(164.98)		0.0%	164.98	-	(164.98)			Jan-04	Jan-04	2004
RNTPD340	REP THR PARTY DAM 340	534,385.92	156,550.48	(377,835.44)	-241%	0.5%	534,385.92	156,550.48	(377,835.44)	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	2004
STLT340	NEW BUS ST LIGHT 340	60,771.42	2,393,930.40	2,333,158.98	97%	0.1%	60,771.42	2,393,930.40	2,333,158.98	Jan-04	Dec-04	Jan-04	established based on historical investment rates. Nov-04 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. Street lighting originally set	2004
STI T344	Street Lighting 003440	41.454.80	_	(41,454.80)		0.0%	41.454.80		(41.454.80)			Jan-04	up under 340; later moved to 347. Aug-04	2004
	Street Lighting 003470	2,455,955,53		(2.455.955.53)		2.2%	2,455,955,53		(2,455,955,53)	Jan-05	Dec-06	Feb-04	Nov-08 Street lighting originally set up under 340; later moved to 347.	2004
	Street Lighting 004020	397,522.25	-	(397,522.25)		0.4%	397,522.25	-	(397,522.25)			Jan-04	Dec-04 The increase is due to budgeting costs to a street lighting project in a different department (STLT340) and recording actual costs to this project.	2004
	SYS ENH EXIST CUST 340	106,643.28	-	(106,643.28)		0.1%	106,643.28	-	(106,643.28)	Jan-06	Dec-09	Jan-04	Dec-09	2004
	4 SYSTEM ENHANCEMENTS UG	457.17		(457.17)		0.0%	457.17		(457.17)			Jun-04	Jan-06	2004
TBRD320OI	H Trouble Orders OH - 003200	65,804.33	971,417.88	905,613.55	93%	0.1%	65,804.33	971,417.88	905,613.55	Jan-04	Dec-04	Jan-04	Apr-04 Accounting process change - original budget was set up under one Louisville Operations center (East), but later divided between East and Auburndale Service Center.	2004
TBRD320U	G Trouble Orders UG - 003200	32,208.61	348,649.02	316,440.41	91%	0.0%	32,208.61	348,649.02	316,440.41	Jan-04	Dec-04	Jan-04	Feb-04 Variance to budget reflects actual versus projected investments associated with trouble on the underground electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the	2004
TBRD340OI	H Trouble OH 003400	601,041.94	-	(601,041.94)		0.6%	601,041.94		(601,041.94)	Jan-05	Dec-09	Feb-04	undereround electric distribution system. Dec-09 Accounting process change - original budget was set up under 320; later assigned to 340.	2004
TBRD340116	G Trouble UG 003400	238,148.65	-	(238,148.65)		0.2%	238,148.65		(238,148.65)	Jan-05	Dec-09	Feb-04	Dec-09	2004
	Tools/Equip-Network Trouble	(5,602.25)		5,602.25		0.0%	(5,602.25)		5,602.25	Jun 05	200 07	Aug-04	Aug-04	2004
		5,046.59	54,740.00	49,693.41	91%	0.0%	5,046.59	54,740.00	49,693.41	Jan-04	Dec-04	Jan-04	Mar-07	2004
		21,951.24	-	(21,951.24)		0.0%	21,951.24	-	(21,951.24)	Jan-05	Dec-09	Mar-04	Dec-09	2004
	TRANSFORMER LABOR 340	183,823.26	116,044.84	(67,778.42)	-58%	0.2%	183,823.26	116,044.84	(67,778.42)	Jan-04	Dec-09	Jan-04	Dec-09	2004
XFRM341	TRANSFORMER LABOR 341	385,880.20 96,906,552.98	177,310.00 109,242,874.52	(208,570.20) 12,336,321.55	-118%	0.4%	385,880.20	177,310.00	(208,570.20)	Jan-04	Dec-09	Jan-04	Dec-09	2004 2004 Tota
101374	CR - Misc oper upgr projects	90,900,552.96	109,242,874.32	12,330,321.33		0.0%	-	-	-			May-05	Sep-05	2004 1012
103936	C.O. 18464	(132.14)	-	132.14		0.0%	(132.14)	-	132.14			Sep-05	Sep-05	2005
105140	CR welding trees & recepticles	(536.49)	-	536.49		0.0%	(536.49)	-	536.49			Mar-05	Mar-05	2005
106357	Enterprise Bill Printing	15,578.75		(15,578.75)	4	0.0%	15,578.75		(15,578.75)	* 0#	D 08	Jan-05	Jan-05	2005
108360 108835	CAPITAL MATERIAL Repl MT Tr 1 & Tr 2	144,485.22 (302,657.40)	143,339.76	(1,145.46) 302,657.40	-1%	0.2% -0.3%	144,485.22 (302,657.40)	143,339.76	(1,145.46) 302,657.40	Jan-05	Dec-07	Apr-04	Dec-06	2005 2005
108833	керімі ігі а іг2	(302,637.40)	•	302,037.40		-0.5%	(302,637.40)	-	302,037.40			Nov-04	Jul-08 Project was completed during 2002, however a reclassification was made crediting linvestment and debiting Removal during 2005. This was discovered during a review of the charges by Property Accounting during 2005 and was therefore not budeted.	2003
109026	Indiana Inner City Road	(422,870.20)	-	422,870.20		-0.4%	(422,870.20)	-	422,870.20			May-05	Aug-08 This is a relocation project of transmission lines due to a highway construction project. The work was completed in 2003 however, the reimbursement was not received until 2005 which is driving this large credit on the project in 2005.	2005
109484	I00-4000A	(16,130.82)		16,130.82		0.0%	(16,130.82)	-	16,130.82			Sep-05	Sep-05	2005
111324	TC - Site Improvements	(36,478.81)	-	36,478.81		0.0%	(36,478.81)	-	36,478.81			Mar-05	May-05	2005
111377	LGN-NOx-GenConstCap-D	0.01	2 520 000 05	(0.01)	1000/	0.0%	0.01	2 520 000 05	(0.01)	T 04	D 00	Jan-04	Jan-05	2005
111398	LT Misc Capital Expenditures		2,520,999.96	2,520,999.96	100%	0.0%	-	2,520,999.96	2,520,999.96	Jan-04	Dec-08	Nov-06	Nov-09 Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded numerous small projects.	2005
111811	Rpl Def Poles	(52,222.49)	-	52,222.49		-0.1%	(52,222.49)	-	52,222.49			Feb-05	Feb-05	2005
112491	Gas Meters-LGE	1,292,930.23	2,001,898.43	708,968.21	35%	1.3%	1,292,930.23	2,019,398.36	726,468.13	Jan-04	Dec-06	Jan-04	Sep-08 The decrease is due to budgeting costs to product code #122 (Electric) and recording actual costs in product code #141 (Common/ G&A). At a project level, the actual costs of \$1,847,043 are \$162,355 less than the budgeted amounts (\$2,009.938).	2005
112750	FORD - MIDDLETOWN 138 KV LINE	3,751,520.52	2,151,997.90	(1,599,522.62)	-74%	3.9%	3,751,520.52	2,151,997.90	(1,599,522.62)	Jan-04	Jun-05	Jan-04	Jan-09 Right-of-way acquisition disputes and legal proceedings over the route delayed the project start. Ultimately, the route and structure design also	2005
112957	Ford Substation Expansion	626,731.05	419,999.89	(206,731.16)	-49%	0.7%	626,731.05	419,999.89	(206,731.16)	Jan-05	May-05	Jun-04	changed, contributing to the variance. Oct-06	2005
112/3/	Juonimon Expansion	020,731.03	,,,,,,,,,,,,,	(200,/31.10)	-17/0	0.770	020,731.03	,,,,,,	(200,/31.10)	Jan-03	y-03	Jaros	Attachment to Response to PSC-1 Ques	

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No. 112959	Title/Description Middletown 138 kV Addition	Cost 124,475.75	Budget	Dollars (124,475.75)	Percent	Budget 0.1%	Cost 124,475.75	Cost	Dollars (124,475.75)	Start Jan-04	End Dec-04	Start Jan-04	End Explanations Apr-06	Year 2005
112959	LGE BLDG DEMO / CONST	124,475.75		(124,475.75)		0.1%	124,475.75		(124,475.75)	Jan-04	Dec-04	Jan-04 Jan-04	Apr-06 Dec-05	2005
113176	Freys Hill Circuit 1209	(13,338.05)		13,338.05		0.0%	(13,338.05)		13,338.05			Aug-05	Aug-05	2005
113183	Ethel 1173	(5,466.67)		5,466.67		0.0%	(5,466.67)		5,466.67			Jan-04	Mar-05	2005
113270	LGE DIST LINE TRANSFORMERS	2,330,870.36	3,013,323.95	682,453.59	23%	2.4%	2,330,870.36	3,013,323.95	682,453.59	Jan-04	Dec-09	Jan-04	Dec-09 Project variance due to lower usage in LGE area than estimated in original budget.	2005
113286	MISC TOOLS 3160	68,915.42	40,590.00	(28,325.42)	-70%	0.1%	68,915.42	40,590.00	(28,325.42)	Feb-04	Dec-05	Jun-04	Nov-06	2005
113287	MISC DIST PROJECTS	133,988.79	94,476.62	(39,512.17)	-42%	0.1%	133,988.79	94,476.62	(39,512.17)	Jan-04	Dec-05	Jan-04	Nov-07	2005
113288	DIST SUBSTA BAT PROJ	15,565.95	14,990.34	(575.61)	-4%	0.0%	15,565.95	14,990.34	(575.61)	Nov-04	Dec-05	Dec-04	Jan-06	2005
113311	Worthington Substation	(154.98)	73,333.82	73,488.80	100%	0.0%	(154.98)	73,333.82	73,488.80	Jan-04	Dec-05	Mar-04	May-05	2005 2005
113312 113458	Worthington Sub - Line Work Capital/Indirect Storm II	(2,945.00)	1,058,127.46	2,945.00 1,058,127.46	100%	0.0%	(2,945.00)	1,058,127.46	2,945.00 1,058,127.46	Jan-04 Jan-04	Dec-04 Dec-06	Jan-04 Jul-04	Sep-06 Jul-04 Budget is developed at a high level for weather events and reallocated to	2005
113436	Capital Indirect Storm I		1,030,127.40	1,030,127.40	10070	0.070		1,030,127.40	1,030,127.40	Jan-o-i	DCC-00	Jui-04	individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is \$800K under budget.	2003
113464	TC Refurbish Structure & Tanks	(105,221.44)	-	105,221.44		-0.1%	(105,221.44)	-	105,221.44			Mar-05	Apr-05	2005
113467	TC Misc Engineering Projects	8,390.97	-	(8,390.97)		0.0%	8,390.97	-	(8,390.97)			Jan-04	Sep-06	2005
113492	Pyrite Hopper Replacement	563.49	-	(563.49)		0.0%	563.49	-	(563.49)			Jan-04	Jun-05	2005
113664	Trading Floor Phone Sys	(26.26)	22.000.00	26.26	100/	0.0%	(26.26)	22 000 00	26.26	D 05	D 05	Mar-05	Mar-05	2005
113733 113886	CT Construction TC Pipeline WORTHINGTON 69KV LOOP FEED.	20,762.92 (623.80)	23,000.00	2,237.08 623.80	10%	0.0% 0.0%	20,762.92 (623.80)	23,000.00	2,237.08 623.80	Dec-05	Dec-05	Feb-04 Jan-04	Nov-05 Nov-06	2005 2005
114261	Louisville Water Company	(285,205.84)		285,205.84		-0.3%	(285,205.84)		285,205.84			Jan-04	Mar-06	2005
114506	TC 2003 SITE	1,829.00	-	(1,829.00)		0.0%	1.829.00	-	(1,829.00)			Jan-04	Sep-05	2005
114508	TC 2003 STACKER ELEC	(1,560.00)	-	1,560.00		0.0%	(1,560.00)	-	1,560.00			Jan-04	Jun-05	2005
114521	TC 2003 PRECIP REFURB	18,318.14	-	(18,318.14)		0.0%	18,318.14	-	(18,318.14)			Jan-04	Jun-05	2005
114523	TC 2003 Arch Nose Tubes	(7,282.42)	-	7,282.42		0.0%	(7,282.42)	-	7,282.42			Feb-05	Feb-05	2005
114525	TC2003SiliconMonitors	34.55	-	(34.55)		0.0%	34.55	-	(34.55)			Jun-04	Jun-05	2005
114532 114548	PR13 Gas Compr Tie to Ctrl Sys	(19,123.07)	-	19,123.07		0.0%	(19,123.07)	-	19,123.07	T 04	D 04	Feb-05	Feb-05	2005 2005
114548	CR COAL CONVEYOR BELT CR4 TURBINE SUPER RPLC	7,612.59 24,024.68	-	(7,612.59) (24,024.68)		0.0%	7,612.59 24,024.68	-	(7,612.59) (24,024.68)	Jan-04 Jan-04	Dec-04 Dec-04	Dec-04 Sep-04	Oct-05 Jan-05	2005
114555	MC1 Turbine Super Instru	24,024.08	-	(272.78)		0.0%	272.78	-	(272.78)	Jan-04 Jan-04	Dec-04	Jun-04	Jun-05	2005
114677	CR Pyrite Separator Sys	481.36		(481.36)		0.0%	481.36		(481.36)	Jan-O-	DCC-04	Mar-04	Jun-05	2005
114679	CR4 Voltage Regulator	(14,697.06)		14,697.06		0.0%	(14,697.06)		14,697.06			Apr-04	May-05	2005
114816	Gas Refund System	9,131.27	-	(9,131.27)		0.0%	9,131.27	-	(9,131.27)	Jan-04	Jun-04	May-05	Feb-06	2005
114818	PC and Printer Infrast.	(51,325.06)	-	51,325.06		-0.1%	(51,325.06)	-	51,325.06			Feb-04	Jan-05	2005
114844	TYPE U BUSHING REPLACEMENT	18,754.06	45,970.68	27,216.62	59%	0.0%	18,754.06	45,970.68	27,216.62	Jan-04	Dec-05	Mar-04	Mar-05	2005
114852	BUILDINGS AND GROUNDS	22,686.12	35,670.00	12,983.88	36%	0.0%	22,686.12	35,670.00	12,983.88	Sep-04	Sep-05	Aug-04	Feb-06	2005
114893 115006	NACHAND EXPANSION	319,004.45	516,667.58	197,663.13 2,585,001.49	38% 100%	0.3%	319,004.45	516,667.58 2,585,001.49	197,663.13 2,585,001.49	Jan-05 Jan-04	Dec-06 Dec-05	Jun-04	Nov-07	2005 2005
115270	Bluegrass to Middletown 138kV LYNDON - FREYS HILL PAR	(17.238.06)	2,585,001.49	17.238.06	100%	0.0%	(17.238.06)	2,383,001.49	17.238.06	Jan-04	Dec-03	Dec-05	Project cancelled due to system condition changes studied in the Transmission Expansion Plan (TEP). Dec-05	2005
115310	Dual Port LGE tie RTU's	16,082.20		(16,082.20)		0.0%	16,082.20		(16,082.20)			Apr-05	Jul-06	2005
115341	6629 Breck rebuild 66-54	(176.79)	-	176.79		0.0%	(176.79)	-	176.79			Mar-05	Mar-05	2005
115396	Middletown - K.U. (Finchville)	142,397.80	-	(142,397.80)		0.1%	142,397.80	-	(142,397.80)	Jan-04	Dec-04	Feb-04	Jul-05	2005
115399	Taylor - Lyndon 69kv Line	(20,512.47)	-	20,512.47		0.0%	(20,512.47)	-	20,512.47			Sep-05	Sep-05	2005
115465	TC CT7 Construction LGE	224,165.82	-	(224,165.82)		0.2%	224,165.82	-	(224,165.82)	Jan-04	Dec-04	Jan-04	Apr-06	2005
115467	TC CT8 Construction LGE	9,089.64	-	(9,089.64)		0.0%	9,089.64	-	(9,089.64)	Jan-04	Dec-04	Jan-04	Apr-06	2005
115469	TC CT9 Construction LGE	3,685.07	-	(3,685.07)		0.0%	3,685.07	-	(3,685.07)	Jan-04	Dec-04	Jan-04	Apr-06	2005
115471 115473	TC CT10 Construction LGE TC CT Substation LGE	3,660.51 216,146.41	74,000.00	(3,660.51) (142,146.41)	-192%	0.0% 0.2%	3,660.51 216,146.41	74,000.00	(3,660.51) (142,146.41)	Jan-04 Jan-04	Dec-04 Dec-05	Jan-04 Jan-04	Apr-06 Apr-08	2005 2005
115523	WHAS-CENTERFIELD 69KV 6686	8,952.35	74,000.00	(8,952.35)	-19270	0.2%	8,952.35	74,000.00	(8,952.35)	Jan-04	Dec-05	Jan-04	Aug-08	2005
115524	Middletwn-Centerfield ckt.3846	2,886.82	-	(2,886.82)		0.0%	2,886.82	-	(2,886.82)			Jan-04	Aug-08	2005
115667	STORM 01-28-03	(13,431.43)	-	13,431.43		0.0%	(13,431.43)	-	13,431.43			Sep-05	Sep-05	2005
115679	STORM 02-04-2003	(4,650.55)	-	4,650.55		0.0%	(4,650.55)	-	4,650.55			Sep-05	Sep-05	2005
115716	STORM 02-15-03	(31,547.92)	-	31,547.92		0.0%	(31,547.92)	-	31,547.92			Sep-05	Sep-05	2005
115797	LGN-TC CT 7-10	0.00	-	(0.00)		0.0%	0.00	-	(0.00)			Jan-04	Jan-05	2005
115806	MC2 Turbine Shaft Packing Box	6,675.62	150,000,25	(6,675.62)	500/	0.0%	6,675.62	150,000,25	(6,675.62)	. 04	0 . 05	Mar-04	Aug-05	2005
115814 115815	LGE-SL MC1 Opacity Monitors LGE-SL MC2 Opacity Monitors	65,171.33 2,609.85	160,000.26 160,000.26	94,828.93 157,390.41	59% 98%	0.1% 0.0%	65,171.33 2,609.85	160,000.26 160,000.26	94,828.93 157,390.41	Aug-04 Aug-04	Oct-05 Dec-06	Sep-04 Dec-04	Dec-06 Dec-06	2005 2005
115815	LGE-SL MC2 Opacity Monitors LGE-SL MC3 Opacity Monitors	2,609.85 8,913.57	160,000.26	151,086.69	98% 94%	0.0%	2,609.85 8,913.57	160,000.26	151,086.69	Aug-04 Aug-04	Dec-06	Nov-04	Dec-06 Dec-06	2005
115817	LGE-SL MC4 Opacity Monitors	152,682.12	160,000.26	7,318.14	5%	0.0%	152,682.12	160,000.26	7,318.14	Aug-04 Aug-04	Dec-06	Sep-04	Dec-06	2005
115818	LGE-SL Extractive Monitor Test	203.76	,	(203.76)	270	0.0%	203.76		(203.76)		222 30	Jan-04	Jun-05	2005
115852	Paddy's West RTU Replace	(39,232.16)	-	39,232.16		0.0%	(39,232.16)	-	39,232.16			Jan-04	Jul-06	2005
115862	UPS Bypass Switch-LGE	23,241.59	-	(23,241.59)		0.0%	23,241.59	-	(23,241.59)			Jul-05	Jul-05	2005
115877	STORM 05-01-03	(11,022.67)	-	11,022.67		0.0%	(11,022.67)	-	11,022.67			Sep-05	Sep-05	2005
116020	MC Coal Feeder Pans	(10,111.09)	-	10,111.09		0.0%	(10,111.09)	-	10,111.09	Jan-04	Dec-04	Jul-04	Mar-05	2005
116021	MC Railroad Track Replacement	(15,093.73)	-	15,093.73		0.0%	(15,093.73)	-	15,093.73	Jan-04	Dec-04	Dec-04	Mar-05	2005
116022	MC S/R Bucket Wheel	(23,628.11)	-	23,628.11		0.0%	(23,628.11)	-	23,628.11	Jan-04	Dec-04	Jun-04	Mar-05	2005
116025 116031	MC4 FGD Emerg Quench System	62,559.67 90,106.00	-	(62,559.67) (90,106.00)		0.1%	62,559.67 90.106.00	-	(62,559.67) (90,106,00)	Jan-04 Jan-04	Dec-04 Dec-04	Oct-04 Feb-04	Dec-05 Mar-05	2005 2005
	MC 3&4 Reactant Supply Piping MC Stack Lighting	90,106.00 69,550,50		(69,550.50)		0.1%	69,550.50		(69,550.50)	Jan-04 Jan-04	Dec-04 Dec-04	Dec-04	Mar-05	2005
110032	Stuck Eighting	07,230.20	-	(00,000,00)		0.170	07,000	-	(00.00.00)	3air-04	DCC-04	DCC-04	Mar-03	2005

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K. Blake

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
116042 116053	MC1 Turbine Blades MC3 FGD Reaction Tank Upgrade	(9,872.16) 633.47	-	9,872.16 (633.47)		0.0%	(9,872.16) 633.47	-	9,872.16 (633.47)	Jan-04 Jan-04	Dec-04 Dec-04	Nov-04 Mar-04	Mar-05 Jan-05	2005 2005
116055	MC3 TSI	(2,386.51)		2,386.51		0.0%	(2,386.51)	-	2,386.51	Jan-04	Dec-04	Feb-04	Feb-05	2005
116131	LGN Safety Tagging System	(223.75)	-	223.75		0.0%	(223.75)	-	223.75	Jan-04	Dec-04	Jan-05	Oct-06	2005
116161	SSC PARKING LOT	(10,071.99)	-	10,071.99		0.0%	(10,071.99)	-	10,071.99	Jul-04	Jul-04	Nov-04	Apr-06	2005
116164	FACILITY TOOLS AND EQUIPMENT	3,818.37	-	(3,818.37)		0.0%	3,818.37	-	(3,818.37)	Nov-04	Nov-04	Mar-04	Jan-05	2005
116165 116168	FREIGHT ELEVATOR REPLACEMT CHILLER REPLACEMENT -BOC	(8,535.19) (17,254.55)	-	8,535.19 17,254.55		0.0%	(8,535.19) (17,254.55)	-	8,535.19 17,254.55	Jul-04 Jun-04	Jul-04 Jul-04	Nov-04 Jul-04	Jun-05 Apr-05	2005 2005
116170	UPS SYSTEM - BOC	23.02		(23.02)		0.0%	23.02		(23.02)	Oct-04	Oct-04	Oct-04	Jan-05	2005
116171	FLOORING REPLACEMENT	3,881.74		(3,881.74)		0.0%	3,881.74		(3,881.74)	Mar-04	Nov-04	Apr-04	Mar-05	2005
116343	STORM 07-21-03	(1,802.83)	-	1,802.83		0.0%	(1,802.83)	-	1,802.83			Aug-04	Sep-05	2005
116426	PC Infrastructure	(26,574.29)	-	26,574.29		0.0%	(26,574.29)	-	26,574.29	Jan-04	Sep-04	Feb-04	Jun-05	2005
116432 116433	Leak Management Mobile GIS Mapping	86,122.47 22,035,31	-	(86,122.47) (22,035,31)		0.1%	86,122.47 22,035,31	-	(86,122.47) (22,035.31)	Jan-04 Jan-04	Sep-04 Nov-04	Sep-04 Jun-04	Jun-05 Jun-05	2005 2005
116448	Dispatch Radio Consoles	1.095.00	150,060,00	148,965.00	99%	0.0%	1.095.00	150,060,00	148,965.00	Feb-04	Dec-05	Jun-04 Jan-04	Feb-05	2005
116473	MT 138-69kV, 150MVA	818,784.90	-	(818,784.90)		0.9%	818,784.90	-	(818,784.90)	Jan-04	Dec-04	Mar-04	Dec-06 Project began later in 2004 than planned and carried into 2005.	2005
116502	Mud Lane Cir Work (ML-1287)	126,653.37	389,910.00	263,256.63	68%	0.1%	126,653.37	389,910.00	263,256.63	Jan-04	Sep-05	Nov-04	Apr-06	2005
116510	TC2004SITE	(8,108.96)	-	8,108.96		0.0%	(8,108.96)	-	8,108.96	Jan-04	Dec-04	Jul-04	Jun-05	2005
116511 116513	TC2004PLANTENG TC2004CBUELECTRIC	4,980.20 (49.635.60)	-	(4,980.20) 49.635.60		0.0% -0.1%	4,980.20 (49.635.60)	-	(4,980.20) 49,635.60	Jan-04 Jan-04	Dec-04 Dec-04	Feb-04 Sep-04	Mar-05 Oct-05	2005 2005
116515	TC2004CBUELECTRIC TC2004LIMESTONEABELT	(17,385.72)		17,385.72		-0.1%	(17,385.72)		17,385.72	Jan-04 Jan-04	Dec-04	Dec-04	May-07	2005
116518	TC2004 MCC Compart Adds	(6,833.50)		6,833.50		0.0%	(6,833.50)		6,833.50	Jan-04	Dec-04	Dec-04	Feb-05	2005
116520	TC2004SDRSGRATING	(7,472.25)	-	7,472.25		0.0%	(7,472.25)	-	7,472.25	Jan-04	Dec-04	Dec-04	Jun-05	2005
116525	TC2004PDMUPGRADE	12,504.45	-	(12,504.45)		0.0%	12,504.45	-	(12,504.45)	Jan-04	Dec-04	Oct-04	Jun-05	2005
116526 116528	TC2004COALSCALE TC MAIN STOP VALVE	(4,270.71) (12,574.50)	-	4,270.71 12,574.50		0.0%	(4,270.71) (12,574.50)	-	4,270.71 12,574.50	Jan-04	Dec-04	Nov-04 Dec-04	Oct-05 Feb-05	2005 2005
116528	CR4 IP BLADE ROW REPL	(42,545.27)		12,574.50 42,545.27		0.0%	(42,545.27)		12,574.50 42,545.27	Jan-04	Dec-04	Dec-04 Dec-04	Aug-05	2005
116589	CR4 HP-IP TURBINE SEALS	(123,506.69)		123,506.69		-0.1%	(123,506.69)	-	123,506.69	Jan-04	Dec-04	Sep-04	Aug-05	2005
116591	CR5 PULVERIZER REPLACEMENT	412,185.07	-	(412,185.07)		0.4%	412,185.07	-	(412,185.07)	Jan-04	Dec-04	Feb-04	Aug-05 Project finished later than anticipated due to unforeseen construction piping	2005
444500	OD DATOMALORAL DEDATA OF A COLUMN	10.05101				0.00				* 04	D 01		interferences resulting in some costs being delayed until 2005.	****
116593 116594	CR DUCTWORK REPLACEMENT CR5 AIR HEATER HOT END BASKET	13,054.26 (36,263.39)	-	(13,054.26) 36,263.39		0.0%	13,054.26 (36,263.39)	-	(13,054.26) 36,263.39	Jan-04 Jan-04	Dec-04 Dec-04	Sep-04 Feb-04	Apr-05 Feb-05	2005 2005
116595	CR5 CLINKER GRINDER RPLC	(3,045.08)	-	3,045.08		0.0%	(3,045.08)	-	3,045.08	Jan-04 Jan-04	Dec-04 Dec-04	Jan-04	Sep-05	2005
116596	CR5 ID FAN SUCTION DAMPER	(113,712.06)	-	113,712.06		-0.1%	(113,712.06)	-	113,712.06	Jan-04	Dec-04	Feb-04	Aug-05	2005
116597	CR5 VOLTAGE REGULATOR	(12,102.83)	-	12,102.83		0.0%	(12,102.83)	-	12,102.83	Jan-04	Dec-04	Apr-04	Aug-05	2005
116599	CR5 VENT LOUVER REPLC	(10,331.08)	-	10,331.08		0.0%	(10,331.08)	-	10,331.08	Jan-04	Dec-04	Feb-05	Feb-05	2005
116600 116648	CR6 STEAM COIL REPLACEMENT CR 14KV BUS RELAYING UPGRD	6,703.78 4,571.76	-	(6,703.78) (4,571.76)		0.0%	6,703.78 4,571.76	-	(6,703.78) (4,571.76)	Jan-04 Jan-04	Dec-04 Dec-04	Jan-04 Jan-04	Jul-05 Jan-05	2005 2005
116650	CR HSWP STRAINER REPLACEMENT	(4,831.15)	-	4,831.15		0.0%	(4,831.15)	-	4,831.15	Jan-04	Dec-04	Jan-04	Feb-05	2005
116651	CR WATTHOUR METER UPGRADE	8,690.31	-	(8,690.31)		0.0%	8,690.31	-	(8,690.31)	Jan-04	Dec-04	Oct-04	Jan-06	2005
116652	CR REDUNDANT REACTANT FL	17,845.28	-	(17,845.28)		0.0%	17,845.28	-	(17,845.28)	Jan-04	Dec-04	Jan-04	Jan-06	2005
116653	CR MISC PROJECTS	15,694.85	-	(15,694.85)		0.0%	15,694.85	-	(15,694.85)	Jan-04	Dec-04	Jul-04	Mar-05	2005
116654 116657	CR COAL BUNKER CO MONITORS SERVICE WATER PIPING RPLC	11,630.19 16,497.74	-	(11,630.19) (16,497.74)		0.0%	11,630.19 16,497.74	-	(11,630.19) (16,497.74)	Jan-04 Jan-04	Dec-04 Dec-04	Sep-04 Dec-04	Aug-05 Jan-06	2005 2005
116686	Middletown 138kV Breakers	2,146.33	-	(2,146.33)		0.0%	2,146.33	-	(2,146.33)	Jan-o-r	DCC-04	Jan-04	Jul-05	2005
116904	MOBILE GIS PILOT	(66.64)	-	66.64		0.0%	(66.64)	-	66.64			Jan-04	Feb-05	2005
116908	OF HOUSE CRANE CONTROL UPGD	(6,872.83)	-	6,872.83		0.0%	(6,872.83)	-	6,872.83			May-04	Feb-05	2005
116909	BR6 C INSPECTION	51,754.78	-	(51,754.78)		0.1%	51,754.78	-	(51,754.78)	Jan-04	Dec-04	Nov-04	Mar-06	2005
116985 116991	MIDDLETWN-AIKEN 6657 RE-BUILD Middletown 6657 Upgrade	27,692.84 706.47		(27,692.84) (706.47)		0.0%	27,692.84 706.47		(27,692.84) (706.47)			Mar-04 Mar-04	Jul-05 Mar-05	2005 2005
117034	Aiken 6657 Terminal Upgrade	1,037.64	-	(1,037.64)		0.0%	1,037.64	-	(1,037.64)			Mar-04	Sep-05	2005
117042	STORM 11-12-03	(6,998.17)	-	6,998.17		0.0%	(6,998.17)	-	6,998.17			Sep-05	Sep-05	2005
117130	Middletwn-Trimble 345kV twr.	(2,774.47)	-	2,774.47		0.0%	(2,774.47)	-	2,774.47			Jan-04	Mar-09	2005
117131 117148	CR6 Clinker Grinder Rplc Trimble Co 2 - LGE	(2,798.77)	-	2,798.77		0.0%	(2,798.77)	-	2,798.77			Feb-05 Feb-05	Feb-05 Oct-05	2005 2005
117148	Trimble County 2	884,332.60	1,204,620.00	320,287.40	27%	0.0%	884,332.60	1,204,620.00	320,287.40	Jan-04	Dec-10	Mar-04	Dec-09 Budget was allocated different Company split than actuals.	2005
117166	CR Coal Conduit Elbows	111,597.94	-	(111,597.94)	27,0	0.1%	111,597.94	-	(111,597.94)	Jun 01	Dec 10	Jan-04	Jun-05	2005
117215	STORM 01-25-04	(4,151.95)	-	4,151.95		0.0%	(4,151.95)	-	4,151.95			Jan-04	Sep-05	2005
117235	6645 P2 2004	9,424.12	-	(9,424.12)		0.0%	9,424.12	-	(9,424.12)			Sep-04	Mar-05	2005
117249	MC 4502-32 TIE PULL RODS	8,922.08	-	(8,922.08)		0.0%	8,922.08	-	(8,922.08)			May-04	Nov-05 Aug 05	2005
117280 117305	CR5 ID FAN ROTORS Capacitor - Harrod's Creek	(10,390.04) 454.40		10,390.04 (454.40)		0.0%	(10,390.04) 454.40	-	10,390.04 (454.40)			Apr-04 Aug-04	Aug-05 May-05	2005 2005
117303	SPCC Mods - LG&E Transmission	65,411.74	-	(65,411.74)		0.1%	65,411.74	-	(65,411.74)	Jan-06	Dec-09	Jan-05	Dec-09	2005
117331	CR 2004 ASBESTOS ABATEMENT	22,687.52	-	(22,687.52)		0.0%	22,687.52	-	(22,687.52)			Mar-04	Mar-05	2005
117342	MC 3A2 Recycle Pump Liner	(2,368.63)	-	2,368.63		0.0%	(2,368.63)	-	2,368.63			Jul-04	Jan-05	2005
117403	Clifty Creek Sub. Compressor	510.35	-	(510.35)		0.0%	510.35	-	(510.35)			Aug-04	Apr-05	2005
117425 117426	Paddys Run RTU Replacement Microstation Upgrade	1,556.16 33,940.57		(1,556.16) (33,940.57)		0.0%	1,556.16 33,940.57	-	(1,556.16) (33,940.57)			Jun-04 Jul-04	Jun-05 Feb-05	2005 2005
117434	Tip Top 69kV Cap Bank	85,436.54	-	(85,436.54)		0.1%	85,436.54	-	(85,436.54)			Jul-04	Aug-05	2005

Total

Date Date

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Total

						_	Total	Total		Date	Date	_	_		
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
17443	MC2 Boiler SH Platens/Pendants	824,593.73	1,999,999.98	1,175,406.25	59%	0.9%	824,593.73	1,999,999.98	1,175,406.25	Jan-05	Dec-05	Oct-04	Apr-06	After budget was approved in previous year it was determined that project	2005
														could be completed for less cost.	
17444	MC2 CRH Flange	45,404.96	100,000.42	54,595.46	55%	0.0%	45,404.96	100,000.42	54,595.46	Jan-05	Dec-05	Jan-05	Jun-05	could be completed for less cont.	2005
17445		15,101.70	149,999,58	149,999.58	100%	0.0%	45,404.70	149,999.58	149,999.58	Jan-05		Jan-05	Jun-05		2005
	MC2 Reaction Tank Upgrade						-				Dec-05	To 04	* 1 0 4		
17446	MC4 Boiler Tubing	2,717,505.60	4,534,999.69	1,817,494.09	40%	2.8%	2,717,505.60	4,534,999.69	1,817,494.09	Jan-05	Dec-06	Dec-04	Jul-06	After budget was approved in previous year it was determined that project	2005
														could be completed for less cost.	
17447	MC4 Bottom Ash Piping	102,914.90	125,000.50	22,085.60	18%	0.1%	102,914.90	125,000.50	22,085.60	Jan-05	Dec-05	Feb-05	Apr-05		2005
17448	MC Lab Hydrazine Analyzer		45,000.39	45,000.39	100%	0.0%		45,000.39	45,000.39	Jan-05	Dec-05		•		2005
17449	MC Limestone/Gypsum Conv Belt	68,816.57	100,000.42	31,183.85	31%	0.1%	68,816.57	100,000.42	31,183.85	Jan-05	Dec-05	Mar-05	Sep-05		2005
17451	MC2 Recycle Pump Upgrade	193,124.59	199,999.78	6,875.19	3%	0.2%	193,124.59	199,999.78	6,875.19	Jan-05	Dec-05	Apr-05	Oct-05		2005
17452	MC3 Recycle Pump Upgrade	16,797.86	100,000.41	83,202.55	83%	0.0%	16,797.86	100,000.41	83,202.55	Jan-05	Dec-05	Dec-04	Feb-05		2005
17453	MC Fork Truck	1,602.28	29,999.92	28,397.64	95%	0.0%	1,602.28	29,999.92	28,397,64	Jan-05	Dec-05	Dec-04	May-05		2005
7454	MC Trash Compactor	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	45,000.39	45,000,39	100%	0.0%	,	45,000.39	45,000.39	Jan-05	Dec-05				2005
7455		27 000 40	64,999.65	37,011.17	57%	0.0%	27,988.48	64,999.65	37,011.17	Jan-05		M 05	A OF		2005
	MC FGD Nuclear Density Meters	27,988.48					27,900.40				Dec-05	Mar-05	Aug-05		
17456	MC2 Precipitator T/R		149,999.58	149,999.58	100%	0.0%	-	149,999.58	149,999.58	Jan-05	Dec-05				2005
17458	MC4 Secondary Air Drives	28,525.70	125,000.51	96,474.81	77%	0.0%	28,525.70	125,000.51	96,474.81	Jan-05	Dec-06	Sep-05	Jun-06		2005
17459	MC 3C Mill Upgrade	150,778.80	240,000.38	89,221.58	37%	0.2%	150,778.80	240,000.38	89,221.58	Jan-05	Dec-05	Feb-05	Sep-06		2005
7460	MC HVAC Air Handlers 2005	244,526.79	289,999.55	45,472.76	16%	0.3%	244,526.79	289,999.55	45,472.76	Jan-05	Dec-05	Feb-05	May-05		2005
7461	MC Magnetic Separator 2005	13,739.90	149,999.58	136,259.68	91%	0.0%	13,739.90	149,999.58	136,259.68	Jan-05	Dec-05	Dec-04	May-05		2005
7462	MC3 Condenser Waterbox	-	300,000.20	300,000.20	100%	0.0%	-	300,000.20	300,000.20	Jan-05	Dec-05			Project canceled due to repairs being made to water box on O&M instead of	2005
														total replacement on capital.	
7463	MC4 Condenser Tubes	90,921.13	229,999.72	139,078.59	60%	0.1%	90,921.13	229,999.72	139,078.59	Jan-05	Dec-06	Sep-05	May-06		2005
464	MC1/MC2 Spare Cond Circ Pump	,0,,21.13	199,999,79	199,999.79	100%	0.0%	,.=	199,999.79	199,999,79	Jan-05	Dec-05	5-F 55	, 50		2005
							-							N 1 - 2 1 1 1 - 1 - 1 2 1 1 1 1 - 2 2 2 2	
465	MC Motor Replacements	-	300,000.18	300,000.18	100%	0.0%	-	300,000.18	300,000.18	Jan-05	Dec-05			Budget is developed at a higher level to encompass multiple projects and	2005
														reallocated to individual projects.	
468	MC4 MDBFP Upgrade	187,909.83	300,000.20	112,090.37	37%	0.2%	187,909.83	300,000.20	112,090.37	Jan-05	Dec-06	Jun-05	Aug-06		2005
469	MC Coal Chute Liners	192,099.87	250,000.02	57,900.15	23%	0.2%	192,099.87	250,000.02	57,900.15	Jan-05	Dec-05	May-05	Oct-05		2005
7470		172,077.07	,			0.0%	172,077.07					May-03	000-05		2005
	MC Coal Conveyor Belts 2005	-	199,999.78	199,999.78	100%	0.00	-	199,999.78	199,999.78	Jan-05	Dec-05				
7472	MC Coal Dust Suppress	13.80	-	(13.80)		0.0%	13.80	-	(13.80)			Dec-04	Jan-05		2005
7473	MC RR Track	135,899.25	149,999.58	14,100.33	9%	0.1%	135,899.25	149,999.58	14,100.33	Jan-05	Dec-05	Aug-05	Sep-05		2005
7474	MC Stacker/Reclaimer Track	189,273.24	199,999.80	10,726.56	5%	0.2%	189,273.24	199,999.80	10,726.56	Jan-05	Dec-05	Jun-05	May-06		2005
7477	MC Coal Yard Water Sys	107,273.21	94,999.56	94,999.56	100%	0.0%	107,273.21	94,999.56	94,999.56	Jan-05	Dec-05	Jul 05	may oo		2005
							(105010)					D 04			
7478	MC Maint Boom Truck	(4,252.13)	94,999.57	99,251.70	104%	0.0%	(4,252.13)	94,999.57	99,251.70	Jan-05	Dec-05	Dec-04	May-05		2005
7479	MC Tripper Room Rotoclone	30,624.96	29,999.92	(625.04)	-2%	0.0%	30,624.96	29,999.92	(625.04)	Jan-05	Dec-05	Nov-05	Dec-05		2005
7482	Grady Fence	8,734.18		(8,734.18)		0.0%	8,734.18	-	(8,734.18)			Jul-05	Aug-05		2005
7679	Middletown 138kV Line Exit	253,994.52	350,000.09	96,005.57	27%	0.3%	253,994.52	350,000.09	96,005.57	Dec-05	Dec-05	Dec-04	Apr-06		2005
			330,000.07		2170			330,000.07		DCC-05	Dec-05				2005
7691	STORM 06-12-04	(1,710.76)		1,710.76		0.0%	(1,710.76)	-	1,710.76			Jul-04	Sep-05		
7709	Algonquin 69kV Bkr Repl.	46,559.05	-	(46,559.05)		0.0%	46,559.05	-	(46,559.05)			Sep-04	Jul-05		2005
7710	Beargrass 138kV Bkr Repl.	96,656.04	-	(96,656.04)		0.1%	96,656.04	-	(96,656.04)			Sep-04	Nov-05		2005
7713	Auto Dispatch	358,778.14	559,999.97	201,221.83	36%	0.4%	358,778.14	1,119,999.94	761,221.80	Mar-05	Dec-05	Jan-05	Dec-05		2005
7714		78,336,46	87,498.32	9.161.86	10%	0.1%	78,336.46	174,996.64	96,660.18	Feb-05	Nov-05	Jan-05	Jul-06		2005
	ERT'S 2005														
7716	LME AMR READING	7,035.77	17,499.72	10,463.95	60%	0.0%	7,035.77	34,999.44	27,963.67	Apr-05	Apr-05	Sep-05	Jun-06		2005
7718	LME TOOLS	4,130.81	10,520.16	6,389.36	61%	0.0%	4,130.81	21,040.32	16,909.52	Jan-05	Dec-05	Nov-05	Nov-05		2005
7719	LRB NO USAGE		35,000.00	35,000.00	100%	0.0%		70.000.00	70,000.00	Jan-05	Oct-05				2005
7721	LRB CIS PROCESS		35,000.00	35,000.00	100%	0.0%		70,000.00	70,000.00	Feb-05	Nov-05				2005
7723	LRB AVENUE CUSTOMER	-	35,000.00	35,000.00	100%	0.0%	-	70,000.00	70,000.00	Mar-05	Jul-05				2005
725	LRB E WORKFORCE	32,307.64	35,000.00	2,692.36	8%	0.0%	32,307.64	70,000.00	37,692.36	Mar-05	Oct-05	Dec-05	Dec-05		2005
7727	LRB CMS EXPLORER		87,500.00	87,500.00	100%	0.0%	-	175,000.00	175,000.00	Feb-05	Sep-05				2005
7729	LRB NORTEL CTI	8,772.18	17,500.00	8,727.82	50%	0.0%	8,772.18	35,000.00	26,227.82	Jan-05	Aug-05	Oct-05	Dec-05		2005
731	LRB AVAYA INTERACTIVE	74.227.68	87.500.00	13,272.32	15%	0.1%	74.227.68	175,000.00	100,772.32	Jan-05	Oct-05	Sep-05	Jan-06		2005
		,==	0.,00000				,==								
742	OFFICE RENOVATION	62,231.39	70,000.00	7,768.61	11%	0.1%	62,231.39	140,000.00	77,768.61	Mar-05	Dec-05	Jul-05	Dec-05		2005
743	REPLACE FAILED FAC EQUIPMENT	64,331.84	35,000.00	(29,331.84)	-84%	0.1%	64,331.84	70,000.00	5,668.16	Mar-05	Nov-05	Apr-05	Dec-05		2005
744	TOOLS - FACILITY MAINT LGE	18,826.54	17,500.00	(1,326.54)	-8%	0.0%	18,826.54	35,000.00	16,173.47	Jun-05	Dec-05	Mar-05	Dec-05		2005
745	SOUNDMASKING	2,668.69	10,500.00	7,831.31	75%	0.0%	2,668.69	21,000.00	18,331.31	Nov-05	Nov-05	Aug-05	Aug-05		2005
746	REPLACE TRAINING RM EQUIPMENT	6,558.13	18,200.00	11,641.87	64%	0.0%	6,558.13	36,400.00	29,841.87	Jul-05	Jul-05	Oct-05	Apr-06		2005
7747	CHILLER REPLACEMENT - BOC	87,994.63	119,000.00	31,005.37	26%	0.1%	87,994.63	238,000.00	150,005.37	May-05	Jul-05	Mar-05	Jun-06		2005
748	AC WINDOW UNIT REPLACEMENT		7,000.00	7,000.00	100%	0.0%	-	14,000.00	14,000.00	Sep-05	Sep-05				2005
749	CARPET AND TILE REPLACEMENT	51,912.64	70,000,00	18,087.36	26%	0.1%	51,912.64	140,000.00	88,087.36	Aug-05	Nov-05	Mar-05	Dec-05		2005
750	UPGRADE PASSENGER ELEVATORS WS	33,480.64	42,700.00	9,219.36	22%	0.0%	33,480,64	85,400.00	51,919.36	May-05	May-05	Apr-05	Dec-05		200
751	OFFICE FURNITURE AND EQUIP	129,792.33	70,000.00	(59,792.33)	-85%	0.1%	129,792.33	140,000.00	10,207.67	Mar-05	Dec-05	Apr-05	Dec-05		200
752	FACILITY HEIGHTENED SECUR EQP	32,855.49	35,000.00	2,144.51	6%	0.0%	32,855.49	70,000.00	37,144.51	May-05	May-05	Oct-05	Dec-05		2005
754	FIRE PROTECTION SYSTEM EQUIP	17,125.74	24,500.00	7,374.26	30%	0.0%	17,125.74	49,000.00	31,874.26	Aug-05	Oct-05	Mar-05	Jan-06		200
755	SECURITY SYSTEMS EQUIPMENT	26,602.58	28,000.00	1,397.42	5%	0.0%	26,602.58	56,000.00	29,397.42	Jun-05	Oct-05	Mar-05	Dec-05		200
						0.00									
756	CYBER SECURITY	54,377.58	52,500.00	(1,877.58)	-4%	0.1%	54,377.58	105,000.00	50,622.43	Jul-05	Jul-05	Aug-05	Dec-05		200:
1757	IMAGING WIDE BODY SCANNER	15,563.96	56,000.00	40,436.04	72%	0.0%	15,563.96	112,000.00	96,436.04	Jun-05	Jun-05	Sep-05	Oct-05		2005
758	MAILROOM AND REPRO EOUIP	21,735,78	35,000.00	13,264,22	38%	0.0%	21,735.78	70,000.00	48,264,22	Apr-05	Oct-05	Aug-05	Dec-05		2005
842	2004 CARRYOVER TO BE ALLOCATED		300,120,00	300.120.00	100%	0.0%		300,120.00	300,120.00	Jan-05	Dec-05	55		Pudget is developed at a higher level to anonymous multipleiti	2005
042	2004 CARRIOVER TO BE ALLOCATED	-	500,120.00	500,120.00	100%	0.0%	-	300,120.00	500,120.00	Jan-05	Dec-03			Budget is developed at a higher level to encompass multiple projects and	2003
														reallocated to individual IT projects that were not completed in 2004.	
843	CENTRICITY UPGRADE V6.5	115,717.60	124,230.00	8,512.40	7%	0.1%	115,717.60	124,230.00	8,512.40	Jan-05	Feb-06	Apr-05	Dec-05		2005
844	SMALLWORLD 4 UPGRADE	376,335.67	288,435.00	(87,900.67)	-30%	0.4%	376,335.67	576,870.00	200,534.33	Jan-05	May-06	May-05	Jul-06		2005
845	STORMS UPGRADE 3.5	73,777.81	62,730.00	(11,047.81)	-18%	0.1%	73,777.81	62,730.00	(11,047.81)	Jan-05	Dec-05	Aug-05	Jan-06		2005
	DE GREEN SID	,5,,,,51	02,750.00	(11,017.01)	1370	0.1/0	75,777.01	02,750.00	(11,017.01)	Jun 05	200 03	. mg 00	Jun 30	Attachment to Response to PSC-1 Que	estioñ No Page 15

							Total	Total		Date	Date		
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations Year
117846	PC AND PRINTER INFRASTRUCTURE	209,429.67	199,260,00	(10.169.67)	Percent -5%	0.2%	209,429.67	199,260.00	(10,169.67)	Jan-05	Dec-05	Jan-05	Mar-09 Explanations Year 2005
117847	RADIO UPGRADE	207,427.07	500,610.00	500,610.00	100%	0.0%	207,427.07	500,610.00	500,610.00	Jan-05	Oct-06	Jan-05	Project cancelled. 2005
117848	DEC HISTORICAL DATABASE	134,948.96	300,120.00	165,171.04	55%	0.1%	134,948.96	300,120.00	165,171.04	Jan-05	Dec-05	Oct-05	Jan-06 2005
117849	DRUM FILE	36,450.30	75,030.00	38,579.70	51%	0.0%	36,450.30	75,030.00	38,579.70	Jan-05	Dec-05	May-05	Jul-06 2005
117850	TRANSFORMER INFO SYSTEM	170,177.39	174,660.00	4,482.61	3%	0.2%	170,177.39	174,660.00	4,482.61	Jan-05	Feb-06	May-05	Jul-06 2005
117851	VEGETATION MANAGEMENT	85,554.84	125,460.00	39,905.16	32%	0.1%	85,554.84	125,460.00	39,905.16	Jan-05		Jun-05	Dec-05 2005
117852 117853	BALANCE SCORECARD AUTOMATION BUDGET ALLOCATION DATABASE	-	75,030.00 38,130.00	75,030.00 38,130.00	100% 100%	0.0%	-	75,030.00 38,130.00	75,030.00 38,130.00	Jan-05 Jan-05	Feb-06 Dec-05		2005 2005
117854	DO REPORT ENHANCEMENTS	34,986.05	36,900.00	1.913.95	100%	0.0%	34,986.05	36,900.00	1.913.95	Jan-05 Jan-05	Dec-05	Aug-05	Jan-06 2005
117855	FIELD DATA COLLECTION	54,700.05	125.460.00	125.460.00	100%	0.0%	54,760.05	125,460.00	125,460.00	Jan-05	Dec-05	Aug-05	2005
117856	SMALLWORLD VIEW MOBILE		75,030.00	75,030.00	100%	0.0%		75,030.00	75,030.00	Jan-05	Dec-05		2005
117857	SYNERGEE ENHANCEMENTS	54,001.16	69,741.00	15,739.84	23%	0.1%	54,001.16	139,482.00	85,480.84	Jan-05	Dec-05	Jul-05	Sep-05 2005
117858	GPS TRACKING	140,987.45	125,460.00	(15,527.45)	-12%	0.1%	140,987.45	125,460.00	(15,527.45)	Jan-05	Mar-06	Sep-05	Jan-07 2005
117869	LDI-GEMINI (REPL 111353)	11,696.80	50,000.00	38,303.20	77%	0.0%	11,696.80	50,000.00	38,303.20	Jan-05	Dec-05	Dec-04	Jun-06 2005
117882	TRANSFORMER REWIND	584,444.89	275,824.08	(308,620.81)	-112%	0.6%	584,444.89	275,824.08	(308,620.81)	Jan-05	Dec-08	Jan-05	Jun-09 Emergent work due to higher LGE transformer failures than originally 2005
117883	FIRE PROTECTION THERMOSTATS	10.824.18	15,648.56	4,824.38	31%	0.0%	10.824.18	15,648.56	4,824.38	Jan-05	D 05	Feb-05	budgeted. Nov-05 2005
117899	MC1 Condenser Tubing	6.629.14	13,046.30	(6,629.14)	31%	0.0%	6,629.14	13,048.30	(6,629.14)	Jan-03	Dec-05	Sep-04	Apr-05 2005
117899	TC Boiler Tube-Lower Slope	251,963.08	450,000.82	198,037.74	44%	0.0%	251,963.08	450,000.82	198,037.74	Sep-05	Dec-05	Sep-04 Sep-05	Apr-03 2003 Sep-06 2005
117991	TC Boiler Tube -Upper Arch	109,420.16	239,999.34	130,579.18	54%	0.1%	109,420.16	239,999.34	130,579.18	Sep-05		Sep-05	Dec-05 2005
117992	TC ESP Outlet Nozzel Replace	1,340,074.70	750,001.03	(590,073.67)	-79%	1.4%	1,340,074.70	750,001.03	(590,073.67)	Sep-05		May-05	Dec-06 Inspections revealed an increased scope from original budget. Funds were 2005
	-									-			shifted from Project 117994 to cover.
117993	TC Hot Air Ductwork/ExpanJoint	326,486.12	374,998.45	48,512.33	13%	0.3%	326,486.12	374,998.45	48,512.33	Sep-05		Jun-05	Feb-06 2005
117994	TC Ductwork/ID Inlet Damper	494,482.88	1,499,998.96	1,005,516.08	67%	0.5%	494,482.88	1,499,998.96	1,005,516.08	Mar-05	Dec-05	Jun-05	Feb-06 Inspections revealed a decreased scope from original anticipated budget. 2005
117995	TC Precipitator Refurb #3	761.214.39	995,000.18	233,785.79	23%	0.8%	761,214.39	995,000.18	233,785.79	Sep-05	Dec-05	Jun-05	Funds were shifted to cover overage in Project 117992 . Jan-06 2005
117996	TC HPAWP Bearing upgrade	11,179.31	63,998.86	52,819.55	83%	0.0%	11,179.31	63,998.86	52,819.55	Feb-05	May-05	Nov-04	Nov-06 2005
117997	TC Bottom Ash Sluice Gates	3,478.69	55,999.78	52,521.09	94%	0.0%	3,478.69	55,999.78	52,521.09	Oct-05	Dec-05	Oct-04	Nov-05 2005
117998	TC Aux Cooling Pump Upgrade	18,600.60	44,999.37	26,398.77	59%	0.0%	18,600.60	44,999.37	26,398.77	Mar-05	Apr-05	Jan-05	Aug-07 2005
117999	TC Fuel Piping Replacement	110,949.66	112,999.32	2,049.66	2%	0.1%	110,949.66	112,999.32	2,049.66	Oct-05	Dec-05	Oct-05	Jan-06 2005
118000	TC 1D BCWP Rewind	87,350.00	49,000.45	(38,349.55)	-78%	0.1%	87,350.00	49,000.45	(38,349.55)	Nov-05	Dec-05	Oct-05	Jan-06 2005
118001	TC Boiler SH/RH Slag Monitor	265,777.39	336,999.45	71,222.06	21%	0.3%	265,777.39	336,999.45	71,222.06	Sep-05	Dec-05	Sep-05	Feb-06 2005
118002	TC Invertor Electronics	9,884.58	23,000.58	13,116.00	57%	0.0%	9,884.58	23,000.58	13,116.00	Aug-05	Nov-05	Dec-05	Feb-06 2005
118003	TC FD Fans Transmitters	42,288.48	48,000.69	5,712.21	12%	0.0%	42,288.48	48,000.69	5,712.21	Oct-05	Dec-05	Aug-05	Feb-06 2005
118004	TC B Coal Conv Belt Install	-	5,999.57	5,999.57	100%	0.0%	-	5,999.57	5,999.57	Jul-05	Aug-05		2005 2005
118005 118006	TC A Limestone Belt Install TC Honeywell MFC to HPM	36,645.66	4,000.06 37,000.28	4,000.06 354.62	100% 1%	0.0% 0.0%	36,645.66	4,000.06 37,000.28	4,000.06 354.62	Jul-05 Jun-05	Aug-05 Jul-05	M 05	
118008	TC Stator Leak Detection	52,759.83	64,999.65	12,239.82	19%	0.0%	52,759.83	64,999.65	12,239.82	May-05	Jun-05	May-05 Nov-05	Apr-08 2005 Dec-08 2005
118009	TC Site Improvements	6,183.49	93,777.82	87,594.33	93%	0.0%	6,183.49	93,777.82	87,594,33	Jan-05		Mar-05	Aug-05 2005
118010	TC Coal Mill Feeder Drive	23,542.62	26,999.64	3,457.02	13%	0.0%	23,542.62	26,999.64	3,457.02	Mar-05	Dec-05	Mar-05	Aug-05 2005
118011	TC Backup Gen Multifunction	14,014.50	14,000.71	(13.79)	0%	0.0%	14,014.50	14,000.71	(13.79)	Aug-05	Nov-05	Nov-05	Dec-05 2005
118012	TC Ammonia Monitor-Steam Panel		14,999.44	14,999.44	100%	0.0%	-	14,999.44	14,999.44	Jan-05	Feb-05	May-06	Oct-06 2005
118013	TC PH Monitors Install	-	3,000.30	3,000.30	100%	0.0%	-	3,000.30	3,000.30	Aug-05	Sep-05		2005
118014	TC Sodium Monitors	12,853.49	18,999.50	6,146.01	32%	0.0%	12,853.49	18,999.50	6,146.01	Sep-05	Oct-05	Aug-05	Mar-06 2005
118016	TC Turbine EHC Pump/Mounting	-	22,000.82	22,000.82	100%	0.0%	-	22,000.82	22,000.82	Nov-05	Dec-05		2005
118018 118019	TC MB Conductivity Monitors	-	17,999.75	17,999.75	100% 100%	0.0%	-	17,999.75	17,999.75	Jun-05	Jul-05	Dec-06	Apr-09 2005 2005
118019	TC Economizer HL Probes TC HVAC Replacement	-	10,999.38 9,121.09	10,999.38 9,121.09	100%	0.0%	-	10,999.38 9,121.09	10,999.38 9,121.09	Sep-05 Jan-05	Oct-05 Dec-05	Nov-06	Feb-07 2005
118020	TC Gen Hydrogen Purity Monitor	13.444.01	11.499.78	(1,944.23)	-17%	0.0%	13,444.01	11,499.78	(1,944.23)	Oct-05	Dec-05	Oct-05	Jan-06 2005
118022	TC Safety & ERT Equipment	19,020.81	15,043.60	(3,977.21)	-26%	0.0%	19,020.81	15,043.60	(3,977.21)	Jan-05	Dec-05	Dec-05	Feb-06 2005
118023	TC Misc Plant Engineering	129,422.41	131,558.03	2,135.62	2%	0.1%	129,422.41	131,558.03	2,135.62	Jan-05	Dec-05	Feb-05	Mar-06 2005
118024	TC Portable Lube Oil Filter	3,786.27	3,500.69	(285.58)	-8%	0.0%	3,786.27	3,500.69	(285.58)	Feb-05	Mar-05	May-05	Aug-05 2005
118025	TC Install Siding-React Prep	-	14,999.44	14,999.44	100%	0.0%	-	14,999.44	14,999.44	Mar-05	Apr-05		2005
118026	TC Lunigraph Upgrade	9,623.40	6,999.34	(2,624.06)	-37%	0.0%	9,623.40	6,999.34	(2,624.06)	Mar-05	Apr-05	May-05	Jul-05 2005
118056	LGE-SL Plant Lab Equip Upgr 05	14,563.01	19,999.26	5,436.25	27%	0.0%	14,563.01	19,999.26	5,436.25	Jan-05	Feb-05	Apr-05	Mar-07 2005
118057 118058	LGE-SL Shelter Upgrades	77,691.22	119,999.68	42,308.46	35% 100%	0.1%	77,691.22	119,999.68	42,308.46	Jul-05	Sep-05	May-05	Mar-07 2005 2005
118058	LGE-SL Mercury Quick SEM LGE-GE Vibration/Motor Eq	-	199,999.79 49.000.45	199,999.79 49.000.45	100%	0.0%		199,999.79 49,000.45	199,999.79 49,000.45	Dec-05 Jun-05	Dec-05 Dec-06	May-06	Dec-06 2005
118059	LGE-GE Vibration/Motor Eq LGE-GE Eddy Current Anlys Eq		49,000.45 38.000.03	49,000.45 38.000.03	100%	0.0%		49,000.45 38.000.03	49,000.45 38.000.03	Jun-05 Jun-05	Dec-06	Dec-06	Jul-07 2005
118061	LGE-GE Document Mgmt Equip	100,068.20	160,000.25	59,932.05	37%	0.1%	100,068.20	160,000.25	59,932.05	May-05	Jul-05	Apr-05	Jul-05 2005
118062	LGE-GE AutoCAD seats	-	9,999.63	9,999.63	100%	0.0%	-	9,999.63	9,999.63	Oct-05	Oct-05	1	2005
118063	LGE-GE Projector Eq	-	1,999.52	1,999.52	100%	0.0%	-	1,999.52	1,999.52	Feb-05	Feb-05		2005
118064	LGE-GE Recording Equip	-	1,999.52	1,999.52	100%	0.0%	-	1,999.52	1,999.52	Apr-05	Dec-06		2005
118068	LRB-REAL TIME	-	52,500.00	52,500.00	100%	0.0%	-	105,000.00	105,000.00	Jun-05	Jun-05		2005
118121	CR6 WATERWALL PLTN RPLC	602,474.81	1,149,999.59	547,524.78	48%	0.6%	602,474.81	1,149,999.59	547,524.78	Jan-05	Dec-05	Mar-05	Jan-06 Project was bundled with other contractor work resulting in lower costs. 2005 Labor and material competitive bidding resulted in a better than budgeted
118123	CR5 LP 1&2 FW HEATER TUBE		200.000.82	200.000.82	100%	0.0%		200.000.82	200.000.82	Jan-05	Dec-06	Sep-06	project spend. Aug-08 2005
118125	CR HONEYWELL GUS STATION UPGRD	(13,770.00)	29,999.92	43,769.92	146%	0.0%	(13,770.00)	29,999.92	43,769.92	Jan-05 Jan-05	Dec-06 Dec-05	Dec-04	Aug-08 2005 Aug-05 2005
118126	CR TWS	236,645.21	250,000.00	13,354.79	5%	0.2%	236,645.21	250,000.00	13,354.79	Jan-05	Dec-05	May-05	Dec-05 2005
118128	CR5 AIR HEATER EXP JNT	36,905.07	150,000.63	113,095.56	75%	0.0%	36,905.07	150,000.63	113,095.56	Jan-05		Dec-04	Apr-05 Attachment to Response to PSC-1 Question 300, 13(a) Page 16 of 122

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Non-l	Mechanism Electric Constr		2004-2013
	Total	Total	

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No. 118130	Title/Description CR5 AIR HEATER DUCT AR	Cost 352,311.52	Budget 150,000.63	Dollars (202,310.89)	Percent -135%	Budget 0.4%	Cost 352,311.52	Cost 150,000.63	Dollars (202,310.89)	Start Jan-05	End Dec-05	Start	End Explanations Apr-06	Year 2005
118132	CR6 SDRS BOOSTER FAN ROTOR	-	449,999.79	449,999.79	100%	0.0%	332,311.32	449,999.79	449,999.79	Jan-05 Jan-05	Dec-06	Apr-05 May-06	Apr-06 Dec-06 Project delayed and scope decreased due to additional engineering review. Fan rotor procurement and replacement occurred in following year.	2005
118137	CR6 MIST ELIM CHEVRON RPLC	-	59,999.84	59,999.84	100%	0.0%	-	59,999.84	59,999.84	Jan-05	Dec-05			2005
118140	CR HONEYWELL APM TO HPM UPGRD	-	40,000.58	40,000.58	100%	0.0%	-	40,000.58	40,000.58	Jan-05	Dec-05			2005
118141	CR5 TURBINE BLEED/COND ASB	-	200,000.82	200,000.82	100%	0.0%	-	200,000.82	200,000.82	Jan-05	Dec-05			2005
118142	CR MISC ASBESTOS ABATEMENT	147,638.88	275,001.14	127,362.26	46%	0.2%	147,638.88	275,001.14	127,362.26	Jan-05	Dec-05	May-05	Dec-05	2005
118143	CR MISC DUCTWORK REPLACE	244,700.58	295,000.39	50,299.81	17%	0.3%	244,700.58	295,000.39	50,299.81	Jan-05	Dec-05	May-05	Apr-06	2005
118144	CR MISC SPEC PROJ 2005	241,447.63	250,003.10	8,555.47	3%	0.3%	241,447.63	250,003.10	8,555.47	Jan-05	Dec-05	Jan-05	Jun-07	2005
118145	CR SWP REPLC	100,734.96	100,000.41	(734.55)	-1%	0.1%	100,734.96	100,000.41	(734.55)	Jan-05	Dec-05	Mar-05	Nov-06	2005
118146	OF REDEVELOPMENT	-	11,251,000.45	11,251,000.45	100%	0.0%	-	11,251,000.45	11,251,000.45	Jan-05	Dec-05		Reallocation of budget from project 118146 to actual project charged 118349.	2005
118147	CR11 GT CONTROLS UPGRD	-	350,000.00	350,000.00	100%	0.0%	-	350,000.00	350,000.00	Jan-05	Dec-05	Oct-06	Nov-07 Project delayed to 2006 due to additional engineering development work required on the Honeywell Spherion controller and development of control logic. Reallocation of funds from company	2005
118182	LGN-IT Capital		(250,997.92)	(250,997.92)	100%	0.0%	-	(250,997.92)	(250,997.92)	Jan-05	Dec-07	Dec-06	Apr-07	2005
118206	Reconfig TipTop Transf	-	373,999.71	373,999.71	100%	0.0%	-	373,999.71	373,999.71	Feb-05	Feb-05		Project cancelled due to lack of need.	2005
118207	EMS Upgrades - 2005-LGE	-	100,000.96	100,000.96	100%	0.0%	-	100,000.96	100,000.96	Mar-05	Sep-05			2005
118208	Cntrl Rm Upgrades - 2005-LGE		50,000.48	50,000.48	100%	0.0%	-	50,000.48	50,000.48	May-05	Nov-05			2005
118209	Trimble 2 Transmission Ige	247,544.69	192,001.32	(55,543.37)	-29%	0.3%	247,544.69	192,001.32	(55,543.37)	Jan-05	Dec-09	Jan-05	Dec-09	2005
118210	One EMS - LGE	•	480,001.12	480,001.12	100%	0.0%	-	480,001.12	480,001.12	Mar-05	Dec-05		Budget is developed at a higher level to encompass multiple projects and is either reallocated during the year to individual projects or not used.	2005
118220	Clay RTU Replacement	(446.12)	-	446.12		0.0%	(446.12)	-	446.12			Jul-04	Jun-05	2005
118224	MC 1B Circulating Water Pump	(8,846.97)	-	8,846.97		0.0%	(8,846.97)	-	8,846.97			Oct-04	Jun-05	2005
118226	FACTORY LANE RECONDUCTOR	10,326.62	354,240.00	343,913.38	97%	0.0%	10,326.62	354,240.00	343,913.38	Jan-05	Dec-05	Aug-05	Nov-06 Project anticipated to be complete 12/2005. The majority of the work was completed in 2006.	2005
118227	FLAT ROCK & AIKEN RECON	80,260.64	474,510.00	394,249.36	83%	0.1%	80,260.64	474,510.00	394,249.36	Jan-05	Dec-05	Nov-05	Dec-06 Project originally anticipated to be complete 10/2005. Work did not begin until 11/2005. The majority of the work was completed in 2006.	2005
118228	WORTHINGTON CIRCUIT WORK		317,340.00	317,340.00	100%	0.0%		317,340.00	317,340.00	Jan-05	Dec-05		The Substation and Circuit Work project were delayed until 2011.	2005
118229	WATTERSON CIRCUIT WORK	276,078.95	600,240.00	324,161.05	54%	0.3%	276,078.95	600,240.00	324,161.05	Jan-05	Dec-05	Aug-05	Nov-06 The final cost estimate to construct the new circuit was lower than budgeted. The route changed and instead of having to replace existing poles, pole top attachments were used which reduced the cost of the project.	2005
118230	NACHAND SUB CIRCUIT WORK	40,984.62	422,625.00	381,640.38	90%	0.0%	40,984.62	422,625.00	381,640.38	Jan-05	Dec-06	Sep-05	Feb-07 Project was a two year project with the majority of the expenses originally estimated to occur in 2005. The majority of the work was completed in 2006.	2005
118231	REPL SWITCHGEAR		88,908.60	88,908.60	100%	0.0%		88,908.60	88,908.60	Jan-05	Dec-05		2000.	2005
118234	Storm 7/13/04	32,032.29	-	(32,032.29)		0.0%	32,032.29	-	(32,032.29)			Jul-04	Mar-05	2005
118239	LGE SUB SPILL PREVENTION	553,476.40	875,022.00	321,545.60	37%	0.6%	553,476.40	875,022.00	321,545.60	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.	2005
118242	Shepherdsville MP		164,820.00	164,820.00	100%	0.0%	_	164,820.00	164,820.00	Apr-05	Sep-05		and of Fortunal Feet and Feet	2005
118243	CR5 CONDENSER RETUBING	120,473.78	1,000,001.02	879,527.24	88%	0.1%	120,473.78	1,000,001.02	879,527.24	Jan-05	Dec-05	Dec-04	Jan-06 Project started earlier due to longer than anticipated lead time for material delivery. Labor and material competitive bidding resulted in a better than budgeted project spend.	2005
118244	CR6 STACK COATING		500,000.00	500,000.00	100%	0.0%	-	500,000.00	500,000.00	Jan-05	Dec-05		Project cancelled due to the work being re-classified as non-capital.	2005
118245	CR4 GENERATOR REWIND	-	600,000.40	600,000.40	100%	0.0%	-	600,000.40	600,000.40	Jan-05	Dec-05		Project started earlier than anticipated due to Cane Run unit 4 outage schedule change. Reallocated to project CR4 Generator Field Rewind.	2005
118252	Mud Lane install 3 poles	237.04	-	(237.04)		0.0%	237.04	-	(237.04)			Oct-04	Jan-05	2005
118255	LRB - PC Purchase	23,993.58	35,000.00	11,006.42	31%	0.0%	23,993.58	70,000.00	46,006.42	Jan-05	Dec-05	Mar-05	Dec-05	2005
118256	LRB Witness System	-	52,500.00	52,500.00	100%	0.0%	-	105,000.00	105,000.00	Jan-05	Dec-05			2005
118257	LRB - Residential MISC.		35,000.00	35,000.00	100%	0.0%		70,000.00	70,000.00	Feb-05	Nov-05			2005
118258	ISCHEDULER	2,213.04	-	(2,213.04)		0.0%	2,213.04	-	(2,213.04)			Sep-04	Jun-05	2005
118264	STORM 07-22-04	(12,541.63)	-	12,541.63		0.0%	(12,541.63)	-	12,541.63			Jul-04	Sep-05	2005
118268	CR GAS RECIRC FAN	(2,820.46)	-	2,820.46		0.0%	(2,820.46)	-	2,820.46			Oct-04	Jun-05	2005
118269	CR4 RECYCLE PUMP LINER UPGRADE	(6,702.39)	-	6,702.39		0.0%	(6,702.39)	-	6,702.39			Oct-04	Aug-05	2005
118272	6671 P2 2004	36,570.07	-	(36,570.07)		0.0%	36,570.07	-	(36,570.07)			Feb-05	Sep-06	2005
118278	LGN-MC Digital Rail Scale	143.98	-	(143.98)		0.0%	143.98	-	(143.98)			Dec-04	Feb-05	2005
118280	STORM 7-30-04	(29,288.40)	-	29,288.40		0.0%	(29,288.40)	-	29,288.40			Jul-04	Sep-05	2005
118281	BOC 1st Floor Renovation	42,317.03	-	(42,317.03)		0.0%	42,317.03	-	(42,317.03)			Oct-04	Aug-05	2005
118285	Replace Mapboard Graphics	47,907.60		(47,907.60)		0.0%	47,907.60		(47,907.60)	NY 6-		Mar-05	Apr-05	2005
118286	BR7 CT C Inspection LGE	2,123,294.64	2,412,240.00	288,945.36	12%	2.2%	2,123,294.64	2,412,240.00	288,945.36	Nov-05	Nov-05	Feb-05	Feb-06	2005
118287	BR CT FUEL OIL SALT MITGTN LGE	-	235,980.00	235,980.00	100%	0.0%	-	235,980.00	235,980.00	Apr-05	Jun-05			2005
118288	BRCT 6&7 QUENCH WATER SYS LGE	-	78,660.00	78,660.00	100%	0.0%	-	78,660.00	78,660.00	Jun-05	Jul-05		D 00 D 11 - 1 - 01 - 1 - 1 - 1 - 1 - 1 - 1 - 1	2005
118349	OHIO FALLS REDEVELOPMENT 2004	9,586,172.14	-	(9,586,172.14)		10.0%	9,586,172.14	-	(9,586,172.14)	Jan-06	Dec-11	Sep-04	Dec-09 Reallocation of budgeted from project 118146 to actual project charged 118349. Spending on 1st accelerated into 2004 (Runners and engineering) and delays encountered on 1st unit, partially offset by accelerated spend on 2nd and 3rd unit headcover and runner.	2005
118377	Nortons Commons	93,341.76	-	(93,341.76)		0.1%	93,341.76	-	(93,341.76)			Sep-04	Mar-06	2005
118387	6665 P2 2004	31,148.71	-	(31,148.71)		0.0%	31,148.71	-	(31,148.71)			Oct-05	Sep-06	2005
118396	Cyber Security High Priority	143.38	-	(143.38)		0.0%	143.38	-	(143.38)			Oct-04	Feb-05	2005

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No. 118401	Title/Description Mud Lane - Smyrna 69kv Survey	Cost 342,683.33	Budget	Dollars (342,683.33)	Percent	Budget 0.4%	Cost 342,683.33	Cost	Dollars (342,683.33)	Start	End	Start Sep-04	End Day 08 Towns	Explanations ssion Planning identified the need for this project during 2004 after	Year 2005
110-01	Widd Lane - Smyrna Ozkv Stavey	342,003.33	_	(342,003.33)		0.470	342,003.33	_	(342,003.33)			эср-оч		5 budget was prepared.	2003
118410	LGE PSRT Remodeling	727.21	-	(727.21)		0.0%	727.21	-	(727.21)			Sep-04	Mar-05		2005
118427 118434	MT-3868 Bushing Repl. LGE Accorde	4,186.13	35,699.90	(4,186.13) 35,699.90	100%	0.0%	4,186.13	71,399.79	(4,186.13) 71,399.79	Jul-05	Sep-05	Dec-04	Jun-05		2005 2005
118436	LGE Other IT 2005	6,476.14	35,699.90	29,223.75	82%	0.0%	6,476.14	71,399.79	64,923.65	Jan-05	Mar-05	Aug-05	Dec-05		2005
119009	MC Contractors Headquarters	2,404.96	-	(2,404.96)		0.0%	2,404.96	-	(2,404.96)			Oct-04	Apr-05		2005
119011	CR4 GENERATOR FIELD REWIND	50,247.88	-	(50,247.88)	100-	0.1%	50,247.88	-	(50,247.88)	* 0#	D 0#	Oct-04	Apr-06		2005
119042 119043	SHARED SVCS/HRP PC LGE ITD SHARED SVCS SW/HW LGE		42,415.80 11,204.90	42,415.80 11,204.90	100% 100%	0.0%		84,831.60 22,409.80	84,831.60 22,409.80	Jan-05 Jan-05	Dec-05 Dec-05				2005 2005
119044	REPL PROJECTORS MAIN LGE		4,481.40	4,481.40	100%	0.0%	-	8,962.80	8,962.80	Jan-05	Dec-05				2005
119045	SINGLE SIGN-ON LDAP LGE	18,028.01	48,018.60	29,990.59	62%	0.0%	18,028.01	96,037.20	78,009.19	Jan-05	Dec-05	Feb-05	Dec-05		2005
119046 119047	RE-WRITE AIM LGE HARDWARE EN MARKET LGE	9,314.32 569.98	24,007.20 27,652.10	14,692.88 27,082.12	61% 98%	0.0%	9,314.32 569.98	48,014.40 55,304.20	38,700.08 54,734.22	Jan-05 Jan-05	Dec-05 Dec-05	Sep-05 Mar-05	Oct-05 Mar-06		2005 2005
119047	ITSD EN MARKET HW/SW LGE	816.52	5,531.40	4,714.88	98% 85%	0.0%	816.52	11,062.80	10,246.28	Jan-05	Dec-05	Feb-05	Mar-06		2005
119049	GEN PC & DEV TOOLS LGE	25,480.83	29,757.00	4,276.17	14%	0.0%	25,480.83	59,514.00	34,033.17	Jan-05	Dec-05	Mar-05	Jan-06		2005
119050	ITSD POWER GEN HW/SW LGE	304.00	7,812.00	7,508.00	96%	0.0%	304.00	15,624.00	15,320.00	Jan-05	Dec-05	Mar-05	Mar-06		2005
119051 119052	ITSD DIST OPER TOOLS LGE ITSD RETAIL DEV TOOLS LGE	7,224.38 12,756.32	14,876.40 18,600.40	7,652.02 5,844.08	51% 31%	0.0%	7,224.38 12,756.32	29,752.80 37,200.80	22,528.42 24,444.48	Jan-05 Jan-05	Dec-05 Dec-05	Feb-05 Feb-05	Jan-06 Jun-06		2005 2005
119052	ITSD CIS DEV TOOLS LGE	4,367.17	13,019.30	8,652.13	66%	0.0%	4,367.17	26,038.60	21,671.43	Jan-05	Dec-05	Feb-05	Jan-06		2005
119054	OTHER TECH INITIATIVE LGE	-	410,330.23	410,330.23	100%	0.0%	-	820,660.46	820,660.46	Jan-05	Dec-05		Project	budgeted with inaccurate name and reclassed to new project for lentification of the project work. Offset to actuals 120333.	2005
119055	PC PURCH-FINANCE/SCH LGE	- 4400.004	27,898.50	27,898.50	100%	0.0%	-	55,797.00	55,797.00	Jan-05	Dec-05		* 0.		2005
119056 119057	ITSD FINANCE HW/SW LGE TIER C ROTATION - LGE	1,438.71 140.570.65	8,344.00 223,219.94	6,905.29 82,649.29	83% 37%	0.0%	1,438.71 140,570.65	16,688.00 446,439.88	15,249.29 305,869.24	Jan-05 Jan-05	Dec-05 Dec-05	Mar-05 Mar-05	Jun-06 Dec-05		2005 2005
119058	MONITOR REPLACE - LGE	8,253.15	8,751.34	498.19	6%	0.0%	8,253.15	17,502.67	9,249.53	Jan-05	Dec-05	Apr-05	Dec-05		2005
119059	DATACENTER FURN, RACKS LGE	24,525.52	24,007.29	(518.22)	-2%	0.0%	24,525.52	48,014.58	23,489.07	Jan-05	Dec-05	Feb-05	Dec-05		2005
119060 119061	STK TAPE EXPANSION LGE	140,030.35	78,121.59	(61,908.76)	-79% 100%	0.1%	140,030.35	156,243.18	16,212.83	Jan-05	Dec-05	Dec-05	Jan-06		2005 2005
119061	LEX COMM UPGRADE LGE DTA BASE TOOLS & UTIL LGE	10.904.71	93,001.16 22,407.70	93,001.16 11.502.99	100%	0.0%	10.904.71	186,002.32 44,815.40	186,002.32 33,910.69	Jan-05 Jan-05	Dec-05 Dec-05	Mar-05	Oct-05		2005
119063	BULK POWER & ENVIRON LGE	17,382.72	35,022.90	17,640.18	50%	0.0%	17,382.72	70,045.81	52,663.09	Jan-05	Dec-05	Mar-05	Nov-05		2005
119064	CAPACITY EXPANS/TECH LGE	-	224,182.23	224,182.23	100%	0.0%	-	448,364.46	448,364.46	Jan-05	Dec-05				2005
119065 119066	CENTRALIZED CALL ACCT LGE MOBILE RADIO LGE	24,907.02	26,284.50	26,284.50 1.344.42	100%	0.0%	24,907.02	52,568.99 52,502.87	52,568.99 27,595.86	Jan-05 Jan-05	Dec-05 Dec-05	Jun-05	Mar-06		2005 2005
119066	MOBILE RADIO LGE MOBILE RADIO SYS BUIL LGE	24,907.02	26,251.44 175,235.80	1,344.42	100%	0.0%	24,907.02	350,471.59	350,471.59	Jan-05 Jan-05	Dec-05	Jun-05	Mar-06		2005
119068	MULDRAUGH TOWER LIGHT LGE		7,000.01	7,000.01	100%	0.0%	-	14,000.03	14,000.03	Jan-05	Dec-05				2005
119069	NW ACCESS DEVICES LGE	32,569.34	32,011.02	(558.32)	-2%	0.0%	32,569.34	64,022.04	31,452.70	Jan-05	Dec-05	Mar-05	Dec-05		2005
119070 119071	NW TOOLS & TEST EQUIP LGE OUTSIDE CABLE PLANT LGE	33,389.51 79,746.06	40,013.72 70.000.04	6,624.21 (9,746.02)	17% -14%	0.0%	33,389.51 79,746.06	80,027.44 140,000.07	46,637.93 60,254.01	Jan-05 Jan-05	Dec-05 Dec-05	Feb-05 Apr-05	Nov-05 Jan-06		2005 2005
119071	REPL BALLARDSVILLE TW LGE	79,740.00	105,000.04	105.000.01	100%	0.0%	79,740.00	210.000.01	210,000.01	Jan-05	Dec-05	Apr-05	Jan-00		2005
119073	RETIRE ELDER PARK TWR LGE		21,000.00	21,000.00	100%	0.0%	-	42,000.00	42,000.00	Jan-05	Dec-05				2005
119074	SITE SECURITY IMPROV LGE	5,797.95	17,499.99	11,702.05	67%	0.0%	5,797.95	34,999.99	29,202.04	Jan-05	Dec-05	Jun-05	Nov-05		2005
119075 119076	T1 DIGITAL MUX REPL LGE TELECOM ASSET MGT LGE	526,749.71	350,109.93 16.005.60	(176,639.78) 16,005.60	-50% 100%	0.5%	526,749.71	700,219.86 32,011.20	173,470.15 32.011.20	Jan-05 Jan-05	Dec-06 Dec-05	Aug-05	Jun-09		2005 2005
119070	TELEPHONE SYS CAPCTY LGE	23,163.83	52,500.04	29.336.21	56%	0.0%	23.163.83	105,000.08	81.836.25	Jan-05	Dec-05	Mar-05	Dec-05		2005
119078	VOICE MAIL/UNIFIED MS LGE	-	144,049.49	144,049.49	100%	0.0%	-	288,098.99	288,098.99	Jan-05	Dec-05				2005
119079	INTERNET/E-COMMER ENH LGE	23,183.89	64,022.00	40,838.11	64%	0.0%	23,183.89	128,044.00	104,860.11	Jan-05	Dec-05	Apr-05	Mar-06		2005
119080 119081	APPL SERVER REPLACE LGE WINDOWS 2003 SERVER U LGE	3,211.31	176,060.44 22,407.70	176,060.44 19,196.39	100% 86%	0.0%	3,211.31	352,120.89 44,815.40	352,120.89 41,604.09	Jan-05 Jan-05	Dec-05 Dec-05	Nov-05	Nov-05		2005 2005
119082	SAN INFRASTRUCTURE LGE	5,211.51	25,608.80	25,608.80	100%	0.0%	5,211.51	51,217.60	51,217.60	Jan-05	Dec-05	1404-05	1407-05		2005
119083	STORAGE CAPACITY EXP LGE	35,824.44	51,217.60	15,393.16	30%	0.0%	35,824.44	102,435.20	66,610.76	Jan-05	Dec-05	Sep-05	Oct-05		2005
119084	BACKUP CAPACITY EXPLIGE	21,470.88	75,225.85	53,754.97	71%	0.0%	21,470.88	150,451.70	128,980.82	Jan-05	Dec-05	May-05	Dec-05		2005
119085 119086	MULTI-HOME LOU DT CTR LGE TAPE TECHNOLOGY CHG LGE		19,206.60 46,415.95	19,206.60 46,415.95	100% 100%	0.0%	-	38,413.20 92,831.90	38,413.20 92,831.90	Jan-05 Jan-05	Dec-05 Dec-05				2005 2005
119087	SERVER ENHC - INTEL LGE	13,874.41	32,011.00	18,136.59	57%	0.0%	13,874.41	64,022.00	50,147.59	Jan-05	Dec-05	Jan-05	Mar-06		2005
119088	SERVER ENHC - UNIX LGE	3,800.11	29,610.18	25,810.06	87%	0.0%	3,800.11	59,220.35	55,420.24	Jan-05	Dec-05	Feb-05	Jan-06		2005
119089 119090	SOFTWARE LICENSES LGE	5,968.74	14,404.95	8,436.21	59% 28%	0.0%	5,968.74	28,809.90	22,841.16	Jan-05	Dec-05	Feb-05	Jan-06		2005
119090	EMAIL INFRASTRUCTURE LGE INFRASTRUC TECH ENH LGE	11,483.98	16,005.47 32,011.01	4,521.50 32,011.01	28% 100%	0.0%	11,483.98	32,010.94 64,022.01	20,526.97 64,022.01	Jan-05 Jan-05	Dec-05 Dec-05	Oct-05	May-06		2005 2005
119092	VERTAS BARE METAL IMP LGE	12,915.49	19,206.61	6,291.12	33%	0.0%	12,915.49	38,413.21	25,497.72	Jan-05	Dec-05	Apr-05	Jul-05		2005
119093	DECOM ALPHA SERVERS LGE	-	14,404.94	14,404.94	100%	0.0%	-	28,809.87	28,809.87	Jan-05	Dec-05	-			2005
119094 119095	HP OPENVIEW SERV MGT LGE	70 441 25	28,809.89	28,809.89	100%	0.0%	70 441 25	57,619.79	57,619.79	Jan-05	Dec-05	Mr- 05	Ion 06		2005 2005
119095	CORE NETWORK INFRASTR LGE DATA NETWORK EXPANS LGE	78,441.25 15,952.17	48,016.50 16,005.47	(30,424.75) 53.30	-63% 0%	0.1%	78,441.25 15,952.17	96,033.00 32,010.93	17,591.75 16,058.76	Jan-05 Jan-05	Dec-05 Dec-05	Mar-05 Feb-05	Jan-06 Sep-05		2005
119097	NETWORK SECURITY EXPN LGE	17,632.21	16,005.46	(1,626.75)	-10%	0.0%	17,632.21	32,010.92	14,378.71	Jan-05	Dec-05	May-05	Sep-05		2005
119098	ECOMM NTWK INFR BUILD LGE	-	16,005.49	16,005.49	100%	0.0%	-	32,010.97	32,010.97	Jan-05	Dec-05	-	-		2005
119099 119100	VPN BUILDOUT LGE NETWORK MGT SYSTEM LGE	17,748.14	12,804.41 16.005.49	(4,943.73) 435.80	-39% 3%	0.0%	17,748.14 15,569.69	25,608.83 32,010.97	7,860.69	Jan-05	Dec-05	Apr-05	Jan-06		2005 2005
119100	DATA NETWORKS TOOLS LGE	15,569.69 15,805.00	16,005.49	435.80 200.49	3% 1%	0.0%	15,805.00	32,010.97 32,010.97	16,441.29 16,205.97	Jan-05 Jan-05	Dec-05 Dec-05	Mar-05 Apr-05	Oct-05 Dec-05		2005
119102	MERUS STUDY LGE	=	32,011.03	32,011.03	100%	0.0%	-	64,022.06	64,022.06	Jan-05	Dec-05	1			2005

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
119103	UPGRADE WIRELESS TECH LGE	Cost	960.33	960.33	100%	0.0%	COST	1,920.66	1,920.66	Jan-05	Dec-05	Start	EIIU	Explanations	2005
119104	IT RESEARCH TECH INV LGE	31,217.68	32,011.00	793.32	2%	0.0%	31,217.68	64,022.00	32,804.32	Jan-05	Dec-05	Mar-05	Apr-06		2005
119105	NEW TECHNOLOGY PILOT LGE		19,206.60	19,206.60	100%	0.0%	-	38,413.20	38,413.20	Jan-05	Dec-05		-4		2005
119106	MS .NET IMPLEMENT LGE	40,210.09	32,011.00	(8,199.09)	-26%	0.0%	40,210.09	64,022.00	23,811.91	Jan-05	Dec-06	Aug-05	Dec-06		2005
119107	E.ON INTEGRATION LGE	-	11,203.85	11,203.85	100%	0.0%	-	22,407.70	22,407.70	Jan-05	Dec-05				2005
119108	MS BIZTALK IMPLEMENT LGE	40,053.42	19,206.60	(20,846.82)	-109%	0.0%	40,053.42	38,413.20	(1,640.22)	Jan-05	Dec-05	Dec-05	Nov-06		2005
119109	SECURITY MON/AUD/MGT LGE	30,307.28	32,011.04	1,703.76	5%	0.0%	30,307.28	64,022.07	33,714.79	Jan-05	Dec-05	Aug-05	May-06		2005
119110	ENHANCED USER AUTHENT LGE		24,008.26	24,008.26	100%	0.0%		48,016.51	48,016.51	Jan-05	Dec-05				2005
119111	PERIMETER INTRUSION P LGE	19,706.62	48,016.47	28,309.86	59%	0.0%	19,706.62	96,032.94	76,326.33	Jan-05	Dec-05	Jul-05	Oct-05		2005
119112 119113	MOBILE CLIE INTERNET LGE PERIMETER GWAY ANTIVR LGE	-	25,928.91 18,246.26	25,928.91 18,246.26	100% 100%	0.0%	-	51,857.82 36,492.53	51,857.82 36,492.53	Jan-05 Jan-05	Dec-05 Dec-05				2005 2005
119113	WIRELESS SECURITY UPD LGE		24,008.25	24,008.25	100%	0.0%		48,016.50	48,016.50	Jan-05	Dec-05				2005
119115	TRAINING ROOM EQUIP LGE	1,580.20	2,240.77	660.57	29%	0.0%	1,580.20	4,481.54	2,901.34	Jan-05	Dec-05	Dec-05	Dec-05		2005
119116	MULTIMEDIA SW TOOLS LGE	972.53	1,600.55	628.02	39%	0.0%	972.53	3,201.10	2,228.57	Jan-05	Dec-05	Sep-05	May-06		2005
119252	Generator Freq Regulator	2,662.86		(2,662.86)		0.0%	2,662.86		(2,662.86)			Feb-05	Feb-05		2005
119260	MT 138kV Reactors	10,383.69	-	(10,383.69)		0.0%	10,383.69	-	(10,383.69)			Jan-05	Sep-06		2005
119508	AUB ROOF REPLACEMENT PHASE 2	(66,776.57)	-	66,776.57		-0.1%	(66,776.57)	-	66,776.57			Nov-04	Jun-05		2005
119538	Consolidate Load Forecast	-	52,500.00	52,500.00	100%	0.0%	-	105,000.00	105,000.00	Jan-05	Dec-05				2005
119539	Ford - Middletown 69 kv (DC)	124.73	-	(124.73)	400-	0.0%	124.73	-	(124.73)	* 0#	To	Oct-05	May-08		2005
119540 119541	Decision Support Cubes	-	23,100.00 17,500.00	23,100.00 17,500.00	100% 100%	0.0%	-	46,200.00 35,000.00	46,200.00 35,000.00	Jan-05 Jan-05	Dec-05 Dec-05				2005 2005
119541	Fuels Reporting Fuel Supply Management	-	407,000.00	407,000.00	100%	0.0%	-	407.000.00	407.000.00	Jan-05 Jan-05	Dec-05	Feb-06	Apr. 00. 1	Desired stands distantion and similar desired days to be seen as a desired	2005
119342	ruei Suppiy Management	-	407,000.00	407,000.00	100%	0.0%	-	407,000.00	407,000.00	Jan-03	Dec-09	reo-00		Project started later than originally planned due to longer vendor selection and contract negotiation than anticipated.	2003
119543	Other System Development	_	23,100.00	23,100.00	100%	0.0%	_	46.200.00	46,200,00	Jan-05	Dec-05			and contract negotiation than anticipated.	2005
119544	MRMD Other Misc	_	46,200,00	46,200,00	100%	0.0%	_	92,400.00	92,400.00	Jan-05	Dec-05				2005
119545	New Phone System	39,002.57	132,000.00	92,997.43	70%	0.0%	39,002.57	132,000.00	92,997.43	Jan-05	Dec-05	Sep-05	Feb-06		2005
119585	CCVT Spare	(1,843.88)		1,843.88		0.0%	(1,843.88)		1,843.88			Dec-04	Mar-05		2005
119592	RELOC 3314 BULLION AVE 34	131,308.37	-	(131,308.37)		0.1%	131,308.37	-	(131,308.37)			Oct-04	Dec-05		2005
119595	LDI-RUGGEDIZED LAPTOPS	51,325.06	-	(51,325.06)		0.1%	51,325.06	-	(51,325.06)			Jan-05	Jan-05		2005
119598	STORM 10-12-04	(8,602.35)		8,602.35		0.0%	(8,602.35)		8,602.35			Oct-04	Sep-05		2005
119599	LGE CONTRACT MANAGEMENT	-	35,699.90	35,699.90	100%	0.0%	-	71,399.79	71,399.79	Jul-05	Sep-05				2005
119622 119631	CR4 Blowdown Tank LGE 2005 RTU Purchases	(2,155.48) 3,760.57	-	2,155.48		0.0%	(2,155.48)	-	2,155.48 (3,760.57)			Nov-04	Aug-05		2005 2005
119631	WIND STORM 10-16-04	(2,073.05)	-	(3,760.57) 2,073.05		0.0%	3,760.57 (2,073.05)	-	2,073.05			Dec-04 Oct-04	Jan-05 Sep-05		2005
119656	EMS Consolidation - LGE	247,992.67		(247,992.67)		0.3%	247,992.67		(247,992.67)	Jan-06	Dec-06	Dec-04	May-06		2005
119658	6658 Highview 2 H beams	7,186.97	-	(7,186.97)		0.0%	7.186.97	-	(7,186.97)	Jan-00	DCC-00	Dec-04	Feb-05		2005
119665	LGE-CT6 Quench Bldg Ext 04	36,244.46		(36,244.46)		0.0%	36,244.46		(36,244.46)			Jan-05	Feb-05		2005
119666	LGE-CT7 Quench Bldg Ext 04	59,135.70	-	(59,135.70)		0.1%	59,135.70	-	(59,135.70)			Jan-05	Apr-06		2005
119670	CR5 HOTWELL SUCTION PIPING	(3,567.56)	-	3,567.56		0.0%	(3,567.56)	-	3,567.56			Dec-04	Aug-05		2005
119675	MC1 FGD Emerg Quench System	76,019.06	-	(76,019.06)		0.1%	76,019.06	-	(76,019.06)			Mar-05	Jun-06		2005
119676	MC2 FGD Emerg Quench System	58,937.25	-	(58,937.25)		0.1%	58,937.25	-	(58,937.25)			Mar-05	Dec-05		2005
119677	MC3 FGD Emerg Quench System	55,638.47	-	(55,638.47)		0.1%	55,638.47	-	(55,638.47)			Mar-05	Jul-06		2005
119678	4th Floor - Wireless	751.72	25.000.00	(751.72)	020/	0.0%	751.72	25,000,00	(751.72)	T 05	D 05	Nov-04	Jun-05		2005
119688 119690	Other MRMD Non-systems - LG&E Wind Storm 10/30/04	1,852.10	25,000.00	23,147.90	93%	0.0%	1,852.10	25,000.00	23,147.90	Jan-05	Dec-05	Sep-05	Oct-05		2005 2005
119690	Call Center Ronovation	(85.17) 3,351.37		85.17 (3,351.37)		0.0%	(85.17) 3,351.37	-	85.17 (3,351.37)			Oct-04 Nov-04	Jan-05 Aug-06		2005
119725	MC EDG Equipment 2004	93.41		(93.41)		0.0%	93.41		(93.41)			Nov-04	Jan-05		2005
119732	IT 2004 Cap Alloc - LGE	34,188.60	_	(34,188.60)		0.0%	34,188.60	-	(34,188.60)			Nov-04	Sep-05		2005
119736	MC GPP Building Roof	(10,780.90)		10,780.90		0.0%	(10,780.90)	-	10,780.90			Dec-04	Mar-05		2005
119740	Overlap Meters - LGE	7,234.02	-	(7,234.02)		0.0%	7,234.02	-	(7,234.02)			Dec-04	Oct-05		2005
119766	LGE Auto Reg Filing	-	100,000.00	100,000.00	100%	0.0%	-	100,000.00	100,000.00	Feb-05	Dec-06				2005
119775	LGE Oracle 11i Purge Archive	52,064.57	112,000.25	59,935.68	54%	0.1%	52,064.57	224,000.50	171,935.93	Jun-05	Jul-05	Dec-05	Sep-06		2005
119777	LG&E Oracle 11i Point Release	-	56,000.25	56,000.25	100%	0.0%	-	112,000.50	112,000.50	Sep-05	Oct-05				2005
119779	LG&E Other CFO - 2005	6,466.53	27,999.30	21,532.77	77%	0.0%	6,466.53	55,998.60	49,532.07	Jan-05	Mar-05	Oct-05	Oct-05		2005
119787	LG&E Automate Benefit 2005	19,206.57	21,839.81	2,633.25	12%	0.0%	19,206.57	43,679.62	24,473.06	Aug-05	Nov-05	Jun-05	Dec-05		2005
119788 119789	LG&E Total Retire Outsource LG&E CONTRACTOR DATABASE 2005	-	14,560.95 8,736.00	14,560.95 8,736.00	100% 100%	0.0%	-	29,121.89 17,472.00	29,121.89 17,472.00	Apr-05 Jan-05	Jun-05 Mar-05				2005 2005
119789	LG&E AUTOMATE HR PROCESSES2005	24,888.08	21,840.00	(3,048.08)	-14%	0.0%	24,888.08	43,680.00	18,791.92	May-05	Aug-05	Feb-05	Aug-05		2005
119791	LG&E PS UPGRADE 2005	24,000.00	72,800.62	72,800.62	100%	0.0%	24,000.00	145,601.23	145,601.23	May-05	Dec-05	100-05	Aug-05		2005
119823	3832 Wal-Mart Parking Clear	24,857.87	,	(24,857.87)	/0	0.0%	24,857.87	-	(24,857.87)	, 00		Apr-05	Oct-05		2005
119824	STORM 12-7-04	8,765.61	-	(8,765.61)		0.0%	8,765.61	-	(8,765.61)			Dec-04	Jan-05		2005
119825	Barcoding - LG&E	71,045.55	115,000.00	43,954.45	38%	0.1%	71,045.55	115,000.00	43,954.45	Jan-05	Mar-05	Dec-04	Aug-06		2005
119830	Blue Lick Battery Replacement	15,684.21	-	(15,684.21)		0.0%	15,684.21	-	(15,684.21)			Jan-05	Mar-05		2005
119838	RESCALC	5,565.00	-	(5,565.00)		0.0%	5,565.00	-	(5,565.00)			Dec-04	Feb-05		2005
119840	CR ASHWATER PUMP	6,410.91	-	(6,410.91)		0.0%	6,410.91	-	(6,410.91)			Dec-04	May-05		2005
119842	CR TURBINE ROOM LOUVERS	(7,964.59)	-	7,964.59		0.0%	(7,964.59)	-	7,964.59			Dec-04	Aug-05		2005
119853	Purchase AutoCad Software-LGE	15,593.22	-	(15,593.22)		0.0%	15,593.22	-	(15,593.22)			Mar-05	Nov-05		2005
119865 119867	STORM 12/22/04 Storm 12-23-04	4,599.06	-	(4,599.06)		0.0%	4,599.06	-	(4,599.06)			Jan-05 Dec-04	Feb-05 Feb-05		2005 2005
119871	LGN - EPRI PPE PPA Devel	(12,214.85)		12.214.85		0.0%	(12,214.85)		12.214.85			Dec-04 Dec-04	Feb-05		2005
11,0/1		(12,21 1.03)		12,21 1.03		0.070	(12,21 1.03)		12,21			Dec 54	100 00		2000

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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No. 119873	Title/Description Credit Mgmt 2005 LGE	Cost 108,169.15	Budget	Dollars (108,169.15)	Percent	Budget 0.1%	Cost 108,169.15	Cost	Dollars (108,169.15)	Start	End	Start Apr-05	End Explanations Dec-05	Year 2005
119875	BOC Camera Equipment	3,236.00		(3,236.00)		0.0%	3,236.00	-	(3,236.00)			Jan-05	Jan-05	2005
119878	CR4 HOTWELL SUCTION PIPING	23,170.46	-	(23,170.46)		0.0%	23,170.46	-	(23,170.46)			Dec-04	Oct-06	2005
119879	Ohio Falls RTU Addition	66,269.19	-	(66,269.19)		0.1%	66,269.19	-	(66,269.19)			Jan-05	Jun-05	2005
119888	Rate Case LG&E	9,697.80	-	(9,697.80)		0.0%	9,697.80	-	(9,697.80)			Jan-05	Apr-05	2005
119893 119900	Corp - Misc Capital - LGE	(9,167.90)	-	9,167.90		0.0%	(9,167.90)	-	9,167.90			Dec-04	May-06	2005 2005
119900	CR5 MSV BYPASS CONTROLS Clear 12/04 A&G	41,542.06 100,406.91	-	(41,542.06) (100,406.91)		0.0%	41,542.06 100,406.91	-	(41,542.06) (100,406.91)			Mar-05 Dec-04	Jun-05 Dec-09	2005
119902	MC2 Waterwall Panels 2005	645,620,63		(645,620,63)		0.7%	645,620,63		(645,620,63)			Mar-05	Apr-06 Emergent Work due to inspection during routine outage.	2005
119905	MV-90 Merge	17,378.17		(17,378.17)		0.0%	17,378.17		(17,378.17)			Mar-05	Oct-05	2005
119914	LGE CIS Infrastructure Enh	30,367.88	-	(30,367.88)		0.0%	30,367.88	-	(30,367.88)			Jan-05	Jun-05	2005
119915	MC "B" Coal Conveyor Belt 2005	37,313.43	-	(37,313.43)		0.0%	37,313.43	-	(37,313.43)			Feb-05	Apr-05	2005
119921	01-13-05 STORM	25,773.61	-	(25,773.61)		0.0%	25,773.61	-	(25,773.61)			Jan-05	Feb-07	2005
119923	Replace Bushing on Canal-6608	478.77	-	(478.77)		0.0%	478.77	-	(478.77)			Apr-05	Aug-06	2005
119934 119936	LGN-Safety Tagging System IT METRO LOUISVILLE INTERFACE	10,546.13 10,977.83	-	(10,546.13) (10,977.83)		0.0% 0.0%	10,546.13 10,977.83	-	(10,546.13) (10,977.83)			Jan-05 Feb-05	Jan-05 Apr-05	2005 2005
119938	LG&E 2005 Dist Capacitors	279,757.59		(279,757.59)		0.3%	279,757.59		(279,757.59)			Jul-05	Mar-07	2005
119940	Witness System LGE	1,627.50	-	(1,627.50)		0.0%	1,627.50	-	(1,627.50)			Jan-05	Jan-05	2005
119942	MC2 CFS Adjustable Yaw	266,737.16	-	(266,737.16)		0.3%	266,737.16	-	(266,737.16)			Mar-05	Oct-05	2005
119945	International Substation	1,358,995.03	-	(1,358,995.03)		1.4%	1,358,995.03	-	(1,358,995.03)			Mar-05	Mar-06 Emergent work due to load requirements for New Business - Maverick Tube.	2005
119946	Circuit Work - Intern. Sub	101.075.24		(101.075.24)		0.20/	101.075.24		(101.075.24)			4 05	4 07	2005
119946	MC2 Gen Watt-Hour Meters	191,075.34 3.582.67	-	(191,075.34) (3,582.67)		0.2%	191,075.34 3.582.67	-	(191,075.34) (3,582.67)			Apr-05 Apr-05	Aug-06 Jun-05	2005
119951	MC4 Gen Watt-Hour Meters	5,395.13		(5,395.13)		0.0%	5,395.13		(5,395.13)			Mar-05	Jun-05	2005
119954	2005 computer purchases LGE	7,439.23		(7,439.23)		0.0%	7,439.23		(7,439.23)			Mar-05	Aug-06	2005
119965	Redundant Mdms/MEU's - LGE	31,337.49	-	(31,337.49)		0.0%	31,337.49	-	(31,337.49)			Jun-05	Aug-05	2005
119967	EMS Firebreak LGE	18,434.80	-	(18,434.80)		0.0%	18,434.80	-	(18,434.80)			May-05	Aug-05	2005
119968	Purchase UPS Batteries	6,225.86	-	(6,225.86)		0.0%	6,225.86	-	(6,225.86)			Mar-05	Mar-05	2005
120000 120004	LEX DATA CENTER 2005 LGE CR Coal Flow Improvements	6,060.92 158,434.54	-	(6,060.92) (158,434.54)		0.0% 0.2%	6,060.92 158,434.54	-	(6,060.92) (158,434.54)			Feb-05 Mar-05	Dec-05 Mar-06	2005 2005
120004	Clifton RTU Replacement	31,908.79	-	(31,908.79)		0.2%	31,908.79	-	(31,908.79)			Apr-05	Apr-06	2005
120025	Madison RTU Replacement	33,545,40		(33,545,40)		0.0%	33,545,40	-	(33,545.40)			Apr-05	May-06	2005
120027	Aiken RTU Replacement	32,873.54	-	(32,873.54)		0.0%	32,873.54	-	(32,873.54)			Apr-05	Apr-06	2005
120030	MC Limestone Lighting	14,020.31	-	(14,020.31)		0.0%	14,020.31	-	(14,020.31)			Mar-05	Mar-05	2005
120031	Control Room Mods - WS	19,398.22	-	(19,398.22)		0.0%	19,398.22	-	(19,398.22)			May-05	Sep-05	2005
120034	MC Roofing - 2005	153,789.31	-	(153,789.31)		0.2%	153,789.31	-	(153,789.31)			Jul-05	Aug-06	2005
120037 120043	Purchase Disp Chairs-Ige WATTERSON 69KV INSULATORS	4,098.36 6,796.41	-	(4,098.36) (6,796.41)		0.0% 0.0%	4,098.36 6,796.41	-	(4,098.36) (6,796.41)			May-05 Sep-05	May-05 Dec-05	2005 2005
120043	MC2 Condenser Insulation	37,138.75		(37,138.75)		0.0%	37,138.75		(37,138.75)			Jun-05	Jun-05	2005
120052	SR - Infrastructure 2005 LGE	19,321.25		(19,321.25)		0.0%	19,321.25		(19,321.25)			Mar-05	Dec-05	2005
120056	ASR - Retail 2005 LGE	2,948.37	-	(2,948.37)		0.0%	2,948.37	-	(2,948.37)			Aug-05	Dec-05	2005
120057	ASR - Retail 2005 KU	1,195.25	-	(1,195.25)		0.0%	1,195.25	-	(1,195.25)			Dec-05	Jan-06	2005
120058	SR - Databases 2005 LGE	41,321.93	-	(41,321.93)		0.0%	41,321.93	-	(41,321.93)			May-05	Dec-05	2005
120059 120060	SR - Databases 2005 KU	310.24	-	(310.24)		0.0%	310.24 7.76	-	(310.24)			Oct-05	Jan-06	2005 2005
120060	SR - Databases 2005 LEM CALL RECORD FOR LGE PSRT	7.76 22.947.87	-	(7.76) (22,947.87)		0.0%	22.947.87	-	(7.76)			Oct-05 Jun-05	Apr-07 Aug-05	2005
120061	CR6 Coal Burner Igniter Tips	383,287.47	-	(383,287.47)		0.4%	383,287.47	-	(383,287.47)			Mar-05	Dec-05 Emergent work due to inspection of boiler burners which revealed damage.	2005
120069	SR - eBusiness 2005 LGE	9,848.01		(9,848.01)		0.0%	9,848.01	-	(9,848.01)			Mar-05	Jul-05	2005
120078	ASR - Other 2005 LGE	14,057.74	-	(14,057.74)		0.0%	14,057.74	-	(14,057.74)			Jul-05	Nov-05	2005
120088	BOC Monitoring Room LGE	10,943.12	-	(10,943.12)		0.0%	10,943.12	-	(10,943.12)			Apr-05	Nov-05	2005
120090	MC2 Air Heater Baskets - 2005	284,021.79	-	(284,021.79)		0.3%	284,021.79	-	(284,021.79)			Apr-05	Jun-05	2005
120092 120097	MC Emergency Response Equip	28,117.80	-	(28,117.80)		0.0%	28,117.80	-	(28,117.80)			Oct-05	Oct-05	2005
120097	Server Retirements - 2005 LGE MC2 Boiler Screen Tubes	885.50 52.847.59	-	(885.50) (52.847.59)		0.0% 0.1%	885.50 52.847.59	-	(885.50) (52.847.59)			Dec-05 May-05	Jul-06 Jun-05	2005 2005
120101	MC Control House Heaters	3,556.10	-	(3,556.10)		0.1%	3,556,10	-	(3,556.10)			Aug-05	Dec-05	2005
120113	MILL CREEK-KOSMOSDALE 138KV	56,677.77		(56,677.77)		0.1%	56,677.77	-	(56,677.77)			Jun-05	Mar-06	2005
120114	Land Mobile Radio NW Upgr LGE	103,647.90	-	(103,647.90)		0.1%	103,647.90	-	(103,647.90)	Jan-06	Dec-06	Jul-05	Jun-07	2005
120165	Router Upgrade Project LGE	16,605.86	-	(16,605.86)		0.0%	16,605.86	-	(16,605.86)			May-05	Aug-05	2005
120170	6662 EKP Tap Addition	22,764.37	-	(22,764.37)		0.0%	22,764.37	-	(22,764.37)			Jun-05	Dec-05	2005
120173	Purchase LCD Monitors	39,998.04	-	(39,998.04)		0.0%	39,998.04	-	(39,998.04)			Nov-05	Nov-05	2005
120174 120181	Motorola Radio Console Tip Top Sta Ser. Fuses	32,201.74 5,901.54	-	(32,201.74)		0.0% 0.0%	32,201.74 5,901.54	-	(32,201.74) (5,901.54)			Aug-05 Jul-05	Dec-05 Nov-05	2005 2005
120181	MT TR3 and TR4 Cond. Upgrade	5,901.54 14,169.64	-	(5,901.54) (14,169.64)		0.0%	5,901.54 14,169.64	-	(14,169.64)			Jun-05 Jun-05	Nov-05 Apr-06	2005
120185	Magn-Replace Genie Lift	45,307.05		(45,307.05)		0.0%	45,307.05	-	(45,307.05)			Jun-05	Jun-05	2005
120187	Storm 04-22-05	59,572.03	-	(59,572.03)		0.1%	59,572.03	-	(59,572.03)			Apr-05	Jul-05	2005
120189	FAIRMOUNT CIRCUIT UPGRADE	479,496.23	-	(479,496.23)		0.5%	479,496.23	-	(479,496.23)			Jul-05	Aug-06 Emergent work to address the overloaded conductor and voltage problems on this circuit. This was not budgeted because the overload situation developed so quickly.	2005

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developed so quickly.

Tell	Desirat	Decises	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual	Total Budget	Variance In	Date Original	Date Original	Date Actual	Date Actual		
	Project No.	Project Title/Description						Project Cost	Project Cost		Budget	Budget			Explanations	Year
	120196	UPS REFUND FOR SUBSTATION	2,346,927.00	-	(2,346,927.00)	reteem	2.4%	2,346,927.00	-	(2,346,927.00)	Start	Liki	May-05	May-05	Project variance due to payment to UPS for a refund of their customer payment made to LGE for a new substation. Contract was a refundable customer payment, but a reserve for the potential refund was not set up at the time the construction was completed.	2005
Second S				-					-							
SOUTH BARRY SECONOL 1,500-45				-					-							
				-					-							
									-							
SMETHERECTRON SILE TRUBBERGE SAME				-					-					1		
	120246	WORTHINGTON SUB SITE IMPROVE		-			0.0%		-							
1908 1909 1809				-					-							
Seminary				-					-							
MASS PINSE				-					-							
				-					-							
2011 2012 2013 2014	120286			-	(19,918.53)		0.0%	19,918.53	-	(19,918.53)			May-05	May-05	;	
1901 1902 1903				-					-							
				-					-							
2022 2022				-					-							
1.000 1.00				-					-							
Engris Wirdes LGE																
2007 688 F 2005				-					-							2005
1925 1925				-				. ,	-		Jan-06	Dec-06				
				-			0.00		-)	
1951 Color Algorith Chart-fig Algorith Cha				-					-	,						
Post							0.00		-							
							0.00									
2015 MCS		MC4 FGD Expansion Joints		-					-				Jul-05	Sep-05	;	
Page				-					-							
2006 2006 2006 2007				-					-							
2066 206				-					-		Jan-06	Dec-06				
2006 13,620 13,									-							
2070 Semen'F1-0-1-5 1.36-2.03 13.6-2.03 0.05 1.36-2.03 0.05 -	120663						0.0%		-							
1970 198-set KVM LGE	120700	Storm 07-01-05	13,662.03	-	(13,662.03)		0.0%	13,662.03	-	(13,662.03)			Jul-05	May-06	i i	2005
1000 14,787.69 0,00 14,787.69 0,00 14,787.69 0,00 14,787.69 0,00 14,787.69 0,00 0,				-					-							
1000 1000				-					-							
12010 APPLIANCE PARK RTUREPLACEMENT 1294.88 1,294.88 0,00% 1,294.38 1,294.				-					-							
12074 16.0EG Velnice 105 10.998.14 1.0098.14				-					-							
12074 12075 12076 12076 12076 12076 12076 12075 12076 1207				-					-							
1006 1006				-					-					Aug-05	i	
12079 1.GE DUAL ERTS				-			01070		-							
108-10 1				-					-		I 06	I 06				
CALL CENTER QUIET ROOM 3,909.61 - (3,909.61) 0.0% 3,909.61 - (3,909.61) 0.0% 3,6071.60 0.0							0.00		-				Aug_05			
120835 Relo 4pls Norting Hills Delv 36,671.60 - (36,671.60) - (36,67											Jun 00	Dec 00	Aug-05			
120844 Storm Off 72205	120835	Relo 4pls Notting Hills Delv	36,671.60	-	(36,671.60)		0.0%	36,671.60	-	(36,671.60)			Jul-05	Nov-05	;	2005
120845 ISCHEDULER LIC				-					-							
12085 Blue Lick, BL.2 WTLCT modifi 11,968.80 . 11,968.80 . 11,968.80 . 11,968.80 . 11,968.80 . 2005 120925 CR Screenhouse AuxTransformer				-					-							
120925 CR Screenhouse AuxTransformer				-					-							
Light Cust ToMER COMPLAINT SYSTEM 12,681 27 . (12,681 27) 							0.00		-							
12093 Storm 08-05-05 5,169.09 - (5,169.09) 0.0% 5,169.09 - (5,169.09) - (5,169.09) - (5,169.09) - (5,169.09) - (48,361.34) - (48,361.3				-					-							
120942 CR Membrane Water Fill. System 424,168.10 - (424,168.10)	120935			-					-							
reallocation of funds from Company. reallocatio				-					-							
121088 MC 2AI Recycle Pump Motor 17,585.75 . (17,585.75) .0,0% 17,585.75 . (17,585.75) .0,0%		•		-					-		Jan-06	Dec-06			reallocation of funds from Company.	
12108 Oxmone HCB Panel Repl. 6,795.36 - (6,795.36) 0.0% 6,795.36 - (6,795.36) Sep-05 Aug-08 2005 12109 INR ENHANCEMENT - LGE 8,790.91 - 0,9037.26 - (9,037.26) Sep-05 Aug-08 2005 121092 IVR ENHANCEMENT - LGE 8,790.91 - (8,790.91) Sep-05 May-06 2005 121093 IVRU Earl for IT Support LGE 5,931.30 - (5,931.30) 0.0% 5,931.30 - (5,931.30) Sep-05 Aug-08 40.906 2005 121093 Storm 08-20-05 1.976.24 - (1,976.24) 0.0% 1,976.24 - (1,976.24) Aug-05 Jul-06 2005 121102 MUD LANE RECON CIRC 6675 5,889.00 - (5,889.00) - (5,889.00) De-05 May-08 2005				-					-							
12109 Breckinridge HCB Panel Repl. 9,037.26 - (9,037.26) 0.0% 9,037.26 - (9,037.26) Sep-05 Aug-08 2005 12109 IVR ENHANCEMENT - LGE 8,790.91 - (8,790.91) Sep-05 May-06 2005 12109 IVR URU Enh for IT Support LGE 5,931.30 - (5,931.30) - (5,931.30) Sep-05 May-06 2005 12109 Storm 08-20-05 1,976.24 - (1,976.24) 0.0% 1,976.24 - (1,976.24) Aug-05 Jul-06 2005 121102 MUD LANE RECON CIRC 6675 5,889.00 - (5,889.00) 0.0% 5,889.00 - (5,889.00) Dec-05 May-08 2005				-					-							
121092 IVR ENHANCEMENT - LGE 8,790.91 - (8,790.91) 0.0% 8,790.91 - (8,790.91) Sep-05 May-06 2005 121095 IVRU Enh for IT Support LGE 5,931.30 - (5,931.30) 0.0% 5,931.30 - (5,931.30) Sep-05 May-06 2005 121095 Storm 08-20-05 1.976.24 - (1,976.24) 0.0% 1.976.24 - (1,976.24) Aug-05 Jul-06 2005 121102 MUD LANE RECON CIRC 6675 5,889.00 - (5,889.00) 0.0% 5,889.00 - (5,889.00) Dec-05 May-08 2005				-					-							
121095 IVRU Enh for T Support LGE 5,931.30 - (5,931.30) 0.0% 5,931.30 - (5,931.30) sep-05 May-06 2005 12109 Storm 08-20-05 1,976.24 - (1,976.24) 0.0% 1,976.24 - (1,976.24) Aug-05 Jul-06 2005 121102 MUD LANE RECON CIRC 6675 5,889.00 - (5,889.00) - (5,889.00) be-05 May-08 2005		IVR ENHANCEMENT - LGE		-					-							
121102 MUD LANE RECON CIRC 6675 5,889.00 - (5,889.00) 0.0% 5,889.00 - (5,889.00) Dec-05 May-08 2005		IVRU Enh for IT Support LGE		-	(5,931.30)		0.00		-	(5,931.30)			Sep-05	May-06	5	
				-					-							
	121102	MUD LANE RECON CIRC 6675	5,889.00	-	(5,889.00)		0.0%	5,889.00	-	(5,889.00)			Dec-05	May-08		

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LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2014-00371 Question No. 13

Non-Mechanism	Electric	Construction	Projects	2004-2013

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual Explanations	Year
121103	CR Flygt Sump Pump Rewind	105,461.74	- Budget	(105,461.74)	reiteit	0.1%	105,461.74	- Cost	(105,461.74)	Start	Lilu	Dec-05	Mar-06	2005
121105	OMS-ONSITE	10,220.00	-	(10,220.00)		0.0%	10,220.00	-	(10,220.00)			Oct-05	Nov-05	2005
121107	TIP TOP STA SER #2	1,049.55	-	(1,049.55)		0.0%	1,049.55	-	(1,049.55)			Dec-05	Aug-06	2005
121108	CR4 Pulverizer Isolation Gate	56,227.00	-	(56,227.00)		0.1%	56,227.00	-	(56,227.00)			Oct-05	Dec-05	2005
121109 121113	CR Vehicle Purchase 2005 ACTUATE E.SPREADSHEET LGE	34,218.08 25,553.45	-	(34,218.08) (25,553.45)		0.0%	34,218.08 25,553.45	-	(34,218.08) (25,553.45)			Sep-05 Oct-05	Sep-05 Oct-05	2005 2005
121113	Storm 08-28-05	(9,526.82)	-	9,526.82		0.0%	(9,526.82)	-	9,526.82			Aug-05	Jul-06	2005
121122	CT GT DEMIN POLISHER 05 - LGE	179,014.46	-	(179,014.46)		0.2%	179,014.46	-	(179,014.46)			Sep-05	Dec-05	2005
121124	Storm 08-30-05	51,885.93	-	(51,885.93)		0.1%	51,885.93	-	(51,885.93)			Aug-05	Jan-06	2005
121142	SC - OFFICE FURNITURE	2,406.14	-	(2,406.14)		0.0%	2,406.14	-	(2,406.14)			Oct-05	Dec-05	2005
121144 121147	BOC DATA CTR ROOF REPLACEMENT Server Rack Switches LGE	74,076.91 12,853.39	-	(74,076.91) (12,853.39)		0.1%	74,076.91 12,853.39	-	(74,076.91) (12,853.39)			Oct-05 Nov-05	Dec-05 Mar-06	2005 2005
121147	Dahlia HCB Panels (2) Repl.	77.32	-	(77.32)		0.0%	77.32	-	(77.32)			Dec-05	Feb-07	2005
121156	Ethel HCB Panel Repl.	77.32	-	(77.32)		0.0%	77.32	-	(77.32)			Dec-05	Nov-07	2005
121157	Highland HCB Panel Repl.	77.32	-	(77.32)		0.0%	77.32	-	(77.32)			Dec-05	Nov-06	2005
121160	CR Pur/Install Hydro Gen	137,246.16	-	(137,246.16)		0.1%	137,246.16	-	(137,246.16)			Dec-05	Mar-06	2005
121197 121198	Dta Ctr & Wide Area Sw Enh LGE MC E1 Coal Conveyor Belt	6,971.80 21,959.69	-	(6,971.80) (21,959.69)		0.0% 0.0%	6,971.80 21,959.69	-	(6,971.80) (21,959.69)			Oct-05 Oct-05	Nov-05 Oct-05	2005
121198	MC G3 Coal Conveyor Belt	21,258.63		(21,258.63)		0.0%	21,258.63		(21,258.63)			Oct-05	Mar-06	2005
121212	MC GPP Vacuum Receiving Tank	55,812.42		(55,812.42)		0.1%	55,812.42		(55,812.42)			Dec-05	Apr-06	2005
121213	MC Gland Seal Water System	106,855.25	-	(106,855.25)		0.1%	106,855.25	-	(106,855.25)			Nov-05	May-06	2005
121234	CUST BILL PRODUCTION LGE	14,223.32	-	(14,223.32)		0.0%	14,223.32	-	(14,223.32)			Oct-05	Dec-05	2005
121244	CR4 ECONOMIZER ASH CTL SCN	171,594.89	-	(171,594.89)		0.2%	171,594.89	-	(171,594.89)			Nov-05	Jan-06 Nov-07	2005 2005
121249 121250	Paddys Run 3311B Repl Campground 3801 Repl.	71,854.05 67,256.82		(71,854.05) (67,256.82)		0.1%	71,854.05 67,256.82		(71,854.05) (67,256.82)			Dec-05 Dec-05	Nov-07 May-06	2005
121255	Xerox Servers LGE	11.338.81	-	(11,338.81)		0.0%	11.338.81		(11,338.81)			Nov-05	Feb-06	2005
121285	LGE CALL RECORDING	513.99	-	(513.99)		0.0%	513.99	-	(513.99)			Oct-05	Feb-06	2005
121305	Microsoft Licenses True up LGE	52,419.12	-	(52,419.12)		0.1%	52,419.12	-	(52,419.12)			Dec-05	Dec-05	2005
121315	MC Ammonia Test Equipment	11,565.66	-	(11,565.66)		0.0%	11,565.66	-	(11,565.66)			Dec-05	Dec-05	2005
121318 121321	LGE GENTRAN GIS Storm 11-06-05	35,350.06 8,974.51	-	(35,350.06) (8,974.51)		0.0%	35,350.06 8,974.51	-	(35,350.06) (8,974.51)			Dec-05 Nov-05	May-06 Jan-07	2005 2005
121321	Storm 11-15-05	6,012.11	-	(6,012.11)		0.0%	6,012.11	-	(6,012.11)			Nov-05	Jul-06	2005
121332	MC Coal Handling Dump Truck	23,170.50	-	(23,170.50)		0.0%	23,170.50	-	(23,170.50)			Dec-05	Dec-05	2005
121333	Budget Billing	17,229.95	-	(17,229.95)		0.0%	17,229.95	-	(17,229.95)			Dec-05	Nov-06	2005
121336	MISO Day 2 LGE	20,511.01	-	(20,511.01)		0.0%	20,511.01	-	(20,511.01)			Dec-05	Mar-06	2005
121357 121358	MC JA Coal Conveyor Belt BOC Safety Security	7,822.52 1,507.32	-	(7,822.52) (1,507.32)		0.0% 0.0%	7,822.52 1,507.32	-	(7,822.52) (1,507.32)			Dec-05 Dec-05	Dec-05 Mar-06	2005 2005
121360	Storm 11/28/2005	7,629.39		(7,629.39)		0.0%	7,629.39		(7,629.39)			Nov-05	Jul-06	2005
121362	Earlington Tower Rebuild LGE	3,937.91		(3,937.91)		0.0%	3,937.91		(3,937.91)			Dec-05	Dec-06	2005
121382	LGE MOBILE SUPPLY CHAIN	15,033.05	-	(15,033.05)		0.0%	15,033.05	-	(15,033.05)			Dec-05	Oct-06	2005
121387	Database Monitoring LGE	31,244.77	-	(31,244.77)		0.0%	31,244.77	-	(31,244.77)			Dec-05	Jun-06	2005
	7 Administrative 003470	(18,960.92)	-	18,960.92		0.0% 0.0%	(18,960.92) 16,767.42	-	18,960.92			Aug-04	Jan-05	2005 2005
BTM391 CABLE341	Beyond the Meter - Org 003910 Blanket cable for joint trench	16,767.42 694,991.10		(16,767.42) (694,991.10)		0.7%	694,991.10		(16,767.42) (694,991.10)	Feb-04	Dec-04	May-04 Jan-04	Dec-09 Dec-09 This project is for the purchase of cable used on Joint Trench projects. As	2005
	NW ACCESS DEVICES LEL	-	_	(0) 1,5) 1.10)		0.0%	-		(0)1,5)1.10)	100 01	Dec o.	Jul-05	the cable is used, it is transferred to the project it is used on. Aug-05	2005
	8 SR - Databases 2005 LEL	23.27	-	(23.27)		0.0%	23.27	-	(23.27)			Oct-05	Jan-06	2005
	0 CAP, REG, RECLOSERS 340	14,807.15	-	(14,807.15)		0.0%	14,807.15	-	(14,807.15)	Jan-06	Dec-09	Jan-04	Oct-09	2005
	"HEA" LOCKOUT RELAY REPLACEMEN		-			0.0%		-				Sep-05	Sep-05	2005
	3 OVERHEAD NEW BUSINESS - COMM/I 3 PURCHASE AND INSTALLATION OF E	2,011.32 565,626.73	649,632.00	(2,011.32) 84,005.27	13%	0.0% 0.6%	2,011.32 565,626.73	649,632.00	(2,011.32) 84,005.27	Jan-04	Dec-06	Nov-04 Jan-04	May-05 Jul-08	2005 2005
	GAS MAIN EXT 406	146,412.63	049,032.00	(146,412.63)	13%	0.0%	146,412.63	049,032.00	(146,412.63)	Jan-04 Jan-04		Jan-04 Jan-04	Dec-09	2005
L5	T-Lines Relocations	25,371.64	108,001.56	82,629.92	77%	0.0%	25,371.64	108,001.56	82,629.92	Jan-04		Jan-04	Jun-09	2005
L6	T-Lines New Facilities	83,135.43	-	(83,135.43)		0.1%	83,135.43	-	(83,135.43)	Jan-07	Dec-08	Jan-04	Jun-09	2005
L7	T-Lines Parameter Upgrades	54,877.55	419,998.80	365,121.25	87%	0.1%	54,877.55	419,998.80	365,121.25	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
	1 LGE Interco JE CR Offset - 121	3,028.37	-	(3,028.37)		0.0%	3,028.37	-	(3,028.37)		Th. 00	Jan-04	Jan-05	2005
LT8 LT9	LT8 LT9	77,190.60 1,108,129.46	640,003.31	(77,190.60) (468,126.15)	-73%	0.1%	77,190.60 1,108,129.46	640.003.31	(77,190.60) (468,126.15)	Jan-07 Jan-04	Dec-08 Dec-08	Mar-04 Jan-04	Sep-09	2005 2005
						-1-/-		,					Sep-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.	
	O MAINT CAP, REG, REC 340	111,374.02	98,218.32	(13,155.70)	-13%	0.1%	111,374.02	98,218.32	(13,155.70)	Jan-05	Dec-09	Jan-04	Dec-09	2005
	G NEW BUS COMM UG 330 H NEW BUS COMM OH 340	6,791.40 1,065,717.54	1,590,686.67	(6,791.40) 524,969.13	33%	0.0% 1.1%	6,791.40 1,065,717.54	1,590,686.67	(6,791.40) 524,969.13	Jan-04	Dec-09	Dec-05 Jan-04	Oct-06 Dec-09 Variance to budget reflects actual versus projected investments associated	2005 2005
NBCD340O	I NEW BUS COMINI OR 340	1,003,717.34	1,390,080.07	324,969.13	33%	1.1%	1,003,717.34	1,390,080.07	324,909.13	Jan-04	Dec-09	Jan-04	with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2003
NBCD340U	G NEW BUS COMM UG 340	3,013,864.97	2,373,582.16	(640,282.81)	-27%	3.1%	3,013,864.97	2,373,582.16	(640,282.81)	Jan-05	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.	2005

customer growth. Attachment to Response to PSC-1 Question No. 13(a)

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	Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project Project	Armuai	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
NBCD344UG NEW BUS COMM 344 UG	70,239.24	-	(70,239.24)		0.1%	70,239.24	-	(70,239.24)	Jan-04	Dec-04	Jan-04	Aug-08		2005
NBCOH340 NEW BUS ENGR 340	(2,432.00)	-	2,432.00		0.0%	(2,432.00)	-	2,432.00			Jan-04	Sep-05		2005
NBID3400H NEW BUS INDUS OH 340	(58,560.51)	-	58,560.51		-0.1%	(58,560.51)	-	58,560.51	Jan-09	Dec-09	Jan-04	Aug-08		2005
NBID341UG NEW BUS INDUST 341 UG NBRD340OH NEW BUS RES OH 340	440.82 793,917.68	498,966.84	(440.82) (294,950.84)	-59%	0.0%	440.82 793,917.68	498,966.84	(440.82) (294,950.84)	Jan-04	Dec-09	Apr-05 Jan-04	Nov-08 Dec-09		2005 2005
NBRD3400H NEW BUS RES OH 340 NBRD340UG NEW BUS RES UG	95,880.39	498,900.84	(95,880.39)	-39%	0.8%	95,880.39	498,900.84	(95,880.39)	Jan-04 Jan-06	Dec-09	Jan-04 Jan-04	Aug-09		2005
NBRD341UG NEW BUS RESID UG 341	893,748.84	839,738.30	(54,010.54)	-6%	0.1%	893,748.84	839,738.30	(54,010.54)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD344UG New Bus. Resid. UG 003440	25,976.72	-	(25,976.72)		0.0%	25,976.72	-	(25,976.72)			Jan-04	Aug-08		2005
NBSB340OH NEW BUS SUB OH 340	521,193.03	78,326.64	(442,866.39)	-565%	0.5%	521,193.03	78,326.64	(442,866.39)	Jan-04	Dec-09	Jan-04		budget reflects actual versus projected investments associated	2005
													er requests for new business - subdivisions. Annual budgets are storical investment rates, and key economic indicators for owth.	
NBSB341UG NEW BUS SUB 341 UG	4,999,181.92	4,021,149.18	(978,032.74)	-24%	5.2%	4,999,181.92	4,021,149.18	(978,032.74)	Jan-04	Dec-09	Jan-04	with custome	budget reflects actual versus projected investments associated er requests for new business - subdivisions. Annual budgets are storical investment rates, and key economic indicators for owth	2005
NBSB344UG New Bus. Sub. UG 003440	34,943.84	-	(34,943.84)		0.0%	34,943.84	-	(34,943.84)			Jan-04	Oct-05	5 T L	2005
NBSV3400H NEW ELECTRIC SERVICES	907,803.12	1,042,343.10	134,539.98	13%	0.9%	907,803.12	1,042,343.10	134,539.98	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV340UG NEW EL SERV UG	1,184,789.59	1,202,142.87	17,353.28	1%	1.2%	1,184,789.59	1,202,142.87	17,353.28	Jan-05	Dec-09	Jan-04	Dec-09		2005
NBSV341UG NEW BUS SERVICES 341 UG	8,585.64	-	(8,585.64)		0.0%	8,585.64	-	(8,585.64)			Mar-05	Aug-09		2005
NBVLT343 New Network Vaults - 003430	239,228.08	412,439.56	173,211.48	42%	0.2%	239,228.08	412,439.56	173,211.48	Mar-04	Dec-09	Feb-04	Nov-09		2005
NETVLT343 Network Vaults 003430 PBWK330OH PUB WORKS RELOC OH 330	394,974.67 13,093.40	448,294.29	53,319.62 (13,093.40)	12%	0.4%	394,974.67 13,093.40	448,294.29	53,319.62 (13,093.40)	Jan-04	Dec-09	Jan-04 Jan-04	Dec-09 Aug-08		2005 2005
PBWK3400H PUB WORKS RELOC OH	1,075,493.05	900,474.90	(175,018.15)	-19%	1.1%	1,075,493.05	900,474.90	(175,018.15)	Feb-04	Dec-09	Jan-04 Jan-04	Dec-09		2005
PBWK340UG PUB WORKS RELOC UG 340	2,870.09	74,584.51	71,714.42	96%	0.0%	2,870.09	74,584.51	71,714.42	Jan-05	Dec-09	Sep-04	Dec-09		2005
PBWK344UG PUB WORKS 344 UG	8,420.20	-	(8,420.20)		0.0%	8,420.20	-	(8,420.20)	Feb-04	Nov-04	Sep-04	Dec-09		2005
PLTRT340 POLE TREAT 340	231.97	118,080.00	117,848.03	100%	0.0%	231.97	118,080.00	117,848.03	Jan-05	Dec-06	Jun-05	May-08		2005
PMINSP340 PM Inspections 003400	6,631.53	-	(6,631.53)		0.0%	6,631.53	-	(6,631.53)			Jan-04	Oct-07		2005
RCST340 CUST REQ 340	368,551.11	24,600.00	(343,951.11)	-1398%	0.4%	368,551.11	24,600.00	(343,951.11)	Jan-04	Dec-09	Jan-04	with custom	budget reflects actual versus projected investments associated her requests involving KU facilities. Annual budgets are based or evestment rates for customer requested projects.	2005
RDCBL340 Replace Defective Cable 003400	712,157.08	885,600.00	173,442.92	20%	0.7%	712,157.08	885,600.00	173,442.92	Jan-05	Dec-09	Jan-04	Dec-09	resident rates for easierned requested projects.	2005
RDD003065 Repair Defective Eqpt - 003065	34,937.69		(34,937.69)		0.0%	34,937.69	-	(34,937.69)			Apr-05	Dec-09		2005
RDD003190 Repair Defective Eqpt - 003190	38,256.76	-	(38,256.76)		0.0%	38,256.76	-	(38,256.76)	Jan-06	Dec-09	Feb-05	Nov-09		2005
RDDD320OH REP DEF EQ OH 320	5,728.90	-	(5,728.90)		0.0%	5,728.90	-	(5,728.90)	Jan-04	Dec-04	Jan-04	Feb-07		2005
RDDD320UG REP DEF EQ UG 320	3,292.36	-	(3,292.36)		0.0%	3,292.36	-	(3,292.36)	Jan-04	Dec-04	Jan-04	Mar-06		2005
RDDD330OH REP DEF EQ 330 OH	146.03	2 402 021 60	(146.03)	250/	0.0%	146.03	2 402 021 60	(146.03)	1 05	D 00	Aug-04	Jul-05		2005
RDDD340OH REP DEF EQ OH 340	1,556,717.17	2,402,031.60	845,314.43	35%	1.6%	1,556,717.17	2,402,031.60	845,314.43	Jan-05	Dec-09	Jan-04	with repairing	budget reflects actual versus projected investments associated ng and replacing overhead defective equipment. Annual budgets n historical investment rates for repairing and replacing overhead nitpment	2005
RDDD340UG REP DEF EQ UG 340	509,590.72	379,709.70	(129,881.02)	-34%	0.5%	509,590.72	379,709.70	(129,881.02)	Jan-05	Dec-09	Jan-04	Dec-09	1017110-101	2005
RDPOLD340 REP DEF POL'S	5,527.46	-	(5,527.46)		0.0%	5,527.46	-	(5,527.46)			Mar-05	Jul-08		2005
RDPOLE340 Replace Defective Poles 340	1,518,589.39	1,771,094.16	252,504.77	14%	1.6%	1,518,589.39	1,771,094.16	252,504.77	Jan-05	Dec-09	Jan-04	Dec-09		2005
RDSTLT340 REP DEF ST LIGHTS 340	124,816.73	36,367.20	(88,449.53)	-243%	0.1%	124,816.73	36,367.20	(88,449.53)	Jan-05	Dec-09	Feb-04	Dec-09		2005
RDSTLT341 REP DEF ST LIGHT 341 RELD3200H CIR HARD RELIABILITY UG	117.34 11,929.13	-	(117.34) (11,929.13)		0.0%	117.34 11,929.13	-	(117.34) (11,929.13)	Jan-04	Dec-04	Feb-04 Jan-04	Jun-05 Oct-05		2005 2005
RELD320011 CIR HARD RELIABILITY	14,115.33		(14,115.33)		0.0%	14,115.33		(14,115.33)	Jan-04	Dec-04	Feb-05	Jan-08		2005
RELD340OH OH Reliability 003400	462,302.90	_	(462,302.90)		0.5%	462,302.90	_	(462,302.90)	Jan-06	Dec-09	Jan-04		iginally budgeted in the general LG&E reliability project.	2005
RELD340UG UG Reliability 003400	177,998.89	-	(177,998.89)		0.2%	177,998.89	-	(177,998.89)			Jan-04	Dec-09		2005
RNTPD340 REP THR PARTY DAM 340	538,428.67	404,316.15	(134,112.52)	-33%	0.6%	538,428.67	404,316.15	(134,112.52)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RNTPD419 Repair Third Party Damages-419	30,193.08	-	(30,193.08)		0.0%	30,193.08	-	(30,193.08)	Jan-04	Dec-09	Jan-04	Dec-09		2005
STLT347 Street Lighting 003470	4,022,878.94	3,552,964.96	(469,913.98)	-13%	4.2%	4,022,878.94	3,552,964.96	(469,913.98)	Jan-05	Dec-06	Feb-04	with new bu	budget reflects actual versus projected investments associated asiness - street lighting. Annual budgets are based on historical rates for new business - street lights.	2005
SYSENH340 SYS ENH EXIST CUST 340	54,380.37	-	(54,380.37)		0.1%	54,380.37	-	(54,380.37)	Jan-06	Dec-09	Jan-04	Dec-09		2005
SYSENH344 SYSTEM ENHANCEMENTS UG	9,664.45	-	(9,664.45)		0.0%	9,664.45	-	(9,664.45)			Jun-04	Jan-06		2005
TBRD340OH Trouble OH 003400	1,279,316.64	1,639,502.40	360,185.76	22%	1.3%	1,279,316.64	1,639,502.40	360,185.76	Jan-05	Dec-09	Feb-04	with trouble are based on	budget reflects actual versus projected investments associated on the overhead electric distribution system. Annual budgets a historical investment rates for responding to trouble on the	2005
TBRD340UG Trouble UG 003400	581,393,73	546.635.41	(34,758,32)	-6%	0.6%	581,393,73	546,635,41	(34,758.32)	Jan-05	Dec-09	Feb-04	Overhead ele Dec-09	ectric distribution system.	2005
TLEQ340 TOOLS AND EQ 340	97,500.74	62,730.00	(34,770.74)	-55%	0.1%	97,500.74	62,730.00	(34,770.74)	Jan-05	Dec-09	Mar-04	Dec-09		2005
WK05A003U SR - Databases 2005 WKE	77.56		(77.56)		0.0%	77.56		(77.56)			Oct-05	Jan-06		2005
XFRM340 TRANSFORMER LABOR 340	171,635.92	167,361.40	(4,274.52)	-3%	0.2%	171,635.92	167,361.40	(4,274.52)	Jan-04	Dec-09	Jan-04	Dec-09		2005
XFRM341 TRANSFORMER LABOR 341	442,538.53	147,600.00	(294,938.53)	-200%	0.5%	442,538.53	147,600.00	(294,938.53)	Jan-04	Dec-09	Jan-04	Dec-09		2005
100050 B. D. H. E. T.	87,439,910.27	96,241,095.98	8,801,185.71		0.151	(05.010.15		05.010.11			T 01	D 00		2005 Tota
100650 Reloc Dist Hwy Facilities 108360 CAPITAL MATERIAL	(85,919.16) 147,980.13	-	85,919.16 (147,980.13)		-0.1% 0.2%	(85,919.16) 147,980.13	-	85,919.16 (147,980.13)	Jan-05	Dec-07	Jan-04 Apr-04	Dec-09 Dec-06		2006 2006
100300 CAFITAL MATERIAL	147,580.13	-	(147,700.13)		0.2%	147,700.13	-	(1+7,700.13)	Jan-03	Dec-07	Apr-04	DCC=00		2000

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
111398	LT Misc Capital Expenditures	748.22	1,496,932.49	1,496,184.27	100%	0.0%	748.22	1,496,932.49	1,496,184.27	Jan-04	Dec-08	Nov-06	Nov-09 Budget was developed at a higher level to encompass multiple projects and 200
													reallocated to individual projects. This project funded numerous small
													projects.
112485	Trans Hwy Relocation	181.30	-	(181.30)		0.0%	181.30	-	(181.30)			Apr-06	Apr-06 200
112491	Gas Meters-LGE	1,472,402.62	2,250,001.25	777,598.63	35%	1.7%	1,472,402.62	2,250,001.25	777,598.63	Jan-04	Dec-06	Jan-04	Sep-08 The decrease is due to budgeting costs to product code #122 (Electric) and 200
													recording actual costs in product code #141 (Common / G&A). At a project level, the actual costs of \$2,103,432 are \$146,569 less than the budgeted amounts (\$2.260.01)
112750	FORD - MIDDLETOWN 138 KV LINE	1,133,207.33		(1,133,207.33)		1.3%	1,133,207.33		(1,133,207.33)	Jan-04	Jun-05	Jan-04	Jan-09 Right-of-way acquisition disputes and legal proceedings over the route 200
112/30	Total Maddid No. 130 RV Early	1,100,207.00		(1,133,207.33)		1.570	1,133,207.33		(1,133,237.33)	Jun 01	3411 03	Jun 01	delayed the project start. Ultimately, the route and structure design also changed, contributing to the variance.
112951	Centerfield 69 kV Expansion	185.51	-	(185.51)		0.0%	185.51	-	(185.51)			Dec-06	Nov-07 200
112957	Ford Substation Expansion	95,043.36	-	(95,043.36)		0.1%	95,043.36	-	(95,043.36)	Jan-05	May-05	Jun-04	Oct-06 200
112959	Middletown 138 kV Addition	12,351.34	-	(12,351.34)		0.0%	12,351.34	-	(12,351.34)	Jan-04	Dec-04	Jan-04	Apr-06 200
113270	LGE DIST LINE TRANSFORMERS	3,730,184.49	3,038,114.60	(692,069.89)	-23%	4.3%	3,730,184.49	3,038,114.60	(692,069.89)	Jan-04	Dec-09	Jan-04	Dec-09 Project variance due to higher New Business usage in LGE area than estimated in original budget. 200
113286	MISC TOOLS 3160	3,507.82	-	(3,507.82)		0.0%	3,507.82	-	(3,507.82)	Feb-04	Dec-05	Jun-04	Nov-06 200
113287	MISC DIST PROJECTS	5,015.85	-	(5,015.85)		0.0%	5,015.85	-	(5,015.85)	Jan-04	Dec-05	Jan-04	Nov-07 200
113288	DIST SUBSTA BAT PROJ	2,086.28	-	(2,086.28)		0.0%	2,086.28	-	(2,086.28)	Nov-04	Dec-05	Dec-04	Jan-06 200
113289	DIST AUX OIL FILTERS	5,991.09	-	(5,991.09)		0.0%	5,991.09	-	(5,991.09)			Jan-04	Oct-06 200
113312	Worthington Sub - Line Work	(534.68)	-	534.68		0.0%	(534.68)	-	534.68	Jan-04	Dec-04	Jan-04	Sep-06 200
113458	Capital/Indirect Storm II	-	888,165.00	888,165.00	100%	0.0%		888,165.00	888,165.00	Jan-04	Dec-06	Jul-04	Jul-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 \$687K over budget.
113467	TC Misc Engineering Projects	(53,962.17)	-	53,962.17		-0.1%	(53,962.17)	-	53,962.17			Jan-04	Sep-06 200
113886	WORTHINGTON 69KV LOOP FEED.	74,240.00	-	(74,240.00)		0.1%	74,240.00	-	(74,240.00)			Jan-04	Nov-06 200
113981	Muhammad Ali Center	(90,964.97)	-	90,964.97		-0.1%	(90,964.97)	-	90,964.97			Mar-06	Mar-06 200
114261	Louisville Water Company	10,710.23	-	(10,710.23)		0.0%	10,710.23	-	(10,710.23)			Jan-04	Mar-06 200
114816	Gas Refund System	10,876.30	-	(10,876.30)		0.0%	10,876.30	-	(10,876.30)	Jan-04	Jun-04	May-05	Feb-06 200
114852	BUILDINGS AND GROUNDS	161.21		(161.21)	40	0.0%	161.21	-	(161.21)	Sep-04	Sep-05	Aug-04	Feb-06 200
114893 115310	NACHAND EXPANSION	1,025,323.28	1,133,156.44	107,833.16	10%	1.2%	1,025,323.28 886.33	1,133,156.44	107,833.16 (886.33)	Jan-05	Dec-06	Jun-04	Nov-07 200 Jul-06 200
115310	Dual Port LGE tie RTU's TC CT7 Construction LGE	886.33 2,721.20	-	(2,721.20)		0.0%	2,721.20	-	(2,721.20)	I 04	D 04	Apr-05	
115467	TC CT8 Construction LGE	3,722.55	-	(3,722.55)		0.0%	3,722.55	-	(3,722.55)	Jan-04 Jan-04	Dec-04 Dec-04	Jan-04 Jan-04	Apr-06 200 Apr-06 200
115469	TC CT9 Construction LGE	3,253.70		(3,253.70)		0.0%	3,253.70		(3,253.70)	Jan-04	Dec-04	Jan-04	Apr-06 200
115471	TC CT10 Construction LGE	3,216.92		(3,216.92)		0.0%	3,216.92		(3,216.92)	Jan-04	Dec-04	Jan-04	Apr-06 200
115473	TC CT Substation LGE	100,151.73		(100,151.73)		0.1%	100,151.73		(100,151.73)	Jan-04	Dec-05	Jan-04	Apr-08 200
115523	WHAS-CENTERFIELD 69KV 6686	(12,971.17)		12,971.17		0.0%	(12,971.17)	_	12,971.17	Jun 01	Dec 05	Jan-04	Aug-08 200
115524	Middletwn-Centerfield ckt.3846	(13,656.96)		13,656.96		0.0%	(13,656.96)		13,656.96			Jan-04	Aug-08 200
115852	Paddy's West RTU Replace	(91.63)	-	91.63		0.0%	(91.63)	-	91.63			Jan-04	Jul-06 200
115916	MISO Day 2 LG&E	(8,836.24)	-	8,836.24		0.0%	(8,836.24)	-	8,836.24			May-04	Sep-06 200
116131	LGN Safety Tagging System	223.75	-	(223.75)		0.0%	223.75	-	(223.75)	Jan-04	Dec-04	Jan-05	Oct-06 200
116161	SSC PARKING LOT	10,071.99	-	(10,071.99)		0.0%	10,071.99	-	(10,071.99)	Jul-04	Jul-04	Nov-04	Apr-06 200
116473	MT 138-69kV, 150MVA	(2,815.04)	-	2,815.04		0.0%	(2,815.04)	-	2,815.04	Jan-04	Dec-04	Mar-04	Dec-06 200
116502	Mud Lane Cir Work (ML-1287)	15,319.76	-	(15,319.76)		0.0%	15,319.76	-	(15,319.76)	Jan-04	Sep-05	Nov-04	Apr-06 200
116542	Misc Energy Marketing	(5,016.78)	-	5,016.78		0.0%	(5,016.78)	-	5,016.78	Jan-04	Dec-04	May-04	Sep-06 200 Jan-06 200
116651 116652	CR WATTHOUR METER UPGRADE CR REDUNDANT REACTANT FL	2,608.30	-	(2,608.30)		0.0%	2,608.30	-	(2,608.30)	Jan-04 Jan-04	Dec-04	Oct-04 Jan-04	Jan-06 200 Jan-06 200
116657	SERVICE WATER PIPING RPLC	(17,010.47)	-	17,010.47		0.0%	(17,010.47)	-	17,010.47	Jan-04 Jan-04	Dec-04 Dec-04	Dec-04	Jan-06 200 Jan-06 200
116909	BR6 C INSPECTION	(13,905.15)		13.905.15		0.0%	(13,905,15)		13,905.15	Jan-04	Dec-04	Nov-04	Mar-06 200
117130	Middletwn-Trimble 345kV twr.	(18,205,06)		18.205.06		0.0%	(18,205.06)		18,205,06	Jun 01	Dec o.	Jan-04	Mar-09 200
117149	Trimble County 2	24,719,464.36	14,507,000.00	(10,212,464.36)	-70%	28.3%	24,719,464.36	14,507,000.00	(10,212,464.36)	Jan-04	Dec-10	Mar-04	Dec-09 EPC contract signed in mid-2006. Reforecasted to match EPC cash flow. 200
117320	SPCC Mods - LG&E Transmission	46,945.80	826,000.00	779,054.20	94%	0.1%	46,945.80	826,000.00	779,054.20	Jan-06	Dec-09	Jan-05	Dec-09 Spill containment work was originally approved in 2005 to be completed at 200 substations over 6 years. The bulk of the work occurred during 2007, 2008 and 2009 and the budget changed each year.
117359	MC 3A Cooling Tower Pump Mtr	33,995.28	-	(33,995.28)		0.0%	33,995.28	-	(33,995.28)			Apr-04	Oct-06 200
117443	MC2 Boiler SH Platens/Pendants	(30,455.37)	-	30,455.37		0.0%	(30,455.37)	-	30,455.37	Jan-05	Dec-05	Oct-04	Apr-06 200
117446	MC4 Boiler Tubing	2,455,596.23	2,600,000.20	144,403.97	6%	2.8%	2,455,596.23	2,600,000.20	144,403.97	Jan-05	Dec-06	Dec-04	Jul-06 200
117458	MC4 Secondary Air Drives	193,464.27	199,999.24	6,534.97	3%	0.2%	193,464.27	199,999.24	6,534.97	Jan-05	Dec-06	Sep-05	Jun-06 200
117459	MC 3C Mill Upgrade	39,735.26	-	(39,735.26)		0.0%	39,735.26	-	(39,735.26)	Jan-05	Dec-05	Feb-05	Sep-06 200
117463	MC4 Condenser Tubes	67,324.99	99,999.62	32,674.63	33%	0.1%	67,324.99	99,999.62	32,674.63	Jan-05	Dec-06	Sep-05	May-06 200
117468	MC4 MDBFP Upgrade	339,953.96	442,999.92	103,045.96	23%	0.4%	339,953.96	442,999.92	103,045.96	Jan-05	Dec-06	Jun-05	Aug-06 200
117474	MC Stacker/Reclaimer Track	(17,837.17)	-	17,837.17		0.0%	(17,837.17)	-	17,837.17	Jan-05	Dec-05	Jun-05	May-06 200
117679	Middletown 138kV Line Exit	24,021.06	-	(24,021.06)		0.0%	24,021.06	-	(24,021.06)	Dec-05	Dec-05	Dec-04	Apr-06 200
117714	ERT'S 2005	625.30	-	(625.30)		0.0%	625.30	-	(625.30)	Feb-05	Nov-05	Jan-05	Jul-06 200 Jun-06 200
117716 117731	LME AMR READING LRB AVAYA INTERACTIVE	907.37 639.78	-	(907.37) (639.78)		0.0%	907.37 639.78	-	(907.37) (639.78)	Apr-05 Jan-05	Apr-05 Oct-05	Sep-05	Jun-06 200 Jan-06 200
117746	REPLACE TRAINING RM EQUIPMENT	370.80		(370.80)		0.0%	639.78 370.80	-	(370.80)	Jan-05 Jul-05	Jul-05	Sep-05 Oct-05	Jan-06 200 Apr-06 200
117746	CHILLER REPLACEMENT - BOC	(14,000,00)	-	14.000.00		0.0%	(14.000.00)	-	14.000.00	May-05	Jul-05 Jul-05	Mar-05	Apr-06 200 Jun-06 200
117754	FIRE PROTECTION SYSTEM EOUIP	4,145.93	-	(4.145.93)		0.0%	4.145.93	-	(4.145.93)	Aug-05	Oct-05	Mar-05	Jan-06 200
117843	CENTRICITY UPGRADE V6.5		24,999.84	24,999.84	100%	0.0%	-,,,,,,,,,	24,999.84	24,999.84	Jan-05	Feb-06	Apr-05	2" 11
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Total

Date Date

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Total

				** .			Total	Total		Date	Date		The state of the s
	P. J.	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date
roject	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Y
17844	SMALLWORLD 4 UPGRADE	77,096.68	87,500.29	10,403.61	12%	0.1%	77,096.68	175,000.59	97,903.90	Jan-05	May-06	May-05	Jul-06
7845	STORMS UPGRADE 3.5	1,436.99	-	(1,436.99)		0.0%	1,436.99	-	(1,436.99)	Jan-05	Dec-05	Aug-05	Jan-06
7846	PC AND PRINTER INFRASTRUCTURE	34,226.23	-	(34,226.23)		0.0%	34,226.23	-	(34,226.23)	Jan-05	Dec-05	Jan-05	Mar-09
7847	RADIO UPGRADE	-	175,000.10	175,000.10	100%	0.0%	-	175,000.10	175,000.10	Jan-05	Oct-06		
7848	DEC HISTORICAL DATABASE	9.424.00		(9,424.00)		0.0%	9,424.00		(9,424.00)	Jan-05	Dec-05	Oct-05	Jan-06
7849	DRUM FILE	44,946.50		(44,946,50)		0.1%	44,946.50		(44,946.50)	Jan-05	Dec-05	May-05	Iul-06
7850	TRANSFORMER INFO SYSTEM	36,929.10	74.999.93	38,070.83	51%	0.0%	36,929.10	74,999.93	38,070.83	Jan-05	Feb-06	May-05	Jul-06
7852	BALANCE SCORECARD AUTOMATION	30,727.10	24,999.84	24.999.84	100%	0.0%	30,727.10	24,999.84	24.999.84	Jan-05	Feb-06	May-05	3m-00
7854	DO REPORT ENHANCEMENTS	3.077.75	24,777.04	(3.077.75)	10070	0.0%	3,077.75	24,777.04	(3,077.75)	Jan-05	Dec-05	. 05	
												Aug-05	Jan-06
7858	GPS TRACKING	89,276.36	49,999.68	(39,276.68)	-79%	0.1%	89,276.36	49,999.68	(39,276.68)	Jan-05	Mar-06	Sep-05	Jan-07
7882	TRANSFORMER REWIND	961,808.21	400,276.68	(561,531.53)	-140%	1.1%	961,808.21	400,276.68	(561,531.53)	Jan-05	Dec-08	Jan-05	Jun-09 Emergent work due to higher LGE transformer failures than originally
													budgeted.
7990	TC Boiler Tube-Lower Slope	115.11		(115.11)		0.0%	115.11	-	(115.11)	Sep-05	Dec-05	Sep-05	Sep-06
7992	TC ESP Outlet Nozzel Replace	27,549.02		(27,549.02)		0.0%	27,549.02		(27,549.02)	Sep-05	Dec-05	May-05	Dec-06
1993	TC Hot Air Ductwork/ExpanJoint	(160.92)		160.92		0.0%	(160.92)	_	160.92	Sep-05	Dec-05	Jun-05	Feb-06
7994	TC Ductwork/ID Inlet Damper	37,769.04		(37,769.04)		0.0%	37,769.04		(37,769.04)	Mar-05	Dec-05	Jun-05	Feb-06
1995		(324.53)		324.53		0.0%	(324.53)	-	324.53		Dec-05	Jun-05	Jan-06
	TC Precipitator Refurb #3							-		Sep-05			
996	TC HPAWP Bearing upgrade	36,122.17	-	(36,122.17)		0.0%	36,122.17	-	(36,122.17)	Feb-05	May-05	Nov-04	Nov-06
998	TC Aux Cooling Pump Upgrade	18,278.27	-	(18,278.27)		0.0%	18,278.27	-	(18,278.27)	Mar-05	Apr-05	Jan-05	Aug-07
999	TC Fuel Piping Replacement	29.72	-	(29.72)		0.0%	29.72	-	(29.72)	Oct-05	Dec-05	Oct-05	Jan-06
000	TC 1D BCWP Rewind	(210.79)	-	210.79		0.0%	(210.79)	-	210.79	Nov-05	Dec-05	Oct-05	Jan-06
001	TC Boiler SH/RH Slag Monitor	4,948.70	-	(4,948.70)		0.0%	4,948.70	-	(4,948.70)	Sep-05	Dec-05	Sep-05	Feb-06
002	TC Invertor Electronics	1,681.56	_	(1.681.56)		0.0%	1,681.56	_	(1,681.56)	Aug-05	Nov-05	Dec-05	Feb-06
003	TC FD Fans Transmitters	2,552,69		(2,552.69)		0.0%	2,552,69		(2,552.69)	Oct-05	Dec-05	Aug-05	Feb-06
006	TC Honeywell MFC to HPM	349.11		(349.11)		0.0%	349.11		(349.11)	Jun-05	Jul-05		Apr-08
		7.934.78	-			0.0%	7.934.78	-				May-05	I ···
012	TC Ammonia Monitor-Steam Panel	.,,	-	(7,934.78)				-	(7,934.78)	Jan-05	Feb-05	May-06	
014	TC Sodium Monitors	3,195.05	-	(3,195.05)		0.0%	3,195.05	-	(3,195.05)	Sep-05	Oct-05	Aug-05	Mar-06
)18	TC MB Conductivity Monitors	21,262.44	-	(21,262.44)		0.0%	21,262.44	-	(21,262.44)	Jun-05	Jul-05	Dec-06	Apr-09
)20	TC HVAC Replacement	3,730.64		(3,730.64)		0.0%	3,730.64	-	(3,730.64)	Jan-05	Dec-05	Nov-06	Feb-07
21	TC Gen Hydrogen Purity Monitor	4.66	-	(4.66)		0.0%	4.66	-	(4.66)	Oct-05	Dec-05	Oct-05	Jan-06
122	TC Safety & ERT Equipment	500.59		(500.59)		0.0%	500.59	_	(500.59)	Jan-05	Dec-05	Dec-05	Feb-06
)23	TC Misc Plant Engineering	1,255.71		(1,255.71)		0.0%	1,255.71		(1,255.71)	Jan-05	Dec-05	Feb-05	Mar-06
)57	LGE-SL Shelter Upgrades	(397.64)		397.64		0.0%	(397.64)		397.64	Jul-05	Sep-05	May-05	Mar-07
057			49,000,20		-2%	0.1%		49,000.20					
	LGE-GE Vibration/Motor Eq	49,961.41		(961.21)			49,961.41		(961.21)	Jun-05	Dec-06	May-06	
060	LGE-GE Eddy Current Anlys Eq	29,139.06	37,999.80	8,860.74	23%	0.0%	29,139.06	37,999.80	8,860.74	Jun-05	Dec-06	Dec-06	Jul-07
064	LGE-GE Recording Equip	-	3,999.50	3,999.50	100%	0.0%	-	3,999.50	3,999.50	Apr-05	Dec-06		
121	CR6 WATERWALL PLTN RPLC	(74,509.98)	-	74,509.98		-0.1%	(74,509.98)	-	74,509.98	Jan-05	Dec-05	Mar-05	Jan-06
123	CR5 LP 1&2 FW HEATER TUBE	435,707.23	220,000.80	(215,706.43)	-98%	0.5%	435,707.23	220,000.80	(215,706.43)	Jan-05	Dec-06	Sep-06	Aug-08
130	CR5 AIR HEATER DUCT AR	(217,854.34)		217,854.34		-0.2%	(217,854.34)		217,854.34	Jan-05	Dec-05	Apr-05	Apr-06
132	CR6 SDRS BOOSTER FAN ROTOR	355,224.68	400,000.52	44,775.84	11%	0.4%	355,224.68	400,000.52	44,775.84	Jan-05	Dec-06	May-06	Dec-06
143	CR MISC DUCTWORK REPLACE	555.79	100,000.52	(555.79)	1170	0.0%	555.79	100,000.52	(555.79)	Jan-05	Dec-05	May-05	Apr-06
								-					
144	CR MISC SPEC PROJ 2005	35,490.81	-	(35,490.81)		0.0%	35,490.81	-	(35,490.81)	Jan-05	Dec-05	Jan-05	
145	CR SWP REPLC	(10,645.18)	-	10,645.18		0.0%	(10,645.18)	-	10,645.18	Jan-05	Dec-05	Mar-05	Nov-06
147	CR11 GT CONTROLS UPGRD	402,347.66	-	(402,347.66)		0.5%	402,347.66	-	(402,347.66)	Jan-05	Dec-05	Oct-06	Nov-07 Project delayed to 2006 due to additional engineering development work required on the Honeywell Spherion controller and development of control
182	LGN-IT Capital	29,544.07	(875,000.00)	(904,544.07)	103%	0.0%	29,544.07	(875,000.00)	(904,544.07)	Jan-05	Dec-07	Dec-06	logic. Reallocation of funds from company Apr-07 Project used to capture a general budget reduction during planning process.
3209	Trimble 2 Transmission Ige	3,212,780.49	991,000.00	(2,221,780.49)	-224%	3.7%	3,212,780.49	991,000.00	(2,221,780.49)	Jan-05	Dec-09	Jan-05	Various projects were reduced in 2006 to offset this budget. Dec-09 Legal, right-of-way, engineering, survey, and material costs were accelerated ahead of amounts budgeted in order to ensure the project would be in service
													by the date needed. Also, actuals were recorded in a different split between
													LG&E and KU than budgeted.
26	FACTORY LANE RECONDUCTOR	108,195.66	-	(108,195.66)		0.1%	108,195.66	-	(108,195.66)	Jan-05	Dec-05	Aug-05	Nov-06
27	FLAT ROCK & AIKEN RECON	284,346.46	-	(284,346.46)		0.3%	284,346.46	-	(284,346.46)	Jan-05	Dec-05	Nov-05	Dec-06
229	WATTERSON CIRCUIT WORK	26,797.30	_	(26,797.30)		0.0%	26,797.30	_	(26,797.30)	Jan-05	Dec-05	Aug-05	Nov-06
230	NACHAND SUB CIRCUIT WORK	588,128.55	231,309.00	(356,819.55)	-154%	0.7%	588,128.55	231,309.00	(356,819.55)	Jan-05	Dec-06	Sep-05	Feb-07 Project was a two year project with the majority of the expenses originally estimated to occur in 2005. The majority of the work was completed in
	A OF OUR ORDER PROPERTY.	400.004.75	244.420				400.004 :-				n	T 1 0	2006.
239	LGE SUB SPILL PREVENTION	182,804.43	244,439.13	61,634.70	25%	0.2%	182,804.43	244,439.13	61,634.70	Apr-05	Dec-09	Feb-05	Dec-09
243	CR5 CONDENSER RETUBING	(129,222.50)	-	129,222.50		-0.1%	(129,222.50)	-	129,222.50	Jan-05	Dec-05	Dec-04	Jan-06
272	6671 P2 2004	21,282.66	-	(21,282.66)		0.0%	21,282.66	-	(21,282.66)			Feb-05	Sep-06
286	BR7 CT C Inspection LGE	(130.99)	-	130.99		0.0%	(130.99)	-	130.99	Nov-05	Nov-05	Feb-05	Feb-06
349	OHIO FALLS REDEVELOPMENT 2004	5,506,257.43	7,566,986.70	2,060,729.27	27%	6.3%	5,506,257.43	7,566,986.70	2,060,729.27	Jan-06	Dec-11	Sep-04	Dec-09 Delays due to 1st unit caused by disassembly and reassembly issues resulted in delay in starting 2nd unit.
377	Nortons Commons	3,345.18	_	(3,345.18)		0.0%	3,345,18	_	(3,345.18)			Sep-04	Mar-06
387	6665 P2 2004	33,345,77		(33,345.77)		0.0%	33,345,77		(33,345.77)			Oct-05	Sep-06
401		697.866.52	-	(697,866.52)		0.0%	697.866.52		(697,866,52)				
	Mud Lane - Smyrna 69kv Survey	,	-				,		(,			Sep-04	Dec-08 Transmission Planning identified the need for this project during 2004 after the 2005 budget was prepared. The project extended into 2006.
011	CR4 GENERATOR FIELD REWIND	(28,175.21)	-	28,175.21		0.0%	(28,175.21)	-	28,175.21	_		Oct-04	Apr-06
047	HARDWARE EN MARKET LGE	(569.98)	-	569.98		0.0%	(569.98)	-	569.98	Jan-05	Dec-05	Mar-05	Mar-06
048	ITSD EN MARKET HW/SW LGE	(816.52)	_	816.52		0.0%	(816.52)	-	816.52	Jan-05	Dec-05	Feb-05	Mar-06 Attachment to Response to PSC-1 Questio

LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2014-00371 Question No. 13

Qu.	COLIOII . TO. ID			
Non-Mechanism Electric	Construction	Projects	2004-	2013

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	P. L. d	**
119049	GEN PC & DEV TOOLS LGE	44.38	Budget	(44.38)	Percent	0.0%	44.38	Cost	(44.38)	Jan-05	Dec-05	Mar-05	Jan-06	Explanations	Year 2006
119050	ITSD POWER GEN HW/SW LGE	(304.00)	-	304.00		0.0%	(304.00)	-	304.00	Jan-05	Dec-05	Mar-05	Mar-06		2006
119051	ITSD DIST OPER TOOLS LGE	19.00	-	(19.00)		0.0%	19.00	-	(19.00)	Jan-05	Dec-05	Feb-05	Jan-06		2006
119052	ITSD RETAIL DEV TOOLS LGE	(583.93)	-	583.93		0.0%	(583.93)	-	583.93	Jan-05	Dec-05	Feb-05	Jun-06		2006
119053 119056	ITSD CIS DEV TOOLS LGE ITSD FINANCE HW/SW LGE	106.01 1,213.58	-	(106.01) (1,213.58)		0.0%	106.01 1,213.58	-	(106.01) (1,213.58)	Jan-05 Jan-05	Dec-05 Dec-05	Feb-05 Mar-05	Jan-06 Jun-06		2006 2006
119050	STK TAPE EXPANSION LGE	757.05	-	(757.05)		0.0%	757.05	-	(757.05)	Jan-05	Dec-05	Dec-05	Jan-06		2006
119066	MOBILE RADIO LGE	15.61	-	(15.61)		0.0%	15.61	-	(15.61)	Jan-05	Dec-05	Jun-05	Mar-06		2006
119071	OUTSIDE CABLE PLANT LGE	604.44	-	(604.44)		0.0%	604.44	-	(604.44)	Jan-05	Dec-05	Apr-05	Jan-06		2006
119075	T1 DIGITAL MUX REPL LGE	28,688.85	35,000.00	6,311.15	18%	0.0%	28,688.85	70,000.00	41,311.15	Jan-05	Dec-06	Aug-05	Jun-09		2006
119079 119087	INTERNET/E-COMMER ENH LGE SERVER ENHC - INTEL LGE	272.57 (180.18)	-	(272.57) 180.18		0.0% 0.0%	272.57 (180.18)	-	(272.57) 180.18	Jan-05 Jan-05	Dec-05 Dec-05	Apr-05 Jan-05	Mar-06 Mar-06		2006 2006
119087	SERVER ENHC - INVELEGE SERVER ENHC - UNIX LGE	286.17	-	(286.17)		0.0%	286.17		(286.17)	Jan-05	Dec-05	Feb-05	Jan-06		2006
119089	SOFTWARE LICENSES LGE	608.58	-	(608.58)		0.0%	608.58	-	(608.58)	Jan-05	Dec-05	Feb-05	Jan-06		2006
119090	EMAIL INFRASTRUCTURE LGE	286.73	-	(286.73)		0.0%	286.73	-	(286.73)	Jan-05	Dec-05	Oct-05	May-06		2006
119095	CORE NETWORK INFRASTR LGE	350.18	-	(350.18)		0.0%	350.18	-	(350.18)	Jan-05	Dec-05	Mar-05	Jan-06		2006
119099 119104	VPN BUILDOUT LGE IT RESEARCH TECH INV LGE	35.62 2.894.47	-	(35.62)		0.0%	35.62 2.894.47	-	(35.62)	Jan-05 Jan-05	Dec-05 Dec-05	Apr-05 Mar-05	Jan-06 Apr-06		2006 2006
119104	MS .NET IMPLEMENT LGE	21.728.32	15,858,50	(5,869.82)	-37%	0.0%	21.728.32	31.717.00	9.988.68	Jan-05	Dec-05	Aug-05	Dec-06		2006
119108	MS BIZTALK IMPLEMENT LGE	97,887.31	-	(97,887.31)		0.1%	97,887.31	-	(97,887.31)	Jan-05	Dec-05	Dec-05	Nov-06		2006
119109	SECURITY MON/AUD/MGT LGE	50.86	-	(50.86)		0.0%	50.86	-	(50.86)	Jan-05	Dec-05	Aug-05	May-06		2006
119116	MULTIMEDIA SW TOOLS LGE	857.48	-	(857.48)		0.0%	857.48	-	(857.48)	Jan-05	Dec-05	Sep-05	May-06		2006
119260 119539	MT 138kV Reactors Ford - Middletown 69 kv (DC)	(10,383.69) 358,318.25	-	10,383.69 (358,318.25)		0.0%	(10,383.69) 358,318.25	-	10,383.69 (358,318.25)			Jan-05 Oct-05	Sep-06	The anniest installed anniests on a second since the best installed	2006 2006
			-			-								The project installed conductor on an empty circuit that had just been constructed on the 112750 Ford-Middletown 138kV Line project. This conductor was not needed for the 112750 138kV project but was able to be utilized on this project. The decision to install this conductor was made after 2006 budget was prepared.	
119542	Fuel Supply Management	569,111.83	1,330,000.00	760,888.17	57%	0.7%	569,111.83	1,330,000.00	760,888.17	Jan-05	Dec-09	Feb-06		Project was budgeted for a tool that was broader in function and scope than the FuelWorx tool that was utilized.	2006
119545	New Phone System	(0.01)	100 000 00	0.01	500/	0.0%	(0.01)	100 000 00	0.01	Jan-05	Dec-05	Sep-05	Feb-06		2006
119656 119666	EMS Consolidation - LGE LGE-CT7 Quench Bldg Ext 04	80,679.78 (22,891.24)	190,000.00	109,320.22 22,891.24	58%	0.1%	80,679.78 (22,891.24)	190,000.00	109,320.22 22,891.24	Jan-06	Dec-06	Dec-04 Jan-05	May-06 Apr-06		2006 2006
119675	MC1 FGD Emerg Quench System	210.00	-	(210.00)		0.0%	210.00		(210.00)			Mar-05	Jun-06		2006
119677	MC3 FGD Emerg Quench System	64,048.81	-	(64,048.81)		0.1%	64,048.81	-	(64,048.81)			Mar-05	Jul-06		2006
119722	Call Center Ronovation	(5,040.00)	-	5,040.00		0.0%	(5,040.00)	-	5,040.00			Nov-04	Aug-06		2006
119766	LGE Auto Reg Filing		100,000.00	100,000.00	100%	0.0%		100,000.00	100,000.00	Feb-05	Dec-06				2006
119775 119785	LGE Oracle 11i Purge Archive STORM 11-24-04	23,743.73 (9.007.65)	-	(23,743.73) 9.007.65		0.0%	23,743.73 (9,007.65)	-	(23,743.73) 9.007.65	Jun-05	Jul-05	Dec-05 Nov-04	Sep-06 May-06		2006 2006
119825	Barcoding - LG&E	10.22	-	(10.22)		0.0%	10.22		(10.22)	Jan-05	Mar-05	Dec-04	Aug-06		2006
119878	CR4 HOTWELL SUCTION PIPING	(7,347.95)	-	7,347.95		0.0%	(7,347.95)	-	7,347.95			Dec-04	Oct-06		2006
119893	Corp - Misc Capital - LGE	(15,363.87)	-	15,363.87		0.0%	(15,363.87)	-	15,363.87			Dec-04	May-06		2006
119902	Clear 12/04 A&G	18,270.36	-	(18,270.36)		0.0%	18,270.36	-	(18,270.36)			Dec-04	Dec-09		2006
119904 119923	MC2 Waterwall Panels 2005 Replace Bushing on Canal-6608	6,546.75 (478.77)	-	(6,546.75) 478.77		0.0%	6,546.75 (478.77)	-	(6,546.75) 478.77			Mar-05 Apr-05	Apr-06		2006 2006
119923	LG&E 2005 Dist Capacitors	125,837.60	-	(125,837.60)		0.0%	125,837.60	-	(125,837.60)			Jul-05	Aug-06 Mar-07		2006
119945	International Substation	25,025.24	-	(25,025.24)		0.0%	25,025.24	-	(25,025.24)			Mar-05	Mar-06		2006
119946	Circuit Work - Intern. Sub	104,452.34	-	(104,452.34)		0.1%	104,452.34	-	(104,452.34)			Apr-05	Aug-06		2006
119954	2005 computer purchases LGE	3,691.20	-	(3,691.20)		0.0%	3,691.20	-	(3,691.20)			Mar-05	Aug-06		2006
120004 120025	CR Coal Flow Improvements Clifton RTU Replacement	1,773.71 155.78	-	(1,773.71) (155.78)		0.0%	1,773.71 155.78	-	(1,773.71) (155.78)			Mar-05 Apr-05	Mar-06 Apr-06		2006 2006
120025	Madison RTU Replacement	216.98	-	(216.98)		0.0%	216.98		(216.98)			Apr-05	May-06		2006
120027	Aiken RTU Replacement	132.67	-	(132.67)		0.0%	132.67	-	(132.67)			Apr-05	Apr-06		2006
120034	MC Roofing - 2005	320.25	-	(320.25)		0.0%	320.25	-	(320.25)			Jul-05	Aug-06		2006
120057	ASR - Retail 2005 KU	(1,195.25)	-	1,195.25		0.0%	(1,195.25)	-	1,195.25			Dec-05	Jan-06		2006
120059 120097	SR - Databases 2005 KU Server Retirements - 2005 LGE	(310.24) 787.12	-	310.24 (787.12)		0.0%	(310.24) 787.12	-	310.24 (787.12)			Oct-05	Jan-06 Jul-06		2006 2006
120097	MILL CREEK-KOSMOSDALE 138KV	12,857.20	-	(12,857.20)		0.0%	12,857.20	-	(12,857.20)			Dec-05 Jun-05	Mar-06		2006
120114	Land Mobile Radio NW Upgr LGE	139,746.84	157,148.02	17,401.18	11%	0.2%	139,746.84	314,296.04	174,549.20	Jan-06	Dec-06	Jul-05	Jun-07		2006
120183	MT TR3 and TR4 Cond. Upgrade	495.78	-	(495.78)		0.0%	495.78	-	(495.78)			Jun-05	Apr-06		2006
120189	FAIRMOUNT CIRCUIT UPGRADE	11,872.64	-	(11,872.64)		0.0%	11,872.64	-	(11,872.64)			Jul-05	Aug-06		2006
120205 120212	WESTPORT RD TO HURSTBOURNE LGE CIS CYCLE ALIGNMENT	14,031.64 1.111.25	-	(14,031.64) (1,111.25)		0.0%	14,031.64 1.111.25	-	(14,031.64) (1,111.25)			Jan-06 May-05	Oct-09 Feb-06		2006 2006
120212	Lyndon South Bkr Replacement	20,730.37	-	(20,730.37)		0.0%	20,730.37	-	(20,730.37)			Dec-05	Aug-08		2006
120244	MC2 Generator HV Bushings	4,562.23	-	(4,562.23)		0.0%	4,562.23	-	(4,562.23)			Jun-05	Apr-06		2006
120245	Storm May 13, 2005	(13,389.97)	-	13,389.97		0.0%	(13,389.97)	-	13,389.97			May-05	May-06		2006
120246	WORTHINGTON SUB SITE IMPROVE	534.68	-	(534.68)		0.0%	534.68	-	(534.68)			Dec-05	Sep-06		2006
120247 120252	3847 SYSTEM PARA 2005 Clay Bus Tie Bkr Replacement	9,446.02 4,851.80	-	(9,446.02) (4,851.80)		0.0%	9,446.02 4,851.80	-	(9,446.02) (4,851.80)			Jun-05 Sep-05	Jul-06 Mar-06		2006 2006
120252	MAILROOM REPRO EQUIP	29,437.02	52,500.00	23,062.98	44%	0.0%	29,437.02	105,000.00	75,562.98	Apr-06	Aug-06	Aug-06	Sep-06		2006
	· ·									-	-	-	-		

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							Total	Total		Date	Date	_		
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start		Year
120268	LGE FIRE PROTECTION SYSTEM	20,133.04	20,617.80	484.76	2%	0.0%	20,133.04	41,235.60	21,102.56	Aug-06	Dec-06	Oct-06	Apr-07	2006
120269	LGE SECURITY SYSTEMS EQUIP	28,483.57	27,722.80	(760.77)	-3%	0.0%	28,483.57	55,445.60	26,962.03	Feb-06	Dec-06	Mar-06	Dec-06	2006
120270 120271	LGE OFFICE RENOVATION LGE REPLACED FAILED EQUIPMENT	68,500.26 6,778.27	52,499.65 29,749.83	(16,000.61) 22,971.56	-30% 77%	0.1%	68,500.26 6,778.27	104,999.30 59,499.66	36,499.04 52,721.40	Jan-06 Jan-06	Nov-06 Dec-06	May-06 Jul-06	Mar-07 Oct-06	2006 2006
120271	Tools - Fac. Maint. LG&E	16,521.19	17,498.25	977.06	6%	0.0%	16,521.19	34,996.50	18,475.31	Jan-06 Jan-06	Dec-06	Apr-06	Oct-06	2006
120272	REPLACE TRAINING RM EQUIP	10,521.17	17,849.63	17,849.63	100%	0.0%	10,321.17	35,699.26	35,699.26	Jan-06	Oct-06	Apr-00	OCI-00	2006
120274	LGE AC WINDOW UNIT REPLACEMENT	_	5,950.11	5,950.11	100%	0.0%	_	11,900.22	11,900.22	Jan-06	Oct-06			2006
120275	Carpet and Tile Replacement	54,698.21	59,499.65	4,801.44	8%	0.1%	54,698.21	118,999.30	64,301.09	Apr-06	Dec-06	Mar-06	Oct-06	2006
120276	Office Furniture and Equip.	51,232.06	70,000.00	18,767.95	27%	0.1%	51,232.06	140,000.00	88,767.95	Apr-06	Dec-06	Jun-06	Apr-07	2006
120277	Paving at AOC	-	17,499.66	17,499.66	100%	0.0%	-	34,999.31	34,999.31	Jan-06	Aug-06			2006
120279	HVAC REPLACE AOC	-	11,900.22	11,900.22	100%	0.0%	-	23,800.43	23,800.43	Jan-06	Jul-06			2006
120280	HVAC AIR HANDLER BOC	140,072.93	47,600.19	(92,472.74)	-194%	0.2%	140,072.93	95,200.38	(44,872.55)	Jan-06	Aug-06	Aug-06	Feb-07	2006
120281 120282	ROOF MODIFICATIONS ROOF REPLACEMENT AOC	354,412.88	29,749.85 368,897.05	29,749.85 14,484.16	100% 4%	0.0% 0.4%	354,412.88	59,499.71 737,794.09	59,499.71 383,381.21	Jan-06	Oct-06 Oct-06	M 06	Dec-06	2006 2006
120282	Video Conferencing Equipment	70,598.90	33,600.00	(36,998.90)	-110%	0.4%	70,598.90	67,200.00	(3,398.90)	Sep-06 Mar-06	Nov-06	May-06 Nov-06	Dec-09	2006
120284	Chair Replacement	51,536.72	53,551.01	2,014.29	4%	0.1%	51,536.72	107,102.02	55,565.29	Mar-06	Nov-06	Apr-06	Aug-06	2006
120317	Misc Dist Projects	77,383.47	99,784.55	22,401.08	22%	0.1%	77,383.47	99,784.55	22,401.08	Jan-06	Dec-08	Feb-06	Oct-09	2006
120318	Transformer Bushing Project	27,633.48	55,031.30	27,397.82	50%	0.0%	27,633.48	55,031.30	27,397.82	Jan-06	Dec-08	Oct-06	Nov-08	2006
120319	Tap Chgr Aux Oil Filters	27,324.71	30,396.02	3,071.31	10%	0.0%	27,324.71	30,396.02	3,071.31	Jan-06	Dec-08	Feb-06	Aug-08	2006
120320	Buildings & Grounds Project	41,755.61	54,710.63	12,955.02	24%	0.0%	41,755.61	54,710.63	12,955.02	Jan-06	Dec-08	Feb-06	Jan-07	2006
120321	Substa Battery Project	12,829.87	17,152.52	4,322.65	25%	0.0%	12,829.87	17,152.52	4,322.65	Jan-06	Dec-08	Oct-06	Sep-08	2006
120327	Storm 06-08-05	(5,895.17)	-	5,895.17		0.0%	(5,895.17)	-	5,895.17			Jun-05	Jul-06	2006
120333	LOU MAN Upgrade LGE	(78.99)	-	78.99		0.0%	(78.99)	-	78.99			Aug-05	May-06	2006
120337 120340	Enterprise Wireless LGE	183.15	200,001.28	(183.15)	-54%	0.0% 0.4%	183.15	200,001.28	(183.15)	I 06	D 06	Jul-05	Jan-06	2006 2006
120340	MC4 FGD Multifunction Control MC4 CRH Piping Flanges	308,500.83 81,111.63	138,000.44	(108,499.55) 56,888.81	-54% 41%	0.4%	308,500.83 81,111.63	138,000.44	(108,499.55) 56,888.81	Jan-06 Jan-06	Dec-06 Dec-06	Aug-05 Apr-06	Sep-06 May-06	2006
120373	6688 P2 2005	64,066.38	130,000.44	(64,066.38)	4170	0.1%	64,066.38	130,000.44	(64,066.38)	Jan-00	DCC-00	Sep-05	Mar-09	2006
120374	3838 P2 2005	131,471.31		(131,471.31)		0.2%	131,471.31	-	(131,471.31)			Dec-05	Jun-07	2006
120473	PC AND PRINTER INFRA-DO	67,603.74	122,500.07	54,896.33	45%	0.1%	67,603.74	245,000.14	177,396.40	Jan-06	Oct-06	Mar-06	Dec-07	2006
120474	STORMS UPGRADE 2006	30,144.88	52,499.66	22,354.79	43%	0.0%	30,144.88	104,999.33	74,854.45	Jul-06	Sep-06	Apr-06	Jan-07	2006
120476	ICONTRACT	-	70,000.41	70,000.41	100%	0.0%	-	140,000.81	140,000.81	Feb-06	May-06			2006
120477	OCE SCAN AND PRINTER	-	24,500.36	24,500.36	100%	0.0%	-	49,000.71	49,000.71	Feb-06	Feb-06			2006
120480	BLACKBERRY AND LAPTOPS	-	34,999.78	34,999.78	100%	0.0%	-	69,999.55	69,999.55	Apr-06	Aug-06			2006
120481 120483	INTERNET OUTAGE CALLS	-	52,499.66	52,499.66	100%	0.0%	-	104,999.33	104,999.33	Apr-06	Aug-06			2006
120483	OBVIENTS FOCALPOINT DEC DECOMMISSIONING	-	125,999.87 199,999.95	125,999.87 199,999.95	100%	0.0%		251,999.75 199,999.95	251,999.75 199,999.95	Apr-06 Feb-06	Nov-06			2006 2006
120484	GIS FIELD TO AI		34,999.78	34,999.78	100%	0.0%		69,999.55	69,999.55	Apr-06	Sep-06 Aug-06			2006
120496	CENTRICITY OUTAGE EVENTS		70,000.41	70,000.41	100%	0.0%	-	140,000.81	140,000.81	Mar-06	Jul-06			2006
120497	STORMS FIELD DATA COLLECTION		87,500.29	87,500.29	100%	0.0%	_	175,000.59	175,000.59	Mar-06	Nov-06			2006
120498	GIS SOFTWARE LIC	37,098.52	52,499.66	15,401.15	29%	0.0%	37,098.52	104,999.33	67,900.81	Apr-06	Sep-06	Oct-06	Oct-06	2006
120500	2006 MISC DOIT PROJECTS	-	52,499.66	52,499.66	100%	0.0%	-	104,999.33	104,999.33	Jan-06	Mar-06			2006
120514	Spare Bushing Project	64,282.24	71,970.04	7,687.80	11%	0.1%	64,282.24	71,970.04	7,687.80	Jan-06	Dec-06	May-06	Sep-06	2006
120515	LTC Breather Project	6,654.70	6,110.63	(544.07)	-9%	0.0%	6,654.70	6,110.63	(544.07)	Jan-06	Dec-08	May-06	Aug-08	2006
120517	GE Aux Switch Project	48,056.39	45,280.50	(2,775.89)	-6%	0.1%	48,056.39	45,280.50	(2,775.89)	Jan-06	Dec-08	Sep-06	May-09	2006
120518	Dist SONET Project	41,038.30 3,604.82	58,486.78	17,448.48 (3,604.82)	30%	0.0%	41,038.30 3,604.82	58,486.78	17,448.48	Jan-06	Dec-06	Jun-06	Jul-07	2006 2006
120519 120521	Grady RTU Rep. and PT Addition MC1 Boiler Tubing 2006	3,004.82	2,212,000.22	2,212,000.22	100%	0.0%	3,004.82	2,212,000.22	(3,604.82) 2,212,000.22	Jan-06	Dec-06	Aug-05	May-06 Purdant is developed at a higher level to encompass multiple projects and	2006
120321	MC1 Bollet Tublig 2000	-	2,212,000.22	2,212,000.22	100%	0.0%	-	2,212,000.22	2,212,000.22	Jan-00	Dec-00		Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2000
120522	MC FGD Quench Diesel Generator	140,439.89	500,000.12	359,560.23	72%	0.2%	140,439.89	500,000.12	359,560.23	Jan-06	Dec-06	Jul-06	Jul-08 Original budget amount was a placeholder while engineering could determine a specific work scope.	2006
120523	MC Limestone Bucket 2006	51,349.65	44,999.68	(6,349.97)	-14%	0.1%	51,349.65	44,999.68	(6,349.97)	Jan-06	Dec-06	Dec-06	Jun-07	2006
120524	MC Limestone/Gypsum Belts 2006	-	90,001.44	90,001.44	100%	0.0%	-	90,001.44	90,001.44	Jan-06	Dec-06			2006
120525	MC2 FGD Ductwork 2006 (ECR)	13,384.98	500,000.12	486,615.14	97%	0.0%	13,384.98	500,000.12	486,615.14	Jan-06	Dec-07	Jul-06	Feb-08 Project delayed to 2007, engineering study complete in 2006	2006
120526	MC4 FGD Expansion Joints	420 104 22	89,999.36	89,999.36	100%	0.0%	420 104 22	89,999.36	89,999.36	Jan-06	Dec-06	Jul-05	Sep-05	2006
120527 120528	MC4 Recycle Pump Header MC3 FGD Multifunction Control	428,104.32 347,059.05	525,000.28 259,999.82	96,895.96 (87,059.23)	-33%	0.5%	428,104.32 347,059.05	525,000.28 259,999.82	96,895.96 (87,059.23)	Jan-06 Jan-06	Dec-06 Dec-06	Dec-05 Jan-06	Apr-06 Dec-06	2006
120528	MC Roofing 2006	171,004.69	190,000.00	18,995.31	10%	0.2%	171,004.69	190,000.00	18,995.31	Jan-06	Dec-06	Apr-06	Aug-06	2006
120525	MC4 Turbine Blades/Packing	637,792.55	470,000.36	(167,792.19)	-36%	0.7%	637,792.55	470,000.36	(167,792.19)	Jan-06	Dec-06	Jan-06	Jun-06	2006
120532	MC1 Air Htr Cold-End Baskets	-	225,000.42	225,000.42	100%	0.0%	-	225,000.42	225,000.42	Jan-06	Dec-06			2006
120533	MC 1,2,3 Hydrocyclone Pumps	133,445.52	224,000.28	90,554.76	40%	0.2%	133,445.52	224,000.28	90,554.76	Jan-06	Dec-06	Apr-06	May-07	2006
120534	MC HVAC Air Handlers 2006	288,563.43	246,000.06	(42,563.37)	-17%	0.3%	288,563.43	246,000.06	(42,563.37)	Jan-06	Dec-06	Apr-06	Aug-06	2006
120535	MC1 Recycle Pump Upgrade	219,266.35	187,999.74	(31,266.61)	-17%	0.3%	219,266.35	187,999.74	(31,266.61)	Jan-06	Dec-06	Apr-06	Nov-06	2006
120536	MC1 Yaws	228,369.63	255,000.20	26,630.57	10%	0.3%	228,369.63	255,000.20	26,630.57	Jan-06	Dec-06	May-06	Dec-06	2006
120538	MC Motors 2006	-	269,999.08	269,999.08	100%	0.0%	-	269,999.08	269,999.08	Jan-06	Dec-06	TD 0-		2006
120539	MC3 & MC4 Boiler Upgrade	555,779.19	1,500,000.38	944,221.19	63%	0.6%	555,779.19	1,500,000.38	944,221.19	Jan-06	Dec-06	Dec-05	Apr-07 After budget was approved in previous year it was determined that project could be completed for less cost.	2006
120540 120541	MC4 TSI	382,516.58	495,000.52 169,999.46	112,483.94 71,532.04	23% 42%	0.4%	382,516.58 98,467.42	495,000.52 169,999.46	112,483.94 71,532.04	Jan-06	Dec-06	Oct-05	Aug-06	2006 2006
120541	MC Coal Chutes 2006 MC Coal Conveyor Belts 2006	98,467.42	169,999.46	71,532.04 180.000.76	42% 100%	0.1%	98,467.42	169,999.46	71,532.04 180.000.76	Jan-06 Jan-06	Dec-06 Dec-06	Jun-06	Aug-06	2006
120542	MC Railroad Track 2006	-	140,000.76	140,000.72	100%	0.0%		140,000.76	140,000.76	Jan-06	Dec-06			2006
.20545	Tuck 2000	-	. 10,000.72	1.0,000.72	100/0	0.070	-	1.0,000.72	1.0,000.72	5air-00	200-00			2000

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K. Blake

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 120700	Title/Description Storm 07-01-05	Cost (12.662.02)	Budget	Dollars	Percent	Budget 0.0%	Cost (13,662.03)	Cost	Dollars 13.662.03	Start	End	Start Jul-05	End May-06	Explanations	Year 2006
120700	MicroGADS Gold LGE	(13,662.03) 3,628.02	-	13,662.03 (3,628.02)		0.0%	3,628.02	-	(3,628.02)			Aug-05	May-06 Mar-06		2006
120709	Lyndon RTU Replacement	611.91		(611.91)		0.0%	611.91		(611.91)			Aug-05	Apr-06		2006
120710	APPLIANCE PARK RTU REPLACEMENT	11.56	-	(11.56)		0.0%	11.56	-	(11.56)			Aug-05	Feb-06		2006
120721	TC SO3 Mitigation	84,474.01	37,500.32	(46,973.69)	-125%	0.1%	84,474.01	37,500.32	(46,973.69)	Jun-06	Jul-06	May-06	Jul-06		2006
120722	TC CT Turbine Pump	17,836.50	48,000.08	30,163.58	63%	0.0%	17,836.50	48,000.08	30,163.58	Mar-06	May-06	Dec-06	Dec-06		2006
120723 120724	TC 480V Switchgear Breaker TC Upgrade LBU Elec System	289,378.82 299,870.19	217,499.60 243,750.02	(71,879.22) (56,120.17)	-33% -23%	0.3% 0.3%	289,378.82 299,870.19	217,499.60 243,750.02	(71,879.22) (56,120.17)	Apr-06 Sep-06	May-06 Oct-06	Dec-06 Sep-06	Apr-09 May-07		2006 2006
120724	TC Misc Eng 2006	79,929.45	131,017.24	51,087.79	39%	0.1%	79,929.45	131,017.24	51,087.79	Jan-06	Dec-06	Feb-06	Apr-07		2006
120726	TC PA Flow Monitor Element	28,006.12	31,498.28	3,492.16	11%	0.0%	28,006.12	31,498.28	3,492.16	Feb-06	Jun-06	Feb-06	Apr-07		2006
120727	TC PH Monitors Install 2006	8,480.29	14,999.52	6,519.23	43%	0.0%	8,480.29	14,999.52	6,519.23	May-06	Jun-06	Sep-06	Nov-06		2006
120728	TC LS Ball Mill Lube Oil Sys	27,524.45	26,250.46	(1,273.99)	-5%	0.0%	27,524.45	26,250.46	(1,273.99)	Jul-06	Nov-06	Dec-06	Aug-08		2006
120729	TC CT Tie to Station Air Sys		22,499.80	22,499.80	100%	0.0%		22,499.80	22,499.80	Apr-06	Jun-06	E-1-06	D 00		2006
120730 120731	TC Controls Upgrade 2006 TC Safety & ERT Equip 2006	552,487.97 30,767.51	401,249.52 22,273.20	(151,238.45) (8,494.31)	-38% -38%	0.6% 0.0%	552,487.97 30,767.51	401,249.52 22,273.20	(151,238.45) (8.494.31)	Feb-06 Jan-06	Dec-10 Dec-06	Feb-06 Dec-06	Dec-09 Jan-07		2006 2006
120732	TC Modify D to E Chute	22,323,00	37,500,32	15.177.32	40%	0.0%	22,323,00	37,500.32	15,177,32	Jul-06	Aug-06	Oct-06	Aug-07		2006
120733	TC Phosphate Monitors 2006	12,302.70	9,749.64	(2,553.06)	-26%	0.0%	12,302.70	9,749.64	(2,553.06)	Jun-06	Jul-06	Sep-06	Nov-06		2006
120734	TC Dissolved Oxygen Monitor	8,201.06	8,999.50	798.44	9%	0.0%	8,201.06	8,999.50	798.44	Jun-06	Jul-06	Oct-06	Nov-06		2006
120735	TC SDRS Agitator Hoist	-	28,499.82	28,499.82	100%	0.0%	-	28,499.82	28,499.82	May-06	Aug-06				2006
120736	RIVER BLUFF SUBSTATION	-	793,148.67	793,148.67	100%	0.0%	-	793,148.67	793,148.67	Jan-06	Dec-06			Project cancelled due to upgrades not needed at this time for the River Bluff Substation area.	2006
120750	RIVER BLUFF CIRCUIT WORK	-	465,403.30	465,403.30	100%	0.0%	-	465,403.30	465,403.30	Jan-06	Dec-06			The Substation and Circuit Work projects were cancelled due to lower than	2006
120751	WATTERSON 1154 CIRCUIT RECOND	269,675.31	450,149.46	180,474.15	40%	0.3%	269,675.31	450,149.46	180,474.15	Jan-06	Dec-06	Mar-06	Nov-06	projected load increases.	2006
120754	Misc. A/R Uncollect - LGE Cap	292,842.90	-	(292,842.90)	1070	0.3%	292,842.90	-	(292,842.90)	Jun 00	Dec 00	Jun-05	Dec-09		2006
120762	MC4 Generator Rewind 2005	18,270.00	-	(18,270.00)		0.0%	18,270.00	-	(18,270.00)			Jul-05	Apr-06		2006
120763	BRCT Air Intake Filters 06	-	46,000.00	46,000.00	100%	0.0%	-	46,000.00	46,000.00	Nov-06	Nov-06				2006
120768	RELIABILITY GENERAL LGE	98,795.94	300,105.00	201,309.06	67%	0.1%	98,795.94	300,105.00	201,309.06	Jan-06	Dec-08	Mar-06	Aug-08		2006
120773 120774	LGE PC Purchase LGE TOOLS	25,257.34 4,669.87	35,000.00 5,257.70	9,742.66 587.83	28% 11%	0.0% 0.0%	25,257.34 4,669.87	70,000.00 10,515.40	44,742.66 5,845.53	Jan-06 Apr-06	Dec-06 Dec-06	Mar-06 Nov-06	Feb-07 Nov-06		2006 2006
120774	Real time Pricing	18,744.50	32,200.00	13,455.51	42%	0.0%	18,744.50	64,400.00	45,655.51	Jan-06	Nov-06	Dec-06	Aug-07		2006
120776	LGE ARCS Interface	-	35,000.00	35,000.00	100%	0.0%	-	70,000.00	70,000.00	Feb-06	Jun-06				2006
120777	LGE No Usage	28,570.07	35,000.25	6,430.18	18%	0.0%	28,570.07	70,000.49	41,430.42	Apr-06	Aug-06	Feb-06	Aug-06		2006
120778	CIS Transfer Billing	55,211.22	52,500.00	(2,711.22)	-5%	0.1%	55,211.22	105,000.00	49,788.78	Feb-06	Dec-06	Mar-06	Dec-06		2006
120779 120780	Replace NRB Functionality Service Order Interface	-	39,200.00 34,999.23	39,200.00 34,999.23	100% 100%	0.0%	-	78,400.00 69,998.46	78,400.00 69,998.46	Sep-06 Mar-06	Oct-06 Jul-06				2006 2006
120780	LGE Bill RECAIC	-	34,999.23 35,027.57	34,999.23 35.027.57	100%	0.0%	-	69,998.46 70.055.15	69,998.46 70,055.15	Jun-06	Oct-06				2006
120781	NRB Billing		35,027.65	35,027.65	100%	0.0%	-	70,055.30	70,055.15	Mar-06	Jul-06				2006
120783	Credit Mgmt Phase 2	-	87,500.00	87,500.00	100%	0.0%	-	175,000.00	175,000.00	Mar-06	Sep-06				2006
120789	LGE ERTS AMRS	66,674.30	87,498.08	20,823.78	24%	0.1%	66,674.30	174,996.16	108,321.86	Mar-06	Dec-06	Mar-06	Jun-07		2006
120790	LGE AMR Pilot 2	-	175,000.00	175,000.00	100%	0.0%	-	350,000.00	350,000.00	Feb-06	May-06				2006
120791 120792	LGE DUAL ERTS	26,461.50	35,027.65	8,566.15 34,999.23	24% 100%	0.0%	26,461.50	70,055.30	43,593.80	Jan-06 Feb-06	Jun-06	Sep-05	Aug-06		2006 2006
120792	LGE ERTS HANDHELDS LGE-GE Flux Testing Eq	-	34,999.23 80.000.10	34,999.23 80.000.10	100%	0.0%	-	69,998.46 80,000.10	69,998.46 80,000.10	Jan-06	Dec-06 Dec-06	Aug-05	Apr-07		2006
120796	LGE AVENUE	5,119.28	35,000.10	29.880.72	85%	0.0%	5,119.28	70,000.10	64,880.72	Jun-06	Oct-06	Dec-06	Apr-07		2006
120797	LGE WITNESS	115,025.52	52,500.00	(62,525.52)	-119%	0.1%	115,025.52	105,000.00	(10,025.52)	Mar-06	Nov-06	Sep-06	Jan-07		2006
120798	LGE IVR REPLACEMENT	-	52,500.00	52,500.00	100%	0.0%	-	105,000.00	105,000.00	Apr-06	Mar-07	Oct-07	Jan-08		2006
120799	LGE AUTO OUTBOUND CALLS	18,967.96	105,000.00	86,032.04	82%	0.0%	18,967.96	210,000.00	191,032.04	Mar-06	Dec-06	Apr-06	Nov-06		2006
120800 120801	LGE SMILE SMILE UPGRADE	12,610.75	131,250.00	118,639.25	90% 25%	0.0%	12,610.75	262,500.00	249,889.25	Mar-06	Dec-06	Nov-06	Dec-06		2006 2006
120801	MANDATED RATE CASE (REAL TIME) MISC RES CENTER	39,218.92	52,500.00 26,250.00	13,281.08 26,250.00	100%	0.0% 0.0%	39,218.92	105,000.00 52,500.00	65,781.08 52,500.00	Mar-06 Jan-06	Dec-06 Oct-06	Oct-06	Oct-07		2006
120803	LGE SECURE EMAIL		87,500.00	87,500.00	100%	0.0%		175,000.00	175,000.00	Mar-06	Dec-06	Feb-07	Oct-09		2006
120844	Storm 07/22/05	(54,752.98)		54,752.98		-0.1%	(54,752.98)	-	54,752.98			Jul-05	Jul-06		2006
120850	Blue Lick, BL-2 WTI CT modifi	(11,968.80)	-	11,968.80		0.0%	(11,968.80)	-	11,968.80			Nov-05	Aug-08		2006
120858	HW/SW Dev Tools 026510 LGE	-	7,929.25	7,929.25	100%	0.0%	-	15,858.50	15,858.50	Jan-06	Dec-06				2006
120859 120860	Projectors Main Conf Room LGE Generation PC & Dev Tool LGE	12.539.56	4,440.38 23,889.49	4,440.38 11,349.93	100% 48%	0.0%	12,539.56	8,880.76 47,778.98	8,880.76 35,239.42	Jan-06 Jan-06	Dec-06 Dec-06	Feb-06	Mar-07		2006 2006
120860	Hardware Energy Marketing LGE	6,728.60	22,314.96	15,586.36	70%	0.0%	6,728.60	44,629.91	37,901.32	Jan-06	Dec-06	May-06	Mar-07		2006
120862	ITSD HW/SW EM 2006 LGE	-	4,462.99	4,462.99	100%	0.0%	-	8,925.98	8,925.98	Jan-06	Dec-06	11111 00			2006
120863	ITSD HW/SW PG 2006 LGE	1,602.01	6,718.92	5,116.91	76%	0.0%	1,602.01	13,437.83	11,835.82	Jan-06	Dec-06	Mar-06	Jan-07		2006
120864	HW/SW Dev Tools 026540 LGE	796.52	14,184.39	13,387.88	94%	0.0%	796.52	28,368.79	27,572.27	Jan-06	Dec-06	Mar-06	Mar-09		2006
120865	HW/SW Dev Tools 026560 LGE	1,615.40	14,930.92	13,315.53	89%	0.0%	1,615.40	29,861.85	28,246.45	Jan-06	Dec-06	Jan-06	Nov-08		2006
120866 120867	HW/SW Day Tools 026570 LGE	2,108.48	9,331.83 8,389.85	7,223.35 4.106.41	77% 49%	0.0% 0.0%	2,108.48	18,663.65	16,555.18	Jan-06	Dec-06	Feb-06	Jun-07		2006 2006
120867	HW/SW Dev Tools 026580 LGE BlackBerry Device Refresh LGE	4,283.44	8,389.85 19,031.15	19,031.15	100%	0.0%	4,283.44	16,779.70 38,062.29	12,496.26 38,062.29	Jan-06 Jan-06	Dec-06 Dec-06	Feb-06	Sep-06		2006
120869	Impl WorkStn Dta Security LGE	-	23,788.11	23,788.11	100%	0.0%	-	47,576.21	47,576.21	Jan-06	Dec-06				2006
120870	Monitor Repl 2006 LGE	46,624.25	51,922.50	5,298.25	10%	0.1%	46,624.25	103,845.00	57,220.75	Jan-06	Dec-06	Sep-06	Jan-07		2006
120871	Tier C rotation 2006 LGE	160,067.05	251,582.81	91,515.76	36%	0.2%	160,067.05	503,165.63	343,098.57	Jan-06	Dec-06	Feb-06	Mar-09		2006
120872	DataCenter Furn,Racks,Pwr LGE	24,212.66	23,791.13	(421.53)	-2%	0.0%	24,212.66	47,582.26	23,369.60	Jan-06	Dec-06	Jan-06	Dec-06		2006
120873	Upgr Data Ctr Scheduling LGE	5,855.64	30,448.32	24,592.68	81%	0.0%	5,855.64	60,896.64	55,041.00	Jan-06	Dec-06	Oct-06	Apr-07		2006

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 120874	Title/Description Elim SPF at TKR Okolona LGE	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year 2006
120874	Elimination of IMUX Rings LGE	147,181.40 20,523.10	175,000.00 105,100.65	27,818.60 84,577.55	16% 80%	0.2%	147,181.40 20,523.10	350,000.00 210,201.31	202,818.60 189,678.20	Jan-06 Jan-06	Dec-06 Dec-06	Aug-06 Sep-06	Feb-07 Dec-06		2006
120876	Lou-Lex Ring Upgr OC-48 LGE	174,405.28	203,059.49	28,654.21	14%	0.2%	174,405.28	406,118.99	231,713.71	Jan-06	Dec-06	May-06	Jun-09		2006
120877	Mobile Radio 2006 LGE	9,441.23	18,663.67	9,222.44	49%	0.0%	9,441.23	37,327.35	27,886.12	Jan-06	Dec-06	Feb-06	Dec-06		2006
120878	NW Access Devices & Infrst LGE	24,433.33	23,787.75	(645.58)	-3%	0.0%	24,433.33	47,575.50	23,142.18	Jan-06	Dec-06	Feb-06	Dec-06		2006
120879	NW Tools & Test Equip 2006 LGE	19,550.21	23,787.75	4,237.54	18%	0.0%	19,550.21	47,575.50	28,025.29	Jan-06	Dec-06	Jan-06	Jan-07		2006
120880 120881	Outside Cable Plant 2006 LGE Remote Fac Alarm Syst FEP LGE	60,333.88	74,654.60 52,500.00	14,320.73 52,500.00	19% 100%	0.1%	60,333.88	149,309.20 105.000.00	88,975.33 105,000.00	Jan-06 Jan-06	Dec-06 Dec-06	Jan-06	Jan-07		2006 2006
120881	Replace Voice Mail Systems LGE	22,738.17	183,385,48	160.647.31	88%	0.0%	22,738.17	366,770.96	344,032.79	Jan-06 Jan-06	Dec-06 Dec-07	Nov-06	Jan-07		2006
120883	Site Security Improvements LGE	22,730.17	5,599,10	5,599,10	100%	0.0%	-	11.198.21	11.198.21	Jan-06	Dec-06	1404-00	Jan-07		2006
120884	Phone Systems Capacity Exp LGE	42,156.39	44,792.75	2,636.36	6%	0.0%	42,156.39	89,585.50	47,429.11	Jan-06	Dec-06	Jan-06	Mar-07		2006
120885	Backup Capacity Exp - 2006 LGE	22,621.29	57,090.89	34,469.60	60%	0.0%	22,621.29	114,181.77	91,560.48	Jan-06	Dec-06	Oct-06	Oct-06		2006
120886	Business Continuity - LEX LGE	-	51,063.98	51,063.98	100%	0.0%	-	102,127.96	102,127.96	Jan-06	Dec-06				2006
120887 120888	Email Infrastructure 2006 LGE Infrastructure Tech Enh LGE	-	9,515.67 31,716.87	9,515.67 31,716.87	100% 100%	0.0%	-	19,031.35 63,433.75	19,031.35 63,433.75	Jan-06 Jan-06	Dec-06 Dec-06				2006 2006
120889	INTERNET/E-COMM Infr 2006 LGE	6,422.12	17,444.62	11,022.50	63%	0.0%	6,422.12	34,889.25	28,467.12	Jan-06 Jan-06	Dec-06	Mar-06	Dec-06		2006
120890	SERVER ENH - INTEL - 2006 LGE	9,111.51	15,856.41	6,744.90	43%	0.0%	9,111.51	31,712.81	22,601.31	Jan-06	Dec-06	Mar-06	Nov-06		2006
120891	SERVER ENH - UNIX - 2006 LGE	9,735.78	15,856.51	6,120.73	39%	0.0%	9,735.78	31,713.01	21,977.24	Jan-06	Dec-06	Jun-06	Nov-06		2006
120892	SERVER ROTATION - 2006 LGE	65,009.32	69,776.55	4,767.22	7%	0.1%	65,009.32	139,553.09	74,543.77	Jan-06	Dec-06	Jan-06	Apr-07		2006
120893	Services Mgmt Deployment LGE	-	31,716.75	31,716.75	100%	0.0%	-	63,433.50	63,433.50	Jan-06	Dec-06	* 1 0 4	P 04		2006
120894 120895	SOFTWARE LICENSES - 2006 LGE Storage Area Network 2006 LGE	10,438.64 92.688.44	14,274.40 60,262.17	3,835.76 (32,426.27)	27% -54%	0.0% 0.1%	10,438.64 92,688.44	28,548.80 120,524.33	18,110.16 27,835.90	Jan-06 Jan-06	Dec-06 Dec-06	Jul-06 Aug-06	Dec-06 Mar-07		2006 2006
120896	Core Network Infrastruct LGE	80,842.62	63,433.84	(17,408.78)	-27%	0.1%	80,842.62	126,867.68	46,025.06	Jan-06	Dec-06	Feb-06	Dec-06		2006
120897	Data Network Expansion LGE	16,030.51	15,860.29	(170.22)	-1%	0.0%	16,030.51	31,720.58	15,690.07	Jan-06	Dec-06	Mar-06	Dec-06		2006
120898	Data Networks Test Tools LGE	-	15,859.05	15,859.05	100%	0.0%		31,718.09	31,718.09	Jan-06	Dec-06				2006
120899	Ecomm NW Infr Buildout LGE	17,457.34	15,859.82	(1,597.53)	-10%	0.0%	17,457.34	31,719.63	14,262.29	Jan-06	Dec-06	Mar-06	Nov-06		2006
120900 120901	Network Management System LGE	10,651.33	15,859.05 15,860.21	5,207.72	33% -7%	0.0%	10,651.33	31,718.09	21,066.77	Jan-06	Dec-06	Mar-06	Oct-06		2006
120901	Network Security Expansion LGE VPN Buildout 2006 LGE	16,927.32	12,685.30	(1,067.11) 12,685.30	100%	0.0%	16,927.32	31,720.42 25,370.60	14,793.10 25,370.60	Jan-06 Jan-06	Dec-06 Dec-06	Feb-06	Mar-06		2006 2006
120903	Wiring-Closet UPS Project LGE		42,500,20	42,500,20	100%	0.0%	-	85,000,40	85,000,40	Jan-06	Dec-06				2006
120904	IT Research Tech Inv 2006 LGE	5,631.70	31,717.00	26,085.30	82%	0.0%	5,631.70	63,434.00	57,802.30	Jan-06	Dec-06	Dec-06	Dec-06		2006
120905	New Technology Implement LGE	42,884.37	79,768.26	36,883.89	46%	0.0%	42,884.37	159,536.51	116,652.14	Jan-06	Dec-06	Jul-06	Mar-07		2006
120906	New Technology Pilot 2006 LGE	10,619.89	31,717.00	21,097.11	67%	0.0%	10,619.89	63,434.00	52,814.11	Jan-06	Dec-06	Dec-06	Sep-07		2006
120907 120908	Desktop Client Secur Enh LGE IT Sec Mon/Audit/Mgmt Tool LGE	23,782.82 8,638.90	39,644.25 31,717.48	15,861.43 23.078.58	40% 73%	0.0%	23,782.82 8,638.90	79,288.50 63,434.97	55,505.68 54,796.06	Jan-06 Jan-06	Dec-06 Dec-06	Oct-06 Sep-06	Jan-07 Jan-07		2006 2006
120908	Multimedia Software Tools LGE	8,038.90	1.585.85	1,585.85	100%	0.0%	8,038.90	3,171.70	3,171.70	Jan-06 Jan-06	Dec-06	Sep-06	Jan-07		2006
120910	Training Room Equipment LGE	3,074.38	2,220.19	(854.19)	-38%	0.0%	3,074.38	4,440.38	1,366.00	Jan-06	Dec-06	Nov-06	Dec-06		2006
120911	Empl Mobility Increase NB LGE	9,970.40	38,060.40	28,090.00	74%	0.0%	9,970.40	76,120.80	66,150.40	Jan-06	Dec-06	Jul-06	Aug-06		2006
120912	HW/SW Inventory Automation LGE	-	14,273.95	14,273.95	100%	0.0%	-	28,547.90	28,547.90	Jan-06	Dec-06				2006
120913	Systems Management Tools LGE	17,659.82	20,933.22	3,273.40	16%	0.0%	17,659.82	41,866.44	24,206.62	Jan-06	Dec-06	Sep-06	Sep-06		2006
120914 120915	Upgr Dta Ctr Scheduling P2 LGE Site Security Improvmnt P2 LGE		29,400.00 13,064.58	29,400.00 13,064.58	100% 100%	0.0%		58,800.00 26,129.15	58,800.00 26,129.15	Jan-06 Jan-06	Dec-06 Dec-06				2006 2006
120915	Business Continuity LEX P2 LGE	-	44,086.63	44,086.63	100%	0.0%	-	88,173.26	88,173.26	Jan-06	Dec-06				2006
120917	Linux Infrastructure - P2 LGE	-	18,712.81	18,712.81	100%	0.0%	-	37,425.61	37,425.61	Jan-06	Dec-06				2006
120918	Wiring-Closet UPS Proj P2 LGE	-	13,003.97	13,003.97	100%	0.0%	-	26,007.94	26,007.94	Jan-06	Dec-06				2006
120919	Enh User Authentic Tools LGE	-	15,858.50	15,858.50	100%	0.0%	-	31,717.00	31,717.00	Jan-06	Dec-06				2006
120925	CR Screenhouse AuxTransformer	52,916.86	-	(52,916.86)		0.1%	52,916.86	-	(52,916.86)			Dec-05	Jun-07		2006
120926 120935	LGE CUSTOMER COMPLAINT SYSTEM Storm 08-05-05	1,702.55 (5,169.09)		(1,702.55) 5,169.09		0.0%	1,702.55 (5,169.09)		(1,702.55) 5,169.09			Aug-05 Aug-05	Feb-06 Jul-06		2006 2006
120937	MC LB Limestone Conveyor Belt	(930.47)		930.47		0.0%	(930.47)	-	930.47			Oct-05	Jul-06		2006
120938	CR6 Lower WW Slope RPL	759,917.74	599,999.74	(159,918.00)	-27%	0.9%	759,917.74	599,999.74	(159,918.00)	Jan-06	Dec-06	Apr-06	Jul-06		2006
120939	CR5-A Transformer Cooler Rplc	46,838.90	54,999.94	8,161.04	15%	0.1%	46,838.90	54,999.94	8,161.04	Jan-06	Dec-06	Aug-06	Mar-09		2006
120940	CR6 Prim Air Duct Asbestos/Rem	94,801.00	100,000.64	5,199.64	5%	0.1%	94,801.00	100,000.64	5,199.64	Jan-06	Dec-06	May-06	Jul-06		2006
120942	CR Membrane Water Filt. System	254,184.61	700,000.38	445,815.77	64%	0.3%	254,184.61	700,000.38	445,815.77	Jan-06	Dec-06	Dec-05		oject started earlier than anticipated due to material lead time and allocation of funds from Company.	2006
120943	CR6 Radiant Reheater Partial	66,366.00	399,999.48	333,633.48	83%	0.1%	66,366.00	399,999.48	333,633.48	Jan-06	Dec-06	Dec-06		iginal estimate from onsite contractor proved to be high which compared	2006
													to	other similar contractors.	
120944 120945	CR4 Front WW Rplc	483,230.41	349,999.16 375,000.34	349,999.16 (108,230.07)	100% -29%	0.0% 0.6%	483,230.41	349,999.16 375,000.34	349,999.16 (108,230.07)	Jan-06 Jan-06	Dec-06	Mor 06	Oct-06	oject delayed due to additional engineering review.	2006 2006
120945	CR6 Turbine Controls Upgrade CR DCS Upgrade	483,230.41 573,403.08	450,000.34	(108,230.07)	-29%	0.6%	573,403.08	450,000.34	(108,230.07)	Jan-06 Jan-06	Dec-06 Dec-06	Mar-06 Mar-06	Oct-06 Oct-07		2006
120940	CR Control Room	542,324.94	300,000.90	(242,324.04)	-81%	0.7%	542,324.94	300,000.90	(242,324.04)	Jan-06	Dec-06	May-06	Jun-07		2006
120948	CR Emergency Generator	-	100,000.68	100,000.68	100%	0.0%	-	100,000.68	100,000.68	Jan-06	Dec-06				2006
120949	CR Ductwork Rplc	80,988.86	225,001.44	144,012.58	64%	0.1%	80,988.86	225,001.44	144,012.58	Jan-06	Dec-06	Dec-06	Jan-07		2006
120950	CR Instrument Air Compressor	164,276.27	154,999.56	(9,276.71)	-6%	0.2%	164,276.27	154,999.56	(9,276.71)	Jan-06	Dec-06	Oct-06	Jan-07		2006
120951 120953	CR Screenhouse FPS CR Miscellaneous Projects	15,759.62 221,803.09	44,999.68 210,000.58	29,240.06 (11,802.51)	65% -6%	0.0% 0.3%	15,759.62 221,803.09	44,999.68 210,000.58	29,240.06 (11,802.51)	Jan-06 Jan-06	Dec-06 Dec-06	Sep-06 Feb-06	Apr-07 Jul-08		2006 2006
120955	CR Asbestos Abatement (2006)	147,796.82	124,997.76	(22,799.06)	-18%	0.2%	147,796.82	124,997.76	(22,799.06)	Jan-06 Jan-06	Dec-06	Feb-06	Mar-07		2006
120958	CR Ash Pond Life Extension	-	150,000.96	150,000.96	100%	0.0%		150,000.96	150,000.96	Jan-06	Dec-06				2006
121072	Bulk Power & Envr Systems LGE	22,954.83	37,327.30	14,372.48	39%	0.0%	22,954.83	74,654.61	51,699.78	Jan-06	Dec-06	Jan-06	Dec-06		2006
121073	Storm 08-13-05	3,859.69	-	(3,859.69)		0.0%	3,859.69	-	(3,859.69)			Aug-05	Jul-06		2006

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget	Budget End	Actual Start	Actual End	P. 1. 2	Year
121089	Oxmoor HCB Panel Repl.	38,998.95	Budget	(38,998.95)	Percent	0.0%	38,998.95	Cost	(38,998.95)	Start	End	Start Sep-05	Aug-08	Explanations	2006
121090	Breckinridge HCB Panel Repl.	45,355.98	-	(45,355.98)		0.1%	45,355.98		(45,355.98)			Sep-05	Aug-08		2006
121092	IVR ENHANCEMENT - LGE	2,879.14	-	(2,879.14)		0.0%	2,879.14	-	(2,879.14)			Sep-05	May-06		2006
121095	IVRU Enh for IT Support LGE	29,268.83	-	(29,268.83)		0.0%	29,268.83	-	(29,268.83)			Sep-05	May-06		2006
121099	Storm 08-20-05	(1,976.24)	-	1,976.24		0.0%	(1,976.24)	-	1,976.24			Aug-05	Jul-06		2006
121102	MUD LANE RECON CIRC 6675	247,531.60	-	(247,531.60)		0.3%	247,531.60	-	(247,531.60)			Dec-05	May-08		2006
121103	CR Flygt Sump Pump Rewind	707.69	-	(707.69)		0.0%	707.69	-	(707.69)			Dec-05	Mar-06		2006
121107 121119	TIP TOP STA SER #2 Storm 08-28-05	1,503.00 2,053.71	-	(1,503.00) (2,053.71)		0.0%	1,503.00 2,053.71	-	(1,503.00) (2,053.71)			Dec-05	Aug-06 Jul-06		2006 2006
121119	Storm 08-28-05 Storm 08-30-05	2,053.71 5,052.07	-	(5,052.07)		0.0%	5,052.07	-	(5,052.07)			Aug-05 Aug-05	Jui-06 Jan-06		2006
121124	Server Rack Switches LGE	81.42		(81.42)		0.0%	81.42		(81.42)			Nov-05	Mar-06		2006
121155	Dahlia HCB Panels (2) Repl.	78,392.38	_	(78,392.38)		0.1%	78,392.38	_	(78,392.38)			Dec-05	Feb-07		2006
121156	Ethel HCB Panel Repl.	52,034.23		(52,034.23)		0.1%	52,034.23		(52,034.23)			Dec-05	Nov-07		2006
121157	Highland HCB Panel Repl.	48,132.89	-	(48,132.89)		0.1%	48,132.89	-	(48,132.89)			Dec-05	Nov-06		2006
121160	CR Pur/Install Hydro Gen	22,825.77	-	(22,825.77)		0.0%	22,825.77	-	(22,825.77)			Dec-05	Mar-06		2006
121166	Control Room Mods-2006	-	100,000.00	100,000.00	100%	0.0%	-	100,000.00	100,000.00	Jan-06	Dec-06				2006
121171	LGE-SL Plant Lab Equip Upgr	19,034.81	25,000.16	5,965.35	24%	0.0%	19,034.81	25,000.16	5,965.35	Jan-06	Dec-06	Apr-06	Apr-07		2006
121173	LGE-SL Lab Panel Digital Rerd	86,525.12	109,999.88	23,474.76	21%	0.1%	86,525.12	109,999.88	23,474.76	Jan-06	Dec-06	Mar-06	Jan-07		2006
121174 121175	LGE-SL CEMS for CTs LGE-SL Oil & Grease Extractor	-	124,999.78 29,999.78	124,999.78 29,999.78	100% 100%	0.0%	-	124,999.78 29,999.78	124,999.78 29,999.78	Jan-06 Jan-06	Dec-06 Dec-06				2006 2006
121173	LGE-GE Document Mgmt Equip 06	52.822.23	50,000.32	(2.821.91)	-6%	0.1%	52.822.23	50,000.32	(2,821.91)	Jan-06	Dec-06	Nov-06	Jan-07		2006
121178	LGE-GE CAD Software & Station	32,022.23	13.999.76	13,999.76	100%	0.0%	32,622.23	13,999.76	13,999.76	Jan-06	Dec-06	1404-00	Jan-07		2006
121180	LGE-GE Myriad Viewer Seats		14,999.90	14,999,90	100%	0.0%	-	14,999.90	14,999.90	Jan-06	Dec-06				2006
121181	LGE-GE Vector Software		10,000.28	10,000.28	100%	0.0%		10,000.28	10,000.28	Jan-06	Dec-06				2006
121182	LGE-GE Catalyst Mgmt Software		14,999.90	14,999.90	100%	0.0%	-	14,999.90	14,999.90	Jan-06	Dec-06				2006
121183	LGE-GE Alloy Analyzer	-	34,000.30	34,000.30	100%	0.0%	-	34,000.30	34,000.30	Jan-06	Dec-06				2006
121184	LGE-GE EPRI LOI/NOX Software		21,999.78	21,999.78	100%	0.0%	-	21,999.78	21,999.78	Jan-06	Dec-06				2006
121201	MC G3 Coal Conveyor Belt	5,521.86	-	(5,521.86)		0.0%	5,521.86	-	(5,521.86)			Oct-05	Mar-06		2006
121212	MC GPP Vacuum Receiving Tank	(1,736.01)	-	1,736.01		0.0%	(1,736.01)	-	1,736.01			Dec-05	Apr-06		2006
121213 121217	MC Gland Seal Water System Distribution 2006 Stretch-LGE	17,605.51	(2.400.000.00)	(17,605.51)	100%	0.0%	17,605.51	(2.400.000.00)	(17,605.51)	Jan-06	Dec-06	Nov-05	May-06	N 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	2006 2006
121217	Distribution 2006 Stretch-LGE	-	(2,499,999.99)	(2,499,999.99)	100%	0.0%	-	(2,499,999.99)	(2,499,999.99)	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
121220	LGE ORACLE POINT RELEASE 06	-	67,199.94	67,199.94	100%	0.0%	-	134,399.89	134,399.89	Jun-06	Sep-06				2006
121222	LGE PEOPLESOFT UPGRADE	-	80,503.50	80,503.50	100%	0.0%	-	161,007.00	161,007.00	Feb-06	Dec-06				2006
121224	LGE SUPPLIER MGMT		98,001.02	98,001.02	100%	0.0%	-	196,002.03	196,002.03	Aug-06	Dec-06				2006
121226	LGE ACCORDE WORKFLOW	5,295.74	40,599.72	35,303.98	87%	0.0%	5,295.74	81,199.44	75,903.70	Aug-06	Sep-07	Dec-06	Jan-07		2006
121229	2006 Stretch	-	(224,000.00)	(224,000.00)	100%	0.0%	-	(448,000.00)	(448,000.00)	Mar-06	Jun-06				2006
121230 121239	2006 OP Services Stretch	257,567.35	(49,000.00) 475,000.00	(49,000.00)	100% 46%	0.0%	257,567.35	(98,000.00) 475,000.00	(98,000.00) 217,432.65	Jun-06 Jan-06	Jun-06	T 06	Jul-07		2006 2006
121239	LGE 2006 Dist Capacitors 2006 CEO Stretch - LGE	231,301.33	(505,000.00	217,432.65 (505,000.02)	100%	0.5%	237,367.33	(505,000.02)	(505,000.02)	Jan-06 Jan-06	Dec-06 Dec-06	Jun-06		Project used to capture a general budget reduction during planning process.	2006
121241	2000 CEO SHCKII - EGE	_	(305,000.02)	(303,000.02)	10070	0.070	_	(505,000.02)	(505,000.02)	Jan-oo	DCC-00			Various projects were reduced in 2006 to offset this budget.	2000
121244	CR4 ECONOMIZER ASH CTL SCN	(2,932.18)	-	2,932.18		0.0%	(2,932.18)	-	2,932.18			Nov-05	Jan-06		2006
121249	Paddys Run 3311B Repl	44,799.66	-	(44,799.66)		0.1%	44,799.66	-	(44,799.66)			Dec-05	Nov-07		2006
121250	Campground 3801 Repl.	15,311.79	-	(15,311.79)		0.0%	15,311.79	-	(15,311.79)			Dec-05	May-06		2006
121255 121259	Xerox Servers LGE Decision Cubes 2006	720.48	23,100.00	(720.48) 23,100.00	100%	0.0%	720.48	46,200.00	(720.48) 46,200.00	Jan-06	Dec-06	Nov-05	Feb-06		2006 2006
121259	Unit Commitment 2006	-	49,056.00	49,056.00	100%	0.0%		98,112.00	98,112.00	Jan-06 Jan-06	Dec-06				2006
121261	Other Systems Development 2006		69,300.00	69,300.00	100%	0.0%	-	138,600.00	138,600.00	Jan-06	Dec-06				2006
121262	Other Non-systems 2006	-	17,304.00	17,304.00	100%	0.0%	_	34,608.00	34,608.00	Jan-06	Dec-06				2006
121267	LG&E 401(k) Catch-up 2006		20,559.00	20,559.00	100%	0.0%	_	41,118.00	41,118.00	Apr-06	Sep-06				2006
121271	LGE H&S Contractor Database	-	8,223.60	8,223.60	100%	0.0%	-	16,447.20	16,447.20	Apr-06	Jun-06				2006
121274	LG&E Total Retire Out 2006	8,599.32	13,708.80	5,109.48	37%	0.0%	8,599.32	27,417.60	18,818.28	Jan-06	Sep-06	Nov-06	Feb-07		2006
121277	LG&E PS Upgrade 2006	19,817.84	75,238.80	55,420.96	74%	0.0%	19,817.84	150,477.60	130,659.76	Jan-06	Dec-07	Dec-06	Sep-07		2006
121285	LGE CALL RECORDING	20,449.52	-	(20,449.52)		0.0%	20,449.52	-	(20,449.52)			Oct-05	Feb-06		2006
121298	Cntrl Ctr Construction-LGE	57,840.18	-	(57,840.18)		0.1%	57,840.18	-	(57,840.18)	Jan-07	Dec-08	Apr-06	Jun-09		2006
121318	LGE GENTRAN GIS	45,147.80	-	(45,147.80)		0.1%	45,147.80	-	(45,147.80)			Dec-05	May-06		2006
121321 121327	Storm 11-06-05	(4,697.61) 606.34	-	4,697.61 (606.34)		0.0%	(4,697.61) 606.34	-	4,697.61 (606.34)			Nov-05 Jan-06	Jan-07 Apr-06		2006 2006
121327	Beargrass Pump RTU Replacement Storm 11-15-05	(6,012.11)		6,012.11		0.0%	(6,012.11)	-	6,012.11			Nov-05	Jul-06		2006
121328	Budget Billing	2,438.53		(2,438.53)		0.0%	2,438.53		(2,438.53)			Dec-05	Nov-06		2006
121336	MISO Day 2 LGE	1,475.69		(1,475.69)		0.0%	1,475.69		(1,475.69)			Dec-05	Mar-06		2006
121343	LEBANON JUNCTION	162,061.59		(162,061.59)		0.2%	162,061.59	-	(162,061.59)			Jan-06	Mar-07		2006
121358	BOC Safety Security	3,053.94	-	(3,053.94)		0.0%	3,053.94	-	(3,053.94)			Dec-05	Mar-06		2006
121360	Storm 11/28/2005	(7,629.39)	-	7,629.39		0.0%	(7,629.39)	-	7,629.39			Nov-05	Jul-06		2006
121362	Earlington Tower Rebuild LGE	86,182.58	-	(86,182.58)		0.1%	86,182.58	-	(86,182.58)			Dec-05	Dec-06		2006
121382	LGE MOBILE SUPPLY CHAIN	10,726.06	-	(10,726.06)		0.0%	10,726.06	-	(10,726.06)			Dec-05	Oct-06		2006
121387	Database Monitoring LGE	12,172.25	-	(12,172.25)		0.0%	12,172.25	-	(12,172.25)			Dec-05	Jun-06		2006
121395 121400	MC3 Turbine Room Sump Pump Storm 01, 02, 06	27,671.31	-	(27,671.31)		0.0%	27,671.31	-	(27,671.31)			Jan-06	Jul-06 Jul-07		2006 2006
121400	Storm 01-02-06 Ethel Battery Replacement	37,388.93 19,214.89		(37,388.93) (19,214.89)		0.0%	37,388.93 19,214.89		(37,388.93) (19,214.89)			Jan-06 Sep-06	Jui-07 Jan-07		2006
121710	zanes zamery repracement	17,217.07	-	(17,217.07)		0.070	17,217.07	-	(17,217.07)			5cp-00	Jan-07		2000

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start		Year
121422 121429	MC4 SH Inter Lower Boiler 2006 Computer Purchases LGE	438,336.28 8.083.63	-	(438,336.28) (8,083.63)		0.5%	438,336.28 8,083.63	-	(438,336.28) (8,083.63)			Feb-06 Mar-06	May-06 Emergent Work due to inspection during routine outage. Apr-07	2006 2006
121429	MC1 SH Final Pendant Tubing	767,274.89		(767,274.89)		0.0%	767,274.89		(767,274.89)			Sep-06	Dec-06 Emergent Work due to inspection during routine outage.	2006
121431	MC1 Rear WW Hanger Tubing	74,389.72	-	(74,389.72)		0.1%	74,389.72		(74,389.72)			Jul-06	Nov-06	2006
121432	MC1 Boiler Water Wall Panels	499,550.00	-	(499,550.00)		0.6%	499,550.00	-	(499,550.00)			Sep-06	Jan-07 Emergent Work due to inspection during routine outage.	2006
121433	MC3 SH Intermediate Tubes/Loop	389,477.77	-	(389,477.77)		0.4%	389,477.77	-	(389,477.77)			Apr-06	Jun-06 Emergent Work due to inspection during routine outage.	2006
121434	MC3 & MC4 Hydrogen Monitors	57,147.52	-	(57,147.52)		0.1%	57,147.52	-	(57,147.52)			Mar-06	Jun-06	2006
121451 121455	CT DEPP2000 06 - LG&E LG&E-GP SQL Server for RiskSym	47,193.01 7,560.27		(47,193.01) (7,560.27)		0.1% 0.0%	47,193.01 7,560.27		(47,193.01) (7,560.27)			Dec-06 Mar-06	Dec-06 Apr-06	2006 2006
121456	MC 4531 CCVT	14,882.05	-	(14,882.05)		0.0%	14,882.05		(14,882.05)			Feb-06	Aug-08	2006
121457	CT Hydrogen & PA System 2002	18,756.09	-	(18,756.09)		0.0%	18,756.09	-	(18,756.09)			May-06	May-06	2006
121462	LGE DO REPORTS	48,584.79	-	(48,584.79)		0.1%	48,584.79	-	(48,584.79)			Mar-06	Dec-06	2006
121463	DETS (BREAKERS)	109,954.73	-	(109,954.73)		0.1%	109,954.73	-	(109,954.73)			Mar-06	Dec-06	2006
121469 121473	MC3 FGD Return Piping MC4 FGD Wet/Dry Interface	104,923.87 287,781.27	-	(104,923.87) (287,781.27)		0.1%	104,923.87 287.781.27	-	(104,923.87) (287,781.27)			Mar-06 Mar-06	Nov-06 May-06	2006 2006
121473	MC4 Cooling Tower Fan VFD's	64.486.41	-	(64.486.41)		0.1%	64.486.41	-	(64.486.41)			Mar-06	May-06	2006
121486	Storm 02-16-06	13,506.35	-	(13,506.35)		0.0%	13,506.35	-	(13,506.35)			Feb-06	Mar-06	2006
121490	Firewall for EMS-LGE	27,261.54	-	(27,261.54)		0.0%	27,261.54	-	(27,261.54)			Nov-06	Dec-06	2006
121491	LGE CUSTOMER INFO CONTROLS	71,283.96	-	(71,283.96)		0.1%	71,283.96	-	(71,283.96)			Mar-06	Oct-06	2006
121493 121495	Golf Cart ASC warehouse Monarch Lite - LGE	2,366.98 24.521.50	-	(2,366.98) (24,521.50)		0.0%	2,366.98 24.521.50	-	(2,366.98) (24,521.50)			Mar-06 Jul-06	Mar-06 Mar-07	2006 2006
121493	Storage Room Desktop Ops LGE	13.946.63		(13,946.63)		0.0%	13,946.63		(13,946.63)			Mar-06	May-06	2006
121504	Misc Distribution Tools	17,056.05		(17,056.05)		0.0%	17,056.05		(17,056.05)			Apr-06	Oct-06	2006
121509	LY: Replace 6654 disc sw	5,492.71	-	(5,492.71)		0.0%	5,492.71	-	(5,492.71)			Sep-06	Jan-07	2006
121510	Storm 03-09-06	246,286.24	-	(246,286.24)		0.3%	246,286.24	-	(246,286.24)			Mar-06	Dec-06	2006
121516 121517	MC Serv Water Strainer Hoist MC Utility Tractor	12,811.39	-	(12,811.39)		0.0%	12,811.39	-	(12,811.39)			Apr-06	Jul-06	2006 2006
121517	PINEVILLE EXPANSION	18,828.25 67,930.28		(18,828.25) (67,930.28)		0.0%	18,828.25 67,930.28	-	(18,828.25) (67,930.28)			Apr-06 Apr-06	Apr-06 Jun-07	2006
121528	REHL RD PUMP STATION	(149,509.57)	-	149,509.57		-0.2%	(149,509.57)		149,509.57			Nov-06	Aug-08	2006
121529	MC3 Intermediate SH - 2007	624,053.75	-	(624,053.75)		0.7%	624,053.75	-	(624,053.75)	Jan-07	Dec-07	Dec-06	Apr-08 Emergent Work due to inspection during routine outage.	2006
121530	MC4 Intermediate SH - 2008	765,201.25	-	(765,201.25)		0.9%	765,201.25	-	(765,201.25)	Jan-07	Dec-08	Dec-06	Aug-08 Accelerated project due to inspection during routine outage.	2006
121531	MC 2B Ash Water Pump Motor	20,000.26	-	(20,000.26)		0.0%	20,000.26	-	(20,000.26)			Apr-06	May-06	2006
121532 121534	TC CT Oil Clean System LG&E Doc 1 Print Support	15,462.56 31,785.78	-	(15,462.56) (31,785.78)		0.0%	15,462.56 31,785.78	-	(15,462.56) (31,785.78)			Jul-06 Jun-06	Jul-06 Dec-06	2006 2006
121534	BLUELICK 345KV DISCONNECTS	34,821.99		(34,821.99)		0.0%	34,821.99	-	(34,821.99)			Sep-06	Jan-07	2006
121539	Storm 04-02-2006	577,197.29	-	(577,197.29)		0.7%	577,197.29		(577,197.29)			Apr-06	Apr-07 Budget is developed at a high level for weather events and reallocated to	2006
													individual projects as major and minor weather events as they occur. In	
													total, the full year variance on storms this year is \$687K over budget.	
121546 121547	LGN-Primedia Upgrade Storm 04-07-06	2,425.65 2,878.82	-	(2,425.65) (2,878.82)		0.0% 0.0%	2,425.65 2,878.82	-	(2,425.65) (2,878.82)			Sep-06 Apr-06	Sep-06 May-06	2006 2006
121550	Magnetic Boring Machines	41,015.52	-	(41,015.52)		0.0%	41,015.52	-	(41,015.52)			May-06	Aug-06	2006
121551	MT-Increase 4543 Term Limit	3,182.96	-	(3,182.96)		0.0%	3,182.96	-	(3,182.96)			May-06	Sep-07	2006
121552	Storm 04-16-06	-	-	-		0.0%	-	-	-			Apr-06	Dec-06	2006
121556	Storm 04-19-06	10,129.55	-	(10,129.55)		0.0%	10,129.55	-	(10,129.55)			Apr-06	Jun-06	2006
121563	CR Drainage Ditch to Basin	68,886.75	-	(68,886.75)		0.1%	68,886.75	-	(68,886.75)			Sep-06	Sep-06	2006
121564 121565	CR Sulfur Tank & Wiring MC LD2 Limestone Belt	44,671.95 9,697.41		(44,671.95) (9,697.41)		0.1%	44,671.95 9,697.41	-	(44,671.95) (9,697.41)			Sep-06 Jun-06	Jan-07 Jul-06	2006 2006
121567	LGE RTU Purchases-2006	220,714.93		(220,714.93)		0.3%	220,714.93		(220,714.93)			Jul-06	Oct-06	2006
121571	MC 3A Mill Motor Rewind	3,615.26	-	(3,615.26)		0.0%	3,615.26	-	(3,615.26)			May-06	May-06	2006
121575	Upgrade o/s for Video wall	4,529.37	-	(4,529.37)		0.0%	4,529.37	-	(4,529.37)			Aug-06	Nov-06	2006
121576	Flat panel monitors	4,325.78	-	(4,325.78)		0.0%	4,325.78	-	(4,325.78)			Jul-06	Sep-06	2006
121577 121592	TC 847 Line Tie Disc MC Vehicle Maint Equipment	9,903.00 11,542.53		(9,903.00) (11,542.53)		0.0% 0.0%	9,903.00 11,542.53	-	(9,903.00) (11,542.53)			Dec-06 Jun-06	Jun-08 Jun-06	2006 2006
121595	MC 1A Air Heater Drive Gearbox	38,880.37	-	(38,880.37)		0.0%	38,880.37		(38,880.37)			Jun-06	Sep-06	2006
121621	MT 3870 Bus Wire Upgrade	4,714.22	-	(4,714.22)		0.0%	4,714.22	-	(4,714.22)			May-06	Oct-06	2006
121630	ETHEL 138KV INSULATORS	9,863.37	-	(9,863.37)		0.0%	9,863.37	-	(9,863.37)			Dec-06	Apr-07	2006
121633	ORACLE LICENSES (LG&E %)	23,950.02	-	(23,950.02)		0.0%	23,950.02	-	(23,950.02)			Jun-06	Jun-06	2006
121649 121669	IMPACT software - LTFP MC1 FGD Multifunction Cont	85,029.56 169,695.45	-	(85,029.56) (169,695.45)		0.1% 0.2%	85,029.56 169,695.45	-	(85,029.56) (169,695.45)	Jan-07	Dec-07	Jun-06 Aug-06	Dec-06 Feb-08	2006 2006
121670	Shively RTU Replacement	14,625.56		(14,625.56)		0.2%	14,625.56	-	(14,625.56)	Jan-07	Dec-07	Oct-06	Nov-07	2006
121673	Storm 05-25-06	132,805.60	-	(132,805.60)		0.2%	132,805.60	-	(132,805.60)			May-06	Jul-07	2006
121676	MC2 SH Outlet DMW's	87,349.09	-	(87,349.09)		0.1%	87,349.09	-	(87,349.09)	Jan-07	Dec-07	Dec-06	Mar-08	2006
121681	LGE-GE AGC Setpoint Control	27,550.22	-	(27,550.22)		0.0%	27,550.22	-	(27,550.22)			Jul-06	Feb-07	2006
121683	TC Ash/Gypsum Ponds- LGE	171,933.07	-	(171,933.07)		0.2%	171,933.07	-	(171,933.07)	Jan-07	Dec-11	Aug-06	Dec-09	2006
121686 121688	MC Lift Station Sump Pumps Storm 06-01-06	17,687.84 42,348.20	-	(17,687.84) (42,348.20)		0.0%	17,687.84 42,348.20	-	(17,687.84) (42,348.20)			Jul-06 Jun-06	Sep-06 Dec-06	2006 2006
121694	MC2 Air Heater Baskets - 2006	215,084.01	-	(215,084.01)		0.2%	215,084.01	-	(215,084.01)			Jul-06	Jan-07	2006
121696	NW Report and Sec Mgt Sys LGE	34,956.47	-	(34,956.47)		0.0%	34,956.47	-	(34,956.47)			Sep-06	Dec-06	2006
121699	MC2 FGD Multifunction Cont	48,398.00	-	(48,398.00)		0.1%	48,398.00	-	(48,398.00)	Jan-07	Dec-07	Dec-06	Feb-08	2006
121700	MC3 Final Superheat Tubing	467,394.30	-	(467,394.30)		0.5%	467,394.30	-	(467,394.30)	Jan-07	Dec-07	Nov-06	Nov-08 Emergent Work due to inspection during routine outage.	2006

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Desires	Desires	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual	Total Budget	Variance In	Date Original	Date Original	Date Actual	Date Actual	
Project No.	Project Title/Description	Cost	Originai Budget	m Dollars	As Percent	Budget	Project Cost	Project Cost	in Dollars	Budget Start	Budget End	Start	End Explanations	Year
121701	Magic Solutions Enh LGE	67,682.08	-	(67,682.08)	rereem	0.1%	67,682.08	-	(67,682.08)	Duit	Liki	Jul-06	Dec-06	2006
121704	Rewire Auburndale LGE	22,487.63	-	(22,487.63)		0.0%	22,487.63	-	(22,487.63)			Jun-06	Feb-07	2006
121708	Replace Bushing on SP-6676	3,567.25	-	(3,567.25)		0.0%	3,567.25	-	(3,567.25)			Jul-06	Oct-06	2006
121713	MC2 FGD Expansion Joints	67,759.47	-	(67,759.47)		0.1%	67,759.47	-	(67,759.47)	Jan-07	Dec-07	Dec-06	Feb-07	2006
121719	MC 3A Mill Gearbox	106,482.69	-	(106,482.69)		0.1%	106,482.69	-	(106,482.69)			Dec-06	Oct-07	2006
121720 121734	MC 4C Mill Gearbox MC GPP Vacuum Tanks	106,482.69 54,540.00	-	(106,482.69) (54,540.00)		0.1%	106,482.69 54,540.00	-	(106,482.69) (54,540.00)	Jan-07	Dec-07	Dec-06 Dec-06	Sep-07 Mar-07	2006 2006
121734	BL-Bullitt Co 161kV Dble Ckt	49.803.16		(49,803.16)		0.1%	49.803.16	-	(49,803.16)	Jan-07	Dec-07	Aug-06	Nov-08	2006
121890	Storm 06-19-06	44.861.49	-	(44.861.49)		0.1%	44.861.49		(44.861.49)			Jun-06	Sep-06	2006
121915	Jeffersonville RTU Addition	10,877.52		(10,877.52)		0.0%	10,877.52		(10,877.52)			Aug-06	Jan-07	2006
121932	ADVANTICA SOFTWARE	35,000.00	-	(35,000.00)		0.0%	35,000.00	-	(35,000.00)			Nov-06	Dec-06	2006
121969	Storm 06-29-06	5,904.32	-	(5,904.32)		0.0%	5,904.32	-	(5,904.32)			Jun-06	Jul-06	2006
121993	Storm 07-04-06	28,781.74	-	(28,781.74)		0.0%	28,781.74	-	(28,781.74)			Jul-06	Dec-06	2006
122047	LGE-Drafting Vehicle 06	10,651.13	-	(10,651.13)		0.0%	10,651.13	-	(10,651.13)			Jul-06	Jul-06	2006
122051	Command Center Renovation LGE	19,749.23	-	(19,749.23)		0.0%	19,749.23	-	(19,749.23)			Jul-06	May-07	2006
122055	CR6 SPP Upgrade	1,883,743.15	-	(1,883,743.15)		2.2%	1,883,743.15	-	(1,883,743.15)			Aug-06	Jul-08 Project added to consolidate operation to one sludge processing plant (SPP)	2006
122074	Capital Tax	(143,307.35)		143,307.35		-0.2%	(143,307.35)		143,307.35			Jun-06	at a time. Jun-08	2006
122090	Avaya System Upgrades LGE	50,646.04	-	(50,646.04)		0.1%	50,646.04		(50,646.04)			Aug-06	Dec-06	2006
122092	Hancock RTU Replacement	7,680.03	-	(7,680.03)		0.0%	7,680.03	_	(7,680.03)			Oct-06	Aug-08	2006
122093	CR 62 BFP Motor Rotor Repair	102,326.11	-	(102,326.11)		0.1%	102,326.11	-	(102,326.11)			Aug-06	Mar-07	2006
122095	COGNOS	44,143.91	-	(44,143.91)		0.1%	44,143.91	-	(44,143.91)			Aug-06	Jan-07	2006
122097	MC Spare Mill Motor 2006	20,183.03	-	(20,183.03)		0.0%	20,183.03	-	(20,183.03)			Jul-06	Jul-06	2006
122110	MC Portable Air Monitors	14,382.59	-	(14,382.59)		0.0%	14,382.59	-	(14,382.59)			Sep-06	Sep-06	2006
122115	PR 13 Pre-Filter Replacement	83,012.27	-	(83,012.27)		0.1%	83,012.27	-	(83,012.27)			Sep-06	Aug-07	2006
122119	CR4 MIST ELIMINATOR	57,172.16	-	(57,172.16)		0.1%	57,172.16	-	(57,172.16)			Sep-06	Dec-06	2006
122120 122121	Storm 07-14-06 CR4 Air Heater Basket	66,294.27 486,395,97	-	(66,294.27)		0.1% 0.6%	66,294.27 486,395,97	-	(66,294.27)			Jul-06	Dec-06	2006 2006
122121	CR4 Air Heater Basket	486,395.97	-	(486,395.97)		0.6%	486,395.97	-	(486,395.97)			Nov-06	Jan-07 Emergent work due to Cane Run unit 4 in-service failure of the heaters "B" side baskets becoming dislodged resulting in significant seal damage.	2006
122130	TC1 Expansion Joint Replace	39,034.69	_	(39,034.69)		0.0%	39,034.69	_	(39,034.69)	Jan-07	Dec-07	Dec-06	Sep-09	2006
122132	TC1 Ash Pit Seal Trough Skirt	39,847.31	-	(39,847.31)		0.0%	39,847.31	_	(39,847.31)	Jan-07	Dec-07	Dec-06	Sep-09	2006
122143	TC1 2006 FGD Capital	211,298.25		(211,298.25)		0.2%	211,298.25		(211,298.25)			Sep-06	Apr-07	2006
122145	CR6 Burner Air Tips and Sofa	250,151.88	-	(250,151.88)		0.3%	250,151.88	-	(250,151.88)	Jan-07	Dec-07	Nov-06	Sep-07	2006
122146	CR6 Air Heater Basket	487,840.00	-	(487,840.00)		0.6%	487,840.00	-	(487,840.00)	Jan-07	Dec-07	Dec-06	Jun-07 Emergent work due to Cane Run unit 6 outage inspection revealing	2006
													significant basket deterioration and seal damage requiring replacement.	
122152	CR6 SDRS Module Piping	65,264.00	-	(65,264.00)		0.1%	65,264.00	-	(65,264.00)	Jan-07	Dec-07	Dec-06	Nov-07	2006
122163	CR Screenhouse River Level	29,184.21	-	(29,184.21)		0.0%	29,184.21	-	(29,184.21)	Jan-07	Dec-07	Dec-06	Jun-09	2006
122184	Storm 07-21-06	145,184.81	-	(145,184.81)		0.2%	145,184.81	-	(145,184.81)			Jul-06	Dec-06	2006 2006
122193 122197	Lexington Tape Upgrade LGE MC "A" Clearwell Pump Motor	249,267.49 36,134.63	-	(249,267.49)		0.3%	249,267.49 36,134.63	-	(249,267.49) (36,134.63)			Oct-06 Sep-06	Aug-07 Nov-06	2006
122197	MC FGD Control House HVAC	25,250.00		(25,250.00)		0.0%	25,250.00	-	(25,250.00)			Aug-06	Aug-06	2006
122203	Storm 08-10-06	53,309,72	-	(53,309.72)		0.1%	53,309.72		(53,309.72)			Aug-06	Feb-08	2006
122209	MC3 Air Heater Walkway	8,568.51	_	(8,568,51)		0.0%	8,568.51	_	(8,568.51)			Sep-06	Nov-06	2006
122210	MC1 Oxygen Probe Controls	29,728.95	-	(29,728.95)		0.0%	29,728.95	-	(29,728.95)			Sep-06	Oct-06	2006
122215	PR Carrier Replacement	48,527.05	-	(48,527.05)		0.1%	48,527.05	-	(48,527.05)			Oct-06	Aug-08	2006
122223	ACS Radius Appl Upgrade LGE	9,789.16	-	(9,789.16)		0.0%	9,789.16	-	(9,789.16)			Oct-06	Dec-06	2006
122226	Storm 08-20-06	62,979.16	-	(62,979.16)		0.1%	62,979.16	-	(62,979.16)			Aug-06	Jul-07	2006
122227	ELECTRONIC PAYMENT PROJECT	30,745.27	-	(30,745.27)		0.0%	30,745.27	-	(30,745.27)			Sep-06	Mar-07	2006
122229	WATERSIDE ARENA DO ELECTRIC	(0.00)	-	0.00		0.0%	(0.00)	-	0.00			Sep-06	Dec-09	2006
122231 122240	Waterside Arena-Transmission MC Limestone Mill Gearbox	271,500.00	-	(271,500.00)		0.0% 0.3%	271,500.00	-	(271,500.00)			Oct-06 Dec-06	Dec-09	2006 2006
122240	MC Limestone Mill Gearbox MOBILE COMPUTING	2/1,500.00 34,972.75	-	(34,972.75)		0.5%	34,972.75	-	(34,972.75)			Oct-06	Aug-07 Jun-07	2006
122244	SMALLWORLD NEW FUNCTIONALITY	26,659.10	-	(26,659.10)		0.0%	26,659.10	-	(26,659.10)			Oct-06	Dec-06	2006
122247	MC Turb Turn Gear Diesel Gen	102,121.83	_	(102,121.83)		0.1%	102,121.83	-	(102,121.83)	Jan-08	Dec-08	Oct-06	Oct-08	2006
122248	EKP Cedar Grove GOAB 161	12,337.92	-	(12,337.92)		0.0%	12,337.92	_	(12,337.92)			Nov-06	Jun-09	2006
122249	MC 1B Ash Water Pump Motor	26,467.42	-	(26,467.42)		0.0%	26,467.42	-	(26,467.42)			Oct-06	Nov-06	2006
122266	MC GPP HVAC	12,043.50	-	(12,043.50)		0.0%	12,043.50	-	(12,043.50)			Nov-06	Dec-06	2006
122273	MC1 Sootblower Therm Drain	48,929.91	-	(48,929.91)		0.1%	48,929.91	-	(48,929.91)			Oct-06	Nov-06	2006
122274	MC1 BCP Inj Water Piping Insul	4,040.00	-	(4,040.00)		0.0%	4,040.00	-	(4,040.00)			Oct-06	Oct-06	2006
122275	Backup Data Center LGE	28,351.82	-	(28,351.82)		0.0%	28,351.82	-	(28,351.82)	Jan-07	Dec-08	Oct-06	Feb-09	2006
122289	MC2 Water Treat Sample Lines	34,452.83	-	(34,452.83)		0.0%	34,452.83	-	(34,452.83)			Oct-06	Jan-07	2006
122290	MC2 BCP Inj Wtr Piping ARO	(1.44)	-	1.44		0.0%	(1.44)	-	1.44			Dec-06	Jul-07	2006
122295	CR6 Coal Pipe Isolation	80,112.05	-	(80,112.05)		0.1%	80,112.05	-	(80,112.05)			Oct-06	May-07	2006
122306 122431	CR5 Blowdown Tank Replacement Storm 09-22-06	29,520.00 139,589.09	-	(29,520.00) (139,589.09)		0.0% 0.2%	29,520.00 139,589.09	-	(29,520.00) (139,589.09)			Dec-06 Sep-06	May-07 Jul-07	2006 2006
122431	MILL CREEK CONTROL HOUSE ROOF	38,463.67	-	(38,463.67)		0.2%	38,463.67	-	(38,463.67)			Dec-06	Jan-07 Jan-07	2006
122485	TC CT Comp Blades Repl	103,448.99	-	(103,448.99)		0.1%	103,448.99	-	(103,448.99)			Oct-06	Nov-06	2006
122486	RISS Backup LGE	44,743.89		(44,743.89)		0.1%	44,743.89	-	(44,743.89)			Nov-06	Dec-07	2006
122490	FileNet Upgrade (LG&E %)	4,496.59	-	(4,496.59)		0.0%	4,496.59	-	(4,496.59)			Nov-06	Aug-07	2006
122532	LGE WWA TO SMALLWORLD	4,681.87	-	(4,681.87)		0.0%	4,681.87	-	(4,681.87)			Dec-06	Jan-07	2006
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							Total	Total		Date	Date			
ъ : .	p : .	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations Year	
122553	MC Label Making Tool	5,374.09	- Budget	(5,374.09)	rereent	0.0%	5,374.09	-	(5,374.09)	Start	Liki	Dec-06	Dec-06 2006	
122557	OSI EMS Wrkstn Upgrade-LGE	3,315.16	-	(3,315.16)		0.0%	3,315.16	-	(3,315.16)			Nov-06	Dec-06 2006	
122559	MC4 Precipitator Reactors	9,609.62	-	(9,609.62)		0.0%	9,609.62	-	(9,609.62)			Dec-06	Dec-06 2006	
122560	MC Barge Unloader Rack Mtr	57,206.93	-	(57,206.93)		0.1%	57,206.93	-	(57,206.93)			Nov-06	Dec-06 2006	
122568 122576	Trend Micro LGE Dresser Roots Prover	11,447.98 18,097.28	-	(11,447.98) (18,097.28)		0.0%	11,447.98 18,097.28	-	(11,447.98) (18,097.28)			Dec-06 Dec-06	Jan-07 2006 Dec-06 2006	
122577	MC Coal S/R Belt & Pulley	32,598.61	-	(32,598,61)		0.0%	32,598.61		(32,598,61)			Nov-06	Dec-06 2006	
122587	MC 4F Cooling Tower Fan Mtr	4,990.97		(4,990.97)		0.0%	4,990.97		(4,990.97)			Nov-06	Dec-06 2006	
122588	MC Boiler Scaffolding	27,556.00	-	(27,556.00)		0.0%	27,556.00	-	(27,556.00)			Dec-06	Jan-07 2006	
122589	MC4 Turbine Controls Computer	7,062.90	-	(7,062.90)		0.0%	7,062.90	-	(7,062.90)			Dec-06	Jan-07 2006	
122593	Test Tools for CIS LGE	29,620.70	-	(29,620.70)		0.0%	29,620.70	-	(29,620.70)			Dec-06	Jan-07 2006	
122601 122602	MC4 BRSP Discharge Piping TC CT 9 Comp Blade Repl	59,753.36 122,100.00	-	(59,753.36) (122,100.00)		0.1% 0.1%	59,753.36 122,100.00	-	(59,753.36) (122,100.00)			Dec-06 Dec-06	Jan-07 2006 Mar-09 2006	
122602	Share Point LGE	6,313.72	-	(6,313.72)		0.1%	6,313.72	-	(6,313.72)			Dec-06	Oct-08 2006	
122616	BOC Call Center Training Room	6,361.55		(6,361,55)		0.0%	6.361.55		(6,361.55)			Dec-06	Feb-07 2006	
122622	Storm 12-01-06	57,890.80	-	(57,890.80)		0.1%	57,890.80	-	(57,890.80)			Nov-06	Sep-07 2006	
122623	GE Ultrasonic Equip	6,464.49	-	(6,464.49)		0.0%	6,464.49	-	(6,464.49)			Dec-06	Dec-06 2006	
122627	Plenum Opacity Monitors MC1	147,381.02	-	(147,381.02)		0.2%	147,381.02	-	(147,381.02)			Dec-06	Dec-06 2006	
122628 122633	Primedia Units	53,164.30 2.716.08	-	(53,164.30) (2,716.08)		0.1%	53,164.30 2,716.08	-	(53,164.30)			Dec-06 Dec-06	Dec-06 2006 Dec-06 2006	
122633	GE Pdm Accessory Equip LG&E Plenum Opacity Monitor MC4	30,574.47	-	(30,574.47)		0.0%	30,574.47	-	(30,574.47)			Dec-06	Dec-06 2006 Dec-06 2006	
122649	CR CWP Proximity Switches	32,518.71	-	(32,518.71)		0.0%	32,518.71	-	(32,518.71)			Dec-06	Nov-07 2006	
BTM391	Beyond the Meter - Org 003910	(5,335.67)		5,335.67		0.0%	(5,335.67)		5,335.67			May-04	Dec-09 2006	
CABLE341	Blanket cable for joint trench	61,636.56	-	(61,636.56)		0.1%	61,636.56	-	(61,636.56)	Feb-04	Dec-04	Jan-04	Dec-09 2006	
	SR - Databases 2005 LEL	(23.27)	-	23.27		0.0%	(23.27)	-	23.27			Oct-05	Jan-06 2006	
	RELOCATE H-BEAM R98-3044B	(51.72)	-	51.72		0.0%	(51.72)	-	51.72			Aug-06	Aug-06 2006	
	THIS PROJECT SETUP FOR CUST. P CAP, REG, RECLOSERS 340	32,498.45 23,493.64	30,053.54	(32,498.45) 6,559.90	22%	0.0%	32,498.45 23,493.64	30,053.54	(32,498.45) 6,559.90	Jan-06	Dec-09	May-06 Jan-04	May-06 2006 Oct-09 2006	
	UNDG NEW BUSINESS - COMM/IND -	4,160.22	30,033.34	(4,160.22)	2270	0.0%	4,160.22	30,033.34	(4,160.22)	Jan-00	Dec-09	Jun-06	Aug-08 2006	
	PURCHASE AND INSTALLATION OF E	780,143.68	892,185.00	112,041.32	13%	0.9%	780,143.68	892,185.00	112,041.32	Jan-04	Dec-06	Jan-04	Jul-08 2006	
	T-Lines Relocations	71,755.39	110,000.00	38,244.61	35%	0.1%	71,755.39	110,000.00	38,244.61	Jan-04	Dec-08	Jan-04	Jun-09 2006	
L6	T-Lines New Facilities	89,421.77	-	(89,421.77)		0.1%	89,421.77	-	(89,421.77)	Jan-07	Dec-08	Jan-04	Jun-09 2006	
L7	T-Lines Parameter Upgrades	33,143.88	220,000.08	186,856.20	85%	0.0%	33,143.88	220,000.08	186,856.20	Jan-04	Dec-08	Jan-04	Sep-09 2006	
	LT8 LT9	68,022.63 1,433,846.95	476,000,47	(68,022.63)	-201%	0.1%	68,022.63 1,433,846.95	476,000.47	(68,022.63)	Jan-07	Dec-08	Mar-04	Sep-09 2006 Sep-09 Replaced more poles than originally planned. Overhead line crews are 2006	
			476,000.47	(957,846.48)	-201%			4/6,000.4/	(957,846.48)	Jan-04	Dec-08	Jan-04	utilized on pole replacement blankets when outages are not available to complete larger scale line work.	
	0 MAINT CAP, REG, REC 340	96,224.74	-	(96,224.74)		0.1%	96,224.74	-	(96,224.74)	Jan-05	Dec-09	Jan-04	Dec-09 2006	
	G NEW BUS COMM UG 330 H NEW BUS COMM OH 340	(6,791.40) 1,260,170.58	1,271,023.18	6,791.40 10,852.60	1%	0.0% 1.4%	(6,791.40) 1,260,170.58	1,271,023.18	6,791.40 10,852.60	Jan-04	Dec-09	Dec-05 Jan-04	Oct-06 2006 Dec-09 2006	
	G NEW BUS COMM UG 340	1,962,440.71	2,244,263.76	281,823.05	13%	2.2%	1,962,440.71	2,244,263.76	281,823.05	Jan-04 Jan-05	Dec-09	Jan-04 Jan-04	Dec-09 2006 Dec-09 2006	
	G NEW BUS COMM 344 UG	20,524.04	2,211,203.70	(20,524.04)	1570	0.0%	20,524.04	-	(20,524.04)	Jan-04	Dec-04	Jan-04	Aug-08 2006	
	H NEW BUS RES OH 340	993,692.84	773,077.45	(220,615.39)	-29%	1.1%	993,692.84	773,077.45	(220,615.39)	Jan-04	Dec-09	Jan-04	Dec-09 2006	
NBRD340UC	G NEW BUS RES UG	9,540.55	344,448.84	334,908.29	97%	0.0%	9,540.55	344,448.84	334,908.29	Jan-06	Dec-07	Jan-04	Aug-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	
NRRD341110	G NEW BUS RESID UG 341	647.374.04	610,126.35	(37,247.69)	-6%	0.7%	647.374.04	610,126.35	(37,247.69)	Jan-04	Dec-09	Jan-04	customer growth. Dec-09 2006	
	G New Bus, Resid, UG 003440	2.809.84	010,120.33	(2.809.84)	-070	0.0%	2.809.84	010,120.33	(2,809.84)	Jan-04	Dcc-07	Jan-04	Aug-08 2006	
NBSB340OH	H NEW BUS SUB OH 340	400,286.06	124,756.46	(275,529.60)	-221%	0.5%	400,286.06	124,756.46	(275,529.60)	Jan-04	Dec-09	Jan-04	Dec-09 2006	
	1 NEW BUS SUB OH 341	(991.85)	-	991.85		0.0%	(991.85)	-	991.85			Aug-06	Nov-06 2006	
NBSB341UG	G NEW BUS SUB 341 UG	4,850,213.65	6,172,099.38	1,321,885.73	21%	5.5%	4,850,213.65	6,172,099.38	1,321,885.73	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.	
	H NEW ELECTRIC SERVICES	903,062.04	919,889.11	16,827.07	2%	1.0%	903,062.04	919,889.11	16,827.07	Jan-04	Dec-09	Jan-04	Dec-09 2006	
	G NEW EL SERV UG	1,158,081.87	1,215,577.05	57,495.18	5%	1.3%	1,158,081.87	1,215,577.05	57,495.18	Jan-05	Dec-09	Jan-04	Dec-09 2006	
	G NEW BUS SERVICES 341 UG	13,190.78		(13,190.78)		0.0%	13,190.78		(13,190.78)			Mar-05	Aug-09 2006	
	New Network Vaults - 003430 Network Vaults 003430	270,927.41 300,836.63	528,535.91 653,086.84	257,608.50 352,250.21	49% 54%	0.3%	270,927.41 300,836.63	528,535.91 653,086.84	257,608.50 352,250.21	Mar-04 Jan-04	Dec-09 Dec-09	Feb-04 Jan-04	Nov-09 2006 Dec-09 Variance to budget reflects actual versus projected investments associated 2006	
			653,086.84	,	54%			653,086.84		Jan-04	Dec-09		with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	
	H PUB WORKS RELOC OH 330	9,149.87		(9,149.87)	45.1	0.0%	9,149.87	-	(9,149.87)	T 1 6:	TO 0.	Jan-04	Aug-08 2006	
	H PUB WORKS RELOC OH	804,190.95	1,110,312.19	306,121.24	28%	0.9%	804,190.95	1,110,312.19	306,121.24	Feb-04	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated 2006 with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	
	G PUB WORKS RELOC UG 340		90,711.60	90,711.60	100%	0.0%		90,711.60	90,711.60	Jan-05	Dec-09	Sep-04	Dec-09 2006	
	G PUB WORKS 344 UG	56,983.65	200 000 00	(56,983.65)	700/	0.1%	56,983.65	200 000 00	(56,983.65)	Feb-04	Nov-04	Sep-04	Dec-09 2006 May-08 2006	
	POLE TREAT 340 PM Inspections 003400	66,523.29 542.02	298,890.00	232,366.71 (542.02)	78%	0.1%	66,523.29 542.02	298,890.00	232,366.71 (542.02)	Jan-05	Dec-06	Jun-05 Jan-04		
riviinor540	1 141 Inspections 003400	342.02	•	(3+2.02)		0.0%	3+2.02	-	(3+2.02)			Jan-04	Oct-07 Attachment to Response to PSC-1 Question No. 1 Page 33 of	

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Year
	CUST REQ 340 Replace Defective Cable 003400	98,518.65 595,300.44	(339.68) 200,087.84	(98,858.33) (395,212.60)	29103% -198%	0.1% 0.7%	98,518.65 595,300.44	(339.68) 200,087.84	(98,858.33) (395,212.60)	Jan-04 Jan-05	Dec-09 Dec-09	Jan-04 Jan-04	Dec-09 2006 Dec-09 Variance to budget reflects actual versus projected investments associated 2006 with replacing defective cable. Annual budgets are based on historical investment rates for replacing defective cable.
RDD003065	Repair Defective Eqpt - 003065	28,737.29	-	(28,737.29)		0.0%	28,737.29	-	(28,737.29)			Apr-05	Dec-09 2006
	Repair Defective Eqpt - 003190	31,627.16	101,222.25	69,595.09	69%	0.0%	31,627.16	101,222.25	69,595.09	Jan-06	Dec-09	Feb-05	Nov-09 2006
	H REP DEF EQ OH 320	1,186.99	-	(1,186.99)		0.0%	1,186.99	-	(1,186.99)	Jan-04	Dec-04	Jan-04	Feb-07 2006
	G REP DEF EQ UG 320	2,419.37		(2,419.37)		0.0%	2,419.37		(2,419.37)	Jan-04	Dec-04	Jan-04	Mar-06 2006
RDDD340OF	H REP DEF EQ OH 340	2,056,705.19	942,946.70	(1,113,758.49)	-118%	2.4%	2,056,705.19	942,946.70	(1,113,758.49)	Jan-05	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.
	G REP DEF EQ UG 340	701,453.88	899,647.00	198,193.12	22%	0.8%	701,453.88	899,647.00	198,193.12	Jan-05	Dec-09	Jan-04	Dec-09 2006
RDPOLE340	Replace Defective Poles 340	1,616,866.51	1,932,235.73	315,369.22	16%	1.8%	1,616,866.51	1,932,235.73	315,369.22	Jan-05	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated 2006 with replacing defective cable. Annual budgets are based on historical investment rates for replacing defective cable.
RDSTLT332	2 REPAIR STREET LIGHTING	383,216.55	-	(383,216.55)		0.4%	383,216.55		(383,216.55)	Jan-07	Dec-09	Nov-06	Dec-09 Variance to budget reflects actual versus projected investments associated 2006 with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.
RDSTLT340	REP DEF ST LIGHTS 340	125,137.18	-	(125,137.18)		0.1%	125,137.18	-	(125,137.18)	Jan-05	Dec-09	Feb-04	Dec-09 2006
	Rep Defective StrT Light	1,220,354.92	360,774.67	(859,580.25)	-238%	1.4%	1,220,354.92	360,774.67	(859,580.25)	Jan-06	Dec-06	Jan-06	Mar-07 Variance to budget reflects actual versus projected investments associated 2006
			_					,					with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.
	CIR HARD RELIABILITY	30,685.55	_	(30,685.55)	40/	0.0%	30,685.55	102 122 20	(30,685.55)	I 06	D 00	Feb-05	Jan-08 2006
	FOH Reliability 003400 GUG Reliability 003400	184,890.66 330,767.29	193,133.28	8,242.62 (330,767.29)	4%	0.2%	184,890.66 330,767.29	193,133.28	8,242.62 (330,767.29)	Jan-06	Dec-09	Jan-04 Jan-04	Dec-09 2006 Dec-09 This was originally budgeted in the general LG&E reliability project. 2006
	REP THR PARTY DAM 340	769,265.60	43,151.58	(726,114.02)	-1683%	0.4%	769,265.60	43,151.58	(726,114.02)	Jan-04	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments required to 2006
			,					,					address infrastructure damages caused by third parties. Annual budget established based on historical investment rates.
	STREET LIGHTING	100,532.25	-	(100,532.25)		0.1%	100,532.25	-	(100,532.25)	Jan-07	Dec-07	Nov-06	May-08 2006
	Street Lighting 003470	2,702,516.84	2,099,810.32	(602,706.52)	-29%	3.1%	2,702,516.84	2,099,810.32	(602,706.52)	Jan-05	Dec-06	Feb-04	Nov-08 Variance to budget reflects actual versus projected investments associated 2006 with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.
	STORMS 003230	-	-	-		0.0%	-	-	-	Jan-07	Dec-09	Aug-06	Jan-09 2006
	SYS ENH EXIST CUST 340	148,133.26	158,000.19	9,866.93	6%	0.2%	148,133.26	158,000.19	9,866.93	Jan-06	Dec-09	Jan-04	Dec-09 2006
	SYSTEM ENHANCEMENTS UG	234.21		(234.21)		0.0%	234.21		(234.21)			Jun-04	Jan-06 2006
TBRD340OF	H Trouble OH 003400	1,352,337.11	882,335.25	(470,001.86)	-53%	1.5%	1,352,337.11	882,335.25	(470,001.86)	Jan-05	Dec-09	Feb-04	Dec-09 Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.
	G Trouble UG 003400	512,087.06	380,234.92	(131,852.14)	-35%	0.6%	512,087.06	380,234.92	(131,852.14)	Jan-05	Dec-09	Feb-04	Dec-09 2006
	TOOLS AND EQ 340	72,331.22	68,040.00	(4,291.22)	-6%	0.1%	72,331.22	68,040.00	(4,291.22)	Jan-05	Dec-09	Mar-04	Dec-09 2006
	WEATHER 003400	5,661.88	-	(5,661.88)		0.0%	5,661.88	-	(5,661.88)			Aug-06	Oct-09 2006
	J SR - Databases 2005 WKE	(77.56)	-	77.56		0.0%	(77.56)	-	77.56		TD 00	Oct-05	Jan-06 2006
	TRANSFORMER LABOR 340 TRANSFORMER LABOR 341	239,006.09 267,751.63	249,029.23 526,095.00	10,023.14 258,343.37	4% 49%	0.3% 0.3%	239,006.09 267,751.63	249,029.23 526,095.00	10,023.14 258,343.37	Jan-04 Jan-04	Dec-09 Dec-09	Jan-04 Jan-04	Dec-09 2006 Dec-09 2006
AI KWD41	TRANSFORMER LABOR 341	108,857,650.15	87,419,141.42	(21,438,508.74)	4970	0.570	207,751.05	320,093.00	230,343.37	Jan-04	Dec-09	Jan-04	2000 Tota
100153	c.o.948258	(159.94)	07,417,141.42	159.94		0.0%	(159.94)	-	159.94			Apr-07	Apr-07 2007
100650	Reloc Dist Hwy Facilities	- 1	-	-		0.0%		-	-			Jan-04	Dec-09 2007
103167	WOODS OF HIGH CREST	5,000.20	-	(5,000.20)		0.0%	5,000.20	-	(5,000.20)			Mar-07	Mar-07 2007
108360	CAPITAL MATERIAL	-	208,161.17	208,161.17	100%	0.0%	-	208,161.17	208,161.17	Jan-05	Dec-07	Apr-04	Dec-06 2007
108835 108903	Repl MT Tr 1 & Tr 2		-	9.46		0.0%	-	-	-			Nov-04	Jul-08 2007 Jan-07 2007
108903	CO66819AA TBA Inc., Pri. Metering	(9.46) (630.88)	-	630.88		0.0%	(9.46) (630.88)		9.46 630.88			Jan-07 Mar-07	Mar-07 2007 Mar-07 2007
109099	E T & D STORM	(375.82)		375.82		0.0%	(375.82)		375.82			Mar-07	Mar-07 2007 Mar-07 2007
111398	LT Misc Capital Expenditures	604,198.30	281,868.47	(322,329.83)	-114%	0.3%	604,198.30	281,868.47	(322,329.83)	Jan-04	Dec-08	Nov-06	Nov-09 Budget is developed at a higher level to encompass multiple projects. More 2007 replacements were needed on this project than assumed in the budget.
111935	NETWORK VAULT	130.08	-	(130.08)		0.0%	130.08	-	(130.08)			Mar-07	Mar-07 2007
112491	Gas Meters-LGE	719,912.57	-	(719,912.57)		0.4%	719,912.57	-	(719,912.57)	Jan-04	Dec-06	Jan-04	Sep-08 Total actual costs (project 122650 and 112491) are \$1,953,779. The approved spend for gas meters was \$2.084m, which results in a variance of \$130k. The budget was in project 121974 (Electric Meters) and in account 108901 (removal).
112750	FORD - MIDDLETOWN 138 KV LINE	(1,944.00)	-	1,944.00		0.0%	(1,944.00)	-	1,944.00	Jan-04	Jun-05	Jan-04	Jan-09 2007
112951 113270	Centerfield 69 kV Expansion LGE DIST LINE TRANSFORMERS	(185.51) 3,847,751.30	3,188,739.68	185.51 (659,011.62)	-21%	0.0%	(185.51) 3,847,751.30	3,188,739.68	185.51 (659,011.62)	Jan-04	Dec-09	Dec-06 Jan-04	Nov-07 2007 Dec-09 Project variance due to replenishing LGE transformer inventories 2007
113270	MISC DIST PROJECTS	3,847,751.30	3,100,739.08	(0.01)	-21%	0.0%	3,847,751.30	2,100,729.08	(0.01)	Jan-04 Jan-04	Dec-09	Jan-04 Jan-04	Dec-09 Project variance due to replenishing LGE transformer inventories. 2007 Nov-07 2007
114128	Bluelick-Beulah 69 KV line	95,847.76	-	(95,847.76)		0.1%	95,847.76	-	(95,847.76)	Jair-04	200-00	Jan-04	Apr-09 2007
114270	Medical Ctr Chilled Water Plnt	38,179.64	-	(38,179.64)		0.0%	38,179.64	-	(38,179.64)			Jan-04	Jan-07 2007
114893	NACHAND EXPANSION	(41.76)	-	41.76		0.0%	(41.76)	-	41.76	Jan-05	Dec-06	Jun-04	Nov-07 2007
115115	LCS-Sour Suppt CAP-CONT MANAG	(16,138.50)	-	16,138.50		0.0%	(16,138.50)	-	16,138.50	Mar-04	Dec-04	Jun-04	Oct-07 2007
115473	TC CT Substation LGE	0.07	-	(0.07)		0.0%	0.07		(0.07)	Jan-04	Dec-05	Jan-04	Apr-08 2007 Attachment to Response to PSC-1 Question No. 13

Attachment to Response to PSC-1 Question No. 13(a)

oject	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
lo.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Υe
23	WHAS-CENTERFIELD 69KV 6686	(12,142.14)	-	12,142.14		0.0%	(12,142.14)	-	12,142.14			Jan-04	Aug-08	- 2
24	Middletwn-Centerfield ckt.3846	12,142.14	-	(12,142.14)		0.0%	12,142.14	-	(12,142.14)			Jan-04	Aug-08	- 2
15	TC2004LIMESTONEABELT	1,521.75	-	(1,521.75)		0.0%	1,521.75	-	(1,521.75)	Jan-04	Dec-04	Dec-04	May-07	
19	Trimble County 2	51,814,667.84	42,918,986.00	(8,895,681.84)	-21%	30.0%	51,814,667.84	42,918,986.00	(8,895,681.84)	Jan-04	Dec-10	Mar-04	Dec-09 Contract trended above Budget.	
)7	Canal - Del Park 69kv (6616)	7,315.40	-	(7,315.40)		0.0%	7,315.40	-	(7,315.40)			May-04	Sep-09	
20	SPCC Mods - LG&E Transmission	190,631.68	747,000.00	556,368.32	74%	0.1%	190,631.68	747,000.00	556,368.32	Jan-06	Dec-09	Jan-05	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.	
61	Accrued Labor - LGE	4,030.01	-	(4,030.01)		0.0%	4,030.01	-	(4,030.01)			Mar-07	Dec-09	
10	Beargrass 138kV Bkr Repl.		-			0.0%		-	-			Sep-04	Nov-05	
16	PC AND PRINTER INFRASTRUCTURE	2,682.78	-	(2,682.78)		0.0%	2,682.78	-	(2,682.78)	Jan-05	Dec-05	Jan-05	Mar-09	
58	GPS TRACKING	1,725.00		(1,725.00)		0.0%	1,725.00	_	(1,725.00)	Jan-05	Mar-06	Sep-05	Jan-07	
32	TRANSFORMER REWIND	1,221,986.53	489,135.23	(732,851.30)	-150%	0.7%	1,221,986.53	489,135.23	(732,851.30)	Jan-05	Dec-08	Jan-05	Jun-09 Emergent work due to higher LGE transformer failures than originally	
													budgeted.	
98	TC Aux Cooling Pump Upgrade	(3,355.98)	-	3,355.98		0.0%	(3,355.98)	-	3,355.98	Mar-05	Apr-05	Jan-05	Aug-07	
06	TC Honeywell MFC to HPM	(36,994.77)	-	36,994.77		0.0%	(36,994.77)	-	36,994.77	Jun-05	Jul-05	May-05		
08	TC Stator Leak Detection	(12,553.78)	-	12,553.78		0.0%	(12,553.78)	-	12,553.78	May-05	Jun-05	Nov-05	Dec-08	
18	TC MB Conductivity Monitors	(71.80)	-	71.80		0.0%	(71.80)	-	71.80	Jun-05	Jul-05	Dec-06	Apr-09	
20	TC HVAC Replacement	(603.81)	-	603.81		0.0%	(603.81)	-	603.81	Jan-05	Dec-05	Nov-06	Feb-07	
56	LGE-SL Plant Lab Equip Upgr 05	(488.71)	-	488.71		0.0%	(488.71)	-	488.71	Jan-05	Feb-05	Apr-05	Mar-07	
57	LGE-SL Shelter Upgrades	(2,456.71)	-	2,456.71		0.0%	(2,456.71)	-	2,456.71	Jul-05	Sep-05	May-05	Mar-07	
50	LGE-GE Eddy Current Anlys Eq	9,216.68	-	(9,216.68)		0.0%	9,216.68	-	(9,216.68)	Jun-05	Dec-06	Dec-06		
23	CR5 LP 1&2 FW HEATER TUBE	32,577.24	-	(32,577.24)		0.0%	32,577.24	-	(32,577.24)	Jan-05	Dec-06	Sep-06	Aug-08	
44	CR MISC SPEC PROJ 2005	(27,967.54)		27,967.54		0.0%	(27,967.54)		27,967.54	Jan-05	Dec-05	Jan-05		
47	CR11 GT CONTROLS UPGRD	109,749,90		(109.749.90)		0.1%	109.749.90	_	(109,749,90)	Jan-05	Dec-05	Oct-06	Nov-07	
82	LGN-IT Capital	38,573.61	8,038,906.00	8,000,332.39	100%	0.0%	38,573.61	8,038,906.00	8,000,332.39	Jan-05	Dec-07	Dec-06		
209	Trimble 2 Transmission Ige	6,773,070.99	4,619,004.00	(2,154,066.99)	-47%	3.9%	6,773,070.99	4,619,004.00	(2,154,066.99)	Jan-05	Dec-09	Jan-05	Various projects were adjusted in 2007 to allocate this budget.	
													LG&E and KU than budgeted.	
230	NACHAND SUB CIRCUIT WORK	13,650.00	-	(13,650.00)		0.0%	13,650.00	-	(13,650.00)	Jan-05	Dec-06	Sep-05		
39	LGE SUB SPILL PREVENTION	441,152.95	417,720.29	(23,432,66)	-6%	0.3%	441,152.95	417,720.29	(23,432.66)	Apr-05	Dec-09	Feb-05		
41	Purchase Tools - 003200	(5,602,25)	-	5,602,25		0.0%	(5,602.25)	-	5,602,25			Aug-04		
49	OHIO FALLS REDEVELOPMENT 2004	4,504,636.01		(4,504,636.01)		2.6%	4,504,636.01	-	(4,504,636.01)	Jan-06	Dec-11	Sep-04		
i42	Fuel Supply Management	63,671.83	388,000.00	324,328.17	84%	0.0%	63,671.83	388,000.00	324,328.17	Jan-05	Dec-09	Feb-06	118349. Apr-09 Project was lower than budget due to less customization and corresponding	
830	DI L'ID.					0.00/						T 05	testing than anticipated. Mar-05	
	Blue Lick Battery Replacement	(245 704 54)	-	246 704 54		0.0%	(246.704.54)	-	246 704 54			Jan-05		
02	Clear 12/04 A&G	(246,704.54)	-	246,704.54		-0.1%	(246,704.54)	-	246,704.54			Dec-04		
21	01-13-05 STORM	(25,773.61)	-	25,773.61		0.0%	(25,773.61)	-	25,773.61			Jan-05	Feb-07	
24	LGE Dist. 34.5KV Storm	667.81	-	(667.81)		0.0%	667.81	-	(667.81)			Mar-07	Mar-07	
25	LGE Trans. 34.5KV Storms	667.81	-	(667.81)		0.0%	667.81	-	(667.81)			Mar-07		
38	LG&E 2005 Dist Capacitors	189.40	-	(189.40)		0.0%	189.40	-	(189.40)			Jul-05	Mar-07	
60	SR - Databases 2005 LEM	(7.76)	-	7.76		0.0%	(7.76)	-	7.76			Oct-05		
14	Land Mobile Radio NW Upgr LGE	22,255.20	-	(22,255.20)		0.0%	22,255.20	-	(22,255.20)	Jan-06	Dec-06	Jul-05	Jun-07	
18	Lyndon South Bkr Replacement	0.12	-	(0.12)		0.0%	0.12	-	(0.12)			Dec-05	Aug-08	
52	Clay Bus Tie Bkr Replacement	-	-	-		0.0%	-	-	-			Sep-05		
260	Storm 05-19-05	(80,382.45)	-	80,382.45		0.0%	(80,382.45)	-	80,382.45			May-05		
68	LGE FIRE PROTECTION SYSTEM	(3,638.60)	-	3,638.60		0.0%	(3,638.60)	-	3,638.60	Aug-06	Dec-06	Oct-06		
70	LGE OFFICE RENOVATION	(10,500.00)	-	10,500.00		0.0%	(10,500.00)	-	10,500.00	Jan-06	Nov-06	May-06		
76	Office Furniture and Equip.	13,650.00	-	(13,650.00)		0.0%	13,650.00	-	(13,650.00)	Apr-06	Dec-06	Jun-06	Apr-07	
80	HVAC AIR HANDLER BOC	214.05	-	(214.05)		0.0%	214.05	-	(214.05)	Jan-06	Aug-06	Aug-06	Feb-07	
83	Video Conferencing Equipment	2,651.45	-	(2,651.45)		0.0%	2,651.45	-	(2,651.45)	Mar-06	Nov-06	Nov-06	Dec-09	
16	BR-138-69 kV (BR6) Replacement	34,080.00	-	(34,080.00)		0.0%	34,080.00	-	(34,080.00)			Jun-05	Jun-07	
17	Misc Dist Projects	143,360.24	111,863.85	(31,496.39)	-28%	0.1%	143,360.24	111,863.85	(31,496.39)	Jan-06	Dec-08	Feb-06	Oct-09	
18	Transformer Bushing Project	12,794.82	47,631.49	34,836.67	73%	0.0%	12,794.82	47,631.49	34,836.67	Jan-06	Dec-08	Oct-06	Nov-08	
20	Buildings & Grounds Project	(175.63)	47,534.69	47,710.32	100%	0.0%	(175.63)	47,534.69	47,710.32	Jan-06	Dec-08	Feb-06	Jan-07	
21	Substa Battery Project	24,313.47	17,792.35	(6,521.12)	-37%	0.0%	24,313.47	17,792.35	(6,521.12)	Jan-06	Dec-08	Oct-06	Sep-08	
73	6688 P2 2005	28,637.96	-	(28,637.96)		0.0%	28,637.96	-	(28,637.96)			Sep-05	Mar-09	
74	3838 P2 2005	(11,786.56)		11,786.56		0.0%	(11,786.56)		11,786.56			Dec-05	Jun-07	
73	PC AND PRINTER INFRA-DO	10,989.13		(10,989.13)		0.0%	10,989.13		(10,989.13)	Jan-06	Oct-06	Mar-06	Dec-07	
17	GE Aux Switch Project	42,800,21	48,662.77	5.862.56	12%	0.0%	42.800.21	48,662.77	5,862.56	Jan-06	Dec-08	Sep-06		
18	Dist SONET Project	113.78	.5,002.77	(113.78)	1270	0.0%	113.78	,002.77	(113.78)	Jan-06	Dec-06	Jun-06	Jul-07	
22	MC FGD Quench Diesel Generator	47,928.25	_	(47,928.25)		0.0%	47,928.25	_	(47,928.25)	Jan-06	Dec-06	Jul-06		
523	MC Limestone Bucket 2006	(2,095.90)	-	2.095.90		0.0%	(2,095.90)	-	2.095.90	Jan-06	Dec-06	Dec-06		
525 525	MC2 FGD Ductwork 2006 (ECR)	(2,093.90)	249,999.43	249,999.43	100%	0.0%	(2,093.90)	249,999.43	2,095.90	Jan-06 Jan-06	Dec-06 Dec-07	Jul-06		
33	MC 1.2.3 Hydrocyclone Pumps	7,903.18	249,999.43	(7.903.18)	100%	0.0%	7,903.18	249,999.43	(7,903,18)	Jan-06 Jan-06	Dec-07			
539	MC 1,2,3 Hydrocyclone Pumps MC3 & MC4 Boiler Upgrade	7,903.18 22.410.59	-	(22,410.59)		0.0%	7,903.18 22.410.59	-	(22,410,59)	Jan-06 Jan-06	Dec-06	Apr-06 Dec-05	May-07 Apr-07	
539 555			-	(22,410.59)				-	(22,410.59) 4.304.93	Jan-U6	Dec-00		- T	
	TC D Coal Scale	(4,304.93)	-	.,		0.0%	(4,304.93)	-	1,000.00	A 05	Mo: 06	Sep-05		
723	TC 480V Switchgear Breaker	(64,557.82)	-	64,557.82		0.0%	(64,557.82)	-	64,557.82	Apr-06	May-06	Dec-06	Apr-09 Attachment to Response to PSC-1 Qu	estic Pag

Total

Date Date

Total

oject	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Ye
)724	TC Upgrade LBU Elec System	(26,644,88)	-	26,644,88		0.0%	(26,644.88)	-	26,644.88	Sep-06	Oct-06	Sep-06		2
0725	TC Misc Eng 2006	62,125.75		(62,125.75)		0.0%	62,125.75		(62,125.75)	Jan-06	Dec-06	Feb-06		2
726	TC PA Flow Monitor Element	5,066,52		(5.066.52)		0.0%	5.066.52		(5,066,52)	Feb-06	Jun-06	Feb-06		2
	TC LS Ball Mill Lube Oil Sys	23,519.59		(23,519.59)		0.0%	23,519.59		(23,519.59)	Jul-06		Dec-06		2
30	TC Controls Upgrade 2006	2,401,484.45	1,988,026.24	(413,458.21)	-21%	1.4%	2,401,484.45	1,988,026.24	(413,458.21)	Feb-06	Dec-10	Feb-06		2
/30	TC Comrois Opgrade 2006	2,401,484.43	1,988,020.24	(413,438.21)	-2176	1.4%	2,401,484.43	1,988,020.24	(415,438.21)	reb-06	Dec-10	reb-06	Dec-09 More technical support and design expertise needed causing an increase in scope. This was a controls Modernization project for TC1 to update systems and achieve more reliability.	2
31	TC Safety & ERT Equip 2006	(7,691.88)		7,691.88		0.0%	(7,691.88)		7.691.88	Jan-06	Dec-06	Dec-06		2
32	TC Modify D to E Chute	4.694.39	_	(4.694.39)		0.0%	4.694.39	_	(4,694.39)	Jul-06	Aug-06	Oct-06	Aug-07	2
54	Misc. A/R Uncollect - LGE Cap	241.046.40		(241,046,40)		0.1%	241.046.40		(241,046,40)		1100 00	Jun-05		2
58	RELIABILITY GENERAL LGE	399,022.14	721,194.50	322,172.36	45%	0.2%	399,022.14	721,194.50	322,172.36	Jan-06	Dec-08	Mar-06		2
	LGE PC Purchase	2,708.29	721,174.30	(2.708.29)	4370	0.0%	2.708.29	721,174.30	(2,708.29)	Jan-06	Dec-06	Mar-06	Operations Center.	2
15	Real time Pricing	(18,744.50)		18,744.50		0.0%	(18,744.50)		18,744.50	Jan-06	Nov-06	Dec-06		2
39	LGE ERTS AMRS	(114.96)		114.96		0.0%	(114.96)		114.96	Mar-06	Dec-06	Mar-06		2
)3	LGE-GE Flux Testing Eq	6,786.73	_	(6,786.73)		0.0%	6,786.73	-	(6,786.73)	Jan-06	Dec-06	Aug-05		2
15 16	LGE AVENUE	(140.68)	-	140.68		0.0%	(140.68)	-	140.68	Jun-06	Oct-06	Dec-06		2
97		(140.08)	-	140.08			(140.08)	-	140.08					
	LGE WITNESS	-	40# 000 00	#0.00#.00		0.0%	-	-		Mar-06	Nov-06	Sep-06		2
8	LGE IVR REPLACEMENT	26,174.07	105,000.00	78,825.93	75%	0.0%	26,174.07	210,000.00	183,825.93	Apr-06	Mar-07	Oct-07		2
1	MANDATED RATE CASE (REAL TIME)	(39,218.92)	-	39,218.92		0.0%	(39,218.92)	-	39,218.92	Mar-06	Dec-06	Oct-06		2
)3	LGE SECURE EMAIL	17,943.49	-	(17,943.49)		0.0%	17,943.49	-	(17,943.49)	Mar-06	Dec-06	Feb-07		2
0	Generation PC & Dev Tool LGE	963.11	-	(963.11)		0.0%	963.11	-	(963.11)	Jan-06	Dec-06	Feb-06		2
51	Hardware Energy Marketing LGE	2,161.61	-	(2,161.61)		0.0%	2,161.61	-	(2,161.61)	Jan-06	Dec-06	May-06		2
53	ITSD HW/SW PG 2006 LGE	-	-	-		0.0%	-	-	-	Jan-06	Dec-06	Mar-06		2
64	HW/SW Dev Tools 026540 LGE	(773.33)	-	773.33		0.0%	(773.33)	-	773.33	Jan-06	Dec-06	Mar-06	Mar-09	2
55	HW/SW Dev Tools 026560 LGE	1,423.91	-	(1,423.91)		0.0%	1,423.91	-	(1,423.91)	Jan-06	Dec-06	Jan-06	Nov-08	2
66	HW/SW Dev Tools 026570 LGE	1,214.35	-	(1,214.35)		0.0%	1,214.35	-	(1,214.35)	Jan-06	Dec-06	Feb-06	Jun-07	2
70	Monitor Repl 2006 LGE	(53.54)		53.54		0.0%	(53.54)	-	53.54	Jan-06	Dec-06	Sep-06	Jan-07	2
3	Upgr Data Ctr Scheduling LGE	9,471,41		(9,471,41)		0.0%	9,471,41		(9,471,41)	Jan-06	Dec-06	Oct-06		- 2
4	Elim SPF at TKR Okolona LGE	2,985.19	_	(2,985.19)		0.0%	2,985.19	_	(2,985.19)	Jan-06	Dec-06	Aug-06	Feb-07	
6	Lou-Lex Ring Upgr OC-48 LGE	16,374.20		(16,374.20)		0.0%	16,374.20		(16,374.20)	Jan-06	Dec-06	May-06		
9	NW Tools & Test Equip 2006 LGE	357.77		(357.77)		0.0%	357.77		(357.77)	Jan-06	Dec-06	Jan-06		2
ó	Outside Cable Plant 2006 LGE	918.20	_	(918.20)		0.0%	918.20	-	(918.20)	Jan-06	Dec-06	Jan-06		-
32		459.72	180,214.96	179.755.24	100%	0.0%	459.72	360,429.92		Jan-06		Nov-06		-
34 84	Replace Voice Mail Systems LGE	62.08	100,214.90	(62.08)	10070	0.0%	62.08	300,429.92	359,970.20	Jan-06	Dec-07 Dec-06	Jan-06		2
92	Phone Systems Capacity Exp LGE SERVER ROTATION - 2006 LGE	(92.06)	-	92.06		0.0%	(92.06)	-	(62.08) 92.06	Jan-06	Dec-06	Jan-06 Jan-06		- 2
			-					-						
95	Storage Area Network 2006 LGE	502.90	-	(502.90)		0.0%	502.90	-	(502.90)	Jan-06	Dec-06	Aug-06		2
05	New Technology Implement LGE	1,344.76	-	(1,344.76)		0.0%	1,344.76	-	(1,344.76)	Jan-06	Dec-06	Jul-06		- 2
)6	New Technology Pilot 2006 LGE	2,407.15	-	(2,407.15)		0.0%	2,407.15	-	(2,407.15)	Jan-06	Dec-06	Dec-06		- 3
07	Desktop Client Secur Enh LGE	1,520.74	-	(1,520.74)		0.0%	1,520.74	-	(1,520.74)	Jan-06	Dec-06	Oct-06		2
)8	IT Sec Mon/Audit/Mgmt Tool LGE	123.96	-	(123.96)		0.0%	123.96	-	(123.96)	Jan-06	Dec-06	Sep-06		- 2
25	CR Screenhouse AuxTransformer	(39,240.63)	-	39,240.63		0.0%	(39,240.63)	-	39,240.63			Dec-05		2
39	CR5-A Transformer Cooler Rplc	24.24	-	(24.24)		0.0%	24.24	-	(24.24)	Jan-06	Dec-06	Aug-06		2
43	CR6 Radiant Reheater Partial	220,643.76	-	(220,643.76)		0.1%	220,643.76	-	(220,643.76)	Jan-06	Dec-06	Dec-06	Jul-07	2
16	CR DCS Upgrade	584.45		(584.45)		0.0%	584.45	-	(584.45)	Jan-06	Dec-06	Mar-06	Oct-07	2
17	CR Control Room	24,685.25		(24,685.25)		0.0%	24,685.25	-	(24,685.25)	Jan-06	Dec-06	May-06	Jun-07	2
19	CR Ductwork Rplc	1,583.54		(1,583.54)		0.0%	1,583.54		(1,583.54)	Jan-06	Dec-06	Dec-06		2
50	CR Instrument Air Compressor	(9,103.14)		9.103.14		0.0%	(9.103.14)	-	9,103.14	Jan-06	Dec-06	Oct-06		2
51	CR Screenhouse FPS	30.621.46		(30,621.46)		0.0%	30.621.46	_	(30,621.46)	Jan-06	Dec-06	Sep-06		- 2
3	CR Miscellaneous Projects	16.062.59		(16.062.59)		0.0%	16.062.59		(16,062,59)	Jan-06	Dec-06	Feb-06		2
55	CR Asbestos Abatement (2006)	5,198.25	-	(5,198.25)		0.0%	5,198.25	-	(5,198.25)	Jan-06	Dec-06	Feb-06		2
39	Oxmoor HCB Panel Repl.	0.28	-	(0.28)		0.0%	0.28	-	(0.28)	3 au-00	DCC-00	Sep-05		2
90		0.28	-	(0.28)		0.0%	0.28	-	(0.28)					2
	Breckinridge HCB Panel Repl.		-					-				Sep-05		2
51	6623 River Park Relo	152,279.17	-	(152,279.17)		0.1%	152,279.17	-	(152,279.17)			Mar-07		
55	Dahlia HCB Panels (2) Repl.	90.66	-	(90.66)		0.0%	90.66	-	(90.66)			Dec-05		- 2
56	Ethel HCB Panel Repl.	141.50	-	(141.50)		0.0%	141.50	-	(141.50)		n -	Dec-05		- 3
71	LGE-SL Plant Lab Equip Upgr	(591.62)	-	591.62		0.0%	(591.62)	-	591.62	Jan-06	Dec-06	Apr-06	- T	- 1
13	LGE-SL Lab Panel Digital Rcrd	1,009.35	-	(1,009.35)		0.0%	1,009.35	-	(1,009.35)	Jan-06		Mar-06		- 2
18	LGE-GE Document Mgmt Equip 06	852.50	-	(852.50)		0.0%	852.50	-	(852.50)	Jan-06	Dec-06	Nov-06		- 2
6	LGE ACCORDE WORKFLOW	60.70	36,399.97	36,339.26	100%	0.0%	60.70	72,799.93	72,739.23	Aug-06	Sep-07	Dec-06		- 2
9	LGE 2006 Dist Capacitors	-	-	-		0.0%	-	-	-	Jan-06	Dec-06	Jun-06	Jul-07	- 2
19	Paddys Run 3311B Repl	7,761.13	-	(7,761.13)		0.0%	7,761.13	-	(7,761.13)			Dec-05		2
14	LG&E Total Retire Out 2006	5,090.51	-	(5,090.51)		0.0%	5,090.51	-	(5,090.51)	Jan-06	Sep-06	Nov-06	Feb-07	2
77	LG&E PS Upgrade 2006	116,198.48	50,929.20	(65,269.28)	-128%	0.1%	116,198.48	101,858.40	(14,340.08)	Jan-06	Dec-07	Dec-06	Sep-07	2
98	Cntrl Ctr Construction-LGE	2,383,897.34	9,000,000.00	6,616,102.66	74%	1.4%	2,383,897.34	9,000,000.00	6,616,102.66	Jan-07	Dec-08	Apr-06	Jun-09 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, KU was in turn above budget. The Control Center work during 2007 was below budget due to timing as construction was completed during 2008.	2
21	Storm 11-06-05	158.39		(158.39)		0.0%	158.39	_	(158.39)			Nov-05		2
	LEBANON JUNCTION	124,424.24	-	(124,424.24)		0.0%	124,424.24	-	(124,424.24)			Jan-06		
+3	LEDANON JUNCTION	124,424.24		(124,424.24)		0.1%	124,424.24	-	(124,424.24)			Jan-06	Attachment to Response to PSC-1 Ques	tion Page

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
121400	Storm 01-02-06	278.25	-	(278.25)		0.0%	278.25	-	(278.25)			Jan-06	Jul-07	2007
121416	Ethel Battery Replacement	795.44	-	(795.44)		0.0%	795.44	-	(795.44)			Sep-06	Jan-07	2007
121429	2006 Computer Purchases LGE	860.79	-	(860.79)		0.0%	860.79	-	(860.79)			Mar-06	Apr-07	2007
121432 121456	MC1 Boiler Water Wall Panels MC 4531 CCVT	39.26 0.36	-	(39.26)		0.0% 0.0%	39.26 0.36	-	(39.26)			Sep-06 Feb-06	Jan-07 Aug-08	2007 2007
121436	FAIRMOUNT SUB	1,781,617.21	1,857,850.67	76,233.46	4%	1.0%	1,781,617.21	1,857,850.67	76,233.46	Jan-07	Dec-08	Mar-07	May-09	2007
121467	BLUEGRASS SUB	1,801,130.59	1,626,981.01	(174,149.58)	-11%	1.0%	1,801,130.59	1,626,981.01	(174,149.58)	Jan-07	Dec-08	Mar-07	Mar-09	2007
121485	Oxmoor Underground 6650 & 6653	-	800,000.00	800,000.00	100%	0.0%	-	800,000.00	800,000.00	Jan-07	Dec-10		Project cancelled because further technical analysis proved that the cable was not water damaged as originally thought during the budget preparation.	2007
121495	Monarch Lite - LGE	15,704.05	-	(15,704.05)		0.0%	15,704.05	-	(15,704.05)			Jul-06	Mar-07	2007
121509 121523	LY: Replace 6654 disc sw PINEVILLE EXPANSION	620.43 364.00	-	(620.43)		0.0%	620.43 364.00	-	(620.43) (364.00)			Sep-06	Jan-07 Jun-07	2007 2007
121528	REHL RD PUMP STATION	352,080,24		(352,080,24)		0.0%	352.080.24		(352,080.24)			Apr-06 Nov-06	Aug-08 Emergent work to extend service for Rehl Road Pump Station. The project	2007
		,		(,,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						started in 2006 and was complete in 2007. A portion of this project was considered customer-pay - half the payment was received in 2006 but the majority of the expenses were incurred in 2007.	
121529	MC3 Intermediate SH - 2007	1,235,464.14	1,419,999.94	184,535.80	13%	0.7%	1,235,464.14	1,419,999.94	184,535.80	Jan-07	Dec-07	Dec-06	Apr-08	2007
121530 121536	MC4 Intermediate SH - 2008 BLUELICK 345KV DISCONNECTS	409.81	799,999.58	799,999.58 (409.81)	100%	0.0%	409.81	799,999.58	799,999.58 (409.81)	Jan-07	Dec-08	Dec-06 Sep-06	Aug-08 Project accelerated to 2006 due to outage inspection findings. Jan-07	2007 2007
121539	Storm 04-02-2006	(4,225.41)	-	4.225.41		0.0%	(4,225.41)	-	4.225.41			Apr-06	Apr-07	2007
121545	LGN-Coursemill Upgrade	4,997.03	-	(4,997.03)		0.0%	4,997.03	-	(4,997.03)			Feb-07	Mar-07	2007
121551	MT-Increase 4543 Term Limit	1,931.60	-	(1,931.60)		0.0%	1,931.60	-	(1,931.60)			May-06	Sep-07	2007
121564	CR Sulfur Tank & Wiring	61.77	-	(61.77)		0.0%	61.77	-	(61.77)			Sep-06	Jan-07	2007
121577 121600	TC 847 Line Tie Disc	14,603.21	108.500.00	(14,603.21)	38%	0.0%	14,603.21	217.000.00	(14,603.21)	14 07	0 07	Dec-06	Jun-08 Jan-08	2007 2007
121600	Fire Protection System Equip Security Systems Equipment	67,396.59 123,120.31	108,500.00	41,103.41 (18,120.31)	-17%	0.0% 0.1%	67,396.59 123,120.31	217,000.00	149,603.41 86,879.70	Mar-07 Jun-07	Sep-07 Oct-07	Oct-07 May-07	Jan-08 Dec-07	2007
121602	Video Conference	48,609.37	35,000.00	(13,609.37)	-39%	0.0%	48,609.37	70,000.00	21,390,63	Mar-07	Dec-07	May-07	Oct-07	2007
121604	12TH FLOOR WEST ASSEMBLY ROOMS	207,065.90	280,000.00	72,934.10	26%	0.1%	207,065.90	560,000.00	352,934.10	Jul-07	Aug-07	Jan-07	Sep-07	2007
121605	2007 NEW BUSINESS	66,834.88	70,000.00	3,165.12	5%	0.0%	66,834.88	140,000.00	73,165.12	Jun-07	Jul-07	May-07	Nov-07	2007
121606	2007 Replace Failed Equipment	111,349.50	63,000.00	(48,349.50)	-77%	0.1%	111,349.50	126,000.00	14,650.50	Jan-07	Dec-07	Feb-07	Dec-07	2007
121607 121608	2007 Tools - Fac. Maint. LG&E Soundmasking	5,241.84 840.25	17,500.00 17,500.00	12,258.16 16,659.76	70% 95%	0.0%	5,241.84 840.25	35,000.00 35,000.00	29,758.16 34,159.76	Sep-07 Jun-07	Sep-07 Jun-07	Jan-07 Oct-07	Mar-07 Mar-09	2007 2007
121608	Replace Training Room Equip	26,598.12	21,000.00	(5,598.12)	-27%	0.0%	26,598.12	42,000.00	15,401.88	Apr-07	Apr-07	May-07	Dec-07	2007
121610	A/C Window Unit Replacement	20,576.12	7.000.00	7.000.00	100%	0.0%	20,570.12	14.000.00	14,000.00	Sep-07	Sep-07	May-07	Dec-07	2007
121611	2007 Carpet and Tile Replace	95,828.30	70,000.00	(25,828.30)	-37%	0.1%	95,828.30	140,000.00	44,171.70	Apr-07	May-07	Mar-07	Mar-09	2007
121612	2007 Office Furn. and Equip.	126,606.53	70,000.00	(56,606.53)	-81%	0.1%	126,606.53	140,000.00	13,393.47	Mar-07	Nov-07	Mar-07	Mar-08	2007
121613	Pave at AOC	69,920.45	70,000.00	79.56	0%	0.0%	69,920.45	140,000.00	70,079.56	Oct-07	Oct-07	Nov-07	Dec-07	2007
121614	HVAC Replacement EOC	62,930.00	70,000.00	7,070.00	10%	0.0%	62,930.00	140,000.00	77,070.00	Sep-07	Sep-07	Dec-07	Mar-09	2007
121615 121616	ANNEX HVAC Replacement 2007 Chair Replacement	98.848.03	184,100.00 70.000.00	184,100.00 (28,848.03)	100% -41%	0.0% 0.1%	98,848.03	368,200.00 140,000.00	368,200.00 41,151.97	May-07 Jul-07	Jun-07 Jul-07	May-07	Dec-07	2007 2007
121620	Cane Run - New Landfill	92,624.72	150,000.00	57,375.28	38%	0.1%	92,624.72	150,000.00	57,375.28	Jan-07	Dec-11	May-07	Dec-09	2007
121630	ETHEL 138KV INSULATORS	15,097.43	-	(15,097.43)		0.0%	15,097.43	-	(15,097.43)			Dec-06	Apr-07	2007
121640	TC2 TC-PSI 345kV	-	4,420,000.00	4,420,000.00	100%	0.0%	-	4,420,000.00	4,420,000.00	Jan-07	Dec-07		Budgeted as originally intended to capture the post-development construction costs of the LG&E 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 118209).	
121664	HAZARDOUS SPILL PREVENTION CONSTRUCT STORAGE FACILITY	10,624.17 18.200.00	49,000.00 17,762.50	38,375.83	78% -2%	0.0%	10,624.17 18.200.00	98,000.00 35,525.00	87,375.83 17.325.00	Sep-07	Oct-07	Nov-07	Feb-08	2007 2007
121669	MC1 FGD Multifunction Cont	261.236.94	200.001.17	(61.235.77)	-2% -31%	0.0%	261.236.94	200.001.17	(61.235.77)	Apr-07 Jan-07	Apr-07 Dec-07	Dec-07 Aug-06	Dec-07 Feb-08	2007
121670	Shively RTU Replacement	22,740.23	200,001.17	(22,740.23)	-3176	0.2%	22.740.23	200,001.17	(22,740.23)	Jan-07	Dec-07	Oct-06	Nov-07	2007
121673	Storm 05-25-06	30,728.77	-	(30,728.77)		0.0%	30,728.77	-	(30,728.77)			May-06	Jul-07	2007
121676	MC2 SH Outlet DMW's	435,963.61	550,000.16	114,036.55	21%	0.3%	435,963.61	550,000.16	114,036.55	Jan-07	Dec-07	Dec-06	Mar-08	2007
121681	LGE-GE AGC Setpoint Control	(481.64)		481.64		0.0%	(481.64)		481.64			Jul-06	Feb-07	2007
121683 121694	TC Ash/Gypsum Ponds- LGE MC2 Air Heater Baskets - 2006	344,774.04 1,259.57	540,000.00	195,225.96 (1,259.57)	36%	0.2%	344,774.04 1,259.57	540,000.00	195,225.96 (1,259.57)	Jan-07	Dec-11	Aug-06 Jul-06	Dec-09 Jan-07	2007 2007
121694	MC2 FGD Multifunction Cont	394,241.16	200,001.17	(194,239.99)	-97%	0.0%	394,241.16	200,001.17	(194,239.99)	Jan-07	Dec-07	Dec-06	Feb-08	2007
121700	MC3 Final Superheat Tubing	1,728,951.83	1,950,002.23	221,050.40	11%	1.0%	1,728,951.83	1,950,002.23	221,050.40	Jan-07	Dec-07	Nov-06	Nov-08	2007
121704	Rewire Auburndale LGE	(1,400.00)	-	1,400.00		0.0%	(1,400.00)	-	1,400.00			Jun-06	Feb-07	2007
121713	MC2 FGD Expansion Joints	9,313.84	75,000.45	65,686.61	88%	0.0%	9,313.84	75,000.45	65,686.61	Jan-07	Dec-07	Dec-06	Feb-07	2007
121714	MC Batteries - 2007	16,301.82	9,000.83	(7,300.99)	-81%	0.0%	16,301.82	9,000.83	(7,300.99)	Jan-07	Dec-07	Mar-07	Apr-07	2007
121716 121717	MC Ash System Outside Piping MC2 Primary Air Duct	199,127.73	180,000.24 425,000.45	(19,127.49) 425,000.45	-11% 100%	0.1%	199,127.73	180,000.24 425,000.45	(19,127.49) 425,000.45	Jan-07 Jan-07	Dec-07 Dec-07	Jun-07	Jan-08 Project canceled to fund MC3 Cooling Tower Fill	2007 2007
121717	MC2 Recycle Pumps - 2007	156,130.29	190,000.71	33,870.42	18%	0.1%	156,130.29	190,000.71	33,870.42	Jan-07	Dec-07	May-07	Feb-08	2007
121719	MC 3A Mill Gearbox	154,240.51	-	(154,240.51)		0.1%	154,240.51	,	(154,240.51)	/		Dec-06	Oct-07	2007
121720	MC 4C Mill Gearbox	113,155.00	-	(113,155.00)		0.1%	113,155.00	-	(113,155.00)			Dec-06	Sep-07	2007
121722	MC Spill Control/Counter Meas		150,000.87	150,000.87	100%	0.0%		150,000.87	150,000.87	Jan-07	Dec-07			2007
121723 121724	MC2 Stator Leak Monitoring	109,412.94	74,999.42	(34,413.52)	-46% -2%	0.1%	109,412.94	74,999.42	(34,413.52)	Jan-07	Dec-07	Aug-07 Jun-07	Jan-08	2007
121724 121725	MC Ash Pond Piping - 2007 MC2 Air Heater Baskets	184,234.20 220,771.36	180,000.26 500,000.89	(4,233.94) 279.229.53	-2% 56%	0.1% 0.1%	184,234.20 220,771.36	180,000.26 500,000.89	(4,233.94) 279.229.53	Jan-07 Jan-07	Dec-07 Dec-07	Jun-07 May-07	Jan-08 Jan-08	2007 2007
121725	MC Limestone Grinding Upgrade	103,471.58	2,000,000.48	1,896,528.90	95%	0.1%	103,471.58	2,000,000.48	1,896,528.90	Jan-07 Jan-07	Dec-11	Nov-07	Nov-09 Delayed due to continued work on defining project scope.	2007
121727	MC3 Cooling Tower Fill	1,157,007.00	999,999.75	(157,007.25)	-16%	0.7%	1,157,007.00	999,999.75	(157,007.25)	Jan-07	Dec-07	Feb-07	Jan-08 Attachment to Response to PSC-1 Que	2007 13(a)
													Attachment to response to FSC-1 Que	Page 37 of 122 K. Blake

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Non-Mechanism	Electric	Construction	Projects	2004-2013

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual Explanations	Year
121728	MC Motors - 2007	- Cost	279,999.80	279,999.80	100%	0.0%	-	279,999.80	279,999.80	Jan-07	Dec-07	Juit	Lind Expranations	2007
121730	MC Coal BU Bucket - 2007	135,799.60	140,000.41	4,200.81	3%	0.1%	135,799.60	140,000.41	4,200.81	Jan-07	Dec-07	Nov-07	Nov-07	2007
121731	MC Coal Handling Chutes - 2007	-	200,000.16	200,000.16	100%	0.0%	-	200,000.16	200,000.16	Jan-07	Dec-07			2007
121732	MC Coal Conveyor Belts - 2007	125 156 22	190,000.70	190,000.70	100%	0.0%	125 156 22	190,000.70	190,000.70	Jan-07	Dec-07	D 07	1 00	2007
121733 121734	MC Railroad Track - 2007 MC GPP Vacuum Tanks	135,156.33 12,590.49	140,000.41 73,000.15	4,844.08 60,409.66	3% 83%	0.1%	135,156.33 12,590.49	140,000.41 73,000.15	4,844.08 60,409.66	Jan-07 Jan-07	Dec-07 Dec-07	Dec-07 Dec-06	Jan-08 Mar-07	2007 2007
121735	MC Lime/Gypsum Belts - 2007	12,570.47	90,000.14	90,000.14	100%	0.0%	12,370.47	90,000.14	90,000.14	Jan-07	Dec-07	DCC-00	Maii-07	2007
121750	MISC DIST "NESC"	82,115.91	78,488.63	(3,627.28)	-5%	0.0%	82,115.91	78,488.63	(3,627.28)	Jan-07	Dec-08	Apr-07	Dec-08	2007
121751	DIST WILDLIFE PROTECTION	54,870.65	49,999.97	(4,870.68)	-10%	0.0%	54,870.65	49,999.97	(4,870.68)	Jan-07	Dec-08	Aug-07	Feb-09	2007
121752	PT's FOR CANE RUN PLANT	9,195.38	11,750.43	2,555.05	22%	0.0%	9,195.38	11,750.43	2,555.05	Jan-07	Dec-07	Sep-07	Jan-08	2007
121754 121771	CANE RUN GEN BREAKERS 2007 LGE DOIT GPS TRACKING	114,522.45	114,434.84 50,000.01	(87.61) 50,000.01	0% 100%	0.1% 0.0%	114,522.45	114,434.84 50,000.01	(87.61) 50,000.01	Jan-07 Jun-07	Dec-08 Jul-07	Aug-07	Dec-08	2007 2007
121771	2007 LGE DOIT OF STRACKING 2007 LGE DOIT DO REPORTING	22,877.18	37,500.00	14,622.82	39%	0.0%	22,877.18	37,500.00	14,622.82	May-07	May-07	Feb-07	Nov-07	2007
121773	2007 LGE DOIT SOFTWARE LIC	28,563.47	45,000.12	16,436.65	37%	0.0%	28,563.47	45,000.12	16,436.65	Aug-07	Aug-07	Feb-07	Dec-07	2007
121775	DOIT CARRYOVER	-	109,999.76	109,999.76	100%	0.0%	-	109,999.76	109,999.76	Jan-07	Jan-08			2007
121776	2007 LGE DOIT INTERNET ACCESS	-	75,000.48	75,000.48	100%	0.0%	-	75,000.48	75,000.48	Aug-07	Sep-07			2007
121777	2007 LGE DOIT PC AND PRINTER	210,738.66	164,996.04	(45,742.62)	-28%	0.1%	210,738.66	164,996.04	(45,742.62)	Jan-07	Dec-07	Jan-07	Oct-09	2007
121778 121779	2007 LGE DOIT INTERNET REPORT 2007 LGE DOIT SYNERGEE MODEL	170,418.25	111,485.32 100,000.00	111,485.32 (70,418.25)	100% -70%	0.0% 0.1%	170,418.25	111,485.32 100,000.00	111,485.32 (70,418.25)	Apr-07 Sep-07	Apr-07 Oct-07	Apr-07	Dec-07	2007 2007
121780	2007 LGE DOIT GIS SOFT LIC	100,377.76	99,999.99	(377.77)	0%	0.1%	100,377.76	99,999.99	(377.77)	May-07	May-07	Mar-07	Mar-07	2007
121781	2007 LGE DOIT MOBILE COMPUT	140,757.54	100,000.08	(40,757.46)	-41%	0.1%	140,757.54	100,000.08	(40,757.46)	May-07	Jun-07	Nov-07	Oct-08	2007
121782	2007 LGE DOIT MOBILE COMP HDWE	230,073.45	99,999.99	(130,073.46)	-130%	0.1%	230,073.45	99,999.99	(130,073.46)	Jun-07	Jun-07	Aug-07	Aug-08	2007
121783	2007 LGE DOIT STORMS UGRADE	49,370.92	100,000.08	50,629.16	51%	0.0%	49,370.92	100,000.08	50,629.16	Sep-07	Oct-07	Apr-07	Sep-07	2007
121784	2007 LGE DOIT IMPL GIS REDLIN	105,510.43	125,001.78	19,491.35	16%	0.1%	105,510.43	125,001.78	19,491.35	Oct-07	Dec-07	Aug-07	Jan-08	2007
121785 121786	2007 LGE DOIT SMALLWORLD UPGR 2007 LGE DOIT MOB COMP FOR GIS	115,387.74 136,127.05	125,000.67 150,003.60	9,612.93 13,876.55	8% 9%	0.1% 0.1%	115,387.74 136,127.05	125,000.67 150,003.60	9,612.93 13,876.55	Nov-07 Apr-07	Dec-07 Sep-07	Apr-07 Aug-07	Oct-07 Jan-08	2007 2007
121788	2007 LGE DOIT CES UPGRADE	70,721.52	124,999,90	54,278.38	43%	0.0%	70,721.52	124,999.90	54,278.38	Jul-07	Feb-08	Nov-07	Dec-08	2007
121789	2007 LGE DOIT DETS ENHANCE	52,188.52	50,000.00	(2,188.52)	-4%	0.0%	52,188.52	50,000.00	(2,188.52)	Feb-07	Feb-07	Mar-07	Dec-07	2007
121794	Digital AUTO DISPATCH	39,929.13	87,500.00	47,570.87	54%	0.0%	39,929.13	175,000.00	135,070.87	Jun-07	Jul-07	Nov-07	Dec-07	2007
121803	ERTS AMR METERS	91,213.92	70,000.00	(21,213.92)	-30%	0.1%	91,213.92	140,000.00	48,786.08	Mar-07	Dec-07	Apr-07	Nov-07	2007
121806 121809	UPGRADE INTEGRATOR	50,107.38	35,000.00 35,000.00	35,000.00	100% -43%	0.0%	50,107.38	70,000.00 70,000.00	70,000.00	Apr-07	Jun-07 Oct-07	M 07	I 00	2007 2007
121810	POWERMATRIX EQUIP LGE METER SHOP TOOLS	30,107.38	5,250.00	(15,107.38) 5,250.00	100%	0.0%	30,107.38	10,500.00	19,892.62 10,500.00	Apr-07 Jan-07	Aug-07	May-07	Jun-08	2007
121812	METER TEST SYSTEM		38,500.00	38,500.00	100%	0.0%		77,000.00	77,000.00	Feb-07	Feb-07			2007
121814	LGE PC PURCHASE	13,144.78	26,250.00	13,105.23	50%	0.0%	13,144.78	52,500.00	39,355.23	Jan-07	Dec-07	Mar-07	Mar-08	2007
121816	TOU METER PURCHASES	-	26,250.00	26,250.00	100%	0.0%	-	52,500.00	52,500.00	Dec-07	Dec-07	Apr-08	Apr-08	2007
121820	INTERACTION CENTER/CTI	-	17,500.00	17,500.00	100%	0.0%	-	35,000.00	35,000.00	Aug-07	Sep-07	F1 00	Y 00	2007
121821 121828	EWORKFORCE MODULE UPGRADE CALL CENTER MISC	-	2,520.00 14.000.00	2,520.00 14,000.00	100%	0.0%	-	5,040.00 28,000.00	5,040.00 28,000.00	Mar-07 Dec-07	Mar-07 Dec-07	Feb-08	Jun-08	2007 2007
121915	Jeffersonville RTU Addition	1.845.03	14,000.00	(1,845.03)	100%	0.0%	1,845.03	28,000.00	(1,845.03)	Dec-07	Dec-07	Aug-06	Jan-07	2007
121949	CIRCUIT BREAK TANK LIFTERS	6,380.55	7,290.01	909.46	12%	0.0%	6,380.55	7,290.01	909.46	Jan-07	Jan-07	Sep-07		2007
121950	DISTRIBUTION MISC TOOLS	-	23,995.99	23,995.99	100%	0.0%	-	23,995.99	23,995.99	Mar-07	Mar-08	Feb-08	Sep-08	2007
121951	INFRA CAMERA	-	8,505.00	8,505.00	100%	0.0%	-	8,505.00	8,505.00	Jul-07	Jul-07			2007
121952 121957	PORTABLE EMERGENCY BATTERY CH	10,673.23	7,898.01	(2,775.22)	-35% 100%	0.0%	10,673.23	7,898.01 175.001.01	(2,775.22)	Jan-07 Jan-07	Jan-07	Dec-07	Dec-07	2007 2007
121957	SL-LGE DAHS - Chemistry Par GE-LGE Boiler Tube Software	82,578.24	175,001.01 99,999.57	175,001.01 17,421.33	17%	0.0%	82,578.24	99,999.57	175,001.01 17,421.33	Jan-07 Jan-07	Dec-07 Dec-07	Dec-07	Jun-08	2007
121961	SL-LGE Plant Lab Equip 07	24,217.70	25,000.16	782.46	3%	0.0%	24,217.70	25,000.16	782.46	Jan-07	Dec-07	Sep-07	Sep-07	2007
121963	GE-LGE AGC Setpoint Control		17,500.31	17,500.31	100%	0.0%		17,500.31	17,500.31	Jan-07	Dec-07			2007
121964	FAIRMOUNT SUB EXP CIRCUITS	127,651.79	200,000.01	72,348.22	36%	0.1%	127,651.79	200,000.01	72,348.22	Jan-07	Dec-08	Jul-07	Dec-09	2007
121965	BLUEGRASS PKWY SUB EXP CIR	585,080.16	400,000.30	(185,079.86)	-46%	0.3%	585,080.16	400,000.30	(185,079.86)	Jan-07	Dec-08	May-07	Dec-09	2007
121967	2007 BUILDING AND GROUNDS	026 000 41	84,000.00	84,000.00	100%	0.0%	- 024 000 41	84,000.00	84,000.00	Jan-07	Jan-07	T 07	D 00	2007
121974 122051	LGE Electric Meters & Installs Command Center Renovation LGE	836,800.41 (1,960.00)	735,192.55	(101,607.86) 1,960.00	-14%	0.5%	836,800.41 (1,960.00)	735,192.55	(101,607.86) 1,960.00	Jan-07	Nov-09	Jan-07 Jul-06	Dec-09 May-07	2007 2007
122055	CR6 SPP Upgrade	2,361,106.71		(2,361,106.71)		1.4%	2,361,106.71		(2,361,106.71)			Aug-06	Jul-08 Project added to consolidate operation to one sludge processing plant (SPP)	2007
		_,,		(=,===,=====)			_,,		(=,===,=====)			11.00	at a time.	
122074	Capital Tax	(335,512.77)	-	335,512.77		-0.2%	(335,512.77)	-	335,512.77			Jun-06	Jun-08 This project is used for the annual true-up activity and does not have a	2007
122092	Hancock RTU Replacement	2.825.85	-	(2,825.85)		0.0%	2,825.85	-	(2,825.85)			Oct-06	corresponding budget amount. Aug-08	2007
122093	CR 62 BFP Motor Rotor Repair	(8,932.22)	-	8,932.22		0.0%	(8,932.22)	-	8,932.22			Aug-06	Mar-07	2007
122095	COGNOS	50.40	-	(50.40)		0.0%	50.40	-	(50.40)			Aug-06	Jan-07	2007
122115	PR 13 Pre-Filter Replacement	(37,759.20)	-	37,759.20		0.0%	(37,759.20)	-	37,759.20			Sep-06	Aug-07	2007
122121	CR4 Air Heater Basket	4,091.53	210 750 27	(4,091.53)	4.40/	0.0%	4,091.53	219.750.27	(4,091.53)	I. 07	D- 07	Nov-06	Jan-07	2007
122122 122126	TC1 Lower Slope East Tube Repl TC1 SPCC Compliance Require	179,026.09 143,564.43	318,750.34 175.000.00	139,724.25 31,435.57	44% 18%	0.1%	179,026.09 143,564.43	318,750.34 175,000.00	139,724.25 31,435.57	Jan-07 Jan-07	Dec-07 Dec-07	Oct-07 Sep-07	Aug-08 Apr-09	2007 2007
122128	TC1 IDF VFD Control Module	37,974.65	146,249.93	108,275.28	74%	0.1%	37,974.65	146,249.93	108,275.28	Jan-07 Jan-07	Dec-07	Dec-07	Apr-09 Aug-08	2007
122130	TC1 Expansion Joint Replace	20,085.65	101,250.90	81,165.25	80%	0.0%	20,085.65	101,250.90	81,165.25	Jan-07	Dec-07	Dec-06	Sep-09	2007
122131	TC1 SCR Bypass Erosion Control	191,001.06	224,999.28	33,998.22	15%	0.1%	191,001.06	224,999.28	33,998.22	Jan-07	Dec-07	Oct-07	Sep-09	2007
122132	TC1 Ash Pit Seal Trough Skirt	62,810.29	46,500.01	(16,310.28)	-35%	0.0%	62,810.29	46,500.01	(16,310.28)	Jan-07	Dec-07	Dec-06	Sep-09	2007
122133	TC Purchase Acid Day Tanks (2)	33,022.36	19,500.60 63.000.70	(13,521.76)	-69% 51%	0.0%	33,022.36	19,500.60 63,000.70	(13,521.76) 31,873.83	Jan-07 Jan-07	Dec-07	Dec-07	Sep-09	2007 2007
122136	TC1 Replace G1 Coal Conv Belt	31,126.87	63,000.70	31,873.83	51%	0.0%	31,126.87	63,000.70	51,875.83	Jan-07	Dec-07	Sep-07	Aug-08	2007

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	P. 1. 1	
No. 122138	Title/Description TC Fuel Pipe Replacement 07	Cost 492,135,93	Budget 206.183.44	(285.952.49)	Percent -139%	Budget 0.3%	Cost 492,135.93	Cost 206.183.44	Dollars (285,952.49)	Start Jan-07	End Dec-07	Start Sep-07	End Aug-08	Explanations	Year 2007
122139	TC Misc Plant Engineering Proj	178.514.52	131.252.27	(47,262.25)	-36%	0.1%	178.514.52	131,252.27	(47,262.25)	Jan-07	Dec-07	Feb-07	Jun-09		2007
122140	TC Coal Conv C Belt Install	40,861.92	37,500.21	(3,361.71)	-9%	0.0%	40,861.92	37,500.21	(3,361.71)	Jan-07	Dec-07	Sep-07	Aug-08		2007
122142	TC SO3 Mitigration	-	2,715,250.00	2,715,250.00	100%	0.0%	-	2,715,250.00	2,715,250.00	Jan-07	Dec-07	-	Pro	oject cancelled and moved to the Project Engineering Group, project mber 122280 (ECR recoverable)	2007
122143	TC1 2006 FGD Capital	10,348.32	-	(10,348.32)		0.0%	10,348.32	-	(10,348.32)			Sep-06	Apr-07		2007
122144 122145	TC1 1B Air Heater Basket Repl CR6 Burner Air Tips and Sofa	656,718.33 299,726.41	562,499.21 722,000.24	(94,219.12) 422,273.83	-17% 58%	0.4% 0.2%	656,718.33 299,726.41	562,499.21 722,000.24	(94,219.12) 422,273.83	Jan-07 Jan-07	Dec-07 Dec-07	Jul-07 Nov-06		rope reduction following inspection and scaffold access allowed for more ficient replacement	2007 2007
122146	CR6 Air Heater Basket	223,498.52	292,000.56	68,502.04	23%	0.1%	223,498.52	292,000.56	68,502.04	Jan-07	Dec-07	Dec-06	Jun-07	Tephcenicia.	2007
122148	CR6 Lower Slope Partial	153,255.92	350,000.01	196,744.09	56%	0.1%	153,255.92	350,000.01	196,744.09	Jan-07	Dec-09	Dec-07	Jan-08		2007
122150	CR6 Radiant Reheater 2007	-	169,999.78	169,999.78	100%	0.0%	-	169,999.78	169,999.78	Jan-07	Dec-07				2007
122152	CR6 SDRS Module Piping	(25,109.45)	90,000.12	115,109.57	128%	0.0%	(25,109.45)	90,000.12	115,109.57	Jan-07	Dec-07	Dec-06	Nov-07		2007
122153 122154	CR5 SDRS Expansion Joint CR5 LP 1&2 FW Heater Tube	16,538.17	34,999.60 141,999.69	18,461.43 141,999.69	53% 100%	0.0%	16,538.17	34,999.60 141,999.69	18,461.43 141,999.69	Jan-07 Jan-07	Dec-07 Dec-07	Apr-07	Jul-07		2007 2007
122154	CR5 B Traveling Water Screen		104,999.80	104,999.80	100%	0.0%		104,999.80	104,999.80	Jan-07 Jan-07	Dec-07				2007
122161	CR SPCC	150,258.83	810,000.05	659,741.22	81%	0.1%	150,258.83	810,000.05	659,741.22	Jan-07	Dec-08	Dec-07	Aug-09 Pro	oject delayed due to changes in the regulatory compliance schedule. In	2007
													ado elii	dittion, project engineering review resulted in cost savings from the imination of erecting new oil storage tanks from the work scope.	
122163	CR Screenhouse River Level	21,243.61	74,999.43	53,755.82	72%	0.0%	21,243.61	74,999.43	53,755.82	Jan-07	Dec-07	Dec-06	Jun-09		2007
122164 122165	CR Rail Replacements CR Misc Projects 2007	87,329.79 218,831.59	139,999.41 223.000.02	52,669.62 4,168.43	38% 2%	0.1%	87,329.79 218,831.59	139,999.41 223,000.02	52,669.62 4,168.43	Jan-07 Jan-07	Dec-07 Dec-07	Aug-07 Feb-07	Mar-08 Jan-08		2007 2007
122166	CR Misc Projects 2007 CR Landfill Expansion-"ECR"	218,831.39	849,996.85	4,168.43 849,996.85	100%	0.1%	218,831.39	849,996.85	4,168.43 849,996.85	Jan-07 Jan-07	Dec-07	reb-07	Thi	ais project was budgeted as a non mechanism project but the actual charges is 117136 were ECR recoverable	2007
122168	CR Ductwork Replacement		234,999.74	234,999.74	100%	0.0%	-	234,999.74	234,999.74	Jan-07	Dec-07				2007
122169	CR Asbestos Abatement 2007	94,162.46	193,995.26	99,832.80	51%	0.1%	94,162.46	193,995.26	99,832.80	Jan-07	Dec-07	May-07	Jan-08		2007
122170	OF SPCC	33,215.62	99,999.57	66,783.95	67%	0.0%	33,215.62	99,999.57	66,783.95	Jan-07	Dec-07	Dec-07	May-08		2007
122171	PR SPCC		399,998.28	399,998.28	100%	0.0%		399,998.28	399,998.28	Jan-07	Dec-07	Apr-08		oject delayed due to changes in the regulatory compliance schedule.	2007
122172	PR Sump Pump Replacement ZN SPCC	20,943.83	25,000.15 50,000.30	4,056.32 50,000.30	16% 100%	0.0%	20,943.83	25,000.15 50,000.30	4,056.32 50,000.30	Jan-07	Dec-07	Dec-07	Jan-08		2007 2007
122173 122174	OF Redevelopment - Unit 2	-	4,961,837.09	4,961,837.09	100%	0.0%	-	4,961,837.09	4,961,837.09	Jan-07 Jan-07	Dec-07 Dec-07	Sep-08		eallocation of budget from project 122174 to actual project charged 8349.	2007
122175	OF Redevelopment - 3rd Unit		66,999.26	66,999.26	100%	0.0%	-	66,999.26	66,999.26	Jan-07	Dec-07				2007
122188	LGE BRCT Undergrnd Pipe SPCC	14,973.41	626,993.79	612,020.38	98%	0.0%	14,973.41	626,993.79	612,020.38	Jan-07	Dec-07	Dec-07	unc	nanges to timing for when SPCC regulations needed to be implemented and certainty in what the final rule would include, postponed installation. oney spent was for detailed engineering analysis.	2007
122189	LGE BRCT6 A/B Conv 07	3,754,277.19	3,502,460.95	(251,816.24)	-7%	2.2%	3,754,277.19	3,502,460.95	(251,816.24)	Jan-07	Dec-07	Oct-07	Jan-08		2007
122193	Lexington Tape Upgrade LGE	424.17	-	(424.17)		0.0%	424.17	-	(424.17)			Oct-06	Aug-07		2007
122215	PR Carrier Replacement	5,516.75	-	(5,516.75)		0.0%	5,516.75	-	(5,516.75)			Oct-06	Aug-08		2007
122226 122227	Storm 08-20-06 ELECTRONIC PAYMENT PROJECT	94.16 5.887.62	-	(94.16) (5,887.62)		0.0%	94.16 5,887.62	-	(94.16)			Aug-06	Jul-07		2007 2007
122227	WATERSIDE ARENA DO ELECTRIC	(26,993.90)	-	(5,887.62)		0.0%	(26,993.90)	-	(5,887.62) 26,993.90			Sep-06 Sep-06	Mar-07 Dec-09		2007
122231	Waterside Arena-Transmission	(36.32)		36.32		0.0%	(36.32)		36.32			Oct-06	Dec-09		2007
122240	MC Limestone Mill Gearbox	19,425.96		(19,425.96)		0.0%	19,425.96		(19,425.96)			Dec-06	Aug-07		2007
122244	MOBILE COMPUTING	(8,752.72)	-	8,752.72		0.0%	(8,752.72)	-	8,752.72			Oct-06	Jun-07		2007
122247	MC Turb Turn Gear Diesel Gen	328,745.98	-	(328,745.98)		0.2%	328,745.98	-	(328,745.98)	Jan-08	Dec-08	Oct-06		agineering for black start conditions determined that this project should be one for reliability reasons.	2007 2007
122248 122275	EKP Cedar Grove GOAB 161 Backup Data Center LGE	(11,818.52) 1,748,314.97	2,523,010.00	11,818.52 774,695.03	31%	1.0%	(11,818.52) 1,748,314.97	5,046,020.00	11,818.52 3,297,705.03	Jan-07	Dec-08	Nov-06 Oct-06	Feb-09 Ov	verruns in actual construction of the data center due to topography of land d change in construction specs.	2007
122289	MC2 Water Treat Sample Lines	(5,125.75)	-	5,125.75		0.0%	(5,125.75)	-	5,125.75			Oct-06	Jan-07		2007
122290 122295	MC2 BCP Inj Wtr Piping ARO	1.44	-	(1.44)		0.0%	1.44	-	(1.44)			Dec-06	Jul-07		2007 2007
122295	CR6 Coal Pipe Isolation HWSW Dev Tools 026510 2007 LGE	615.93 3,071.59	9.010.75	(615.93) 5,939.16	66%	0.0%	615.93 3,071.59	18,021.50	(615.93) 14,949.91	Jan-07	Dec-07	Oct-06 Jan-07	May-07 Dec-07		2007
122301	Replace Projectors 2007 LGE	5,071.57	5,046.02	5,046.02	100%	0.0%	5,071.57	10,092.04	10,092.04	Jan-07	Dec-07	Jan-07	Dec-07		2007
122306	CR5 Blowdown Tank Replacement	10,760.71	-	(10,760.71)		0.0%	10,760.71		(10,760.71)			Dec-06	May-07		2007
122308	Gen PC & Dev Tool 2007 LGE	16,332.51	23,313.92	6,981.41	30%	0.0%	16,332.51	46,627.84	30,295.33	Jan-07	Dec-07	Jan-07	Apr-08		2007
122310	HW Energy Marketing 2007 LGE	6,135.08	21,856.80	15,721.72	72%	0.0%	6,135.08	43,713.60	37,578.52	Jan-07	Dec-07	Jul-07	Jan-08		2007
122312	ITSD HW/SW EM 2007 LGE	333.25	5,464.20	5,130.95	94%	0.0%	333.25	10,928.40	10,595.15	Jan-07	Dec-07	Mar-07	Mar-09		2007
122314	ITSD HW/SW PG 2007 LGE	2,283.79	5,464.20	3,180.41	58%	0.0%	2,283.79	10,928.40	8,644.61	Jan-07	Dec-07	Jan-07	Mar-09		2007
122316 122318	HWSW Dev Tools 026540 2007 LGE HWSW Dev Tools 026560 2007 LGE	3,455.42 4,542.53	4,371.36 14,571.20	915.94 10,028.67	21% 69%	0.0%	3,455.42 4,542.53	8,742.72 29,142.40	5,287.30 24,599.87	Jan-07 Jan-07	Dec-07 Dec-07	Mar-07	Dec-07 Dec-07		2007 2007
122318	HWSW Dev Tools 026570 2007 LGE HWSW Dev Tools 026570 2007 LGE	4,542.53 6.059.16	9.107.00	3.047.84	33%	0.0%	4,542.53 6,059.16	29,142.40 18,214.00	12.154.84	Jan-07 Jan-07	Dec-07	Aug-07 Apr-07	Dec-07		2007
122323	HWSW Dev Tools 026580 2007 LGE	4.705.72	9,107.00	4.401.29	48%	0.0%	4,705,72	18,214.00	13,508.29	Jan-07	Dec-07	Feb-07	Dec-07		2007
122326	Monitor Replacement 2007 LGE	22,601.95	63,000.00	40,398.05	64%	0.0%	22,601.95	126,000.00	103,398.05	Jan-07	Dec-07	Jun-07	Jan-08		2007
122329	Tier C rotation 2007 LGE	335,728.93	336,756.01	1,027.08	0%	0.2%	335,728.93	673,512.01	337,783.09	Jan-07	Dec-07	Mar-07	Oct-08		2007
122333	System Mgmt Tools 2007 LGE		16,219.35	16,219.35	100%	0.0%	-	32,438.70	32,438.70	Jan-07	Dec-07				2007
122335	Vista Deployment LGE	35,509.96	18,021.43	(17,488.53)	-97%	0.0%	35,509.96	36,042.86	532.90	Jan-07	Dec-07	May-07	Dec-07		2007
122337	SW License Management 2007 LGE	•	54,064.50	54,064.50	100%	0.0%	-	108,129.00	108,129.00	Jan-07	Dec-07				2007
122339 122341	EMC MVS Storage Replacemnt LGE Lexington Racks and Furnit LGE	-	45,899.28 9.010.75	45,899.28 9,010.75	100%	0.0%	-	91,798.56 18,021.50	91,798.56 18,021.50	Jan-07 Jan-07	Dec-07 Dec-07				2007
122541	LEARISION RACKS AND FURNIT LOE	-	9,010.75	9,010.75	100%	0.0%	-	16,021.50	16,021.50	Jan-U/	Dec-07			Attachment to Response to PSC-1 Que	estion No. 13(

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
122343 122345	Lexington Electrical Upgr LGE	29,480.55	9,010.75	9,010.75	100% -64%	0.0%	20,400.55	18,021.50 36,042.99	18,021.50	Jan-07	Dec-07	14 07	007	2007 2007
122345	Louisville Racks and Furn LGE Louisville Electrical Upgr LGE	29,480.55	18,021.49 18,021.54	(11,459.06) (8,880.05)	-64% -49%	0.0%	29,480.55 26,901.59	36,042.99	6,562.44 9,141.48	Jan-07 Jan-07	Dec-07 Dec-07	Mar-07 Mar-07	Oct-07 Aug-07	2007
122349	Data Base Tools and Equip LGE	40,545.29	18,021.51	(22,523.78)	-125%	0.0%	40,545.29	36,043.01	(4,502.27)	Jan-07	Dec-07	Oct-07	Oct-07	2007
122351	Data Center Scheduler Repl LGE	-	87,224.06	87,224.06	100%	0.0%	-	174,448.12	174,448.12	Jan-07	Dec-07			2007
122353	Data Center Software LGE	-	10,812.86	10,812.86	100%	0.0%	-	21,625.72	21,625.72	Jan-07	Dec-07			2007
122355	Command Center Upgrade LGE	-	29,915.70	29,915.70	100%	0.0%	-	59,831.39	59,831.39	Jan-07	Dec-07			2007
122358	Bulk Power & Envr Sys 2007 LGE	35,093.73	36,428.00	1,334.27	4%	0.0%	35,093.73	72,856.00	37,762.27	Jan-07	Dec-07	Feb-07	Dec-07	2007
122360 122362	Elimin of IMUX Rings 2007 LGE Mobile Radio System Build LGE	17,001.82 1,298,183.25	104,999.93 1,092,839.92	87,998.11 (205,343.33)	84% -19%	0.0% 0.8%	17,001.82 1,298,183.25	209,999.86 2,185,679.83	192,998.04 887,496.58	Jan-07 Jan-07	Dec-07 Dec-09	Jan-07 Jun-07	May-07 Dec-09	2007 2007
122364	NW Access Dev & Infrst2007 LGE	26,377.24	27,032.25	655.01	-19%	0.0%	26,377.24	54,064.50	27,687.26	Jan-07 Jan-07	Dec-09	Jun-07 Jan-07	Dec-07	2007
122366	NW Tools & Test Equip 2007 LGE	21,111.94	27,032.25	5,920.31	22%	0.0%	21,111.94	54,064.50	32,952.56	Jan-07	Dec-07	Feb-07	Nov-07	2007
122368	NextGen Sonet at Microwave LGE	106,915.45	111,469.78	4,554.33	4%	0.1%	106,915.45	222,939.56	116,024.10	Jan-07	Dec-07	Apr-07	Dec-07	2007
122370	OPGW on MC to Hardin Co. LGE	36,778.15	36,043.00	(735.15)	-2%	0.0%	36,778.15	72,086.00	35,307.85	Jan-07	Dec-07	Sep-07	Nov-09	2007
122372	Outside Cable Plant 2007 LGE	73,245.56	54,642.06	(18,603.50)	-34%	0.0%	73,245.56	109,284.11	36,038.56	Jan-07	Dec-07	Jan-07	Jan-08	2007
122374 122376	Ph Syst Capacity Exp 2007 LGE West KY SONET Microwave LGE	37,007.73	43,713.60 54.064.50	6,705.87 54,064.50	15% 100%	0.0%	37,007.73	87,427.20 108,129.00	50,419.47 108,129.00	Jan-07 Jan-07	Dec-07 Dec-07	Jan-07	Dec-07	2007 2007
122376	WiMAX Conversion of T1 LGE		28.834.40	28.834.40	100%	0.0%		57,668.80	57,668.80	Jan-07 Jan-07	Dec-07			2007
122380	WKE-Lou Ring Upgrade to OC LGE	353,456,05	336,281,20	(17,174,84)	-5%	0.2%	353,456,05	672,562,41	319,106.36	Jan-07	Dec-07	Jul-07	Jun-09	2007
122383	Remote Fac Alarm System LGE	37,562.52	45,535.00	7,972.48	18%	0.0%	37,562.52	91,070.00	53,507.48	Jan-07	Dec-07	Apr-07	Dec-07	2007
122385	Server Rotations for 2007 LGE	351,026.66	326,910.09	(24,116.57)	-7%	0.2%	351,026.66	653,820.17	302,793.52	Jan-07	Dec-07	Jan-07	Mar-08	2007
122387	SAN Reporting Tool LGE	72,128.36	73,888.14	1,759.79	2%	0.0%	72,128.36	147,776.29	75,647.93	Jan-07	Dec-07	Aug-07	Jan-08	2007
122389 122391	Backup Strategy Expansion LGE RedHat Satellite/Test Serv LGE	93,672.31 64.773.04	73,888.14 39.791.47	(19,784.17) (24,981.57)	-27% -63%	0.1%	93,672.31 64.773.04	147,776.29 79,582.94	54,103.97 14,809.90	Jan-07 Jan-07	Dec-07 Dec-07	Nov-07 Oct-07	Feb-08 Jan-08	2007 2007
122391	IP KVM Expansion (Remote a LGE	27.903.20	27.032.24	(870.97)	-03%	0.0%	27,903.20	54,064.47	26,161.27	Jan-07 Jan-07	Dec-07	Feb-07	Dec-07	2007
122396	Cabling for Server Connect LGE	9,921.49	9,010.74	(910.74)	-10%	0.0%	9,921.49	18,021.49	8,100.00	Jan-07	Dec-07	Mar-07	Jul-07	2007
122398	OMS Hardware Replacements LGE	49,297.37	145,712.01	96,414.63	66%	0.0%	49,297.37	291,424.01	242,126.64	Jan-07	Dec-07	Jul-07	Dec-07	2007
122400	Core Network Infrastructur LGE	119,950.68	54,064.50	(65,886.18)	-122%	0.1%	119,950.68	108,129.00	(11,821.68)	Jan-07	Dec-07	May-07	Feb-08	2007
122402 122404	Security Infrastructure En LGE	50,695.85	36,043.00	(14,652.85)	-41%	0.0%	50,695.85	72,086.00	21,390.15	Jan-07	Dec-07	Mar-07	Dec-07	2007 2007
122404	VPN Buildout 2007 LGE Network Managemnt Sys 2007 LGE	27,853.37 40,974.53	18,021.50 108,128.98	(9,831.87) 67,154.45	-55% 62%	0.0%	27,853.37 40,974.53	36,043.00 216,257.96	8,189.63 175,283.43	Jan-07 Jan-07	Dec-07 Dec-07	Mar-07 Jun-07	Sep-07 Dec-07	2007
122408	DN Test Tools 2007 LGE	18,929.18	18.021.50	(907.68)	-5%	0.0%	18,929.18	36,043.00	17,113.82	Jan-07	Dec-07	Mar-07	Sep-07	2007
122410	Gigabit Redundancy Upgrade LGE	101,573.32	144,172.03	42,598.71	30%	0.1%	101,573.32	288,344.06	186,770.74	Jan-07	Dec-07	Jul-07	Sep-07	2007
122412	SERUS II - 2007 LGE	24,306.94	27,032.28	2,725.34	10%	0.0%	24,306.94	54,064.56	29,757.62	Jan-07	Dec-07	Nov-07	Dec-07	2007
122414	CERUS II - 2007 LGE	98,176.67	108,129.00	9,952.33	9%	0.1%	98,176.67	216,258.00	118,081.33	Jan-07	Dec-07	Jun-07	Dec-07	2007
122416 122418	NW Access Devices Gateways LGE IT Research Tech Inv 2007 LGE	29,917.98 29,599.05	18,021.50 32,438.70	(11,896.48) 2,839.66	-66% 9%	0.0%	29,917.98 29,599.05	36,043.00 64,877.40	6,125.02 35,278.36	Jan-07 Jan-07	Dec-07 Dec-07	Feb-07 Oct-07	Dec-07 Nov-08	2007 2007
122418	New Tech Implement 2007 LGE	29,399.03	115,121.34	115,121.34	100%	0.0%	29,399.03	230,242.68	230,242.68	Jan-07 Jan-07	Dec-07	OCI-07	NOV-08	2007
122422	New Technology Pilot 2007 LGE		14,417.20	14,417.20	100%	0.0%		28,834.40	28,834.40	Jan-07	Dec-07			2007
122424	IT Sec Mon/Audit/Mgmt 2007 LGE	36,150.86	36,042.97	(107.90)	0%	0.0%	36,150.86	72,085.93	35,935.07	Jan-07	Dec-07	Mar-07	Nov-08	2007
122426	IT Security Infrastructure LGE	54,593.85	54,064.47	(529.38)	-1%	0.0%	54,593.85	108,128.94	53,535.09	Jan-07	Dec-07	Aug-07	Jul-08	2007
122428	Training Equipment and SW LGE	- 1 112.01	4,325.16	4,325.16	100%	0.0%	- 1 112.01	8,650.32	8,650.32	Jan-07	Dec-07	0 06	1107	2007
122431 122440	Storm 09-22-06 MILL CREEK CONTROL HOUSE ROOF	1,113.81 711.95	-	(1,113.81) (711.95)		0.0% 0.0%	1,113.81 711.95	-	(1,113.81) (711.95)			Sep-06 Dec-06	Jul-07 Jan-07	2007 2007
122457	THOMAS RESERVE	711.55	(4,913.00)	(4,913.00)	100%	0.0%	711.55	(4,913.00)	(4,913.00)	Jan-07	Dec-11	Dec-00	Jan-07	2007
122466	CR5 SH Pendant Repl	1,770,310.01	1,800,000.32	29,690.31	2%	1.0%	1,770,310.01	1,800,000.32	29,690.31	Jan-07	Dec-08	Jul-07	Jun-08	2007
122480	Aux Gen fuel tank-Waterside	15,537.49	-	(15,537.49)		0.0%	15,537.49	-	(15,537.49)			Jun-07	Aug-07	2007
122486	RISS Backup LGE	24,344.71	-	(24,344.71)		0.0%	24,344.71	-	(24,344.71)			Nov-06	Dec-07	2007
122490	FileNet Upgrade (LG&E %)	6,249.82	200,000,00	(6,249.82)	1000/	0.0%	6,249.82	200,000,00	(6,249.82)	I 07	D 07	Nov-06	Aug-07	2007
122500 122501	2007 MRMD Capital Budget LGE ORACLE 11i 5.10 (LG&E %)	151,337.67	280,000.00 89,250.32	280,000.00 (62,087,35)	100% -70%	0.0% 0.1%	151,337.67	280,000.00 178,500.63	280,000.00 27,162.96	Jan-07 Jan-07	Dec-07 Dec-08	Mar-07	Mar-08	2007 2007
122501	POWER PLANT SOFTWARE (LG&E %)	411,426.04	624,749.47	213,323.43	34%	0.1%	411,426.04	1,249,498.94	838,072.90	Jan-07	Dec-08	Aug-07	Jul-09	2007
122505	iEXPENSE & FILENET IM (LG&E %)	-	91,000.89	91,000.89	100%	0.0%	-	182,001.78	182,001.78	Jan-07	Dec-08	Oct-08	Jun-09	2007
122507	PO DISPATCH MGMT (LG&E %)	-	36,399.97	36,399.97	100%	0.0%	-	72,799.93	72,799.93	Jan-07	Dec-07			2007
122509	OTHER SC PROJECTS (LG&E %)	-	10,920.49	10,920.49	100%	0.0%		21,840.98	21,840.98	Jan-07	Dec-07		V 00 70 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2007
122512	MT 138kV Collins termination	6,399.44	551,000.00	544,600.56	99%	0.0%	6,399.44	551,000.00	544,600.56	Jan-07	Aug-08	Apr-07	Nov-09 The budget assumed that the project would be completed during 2007, however scope of work and various other delays pushed majority of spending to 2008 from 2007.	2007
122513	Middletown-Collins 138kV Line	27 421 51	2,000,000.00	2,000,000.00	100%	0.0%	- 27 421 51	2,000,000.00	2,000,000.00	Jan-07	Dec-09	Jan-08	Dec-09 Delayed due to further analysis by the Transmission Planning group of the needs and alternative approaches for the project.	2007 2007
122514 122516	Collins 138/69kV 150MVA Trnsfr Capacitor Installations-LGE	27,421.51	992,000.00 331,000.00	964,578.49 331,000.00	100%	0.0%	27,421.51	992,000.00 331,000.00	964,578.49 331,000.00	Jan-07 Jan-07	Aug-08 Dec-11	Jun-07 Feb-08	Dec-09 The project began in late 2007. Mar-09 Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2007
122517	Terminal Upgrades-LGE	-	287,000.00	287,000.00	100%	0.0%	-	287,000.00	287,000.00	Jan-07	Dec-08			2007
122518 122519	Breaker Replacements-LGE 2007 RTU Purchases-LGE	121,881.39	1,280,000.00 250,000.00	1,280,000.00 128,118.61	100%	0.0%	121,881.39	1,280,000.00 250,000.00	1,280,000.00 128,118.61	Jan-07 Jan-07	Dec-11 Dec-07	Aug-07	Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects. Oct-08	2007
122519	EMS Routine Capital-LGE	121,001.37	51,100.00	51,100.00	100%	0.1%	121,881.39	102,200.00	102,200.00	Jan-07 Jan-07	Dec-07	Aug-07	000	2007
122532	LGE WWA TO SMALLWORLD	2,679.87	-	(2,679.87)		0.0%	2,679.87		(2,679.87)			Dec-06	Jan-07	2007
122534	2007 Dist Capacitors-LGE	375,780.03	475,000.02	99,219.99	21%	0.2%	375,780.03	475,000.02	99,219.99	Jan-07	Dec-07	Jun-07	Jun-08	2007

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Year	
122539 122547	Customer Care System LGE New Base Unit - LG&E	4,436,102.93 6.23	9,100,000.00 2,000,000.00	4,663,897.07 1,999,993.77	51% 100%	2.6%	4,436,102.93 6.23	18,200,000.00 2,000,000.00	13,763,897.07	Jan-07 Jan-07	Apr-09 Dec-11	Apr-07 Feb-07	Dec-09 Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers. Jun-08 Charges for New Base Unit #1 were charged to non-capital FERC account 200'	
122568	Trend Micro LGE	2,493.51		(2,493.51)		0.0%	2,493.51		(2,493.51)			Dec-06	183302 due to uncertainty on unit design and permitting. Jan-07 200	17
122588	MC Boiler Scaffolding	708.62		(708.62)		0.0%	708.62	-	(708.62)			Dec-06		
122589	MC4 Turbine Controls Computer	330.42		(330.42)		0.0%	330.42		(330.42)			Dec-06		
122593	Test Tools for CIS LGE	330.42		(330.42)		0.0%	330.42		(330.42)			Dec-06		
122601	MC4 BRSP Discharge Piping	4.964.36		(4,964.36)		0.0%	4.964.36		(4,964.36)			Dec-06		
122602	TC CT 9 Comp Blade Repl	(4,082.24)		4,082.24		0.0%	(4,082.24)		4,082.24			Dec-06		
122603	Share Point LGE	7,183.74		(7,183.74)		0.0%	7,183.74		(7,183.74)			Dec-06		
122606	LG&E RTU REPLACEMENTS- 2006	44,440.37		(44,440.37)		0.0%	44,440.37	_	(44,440,37)			Jun-07		
122610	BARCODE LG&E	866.73	50,000.00	49,133.27	98%	0.0%	866.73	50,000,00	49,133.27	Jan-07	Dec-07	Dec-07		17
122611	NERC CYBER LG&E	-	250,000.00	250,000.00	100%	0.0%	-	250,000.00	250,000.00	Jan-07	Dec-08		200	17
122616	BOC Call Center Training Room	1,254.77	-	(1,254.77)		0.0%	1,254.77	-	(1,254.77)			Dec-06		
122622	Storm 12-01-06	25,674.10	-	(25,674.10)		0.0%	25,674.10	-	(25,674.10)			Nov-06	Sep-07 200°	17
122649	CR CWP Proximity Switches	19,525.13	-	(19,525.13)		0.0%	19,525.13	-	(19,525.13)			Dec-06		
122661	Purchase Property	301,648.75	-	(301,648.75)		0.2%	301,648.75	-	(301,648.75)			Jan-07	Aug-07 Project approved during the budget year due to the purchase of a section of Galt House property to be used for the new Waterside substation. This substation was to be relocated due to the new Louisville Arena. This project was unbudeeted due to the timine of Arena.	7
122681	MC2 Cooling Tower Bleach Tank	12,746.92		(12,746.92)		0.0%	12,746.92	_	(12,746.92)			Apr-07	Nov-07 200'	17
122682	MC3 Cool Tower Chlorine Line	23,053.86		(23,053.86)		0.0%	23,053.86	_	(23,053.86)			Apr-07		
122683	MC4 Cool Tower Chlorine Line	28,900.00		(28,900.00)		0.0%	28,900.00	-	(28,900.00)			Apr-07		
122684	Service Shop Library & Office	19,894.23		(19,894.23)		0.0%	19,894.23	-	(19,894.23)			Feb-07		17
122690	MC "C" Coal Conv Belt	79,218.86	-	(79,218.86)		0.0%	79,218.86	-	(79,218.86)			Feb-07	Mar-07 200	17
122693	LGE SONET COMMUNICATION	112,008.55	-	(112,008.55)		0.1%	112,008.55	-	(112,008.55)			Mar-07	Mar-08 200°	17
122694	MC "LA" Limestone Conv Belt	9,630.40	-	(9,630.40)		0.0%	9,630.40	-	(9,630.40)			Feb-07		
122695	UPS-GRADE LANE	2,016,644.69	-	(2,016,644.69)		1.2%	2,016,644.69	-	(2,016,644.69)	Jan-08	Dec-08	Feb-07	Sep-09 Emergent project to expand the distribution facilities at Seminole Substation. Seminole substation serves both 12kV and 13 kV customers in the areas north and west of the Louisville International Airport, including the airport itself. Seminole Substation also provides a redundant feed to the UPS Worldport to maintain service if the primary service from Grade Lane Substation fails.	7
122696	GRADE LANE CIRCUIT WORK	891,290.47	-	(891,290.47)		0.5%	891,290.47	-	(891,290.47)	Jan-08	Dec-08	Mar-07		
122697	Mobile Radio 2007 LGE	8,941.93	-	(8,941.93)		0.0%	8,941.93	-	(8,941.93)			Mar-07		
122698	Test Servers 2007 LGE	19,963.14	-	(19,963.14)		0.0%	19,963.14	-	(19,963.14)			Jan-07		
122705	MC Coal Barge JA Scale	18,345.72	-	(18,345.72)		0.0%	18,345.72	-	(18,345.72)			May-07		
122706 122710	OSI Wrkstn Mem Upgrade CR51 Boiler Feed Pump Repl	2,161.87 178,474.70	-	(2,161.87) (178,474.70)		0.0% 0.1%	2,161.87 178,474.70	-	(2,161.87) (178,474.70)			Apr-07		
122710	MAIS 2007 LGE	19,591.99	-	(178,474.70)		0.1%	19,591.99	-	(178,474.70)			Apr-07 Apr-07		
122717	MC1 Turb Room Sump Pump 07	22,336.81		(22,336.81)		0.0%	22,336.81		(22,336.81)			Mar-07	Mar-07 200'	
122721	TC CT Disc Switch Upgr	5,637.05		(5,637.05)		0.0%	5,637.05		(5,637.05)			Dec-07	Dec-07 200'	
122723	WTS West Museum ppmt	-		-		0.0%	-	_	-			Aug-07	Aug-08 200'	
122730	2ND Fiber BOC Data Center LGE	53,037.01		(53,037.01)		0.0%	53,037.01	-	(53,037.01)			Mar-07	Jan-08 200'	
122735	Transmission Office Buildout	68,474.20		(68,474.20)		0.0%	68,474.20	-	(68,474.20)			May-07	Nov-07 200	17
122739	MC Maintenance Tools 2007	4,338.62	-	(4,338.62)		0.0%	4,338.62	-	(4,338.62)			Apr-07		17
122744	Replace Voice Mail - LGE	175,760.26	-	(175,760.26)		0.1%	175,760.26	-	(175,760.26)			Jun-07		
122747	E-Procurement Reclass (LG&E)	4,843.25	-	(4,843.25)		0.0%	4,843.25	-	(4,843.25)			Mar-07	Apr-07 200	
122749	MC "I" Coal Conv Belt 2007	50,162.54	-	(50,162.54)		0.0%	50,162.54	-	(50,162.54)			Mar-07		
122754	Install OSI Upgrade-LGE 2007	23,432.49	-	(23,432.49)		0.0%	23,432.49	-	(23,432.49)			Aug-07	Dec-07 200'	
122755	LGE-People Soft 8.0 - 2002	12,780.62	-	(12,780.62)		0.0%	12,780.62	-	(12,780.62)			Mar-07		
122759 122779	North KY Backbone Renovate LGE 2007 LGE DOIT WIM WR ENHANCE	45,649.85 6,776.00	-	(45,649.85) (6,776.00)		0.0%	45,649.85 6,776.00	-	(45,649.85)			Jul-07 Jul-07	Jan-08 200' Jul-07 200'	
122779	LGE WITNESS UNCOUPLING	1,869.15	-	(1,869.15)		0.0%	1,869.15	-	(6,776.00) (1,869.15)					
122783	LGE-UMS Group Inv Eval	117,981.37		(117,981.37)		0.1%	117,981.37	-	(117,981.37)			Aug-07 May-07		
122785	Storm 04-03-07	99,527.72		(99,527.72)		0.1%	99,527.72		(99,527.72)			Apr-07		
122790	WESTPORT RD ELEC RELOCATION	294,392,96		(294,392.96)		0.2%	294,392.96	_	(294,392.96)			Jun-07		
122793	Storm 04-11-07	10,198.62		(10,198.62)		0.0%	10,198.62	_	(10,198.62)			Apr-07		
122805	Museum Plaza Tower Reloc	336,130.69	-	(336,130.69)		0.2%	336,130.69	-	(336,130.69)			Jun-07	Dec-09 This customer request, the majority of which was reimbursable, started later than anticipated. The timing of contributions from those other than LG&E made this project difficult to budget.	
122806	STELLENT J/E IMAGING (LG&E %)	3,186.07	-	(3,186.07)		0.0%	3,186.07	-	(3,186.07)			Dec-07		
122811	iSUPPLIER PORTAL (LG&E %)	57,123.70	-	(57,123.70)		0.0%	57,123.70	-	(57,123.70)			Dec-07		
122814	CR ANNEX A/C	141,958.19	-	(141,958.19)		0.1%	141,958.19	-	(141,958.19)			Aug-07		
122819 122820	CCS - Bus Intelligence	78,323.25 84.054.71	-	(78,323.25) (84,054.71)		0.0%	78,323.25 84.054.71	-	(78,323.25) (84,054.71)			Jun-07	May-09 200' May-09 200'	
122820 122821	CCS - Change Mgmt CCS - Customer Service	84,054.71 1,236,546,44	-	(84,054.71)		0.0%	84,054.71 1,236,546,44	-	(84,054.71)			May-07		
		, ,	-			0.7%	, ,	-				May-07	offsetting. Budgets and Actuals were recorded on different project numbers.	
122822	CCS - Development	191,183.20	-	(191,183.20)		0.1%	191,183.20	-	(191,183.20)			May-07	јш-09 200	1

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual
No. 122823	Title/Description CCS - Technology	Cost 3,043,572.59	Budget	Dollars (3,043,572.59)	Percent	Budget 1.8%	Cost 3,043,572.59	Cost	Dollars (3,043,572.59)	Start	End	Start May-07	End Explanations Year Oct-09 Variances on Customer Care System (CCS) projects are related and 2007
	-												offsetting. Budgets and Actuals were recorded on different project numbers.
122836	Microsoft Licenses 2007 LGE	26,535.27	-	(26,535.27)		0.0%	26,535.27	-	(26,535.27)			Jun-07	Jun-07 2007
122841	MC4 SO2 Inlet Probe	15,680.67	-	(15,680.67)		0.0%	15,680.67	-	(15,680.67)			Jul-07	Jul-07 2007
122844	MC "B" Flyash Feeder Auger	11,719.30	-	(11,719.30)		0.0%	11,719.30	-	(11,719.30)			Jul-07	Aug-07 2007
122846 122847	Storm 05-16-07 MC4 Cooling Tower VFD's	21,704.07 78,236.56	-	(21,704.07) (78,236.56)		0.0% 0.0%	21,704.07 78,236.56	-	(21,704.07) (78,236.56)			May-07 May-07	Jul-07 Jun-08 2007
122848	MC 1B Trav Water Screen	200,644.13	-	(200,644.13)		0.0%	200,644.13	-	(200,644.13)			May-07	Aug-07 2007
122852	Tape Library Replacement LGE	76.411.17		(76,411.17)		0.0%	76,411.17		(76,411.17)			Aug-07	Aug-07 2007 Aug-07 2007
122854	MC2 Precipitator Room A/C	5,838.00		(5,838.00)		0.0%	5,838.00	_	(5.838.00)			Jun-07	Jun-07 2007
122855	MC Gypsum Telescopic Chute	14.183.79	_	(14,183.79)		0.0%	14.183.79	_	(14,183.79)			Jul-07	Jul-07 2007
122857	MC Hydraulic Lift	15,660.57	-	(15,660.57)		0.0%	15,660.57	-	(15,660.57)			Oct-07	Nov-07 2007
122861	MC2 Seal Trough WW Tubes	425,714.16	-	(425,714.16)		0.2%	425,714.16	-	(425,714.16)			Sep-07	Feb-08 Emergent Work due to inspection during routine outage. 2007
122862	SEMINOLE SUBSTATION EXPANS	(53,829.65)	-	53,829.65		0.0%	(53,829.65)	-	53,829.65			Jul-07	Dec-09 2007
122866	Storm 06-05-07	21,143.67	-	(21,143.67)		0.0%	21,143.67	-	(21,143.67)			Jun-07	Jun-07 2007
122885	TMIS Replacement - LGE	8,695.28	-	(8,695.28)		0.0%	8,695.28	-	(8,695.28)			Dec-07	Aug-08 2007
122888	MC Portable Welding Machines	10,721.20	-	(10,721.20)		0.0%	10,721.20	-	(10,721.20)			Jul-07	Jul-07 2007
122889	MC1 Waterwall Weld Overlay	167,984.28	-	(167,984.28)		0.1%	167,984.28	-	(167,984.28)	Jan-08	Dec-10	Dec-07	Dec-08 2007
122894	MC 4D Mill Gearbox - 2008	96,446.89	-	(96,446.89)		0.1%	96,446.89	-	(96,446.89)	Jan-08	Dec-08	Dec-07	Oct-08 2007
122895	MC 4B Mill Gearbox - 2008	96,446.89	-	(96,446.89)		0.1%	96,446.89	-	(96,446.89)	Jan-08	Dec-08	Dec-07	Oct-08 2007
122901	MC3 Stack Lighting - 2008	79,396.04	-	(79,396.04)		0.0%	79,396.04	-	(79,396.04)			Dec-07	Mar-09 2007
122905	MC4 Instrument Air Compressor	171,430.28	-	(171,430.28)		0.1%	171,430.28	-	(171,430.28)	Jan-08	Dec-08	Sep-07	Nov-07 2007
122917	Suse Linux Implement - LGE CONESTOGA LAND PURCHASE	31,246.43 457,302.48	-	(31,246.43)		0.0%	31,246.43 457,302.48	-	(31,246.43)	E 1 00	M 00	Jul-07	Jan-08 2007
122973	CONESTOGA LAND PURCHASE	457,302.48	-	(457,302.48)		0.3%	457,302.48	-	(457,302.48)	Feb-08	May-08	Aug-07	Dec-07 Emergent project to purchase available property for the new Conestoga Substation to be built in 2008.
123070	Serena Dimensions CM - LGE	52,448.62		(52,448.62)		0.0%	52,448.62		(52,448.62)			Dec-07	Substation to be built in 2008. May-08 2007
123070	BOC Data Ctr Building Mgmt Sys	39,130.19		(39,130,19)		0.0%	39,130.19	_	(39,130.19)			Sep-07	Dec-07 2007
123129	Storm 07-04-2007	22.417.61		(22,417.61)		0.0%	22.417.61		(22,417.61)			Jul-07	Jan-08 2007
123139	MC1 RH Replacement	274,359,94	_	(274,359,94)		0.2%	274,359,94	_	(274,359,94)	Jan-08	Dec-08	Dec-07	Dec-08 2007
123148	Storm 07-17-07	6,906.20		(6,906.20)		0.0%	6,906.20	-	(6,906.20)			Jul-07	Jan-08 2007
123172	Storm 07-19-07	70,470.41		(70,470.41)		0.0%	70,470.41	-	(70,470.41)			Jul-07	Feb-08 2007
123176	MC2 Oxygen Monitoring	34,322.02	-	(34,322.02)		0.0%	34,322.02	-	(34,322.02)			Sep-07	Nov-07 2007
123177	Magic Enhancements - LGE	19,685.66	-	(19,685.66)		0.0%	19,685.66	-	(19,685.66)			Nov-07	Dec-07 2007
123260	GDS Implementation - LGE	3,061.32	-	(3,061.32)		0.0%	3,061.32	-	(3,061.32)			Nov-07	Dec-09 2007
123262	NAS - LGE	77,906.77	-	(77,906.77)		0.0%	77,906.77	-	(77,906.77)			Dec-07	Dec-07 2007
123264	BOC Cooling Redundancy	333,333.70	-	(333,333.70)		0.2%	333,333.70	-	(333,333.70)			Dec-07	Dec-08 Project was unbudgeted, but was needed as a result of a risk identified during the facility assessment in 2007.
123278	HUMANA DATA CENTER CIRC WRK	404.89	-	(404.89)		0.0%	404.89	-	(404.89)			Dec-07	Nov-09 2007
123292	MC Coal Scale Cert Slab	162,652.75	-	(162,652.75)		0.1%	162,652.75	-	(162,652.75)			Nov-07	Jan-08 2007
123317	TC CT Oil Varnish Rem System	29,554.88	-	(29,554.88)		0.0%	29,554.88	-	(29,554.88)	Jan-08	Dec-08	Dec-07	Feb-08 2007
123322 123323	MC Warehouse Driveway Storm 08-16-07	9,517.50 201,045.21	-	(9,517.50)		0.0% 0.1%	9,517.50 201,045.21	-	(9,517.50) (201,045.21)			Nov-07	Nov-07 2007 Nov-07 2007
123340	CR Reactant Controls Upgrade	90,860.13	-	(201,045.21) (90,860.13)		0.1%	90,860.13	-	(90,860.13)	Jan-08	Dec-08	Aug-07 Dec-07	Sep-09 2007
123340	CR5 Reheat Valve Upgrade	49,518.75	-	(49,518.75)		0.1%	49,518.75	-	(49,518.75)	Jan-08	Dec-08	Dec-07	Mar-08 2007
123341	CR Reactant Screen Deck	43,420.27	-	(43,420,27)		0.0%	43,420.27	-	(43,420.27)	Jan-08	Dec-08	Dec-07	Oct-08 2007
123358	EVA Replication LGE	72,554.09		(72,554.09)		0.0%	72,554.09		(72,554.09)	Jan-00	Dec-00	Nov-07	Dec-07 2007
123360	Move Video Wall to DCC	4,477.51	_	(4,477.51)		0.0%	4.477.51	_	(4,477.51)			Dec-07	Dec-07 2007
123384	Bladelogic - LGE	134,436.02	_	(134,436,02)		0.1%	134,436,02	_	(134,436,02)			Nov-07	Apr-08 2007
123388	nMarket PJM - LGE	82,920.27	_	(82,920.27)		0.0%	82,920.27	_	(82,920.27)			Oct-07	Jan-08 2007
123391	MC "D" Conveyor Tunnel Fan	16,332.00	-	(16,332.00)		0.0%	16,332.00	-	(16,332.00)			Dec-07	Jan-08 2007
123399	1B2 Recycle Pump Upgrade	55,583.64	-	(55,583.64)		0.0%	55,583.64	-	(55,583.64)			Oct-07	Oct-07 2007
123401	MC Barge Unldg Trolley Beam	80,374.78	-	(80,374.78)		0.0%	80,374.78	-	(80,374.78)			Oct-07	Jan-08 2007
123411	NEW TECHNOLOGY ROOM	6,833.77	-	(6,833.77)		0.0%	6,833.77	-	(6,833.77)			Oct-07	Dec-07 2007
123470	BRCT SILICA ANALYZER 06 - LGE	24,568.74	-	(24,568.74)		0.0%	24,568.74	-	(24,568.74)			Nov-07	Nov-07 2007
123513	2007 LGE DOIT COGNOS LIC	23,120.09	-	(23,120.09)		0.0%	23,120.09	-	(23,120.09)			Nov-07	Dec-07 2007
123555	SSC Driveway	65,346.22	-	(65,346.22)		0.0%	65,346.22	-	(65,346.22)			Dec-07	Jan-08 2007
123560	2007 LGE DOIT Mobile GIS Lic	96,667.76	-	(96,667.76)		0.1%	96,667.76	-	(96,667.76)			Dec-07	Dec-07 2007
123563	2007 LGE DOIT Mobile St Light	7,141.93	-	(7,141.93)		0.0%	7,141.93	-	(7,141.93)			Dec-07	Dec-07 2007
123570	OF Aquatic Habitat	62,232.73	-	(62,232.73)		0.0%	62,232.73	-	(62,232.73)			Dec-07	Jan-08 2007
123579	JT1120 RECONDUCTOR	306,753.74	-	(306,753.74)		0.2%	306,753.74	-	(306,753.74)			Oct-07	Jun-09 Emergent work to extend service along Taylorsville Road for proposed new residential customers.
123580	Storage Network Expansion LGE	103,309.51	-	(103,309.51)		0.1%	103,309.51	-	(103,309.51)			Nov-07	Dec-07 2007 Dec-07 2007
123582	IM Corporate Rollout - LGE	23,952.61	-	(23,952.61)		0.0%	23,952.61	-	(23,952.61)			Dec-07	2007
123585	Storm 10-18-07	70,479.79	-	(70,479.79)		0.0%	70,479.79	-	(70,479.79)			Oct-07	Feb-08 2007
123594	MC E1 Coal Crusher Motor	58,868.01	-	(58,868.01)		0.0%	58,868.01	-	(58,868.01)			Nov-07	Feb-08 2007
123595 123603	HR Gen Remodel Oracle Processor Licenses	1,220.22 32,511.77	-	(1,220.22) (32,511.77)		0.0% 0.0%	1,220.22 32,511.77	-	(1,220.22) (32,511.77)			Dec-07 Dec-07	Oct-08 2007 Dec-07 2007
123603	MC2 UPS Batteries - 2007	12,413.17	-	(12,413.17)		0.0%	12,413.17	-	(12,413.17)			Nov-07	Dec-07 2007 Dec-07 2007
123613	MUD LANE (HUMANA UPGRADE)	12,413.17	-	(12,413.17)		0.0%	12,413.17 56.91	-	(12,413.17)			Dec-07	Dec-09 2007
123614	MC "A" Limestone Mill Gearbox	33,432.66	-	(33,432.66)		0.0%	33,432.66	-	(33,432.66)			Nov-07	Nov-07 2007
123620	TC Vehicles 2007	33,306.98	-	(33,306.98)		0.0%	33,306.98	-	(33,306.98)			Dec-07	Aug-08 Attachment to Response to PSC-1 Question No. 13(a

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							Total	Total		Date	Date			
Desires	Product	Annual Actual	Annual	Variance In	Variance As	Percent Of	Actual	Budget	Variance In	Original	Original	Date Actual	Date Actual	
Project No.	Project Title/Description	Cost	Original Budget	Dollars	Percent	Budget	Project Cost	Project Cost	Dollars	Budget Start	Budget End	Start	End Explanations	Year
123621	MC Limestone Mill Gearbox 2007	94,859.04	-	(94,859.04)		0.1%	94,859.04	-	(94,859.04)			Dec-07	Jan-08	2007
123630	Blue Coat Appliances - LGE	31,647.22	-	(31,647.22)		0.0%	31,647.22	-	(31,647.22)			Dec-07	Apr-08	2007
123632	StoreRoom Cameras (LG&E %)	4,741.91	-	(4,741.91)		0.0%	4,741.91	-	(4,741.91)			Dec-07	Mar-09	2007
123635	iProcurement Punchout (LG&E %)	2,515.10	-	(2,515.10)		0.0%	2,515.10	-	(2,515.10)			Dec-07	Feb-09	2007
123663	MIDAS STORAGE - LGE	970.56	-	(970.56)		0.0%	970.56	-	(970.56)			Dec-07	Dec-07	2007
123687	MC Utility Trucks - 2007	41,491.54	-	(41,491.54)		0.0%	41,491.54	-	(41,491.54)			Dec-07	Jan-08	2007
123699	Truck Serv Shop 2007	27,723.61	-	(27,723.61)		0.0%	27,723.61	-	(27,723.61)			Dec-07	Feb-08	2007
123702	CR4B Hotwell Pump Motor Rewind	18,716.01	-	(18,716.01)		0.0%	18,716.01	-	(18,716.01)			Dec-07	Jan-08	2007
123708	Wind Storm 12-22-07	21,996.24	-	(21,996.24)		0.0%	21,996.24	-	(21,996.24)			Dec-07	Mar-09	2007
BTM391	Beyond the Meter - Org 003910 Blanket cable for joint trench	(2,528.69) 1,250,542.43		2,528.69 (1,250,542.43)		0.0% 0.7%	(2,528.69) 1,250,542.43	-	2,528.69 (1,250,542.43)	Feb-04	Dec-04	May-04 Jan-04	Dec-09	2007 2007
CABLE341	Branket cable for joint trench	1,230,342.43	-	(1,230,342.43)		0.7%	1,230,342.43	-	(1,230,342.43)	reo-04	Dec-04	Jan-04	Dec-09 This project is for the purchase of cable used on Joint Trench projects. As the cable is used, it is transferred to the project it is used on.	2007
ECAPRR34	0 CAP, REG, RECLOSERS 340	21,843.45	30,388.73	8,545.28	28%	0.0%	21,843.45	30,388.73	8,545.28	Jan-06	Dec-09	Jan-04	Oct-09	2007
	UNDG NEW BUSINESS - COMM/IND -	(4,160.22)	-	4,160.22		0.0%	(4,160.22)	-	4,160.22			Jun-06	Aug-08	2007
G95021408	PURCHASE AND INSTALLATION OF E	49,140.80	-	(49,140.80)		0.0%	49,140.80	-	(49,140.80)	Jan-04	Dec-06	Jan-04	Jul-08	2007
L5	T-Lines Relocations	44,251.02	114,000.00	69,748.98	61%	0.0%	44,251.02	114,000.00	69,748.98	Jan-04	Dec-08	Jan-04	Jun-09	2007
L6	T-Lines New Facilities	(57,605.20)	171,000.12	228,605.32	134%	0.0%	(57,605.20)	171,000.12	228,605.32	Jan-07	Dec-08	Jan-04	Jun-09	2007
L7	T-Lines Parameter Upgrades	19,544.39	228,000.00	208,455.61	91%	0.0%	19,544.39	228,000.00	208,455.61	Jan-04	Dec-08	Jan-04	Sep-09	2007
LT8	LT8	43,064.56	228,000.00	184,935.44	81%	0.0%	43,064.56	228,000.00	184,935.44	Jan-07	Dec-08	Mar-04	Sep-09	2007
LT9	LT9	1,427,779.70	599,999.88	(827,779.82)	-138%	0.8%	1,427,779.70	599,999.88	(827,779.82)	Jan-04	Dec-08	Jan-04	Sep-09 Replaced more poles than originally planned. Overhead line crews are	2007
1404 0000		400.000.00				0.454	400 000 50		(4.00 000 50)			* 04	utilized on pole replacement blankets when outages are not available to complete larger scale line work.	*****
	0 MAINT CAP, REG, REC 340 H NEW BUS COMM OH 330	132,999.50	-	(132,999.50)		0.1%	132,999.50	-	(132,999.50)	Jan-05	Dec-09	Jan-04 Jan-04	Dec-09 Jan-04	2007 2007
	H NEW BUS COMM OH 330 H NEW BUS COMM OH 340	1,256,735.79	1,171,122.92	(85,612.87)	-7%	0.0%	1,256,735.79	1,171,122.92	(85,612.87)	Jan-04	Dec-09	Jan-04 Jan-04	Jan-04 Dec-09	2007
	G NEW BUS COMM UG 340	2,326,539.11	2,193,683.59	(132,855.52)	-6%	1.3%	2,326,539.11	2,193,683.59	(132,855.52)	Jan-04 Jan-05	Dec-09	Jan-04 Jan-04	Dec-09	2007
	G NEW BUS COMM 341 UG	8,851.34	2,193,063.39	(8,851.34)	-070	0.0%	8,851.34	2,193,063.39	(8,851.34)	Jan-05	Dec-09	Jun-07	Jul-09	2007
	G NEW BUS COMM 344 UG	1.945.28		(1,945.28)		0.0%	1.945.28		(1,945.28)	Jan-04	Dec-04	Jan-04	Aug-08	2007
	H NEW BUS RES OH 340	1,159,446.82	732,015.72	(427,431.10)	-58%	0.7%	1,159,446.82	732,015.72	(427,431.10)	Jan-04	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated	2007
		1,100,111102	,	(-2-,)		*****	3,427,11112	,	(,)				with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	
NBRD340U	G NEW BUS RES UG	13,153.69	25,346.93	12,193.24	48%	0.0%	13,153.69	25,346.93	12,193.24	Jan-06	Dec-07	Jan-04	Aug-09	2007
	G NEW BUS RESID UG 341	521,678.13	653,454.08	131,775.95	20%	0.3%	521,678.13	653,454.08	131,775.95	Jan-04	Dec-09	Jan-04	Dec-09	2007
	H NEW BUS SUB OH 340	578,289.27	350,057.56	(228,231.71)	-65%	0.3%	578,289.27	350,057.56	(228,231.71)	Jan-04	Dec-09	Jan-04	Dec-09	2007
NBSB341U	G NEW BUS SUB 341 UG	2,552,681.08	6,216,662.41	3,663,981.33	59%	1.5%	2,552,681.08	6,216,662.41	3,663,981.33	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
NBSV340O	H NEW ELECTRIC SERVICES	699,455.05	874,006.06	174,551.01	20%	0.4%	699,455.05	874,006.06	174,551.01	Jan-04	Dec-09	Jan-04	Dec-09	2007
NBSV340U	G NEW EL SERV UG	1,076,400.87	1,145,751.21	69,350.34	6%	0.6%	1,076,400.87	1,145,751.21	69,350.34	Jan-05	Dec-09	Jan-04	Dec-09	2007
	G NEW BUS SERVICES 341 UG	6,158.99	-	(6,158.99)		0.0%	6,158.99	-	(6,158.99)			Mar-05	Aug-09	2007
NBVLT343	New Network Vaults - 003430	103,198.41	509,387.41	406,189.00	80%	0.1%	103,198.41	509,387.41	406,189.00	Mar-04	Dec-09	Feb-04	Nov-09 Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NETVLT34:	3 Network Vaults 003430	514,331.23	428,300.02	(86,031.21)	-20%	0.3%	514,331.23	428,300.02	(86,031.21)	Jan-04	Dec-09	Jan-04	Dec-09	2007
PBWK330O	H PUB WORKS RELOC OH 330	159.94		(159.94)		0.0%	159.94		(159.94)			Jan-04	Aug-08	2007
PBWK340O	H PUB WORKS RELOC OH	709,469.68	885,280.42	175,810.74	20%	0.4%	709,469.68	885,280.42	175,810.74	Feb-04	Dec-09	Jan-04	Dec-09	2007
	G PUB WORKS RELOC UG 340	-	99,961.00	99,961.00	100%	0.0%	-	99,961.00	99,961.00	Jan-05	Dec-09	Sep-04	Dec-09	2007
	G PUB WORKS 344 UG	80,764.68	-	(80,764.68)		0.0%	80,764.68	-	(80,764.68)	Feb-04	Nov-04	Sep-04	Dec-09	2007
	PM Inspections 003400	135.01	-	(135.01)		0.0%	135.01	-	(135.01)			Jan-04	Oct-07	2007
	CUST REQ 340	1,237,307.36	9,733.68	(1,227,573.68)	-12612%	0.7%	1,237,307.36	9,733.68	(1,227,573.68)	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.	2007
	Customer requested - Gas	(26,749.83)	-	26,749.83		0.0%	(26,749.83)	-	26,749.83	Jan-06	Dec-09	Feb-04	Dec-09	2007
	Replace Defective Cable 003400	392,753.62	-	(392,753.62)		0.2%	392,753.62	-	(392,753.62)	Jan-05	Dec-09	Jan-04	Dec-09 This was budgeted in other projects.	2007
	5 Repair Defective Eqpt - 003065 0 Repair Defective Eqpt - 003190	30,551.81 22,243.73	-	(30,551.81) (22,243.73)		0.0%	30,551.81 22,243.73	-	(30,551.81) (22,243.73)	Jan-06	Dec-09	Apr-05 Feb-05	Dec-09 Nov-09	2007 2007
	H REP DEF EQ OH 320	22,243.73		(22,243.73)		0.0%	22,243.73	-	(22,243.73)	Jan-06 Jan-04	Dec-09	Jan-04	Nov-09 Feb-07	2007
	H REP DEF EQ OH 340	2,297,547.09	1,065,797.72	(1,231,749.37)	-116%	1.3%	2,297,547.09	1,065,797.72	(1,231,749.37)	Jan-05	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
RDDD340U	G REP DEF EQ UG 340	807,451.46	799,206.51	(8,244.95)	-1%	0.5%	807,451.46	799,206.51	(8,244.95)	Jan-05	Dec-09	Jan-04	Dec-09	2007
RDDD345O		614,684.63		(614,684.63)		0.4%	614,684.63	-	(614,684.63)	Jan-08	Dec-08	Feb-07	Dec-09 Point of Interest project, created after original budget was established to	2007
													address horizontal and vertical clearance conflicts with primary.	
TOT OLDSE	0 REP DEF POL'S 320	-	-	-		0.0%	-	-	-					2007
	0 REP DEF POL'S			-		0.0%						Mar-05	Jul-08	2007
RDPOLE34	0 Replace Defective Poles 340	1,514,298.85	1,598,191.09	83,892.24	5%	0.9%	1,514,298.85	1,598,191.09	83,892.24	Jan-05	Dec-09	Jan-04	Dec-09	2007

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Year	-
	REPAIR STREET LIGHTING	960,814.91	555,886.49	(404,928.42)	-73%	0.6%	960,814.91	555,886.49	(404,928.42)	Jan-07	Dec-09	Nov-06	Dec-09 Variance to budget reflects actual versus projected investments associated 2007 with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.	
	REP DEF ST LIGHTS 340	69,037.26	-	(69,037.26)		0.0%	69,037.26	-	(69,037.26)	Jan-05	Dec-09	Feb-04	Dec-09 2007	
	Rep Defective StrT Light	645.30	-	(645.30)		0.0%	645.30	-	(645.30)	Jan-06	Dec-06	Jan-06	Mar-07 2007	
	CIR HARD RELIABILITY	3,429.82		(3,429.82)		0.0%	3,429.82		(3,429.82)			Feb-05	Jan-08 2007	
	I OH Reliability 003400	236,439.93	199,700.05	(36,739.88)	-18%	0.1%	236,439.93	199,700.05	(36,739.88)	Jan-06	Dec-09	Jan-04	Dec-09 2007	
	G UG Reliability 003400	73,247.11	171 (00.02	(73,247.11)	2010/	0.0%	73,247.11	171 (00 02	(73,247.11)	T 04	D 00	Jan-04	Dec-09 2007 Dec-09 Variance to budget reflects actual versus projected investments required to 2007	
KN1PD340	REP THR PARTY DAM 340	843,158.41	171,600.02	(671,558.39)	-391%	0.5%	843,158.41	171,600.02	(671,558.39)	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.	
STLT332	STREET LIGHTING	897,207.24	2,534,080.49	1,636,873.25	65%	0.5%	897,207.24	2,534,080.49	1,636,873.25	Jan-07	Dec-07	Nov-06	May-08 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. Also, accounting process chance - created overhead and underground project numbers.	
STLT332OH	STREET LIGHT OVERHEAD	557,321.13	-	(557,321.13)		0.3%	557,321.13	-	(557,321.13)	Jan-08	Dec-09	Jun-07	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. Also, accounting process change - created overhead and underground project numbers.	
STLT332UG	STREET LIGHT UNDERGROUND	1,213,132.21	-	(1,213,132.21)		0.7%	1,213,132.21	-	(1,213,132.21)	Jan-08	Dec-09	May-07	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. Also, accounting process change - created overhead and underground project numbers.	
STLT347	Street Lighting 003470	54.030.21		(54,030.21)		0.0%	54,030.21	_	(54,030.21)	Jan-05	Dec-06	Feb-04	Nov-08 2007	,
STRM323	STORMS 003230	80,099.02	752,992.78	672,893.76	89%	0.0%	80,099.02	752,992.78	672,893.76	Jan-07	Dec-09	Aug-06	Jan-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 vear variance on storms is \$180X under budget.	
	SYS ENH EXIST CUST 340	211,209.21	476,692.58	265,483.37	56%	0.1%	211,209.21	476,692.58	265,483.37	Jan-06	Dec-09	Jan-04	Dec-09 2007	
	I Trouble OH 003400	1,105,028.14	899,324.38	(205,703.76)	-23%	0.6%	1,105,028.14	899,324.38	(205,703.76)	Jan-05	Dec-09	Feb-04	Dec-09 2007	
	Trouble UG 003400	429,342.55	387,622.79	(41,719.76)	-11%	0.2%	429,342.55	387,622.79	(41,719.76)	Jan-05	Dec-09	Feb-04	Dec-09 2007	
	TOOLS 334	5,602.25	-	(5,602.25)		0.0%	5,602.25	-	(5,602.25)	Jan-04	Dec-04	Jan-04	Mar-07 2007	
	TOOLS AND EQ 340	185,958.63	75,075.51	(110,883.12)	-148%	0.1%	185,958.63	75,075.51	(110,883.12)	Jan-05	Dec-09	Mar-04	Dec-09 2007	
	WEATHER 003400	47,333.61	-	(47,333.61)		0.0%	47,333.61		(47,333.61)		P 00	Aug-06	Oct-09 2007	
	TRANSFORMER LABOR 340	171,154.69	287,687.63	116,532.94	41% 59%	0.1%	171,154.69	287,687.63	116,532.94	Jan-04	Dec-09	Jan-04	Dec-09 2007 Dec-09 2007	
AFRIVI341	TRANSFORMER LABOR 341	201,819.10 158,886,534.66	490,653.24 172,972,692.28	288,834.14 14,086,157.62	39%	0.1%	201,819.10	490,653.24	288,834.14	Jan-04	Dec-09	Jan-04	Dec-09 2007 2007 Tot:	
100650	Reloc Dist Hwy Facilities	(229,463.70)	172,572,052,20	229.463.70		-0.1%	(229,463.70)		229,463.70			Jan-04	Dec-09 2008	
108835	Repl MT Tr 1 & Tr 2	(36.37)		36.37		0.0%	(36.37)	-	36.37			Nov-04	Jul-08 2008	
109026	Indiana Inner City Road	0.00		(0.00)		0.0%	0.00		(0.00)			May-05	Aug-08 2008	
111398	LT Misc Capital Expenditures	769,152.78	401,004.00	(368,148.78)	-92%	0.5%	769,152.78	401,004.00	(368,148.78)	Jan-04	Dec-08	Nov-06	Nov-09 Budget is developed at a higher level to encompass multiple projects. More 2008 replacements were needed on this project than assumed in the budget.	
112491	Gas Meters-LGE	8,415.27	-	(8,415.27)		0.0%	8,415.27	-	(8,415.27)	Jan-04	Dec-06	Jan-04	Sep-08 2008	
112750	FORD - MIDDLETOWN 138 KV LINE	(180,624.76)	-	180,624.76	40-1	-0.1%	(180,624.76)	-	180,624.76	Jan-04	Jun-05	Jan-04	Jan-09 2008	
113270	LGE DIST LINE TRANSFORMERS	4,425,287.94	3,716,335.87	(708,952.07)	-19%	2.7%	4,425,287.94	3,716,335.87	(708,952.07)	Jan-04	Dec-09	Jan-04	Dec-09 Project variance due to replenishing LGE transformer inventories. 2008 Apr-08 2008	
115473 115523	TC CT Substation LGE WHAS-CENTERFIELD 69KV 6686	(0.07)	-	0.07		0.0%	(0.07)	-	0.07	Jan-04	Dec-05	Jan-04 Jan-04	Apr-08 2008 Aug-08 2008	
115524	Middletwn-Centerfield ckt.3846		-	-		0.0%	-	-	-			Jan-04 Jan-04	Aug-08 2008 Aug-08 2008	
117130	Middletwn-Trimble 345kV twr.			-		0.0%	-	-				Jan-04	Mar-09 2008	
117149	Trimble County 2	31,637,239.45	34,186,758.19	2,549,518.74	7%	19.2%	31,637,239.45	34,186,758.19	2,549,518.74	Jan-04	Dec-10	Mar-04	Dec-09 EPC milestones missed, were caught up in 2009. 2008	
117207	Canal - Del Park 69kv (6616)	1,014.43	51,100,750.15	(1,014.43)	,,,	0.0%	1,014.43	51,100,750.17	(1,014.43)	Jun 01	Dec 10	May-04	Sep-09 2008	
117320	SPCC Mods - LG&E Transmission	673,979.36	253,000.00	(420,979.36)	-166%	0.4%	673,979.36	253,000.00	(420,979.36)	Jan-06	Dec-09	Jan-05	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.	
117361	Accrued Labor - LGE	381.26	-	(381.26)		0.0%	381.26	-	(381.26)			Mar-07	Dec-09 2008	
117846	PC AND PRINTER INFRASTRUCTURE	2,736.51	-	(2,736.51)		0.0%	2,736.51	-	(2,736.51)	Jan-05	Dec-05	Jan-05	Mar-09 2008	
117882	TRANSFORMER REWIND	465,413.32	800,000.00	334,586.68	42%	0.3%	465,413.32	800,000.00	334,586.68	Jan-05	Dec-08	Jan-05	Jun-09 Project variance due to lower LGE transformer failures than anticipated in original budget.	
118006 118008	TC Honeywell MFC to HPM	0.00 0.01	-	(0.00)		0.0%	0.00 0.01	-	(0.00)	Jun-05	Jul-05 Jun-05	May-05 Nov-05	Apr-08 2008 Dec-08 2008	
118008	TC Stator Leak Detection TC MB Conductivity Monitors	0.01	-	(0.01)		0.0%	0.01	-	(0.01)	May-05 Jun-05	Jun-05 Jul-05	Nov-05 Dec-06	Dec-08 2008 Apr-09 2008	
118123	CR5 LP 1&2 FW HEATER TUBE	(1,591.69)	-	1.591.69		0.0%	(1,591.69)	-	1,591.69	Jun-05 Jan-05	Dec-06	Sep-06	Aug-08 2008	
118209	Trimble 2 Transmission Ige	7,853,182.67	8,292,000.12	438,817.45	5%	4.8%	7,853,182.67	8,292,000.12	438,817.45	Jan-05	Dec-09	Jan-05	Dec-09 Right-of-way acquisition disputes and legal proceedings over the route 2008 delayed the start of construction. Legal, right-of-way acquisition, engineering, survey and material purchases continued.	
118239	LGE SUB SPILL PREVENTION	195,089.07	384,203.80	189,114.73	49%	0.1%	195,089.07	384,203.80	189,114.73	Apr-05	Dec-09	Feb-05	Dec-09 2008	į.
118349	OHIO FALLS REDEVELOPMENT 2004	4,000,016.93	11,187,999.57	7,187,982.64	64%	2.4%	4,000,016.93	11,187,999.57	7,187,982.64	Jan-06	Dec-11	Sep-04	Dec-09 Work on 3rd unit was suspended until June 2010. Costs incurred primarily 2008 are for remaining 2nd unit costs and commitments on 3rd unit prior to suspension of work.	3
118401	Mud Lane - Smyrna 69kv Survey	216,876.40	-	(216,876.40)		0.1%	216,876.40	-	(216,876.40)			Sep-04	Dec-08 2008	
119539	Ford - Middletown 69 kv (DC)	(29,220.15)	-	29,220.15		0.0%	(29,220.15)	-	29,220.15		n	Oct-05	May-08 2008	,
119542	Fuel Supply Management	84,108.87	-	(84,108.87)		0.1%	84,108.87	-	(84,108.87)	Jan-05	Dec-09	Feb-06	Apr-09 2008 Attachment to Response to PSC-1 Question No.	

Attachment to Response to PSC-1 Question No. 13(a)

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	v
No. 119902	Title/Description Clear 12/04 A&G	Cost 530,660.33	Budget -	Dollars (530,660.33)	Percent	Budget 0.3%	Cost 530,660.33	Cost -	Dollars (530,660.33)	Start	End	Start Dec-04	Dec-09 This project is used for the annual true-up activity and does not have a	Year 2008
120162	PAYG removal	3,377.48	_	(3,377.48)		0.0%	3,377.48	_	(3,377.48)			Jan-08	corresponding budget amount. Jan-08	2008
120218	Lyndon South Bkr Replacement	(0.12)	-	0.12		0.0%	(0.12)	-	0.12			Dec-05	Aug-08	2008
120317	Misc Dist Projects	47,661.73	75,496.44	27,834.71	37%	0.0%	47,661.73	75,496.44	27,834.71	Jan-06	Dec-08	Feb-06	Oct-09	2008
120318	Transformer Bushing Project	19,822.09	8,536.24	(11,285.85)	-132%	0.0%	19,822.09	8,536.24	(11,285.85)	Jan-06	Dec-08	Oct-06	Nov-08	2008
120319	Tap Chgr Aux Oil Filters	32,137.51	46,566.72	14,429.21	31%	0.0%	32,137.51	46,566.72	14,429.21	Jan-06	Dec-08	Feb-06	Aug-08	2008
120320 120321	Buildings & Grounds Project Substa Battery Project	16.658.90	14,657.74 18,059.70	14,657.74 1,400.80	100%	0.0%	16.658.90	14,657.74 18.059.70	14,657.74 1,400.80	Jan-06 Jan-06	Dec-08 Dec-08	Feb-06 Oct-06	Jan-07 Sep-08	2008 2008
120521	LTC Breather Project	12,483.22	13,039.24	556.02	4%	0.0%	12,483.22	13,039.24	556.02	Jan-06	Dec-08	May-06	Aug-08	2008
120517	GE Aux Switch Project	26,554.82	29,597.74	3,042.92	10%	0.0%	26,554.82	29,597.74	3,042.92	Jan-06	Dec-08	Sep-06	May-09	2008
120522	MC FGD Quench Diesel Generator	11,082.47	-	(11,082.47)		0.0%	11,082.47	-	(11,082.47)	Jan-06	Dec-06	Jul-06	Jul-08	2008
120525	MC2 FGD Ductwork 2006 (ECR)	(13,384.98)	-	13,384.98		0.0%	(13,384.98)	-	13,384.98	Jan-06	Dec-07	Jul-06	Feb-08	2008
120723	TC 480V Switchgear Breaker	-	-	-		0.0%	-	-	-	Apr-06	May-06	Dec-06	Apr-09	2008
120728	TC LS Ball Mill Lube Oil Sys	027 000 44		(122 225 0.0)	170/	0.0%	- 027 000 46		(122 225 04)	Jul-06	Nov-06	Dec-06	Aug-08	2008
120730 120754	TC Controls Upgrade 2006 Misc. A/R Uncollect - LGE Cap	837,989.46 (59,262.00)	714,753.52	(123,235.94) 59,262.00	-17%	0.5% 0.0%	837,989.46 (59,262.00)	714,753.52	(123,235.94) 59,262.00	Feb-06	Dec-10	Feb-06 Jun-05	Dec-09 Dec-09	2008 2008
120768	RELIABILITY GENERAL LGE	645.60	589,884.48	589,238.88	100%	0.0%	645.60	589,884.48	589,238.88	Jan-06	Dec-08	Mar-06	Aug-08 Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects throughout the year	2008
120798	LGE IVR REPLACEMENT	26.65	-	(26.65)		0.0%	26.65	-	(26.65)	Apr-06	Mar-07	Oct-07	Jan-08	2008
120803	LGE SECURE EMAIL	21,572.10	-	(21,572.10)		0.0%	21,572.10	-	(21,572.10)	Mar-06	Dec-06	Feb-07	Oct-09	2008
120850	Blue Lick, BL-2 WTI CT modifi	-	-	-		0.0%	-	-	-			Nov-05	Aug-08	2008
120865	HW/SW Dev Tools 026560 LGE	21.23	-	(21.23)		0.0%	21.23	-	(21.23)	Jan-06	Dec-06	Jan-06	Nov-08	2008
120953	CR Miscellaneous Projects	2,735.26	-	(2,735.26)		0.0%	2,735.26	-	(2,735.26)	Jan-06	Dec-06	Feb-06	Jul-08	2008
121089 121090	Oxmoor HCB Panel Repl. Breckinridge HCB Panel Repl.	(0.28)	-	0.28 0.24		0.0% 0.0%	(0.28)	-	0.28 0.24			Sep-05 Sep-05	Aug-08 Aug-08	2008
121102	MUD LANE RECON CIRC 6675	10,694.37		(10,694.37)		0.0%	10,694.37		(10,694.37)			Dec-05	May-08	2008
121151	6623 River Park Relo	10,071.57		(10,0) 1.57)		0.0%	10,071.57	-	(10,0) (157)			Mar-07	Aug-08	2008
121298	Cntrl Ctr Construction-LGE	2,574,835.96	2,362,200.00	(212,635.96)	-9%	1.6%	2,574,835.96	2,362,200.00	(212,635.96)	Jan-07	Dec-08	Apr-06	Jun-09	2008
121456	MC 4531 CCVT	(0.36)	-	0.36		0.0%	(0.36)	-	0.36			Feb-06	Aug-08	2008
121466	FAIRMOUNT SUB	653,600.92	782,150.00	128,549.08	16%	0.4%	653,600.92	782,150.00	128,549.08	Jan-07	Dec-08	Mar-07	May-09	2008
121467	BLUEGRASS SUB	596,096.14	1,130,219.00	534,122.86	47%	0.4%	596,096.14	1,130,219.00	534,122.86	Jan-07	Dec-08	Mar-07	Mar-09 Project variance due to lower equipment and installation cost than estimated. Project completed in 2008.	2008
121528 121529	REHL RD PUMP STATION MC3 Intermediate SH - 2007	348.62	-	(348.62)		0.0%	348.62	-	(348.62)	Jan-07	Dec-07	Nov-06 Dec-06	Aug-08	2008 2008
121529	MC4 Intermediate SH - 2008	1,715,611.84	1,730,000.13	14.388.29	1%	1.0%	1,715,611.84	1.730.000.13	14,388.29	Jan-07	Dec-07	Dec-06	Apr-08 Aug-08	2008
121577	TC 847 Line Tie Disc	433.04	1,750,000.15	(433.04)	170	0.0%	433.04	1,730,000.13	(433.04)	Jan-07	Dec-00	Dec-06	Jun-08	2008
121600	Fire Protection System Equip	(210.00)		210.00		0.0%	(210.00)		210.00	Mar-07	Sep-07	Oct-07	Jan-08	2008
121611	2007 Carpet and Tile Replace	(14,555.19)	-	14,555.19		0.0%	(14,555.19)	-	14,555.19	Apr-07	May-07	Mar-07	Mar-09	2008
121612	2007 Office Furn. and Equip.	169.30	-	(169.30)		0.0%	169.30	-	(169.30)	Mar-07	Nov-07	Mar-07	Mar-08	2008
121620	Cane Run - New Landfill	349,328.92	200,000.00	(149,328.92)	-75%	0.2%	349,328.92	200,000.00	(149,328.92)	Jan-07	Dec-11	May-07	Dec-09	2008
121664 121669	HAZARDOUS SPILL PREVENTION MC1 FGD Multifunction Cont	3,434.20 (49.57)	-	(3,434.20) 49.57		0.0% 0.0%	3,434.20 (49.57)	-	(3,434.20) 49.57	Sep-07 Jan-07	Oct-07 Dec-07	Nov-07	Feb-08 Feb-08	2008 2008
121676	MC2 SH Outlet DMW's	2,691.79	-	(2,691.79)		0.0%	2,691.79	-	(2,691.79)	Jan-07	Dec-07	Aug-06 Dec-06	Mar-08	2008
121683	TC Ash/Gypsum Ponds- LGE	569,763.38	2,160,000.00	1,590,236.62	74%	0.3%	569,763.38	2,160,000.00	1,590,236.62	Jan-07	Dec-11	Aug-06	Dec-09 Change in Scope project delayed.	2008
121699	MC2 FGD Multifunction Cont	383.15	-	(383.15)		0.0%	383.15	-	(383.15)	Jan-07	Dec-07	Dec-06	Feb-08	2008
121700	MC3 Final Superheat Tubing	30,063.45	-	(30,063.45)		0.0%	30,063.45	-	(30,063.45)	Jan-07	Dec-07	Nov-06	Nov-08	2008
121716	MC Ash System Outside Piping	187.65	-	(187.65)		0.0%	187.65	-	(187.65)	Jan-07	Dec-07	Jun-07	Jan-08	2008
121718	MC2 Recycle Pumps - 2007	4.40	-	(4.40)		0.0%	4.40	-	(4.40)	Jan-07	Dec-07	May-07	Feb-08	2008
121723 121724	MC2 Stator Leak Monitoring MC Ash Pond Piping - 2007	120.57 709.01	-	(120.57) (709.01)		0.0% 0.0%	120.57 709.01	-	(120.57) (709.01)	Jan-07 Jan-07	Dec-07 Dec-07	Aug-07 Jun-07	Jan-08 Jan-08	2008 2008
121724	MC2 Air Heater Baskets	229.24		(229.24)		0.0%	229.24	-	(229.24)	Jan-07	Dec-07	May-07	Jan-08	2008
121726	MC Limestone Grinding Upgrade	86,502.34		(86,502.34)		0.1%	86,502.34		(86,502.34)	Jan-07	Dec-11	Nov-07	Nov-09	2008
121727	MC3 Cooling Tower Fill	154.87	-	(154.87)		0.0%	154.87	-	(154.87)	Jan-07	Dec-07	Feb-07	Jan-08	2008
121733	MC Railroad Track - 2007	1,944.70	-	(1,944.70)		0.0%	1,944.70	-	(1,944.70)	Jan-07	Dec-07	Dec-07	Jan-08	2008
121750	MISC DIST "NESC"	77,555.08	76,668.07	(887.01)	-1%	0.0%	77,555.08	76,668.07	(887.01)	Jan-07	Dec-08	Apr-07	Dec-08	2008
121751 121752	DIST WILDLIFE PROTECTION PT's FOR CANE RUN PLANT	46,058.10 894.37	51,160.92	5,102.82 (894.37)	10%	0.0%	46,058.10 894.37	51,160.92	5,102.82 (894.37)	Jan-07 Jan-07	Dec-08 Dec-07	Aug-07	Feb-09 Jan-08	2008
121754	CANE RUN GEN BREAKERS	116,982.34	117,891.76	909.42	1%	0.1%	116,982.34	117,891.76	909.42	Jan-07	Dec-07	Sep-07 Aug-07	Dec-08	2008
121775	DOIT CARRYOVER	110,702.54	100.000.00	100,000,00	100%	0.0%	110,702.54	100.000.00	100.000.00	Jan-07	Jan-08	Aug-07	DCC-00	2008
121777	2007 LGE DOIT PC AND PRINTER	(20,434.79)	- ,	20,434.79		0.0%	(20,434.79)	- ,	20,434.79	Jan-07	Dec-07	Jan-07	Oct-09	2008
121781	2007 LGE DOIT MOBILE COMPUT	93,537.67	-	(93,537.67)		0.1%	93,537.67	-	(93,537.67)	May-07	Jun-07	Nov-07	Oct-08	2008
121782	2007 LGE DOIT MOBILE COMP HDWE	(12,453.50)	-	12,453.50		0.0%	(12,453.50)	-	12,453.50	Jun-07	Jun-07	Aug-07	Aug-08	2008
121784	2007 LGE DOIT IMPL GIS REDLIN	(25.08)	-	25.08		0.0%	(25.08)	-	25.08	Oct-07	Dec-07	Aug-07	Jan-08	2008
121786 121788	2007 LGE DOIT MOB COMP FOR GIS 2007 LGE DOIT CES UPGRADE	85.96 178,876.60	75,000,00	(85.96) (103,876.60)	-139%	0.0% 0.1%	85.96 178,876.60	75.000.00	(85.96) (103,876.60)	Apr-07 Jul-07	Sep-07 Feb-08	Aug-07 Nov-07	Jan-08 Dec-08	2008
121788	POWERMATRIX EQUIP	178,876.60	/5,000.00	(13,861.32)	-139%	0.1%	13,861.32	73,000.00	(13,861.32)	Apr-07	Oct-07	May-07	Jun-08	2008
121814	LGE PC PURCHASE	650.33	-	(650.33)		0.0%	650.33	-	(650.33)	Jan-07	Dec-07	Mar-07	Mar-08	2008
121816	TOU METER PURCHASES	12,824.29	-	(12,824.29)		0.0%	12,824.29	-	(12,824.29)	Dec-07	Dec-07	Apr-08	Apr-08	2008
121821	EWORKFORCE MODULE UPGRADE	9,453.85	-	(9,453.85)		0.0%	9,453.85	-	(9,453.85)	Mar-07	Mar-07	Feb-08	Jun-08	2008
													Attachment to Response to PSC-1 Quest	ion No. 13(

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 Ye	ear
121822	BL-Bullitt Co 161kV Dble Ckt	(2,250.14)	-	2,250.14		0.0%	(2,250.14)	-	2,250.14			Aug-06		2008
121950	DISTRIBUTION MISC TOOLS	52,747.35	52,912.50	165.15	0%	0.0%	52,747.35	52,912.50	165.15	Mar-07	Mar-08	Feb-08		2008
121959 121964	GE-LGE Boiler Tube Software FAIRMOUNT SUB EXP CIRCUITS	1,401.44 368,518.50	772,000.00	(1,401.44) 403,481.50	52%	0.0% 0.2%	1,401.44 368,518.50	772,000.00	(1,401.44) 403,481.50	Jan-07 Jan-07	Dec-07 Dec-08	Dec-07 Jul-07		2008 2008
121965	BLUEGRASS PKWY SUB EXP CIR	769,507.58	1,827,000.00	1,057,492.42	58%	0.5%	769,507.58	1,827,000.00	1,057,492.42	Jan-07	Dec-08	May-07	originally designed. Dec-09 The scope of the project changed. Operations did not install as much underground circuit work as designed due to easement and permit issues. This resulted in some of the underground circuits being switched to overhead circuits. Also, on some of the underground circuits Operations was able to	2008
121974	LGE Electric Meters & Installs	967,549.63	999,666.89	32,117.26	3%	0.6%	967,549.63	999,666.89	32,117.26	Jan-07	Nov-09	Jan-07	use existing conduit and not install new conduit. Dec-09 2	2008
122055	CR6 SPP Upgrade	(133,380.20)	-	133,380.20		-0.1%	(133,380.20)	-	133,380.20			Aug-06	Jul-08 2	2008
122074	Capital Tax	481,091.93	-	(481,091.93)		0.3%	481,091.93	-	(481,091.93)			Jun-06	Jun-08 This project is used for the annual true-up activity and does not have a corresponding budget amount.	2008
122092	Hancock RTU Replacement	(0.19)	-	0.19		0.0%	(0.19)	-	0.19			Oct-06		2008
122122	TC1 Lower Slope East Tube Repl	23,374.92	-	(23,374.92)		0.0%	23,374.92 42,292.22	-	(23,374.92)	Jan-07	Dec-07	Oct-07		2008 2008
122126 122128	TC1 SPCC Compliance Require TC1 IDF VFD Control Module	42,292.22 (9,493.66)	-	(42,292.22) 9.493.66		0.0%	(9,493,66)	-	(42,292.22) 9,493,66	Jan-07 Jan-07	Dec-07 Dec-07	Sep-07 Dec-07		2008 2008
122128	TC1 Expansion Joint Replace	293.76	-	(293.76)		0.0%	293.76	-	(293.76)	Jan-07 Jan-07	Dec-07	Dec-06		2008
122131	TC1 SCR Bypass Erosion Control	1,124.02	-	(1,124.02)		0.0%	1,124.02	-	(1,124.02)	Jan-07	Dec-07	Oct-07		2008
122132	TC1 Ash Pit Seal Trough Skirt	1,356.11	-	(1,356.11)		0.0%	1,356.11	-	(1,356.11)	Jan-07	Dec-07	Dec-06	Sep-09 2	2008
122133	TC Purchase Acid Day Tanks (2)	(7,925.73)	-	7,925.73		0.0%	(7,925.73)	-	7,925.73	Jan-07	Dec-07	Dec-07	Sep-09 2	2008
122136	TC1 Replace G1 Coal Conv Belt	9,618.50	-	(9,618.50)		0.0%	9,618.50	-	(9,618.50)	Jan-07	Dec-07	Sep-07		2008
122138	TC Fuel Pipe Replacement 07	(1,230.81)	-	1,230.81		0.0%	(1,230.81)	-	1,230.81	Jan-07	Dec-07	Sep-07		2008
122139 122140	TC Misc Plant Engineering Proj TC Coal Conv C Belt Install	(19,263.50) (10,195.72)	-	19,263.50 10,195.72		0.0%	(19,263.50) (10,195.72)	-	19,263.50 10,195.72	Jan-07 Jan-07	Dec-07 Dec-07	Feb-07 Sep-07		2008 2008
122144	TC1 1B Air Heater Basket Repl	(33,231.93)		33,231,93		0.0%	(33,231.93)		33,231,93	Jan-07	Dec-07	Jul-07		2008
122148	CR6 Lower Slope Partial	4,410.24	-	(4,410.24)		0.0%	4,410.24	-	(4,410.24)	Jan-07	Dec-09	Dec-07		2008
122161	CR SPCC	140,826.33	450,001.11	309,174.78	69%	0.1%	140,826.33	450,001.11	309,174.78	Jan-07	Dec-08	Dec-07	Aug-09 Project delayed due to changes in the regulatory compliance schedule. In addition, project engineering review resulted in cost savings from the elimination of erecting new oil storage tanks from the work scope.	2008
122164	CR Rail Replacements	(4,226.55)	-	4,226.55		0.0%	(4,226.55)	-	4,226.55	Jan-07	Dec-07	Aug-07		2008
122165	CR Misc Projects 2007	1,847.70	-	(1,847.70)		0.0%	1,847.70	-	(1,847.70)	Jan-07	Dec-07	Feb-07		2008
122169	CR Asbestos Abatement 2007	117.50	-	(117.50)		0.0%	117.50	-	(117.50)	Jan-07	Dec-07	May-07		2008
122170	OF SPCC	(721.41)	-	721.41		0.0%	(721.41)	-	721.41	Jan-07	Dec-07	Dec-07		2008
122171	PR SPCC	9,469.97 304.99	-	(9,469.97)		0.0%	9,469.97 304.99	-	(9,469.97)	Jan-07 Jan-07	Dec-07 Dec-07	Apr-08 Dec-07	5th 00	2008 2008
122172	PR Sump Pump Replacement ZN SPCC	13,348.54		(13,348.54)		0.0%	13.348.54		(13,348.54)	Jan-07 Jan-07	Dec-07	Sep-08		2008
122188	LGE BRCT Undergrnd Pipe SPCC	89,334.98		(89,334,98)		0.1%	89,334.98		(89,334.98)	Jan-07	Dec-07	Dec-07		2008
122189	LGE BRCT6 A/B Conv 07	44,971.46	-	(44,971.46)		0.0%	44,971.46	-	(44,971.46)	Jan-07	Dec-07	Oct-07	Jan-08 2	2008
122203	Storm 08-10-06	(53,309.72)	-	53,309.72		0.0%	(53,309.72)	-	53,309.72			Aug-06		2008
122215	PR Carrier Replacement	(0.17)	-	0.17		0.0%	(0.17)	-	0.17			Oct-06		2008
122229 122231	WATERSIDE ARENA DO ELECTRIC Waterside Arena-Transmission	28,527.61 36.32	-	(28,527.61)		0.0%	28,527.61 36.32	-	(28,527.61)			Sep-06 Oct-06	=======================================	2008 2008
122231	MC Turb Turn Gear Diesel Gen	61,712.42	24,999.60	(36,712.82)	-147%	0.0%	61,712.42	24,999.60	(36.32)	Jan-08	Dec-08	Oct-06		2008 2008
122248	EKP Cedar Grove GOAB 161	01,712.42	24,777.00	(50,712.02)	-14770	0.0%	01,712.42	24,777.00	(30,712.02)	Jan-00	Dec-00	Nov-06		2008
122275	Backup Data Center LGE	1,771,938.94	1,510,064.96	(261,873.98)	-17%	1.1%	1,771,938.94	3,020,129.91	1,248,190.97	Jan-07	Dec-08	Oct-06		2008
122308	Gen PC & Dev Tool 2007 LGE	1,624.54	-	(1,624.54)		0.0%	1,624.54	-	(1,624.54)	Jan-07	Dec-07	Jan-07	-4	2008
122310	HW Energy Marketing 2007 LGE	554.88	-	(554.88)		0.0%	554.88	-	(554.88)	Jan-07	Dec-07	Jul-07		2008
122314 122326	ITSD HW/SW PG 2007 LGE Monitor Replacement 2007 LGE	359.87	-	(359.87)		0.0%	359.87	-	(359.87)	Jan-07 Jan-07	Dec-07 Dec-07	Jan-07 Jun-07		2008 2008
122329	Tier C rotation 2007 LGE	13.672.75	-	(13,672.75)		0.0%	13,672.75	-	(13,672.75)	Jan-07	Dec-07	Mar-07		2008
122362	Mobile Radio System Build LGE	1,334,952.20	1,417,359.87	82,407.67	6%	0.8%	1,334,952.20	2,834,719.73	1,499,767.54	Jan-07	Dec-09	Jun-07	Dec-09 2	2008
122370	OPGW on MC to Hardin Co. LGE	32,135.68	-	(32,135.68)		0.0%	32,135.68	-	(32,135.68)	Jan-07	Dec-07	Sep-07		2008
122372	Outside Cable Plant 2007 LGE	122.02	-	(122.02)		0.0%	122.02	-	(122.02)	Jan-07	Dec-07	Jan-07		2008
122380 122385	WKE-Lou Ring Upgrade to OC LGE Server Rotations for 2007 LGE	(68.52)	-	68.52 3,105.28		0.0%	(68.52) (3,105.28)	-	68.52 3,105.28	Jan-07 Jan-07	Dec-07 Dec-07	Jul-07 Jan-07		2008 2008
122385	SAN Reporting Tool LGE	(3,105.28)	-	(0.03)		0.0%	(3,105.28)	-	3,105.28	Jan-07 Jan-07	Dec-07	Jan-07 Aug-07		2008 2008
122389	Backup Strategy Expansion LGE	1,201.58	-	(1,201.58)		0.0%	1,201.58	-	(1,201.58)	Jan-07	Dec-07	Nov-07		2008
122391	RedHat Satellite/Test Serv LGE	824.04	-	(824.04)		0.0%	824.04	-	(824.04)	Jan-07	Dec-07	Oct-07		2008
122400	Core Network Infrastructur LGE	12.70	-	(12.70)		0.0%	12.70	-	(12.70)	Jan-07	Dec-07	May-07		2008
122418	IT Research Tech Inv 2007 LGE	17,141.40	-	(17,141.40)		0.0%	17,141.40	-	(17,141.40)	Jan-07	Dec-07	Oct-07	1107 00	2008
122424	IT Sec Mon/Audit/Mgmt 2007 LGE	424.42	-	(424.42)		0.0%	424.42	-	(424.42)	Jan-07	Dec-07	Mar-07		2008 2008
122426 122457	IT Security Infrastructure LGE THOMAS RESERVE	(3,436.90)	3,160,000.00	3,436.90 3,160,000.00	100%	0.0% 0.0%	(3,436.90)	3,160,000.00	3,436.90 3,160,000.00	Jan-07 Jan-07	Dec-07 Dec-11	Aug-07	Project used to capture the distribution transportation and contractor price increases in the 2008 plan. Various projects were increased in 2008 to offset this budget. This budget was entered on a high level project due to the	2008 2008
122466	CR5 SH Pendant Repl	1,314,335.11	1,699,999.79	385,664.68	23%	0.8%	1,314,335.11	1,699,999.79	385,664.68	Jan-07	Dec-08	Jul-07	timing of the Business Process. Jun-08 Project budgeted with 10% contingency (\$380k) over two years. Project 2	2008
													completed without the need for contingency funding. Attachment to Response to PSC-1 Question Page	n No. 13(a e 46 of 122 K. Blake

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
122501	ORACLE 11i 5.10 (LG&E %)	3,455.48	525,002.18	521,546.70	99%	0.0%	3,455.48	1,050,004.37	1,046,548.89	Jan-07	Dec-08	Mar-07	Mar-08 Budget reallocated to fund project 122503.	2008
122503	POWER PLANT SOFTWARE (LG&E %)	396.867.68	525,002.10	(396,867.68)	2270	0.2%	396,867.68	1,050,001.57	(396,867.68)	Jan-07	Dec-07	Aug-07	Jul-09 Reallocated from budget funding project 122501	2008
122505	iEXPENSE & FILENET IM (LG&E %)	22,359.89	283,500.84	261,140.95	92%	0.0%	22,359.89	567,001.68	544,641.79	Jan-07	Dec-08	Oct-08	Jun-09	2008
122512	MT 138kV Collins termination	321,994.97	779,000.00	457,005.03	59%	0.2%	321,994.97	779,000.00	457,005.03	Jan-07	Aug-08	Apr-07	Nov-09 Based on delays in 2007, more work was budgeted in 2008 than completed	2008
													and work extended into 2009.	
122513	Middletown-Collins 138kV Line	343,829.84	1,348,999.92	1,005,170.08	75%	0.2%	343,829.84	1,348,999.92	1,005,170.08	Jan-07	Dec-09	Jan-08	Dec-09 Delayed due to the continuation of Transmission Planning's analysis into this year, and then to right-of-way issues and long lead times for poles and structures once the project got started.	2008
122514	Collins 138/69kV 150MVA Trnsfr	545,798.49	1,550,000.00	1,004,201.51	65%	0.3%	545,798.49	1,550,000.00	1,004,201.51	Jan-07	Aug-08	Jun-07	Dec-09 The project was intended to be completed in 2008, however the control house location changed, necessitating additional work on the RTUs, Relays and fencing. This carried the project into 2009.	2008
122516	Capacitor Installations-LGE	362,279.01	342,000.00	(20,279.01)	-6%	0.2%	362,279.01	342,000.00	(20,279.01)	Jan-07	Dec-11	Feb-08	Mar-09	2008
122517	Terminal Upgrades-LGE	-	117,960.12	117,960.12	100%	0.0%	-	117,960.12	117,960.12	Jan-07	Dec-08			2008
122518	Breaker Replacements-LGE	-	551,004.12	551,004.12	100%	0.0%		551,004.12	551,004.12	Jan-07	Dec-11		Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2008
122519	2007 RTU Purchases-LGE	6,201.75		(6,201.75)		0.0%	6,201.75		(6,201.75)	Jan-07	Dec-07	Aug-07	Oct-08	2008
122534	2007 Dist Capacitors-LGE	9,602.84		(9,602.84)		0.0%	9,602.84		(9,602.84)	Jan-07	Dec-07	Jun-07	Jun-08	2008
122539	Customer Care System LGE	12,643,915.63	16,352,639.60	3,708,723.97	23%	7.7%	12,643,915.63	32,705,279.21	20,061,363.57	Jan-07	Apr-09	Apr-07	Dec-09 Variances on Customer Care System (CCS) projects are related and	2008
122547	New Base Unit - LG&E	208.91	3,599,996.31	3,599,787.40	100%	0.0%	208.91	3,599,996.31	3,599,787.40	Jan-07	Dec-11	Feb-07	offsetting. Budgets and Actuals were recorded on different project numbers. Jun-08 Charges for New Base Unit #1 were charged to non-capital FERC account	2008
122603	Share Point LGE	9.996.22	.,,	(9,996.22)		0.0%	9,996.22	.,,	(9,996.22)			Dec-06	183302 due to uncertainty on unit design and permitting. Oct-08	2008
122605	LG&E RTU REPLACEMENTS- 2006	1,790,59	-			0.0%	1,790.59	-				Jun-07	Feb-08	2008
122606	BARCODE I G&E		-	(1,790.59)		0.0%		-	(1,790.59) (26,760.38)	1 07	D 07		Jan-08	2008
122610	NERC CYBER LG&E	26,760.38	250,000,00	(26,760.38)	100%	0.0%	26,760.38	250,000,00	(26,760.38)	Jan-07 Jan-07	Dec-07 Dec-08	Dec-07	Jan-08	2008
		17.016.60		250,000.00			17.016.60					T 07	D 00	
122650	LGE Gas Meters	17,216.63	61,000.00	43,783.37	72%	0.0%	17,216.63	61,000.00	43,783.37	Jan-08	Dec-09	Jan-07	Dec-09	2008
122693	LGE SONET COMMUNICATION	3,872.13	102 112 52	(3,872.13)	1560	0.0%	3,872.13	402 442 52	(3,872.13)	1 00	D 00	Mar-07	Mar-08	2008
122695	UPS-GRADE LANE	1,029,894.05	402,443.52	(627,450.53)	-156%	0.6%	1,029,894.05	402,443.52	(627,450.53)	Jan-08	Dec-08	Feb-07	Sep-09 Project variance due to more construction on substation than circuit work in 2008. Circuit work was accelerated in 2007 due to delays in obtaining switchgear for substation.	2008
122696	GRADE LANE CIRCUIT WORK	145,948.50	3,495,734.00	3,349,785.50	96%	0.1%	145,948.50	3,495,734.00	3,349,785.50	Jan-08	Dec-08	Mar-07	Dec-09 The scope of the project changed from installing 4 new circuits to 2 new circuits to UPS based on their revised electric load. Additionally, this was a two year project and the majority of the work was done in 2007.	2008
122717	MAIS 2007 LGE	(497.67)	-	497.67		0.0%	(497.67)	-	497.67			Apr-07	Jul-08	2008
122723	WTS West Museum ppmt	-	-	-		0.0%	-	-	-			Aug-07	Aug-08	2008
122730	2ND Fiber BOC Data Center LGE	5.36	-	(5.36)		0.0%	5.36	-	(5.36)			Mar-07	Jan-08	2008
122759	North KY Backbone Renovate LGE	(2,936.80)	-	2,936.80		0.0%	(2,936.80)	-	2,936.80			Jul-07	Jan-08	2008
122780	LGE WITNESS UNCOUPLING	6,214.33	-	(6,214.33)		0.0%	6,214.33	-	(6,214.33)			Aug-07	Jul-08	2008
122783	LGE-UMS Group Inv Eval	3,246.69	-	(3,246.69)		0.0%	3,246.69	-	(3,246.69)			May-07	Sep-08	2008
122790	WESTPORT RD ELEC RELOCATION	314,779.09	-	(314,779.09)		0.2%	314,779.09	-	(314,779.09)			Jun-07	Dec-08 Emergent work at the request of the KY Transportation Cabinet to relocate electric facilities for the Westport Road widening project.	2008
122805	Museum Plaza Tower Reloc	302,971.48	-	(302,971.48)		0.2%	302,971.48	-	(302,971.48)			Jun-07	Dec-09 This customer request, the majority of which was reimbursable, started later than anticipated. The timing of contributions from those other than LG&E made this project difficult to budget.	2008
122811	iSUPPLIER PORTAL (LG&E %)	59,340.74	-	(59,340.74)		0.0%	59,340.74	-	(59,340.74)			Dec-07	Oct-08	2008
122819	CCS - Bus Intelligence	401,195.26		(401,195.26)		0.2%	401,195.26	-	(401,195.26)			Jun-07	May-09 Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122820	CCS - Change Mgmt	108,643.31		(108,643.31)		0.1%	108,643.31	-	(108,643.31)			May-07	May-09	2008
122821	CCS - Customer Service	2,064,853.87	-	(2,064,853.87)		1.3%	2,064,853.87	-	(2,064,853.87)			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
122822	CCS - Development	720,331.99	-	(720,331.99)		0.4%	720,331.99	-	(720,331.99)			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
122823	CCS - Technology	1,778,956.16		(1,778,956.16)		1.1%	1,778,956.16	-	(1,778,956.16)			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
122842	MC1 Recycle Pump Piping	665,902.74	900,001.18	234,098.44	26%	0.4%	665,902.74	900,001.18	234,098.44	Jan-08	Dec-08	Jul-08	Apr-09	2008
122843	MC2 Recycle Pump Piping	24,847.74	-	(24,847.74)		0.0%	24,847.74	-	(24,847.74)	Jan-09	Dec-09	Sep-08	Dec-09	2008
122847	MC4 Cooling Tower VFD's	7,270.43		(7,270.43)		0.0%	7,270.43		(7,270.43)			May-07	Jun-08	2008
122861	MC2 Seal Trough WW Tubes	(1,699.99)	-	1,699.99		0.0%	(1,699.99)	-	1,699.99			Sep-07	Feb-08	2008
122862	SEMINOLE SUBSTATION EXPANS	46,810.42	-	(46,810.42)		0.0%	46,810.42	-	(46,810.42)			Jul-07	Dec-09	2008
122863	SEMINOLE CIRCUIT WORK	0.00	-	(0.00)		0.0%	0.00	-	(0.00)			Feb-08	Dec-08	2008
122885	TMIS Replacement - LGE	9,426.70	-	(9,426.70)		0.0%	9,426.70	-	(9,426.70)			Dec-07	Aug-08	2008
122889	MC1 Waterwall Weld Overlay	2,092,537.42	2,599,999.92	507,462.50	20%	1.3%	2,092,537.42	2,599,999.92	507,462.50	Jan-08	Dec-10	Dec-07	Dec-08 After budget was approved in previous year it was determined that project could be completed for less cost.	2008
122891	MC1 345ky Isol Disconnects	51,482.91	79,999,55	28.516.64	36%	0.0%	51,482.91	79,999,55	28,516,64	Jan-08	Dec-08	Jun-08	Jun-09	2008
122892	MC2 345kv Isol Disconnects	51,102.71	79,999.55	79,999.55	100%	0.0%	31,102.71	79,999.55	79,999.55	Jan-08	Dec-08	Jun 30	***** 90	2008
122893	MC4 Main Aux Trans HV Bushing	20,413.14	95,000.77	74,587.63	79%	0.0%	20,413.14	95,000.77	74,587.63	Jan-08	Dec-08	Mar-08	Mar-09	2008
122894	MC 4D Mill Gearbox - 2008	149,727.57	250,000.16	100,272.59	40%	0.1%	149,727.57	250,000.16	100,272.59	Jan-08	Dec-08	Dec-07	Oct-08	2008
122895	MC 4B Mill Gearbox - 2008	159,837.87	250,000.16	90,162.29	36%	0.1%	159,837.87	250,000.16	90,162.29	Jan-08	Dec-08	Dec-07	Oct-08	2008
122898	MC Boiler Water Make-Up System	2,045,420.58	1,400,000.44	(645,420.14)	-46%	1.2%	2,045,420.58	1,400,000.44	(645,420.14)	Jan-08	Dec-09	Jul-08	Dec-09 Additional funding needed to relocate existing water system and longer runs	2008
122899	MC1 Precip Hopper Level Ind	63,854.29	-	(63,854.29)		0.0%	63,854.29	-	(63,854.29)			Oct-08	of piping due to ground water availability Jan-09 Attachment to Response to PSC-1 Que:	2008 estion No. 13

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Total

Date Date

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Total

						_	Total	Total		Date	Date	_		
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
roject	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Ye
2900	MC1 Stator Leak Monitoring	175,609.64	120,000.37	(55,609.27)	-46%	0.1%	175,609.64	120,000.37	(55,609.27)	Jan-08	Dec-08	Sep-08	Dec-08	2
901	MC3 Stack Lighting - 2008	1,223.84	-	(1,223.84)		0.0%	1,223.84	-	(1,223.84)			Dec-07	Mar-09	2
902	MC4 Clg Tower Fan VFD's	210,413.12	300,000.39	89,587.27	30%	0.1%	210,413.12	300,000.39	89,587.27	Jan-08	Dec-08	Mar-08	Nov-08	- 2
903	MC1 Air Heater Baskets - 2008	812,957.43	649,999.99	(162,957.44)	-25%	0.5%	812,957.43	649,999.99	(162,957.44)	Jan-08	Dec-08	Apr-08	Nov-08	-
2904	MC1 Recycle Pumps - 2008	156,024.74	017,777.77	(156,024.74)	2570	0.1%	156,024.74	012,222.22	(156,024.74)	Jan-09	Dec-09	Nov-08	Nov-09	
			100.000.46		1000/	0.1%		100 000 15						
2905	MC4 Instrument Air Compressor	-	189,999.46	189,999.46	100%	0.070	-	189,999.46	189,999.46	Jan-08	Dec-08	Sep-07	Nov-07	
2906	MC Electrical Equipment - 2008	-	280,001.56	280,001.56	100%	0.0%	-	280,001.56	280,001.56	Jan-08	Dec-09			
2907	MC Backhoe - 2008	63,870.30	79,999.55	16,129.25	20%	0.0%	63,870.30	79,999.55	16,129.25	Jan-08	Dec-08	Sep-08	Sep-08	
2909	MC Conveyor Belts - 2008	-	190,001.54	190,001.54	100%	0.0%	-	190,001.54	190,001.54	Jan-08	Dec-08			
2910	MC Vehicles - 2008	16,396,58	15,000.18	(1.396.40)	-9%	0.0%	16,396,58	15,000.18	(1,396,40)	Jan-08	Dec-08	Dec-08	Dec-08	
2917	Suse Linux Implement - LGE	197.26	15,000.10	(197.26)	- 7/0	0.0%	197.26	15,000.10	(197.26)	Jan-00	DCC-00	Jul-07	Jan-08	
		197.26	0.000		400		197.20	-		* 00	* 00	Jui-07	Jaii-08	
2933	LGE Call Recording Storage	-	8,750.00	8,750.00	100%	0.0%	-	17,500.00	17,500.00	Jun-08	Jun-08			
2934	LGE CALL CENTER TECH UPGRADE	13,242.60	94,500.00	81,257.40	86%	0.0%	13,242.60	189,000.00	175,757.40	Mar-08	Dec-08	Jul-08	Apr-09	
2935	LGE INTERACTION/CTI	187,123.19	157,500.00	(29,623.19)	-19%	0.1%	187,123.19	315,000.00	127,876.81	Oct-08	Dec-08	Sep-08	Dec-09	
2936	LGE MV-90 UPGRADE	_	21.000.00	21.000.00	100%	0.0%	_	42,000.00	42.000.00	Jun-08	Jun-08	-		
2937	LGE POWERMATRIX EQUIP	2,184.66	40,250.00	38,065.34	95%	0.0%	2,184.66	80,500.00	78,315.34	May-08	Nov-08	Sep-08	Oct-08	
2938	2008 LGE PC PURCHASES	20,524.24	17,500.00	(3,024.24)	-17%	0.0%	20,524.24	35,000.00	14,475.76	Jan-08	Dec-08	Mar-08	Jun-09	
2939	LGE I&C RTP	(59.11)	218,400.00	218,459.12	100%	0.0%	(59.11)	436,800.00	436,859.12	Mar-08	Dec-08	Oct-08	Sep-09	
2940	2008 LGE INTERNAL REQUESTS	125,447.06	70,000.00	(55,447.06)	-79%	0.1%	125,447.06	140,000.00	14,552.94	Mar-08	Dec-08	Jul-08	Feb-09	
2941	2008 LGE CARPET & TILE	53,437.12	70,000.00	16,562.88	24%	0.0%	53,437.12	140,000.00	86,562.88	Mar-08	Oct-08	May-08	Sep-09	
2943	LGE FIRE SYSTEM	25,757.18	31,500,00	5,742.82	18%	0.0%	25,757.18	63,000.00	37,242.82	Mar-08	Oct-08	Dec-08	Feb-09	
2944	2008 LGE CHAIR REPLACEMENT	82,641.62	70,000.00	(12,641.61)	-18%	0.1%	82,641.62	140,000.00	57,358.39	Feb-08	Dec-08	Mar-08	Feb-09	
		80.266.58							59,733.42		Nov-08			
2945	2008 LGE FURNITURE & EQUIP		70,000.00	(10,266.58)	-15%	0.0%	80,266.58	140,000.00		Jan-08		Feb-08	Jul-09	
2946	EOC HVACS	50,342.10	56,000.00	5,657.90	10%	0.0%	50,342.10	112,000.00	61,657.90	Mar-08	Mar-08	Dec-08	Dec-08	
2947	EMERGENCY POWER	52,467.42	245,000.29	192,532.87	79%	0.0%	52,467.42	490,000.59	437,533.17	Aug-08	Aug-08	May-08	Sep-09	
2948	PSRT Air Handler System	71,990.93	70,000.00	(1,990.93)	-3%	0.0%	71,990.93	140,000.00	68,009.07	May-08	Jun-08	Oct-08	Sep-09	
2949	BOC LL HVAC UPGRADE	75,301.93	105,000.00	29,698.07	28%	0.0%	75,301.93	210,000.00	134.698.07	Sep-08	Nov-08	Oct-08	Sep-09	
2950	2008 SECURITY SYSTEMS	68.019.69	28,000.00	(40.019.69)	-143%	0.0%	68.019.69	56,000.00	(12,019.69)	Jun-08	Jun-08	Jul-08	Dec-08	
2951	LGE FAILED EQUIPMENT	60,980.07	94,500.00	33,519.93	35%	0.0%	60,980.07	189,000.00	128,019.93	Mar-08	Dec-08	May-08	Dec-08	
2954	2008 MAILROOM REPRO	-	45,500.00	45,500.00	100%	0.0%	-	91,000.00	91,000.00	Jan-08	Nov-08			
2969	PORTABLE XFRM REG. PURCHASE	341,733.08	455,191.16	113,458.08	25%	0.2%	341,733.08	455,191.16	113,458.08	Jan-08	Dec-08	Jul-08	Apr-09	
2971	CONESTOGA CIRCUIT WORK	186,753.06	724,626.00	537,872.94	74%	0.1%	186,753.06	724,626.00	537,872.94	Jan-08	Dec-09	Aug-08	Dec-09 This project was under budget because the footage of circuit work was lower than estimated. LG&E was able to obtain 3 easements cutting down on the amount of overhead circuit installed.	-
2972	EASTWOOD CIRCUIT WORK	877,113.38	724,998.00	(152,115.38)	-21%	0.5%	877,113.38	724,998.00	(152,115.38)	Jan-08	Dec-09	Apr-08	Jun-09	
		877,113.38					6//,113.36							
22973	CONESTOGA LAND PURCHASE		480,000.00	480,000.00	100%	0.0%		480,000.00	480,000.00	Feb-08	May-08	Aug-07	Dec-07 Project variance due to land for substation being purchased in 2007.	
2974	CONESTOGA SUBSTATION	1,562,311.31	3,107,965.00	1,545,653.69	50%	0.9%	1,562,311.31	3,107,965.00	1,545,653.69	Jan-08	Dec-09	Jun-08	Dec-09 Project variance due to delays in getting access to the properties. Portion of	
													work delayed until 2009.	
2975	EASTWOOD SUBSTATION	1,882,478.71	2,920,719.00	1,038,240.29	36%	1.1%	1,882,478.71	2,920,719.00	1,038,240.29	Jan-08	Dec-09	May-08	Dec-09 Project variance due to delays in getting access to the properties and	
													substation scope changes. Portion of work delayed until 2009.	
22978	KY HWY 1694 RECON	-	288,000.00	288,000,00	100%	0.0%		288,000.00	288,000.00	Jan-08	Dec-08			
22979	THIXTON LANE RECON	-	317,000.00	317,000.00	100%	0.0%	-	317,000.00	317,000.00	Jan-08	Dec-08		Project cancelled in 2008. This project was related to the Creekview Subdivision development. The development was delayed due to slow progress of home building in the subdivision. The project is referenced as Creekview Subdivision in future budgets. The actual construction on this project began in 2013.	1
2981	GE SFC PROTECTIVE RELAYS	62,818.16	60,017.09	(2,801.07)	-5%	0.0%	62,818.16	60,017.09	(2,801.07)	Jan-08	Dec-08	Mar-08	Mar-09	
2982	VOLTAGE REG RELAY (VRR)	3.510.44	14,997.98	11.487.54	77%	0.0%	3,510.44	14,997.98	11,487.54	Jan-08	Dec-08	Feb-08	Dec-08	
3070	Serena Dimensions CM - LGE	20,523.13	. 1,771.70	(20,523.13)	,,,0	0.0%	20,523.13	. 1,771.70	(20,523.13)	Jan-00	250-00	Dec-07		
			44.000					************					May-08	
3075	2008 DOIT SOFTWARE LIC	13,403.19	14,000.00	596.81	4%	0.0%	13,403.19	28,000.00	14,596.81	Apr-08	Apr-08	Jun-08	Dec-08	
3076	2008 DOIT FIELD DATA E-COLLECT		87,500.00	87,500.00	100%	0.0%	-	175,000.00	175,000.00	Oct-08				
3077	2008 DOIT FIELD DATA G-COLLECT	188,920.14	175,000.00	(13,920.14)	-8%	0.1%	188,920.14	350,000.00	161,079.86	Jul-08	Aug-08	Oct-08	Oct-09	
3078	2008 DOIT GIS ENHANCE	68,713,24	70,000.01	1,286,77	2%	0.0%	68,713.24	140,000.01	71,286.78	Apr-08		Jun-08	Dec-08	
3079	2008 DOIT GIS LIC AGREE		52,500.00	52,500.00	100%	0.0%	-	105,000.00	105,000.00	Apr-08	Apr-08	1 50		
		145.026.04					145 026 04					I-1 00	Mar. 00	
3081	2008 DOIT MOBILE COMP INFRA	145,936.94	140,000.00	(5,936.94)	-4%	0.1%	145,936.94	280,000.00	134,063.06	Jun-08	Jul-08	Jul-08	Mar-09	
3082	2008 DOIT PC AND PRINTER INFRA	114,811.68	105,000.00	(9,811.68)	-9%	0.1%	114,811.68	210,000.00	95,188.32	Jan-08	Dec-08	Feb-08	Jan-09	
3083	2008 DOIT STORM WM UPGRADE	-	35,000.00	35,000.00	100%	0.0%	-	70,000.00	70,000.00	Sep-08	Sep-08			
3129	Storm 07-04-2007	(22,417.61)	-	22,417.61		0.0%	(22,417.61)	-	22,417.61			Jul-07	Jan-08	
3137	LG&E POLE INSPECTION	_	1.25	1.25	100%	0.0%	-	1.25	1.25	Jan-08	Jan-08			
3139	MC1 RH Replacement	2,165,507.89	2,599,999.92	434,492.03	17%	1.3%	2,165,507.89	2,599,999.92	434,492.03	Jan-08	Dec-08	Dec-07	Dec-08 After budget was approved in previous year it was determined that project	
,,,,,	replacement	2,103,307.03	2,377,777.72	TJT,TJ2.03	1 / 70	1.370	2,103,307.09	2,377,777.72	7.57,772.03	Jan-00	DCC-00	DCC-07	could be completed for less cost.	
3140	MC4 FGD Refurbishment	450,620.48	500,000.30	49,379.82	10%	0.3%	450,620.48	500,000.30	49,379.82	Jan-08	Dec-11	Apr-08	Jul-09	
3148			200,000.30		1070			500,000.50		Jan-00	1500-11	Jul-07		
	Storm 07-17-07	(6,906.20)	-	6,906.20		0.0%	(6,906.20)		6,906.20				Jan-08	
3163	2008 LGE ERTS	88,625.93	87,500.00	(1,125.93)	-1%	0.1%	88,625.93	175,000.00	86,374.07	Apr-08	Dec-08	Apr-08	Jun-08	
3172	Storm 07-19-07	11,880.65	-	(11,880.65)		0.0%	11,880.65	-	(11,880.65)			Jul-07	Feb-08	
3220	LGE BRCT7 A/B Conversion 08	3,871,475.15	3,553,259.82	(318,215.33)	-9%	2.3%	3,871,475.15	3,553,259.82	(318,215.33)	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.	
3260	GDS Implementation - LGE	13,919.72	-	(13,919.72)		0.0%	13,919.72	-	(13,919.72)			Nov-07	Dec-09	
3264	BOC Cooling Redundancy	5,926.49	-	(5,926.49)		0.0%	5,926.49	-	(5,926.49)			Dec-07	Dec-08	
3278	HUMANA DATA CENTER CIRC WRK	7,989.70	-	(7,989.70)		0.0%	7,989.70	-	(7,989.70)			Dec-07	Nov-09	
3292	MC Coal Scale Cert Slab	1.84		(1.84)		0.0%	1.84		(1.84)			Nov-07	Jan-08	
-				(1)					(')				Attachment to Response to PSC-1 Que	sti Pa

							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
123305	TC Pan Recert 2007	-	387,001.00	387,001.00	100%	0.0%	-	387,001.00	387,001.00	Jan-08	Dec-08			Project cancelled, since the pan was moved to Ghent Station.	2008
123306	TC Safety & ERT 2008	39,061.90	37,495.30	(1,566.60)	-4%	0.0%	39,061.90	37,495.30	(1,566.60)	Jan-08	Dec-08	Dec-08	Jun-09		2008
123307 123308	TC Misc Engineering 2008 TC 480V SG Breaker 2 (Phase 3)	331,907.53	131,247.95 270,397.41	131,247.95 (61,510,12)	100% -23%	0.0% 0.2%	331,907.53	131,247.95 270,397.41	131,247.95 (61,510.12)	Jan-08 Jan-08	Dec-08 Dec-08	Dec-08	Dec-09		2008 2008
123309	TC SPCC Capital 2008	123,321.53	139,498.12	16,176.59	12%	0.1%	123,321.53	139,498.12	16,176.59	Jan-08	Dec-08	Nov-08	Jun-09		2008
123310	TC CBU Bucket Replacment	196,031.33	147,201.55	(48,829.78)	-33%	0.1%	196,031.33	147,201.55	(48,829.78)	Jan-08	Dec-08	Sep-08	Sep-09		2008
123311	TC CBU Counter Weight Cable	300,386.44	279,997.40	(20,389.04)	-7%	0.2%	300,386.44	279,997.40	(20,389.04)	Jan-08	May-09	Oct-08	Dec-09		2008
123312	TC Traveling Water Screen	54,241.88	50,000.24	(4,241.64)	-8%	0.0%	54,241.88	50,000.24	(4,241.64)	Jan-08	Dec-08	Jul-08	Jun-09		2008
123313 123314	TC Particulate Monitor TC CO Monitors for Boiler	-	74,999.84 26,002.86	74,999.84 26,002.86	100% 100%	0.0%	-	74,999.84 26,002.86	74,999.84 26,002.86	Jan-08 Jan-08	Dec-08 Dec-08				2008 2008
123314	TC Lab Monitors 2007	38,251.06	26,002.86	(12,248.20)	-47%	0.0%	38,251.06	26,002.86	(12,248.20)	Jan-08	Dec-08	Jun-08	Feb-09		2008
123316	TC CT Ground Fault Prot 1	-	27,199.12	27,199.12	100%	0.0%	-	27,199.12	27,199.12	Jan-08	Dec-08				2008
123317	TC CT Oil Varnish Rem System	(11,480.63)	15,300.02	26,780.65	175%	0.0%	(11,480.63)	15,300.02	26,780.65	Jan-08	Dec-08	Dec-07	Feb-08		2008
123318	TC CT UCVG Controller	15,212.50	15,300.02	87.52	1%	0.0%	15,212.50	15,300.02	87.52	Jan-08	Dec-08	Nov-08	Dec-08		2008
123339 123340	CR Misc Projects 2008 CR Reactant Controls Upgrade	194,454.46	224,999.55 290,000.97	224,999.55 95,546.51	100% 33%	0.0% 0.1%	194,454.46	224,999.55 290,000.97	224,999.55 95,546.51	Jan-08 Jan-08	Dec-08 Dec-08	Dec-07	Sep-09		2008 2008
123341	CR5 Reheat Valve Upgrade	55,287.73	109,999.90	54,712.17	50%	0.1%	55,287.73	109,999.90	54,712.17	Jan-08	Dec-08	Dec-07	Mar-08		2008
123342	CR6 Precipitator Rebuild	-	300,000.39	300,000.39	100%	0.0%	-	300,000.39	300,000.39	Jan-08	Dec-08			Project delayed due to additional engineering review.	2008
123343	CR5 Turbine Bucket Repl	-	300,000.40	300,000.40	100%	0.0%	-	300,000.40	300,000.40	Jan-08	Dec-08			Project canceled after inspection revealed the Cane Run unit 5 turbine buckets were deemed suitable for continued service. Repairs made to extend bucket life.	2008
123344	CR4A Traveling Wtr Screen Repl		154,999.39	154,999.39	100%	0.0%	-	154,999.39	154,999.39	Jan-08	Dec-08				2008
123345	CR Sump Pump Repl		54,999.96	54,999.96	100%	0.0%	-	54,999.96	54,999.96	Jan-08	Dec-08				2008
123346 123347	CR All-Terrain Fork Lift CR Flyash Transfer Blower	-	85,000.30 220,000.85	85,000.30 220,000.85	100% 100%	0.0%	-	85,000.30 220,000.85	85,000.30 220,000.85	Jan-08 Jan-08	Dec-08 Dec-08				2008 2008
123348	CR Reactant Screen Deck	28,391.07	70,000.13	41,609.06	59%	0.0%	28,391.07	70,000.13	41,609.06	Jan-08	Dec-08	Dec-07	Oct-08		2008
123349	Canal Demolition Study		50,000.24	50,000.24	100%	0.0%		50,000.24	50,000.24	Jan-08	Dec-08				2008
123350	PR Demolition Study	-	50,000.24	50,000.24	100%	0.0%	-	50,000.24	50,000.24	Jan-08	Dec-08				2008
123362 123365	LGE-SL-CEMS Stacks CR Asbestos Abatement 2008	133,785,21	489,804.00 143,997.80	489,804.00 10.212.59	100%	0.0%	133,785.21	979,608.00 143.997.80	979,608.00 10,212.59	Jan-08 Jan-08	Dec-08 Dec-08	Mar-08	Dec-08	Funding for this project was used for 126656 for a combination of Mercury monitoring projects.	2008
123383	Northside-Clifty Upgrade-P1	709,391.08	800,000.06	90,608,98	11%	0.4%	709,391.08	800.000.06	90,608,98	Jan-08	Dec-08	May-08	Aug-09		2008
123384	Bladelogic - LGE	1,255.39	-	(1,255.39)		0.0%	1,255.39	-	(1,255.39)			Nov-07	Apr-08		2008
123388	nMarket PJM - LGE	157.44	-	(157.44)		0.0%	157.44	-	(157.44)			Oct-07	Jan-08		2008
123391	MC "D" Conveyor Tunnel Fan	(1,540.90)	-	1,540.90		0.0%	(1,540.90)	-	1,540.90			Dec-07	Jan-08		2008
123401 123407	MC Barge Unldg Trolley Beam PS 8.9 Enhance	4.07	50.534.40	(4.07) 50.534.40	100%	0.0%	4.07	101.068.80	(4.07) 101.068.80	Jan-08	Dec-11	Oct-07	Jan-08		2008 2008
123407	HW/SW Dev Tools026510 2008-LGE	7.986.22	8.769.25	783.03	9%	0.0%	7.986.22	17.538.50	9,552.28	Jan-08	Dec-08	Feb-08	Dec-08		2008
123415	ITSD HW/SW EM 2008 - LGE	2,389.68	5,315.10	2,925.42	55%	0.0%	2,389.68	10,630.20	8,240.52	Jan-08	Dec-08	Feb-08	Nov-08		2008
123417	ITSD HW/SW PG 2008 - LGE	3,043.35	5,315.10	2,271.75	43%	0.0%	3,043.35	10,630.20	7,586.85	Jan-08	Dec-08	May-08	Dec-08		2008
123419	HW/SW Dev Tools026540 2008-LGE	3,911.61	7,086.80	3,175.19	45%	0.0%	3,911.61	14,173.60	10,261.99	Jan-08	Dec-08	Feb-08	Dec-08		2008
123421 123423	HW/SW Dev Tools026560 2008-LGE HW/SW Dev Tools026570 2008-LGE	4,686.04 6,407.18	8,858.50 8,858.50	4,172.46 2,451.32	47% 28%	0.0%	4,686.04 6,407.18	17,717.00 17,717.00	13,030.96 11,309.82	Jan-08 Jan-08	Dec-08 Dec-08	Feb-08 Feb-08	Dec-08 Dec-08		2008 2008
123425	HW/SW Dev Tools026580 2008-LGE	6,433,73	8,858.50	2,424.77	27%	0.0%	6,433.73	17,717.00	11,283,27	Jan-08	Dec-08	Feb-08	Apr-09		2008
123429	Monitor Replacement - LGE 2008	21,591.05	21,700.00	108.96	1%	0.0%	21,591.05	43,400.00	21,808.96	Jan-08	Dec-08	Mar-08	Dec-08		2008
123434	Tier C rotation - LGE 2008	240,175.19	240,829.34	654.15	0%	0.1%	240,175.19	481,658.69	241,483.49	Jan-08	Dec-08	Mar-08	Jun-09		2008
123436	DBProtect -DB Monitoring - LGE	20,551.29		(20,551.29)		0.0%	20,551.29		(20,551.29)			Dec-08	Dec-08		2008
123438 123440	Lou Elec Upgrades 2008 - LGE Lou Racks & Furn 2008 - LGE	23,546.54 16,473.77	35,076.96	11,530.41 (16,473.77)	33%	0.0%	23,546.54 16,473.77	70,153.92	46,607.37 (16,473.77)	Jan-08	Dec-08	Jan-08 Jun-08	Dec-08 Dec-08		2008 2008
123443	Bulk Pwr & Enviro Sys 2008-LGE	27,713.04	35,434.12	7,721.08	22%	0.0%	27,713.04	70,868.24	43,155.20	Jan-08	Dec-08	Jan-08	Mar-09		2008
123446	Mobile Radio 2008 - LGE	8,052.46	8,858.53	806.06	9%	0.0%	8,052.46	17,717.06	9,664.59	Jan-08	Dec-08	Apr-08	Dec-08		2008
123448	NW Devices & Infrast2008-LGE	19,585.22	17,538.51	(2,046.71)	-12%	0.0%	19,585.22	35,077.03	15,491.81	Jan-08	Dec-08	Jan-08	Dec-08		2008
123450	NW Tools & Test Equip 2008-LGE	17,201.30	17,538.49	337.18	2%	0.0%	17,201.30	35,076.97	17,875.67	Jan-08	Dec-08	Jan-08	Nov-08		2008
123454 123456	OPGW-MC to Hardin 345KV-LGE Outside Cable Plant 2008-LGE	63,913.42	35,077.00 70,867.99	35,077.00 6,954.57	100% 10%	0.0%	63,913.42	70,154.00 141,735.97	70,154.00 77,822.56	Jan-08 Jan-08	Dec-08 Dec-08	Feb-08	Apr-09		2008 2008
123460	Telephone Sys Cap Exp2008-LGE	33,756.18	35,077.00	1,320.82	4%	0.0%	33,756.18	70,154.00	36,397.82	Jan-08	Dec-08	Feb-08	Dec-08		2008
123462	TMIS Replacement 2008- LGE		35,077.03	35,077.03	100%	0.0%	-	70,154.06	70,154.06	Jan-08	Dec-08				2008
123464	Cabl for Server Connec2008-LGE	13,587.06	15,784.64	2,197.57	14%	0.0%	13,587.06	31,569.27	17,982.21	Jan-08	Dec-08	Feb-08	Mar-09		2008
123466	Content Switch Replacement-LGE	70,276.90	52,615.51	(17,661.39)	-34%	0.0%	70,276.90	105,231.03	34,954.13	Jan-08	Dec-08	Oct-08	Dec-08		2008
123475 123479	Server HW Refresh 2008-LGE Access Switch Rotation2008-LGE	104,630.62 103,061.29	98,215.67 105,230.94	(6,414.95) 2,169.64	-7% 2%	0.1%	104,630.62 103,061.29	196,431.34 210,461.87	91,800.72 107,400.58	Jan-08 Jan-08	Dec-08 Dec-08	Feb-08 Mar-08	Dec-08 Dec-08		2008 2008
123479	Core NW Infrastructure2008-LGE	52,116.23	52,615.49	2,169.64 499.25	2% 1%	0.1%	52,116.23	105,230.97	53,114.74	Jan-08 Jan-08	Dec-08	Feb-08	Jul-08		2008
123485	Ebusiness Firewall Replace-LGE	28,396.46	38,584.70	10,188.24	26%	0.0%	28,396.46	77,169.40	48,772.94	Jan-08	Dec-08	Oct-08	Feb-09		2008
123488	NW Acc Device&Gateway2008-LGE	17,481.55	-	(17,481.55)		0.0%	17,481.55	-	(17,481.55)			Jun-08	Dec-08		2008
123490	Network Management 2008-LGE	18,792.42	17,538.49	(1,253.94)	-7%	0.0%	18,792.42	35,076.97	16,284.55	Jan-08	Dec-08	Apr-08	Dec-08		2008
123492	Sec Infrastructure Enh-LGE	5,729.49	7,015.40	1,285.91	18%	0.0%	5,729.49	14,030.80	8,301.31	Jan-08	Dec-08	Apr-08	Sep-08		2008
123496 123500	IT Research Tech Inv 2008-LGE Intrusion Prevention 2008-LGE	12,676.48	14,030.80 17,538.50	14,030.80 4,862.02	100% 28%	0.0%	12,676.48	28,061.60 35,077.00	28,061.60 22,400.52	Jan-08 Jan-08	Dec-08 Dec-08	Dec-08	Jan-09		2008 2008
123500	ITSecurity Infrastruce2008-LGE	24,555.80	43.846.22	19.290.42	44%	0.0%	24,555,80	87.692.43	63,136,63	Jan-08	Dec-08	Mar-08	Feb-09		2008
123506	LogConsol/Cor/AlertExp2008-LGE	32,886.84	52,615.54	19,728.70	37%	0.0%	32,886.84	105,231.07	72,344.23	Jan-08	Dec-08	Dec-08	Jan-09		2008

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
oject	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
3508	VulnerabilityScanning2008-LGE	1,941.19	7,804.64	5,863.45	75%	0.0%	1,941.19	15,609.29	13,668.10	Jan-08	Dec-08	Dec-08	Jan-09		200
3516	GE-Infrared Analysis Equip	-	12,238.80	12,238.80	100%	0.0%	-	24,477.60	24,477.60	Jan-08	Dec-08				200
3517	SL-LGE-Plant Lab Equipment	9,746.13	24,975.00	15,228.87	61%	0.0%	9,746.13	24,975.00	15,228.87	Jan-08	Dec-08	Nov-08	Jan-09		200
518	SL-LGE-Coal Analyzer	-	17,148.60	17,148.60	100%	0.0%	-	34,297.20	34,297.20	Jan-08	Dec-08				20
519	GE-LGE-PCs	-	3,496.50	3,496.50	100%	0.0%	-	6,993.00	6,993.00	Jan-08	Dec-09				20
521	SL-LGE-ION Chromatograph Repl	-	13,986.00	13,986.00	100%	0.0%	-	27,972.00	27,972.00	Jan-08	Dec-08				20
522	SL-LGE-Sulfer Analyzer	-	18,547.20	18,547.20	100%	0.0%	-	37,094.40	37,094.40	Jan-08	Dec-08				20
523	SL-LGE-Gas Chromatograph	-	15,735.30	15,735.30	100%	0.0%	-	31,470.60	31,470.60	Jan-08	Dec-08				20
524	GE-LGE-Testing Equip	-	6,997.20	6,997.20	100%	0.0%	-	13,994.40	13,994.40	Jan-08	Dec-11				20
25 26	GE-LGE-Grnd Radar Equip	-	9,099.30	9,099.30	100%	0.0%	-	18,198.60	18,198.60	Jan-08 Jan-08	Dec-10				20
26 27	GE-LGE-Predictive Equip	-	24,147.90 20.997.90	24,147.90 20,997.90	100%	0.0%		48,295.80 41,995.80	48,295.80 41,995.80	Jan-08 Jan-08	Dec-08 Dec-08				20
28	SL-LGE-Mercury Analyzer GE-LGE-Digital Microscope		20,997.90 8,748.60	20,997.90 8,748.60	100%	0.0%		41,995.80 17,497.20	17,497.20	Jan-08 Jan-08	Dec-08 Dec-09				2
28 29	GE-LGE-Digital Microscope GE-LGE-Data Quality Initiative	-	17.499.30	17,499.30	100%	0.0%		34,998.60	34,998.60	Jan-08	Dec-09				2
30	GE-LGE-Data Quanty initiative GE-LGE-Thermography Camera	-	13,986.00	13,986.00	100%	0.0%	-	27,972.00	27,972.00	Jan-08	Dec-08				2
31	SL-LGE-Moisture Analyzer	-	2,100.00	2,100.00	100%	0.0%	-	4,200.00	4,200.00	Jan-08	Feb-11				2
32	SL-LGE-Dilution Probe	134,868.52	89,964.00	(44,904.52)	-50%	0.1%	134,868.52	89,964.00	(44,904.52)	Jan-08	Dec-08	Oct-08	Dec-08		2
33	GE-LGE-Eddy Current	134,000.32	8,744.40	8,744.40	100%	0.1%	134,000.32	17,488.80	17,488.80	Jan-08	Dec-08	OCI-00	Dec-08		2
55	SSC Driveway	315.00	0,744.40	(315.00)	10070	0.0%	315.00	17,400.00	(315.00)	Jan-00	Dec-00	Dec-07	Jan-08		2
67	LGE-IT Capital	515.00	(3,891,498.00)	(3,891,498.00)	100%	0.0%	515.00	(3,891,498.00)	(3.891.498.00)	Jan-08	Nov-08	DCC-07	Jan-00	Project used to capture a general budget reduction during planning process.	2
.,	LOD I. Capitai	-	(3,071,470.00)	(3,071,470.00)	10070		-	(5,071,470.00)	(3,071,770.00)	Jan-00	1101-00			Various projects were reduced in 2008 to offset this budget.	
70	OF Aquatic Habitat	895.43	-	(895.43)		0.0%	895.43	-	(895.43)			Dec-07	Jan-08		2
79	JT1120 RECONDUCTOR	40,646.53	-	(40,646.53)		0.0%	40,646.53	-	(40,646.53)			Oct-07	Jun-09		2
35	Storm 10-18-07	(23,900.00)	-	23,900.00		0.0%	(23,900.00)	-	23,900.00			Oct-07	Feb-08		2
94	MC E1 Coal Crusher Motor	265.85	-	(265.85)		0.0%	265.85	-	(265.85)			Nov-07	Feb-08		2
95	HR Gen Remodel	3,698.63	-	(3,698.63)		0.0%	3,698.63	-	(3,698.63)			Dec-07	Oct-08		2
4	MUD LANE (HUMANA UPGRADE)	109,273.03	-	(109,273.03)		0.1%	109,273.03	-	(109,273.03)			Dec-07	Dec-09		2
18	MADISON SUBSTATION PROPERTY	12,600.98	-	(12,600.98)		0.0%	12,600.98	-	(12,600.98)			Mar-08	Oct-08		2
20	TC Vehicles 2007	30,339.35	-	(30,339.35)		0.0%	30,339.35	-	(30,339.35)			Dec-07	Aug-08		2
21	MC Limestone Mill Gearbox 2007	171.39	-	(171.39)		0.0%	171.39	-	(171.39)			Dec-07	Jan-08		2
22	LGE 3-Phase Testing Equip	17,359.64	-	(17,359.64)		0.0%	17,359.64	-	(17,359.64)			Sep-08	Sep-08		2
30	Blue Coat Appliances - LGE	101.08	-	(101.08)		0.0%	101.08	-	(101.08)			Dec-07	Apr-08		2
535	iProcurement Punchout (LG&E %)	19,217.28	-	(19,217.28)		0.0%	19,217.28	-	(19,217.28)			Dec-07	Feb-09		20
542	2008 Dist Capacitors - LGE	-	491,004.00	491,004.00	100%	0.0%	-	491,004.00	491,004.00	Jan-08	Dec-11			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2
643	Customer Requests - LGE		850,000.00	850,000.00	100%	0.0%	-	850,000.00	850,000,00	Jan-08	Dec-08			Budget for anticipated customer requests during the year.	2
644	Stretch Gap 2008	-	(2,580,000.00)	(2,580,000.00)	100%	0.0%	-	(2,580,000.00)	(2,580,000.00)	Jan-08	Jun-08			Represents amount that would be delayed or cancelled during the year to	2
														meet budget.	
645	Intrusion Det Servers-LGE	-	52,000.00	52,000.00	100%	0.0%	-	52,000.00	52,000.00	Jun-08	Dec-09				2
47	Control Ctr Radios - LGE		46,000.00	46,000.00	100%	0.0%		46,000.00	46,000.00	Jun-08	Jun-08				2
49	Routine EMS - LGE	11,148.50	93,000.00	81,851.50	88%	0.0%	11,148.50	93,000.00	81,851.50	Jan-08	Dec-11	Dec-08	Jan-09		2
51	RTU'S - LGE		275,004.12	275,004.12	100%	0.0%		275,004.12	275,004.12	Jan-08	Dec-08				2
58	LGE-SL-Sulfer CHN Analyzer	34,342.73	-	(34,342.73)		0.0%	34,342.73	-	(34,342.73)			Mar-08	Mar-08		2
59	SCADA Equipment for IT	26,274.22	-	(26,274.22)		0.0%	26,274.22	-	(26,274.22)			Jan-08	Jan-08		2
76	LGE BRCT7 Quench Clr Noz Rpl08	94,897.04	-	(94,897.04)		0.1%	94,897.04	-	(94,897.04)			Oct-08	Dec-08		2
87	MC Utility Trucks - 2007	597.00	-	(597.00)		0.0%	597.00	-	(597.00)		P 0-	Dec-07	Jan-08		- 2
96	Dist Conestoga 69kV Tap	53,615.21	-	(53,615.21)		0.0%	53,615.21	-	(53,615.21)	Jan-09	Dec-09	Feb-08	Dec-09		- 2
99	Truck Serv Shop 2007	(731.32)	-	731.32		0.0%	(731.32)	-	731.32			Dec-07	Feb-08		2
02	CR4B Hotwell Pump Motor Rewind	179.53	-	(179.53)		0.0%	179.53	-	(179.53)			Dec-07	Jan-08		2
80	Wind Storm 12-22-07	4,226.93	-	(4,226.93)		0.0%	4,226.93	-	(4,226.93)	T 00	D 11	Dec-07	Mar-09	District Paragraphs of the Property	2
109	TC1 Catalyst Layer Install	803,793.48	-	(803,793.48)		0.5%	803,793.48	-	(803,793.48)	Jan-09	Dec-11	Apr-08		Projected started earlier than anticipated do to catalyst test results revealing performance would degrade below the level required by company to meet corporate plan for compliance with CAIR NOx requirements by 2011. This was a progress payment for catalyst that was installed in 2011. Project was originally planned for 2009.	2
31	BOC Training Room LGE	4,668.31	-	(4,668.31)		0.0%	4,668.31	-	(4,668.31)			Jan-08	Feb-08		2
44	MC D1 Coal Conv Belt 2008	31,576.80	-	(31,576.80)		0.0%	31,576.80	-	(31,576.80)			Feb-08	Mar-08		2
56	Storm 01-29-08	458,628.91	-	(458,628.91)		0.3%	458,628.91	-	(458,628.91)			Jan-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 \$6,865K over budget.	2
	Storm 02-05-08	392,232.60	-	(392,232.60)		0.2%	392,232.60	-	(392,232.60)			Feb-08	Ü	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 \$6,865K over budget.	:
74	CR4 RS LWW Header Repl	270,680.30	-	(270,680.30)		0.2%	270,680.30	-	(270,680.30)			May-08	Aug-08		2
15	Storm 02-12-08	173,229.62	-	(173,229.62)		0.1%	173,229.62	-	(173,229.62)			Feb-08	Aug-08		2
83	Storm 02-17-08	28,433.32	-	(28,433.32)		0.0%	28,433.32	-	(28,433.32)			Feb-08	Aug-08		2
84	CR5 Collector Rings Repl	66,164.61	-	(66,164.61)		0.0%	66,164.61	-	(66,164.61)			Mar-08	Mar-08		2
85	CR5 Turbine Packing Repl	146,512.80	-	(146,512.80)		0.1%	146,512.80	-	(146,512.80)			Mar-08	Jun-08		2
86	PEOPLESOFT SELF GIVING (LGE %)	20,213.24	-	(20,213.24)		0.0%	20,213.24	-	(20,213.24)			Feb-08	May-08		2
89	CR5 52 BFP Motor Rewind	73,938.87	-	(73,938.87)		0.0%	73,938.87	-	(73,938.87)			Mar-08	Jul-09		2
93	Storm 02-21-08	90,166.64	-	(90,166.64)		0.1%	90,166.64	-	(90,166.64)			Feb-08	May-09	Attachment to Response to PSC-1 Que	stion Page

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual	Actual End	Explanations	V
123794	CR5 High Volt Bushing Repl	243,716.38	- Duaget	(243,716.38)	rercent	0.1%	243,716.38	COST	(243,716.38)	Start	EIIU	Start Mar-08	Oct-08		Year 2008
123795	Dist Eastwood West Tap	7,164.41		(7,164.41)		0.0%	7,164.41	-	(7,164.41)	Jan-09	Dec-09	May-08	Aug-09		2008
123798	OpenFEP Database Increase	4,205.59	-	(4,205.59)		0.0%	4,205.59	-	(4,205.59)			Apr-08	Apr-08		2008
123800	UNDERFREQUENCY LOAD SHED-LGE	56,571.28	-	(56,571.28)		0.0%	56,571.28	-	(56,571.28)			May-08	Mar-09		2008
123807	MOBILE S/C EXPANSION (LG&E %)	28,479.54	-	(28,479.54)		0.0%	28,479.54	-	(28,479.54)			Apr-08	Apr-09		2008
123816	Compliance Doc. Software	35,567.33	-	(35,567.33)		0.0%	35,567.33	-	(35,567.33)			May-08	Aug-08		2008
123826 123832	CR GT11 Fire Protection Sys	72,960.50 25,000.00	-	(72,960.50)		0.0%	72,960.50 25,000.00	-	(72,960.50)			Jul-08	Jul-09		2008 2008
123832	2008 LGE FIM Plotting *CHAMBERLAIN LANE HWY RELO	25,000.00	-	(25,000.00)		0.0%	25,000.00	-	(25,000.00) (27,712.85)			Aug-08 Sep-08	Aug-08 Dec-09		2008
123833	MC Gypsum Conveyor Belt 08	24,544.47		(24.544.47)		0.0%	24,544.47		(24,544.47)			Apr-08	May-08		2008
123839	CR Control System Server	12,852.30	_	(12,852.30)		0.0%	12,852.30	_	(12,852.30)			May-08	Aug-08		2008
123857	JEFFERSONTOWN 1120 REC	243,191.58	-	(243,191.58)		0.1%	243,191.58	-	(243,191.58)			Jun-08	Dec-09		2008
123861	MC Chain Hoists	15,610.43	-	(15,610.43)		0.0%	15,610.43	-	(15,610.43)			Jul-08	Jul-08		2008
123862	MC 3A Cooling Tower Fan Motor	10,997.20	-	(10,997.20)		0.0%	10,997.20	-	(10,997.20)			Apr-08	May-08		2008
123864	MC4 Hot Air Duct Insulation	84,478.50	-	(84,478.50)		0.1%	84,478.50	-	(84,478.50)			May-08	Jun-08		2008
123886	CR5A Ash Water Pump Repl	46,440.65	-	(46,440.65)		0.0%	46,440.65	-	(46,440.65)			Jul-08	Aug-08		2008
123887 123898	SQL Server Licenses - LGE	9,561.62 73.377.12	-	(9,561.62) (73.377.12)		0.0%	9,561.62 73,377,12	-	(9,561.62) (73.377.12)			May-08	May-08 Nov-08		2008 2008
123898	MC2 Recycle Pump Upgrade 2009 MC3 Waterwall Weld Overlay	73,377.12 54,565.48	-	(73,377.12)		0.0%	73,377.12 54,565.48	-	(54,565.48)	Jan-09	Dec-09	Sep-08 Oct-08	Jun-09		2008
123947	GS LGE FieldAlloyAn 2009	15,306.34	-	(15,306.34)		0.0%	15,306.34	-	(15,306.34)	Jan-09	Dec-09	Nov-08	Nov-08		2008
123909	GS LGE FieldAnoyAll 2009 GS LGE FieldPortOil 2009	7,967.18		(7,967.18)		0.0%	7,967.18		(7,967.18)	Jan-09	Dec-09	Nov-08	Nov-08		2008
124015	MC 4A Cooling Tower Pump 2008	158,229.91	_	(158,229.91)		0.1%	158,229.91	_	(158,229.91)	Jun 07	Dec 07	Jun-08	Oct-08		2008
124016	CR6 Reheat Pendant Repl	471,657.60	-	(471,657.60)		0.3%	471,657.60	-	(471,657.60)	Jan-09	Dec-09	Dec-08		Project started earlier than anticipated due to material lead time and reallocation of funds from Company .Project was bundled with other	2008
124039	MC 2C C1 Mill Ch	101,007.88		(101 007 00)		0.10/	101.007.88		(101 007 00)	I 00	D 00	D 00	C 00	contractor work resulting in lower costs.	2008
124039	MC 3C Coal Mill Gearbox MC 4E Coal Mill Gearbox	101,007.88	-	(101,007.88) (101,007.88)		0.1% 0.1%	101,007.88	-	(101,007.88) (101,007.88)	Jan-09 Jan-09	Dec-09 Dec-09	Dec-08 Dec-08	Sep-09 Sep-09		2008
124051	MC Diagnostic Equipment	59,068.99		(59,068.99)		0.0%	59.068.99		(59,068.99)	Jan-09	Dec-09	Oct-08	Jan-09		2008
124055	MC3 SCR NOX Outlet Probes	133,565.43	_	(133,565.43)		0.1%	133,565.43	-	(133,565,43)	Jan-09	Dec-09	Dec-08	Sep-09		2008
124056	MC4 SCR NOX Outlet Probes	131,351.98	-	(131,351.98)		0.1%	131,351.98	-	(131,351.98)	Jan-09	Dec-09	Dec-08	Sep-09		2008
124080	MC Railroad Track 2009	134,930.00	-	(134,930.00)		0.1%	134,930.00	-	(134,930.00)			Nov-08	Dec-08		2008
124091	MC Matl Handling Chutes 2009	45,268.50	-	(45,268.50)		0.0%	45,268.50	-	(45,268.50)	Jan-09	Dec-09	Nov-08	Nov-08		2008
124154	TC 08 MISC AUDIO VISUAL EQUIP	7,813.42	-	(7,813.42)		0.0%	7,813.42	-	(7,813.42)			May-08	Aug-08		2008
124155	TC 08 MISC R1 SUMP PUMP REPL	15,133.51	-	(15,133.51)		0.0%	15,133.51	-	(15,133.51)			May-08	Sep-09		2008
124156	TC 08 MISC ECOAL MILL MTR OVHL	29,584.99	-	(29,584.99)		0.0%	29,584.99	-	(29,584.99)			May-08	Oct-08		2008
124157	TC 08 MISC DC CNTRL BTRY REPL	34,223.01	-	(34,223.01)		0.0%	34,223.01	-	(34,223.01)			Nov-08	Sep-09		2008
124296	PR13 Guide Vane Repl	3,922,127.88	-	(3,922,127.88)		2.4%	3,922,127.88	-	(3,922,127.88)			May-08	May-09	Emergent work due to routine inspection revealing significant deterioration of the unit's inlet vanes and blades. First row stationary vanes replaced.	2008
124297	REDUNDANT PURIFIER PLC	21,415.65		(21,415.65)		0.0%	21,415.65		(21,415.65)			Jun-08	Dec-09	of the units files and blades. I fist for stationary raises replaced.	2008
124298	MC2 Low Press Htr Drain Pump	63,849.70	-	(63,849.70)		0.0%	63,849.70	-	(63,849.70)			Dec-08	Feb-09		2008
124310	Storm 05-11-08	23,225.28	-	(23,225.28)		0.0%	23,225.28	-	(23,225.28)			May-08	Mar-09		2008
124311	MC Conveyor Belts 2009	135,177.83	-	(135,177.83)		0.1%	135,177.83	-	(135,177.83)	Jan-09	Dec-09	Nov-08	Oct-09		2008
124312	MC4 LPHDP Motor	18,946.16	-	(18,946.16)		0.0%	18,946.16	-	(18,946.16)			Jul-08	Jul-08		2008
124313	MC 4C Oxidation Air Comp GB	106,241.76	-	(106,241.76)		0.1%	106,241.76	-	(106,241.76)	T 00	D 00	Jun-08	Mar-09		2008
124361	CR5 4KV Switchgear Upgrade	1,060,429.01	-	(1,060,429.01)		0.6%	1,060,429.01	-	(1,060,429.01)	Jan-09	Dec-09	Oct-08	Dec-09	Project started earlier due to unanticipated preliminary engineering and a longer than anticipated lead time of material delivery, all required to meet the Cane Run unit 5 outage in spring 2009.	2008
124373	CR Skid-Steer Loader	25,450.94	-	(25,450.94)		0.0%	25,450.94	-	(25,450.94)			Nov-08	Nov-08		2008
124395	CR Misc Plant Roof Repl	34,935.54	-	(34,935.54)		0.0%	34,935.54	-	(34,935.54)			Dec-08	Aug-09		2008
124414	EnerSys Watering System	3,895.40	-	(3,895.40)		0.0%	3,895.40	-	(3,895.40)			Jun-08	Jan-09		2008
124420	Bladelogic Lic Compliance LGE	40,158.82	-	(40,158.82)		0.0%	40,158.82	-	(40,158.82)			Jul-08	Jul-08		2008
124443 124458	GS LGE PdM 2IO Tech	7,328.04 196,350.83	-	(7,328.04)		0.0%	7,328.04	-	(7,328.04)			Nov-08	Nov-08		2008 2008
124458	MT 6652 & 6654 Brkr Repl LBR09-ReplMT6601&6657Brkrs	180,368.10	-	(196,350.83)		0.1% 0.1%	196,350.83 180,368.10	-	(196,350.83)			Oct-08 Nov-08	Dec-09 Nov-09		2008
124463	TC ID FAN VFD REPLACEMENT	993,793.12	-	(180,368.10) (993,793.12)		0.1%	993,793.12	-	(180,368.10) (993,793.12)	Jan-09	Dec-09	Dec-08		Project ordered earlier than anticipated due to the long lead time involved	2008
124403	TC ID FAN VPD REFLACEMENT	993,793.12	-	(993,/93.12)		0.0%	773,773.12	-	(993,793.12)	Jan-09	Dec-09	Dec-08	Dec-09	with getting here in time for TC1 2009 planned outage. This was originally in 2009 budget. This was a progress payment.	2008
124464	TC PURCHASE LARGE DOZER #1	1,411,388.40	-	(1,411,388.40)		0.9%	1,411,388.40	-	(1,411,388.40)			Dec-08	Apr-09	Project started earlier than anticipated due to the need for a more reliable piece of machinery to move coal for plant, since old dozer was breaking down frequently. Originally budgeted in 2009.	2008
124468	TC 480V SWITCHGEAR BREAK UPGRD	295,244.43		(295,244.43)		0.2%	295,244.43	-	(295,244.43)	Jan-09	Dec-09	Dec-08	Dec-09		2008
124529	TC1 CBU UPGRADE	222,389.15	-	(222,389.15)		0.1%	222,389.15	-	(222,389.15)	Jan-09	Dec-09	Dec-08	May-09		2008
124549	Aspen Software Purchase	25,928.93	-	(25,928.93)		0.0%	25,928.93	-	(25,928.93)			Nov-08	Dec-08		2008
124567	TC CT LGE PURCH LUBOIL VARN	39,680.84	-	(39,680.84)		0.0%	39,680.84	-	(39,680.84)	Jan-09	Dec-09	Dec-08	Dec-08		2008
124595	MC FGD Office Conversion	65,844.61	-	(65,844.61)		0.0%	65,844.61	-	(65,844.61)			Oct-08	Feb-09		2008
124606	POWER LINE METERS - COMPLIANCE	9,015.30	-	(9,015.30)		0.0%	9,015.30	-	(9,015.30)			Jul-08	Jul-08		2008
124634 124641	Storm 06-19-08 Storm 06-26-08	19,936.23	-	(19,936.23)		0.0% 0.1%	19,936.23 94.019.81	-	(19,936.23)			Jun-08	Mar-09		2008 2008
124641	MC 4A4 Recycle Pump Motor	94,019.81 72,721.05	-	(94,019.81) (72,721.05)		0.1%	72,721.05		(94,019.81) (72,721.05)			Jun-08 Aug-08	Aug-08 Sep-08		2008
124656	LG&E DETS Breakers	21,464.21	-	(21,464.21)		0.0%	21,464.21	-	(21,464.21)			Sep-08	Jan-09		2008
.2.1050		,		(=1,101.21)		0.070	,101.21		(==,101.21)			p 00	37	Attachment to Decrees to DSC 1 Over	

Project No	Project Title/Description	Annual Actual	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
124670	'09 OLD HENRY LAND PURCHASE	1,265,557.55	Budget -	(1,265,557.55)	reiteit	0.8%	1,265,557.55	- COST	(1,265,557.55)	Start	Liki	Dec-08	Jan-09 Emergent project to purchase property for a new substation that will be 2008
													started in 2009 in the Old Henry Road/Gene Snyder area in Louisville due to load growth.
124744	Storm 07-08-08	25,563.96	-	(25,563.96)		0.0%	25,563.96	_	(25,563.96)			Jul-08	Apr-09 2008
124777	MC2 Turbine Turning Gear	56,103.77	-	(56,103.77)		0.0%	56,103.77	-	(56,103.77)			Jul-08	Dec-08 2008
124781	MULD COMP STA ELE OH TO UG	64,890.48	-	(64,890.48)		0.0%	64,890.48	-	(64,890.48)			Jul-08	Dec-09 2008
124863	CSS Redesign	9,315.92	-	(9,315.92)		0.0%	9,315.92	-	(9,315.92)			Aug-08	Oct-08 2008
124864	08 SSC RENOVATION	89,991.55	-	(89,991.55)		0.1%	89,991.55	-	(89,991.55)			Aug-08	Dec-08 2008
124865	COLLINS CIRCUIT WORK 08 BUILDING AND GROUNDS	204,771.59	-	(204,771.59)		0.1%	204,771.59	-	(204,771.59)			Oct-08	Nov-09 2008
124891 125104	08 BUILDING AND GROUNDS SMART CAR LGE	3,813.44 14.530.15	-	(3,813.44) (14,530.15)		0.0%	3,813.44 14,530.15	-	(3,813.44) (14,530.15)			Nov-08	Nov-08 2008 Aug-08 2008
125104	MC High Speed Recorder	22.888.01	-	(22.888.01)		0.0%	22.888.01	-	(22.888.01)			Aug-08 Sep-08	Aug-08 2008 Sep-08 2008
125610	CR UPS Battery Repl	46,031.38		(46,031.38)		0.0%	46,031.38		(46,031.38)			Oct-08	Dec-08 2008
125611	09 EMS Database Expan - LGE	55,845.76		(55,845.76)		0.0%	55,845,76	-	(55,845.76)			Dec-08	Dec-08 2008
125678	Storage Area Network LGE	352,637.12	-	(352,637.12)		0.2%	352,637.12	-	(352,637.12)			Nov-08	Feb-09 The purchase of fiber channel switches for additional storage was needed to 2008
	Ü												prepare for several significant IT infrastructure projects planned in 2009 and 2010. These were purchases in 2008 for take advantage of favorable pricing on materials. Funding for this purchase was reallocated from other projects.
125682	Virtual Tape Library LGE	92,308.32	-	(92,308.32)		0.1%	92,308.32	-	(92,308.32)			Sep-08	Oct-08 2008
125686	MC4 Pyrite Piping 2008	114,981.21	-	(114,981.21)		0.1%	114,981.21	-	(114,981.21)			Sep-08	Jul-09 2008
125692	CR5 Exciter Stub Shaft	448,692.38	-	(448,692.38)		0.3%	448,692.38	•	(448,692.38)			Sep-08	Nov-08 Emergent work due to a forced Cane Run unit 5 outage after an in-service 2008 failure of the generator exciter brush-rigging resulting in electrical arc damage to exciter shaft.
125701	MC 4B Cooling Tower Pump Motor	106,395.22	-	(106,395.22)		0.1%	106,395.22	-	(106,395.22)			Sep-08	Oct-08 2008
125703	LGE GE Borescope/Videoprobe	21,342.15	-	(21,342.15)		0.0%	21,342.15	-	(21,342.15)			Oct-08	Oct-08 2008
125709	MC 4A Flyash Blower	30,760.97	-	(30,760.97)		0.0%	30,760.97	-	(30,760.97)			Oct-08	Oct-08 2008
125710	MC ERT Equipment 2008	47,821.74	-	(47,821.74)		0.0%	47,821.74	-	(47,821.74)			Oct-08	Nov-08 2008
125715	CR6-2 BFP Motor	344,440.30	-	(344,440.30)		0.2%	344,440.30		(344,440.30)			Oct-08	Dec-09 Emergent work due to a Cane Run unit 6 in-service failure of the boiler feed pump motor resulting in an immediate unit load derate.
125717	TC Telehandler & Skid Steer	95,075.36	-	(95,075.36)		0.1%	95,075.36	-	(95,075.36)			Oct-08	Jan-09 2008
125719	CR5A HSWP	59,583.37	-	(59,583.37)		0.0%	59,583.37	-	(59,583.37)			Nov-08	Jul-09 2008
125721	OF Auto Security Gate	43,782.91	-	(43,782.91)		0.0%	43,782.91	-	(43,782.91)			Dec-08	Dec-08 2008
125722	Storm 09-14-08	6,551,902.60	-	(6,551,902.60)		4.0%	6,551,902.60		(6,551,902.60)			Sep-08	May-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 \$6.865K over budget.
125723	MC F1 Coal Conveyor Belt 2008	77,633.16	-	(77,633.16)		0.0%	77,633.16	-	(77,633.16)			Dec-08	Dec-08 2008
125724	Muldraugh Reliability Upgrade	22,311.97	-	(22,311.97)		0.0%	22,311.97	-	(22,311.97)			Oct-08	Mar-09 2008
125733	SERVER FOR OMS - LGE	8,951.72	-	(8,951.72)		0.0%	8,951.72	-	(8,951.72)			Oct-08	Oct-08 2008
125738	LGE 2008 Maximo Licenses	186,733.58	-	(186,733.58)		0.1%	186,733.58	-	(186,733.58)			Oct-08	Oct-08 2008
125742	Blackboard Application- LGE	4,475.15	-	(4,475.15)		0.0%	4,475.15	-	(4,475.15)			Oct-08	Nov-08 2008
125745 125753	Dix Dam Network UG- LGE 2008 LGE DOIT OMS Translation	19,994.29 73,228.78	-	(19,994.29) (73,228.78)		0.0% 0.0%	19,994.29 73.228.78	-	(19,994.29) (73,228.78)			Nov-08	Dec-08 2008 Dec-08 2008
125768	MC Storage Building 2008	73,228.78 56,759.10	-	(56,759.10)		0.0%	73,228.78 56.759.10	-	(56,759,10)			Nov-08 Dec-08	Dec-08 2008 Apr-09 2008
125769	PROCARD RECEIPT (LG&E %)	4,743.40		(4,743.40)		0.0%	4,743.40		(4,743.40)			Nov-08	Dec-08 2008
125771	PC Power Management-LGE	21,416.61		(21,416.61)		0.0%	21,416.61		(21,416.61)			Dec-08	Jan-09 2008
125773	WISM Expans & High Avail-LGE	53,856,92		(53,856,92)		0.0%	53,856,92	-	(53,856.92)			Dec-08	Dec-08 2008
125780	MC Stacker/Reclaimer Boom Belt	11,756.74		(11,756.74)		0.0%	11,756.74		(11,756.74)			Nov-08	Nov-08 2008
125785	CR GT11 SPCC	196,510.54	-	(196,510.54)		0.1%	196,510.54	-	(196,510.54)			Nov-08	Dec-09 2008
125792	MC 1C Transformer HO Bushing	4,667.04	-	(4,667.04)		0.0%	4,667.04	-	(4,667.04)			Nov-08	Dec-08 2008
125793	MC1 FGD Expansion Joints 2008	97,149.36	-	(97,149.36)		0.1%	97,149.36	-	(97,149.36)			Nov-08	Dec-08 2008
125797	SynerGEE CMM Module for LGE El	8,162.00	-	(8,162.00)		0.0%	8,162.00	-	(8,162.00)			Dec-08	Dec-08 2008
125801 125803	TC1 Diaphragm Pump - Misc Eng	6,700.80 36,307.50	-	(6,700.80)		0.0%	6,700.80 36,307,50	-	(6,700.80)			Dec-08 Dec-08	Jan-09 2008 Feb-09 2008
125803	TC IDLER SPROCKET for CBU MC 1A Ash Water Pump Motor	27,347.46	-	(27,347.46)		0.0%	27,347.46	-	(27,347.46)			Dec-08	Dec-08 2008
125809	MC Laser Alignment System	26,188.53		(26,188.53)		0.0%	26.188.53		(26,188.53)			Dec-08	Dec-08 2008
125810	MC Boiler Tube Bending Tool	38,419,36		(38,419,36)		0.0%	38.419.36		(38,419.36)			Dec-08	Dec-08 2008
125811	eDiscovery - LGE	60,420.83	-	(60,420.83)		0.0%	60,420.83	-	(60,420.83)			Dec-08	Dec-09 2008
125813	LEGAL DEPT OFFICE REMODEL	28,877.64	-	(28,877.64)		0.0%	28,877.64	-	(28,877.64)			Dec-08	Oct-09 2008
125828	LGE Sulfer in Oil Analyzer	21,385.53	-	(21,385.53)		0.0%	21,385.53	-	(21,385.53)			Dec-08	Dec-08 2008
125829	TC CT LGE Borescope	16,663.61	-	(16,663.61)		0.0%	16,663.61	-	(16,663.61)			Dec-08	Dec-08 2008
125835	TC Ash Water Pump	29,059.99	-	(29,059.99)		0.0%	29,059.99	-	(29,059.99)			Dec-08	Jan-09 2008
125840	MC GPP Air Dryer	9,333.18	-	(9,333.18)		0.0%	9,333.18	-	(9,333.18)			Dec-08	Dec-08 2008
125844	TC Vehicle 2008 Purchase	14,806.02	-	(14,806.02)		0.0%	14,806.02	-	(14,806.02)			Dec-08	Mar-09 2008 Dec-08 2008
125845	CR Vehicles 2008 LT Misc Capital Expend 2008	11,419.54 205,895.73	-	(11,419.54) (205,895.73)		0.0% 0.1%	11,419.54 205,895.73	-	(11,419.54)			Dec-08 Oct-08	Dec-08 2008 Nov-09 2008
	Regulator Assemblies	203,893.73	-	(0.01)		0.1%	0.01	-	(0.01)	Jan-06	Dec-09	Feb-06	Dec-09 2008
	Blanket cable for joint trench	571,102.10	-	(571,102.10)		0.3%	571,102.10	-	(571,102.10)	Feb-04	Dec-04	Jan-04	Dec-09 This project is for the purchase of cable used on Joint Trench projects. As 2008 the cable is used, it is transferred to the project it is used on.
	0 CAP, REG, RECLOSERS 340	28,850.93	16,273.00	(12,577.93)	-77%	0.0%	28,850.93	16,273.00	(12,577.93)	Jan-06	Dec-09	Jan-04	Oct-09 2008
	UNDG NEW BUSINESS - COMM/IND -		-	-		0.0%		-	-			Jun-06	Aug-08 2008
G95021408	PURCHASE AND INSTALLATION OF E	321.04	-	(321.04)		0.0%	321.04	-	(321.04)	Jan-04	Dec-06	Jan-04	Jul-08 2008 Attachment to Response to PSC-1 Question No. Page 52 c

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Project Proj No. Title/Des		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
GME406 GAS MAIN EXT 406	17,449.56	-	(17,449.56)		0.0%	17,449.56	-	(17,449.56)	Jan-04	Dec-09	Jan-04	Dec-09	2008
L5 T-Lines Relocations	90,792.62	117,996.00	27,203.38	23%	0.1%	90,792.62	117,996.00	27,203.38	Jan-04	Dec-08	Jan-04	Jun-09	2008
L6 T-Lines New Facilities	8,983.50	176,004.00	167,020.50	95%	0.0%	8,983.50	176,004.00	167,020.50	Jan-07	Dec-08	Jan-04	Jun-09	2008
L7 T-Lines Parameter Upgra		234,996.00	177,422.82	76%	0.0%	57,573.18	234,996.00	177,422.82	Jan-04	Dec-08	Jan-04	Sep-09	2008
L7-2008 L7-2008-T-Lines LSMR414 Large Scale Main Replac	13,957.03 ements (0.04)	-	(13,957.03) 0.04		0.0% 0.0%	13,957.03	-	(13,957.03) 0.04	Jan-04	Dec-09	Jul-08 Jan-04	Sep-09 Dec-09	2008 2008
LSMR414 Large Scale Main Replac LT8 LT8	ements (0.04) 105,369.48	182,004.00	76,634.52	42%	0.0%	105,369.48	182,004.00	76,634.52	Jan-04 Jan-07	Dec-09	Mar-04	Sep-09	2008
LT8-2008 LT8 Blanket in 2008	252.646.66	182,004.00	(252,646.66)	4270	0.1%	252,646.66	182,004.00	(252,646,66)	Jan-07	Dec-08	Sep-08	Sep-09	2008
LT9 LT9	359,033.85	521,004.00	161,970.15	31%	0.2%	359,033.85	521,004.00	161,970.15	Jan-04	Dec-08	Jan-04	Sep-09	2008
LT9-2008 LT-9-2008	606,991.36	-	(606,991.36)		0.4%	606,991.36	-	(606,991.36)			Jul-08	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.	2008
MCAPRR340 MAINT CAP, REG, REC	340 243,131.34	31,082.30	(212,049.04)	-682%	0.1%	243,131.34	31,082.30	(212,049.04)	Jan-05	Dec-09	Jan-04	Dec-09	2008
NBCD340OH NEW BUS COMM OH 3		1,129,474.44	(61,840.39)	-5%	0.7%	1,191,314.83	1,129,474.44	(61,840.39)	Jan-04	Dec-09	Jan-04	Dec-09	2008
NBCD340UG NEW BUS COMM UG 3-	40 2,890,461.47	2,189,851.96	(700,609.51)	-32%	1.7%	2,890,461.47	2,189,851.96	(700,609.51)	Jan-05	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 erowth.	2008
NBCD341UG NEW BUS COMM 341 U	G 26,218.85	-	(26,218.85)		0.0%	26,218.85	-	(26,218.85)			Jun-07	Jul-09	2008
NBCD344UG NEW BUS COMM 344 U		-	0.51		0.0%	(0.51)	-	0.51	Jan-04	Dec-04	Jan-04	Aug-08	2008
NBGS341 INSTALL GAS SVC-JOI		-	(18,349.46)		0.0%	18,349.46	-	(18,349.46)		_	Mar-06	Dec-09	2008
NBID340OH NEW BUS INDUS OH 3-		-	0.02		0.0%	(0.02)	-	0.02	Jan-09	Dec-09	Jan-04	Aug-08	2008
NBID341UG NEW BUS INDUST 341	557.27	-	(557.29)	25-1	0.0%	557.29	-	(557.29)	* 04	TD 00	Apr-05	Nov-08	2008
NBRD3400H NEW BUS RES OH 340 NBRD340UG NEW BUS RES UG	692,929.08 3,899.85	919,553.54	226,624.46 (3,899.85)	25%	0.4%	692,929.08 3,899.85	919,553.54	226,624.46 (3,899.85)	Jan-04 Jan-06	Dec-09 Dec-07	Jan-04 Jan-04	Dec-09 Aug-09	2008
NBRD341UG NEW BUS RESID UG 34		553,172.40	(3,899.85)	40%	0.0%	3,899.85	553,172.40	(3,899.85)	Jan-06 Jan-04	Dec-07 Dec-09	Jan-04 Jan-04	Dec-09	2008
NBRD344UG New Bus. Resid. UG 003		333,172.40	(0.07)	4070	0.2%	0.07	333,172.40	(0.07)	Jan-04	Dec-09	Jan-04	Aug-08	2008
NBSB340OH NEW BUS SUB OH 340	144,986.12	90,717.86	(54,268.26)	-60%	0.1%	144.986.12	90.717.86	(54,268.26)	Jan-04	Dec-09	Jan-04	Dec-09	2008
NBSB340UG NEW BUS SUB UG	136.95	-	(136.95)	0070	0.0%	136.95	-	(136.95)	Jun 01	Dec 07	Jan-04	Dec-08	2008
NBSB341UG NEW BUS SUB 341 UG	1,704,185.32	5,556,759.53	3,852,574.21	69%	1.0%	1,704,185.32	5,556,759.53	3,852,574.21	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	2008
NBSV3400H NEW ELECTRIC SERVI	CES 702,313.08	864.599.19	162.286.11	19%	0.4%	702,313.08	864.599.19	162,286.11	Jan-04	Dec-09	Jan-04	customer growth. Dec-09	2008
NBSV3400H NEW ELECTRIC SERVI NBSV3401IG NEW FL SERV LIG	1.029.879.25	971,481.60	(58,397.65)	-6%	0.4%	1,029,879.25	971,481.60	(58,397,65)	Jan-04 Jan-05	Dec-09	Jan-04 Jan-04	Dec-09	2008
NBSV341UG NEW BUS SERVICES 34		9/1,481.00	(101.42)	-070	0.0%	101.42	9/1,481.00	(101.42)	Jan-05	Dec-09	Mar-05	Aug-09	2008
NBVLT343 New Network Vaults - 00		422,625,83	91,954.37	22%	0.2%	330,671.46	422,625,83	91,954.37	Mar-04	Dec-09	Feb-04	Nov-09	2008
NETVLT343 Network Vaults 003430	525,538.71	414,098.62	(111,440.09)	-27%	0.3%	525,538.71	414,098.62	(111,440.09)	Jan-04	Dec-09	Jan-04	Dec-09	2008
PBWK330OH PUB WORKS RELOC O		-	-		0.0%	-	-	-			Jan-04	Aug-08	2008
PBWK340OH PUB WORKS RELOC O	H 232,551.03	974,171.80	741,620.77	76%	0.1%	232,551.03	974,171.80	741,620.77	Feb-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
PBWK340UG PUB WORKS RELOC U		65,736.00	64,675.20	98%	0.0%	1,060.80	65,736.00	64,675.20	Jan-05	Dec-09	Sep-04	Dec-09	2008
PBWK344UG PUB WORKS 344 UG	71,657.31	-	(71,657.31)		0.0%	71,657.31	-	(71,657.31)	Feb-04	Nov-04	Sep-04	Dec-09	2008
PBWK406G PUB WORKS GAS 406	(0.01)	-	0.01		0.0%	(0.01)	-	0.01	Jan-04	Dec-09	Jan-04	Dec-09	2008
PLTRT340 POLE TREAT 340	49,363.97	-	(49,363.97)		0.0%	49,363.97	-	(49,363.97)	Jan-05	Dec-06	Jun-05	May-08	2008
PMR414 Priority Main Replaceme RCST340 CUST REO 340	it (4,896.71) 489.424.87	284,472.51	4,896.71 (204,952.36)	-72%	0.0%	(4,896.71) 489,424.87	284,472.51	4,896.71 (204,952.36)	Jan-04 Jan-04	Dec-09 Dec-09	Jan-04 Jan-04	Dec-09 Dec-09	2008
RCST406G Customer requested - Gas	,	264,472.31	(26.750.31)	-72%	0.5%	26,750,31	264,472.31	(26.750.31)	Jan-04 Jan-06	Dec-09	Feb-04	Dec-09	2008
RDCBL340 Replace Defective Cable		436,643.40	(91,098.12)	-21%	0.3%	527,741.52	436,643.40	(91,098.12)	Jan-05	Dec-09	Jan-04	Dec-09	2008
RDD003065 Repair Defective Eqpt - (130,013.10	(21,084.83)	2170	0.0%	21,084.83	-	(21,084.83)	Jun 05	Dec 07	Apr-05	Dec-09	2008
RDD003190 Repair Defective Eqpt - (100,749.84	84,102.78	83%	0.0%	16,647.06	100,749.84	84,102.78	Jan-06	Dec-09	Feb-05	Nov-09	2008
RDDD340OH REP DEF EQ OH 340	2,316,791.82	1,489,981.89	(826,809.93)	-55%	1.4%	2,316,791.82	1,489,981.89	(826,809.93)	Jan-05	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.	2008
RDDD340UG REP DEF EQ UG 340	647,657.30	304,330.06	(343,327.24)	-113%	0.4%	647,657.30	304,330.06	(343,327.24)	Jan-05	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment.	2008
RDDD345OH POI	1,301,650.71	330,713.13	(970,937.58)	-294%	0.8%	1,301,650.71	330,713.13	(970,937.58)	Jan-08	Dec-08	Feb-07	Dec-09 Point of Interest project, budget increased after original budget was established to address horizontal and vertical clearance conflicts with primary.	2008
RDMV332 MERCURY BULB REPL		300,000.00	226,160.23	75%	0.0%	73,839.77	300,000.00	226,160.23	Jan-08	Dec-09	Aug-08	Dec-09	2008
RDPOLD340 REP DEF POL'S	13.53		(13.53)		0.0%	13.53		(13.53)			Mar-05	Jul-08	2008
RDPOLE340 Replace Defective Poles	1,393,019.15	1,747,970.52	354,951.37	20%	0.8%	1,393,019.15	1,747,970.52	354,951.37	Jan-05	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated with repairing and replacing defective poles. Annual budgets are based on historical investment rates for repairing and replacing defective poles.	2008
RDSTLT332 REPAIR STREET LIGHT	TNG 1,911,691.65	931,260.00	(980,431.65)	-105%	1.2%	1,911,691.65	931,260.00	(980,431.65)	Jan-07	Dec-09	Nov-06	Dec-09 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. Attachment to Response to PSC-1 Quest	2008 stion No. 13(a) Page 53 of 122 K. Blake

Desired	Pari :	Annual	Annual	Variance In	Variance	Percent Of	Total Actual	Total Budget	Variance In	Date Original	Date Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual Explanations	Yea
	EP DEF ST LIGHTS 340	4.340.82	Duuget	(4.340.82)	reiteilt	0.0%	4.340.82	Cost	(4,340.82)	Jan-05	Dec-09	Feb-04	Dec-09	20
	GE GEN RELIABILITY	153.874.04		(153,874.04)		0.1%	153.874.04		(153,874.04)	Jan-09	Dec-09	Jan-08	Dec-09	20
	R HARD RELIABILITY	(48,230.70)	_	48,230.70		0.0%	(48,230.70)	_	48,230.70	Jun 0)	Dec 07	Feb-05	Jan-08	20
	H Reliability 003400	267.007.13	245,556.86	(21,450,27)	-9%	0.2%	267,007.13	245,556.86	(21,450.27)	Jan-06	Dec-09	Jan-04	Dec-09	20
	G Reliability 003400	124,245.03		(124,245.03)		0.1%	124,245.03	,	(124,245.03)			Jan-04	Dec-09	20
	EP THR PARTY DAM 340	664,397.82	125,967.22	(538,430.60)	-427%	0.4%	664,397.82	125,967.22	(538,430.60)	Jan-04	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments require address infrastructure damages caused by third parties. Annual budge	d to 20
TENDA 10 D	' TI' ID . D 410	(0.02)		0.02		0.00/	(0.02)		0.02	T 04	D 00	T 04	established based on historical investment rates.	20
	pair Third Party Damages-419	(0.02)	-	0.02		0.0%	(0.02)	-	0.02	Jan-04		Jan-04	Dec-09	20
	REET LIGHTING REET LIGHT OVERHEAD	(97,415.18) 553,259,78	534.105.00	97,415.18 (19.154.78)	-4%	-0.1% 0.3%	(97,415.18) 553,259,78	534.105.00	97,415.18	Jan-07	Dec-07	Nov-06 Jun-07	May-08 Dec-09	20
					-4% 40%				(19,154.78)	Jan-08	Dec-09			
	REET LIGHT UNDERGROUND	1,012,841.27	1,699,425.00	686,583.73	40%	0.6%	1,012,841.27	1,699,425.00	686,583.73	Jan-08		May-07	Dec-09 Variance to budget reflects actual versus projected investments associ with new business - street lighting. Annual budgets are based on histo investment rates for new business - street lights.	ical
	reet Lighting 003470	239.99	-	(239.99)		0.0%	239.99	-	(239.99)	Jan-05		Feb-04		20
	ORMS 003230	98,105.59	1,000,000.00	901,894.41	90%	0.1%	98,105.59	1,000,000.00	901,894.41	Jan-07		Aug-06	Jan-09 Budget is developed at a high level for weather events and reallocated individual projects as major and minor weather events as they occur. total, the full year variance on storms this year is \$6,865K over budge	n
	stem enhancements - Gas	(0.02)	-	0.02		0.0%	(0.02)	-	0.02	Jan-06		Jan-04	Dec-09	20
	S ENH EXIST CUST 340	399,483.88	207,434.86	(192,049.02)	-93%	0.2%	399,483.88	207,434.86	(192,049.02)	Jan-06	Dec-09	Jan-04	Dec-09	20
RD340OH Tro	ouble OH 003400	1,569,001.72	790,506.01	(778,495.71)	-98%	0.9%	1,569,001.72	790,506.01	(778,495.71)	Jan-05	Dec-09	Feb-04	Dec-09 Variance to budget reflects actual versus projected investments associ with trouble on the overhead electric distribution system. Annual bud are based on historical investment rates for responding to trouble on the overhead electric distribution system.	ets
	ouble UG 003400	408,669.47	185,136.61	(223,532.86)	-121%	0.2%	408,669.47	185,136.61	(223,532.86)	Jan-05	Dec-09	Feb-04	Dec-09	20
	OOLS AND EQ 340	212,631.93	67,354.50	(145,277.43)	-216%	0.1%	212,631.93	67,354.50	(145,277.43)	Jan-05	Dec-09	Mar-04	Dec-09	20
ATH340 WE	EATHER 003400	14,175.53	-	(14,175.53)		0.0%	14,175.53	-	(14,175.53)			Aug-06	Oct-09	20
	RANSFORMER LABOR 340	281,454.49	195,253.76	(86,200.73)	-44%	0.2%	281,454.49	195,253.76	(86,200.73)	Jan-04	Dec-09	Jan-04	Dec-09	20
RM341 TR	RANSFORMER LABOR 341	139,954.17	385,127.50	245,173.33	64%	0.1%	139,954.17	385,127.50	245,173.33	Jan-04	Dec-09	Jan-04	Dec-09	20
		163,583,146.55	165,186,217.54	1,603,070.98										2008
	loc Dist Hwy Facilities	8,871.27	-	(8,871.27)		0.0%	(7,579.93)	(16,451.20)	(8,871.27)			Jan-04	Dec-09	20
	Misc Capital Expenditures	9,798.76	-	(9,798.76)		0.0%	9,798.76	-	(9,798.76)	Jan-04		Nov-06	Nov-09	20
	ORD - MIDDLETOWN 138 KV LINE	(130,519.00)	-	130,519.00		-0.1%	8,607,247.49	8,737,766.49	130,519.00	Jan-04		Jan-04	Jan-09	20
	GE DIST LINE TRANSFORMERS	3,434,778.12	3,996,890.22	562,112.10	14%	2.6%	3,434,778.12	3,996,890.22	562,112.10	Jan-04	Dec-09	Jan-04	Dec-09 Project variance due to lower demand in transformer purchases at LGI New Business.	
	uelick-Beulah 69 KV line	(10,000.00)	-	10,000.00		0.0%	101,325.11	111,325.11	10,000.00			Jan-04	Apr-09	20
	iddletwn-Trimble 345kV twr.	(831.64)		831.64		0.0%	(21,044.90)	(20,213.26)	831.64			Jan-04	Mar-09	20
	imble County 2	26,154,899.73	22,686,199.07	(3,468,700.66)	-15%	19.6%	143,314,327.15	130,717,322.94	(12,597,004.21)	Jan-04	Dec-10	Mar-04	Dec-09 EPC Milestones missed in 2008 caught up in 2009.	20
	nal - Del Park 69kv (6616)	(30,753.00)		30,753.00		0.0%	0.00	30,753.00	30,753.00			May-04	Sep-09	20
	CC Mods - LG&E Transmission	420,697.73	135,001.33	(285,696.40)	-212%	0.3%	1,397,871.03	1,111,969.91	(285,901.12)	Jan-06	Dec-09	Jan-05	Dec-09	20
	crued Labor - LGE	9,632.25	-	(9,632.25)		0.0%	12,593.25	4,411.26	(8,181.99)			Mar-07	Dec-09	20
	AND PRINTER INFRASTRUCTURE	(5,580.26)	-	5,580.26		0.0%	243,494.93	249,075.19	5,580.26	Jan-05		Jan-05	Mar-09	20
	RANSFORMER REWIND	422,825.58	-	(422,825.58)		0.3%	3,656,478.53	3,233,652.95	(422,825.58)	Jan-05	Dec-08	Jan-05	Jun-09 Project variance due to budget in new project number 124679. Net po variance of \$393K due to less transformer failures than estimated.	
	CMB Conductivity Monitors imble 2 Transmission lge	(2,649.16) 15,886,769.02	4,749,998.63	2,649.16 (11,136,770.39)	-234%	0.0% 11.9%	18,541.48 35,333,177.08	21,190.64 22,836,577.47	2,649.16 (12,496,599.61)	Jun-05 Jan-05	Jul-05 Dec-09	Dec-06 Jan-05	Apr-09 Dec-09 Construction began during this year and continued into 2010. Budgete estimates for the river crossing were low and did not include foundation corrections that were ultimately needed.	
18239 LG	SE SUB SPILL PREVENTION	217,338,57	217,057.63	(280.94)	0%	0.2%	1,590,764.42	1,589,580.48	(1,183.94)	Apr-05	Dec-09	Feb-05	Dec-09 Corrections that were ultimately needed.	20
	HIO FALLS REDEVELOPMENT 2004	579.838.11	1,641,000.20	1.061.162.09	65%	0.4%	25,584,558,94	61.942.921.74	36.358.362.80	Jan-06	Dec-11	Sep-04	Dec-09 Delays to 3rd unit due to suspension.	20
	DIGITAL MUX REPL LGE	16.32	-,011,000.20	(16.32)	3370	0.0%	555,454.87	555,438.56	(16.32)	Jan-05		Aug-05	Jun-09	20
	el Supply Management	292.94	75,000.00	74,707.06	100%	0.0%	717,185.47	791,892.53	74,707.06	Jan-05	Dec-09	Feb-06	Apr-09	20
	ear 12/04 A&G	(206,745.85)	-	206,745.85		-0.2%	(995,398.40)	316,002.67	1,311,401.08			Dec-04	Dec-09	20
	ESTPORT RD TO HURSTBOURNE	(14,031.64)	-	14,031.64		0.0%	0.00	14,031.64	14,031.64			Jan-06	Oct-09	20
	deo Conferencing Equipment	10.50	-	(10.50)		0.0%	73,260.85	73,250.35	(10.50)	Mar-06	Nov-06	Nov-06	Dec-09	2
	isc Dist Projects	43,796.68	-	(43,796.68)		0.0%	312,202.12	268,405.44	(43,796.68)	Jan-06	Dec-08	Feb-06	Oct-09	2
	88 P2 2005	17,879.96	-	(17,879.96)		0.0%	130,622.92	112,742.96	(17,879.96)			Sep-05	Mar-09	20
20517 GE	E Aux Switch Project	(64.21)	-	64.21		0.0%	117,347.21	117,411.42	64.21	Jan-06	Dec-08	Sep-06	May-09	20
	C 480V Switchgear Breaker	(8,383.13)	-	8,383.13		0.0%	216,437.87	224,821.00	8,383.13	Apr-06	May-06	Dec-06	Apr-09	20
	Controls Upgrade 2006	3,451,596.85	3,653,077.62	201,480.77	6%	2.6%	7,610,219.63	7,665,464.23	55,244.60	Feb-06	Dec-10	Feb-06	Dec-09	20
	isc. A/R Uncollect - LGE Cap	(196,771.98)	-	196,771.98		-0.1%	118,385.41	488,862.50	370,477.09			Jun-05	Dec-09	20
	SE SECURE EMAIL	(21,506.30)	-	21,506.30		0.0%	18,009.29	39,515.58	21,506.30	Mar-06		Feb-07	Oct-09	20
	W/SW Dev Tools 026540 LGE	(23.19)	-	23.19		0.0%	0.00	23.19	23.19	Jan-06	Dec-06	Mar-06	Mar-09	20
	er C rotation 2006 LGE	(9,624.24)	-	9,624.24		0.0%	150,442.82	160,067.05	9,624.24	Jan-06		Feb-06	Mar-09	20
	u-Lex Ring Upgr OC-48 LGE	0.01	-	(0.01)		0.0%	190,779.49	190,779.48	(0.01)	Jan-06	Dec-06	May-06	Jun-09	20
	R5-A Transformer Cooler Rplc	0.27	-	(0.27)		0.0%	46,863.41	46,863.14	(0.27)	Jan-06	Dec-06	Aug-06	Mar-09	20
	trl Ctr Construction-LGE	(396.95)	-	396.95		0.0%	5,016,176.53	5,016,573.48	396.95	Jan-07	Dec-08	Apr-06	Jun-09	2
	AIRMOUNT SUB	5,377.58	-	(5,377.58)		0.0%	2,440,595.71	2,435,218.13	(5,377.58)	Jan-07	Dec-08	Mar-07	May-09	2
	JUEGRASS SUB	2,851.69	-	(2,851.69)		0.0%	2,400,078.42	2,397,226.73	(2,851.69)	Jan-07	Dec-08	Mar-07	Mar-09	2
	undmasking	(840.25)	-	840.25		0.0%	-	840.25	840.25	Jun-07	Jun-07	Oct-07	Mar-09	2
21611 200	07 Carpet and Tile Replace	(11,812.21)	-	11,812.21		0.0%	69,460.90	81,273.11	11,812.21	Apr-07	May-07	Mar-07	Mar-09 Attachment to Response to PSO	-1 Question Page

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
121614	HVAC Replacement EOC	(6,293.00)	Buuget -	6,293.00	reitein	0.0%	56,637.00	62,930.00	6,293.00	Sep-07	Sep-07	Dec-07	Mar-09		2009
121721	MC Roofing - 2008	414,775.80	374,999.51	(39,776.29)	-11%	0.3%	414,775.80	374,999.51	(39,776.29)	Jan-09	Dec-09	Apr-09	Jul-09		2009
121726	MC Limestone Grinding Upgrade	308,485.00	1,500,000.08	1,191,515.08	79%	0.2%	(0.01)	8,689,974.03	8,689,974.04	Jan-07	Dec-11	Nov-07		Delayed due to continued work on defining project scope.	2009
121751 121777	DIST WILDLIFE PROTECTION 2007 LGE DOIT PC AND PRINTER	91.90 219.96	-	(91.90) (219.96)		0.0%	101,128.47 190,552.81	100,928.75 190,303.87	(199.72) (248.94)	Jan-07 Jan-07	Dec-08 Dec-07	Aug-07 Jan-07	Feb-09 Oct-09		2009 2009
121777	FAIRMOUNT SUB EXP CIRCUITS	(1,878.75)		1,878.75		0.0%	493,426.23	496,170.29	2,744.06	Jan-07 Jan-07	Dec-07 Dec-08	Jan-07 Jul-07	Dec-09		2009
121965	BLUEGRASS PKWY SUB EXP CIR	89,299.98		(89,299.98)		0.1%	1,433,490.72	1,354,587.74	(78,902.98)	Jan-07	Dec-08	May-07	Dec-09		2009
121974	LGE Electric Meters & Installs	934,253.59	993,042.61	58,789.02	6%	0.7%	934,253.59	993,042.61	58,789.02	Jan-07	Nov-09	Jan-07	Dec-09		2009
122126	TC1 SPCC Compliance Require	600.24	-	(600.24)		0.0%	186,456.89	185,856.65	(600.24)	Jan-07	Dec-07	Sep-07	Apr-09		2009
122130 122131	TC1 Expansion Joint Replace TC1 SCR Bypass Erosion Control	(9,020.27) (20,066.26)	-	9,020.27 20,066.26		0.0% 0.0%	50,393.83 172,058.82	59,414.10 192,125.08	9,020.27 20,066.26	Jan-07 Jan-07	Dec-07 Dec-07	Dec-06 Oct-07	Sep-09 Sep-09		2009 2009
122131	TC1 Ash Pit Seal Trough Skirt	(2,938.77)	-	2,938.77		0.0%	101,074.94	104,013.71	2,938.77	Jan-07	Dec-07	Dec-06	Sep-09		2009
122133	TC Purchase Acid Day Tanks (2)	(1,840.14)	-	1,840.14		0.0%	23,256.49	25,096.63	1,840.14	Jan-07	Dec-07	Dec-07	Sep-09		2009
122139	TC Misc Plant Engineering Proj	549.35		(549.35)		0.0%	159,800.37	159,251.02	(549.35)	Jan-07	Dec-07	Feb-07	Jun-09		2009
122148 122161	CR6 Lower Slope Partial CR SPCC	(63.585.55)	603,000.06	603,000.06 63,585,55	100%	0.0%	612,222.62 227,499.61	760,666.22 291,085.16	148,443.60 63,585.55	Jan-07 Jan-07	Dec-09	Dec-07 Dec-07	Jan-08 Aug-09	Project delayed due to additional engineering review.	2009
122161	CR Screenhouse River Level	(2,108.79)		2,108.79		0.0%	48,319.03	50,427.82	2,108.79	Jan-07 Jan-07	Dec-08 Dec-07	Dec-06	Jun-09		2009
122188	LGE BRCT Undergrnd Pipe SPCC	145,613.29		(145,613.29)		0.1%	249,921.68	104,308.39	(145,613.29)	Jan-07	Dec-07	Dec-07	Oct-09		2009
122229	WATERSIDE ARENA DO ELECTRIC	(5,351.17)	-	5,351.17		0.0%	1,533.71	1,533.71	(0.00)			Sep-06	Dec-09		2009
122231	Waterside Arena-Transmission	(382,426.18)	-	382,426.18		-0.3%	34.43	(0.00)	(34.43)			Oct-06	Dec-09	Reimbursable project - advance was received during 2009 for construction completed during 2010	2009
122248	EKP Cedar Grove GOAB 161	(2,019.00)	-	2,019.00		0.0%	(1,499.60)	519.40	2,019.00			Nov-06	Jun-09		2009
122275	Backup Data Center LGE	(1,635.14)	-	1,635.14		0.0%	3,546,970.59	3,548,605.73	1,635.14	Jan-07	Dec-08	Oct-06	Feb-09		2009
122312	ITSD HW/SW EM 2007 LGE	(333.25)	-	333.25		0.0%	0.00	333.25	333.25	Jan-07	Dec-07	Mar-07	Mar-09		2009
122314 122362	ITSD HW/SW PG 2007 LGE Mobile Radio System Build LGE	356.44 984,737.54	1,024,763.10	(356.44) 40,025.55	4%	0.0% 0.7%	2,640.23 3,617,936.03	2,283.79 3,657,898.55	(356.44) 39,962.52	Jan-07 Jan-07	Dec-07 Dec-09	Jan-07 Jun-07	Mar-09 Dec-09		2009 2009
122370	OPGW on MC to Hardin Co. LGE	42,043.95	- 1,021,703.10	(42,043.95)	1,0	0.0%	110,957.78	68,913.83	(42,043.95)	Jan-07	Dec-07	Sep-07	Nov-09		2009
122380	WKE-Lou Ring Upgrade to OC LGE	(1,567.20)	-	1,567.20		0.0%	351,820.32	353,387.52	1,567.20	Jan-07	Dec-07	Jul-07	Jun-09		2009
122457	THOMAS RESERVE	-	1,384,824.30	1,384,824.30	100%	0.0%	-	5,446,891.60	5,446,891.60	Jan-07	Dec-11			Project used to capture the distribution transportation fleet increase in Fuel Cost and Lease Payments. Various projects were increased in 2009 to offset this budget. This budget was entered on a high level project due to the timing of the Business Process.	
122503	POWER PLANT SOFTWARE (LG&E %)	1,788.57	-	(1,788.57)		0.0%	810,082.29	808,293.72	(1,788.57)	Jan-07	Dec-07	Aug-07	Jul-09	of the Business Flocess.	2009
122505	iEXPENSE & FILENET IM (LG&E %)	32,307.95	-	(32,307.95)		0.0%	54,667.84	22,359.89	(32,307.95)	Jan-07	Dec-08	Oct-08	Jun-09		2009
122512	MT 138kV Collins termination	568,006.42		(568,006.42)		0.4%	1,300,747.52	328,394.41	(972,353.11)	Jan-07	Aug-08	Apr-07		The 2008 budget assumed that the project would be completed in 2008.	2009
122513 122514	Middletown-Collins 138kV Line Collins 138/69kV 150MVA Trnsfr	649,332.92 887,020.68	799,999.07	150,666.15 (887,020.68)	19%	0.5% 0.7%	3,435,988.09 2,754,131.27	1,143,828.91 573,220.00	(2,292,159.18) (2,180,911.27)	Jan-07 Jan-07	Dec-09	Jan-08 Jun-07	Dec-09	The budget assumed the project would be completed during 2008.	2009 2009
122514	Capacitor Installations-LGE	19,298.84	44,999.78	25,700.94	57%	0.7%	381,577.85	497,281.65	115,703.80	Jan-07 Jan-07	Aug-08 Dec-11	Feb-08	Mar-09		2009
122518	Breaker Replacements-LGE	-	331,999.91	331,999.91	100%	0.0%	-	1,444,001.50	1,444,001.50	Jan-07	Dec-11			Budget is developed at a higher level to encompass multiple projects. The	2009
122539	Customer Care System LGE	13,261,965.65	3,721,900.00	(9,540,065.65)	-256%	9.9%	30,490,644.20	20,801,918.56	(9,688,725.63)	Jan-07	Apr-09	Apr-07	Dec-09	funding was used for various projects. Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122547	New Base Unit - LG&E	•	1,350,002.51	1,350,002.51	100%	0.0%	-	3,726,216.66	3,726,216.66	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
122602	TC CT 9 Comp Blade Repl	(4,477.73)		4,477.73		0.0%	113,540.03	118,017.76	4,477.73			Dec-06	Mar-09		2009
122650 122695	LGE Gas Meters UPS-GRADE LANE	20,315.33 94,255,47	63,000.00	42,684.67 (94,255.47)	68%	0.0% 0.1%	20,315.33 3,140,794.21	63,000.00 3,046,538.74	42,684.67 (94,255.47)	Jan-08 Jan-08	Dec-09 Dec-08	Jan-07 Feb-07	Dec-09		2009
122695	GRADE LANE CIRCUIT WORK	14,297.51	-	(14,297.51)		0.1%	1,056,084.27	1,037,238.97	(18,845.30)	Jan-08	Dec-08	Mar-07	Sep-09 Dec-09		2009
122710	CR51 Boiler Feed Pump Repl	(2,000.00)	-	2,000.00		0.0%	176,474.70	178,474.70	2,000.00			Apr-07	Mar-09		2009
122805	Museum Plaza Tower Reloc	1,576,748.66	-	(1,576,748.66)		1.2%	2,064,718.08	639,102.17	(1,425,615.91)			Jun-07	Dec-09	This customer request, the majority of which was reimbursable, started later than anticipated. The timing of contributions from those other than LG&E made this project difficult to budget.	2009
122819	CCS - Bus Intelligence	(460,046.14)	-	460,046.14		-0.3%	(0.04)	479,518.51	479,518.55			Jun-07	-	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122820 122821	CCS - Change Mgmt CCS - Customer Service	(192,636.46)	-	192,636.46 3,204,345.75		-0.1% -2.4%	(0.04) 0.38	192,698.02 3,301,400.31	192,698.06 3,301,399.93			May-07	May-09		2009 2009
		(3,204,345.75)	-									May-07		Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	
122822 122823	CCS - Development CCS - Technology	(897,105.17) (4,805,943.07)	-	897,105.17 4,805,943.07		-0.7% -3.6%	(0.13)	911,515.19 4,822,528.75	911,515.33 4,819,121.47			May-07 May-07		Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers. Variances on Customer Care System (CCS) projects are related and	2009 2009
			-							T 00	D 00	-		offsetting. Budgets and Actuals were recorded on different project numbers.	
122842 122843	MC1 Recycle Pump Piping MC2 Recycle Pump Piping	375.91 589.638.94	655,000.50	(375.91) 65,361.56	10%	0.0% 0.4%	666,278.65 598,361.31	665,902.74 679,848.24	(375.91) 81,486.93	Jan-08 Jan-09	Dec-08 Dec-09	Jul-08 Sep-08	Apr-09 Dec-09		2009 2009
122843	SEMINOLE SUBSTATION EXPANS	7,100.19	-	(7,100.19)	1070	0.4%	(0.00)	(7,019.23)	(7,019.23)	Jair-09	1500-09	Jul-07	Dec-09		2009
122891	MC1 345kv Isol Disconnects	(50,853.60)	-	50,853.60		0.0%	154,967.90	51,482.91	(103,484.99)	Jan-08	Dec-08	Jun-08	Jun-09		2009
122893	MC4 Main Aux Trans HV Bushing	0.64	-	(0.64)		0.0%	20,413.78	20,413.14	(0.64)	Jan-08	Dec-08	Mar-08	Mar-09		2009
122897 122898	MC Fire Protection Piping MC Boiler Water Make-Up System	183,753.82 932.882.95	900,000,46	(183,753.82) (32,882.49)	-4%	0.1% 0.7%	183,753.82 3.008.398.42	400,001.12 2,945,421.04	216,247.30 (62,977.38)	Jan-10 Jan-08	Dec-10 Dec-09	Aug-09 Jul-08	Nov-09 Dec-09		2009 2009
122899	MC1 Precip Hopper Level Ind	239.48		(239.48)	-7/0	0.7%	64,093.77	63,854.29	(239.48)	Jair-00	200-07	Oct-08	Jan-09		2009
122901	MC3 Stack Lighting - 2008	(7,460.36)	-	7,460.36		0.0%	73,159.52	80,619.88	7,460.36			Dec-07	Mar-09		2009
122904	MC1 Recycle Pumps - 2008	57,551.85	70,000.00	12,448.15	18%	0.0%	213,576.59	226,024.74	12,448.15	Jan-09	Dec-09	Nov-08	Nov-09	Attachment to Response to PSC-1 Que	2009 estion No. 13(

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K. Blake

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Year
122906	MC Electrical Equipment - 2008		479,996.40	479,996.40	100%	0.0%	-	479,996.40	479,996.40	Jan-08	Dec-09		Budget is developed at a higher level to encompass multiple projects and 2009
													reallocated to individual projects.
122934	LGE CALL CENTER TECH UPGRADE	736.70	-	(736.70)		0.0%	13,979.30	13,242.60	(736.70)	Mar-08	Dec-08	Jul-08	
122935	LGE INTERACTION/CTI	10,198.39	-	(10,198.39)		0.0%	197,321.58	187,123.19	(10,198.39)	Oct-08	Dec-08	Sep-08	
122938	2008 LGE PC PURCHASES	3,121.86	-	(3,121.86)		0.0%	23,646.10	20,524.24	(3,121.86)	Jan-08	Dec-08	Mar-08	
122939 122940	LGE I&C RTP 2008 LGE INTERNAL REQUESTS	59.12 (705.79)	-	(59.12) 705.79		0.0%	0.00 124,741.27	(59.11) 125,447.06	(59.12) 705.79	Mar-08 Mar-08	Dec-08 Dec-08	Oct-08 Jul-08	
122940	2008 LGE INTERNAL REQUESTS 2008 LGE CARPET & TILE	(5,343.71)	-	5.343.71		0.0%	48.093.41	53,437.12	5,343.71	Mar-08	Oct-08	May-08	
122941	LGE FIRE SYSTEM	(415.72)		415.72		0.0%	25.341.46	25.757.18	415.72	Mar-08	Oct-08	Dec-08	
122944	2008 LGE CHAIR REPLACEMENT	(451.15)		451.15		0.0%	82,190,47	82.641.62	451.15	Feb-08	Dec-08	Mar-08	
122945	2008 LGE FURNITURE & EQUIP	(5,939.75)		5,939.75		0.0%	74,326.83	80,266.58	5,939.75	Jan-08	Nov-08	Feb-08	
122947	EMERGENCY POWER	(5,246.75)	_	5,246,75		0.0%	47,220.68	52,467,42	5,246,75	Aug-08	Aug-08	May-08	
122948	PSRT Air Handler System	(7,199.09)		7,199.09		0.0%	64,791.83	71,990.93	7,199.09	May-08	Jun-08	Oct-08	
122949	BOC LL HVAC UPGRADE	(5,020.13)	-	5,020.13		0.0%	70,281.81	75,301.93	5,020.13	Sep-08	Nov-08	Oct-08	
122969	PORTABLE XFRM REG. PURCHASE	54,448.99	-	(54,448.99)		0.0%	396,182.07	341,733.08	(54,448.99)	Jan-08	Dec-08	Jul-08	
122971	CONESTOGA CIRCUIT WORK	1,041,936.67	1,289,210.46	247,273.79	19%	0.8%	1,272,938.90	1,475,963.52	203,024.62	Jan-08	Dec-09	Aug-08	3 Dec-09 2009
122972	EASTWOOD CIRCUIT WORK	(1,826.52)	921,218.80	923,045.32	100%	0.0%	1,771,249.18	1,798,332.18	27,083.00	Jan-08	Dec-09	Apr-08	
													concerns from community leaders.
122974	CONESTOGA SUBSTATION	1,390,520.24	1,100,923.33	(289,596.91)	-26%	1.0%	2,953,081.64	2,663,234.64	(289,847.00)	Jan-08	Dec-09	Jun-08	
122975	EASTWOOD SUBSTATION	762,018.96	1,507,683.49	745,664.53	49%	0.6%	5,131,574.94	3,390,162.20	(1,741,412.74)	Jan-08	Dec-09	May-08	
122981	GE SFC PROTECTIVE RELAYS 2008 DOIT FIELD DATA G-COLLECT	0.25 169,277.67	-	(0.25)		0.0% 0.1%	62,818.41 358,197.81	62,818.16 188,920.14	(0.25)	Jan-08 Jul-08	Dec-08	Mar-08 Oct-08	
123077	2008 DOLT MOBILE COMP INFRA	281.50	-	(281.50)		0.1%	146,218.44	188,920.14	(281.50)	Jun-08	Aug-08 Jul-08	Jul-08	
123081	2008 DOIT PC AND PRINTER INFRA	329.30	-	(329.30)		0.0%	115,140.98	114.811.68	(329.30)	Jan-08	Dec-08	Feb-08	
123140	MC4 FGD Refurbishment	(6,135.80)	249,999.67	256,135.47	102%	0.0%	113,140.96	4,900,618.52	4,900,618.52	Jan-08	Dec-08	Apr-08	
123220	LGE BRCT7 A/B Conversion 08	(1,895,016.71)	240,000.01	1,895,016.71	10270	-1.4%	2,213,433.99	3,871,475.15	1,658,041.16	Mar-08	May-08	Sep-08	
123220	EGE BICET TEB CONTESSON OF	(1,025,010.71)		1,075,010.71		1.170	2,213,133.55	5,071,175.15	1,000,011.10	00		Бер оо	generation 2007
123235	Backup CC Comm KU/LGE	23,288.67		(23,288.67)		0.0%	23,288.67	-	(23,288.67)			Sep-09	
123260	GDS Implementation - LGE	6,706.69	-	(6,706.69)		0.0%	26,828.60	16,981.05	(9,847.55)			Nov-07	
123278	HUMANA DATA CENTER CIRC WRK	23,398.40	-	(23,398.40)		0.0%	51,175.92	8,394.59	(42,781.33)			Dec-07	7 Nov-09 2009
123306	TC Safety & ERT 2008	1,958.15	-	(1,958.15)		0.0%	41,020.05	39,061.90	(1,958.15)	Jan-08	Dec-08	Dec-08	3 Jun-09 2009
123308	TC 480V SG Breaker 2 (Phase 3)	4,395.03	-	(4,395.03)		0.0%	336,302.56	331,907.53	(4,395.03)	Jan-08	Dec-08	Dec-08	
123309	TC SPCC Capital 2008	4,599.30	-	(4,599.30)		0.0%	127,920.83	123,321.53	(4,599.30)	Jan-08	Dec-08	Nov-08	
123310	TC CBU Bucket Replacment	(8,120.23)	-	8,120.23		0.0%	187,911.10	196,031.33	8,120.23	Jan-08	Dec-08	Sep-08	
123311	TC CBU Counter Weight Cable	331,081.30	389,063.00	57,981.70	15%	0.2%	454,967.65	689,449.44	234,481.79	Jan-08	May-09	Oct-08	
123312	TC Traveling Water Screen	2,832.50	-	(2,832.50)		0.0%	57,074.38	54,241.88	(2,832.50)	Jan-08	Dec-08	Jul-08	
123315	TC Lab Monitors 2007	43.61	2 700 000 25	(43.61)	560/	0.0%	38,294.67	38,251.06	(43.61)	Jan-08	Dec-08	Jun-08	
123325	MC2 Waterwall Weld Overlay	4,215,884.88	2,700,000.35	(1,515,884.53)	-56%	3.2%	4,216,359.40	5,500,000.98	1,283,641.58	Jan-09	Dec-11	Nov-09	Dec-09 Labor and material costs beyond original budget due to unit equipment availability.
123340	CR Reactant Controls Upgrade	(11.687.86)		11.687.86		0.0%	273,626,73	285.314.59	11.687.86	Jan-08	Dec-08	Dec-07	
123383	Northside-Clifty Upgrade-P1	25,000.31		(25,000.31)		0.0%	734,391.39	709,391.08	(25,000.31)	Jan-08	Dec-08	May-08	
123407	PS 8.9 Enhance	25,000.51	52,069.50	52,069.50	100%	0.0%	-	590,123.10	590,123.10	Jan-08	Dec-11	may oo	2009
123425	HW/SW Dev Tools026580 2008-LGE	1,199.70	-	(1,199.70)		0.0%	7,633.42	6,433.73	(1,199.70)	Jan-08	Dec-08	Feb-08	3 Apr-09 2009
123434	Tier C rotation - LGE 2008	3,402.35	-	(3,402.35)		0.0%	243,577.54	240,175.19	(3,402.35)	Jan-08	Dec-08	Mar-08	
123443	Bulk Pwr & Enviro Sys 2008-LGE	(3,437.72)	-	3,437.72		0.0%	24,275.31	27,713.04	3,437.72	Jan-08	Dec-08	Jan-08	3 Mar-09 2009
123456	Outside Cable Plant 2008-LGE	(164.23)	-	164.23		0.0%	63,749.18	63,913.42	164.23	Jan-08	Dec-08	Feb-08	
123464	Cabl for Server Connec2008-LGE	2,417.42	-	(2,417.42)		0.0%	16,004.49	13,587.06	(2,417.42)	Jan-08	Dec-08	Feb-08	
123485	Ebusiness Firewall Replace-LGE	35.08	-	(35.08)		0.0%	28,431.54	28,396.46	(35.08)	Jan-08	Dec-08	Oct-08	
123500	Intrusion Prevention 2008-LGE	760.59	-	(760.59)		0.0%	13,437.07	12,676.48	(760.59)	Jan-08	Dec-08	Dec-08	
123502	ITSecurity Infrastruce2008-LGE	1,463.11	-	(1,463.11)		0.0%	26,018.90	24,555.80	(1,463.11)	Jan-08	Dec-08	Mar-08	
123506	LogConsol/Cor/AlertExp2008-LGE	191.00	-	(191.00)		0.0%	33,077.84	32,886.84	(191.00)	Jan-08	Dec-08	Dec-08	
123508	VulnerabilityScanning2008-LGE	116.47	-	(116.47)		0.0%	2,057.66	1,941.19 9.746.13	(116.47) (540.00)	Jan-08 Jan-08	Dec-08	Dec-08 Nov-08	2007
123517	SL-LGE-Plant Lab Equipment GE-LGE-PCs	540.00	3,517,50	3.517.50	100%	0.0%	10,286.13	9,746.13 3.517.50	(540.00)	Jan-08 Jan-08	Dec-08 Dec-09	Nov-08	3 Jan-09 2009 2009
123519	GE-LGE-PCs GE-LGE-Testing Equip		3,517.50 8,705.90	3,517.50 8,705.90	100%	0.0%	-	26,117.70	26,117.70	Jan-08 Jan-08	Dec-09		2009
123524	GE-LGE-Digital Microscope		12,188.40	12.188.40	100%	0.0%		12.188.40	12,188.40	Jan-08	Dec-11		2009
123528	JT1120 RECONDUCTOR	125.01	12,100.40	(125.01)	10070	0.0%	347,525.28	347,400.27	(125.01)	Jan-00	DCC-07	Oct-07	
123614	MUD LANE (HUMANA UPGRADE)	(108,712.13)	_	108,712.13		-0.1%	613.22	109,329.94	108,716.72			Dec-07	
123632	StoreRoom Cameras (LG&E %)	(4,741.91)		4,741.91		0.0%	-	4,741.91	4,741.91			Dec-07	
123635	iProcurement Punchout (LG&E %)	1,180.45		(1,180.45)		0.0%	22,912.83	21,732.38	(1,180.45)			Dec-07	7 Feb-09 2009
123642	2008 Dist Capacitors - LGE		455,999.99	455,999.99	100%	0.0%		1,422,998.61	1,422,998.61	Jan-08	Dec-11		Budget is developed at a higher level to encompass multiple projects. The 2009
	•												funding was used for various projects.
123645	Intrusion Det Servers-LGE	-	52,000.00	52,000.00	100%	0.0%	-	52,000.00	52,000.00	Jun-08	Dec-09		2009
123649	Routine EMS - LGE	11,148.50	45,000.00	33,851.50	75%	0.0%	22,297.00	378,148.50	355,851.50	Jan-08	Dec-11	Dec-08	
123696	Dist Conestoga 69kV Tap	584,766.57	557,998.65	(26,767.92)	-5%	0.4%	645,884.66	611,613.86	(34,270.80)	Jan-09	Dec-09	Feb-08	
123708	Wind Storm 12-22-07	(26,223.17)		26,223.17		0.0%	(26,223.17)		26,223.17			Dec-07	
123709	TC1 Catalyst Layer Install	144,999.79	145,000.00	0.21	0%	0.1%	1,481,473.40	2,074,661.22	593,187.82	Jan-09	Dec-11	Apr-08	
123789	CR5 52 BFP Motor Rewind	(13,328.57)	-	13,328.57		0.0%	60,610.30	73,938.87	13,328.57			Mar-08	
123793	Storm 02-21-08	(10,798.95)	212.000.10	10,798.95	76	0.0%	(10,798.95)		10,798.95	T 00	D 00	Feb-08	
123795 123800	Dist Eastwood West Tap	51,566.05	213,999.40	162,433.35	76%	0.0%	316,762.91	221,163.81	(95,599.10)	Jan-09	Dec-09	May-08	
123800	UNDERFREQUENCY LOAD SHED-LGE	288.68	-	(288.68)		0.0%	56,859.96	56,571.28	(288.68)			May-08	Mar-09 Attachment to Response to PSC-1 Question No. Page 56 o

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							Total	Total		Date	Date		
D 1 .	D 1 4	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations Yes
123807	MOBILE S/C EXPANSION (LG&E %)	438.48	-	(438.48)		0.0%	28,918.02	28,479.54	(438.48)			Apr-08	Apr-09 20
123826	CR GT11 Fire Protection Sys	(13,023.35)	-	13,023.35		0.0%	59,937.15	72,960.50	13,023.35			Jul-08	
123835	*CHAMBERLAIN LANE HWY RELO	78,392.93		(78,392.93)	1000/	0.1%	210,633.46	27,712.85	(182,920.61)	T 00	D 11	Sep-08	
123837 123857	MC2 FGD Refurbishment JEFFERSONTOWN 1120 REC	(1,566.15)	500,000.37	500,000.37 1,566.15	100%	0.0%	7,565,674.07 239,919.01	11,600,001.58 243,191.58	4,034,327.51 3,272.57	Jan-09	Dec-11	Jun-08	Placeholder was budgeted but work scope was not developed this year. 20 Dec-09 20
123879	GS LGE Scanner 2009	(1,500.15)	26,367.00	26,367.00	100%	0.0%	239,919.01	26,367.00	26,367.00	Jan-09	Dec-09	Juli-08	20
123882	GS LGE Lrg Format Equip 2009	46,228.72	37,312.00	(8,916.72)	-24%	0.0%	46,228.72	37,312.00	(8,916.72)	Jan-09	Dec-09	Jul-09	
123926	GS LGE Plant Lab Equip 2009	49,867.56	50,000.00	132.44	0%	0.0%	49,867.56	50,000.00	132.44	Jan-09	Dec-09	Apr-09	
123931	GS LGE ION Chrmtgrph 2009	18,058.20	22,387.00	4,328.80	19%	0.0%	18,058.20	22,387.00	4,328.80	Jan-09	Dec-09	Apr-09	
123932	GS LGE Gas Chrmtgrph 2009	40,270.80	22,387.00	(17,883.80)	-80%	0.0%	40,270.80	22,387.00	(17,883.80)	Jan-09	Dec-09	Jul-09	
123938	GS LGE Oil/Grs Extractor 2009	16,271.00	14,925.00	(1,346.00)	-9%	0.0%	16,271.00	14,925.00	(1,346.00)	Jan-09	Dec-09	Apr-09	
123939 123944	GS LGE Ruler Tester 2010 GS LGE CEMS Dilution Probes	14,778.70 77,799.48	20,100.00 120,000.00	5,321.30 42,200.52	26% 35%	0.0% 0.1%	14,778.70 77,799.48	20,100.00 120,000.00	5,321.30 42,200.52	Jan-09 Jan-09	Dec-09 Dec-09	Apr-09 Jul-09	
123944	MC3 Waterwall Weld Overlay	272,448.57	271,999.81	(448.76)	0%	0.1%	327,014.05	326,565.29	(448.76)	Jan-09	Dec-09	Oct-08	
123965	GS LGE DQIStrat 2009	37,172.37	40,992.00	3,819.63	9%	0.0%	37,172.37	40,992.00	3,819.63	Jan-09	Dec-09	Jul-09	
123969	GS LGE FieldAlloyAn 2009	-	15,920.00	15,920.00	100%	0.0%	15,306.34	31,226.34	15,920.00	Jan-09	Dec-09	Nov-08	Nov-08 20
123970	GS LGE FieldPortOil 2009	-	7,960.00	7,960.00	100%	0.0%	7,967.18	15,927.18	7,960.00	Jan-09	Dec-09	Nov-08	Nov-08 20
123973	GS LGE SoftwareODS 2009	-	4,975.00	4,975.00	100%	0.0%	-	4,975.00	4,975.00	Jan-09	Dec-09		20
123974	GS LGE AutoLex 2009		4,975.00	4,975.00	100%	0.0%		4,975.00	4,975.00	Jan-09	Dec-09		20
124016	CR6 Reheat Pendant Repl	812,596.60	2,068,001.17	1,255,404.57	61%	0.6%	1,933,797.07	2,539,658.77	605,861.70	Jan-09	Dec-09	Dec-08	Sep-09 Project started earlier than anticipated due to material lead time and reallocation of funds from Company. Project was bundled with other contractor work resulting in lower costs.
124028	MC Safety Equipment 2009	-	35,002.05	35,002.05	100%	0.0%	-	35,002.05	35,002.05	Jan-09	Dec-09		20
124039	MC 3C Coal Mill Gearbox	118,300.62	159,999.83	41,699.21	26%	0.1%	219,308.50	261,007.71	41,699.21	Jan-09	Dec-09	Dec-08	
124040	MC 4A Coal Mill Gearbox	101,007.88	100,000.28	(1,007.60)	-1%	0.1%	288,182.83	265,000.84	(23,181.99)	Jan-09	Dec-10	Jun-09	
124041	MC 4E Coal Mill Gearbox	115,786.95	159,999.83	44,212.88	28%	0.1%	216,794.83	261,007.71	44,212.88	Jan-09	Dec-09	Dec-08	
124047 124050	MC Roofing - MC4 Boiler Room MC4 DCS Hardware	441,221.00 160,453.11	374,999.51 150.002.54	(66,221.49) (10,450.57)	-18% -7%	0.3% 0.1%	441,221.00 345,931.99	374,999.51 300,001.95	(66,221.49) (45,930.04)	Jan-09 Jan-09	Dec-09 Dec-10	May-09 Mar-09	
124050	MC Diagnostic Equipment	381.19	130,002.34	(381.19)	- / 70	0.1%	59,450.18	59.068.99	(381.19)	Jan-09	Dec-10	Oct-08	
124052	MC4 SCR Catalyst 2010	755,652.06		(755,652.06)		0.6%	2,175,558.30	478,000.23	(1,697,558.07)	Jan-11	Dec-11	May-09	
124055	MC3 SCR NOX Outlet Probes	92,526.90	124,999.84	32,472.94	26%	0.1%	226,092.33	258,565.27	32,472.94	Jan-09	Dec-09	Dec-08	
124056	MC4 SCR NOX Outlet Probes	73,601.57	124,999.84	51,398.27	41%	0.1%	204,953.55	256,351.82	51,398.27	Jan-09	Dec-09	Dec-08	
124058	MC3 Stator Leak Monitoring	159,202.21	159,999.43	797.22	0%	0.1%	159,202.21	159,999.43	797.22	Jan-09	Dec-09	Feb-09	
124060	MC3 Air Htr Baskets 2011	591,340.72	-	(591,340.72)		0.4%	723,907.25	624,999.18	(98,908.07)	Jan-11	Dec-11	Sep-09	
124062	MC4 Air Htr Baskets 2010	743,057.24		(743,057.24)	270/	0.6%	894,104.28	624,999.18	(269,105.10)	Jan-10	Dec-10	Sep-09	
124063 124072	MC3 Electromatic Relief Valve MC HVAC Air Handlers 2009	82,371.25 242,386.81	64,999.25 244,999.96	(17,372.00) 2.613.15	-27% 1%	0.1% 0.2%	82,371.25 242,386.81	64,999.25 244,999.96	(17,372.00) 2,613.15	Jan-09 Jan-09	Dec-09 Dec-09	Feb-09 Dec-09	
124072	MC3 345ky Isol Disconnects	173,735.34	119,999.10	(53,736.24)	-45%	0.1%	173,735.34	119,999.10	(53,736.24)	Jan-09	Dec-09	Feb-09	
124084	MC Conveyor Belts 2010	58,748.09	-	(58,748.09)		0.0%	171,592.46	268,002.32	96,409.86	Jan-10	Dec-10	Dec-09	Dec-09 20
124086	MC E1 Coal Crusher		164,999.53	164,999.53	100%	0.0%		164,999.53	164,999.53	Jan-09	Dec-09		20
124091	MC Matl Handling Chutes 2009	-	205,000.26	205,000.26	100%	0.0%	211,827.32	250,268.76	38,441.44	Jan-09	Dec-09	Nov-08	
124155	TC 08 MISC R1 SUMP PUMP REPL	(866.65)	-	866.65		0.0%	14,266.86	15,133.51	866.65			May-08	
124157	TC 08 MISC DC CNTRL BTRY REPL	(1,360.15)	190,000.12	1,360.15	100%	0.0%	32,862.86	34,223.01 190.000.12	1,360.15 23,253.29	Ian.09	Dec-09	Nov-08	Sep-09 20
124295 124296	CR6 FGD Expansion Joint Repl PR13 Guide Vane Repl	(1,989,919.32)	190,000.12	190,000.12 1,989,919.32	100%	-1.5%	166,746.83 1,932,208.56	3,922,127.88	1,989,919.32	Jan-09	Dec-09	May-08	
124290	FK13 Guide valle Repl	(1,767,717.32)	-	1,909,919.32		-1.570	1,932,208.30	3,922,127.00	1,969,919.32			May-08	ownership of PR13 asset.
124297	REDUNDANT PURIFIER PLC	(97.34)	-	97.34		0.0%	20,594.30	21,415.65	821.35			Jun-08	
124298	MC2 Low Press Htr Drain Pump	7,798.96	-	(7,798.96)		0.0%	71,648.66	63,849.70	(7,798.96)			Dec-08	Feb-09 20
124310	Storm 05-11-08	(23,225.28)	-	23,225.28		0.0%	(23,225.28)	-	23,225.28			May-08	
124311	MC Conveyor Belts 2009	16,039.58	127,999.23	111,959.65	87%	0.0%	151,217.41	263,177.06	111,959.65	Jan-09	Dec-09	Nov-08	
124313 124353	MC 4C Oxidation Air Comp GB CR5 Furnace Upper Arch Repl	(6,470.19)	31,999.55	6,470.19 31,999.55	100%	0.0%	99,771.57	106,241.76 792,999.15	6,470.19 792,999.15	Jan-09	Dec-10	Jun-08	Mar-09 20
124355	CR6 Burner Corner Repl	950,276.90	1,098,995.74	148,718.84	14%	0.7%	1,498,708.46	1,098,995.74	(399,712.72)	Jan-09	Dec-10	Jun-09	
124357	CR6A Air Heater Exp Joint Repl	,50,270.50	50,000.14	50,000.14	100%	0.0%	32,851.56	50,000.14	17,148.58	Jan-09	Dec-09	Jun 0)	20
124361	CR5 4KV Switchgear Upgrade	570,036.82	1,360,000.10	789,963.28	58%	0.4%	1,605,745.30	2,420,429.11	814,683.81	Jan-09	Dec-09	Oct-08	Dec-09 Project started earlier due to unanticipated preliminary engineering and a longer than anticipated lead time of material delivery, all required to meet the Cane Run unit 5 outage in spring 2009.
124362	CR 480V Switchgear Upgrade	31,175.24	-	(31,175.24)		0.0%	164,855.11	309,999.21	145,144.10	Jan-10	Dec-11	Nov-09	
124363	CR6 4KV Switchgear Arc Flash	-	199,999.53	199,999.53	100%	0.0%	333,790.29	199,999.53	(133,790.76)	Jan-09	Dec-09		20
124364	CR4 4KV Switchgear Arc Flash	-	199,999.53	199,999.53	100%	0.0%	87,954.04	199,999.53	112,045.49	Jan-09	Dec-09		20
124365	CR6 Voltage Regulator Repl	43,251.66	149,999.17	106,747.51	71%	0.0%	152,728.81	149,999.17	(2,729.64)	Jan-09	Dec-09	Nov-09	
124367	CR Stack Particulate Monitors	131,016.00	-	(131,016.00)		0.1%	521,017.68	481,000.67	(40,017.01)	Jan-11	Dec-11	Nov-09	
124368 124380	CR Hardware Refresh CR Asbestos Abatement 2009	83,422.79 107,051.65	194,001.72	(83,422.79) 86,950.07	45%	0.1%	352,264.07 107,051.65	163,999.38 194,001.72	(188,264.69) 86,950.07	Jan-10 Jan-09	Dec-11 Dec-09	Mar-09 Mar-09	Jul-09 20 Dec-09 20
124380	CR Aspestos Abatement 2009 CR Misc Plant Roof Repl	161,827.67	194,001.72	(161,827.67)	43%	0.1%	196,763.21	34,935.54	(161,827.67)	Jan-09	Dec-09	Dec-08	Dec-09 20 Aug-09 20
124407	CR4 FGD Mist Eliminator B-Side	33,736.76		(33,736.76)		0.1%	31,205.80	J4,/JJ.J4 -	(31,205.80)			Feb-09	Mar-09 20
124414	EnerSys Watering System	(1,477.00)	-	1,477.00		0.0%	2,418.40	3,895.40	1,477.00			Jun-08	Jan-09 20
124442	GS LGE Alarm Mangement	-	161,807.00	161,807.00	100%	0.0%	-	161,807.00	161,807.00	Jan-09	Dec-09		20
124458	MT 6652 & 6654 Brkr Repl	12,660.19	-	(12,660.19)		0.0%	209,002.06	196,350.83	(12,651.23)			Oct-08	Dec-09 20
124459	LBR09-ReplMT6601&6657Brkrs	49,974.61	-	(49,974.61)		0.0%	230,342.71	180,368.10	(49,974.61)			Nov-08	Nov-09 20

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						_	Total	Total		Date	Date	_	
Danisat	Desirat	Annual Actual	Annual	Variance In	Variance	Percent Of	Actual	Budget	Variance In	Original	Original	Date	Date
Project No.	Project Title/Description	Cost	Original Budget	Dollars	As Percent	Budget	Project Cost	Project Cost	Dollars	Budget Start	Budget End	Actual Start	Actual Explanations Year
124463	TC ID FAN VFD REPLACEMENT	1,567,211.10	1,393,612.31	(173,598.79)	-12%	1.2%	2,573,035.50	2,387,405.43	(185,630.07)	Jan-09	Dec-09	Dec-08	Dec-09 2009
124464	TC PURCHASE LARGE DOZER #1	45,728.19	1,555,012.51	(45,728.19)	1270	0.0%	1,457,116.59	1,411,388.40	(45,728.19)	Jun 0)	Dec 07	Dec-08	Apr-09 2009
124465	TC REPLACE W BOILER SLP TUBE	2,246,393.69	1,927,312.50	(319,081.19)	-17%	1.7%	2,244,752.82	1,927,312.50	(317,440.32)	Jan-09	Dec-09	Apr-09	Dec-09 More spending occurred on the Investment side than was anticipated and this was offset on the Removal side where less cost was incurred. Overall in
124467	TC 2009 TURBINE OUTAGE	-	354,625.50	354,625.50	100%	0.0%	-	354,625.50	354,625.50	Jan-09	Dec-09		total project was only (\$94K) over budget. The budget for this was developed at a higher level to cover multiple 2009 projects and reallocated to individual projects "127275- TC1 Turbine Generator TIL 1292, 127276- TC1 Turbine Inlet Snout & 124475- TC1 Turbine Outase Packine"
124468	TC 480V SWITCHGEAR BREAK UPGRD	24,497.15	337,151.20	312,654.05	93%	0.0%	319,741.58	632,395.63	312,654.05	Jan-09	Dec-09	Dec-08	
124469	TC1 BOILER AUX AIR DAMPER DR	-	215,859.00	215,859.00	100%	0.0%	-	215,859.00	215,859.00	Jan-09	Dec-09		2009
124471	TC1 EMERGCY BATTERY & CHARG	114,324.60	154,185.00	39,860.40	26%	0.1%	119,663.51	154,185.00	34,521.49	Jan-09	Dec-09	Oct-09	Dec-09 2009
124472	TC ADD CROSSOVER TC1/TC2 REACT		193,245.20	193,245.20	100%	0.0%	-	193,245.20	193,245.20	Jan-09	Dec-09		2009
124473	TC COAL CONVEYOR BELT REPL	155,798.82	154,185.00	(1,613.82)	-1%	0.1%	155,798.82	154,185.00	(1,613.82)	Jan-09	Dec-09	Mar-09	Dec-09 2009
124474	TC MISC PLANT ENGINEERING PROJ	-	142,874.04	142,874.04	100%	0.0%	-	142,874.04	142,874.04	Jan-09	Dec-09		2009
124475	TC 2009 TURBINE OUT PACKING	218,475.46	103,817.90	(114,657.56)	-110%	0.2%	185,045.00	103,817.90	(81,227.10)	Jan-09	Dec-09	Oct-09	Dec-09 2009
124478	TC1 O2 ANALYZER REPLMNT	98,721.95	87,371.50	(11,350.45)	-13%	0.1%	98,721.95	87,371.50	(11,350.45)	Jan-09	Dec-09	Oct-09	Dec-09 2009
124479	TC PARTICULATE MONITOR	65,266.66	85,315.70	20,049.04	23%	0.0%	66,334.33	85,315.70	18,981.37	Jan-09	Dec-09	Nov-09	Dec-09 2009
124481	TC SPLIT COMMON REACT FEED A/B	34,598.28	69,897.20	35,298.92	51%	0.0%	33,337.92	69,897.20	36,559.28	Jan-09	Dec-09	Sep-09	Dec-09 2009
124482	TC FD FAN INLET VANE UPGRD	-	61,674.00	61,674.00	100%	0.0%	-	61,674.00	61,674.00	Jan-09	Dec-09		2009
124484	TC LAB PURCHASE MONITORS	63,512.52	57,562.40	(5,950.12)	-10%	0.0%	69,938.94	57,562.40	(12,376.54)	Jan-09	Dec-09	Aug-09	Dec-09 2009
124485	TC RPL LIMESTONE BALLMILL CHTS	-	55,506.60	55,506.60	100%	0.0%	-	55,506.60	55,506.60	Jan-09	Dec-09		2009
124486	TC GENERATOR CORE MONITOR	-	49,339.20	49,339.20	100%	0.0%	-	49,339.20	49,339.20	Jan-09	Dec-09		2009
124487	TC SAFETY & ERT EQUIPMENT	24,692.11	39,064.32	14,372.21	37%	0.0%	24,692.11	39,064.32	14,372.21	Jan-09	Dec-09	Sep-09	
124488	TC PREDICTIVE MAINT DEVICES	-	39,064.32	39,064.32	100%	0.0%	-	39,064.32	39,064.32	Jan-09	Dec-09		2009
124490	TC REPL COAL HANDLG PLUG DETCT	-	19,530.10	19,530.10	100%	0.0%	-	19,530.10	19,530.10	Jan-09	Dec-09		2009
124491	TC PURCH SPARE FIRE BOOST PMP	-	15,418.50	15,418.50	100%	0.0%	-	15,418.50	15,418.50	Jan-09	Dec-09		2009
124492	TC REPL ESP ENGRY MGMNT PLC	15,581.94	12,334.80	(3,247.14)	-26%	0.0%	15,581.94	12,334.80	(3,247.14)	Jan-09	Dec-09	Nov-09	Dec-09 2009
124493	TC INSTALL VFD MILL&SCREENHSE	-	15,418.50	15,418.50	100%	0.0%	-	15,418.50	15,418.50	Jan-09	Dec-09		2009
124529	TC1 CBU UPGRADE	78,599.78	81,081.00	2,481.22	3%	0.1%	300,988.93	303,470.15	2,481.22	Jan-09	Dec-09	Dec-08	May-09 2009
124566	TC CT LGE INSTALL GRD FALT PRT	-	32,707.80	32,707.80	100%	0.0%	-	32,707.80	32,707.80	Jan-09	Dec-09		2009
124567	TC CT LGE PURCH LUBOIL VARN	-	19,016.16	19,016.16	100%	0.0%	39,680.84	58,697.00	19,016.16	Jan-09	Dec-09	Dec-08	
124568	TC CT LGE STAT AIR LINE INSTAL	-	11,409.70	11,409.70	100%	0.0%	-	11,409.70	11,409.70	Jan-09	Dec-09		2009
124582	CR Misc Projects 2009	-	274,998.71	274,998.71	100%	0.0%	-	274,998.71	274,998.71	Jan-09	Dec-09		2009
124588	CR6 Thickener Access Walkway	-	179,999.68	179,999.68	100%	0.0%	-	179,999.68	179,999.68	Jan-09	Dec-09		2009
124595	MC FGD Office Conversion	17,442.37	-	(17,442.37)		0.0%	83,286.98	65,844.61	(17,442.37)			Oct-08	Feb-09 2009
124634	Storm 06-19-08	(19,936.23)		19,936.23		0.0%	(19,936.23)		19,936.23			Jun-08	Mar-09 2009
124637	GE-LGE-ThermCamera	-	15,075.00	15,075.00	100%	0.0%	-	15,075.00	15,075.00	Jan-09	Dec-09		2009
124656	LG&E DETS Breakers	81.40		(81.40)		0.0%	21,545.61	21,464.21	(81.40)			Sep-08	Jan-09 2009
124667	'09 WILDLIFE PROTECTION	71,917.28	99,528.12	27,610.84	28%	0.1%	71,917.28	99,528.12	27,610.84	Jan-09	Dec-09	Apr-09	Sep-09 2009
124668	'09 MADISON SUB EXPANSION '09 OLD HENRY SUBSTA	1,831,631.21 2,134,758.30	2,500,000.10 3,756,007.34	668,368.89 1,621,249.04	27% 43%	1.4%	2,461,015.94 4,596,848.79	2,500,000.10 3,756,007.34	38,984.16 (840,841.45)	Jan-09 Jan-09	Dec-09	Mar-09 Apr-09	Dec-09 Project variance due to cost savings on lower material costs for steel and lower bid price for site work. Dec-09 Project variance due to portion of project delayed until 2010. This was 2009
124670	'09 OLD HENRY LAND PURCHASE	(26,625.00)	3,730,007.34	26,625.00	4370	0.0%	1,238,932.55	1,265,557.55	26,625.00	Jairos	Dec-09	Dec-08	mainly due to site issues with the substation and circuit work. Jan-09 2009
124672	'09 DIST MISC PROJECT	137,131.61	161,190.66	24,059.05	15%	0.1%	137,162.76	161,190.66	24,027.90	Jan-09	Dec-09	Feb-09	Dec-09 2009
124673	'09 NESC COMPLIANCE	12,942.62	73,169.70	60.227.08	82%	0.0%	12,942.62	73,169.70	60,227.08	Jan-09	Dec-09	May-09	Jun-09 2009
124674	'09 GE AUX SWITCH PROJECT	52,462.14	50,729.90	(1,732.24)	-3%	0.0%	51,006.35	50,729.90	(276.45)	Jan-09	Dec-09	Feb-09	Nov-09 2009
124675	'09 FPE TAP CHANGER PROJECT	261,627.68	199,132.50	(62,495.18)	-31%	0.2%	261,627.71	199,132.50	(62,495.21)	Feb-09	Feb-09	Sep-09	Dec-09 2009
124676	'09 DIST SUB BATTERY PROJECT	74,345,58	111,806.62	37,461.04	34%	0.1%	74.345.58	111,806.62	37,461.04	Jan-09	Dec-09	May-09	Aug-09 2009
124677	'09 SEC PROTECTIVE RELAY PROJ.	65,728.14	64.953.65	(774.49)	-1%	0.0%	65,728.14	64,953.65	(774.49)	Jan-09	Dec-09	Mar-09	Apr-09 2009
124678	'09 TFR TYPE U BUSHING PROJECT	43,551.80	37,073,96	(6,477.84)	-17%	0.0%	43,551.80	37,073.96	(6,477.84)	Jan-09	Dec-09	Apr-09	Dec-09 2009
124679	'09 DIST TFR REWIND PROJECT	-	816,158.77	816,158.77	100%	0.0%	-	816,158.77	816,158.77	Jan-09	Dec-09		Project variance due to actuals in old project number 117882. Net positive 2009 variance of \$393K due to less transformer failures than estimated.
124717	2009 LGE DOIT Smallworld GIS	151,702.38	183,306.82	31,604.44	17%	0.1%	151,702.38	408,307.83	256,605.45	Apr-09	Dec-11	Jun-09	
124723	2009 LGE DOIT Mobile GIS	32,239.65	38,232.78	5,993.13	16%	0.0%	32,239.65	108,234.65	75,995.00	Jan-09	Dec-11	Feb-09	Dec-09 2009
124725	2009 LGE DOIT Electric OMS	52,108.81	58,144.88	6,036.07	10%	0.0%	52,108.81	93,145.21	41,036.40	Jun-09	Dec-11	Sep-09	Dec-09 2009
124729	2009 LGE DOIT Elec Fac Insp		101,230.92	101,230.92	100%	0.0%	-	258,733.57	258,733.57	Jan-09	Dec-11		2009
124731	2009 LGE DOIT Mobile Infra	136,910.56	70,094.64	(66,815.92)	-95%	0.1%	136,910.56	315,097.71	178,187.15	Apr-09	Dec-11	Jun-09	Dec-09 2009
124733	2009 LGE DOIT Software Lic		19,913.25	19,913.25	100%	0.0%	-	107,415.26	107,415.26	Mar-09	Dec-11		2009
124735	2009 LGE DOIT Carry Over Proj	42,464.89	38,231.53	(4,233.36)	-11%	0.0%	42,464.89	73,234.23	30,769.34	Jan-09	Dec-11	Jun-09	Dec-09 2009
124742	2009 LGE DOIT Hardware Infra	120,367.02	115,496.85	(4,870.17)	-4%	0.1%	120,367.02	325,499.59	205,132.57	Jan-09	Dec-11	Feb-09	Dec-09 2009
124744	Storm 07-08-08	5,709.64	-	(5,709.64)		0.0%	5,709.64	-	(5,709.64)			Jul-08	Apr-09 2009
124778	CR FGD Engineering Assessment	159,650.00	500,001.40	340,351.40	68%	0.1%	-	5,000,003.70	5,000,003.70	Jan-09	Dec-11	Sep-09	Nov-09 Project started later than originally anticipated in budget year 2009 so cash flow was lower than budget in 2009 and higher in 2010.
124781 124865	MULD COMP STA ELE OH TO UG COLLINS CIRCUIT WORK	7.84 69,613.36	-	(7.84) (69,613.36)		0.0% 0.1%	64,898.32 258,099.15	64,890.48 204,771.59	(7.84) (53,327.56)			Jul-08 Oct-08	Dec-09 2009 Nov-09 2009

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
124866	OLD HENRY CIRCUIT WORK	466,680.36	987,000.00	520,319.64	53%	0.4%	2,232,579.23	987,000.00	(1,245,579.23)	Jan-09	Dec-09	May-09	Dec-09	This was a two year project. Some of the work originally planned for 2009 was not performed until 2010. This was caused by an inability to acquire a permit to build over I265 so alternate plans were developed and executed.	2009
124874	AVAYA INTERACTION CTR LGE	-	105,000.00	105,000.00	100%	0.0%	-	105,000.00	105,000.00	Apr-09	Sep-09				2009
124876 124885	AMI LGE CALL CENTER TECH LGE	-	175,000.00 82,250.00	175,000.00 82,250.00	100%	0.0%	-	175,000.00 82,250.00	175,000.00 82,250.00	Dec-09 Mar-09	Dec-09 Dec-09				2009 2009
124886	2009 MV90 UPGRADE		35,000.47	35,000.47	100%	0.0%	-	35,000.47	35,000.47	Apr-09	Dec-09				2009
124887	2009 ERTS LGE	73,799.50	104,207.52	30,408.01	29%	0.1%	73,799.50	104,207.52	30,408.01	Apr-09	Apr-09	Jun-09	Dec-09		2009
124889	2009 RETAIL PC PURCHASES LGE	-	70,000.00	70,000.00	100%	0.0%	-	70,000.00	70,000.00	Jan-09	Dec-09				2009
124941	Gas Consumption LGE	-	52,500.00	52,500.00	100%	0.0%	-	52,500.00	52,500.00	Jan-09	Dec-09				2009
124943	Energy Marketing Portal LGE	-	35,000.00	35,000.00	100%	0.0%	-	35,000.00	35,000.00	Jan-09	Dec-09				2009
124944	Integrated Database LGE	-	35,000.00	35,000.00	100%	0.0%	-	35,000.00	35,000.00	Jan-09	Dec-09				2009
124994	FACILITY EQUIPMENT	39,282.91	29,926.26	(9,356.65)	-31%	0.0%	19,641.45	58,427.46	38,786.01	Feb-09	Jun-11	Dec-09	Dec-09		2009
124999 125001	OS LGE FAC IMPROVEMENTS OFFICE FURNISHINGS AND EOUP	106,510.95 73,254.83	206,633.70 86,928,66	100,122.75 13,673.84	48% 16%	0.1% 0.1%	102,636.49 73,791.29	684,028.80 174,248.50	581,392.31 100,457.21	Mar-09 Mar-09	Nov-11 Dec-10	Aug-09 Jun-09	Dec-09 Dec-09		2009 2009
125001	GREEN INITIATIVES	52,916.50	71.253.00	18,336.50	26%	0.1%	52,916.50	855.036.00	802.119.50	Apr-09	Jun-11	Dec-09	Dec-09		2009
125002	ASC LARGE HVAC UNITS	72,205.00	106,879,50	34,674.50	32%	0.1%	72,205.00	106.879.50	34.674.50	Oct-09	Oct-09	Aug-09	Sep-09		2009
125009	CONTRACT MGMT EQP	31,226.31	35,000.00	3,773.69	11%	0.0%	31,226.31	234,500.00	203,273.69	May-09	Nov-11	Apr-09	Oct-09		2009
125010	ASC ROOF REPLACEMENT		213,759.00	213,759.00	100%	0.0%	1,343,095.28	723,075.44	(620,019.83)	Sep-09	Oct-11	-			2009
125011	ASC SECURITY EQUIP	27,505.02	14,963.13	(12,541.89)	-84%	0.0%	27,505.02	14,963.13	(12,541.89)	May-09	May-09	May-09	Oct-09		2009
125012	SECURITY SYSTEMS & EQP	105,180.69	98,000.00	(7,180.69)	-7%	0.1%	104,893.73	178,500.00	73,606.27	Apr-09	Nov-10	May-09	Nov-09		2009
125013 125036	FAILED EQUIPMT REPLACE DIST FAC IMPROVEMENTS	27,526.00 39,933.80	46,314.45 105,000.00	18,788.45 65,066.20	41% 62%	0.0%	27,446.00 41,572.85	92,628.90 333,200.00	65,182.90	May-09 Jun-09	Nov-10	May-09	Dec-09		2009 2009
125036	Increase Ford- Ford Tap- 212	39,933.80	1,599,998.47	1,599,998.47	100%	0.0%	41,572.85	1,599,998.47	291,627.15 1,599,998.47	Jun-09 Jan-09	Oct-11 Dec-09	Sep-09	Dec-09	Project cancelled due to system condition changes studied in the	2009
125039	Harrods Ck-Lyndon-Ford 69kV	-	960,000.90	960,000.90	100%	0.0%	-	960,000.90	960,000.90	Jan-09	Dec-09			Transmission Expansion Plan (TEP). Project cancelled due to system condition changes studied in the	2009
														Transmission Expansion Plan (TEP).	
125042 125043	Northside-Jeffersonville Jct 138kV brkr Wattrsn 138/69 XFRM	-	79,999.90 270,000.02	79,999.90 270,000.02	100% 100%	0.0%		79,999.90 270,000.02	79,999.90 270,000.02	Jan-09 Jan-09	Dec-09 Dec-09				2009 2009
125043	Northside-Jville Jct Terminal		179,999.73	179,999.73	100%	0.0%	-	179,999.73	179,999.73	Jan-09 Jan-09	Dec-09				2009
125107	Stellent Upgrade-LGE	29,070.98	34.140.40	5,069.42	15%	0.0%	29,070.98	34,140.40	5,069.42	Jan-09	Dec-09	Aug-09	Dec-09		2009
125109	HW/SW Dev Tools 026580-LGE	956.47	12,915.00	11,958.53	93%	0.0%	1,203.18	12,915.00	11,711.82	Jan-09	Dec-09	Mar-09	Dec-09		2009
125111	HW/SW Dev Tools 026540-LGE	2,816.20	6,825.70	4,009.50	59%	0.0%	2,816.20	6,825.70	4,009.50	Jan-09	Dec-09	Feb-09	Nov-09		2009
125113	ITSD HW/SW EM-LGE	-	5,166.00	5,166.00	100%	0.0%	-	5,166.00	5,166.00	Jan-09	Dec-09				2009
125115	ITSD HW/SW PG-LGE	12,310.07	9,387.00	(2,923.07)	-31%	0.0%	6,663.48	9,387.00	2,723.52	Jan-09	Dec-09	Mar-09	Dec-09		2009
125118	HW/SW Dev Tools 026560-LGE	1,897.30	9,730.00	7,832.70	81%	0.0%	1,897.30	9,730.00	7,832.70	Jan-09	Dec-09	Sep-09	Sep-09		2009
125120 125122	HW/SW Dev Tools 026570-LGE Intrusion Prevention-LGE	2,668.90 35,379.27	10,242.40 94,708.29	7,573.50 59,329.02	74% 63%	0.0%	2,709.48 37.502.03	10,242.40 94,708.29	7,532.92 57,206.26	Jan-09 Jan-09	Dec-09 Dec-09	Mar-09 Dec-09	Dec-09 Dec-09		2009 2009
125122	IT Security Infrastructure-LGE	33,319.21	43,909.93	43,909,93	100%	0.0%	37,302.03	43,909,93	43,909.93	Jan-09 Jan-09	Dec-09	Dec-09	Dec-09		2009
125124	IT Sec Infrastructure-LGE	11.932.38	7,752.84	(4,179.53)	-54%	0.0%	11.932.38	7,752.84	(4,179.53)	Jan-09	Dec-09	Dec-09	Dec-09		2009
125128	IT Sec Mon/Aud/Mgmt Tools-LGE	13,143.75	34,440.08	21,296.32	62%	0.0%	13,932.39	34,440.08	20,507.69	Jan-09	Dec-09	Oct-09	Oct-09		2009
125130	Vulnerability Scanning-LGE	1,920.49	14,550.57	12,630.09	87%	0.0%	1,920.49	14,550.57	12,630.09	Jan-09	Dec-09	Dec-09	Dec-09		2009
125132	Access Switch Replacement-LGE	102,333.77	103,314.80	981.03	1%	0.1%	102,333.77	103,314.80	981.03	Jan-09	Dec-09	Mar-09	Sep-09		2009
125134	Core Ntwk Infrastructure-LGE	42,577.46	51,660.25	9,082.79	18%	0.0%	42,577.46	51,660.25	9,082.79	Jan-09	Dec-09	Jun-09	Dec-09		2009
125138 125140	Data Networks Test Tools-LGE Ntwk Access Device/Gateway-LGE	14,193.23 18,171.36	8,610.04 17,217.59	(5,583.19) (953.77)	-65% -6%	0.0%	14,193.23 18,171.36	8,610.04 17,217.59	(5,583.19) (953.77)	Jan-09 Jan-09	Dec-09 Dec-09	Mar-09 May-09	Sep-09 Nov-09		2009 2009
125140	Network Management-LGE	15,950.33	17,217.39	1,268.44	-0% 7%	0.0%	15,950.33	17,217.39	1,268.44	Jan-09 Jan-09	Dec-09	Apr-09	Oct-09		2009
125145	Pix Firewall Rep/Upg-LGE	67,856.69	103,322.43	35,465.74	34%	0.1%	67,856.69	103,322.43	35,465.74	Jan-09	Dec-09	Apr-09	Oct-09		2009
125147	Sec Infrastructure Enhance-LGE	17,249.15	17,222.86	(26.29)	0%	0.0%	17,249.15	17,222.86	(26.29)	Jan-09	Dec-09	May-09	Oct-09		2009
125151	VPN Switch Upgrade-LGE	61,646.94	103,337.30	41,690.37	40%	0.0%	61,646.94	103,337.30	41,690.37	Jan-09	Dec-09	Mar-09	Oct-09		2009
125153	Backup Capacity Expansion-LGE	72,439.87	68,879.73	(3,560.14)	-5%	0.1%	72,439.87	68,879.73	(3,560.14)	Jan-09	Dec-09	Jul-09	Oct-09		2009
125160	SAN Switch Capacity Exp-LGE	48,843.17	51,660.26	2,817.09	5%	0.0%	48,843.17	51,660.26	2,817.09	Jan-09	Dec-09	Oct-09	Dec-09		2009 2009
125162 125166	SAN Switch Refresh-LGE Mid-Level Storage Refresh-LGE	165,510.97 41,076.84	139,482.04 55,448.44	(26,028.93) 14,371.60	-19% 26%	0.1%	165,510.97 41,076.84	139,482.04 55,448.44	(26,028.93) 14,371.60	Jan-09 Jan-09	Dec-09 Dec-09	Aug-09 Jul-09	Aug-09 Oct-09		2009
125170	HP Openview Monitoring-LGE	41,070.04	34,440.00	34,440.00	100%	0.0%	41,070.64	34,440.00	34,440.00	Jan-09	Dec-09	Jui-09	OCI-09		2009
125176	Cabling-Server Connect-LGE	12,357.50	15,498.00	3,140.50	20%	0.0%	12,357.50	15,498.00	3,140.50	Jan-09	Dec-09	Apr-09	Dec-09		2009
125179	Server Hardware Refresh-LGE	146,870.35	153,263.30	6,392.95	4%	0.1%	146,870.36	153,263.30	6,392.94	Jan-09	Dec-09	May-09	Dec-09		2009
125181	Storage Capacity-Virtual-LGE	78,893.64	154,977.48	76,083.84	49%	0.1%	78,893.64	154,977.48	76,083.84	Jan-09	Dec-09	Aug-09	Aug-09		2009
125183	Bladelogic Upg-Wndws 2008-LGE	-	34,440.40	34,440.40	100%	0.0%	-	34,440.40	34,440.40	Jan-09	Dec-09				2009
125185	RISS 2.0 Upgrade-LGE	54,153.83	5,510.40	(48,643.43)	-883%	0.0%	79,970.37	5,510.40	(74,459.97)	Jan-09	Dec-09	Dec-09	Dec-09		2009
125187	Exchange 2007 Migration-LGE	-	36,163.02	36,163.02	100%	0.0%	-	36,163.02	36,163.02	Jan-09	Dec-09				2009 2009
125189 125195	OPGW-Mill Creek/HardinCo-LGE Outside Cable Plant-LGE	32,105.49	51,660.00 68,280.80	51,660.00 36,175.31	100% 53%	0.0%	32,105.49	51,660.00 68,280.80	51,660.00 36,175.31	Jan-09 Jan-09	Dec-09 Dec-09	Jun-09	Dec-09		2009
125193	Bulk Pwr & Env Systems-LGE	35,598.16	34,140.40	(1,457.76)	-4%	0.0%	36,200.13	34,140.40	(2,059.73)	Jan-09	Dec-09	Mar-09	Dec-09		2009
125199	Channel Bank Standard-LGE	-	102,418.40	102,418.40	100%	0.0%	50,200.15	102,418.40	102,418.40	Jan-09	Dec-09	07	_ 20 0)		2009
125204	Mobile Radio-LGE	-	17,070.20	17,070.20	100%	0.0%	-	17,070.20	17,070.20	Jan-09	Dec-09				2009
125205	Ntwk Access Dev/Site Infrs-LGE	34,073.72	43,050.00	8,976.28	21%	0.0%	34,073.72	43,050.00	8,976.28	Jan-09	Dec-09	Feb-09	Dec-09		2009
125207	Network Tools & Test Equip-LGE	16,812.47	17,220.00	407.53	2%	0.0%	16,812.47	17,220.00	407.53	Jan-09	Dec-09	Mar-09	Nov-09		2009
125211	Telephone Sys Capacity Exp-LGE	41,831.66	51,660.00	9,828.34	19%	0.0%	41,831.66	51,660.00	9,828.34	Jan-09	Dec-09	Mar-09	Dec-09		2009
125213	Sec Fiber Connect-Simpson-LGE	119,920.57	275,521.09	155,600.51	56%	0.1%	443,181.95	275,521.09	(167,660.86)	Jan-09	Dec-09	Jul-09	Dec-09		2009

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
roject	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanat	ons	Yea
5215	New Conference Bridge-LGE	55,978.87	68,878.87	12,900.01	19%	0.0%	55,978.87	68,878.87	12,900.01	Jan-09	Dec-09	Oct-09	Dec-09		20
5218	Computer HW Capital-LOB's-SVCO		140,000.00	140,000.00	100%	0.0%		140,000.00	140,000.00	Jan-09	Dec-09				20
5220	Monitor Replacement - LGE	15,910.13	21,000.00	5,089.88	24%	0.0%	15,910.13	21,000.00	5,089.88	Jan-09	Dec-09	Apr-09	Nov-09		20
5222	Monitor Replacement - SVCO		35,000.00	35,000.00	100%	0.0%		35,000.00	35,000.00	Jan-09	Dec-09	M 00	D 00		20
5224	Tier C rot-desktop/laptops-LGE	668,612.34	788,632.56 424,510.32	120,020.22 424,510.32	15% 100%	0.5% 0.0%	668,612.34	788,632.56 424,510.32	120,020.22 424,510.32	Jan-09 Jan-09	Dec-09 Dec-09	Mar-09	Dec-09		20
5226	Tier C rot-desktop/laptops-SVC	-	424,310.32	424,310.32	100%	0.0%	-	424,310.32	424,310.32	Jan-09	Dec-09		Budget was incorrectly identified as a uti in this data set. Actuals are correctly attri		20
5227	Tech TestLab&Related 2008-LGE	8,418.85	30,996.00	22,577,15	73%	0.0%	8,418.85	30,996.00	22,577,15	Jan-09	Dec-09	Apr-09	Aug-09	buted to Capital Corp.	21
233	Data Center Software-LGE	0,410.05	10.332.04	10.332.04	100%	0.0%	0,410.05	10.332.04	10.332.04	Jan-09	Dec-09	Apr-07	Aug-07		2
235	Louisville Electrical Upg-LGE	15,473.28	17,220.00	1,746.72	10%	0.0%	16,851.00	17,220.00	369.00	Jan-09	Dec-09	Mar-09	Oct-09		2
237	Louisville Racks&Furniture-LGE	7,942.26	8,610.00	667.74	8%	0.0%	7,942.26	8,610.00	667.74	Jan-09	Dec-09	Mar-09	Apr-09		2
239	Simpsonville Racks&Furn-LGE	6,671.83	8,610.00	1,938.17	23%	0.0%	6,671.83	8,610.00	1,938.17	Jan-09	Dec-09	Mar-09	Jul-09		2
241	Simpsonville Electric Upg-LGE	27,553.46	34,440.00	6,886.54	20%	0.0%	27,590.43	34,440.00	6,849.57	Jan-09	Dec-09	Feb-09	Dec-09		2
5243	Data Base Tools and Equip-LGE	16,161.54	17,220.04	1,058.50	6%	0.0%	16,161.54	17,220.04	1,058.50	Jan-09	Dec-09	Jul-09	Dec-09		2
245	Proj Mirror-Inst UC4-Simp-LGE	-	689.31	689.31	100%	0.0%	-	689.31	689.31	Jan-09	Dec-09				2
247	Proj Mirror-Database tech-LGE	18,582.98	70,604.90	52,021.91	74%	0.0%	18,582.98	70,604.90	52,021.91	Jan-09	Dec-09	Aug-09	Nov-09		2
249	Upgrade to SQL 2008-LGE	16,961.78	15,498.00	(1,463.78)	-9%	0.0%	16,961.78	15,498.00	(1,463.78)	Jan-09	Dec-09	Jul-09	Dec-09		2
253	Convert to UC4-LGE	17,468.23	18,594.07	1,125.84	6%	0.0%	17,468.23	18,594.07	1,125.84	Jan-09	Dec-09	Dec-09	Dec-09		2
255	Proj Mirror-Gold Svc Level-LGE	594,764.32	723,243.28	128,478.96	18%	0.4%	588,613.97	723,243.28	134,629.31	Jan-09	Dec-09	Mar-09	Dec-09		2
5256	Repl BOC DCtr CRAC Units-LGE	-	86,100.00	86,100.00	100%	0.0%	-	86,100.00	86,100.00	Jan-09	Dec-09				2
5261	Office Comm Server Ext IM-LGE	-	6,888.00	6,888.00	100%	0.0%	-	6,888.00	6,888.00	Jan-09	Dec-09				2
5307	Enterprise Storage Exp-LGE10	146,464.12	-	(146,464.12)		0.1%	146,584.32	134,315.80	(12,268.52)	Jan-10	Dec-10	Dec-09	Dec-09		2
5348	Impl Red Elec Sys-BOC DC-LGE10	16,880.61	-	(16,880.61)		0.0%	584,716.56	731,850.00	147,133.44	Jan-10	Dec-10	Dec-09	Dec-09		2
5616	09 RTU's - LGE	-	270,000.00	270,000.00	100%	0.0%	-	270,000.00	270,000.00	Jan-09	Dec-09				2
619	08 EMS Servers & OUG - LGE	22,739.10	-	(22,739.10)		0.0%	22,739.10	-	(22,739.10)			Sep-09	Sep-09		2
5628	Middletown-Collins Sub	-	1,620,000.23	1,620,000.23	100%	0.0%		1,620,000.23	1,620,000.23	Jan-09	Dec-09		Budget funded work in projects 122512 a	nd 122514.	2
5632	EMS Redundancy LGE		120,000.00	120,000.00	100%	0.0%	175,955.94	120,000.00	(55,955.94)	Jan-09	Dec-09				2
636	PowerPlan Budgeting (LG&E %)	53,302.52	210,000.00	156,697.49	75%	0.0%	226,815.81	210,000.00	(16,815.81)	Jan-09	Dec-09	Sep-09	Dec-09		2
5638 5645	Unix Servers 2009 (LG&E %)	-	174,999.99	174,999.99	100%	0.0%	-	174,999.99	174,999.99	Jan-09	Dec-09				2
	Services Management (LG&E %)	(257.00)	87,499.92	87,499.92	100%	0.0%	252 200 12	87,499.92	87,499.92	Jan-09	Dec-09	N 00	F 1 00		2
5678 5686	Storage Area Network LGE	(357.00) 311.07	-	357.00 (311.07)		0.0%	352,280.12 115,292.28	352,637.12 114.981.21	357.00 (311.07)			Nov-08	Feb-09 Jul-09		2
5715	MC4 Pyrite Piping 2008 CR6-2 BFP Motor	(31,508.03)	-	31,508.03		0.0%	312,932.27	344,440.30	31,508.03			Sep-08 Oct-08	ли-09 Dec-09		2
5717	TC Telehandler & Skid Steer	(51,508.05)	-	31,308.03		0.0%	95,075.36	95,075.36	31,308.03			Oct-08	Jan-09		2
5719	CR5A HSWP	(3,068,54)	-	3,068,54		0.0%	56,514.83	59,583.37	3.068.54			Nov-08	Jan-09 Jul-09		2
5722	Storm 09-14-08	58,897.21		(58.897.21)		0.0%	58.897.21	39,363.31	(58,897.21)			Sep-08	May-09		21
5724	Muldraugh Reliability Upgrade	1,206.95	-	(1.206.95)		0.0%	23,518.92	22,311.97	(1,206.95)			Oct-08	Mar-09		2
5766	CR NERC Cybersecurity	397,004.75		(397,004.75)		0.3%	397,004.75	22,311.77	(397,004.75)			Feb-09	Dec-09 Reallocation of Company funds to meet the	e North American Flectric	21
													Reliability Corporation (NERC) mandate Critical Infrastructure Protection (CIP) ur Energy Regulatory Commission (FERC), Run black start capabilities and routable	der the direction of the Federal based upon Cane Run and Paddys	
768	MC Storage Building 2008	32,400.75	-	(32,400.75)		0.0%	89,159.85	56,759.10	(32,400.75)			Dec-08	Apr-09		2
5771	PC Power Management-LGE	3,137.29	-	(3,137.29)		0.0%	24,553.90	21,416.61	(3,137.29)			Dec-08	Jan-09		2
785	CR GT11 SPCC	37,243.93	-	(37,243.93)		0.0%	233,754.47	196,510.54	(37,243.93)			Nov-08	Dec-09		2
5801	TC1 Diaphragm Pump - Misc Eng		-			0.0%	6,700.80	6,700.80				Dec-08	Jan-09		2
803	TC IDLER SPROCKET for CBU	131.67	-	(131.67)		0.0%	36,439.17	36,307.50	(131.67)			Dec-08	Feb-09		2
807	Replace Canal 69kV DB PTs	23,821.62	-	(23,821.62)		0.0%	23,821.62		(23,821.62)			Mar-09	Aug-09		2
5811 5813	eDiscovery - LGE LEGAL DEPT OFFICE REMODEL	45,887.51	-	(45,887.51) 88.70		0.0%	108,088.50 28.788.94	60,420.83	(47,667.67) 88.70			Dec-08	Dec-09 Oct-09		2
5813 5824	Oracle BI Publisher & RightFax	(88.70) 12,979.62	-	(12,979.62)		0.0%	28,788.94 12,979.62	28,877.64	(12,979.62)			Dec-08	Oct-09 Nov-09		2
5824 5835	TC Ash Water Pump	12,979.02	-	(12,979.02)		0.0%	29,059.99	29,059.99	(12,979.02)			Apr-09 Dec-08	Jan-09		2
5836	Spare PTs- LGE	16,744.08		(16,744.08)		0.0%	16,744.08	47,039.99	(16,744.08)			May-09	May-09		2
5844	TC Vehicle 2008 Purchase	1,595.12		(1,595.12)		0.0%	16,401.14	14,806.02	(1,595.12)			Dec-08	Mar-09		2
5850	DFR	393,729.01	-	(393,729.01)		0.3%	675,642.15	14,000.02	(675,642.15)			Mar-09	Dec-09 Budgeted in KU project 125079 but actual 125850 as deemed to benefit both LG&E		2
877	MC 1B HSWP Motor Rewind	20,555.16	-	(20,555.16)		0.0%	20,555.16	-	(20,555.16)			Jan-09	Jan-09		2
5878	CALL CENTER TECH 2008	44,516.23	-	(44,516.23)		0.0%	44,516.23	-	(44,516.23)			Aug-09	Dec-09		2
5881	LGE AVAYA INTERACTION CTR	87,020.61	-	(87,020.61)		0.1%	86,105.75	-	(86,105.75)			Nov-09	Dec-09		2
882	2009 PC PURCHASES	48,676.19	-	(48,676.19)		0.0%	49,232.11	-	(49,232.11)			Mar-09	Dec-09		2
891	BOC Trans Dept Off Reno	9,998.61	-	(9,998.61)		0.0%	9,998.61	-	(9,998.61)			Mar-09	May-09		2
895 896	Sales Tax Adj SALES TAX ADJ	(450,818.59)	-	450,818.59 340,114.11		-0.3% -0.3%	(450,818.59)	-	450,818.59			Jan-09 Jan-09	Jan-09 This project is used for the annual true-up corresponding budget amount.		2
896	SALES TAX ADJUST	(619,151.81)		619,151.81		-0.5%	(340,114.11)		340,114.11 619,151.81			Jan-09 Jan-09	Jan-09 This project is used for the annual true-up corresponding budget amount. Jan-09 This project is used for the annual true-up		
		(017,131.01)	-	017,131.01		-0.570	(012,121.01)	-	017,131.01			Jurus	corresponding budget amount.		
5901	MC 3A Flyash Exhauster	33,219.25		(33,219.25)		0.0%	33,219.25		(33,219.25)			Feb-09	Mar-09		2
5902	CR5 LP FW Heater Drain Pump	21,495.96		(21,495.96)		0.0%	20,001.31		(20,001.31)			Aug-09	Oct-09		- 2
	Upgrade Algonquin TR 5 69 kV	42,125.77	-	(42,125.77)		0.0%		-	-			Apr-09	Nov-09		2
5903	Opgrade Argondani TK 5 05 KV					0.0%	38,228.69		(38,228.69)			Mar-09	Jul-09		estion

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LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2014-00371 Ouestion No. 13

Question No. 13 Non-Mechanism Electric Construction Projects 2004-2013

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No. 125910	Title/Description CR Precip Controls Upgrade	Cost 12.269.92	Budget	Dollars (12,269.92)	Percent	Budget 0.0%	Cost 12.269.92	Cost	Dollars (12,269.92)	Start	End	Start Mar-09		ear 2009
125913	CR4A Booster Fan Shaft Repl	232,263.39	-	(232,263.39)		0.2%	232,263,39	_	(232,263.39)			Feb-09		2009
125926	BRCT SF6 SFC Med Volt Bkr -LGE	340.99	-	(340.99)		0.0%	18,191.33	-	(18,191.33)			Aug-09		2009
125930	MC 2A Boiler Circ Pump Motor	26,543.96	-	(26,543.96)		0.0%	26,543.96	-	(26,543.96)			Feb-09		2009
125931	MC 4-2 Main Aux Trans Bushing	90,078.14	-	(90,078.14)		0.1%	90,078.14	-	(90,078.14)			Mar-09		2009
125933	MC4 FGD Inlet Duct Exp Joint	27,738.94	-	(27,738.94)		0.0%	27,738.94	-	(27,738.94)			Mar-09		2009
125937 125938	CR4 Booster ID Fan Vibration CR4 Condenser Expansion Joint	38,087.34 16,535.71	-	(38,087.34) (16,535.71)		0.0%	38,087.34 16,535.71	-	(38,087.34) (16,535.71)			Mar-09 Mar-09		2009 2009
125951	LR09-Surge-Arrest-Rep	38,499.41	-	(38,499.41)		0.0%	45,128.23	-	(45,128.23)			Apr-09		2009
125952	LBR09-ReplCanalBrk3861	131,908.55	_	(131,908.55)		0.1%	134,412.43	-	(134,412.43)			Jun-09		2009
125953	LBR09-ReplCliftonBkr6624	60,999.63	-	(60,999.63)		0.0%	60,999.63	-	(60,999.63)			Jun-09		2009
125954	LBR09-SeminoleBkr69Tie1-2	51,215.40	-	(51,215.40)		0.0%	51,215.40	-	(51,215.40)			Jun-09	Sep-09 2	2009
125964	LBR09-ReplMCBkr138TR7&8	124,751.29	-	(124,751.29)		0.1%	124,751.29	-	(124,751.29)			May-09		2009
125965	LBR09-ReplMCBkr3855	126,946.89	-	(126,946.89)		0.1%	126,946.89	-	(126,946.89)			May-09		2009
125976 125978	MC Portable Air Compressor MC Mowing Equipment	15,145.08 26.476.65	-	(15,145.08) (26,476.65)		0.0%	15,145.08 26,476.65	-	(15,145.08) (26,476.65)			May-09		2009 2009
125978	Coal Sample Crusher	26,476.65 10,199.76	-	(10,199,76)		0.0%	10.199.76	-	(26,476.65)			May-09 Mar-09		2009
125997	MC Portable Welding Machine	5,846,29		(5,846.29)		0.0%	5.846.29		(5,846.29)			Apr-09		2009
126010	LR09-BG-NS-3883-Relays	76,525.08	_	(76,525,08)		0.1%	76,866,55	-	(76,866,55)			Apr-09		2009
126012	LU09-Batteries	41,663.22	-	(41,663.22)		0.0%	39,514.28	-	(39,514.28)			Jul-09	Sep-09	2009
126017	New Compressor for Chiller	17,603.28	-	(17,603.28)		0.0%	17,603.28	-	(17,603.28)			Apr-09		2009
126037	Cntrl Ctr Addit. Office Space	984.84	-	(984.84)		0.0%	984.84	-	(984.84)			Jun-09		2009
126044	FieldSmart View Licenses	35,727.30	-	(35,727.30)		0.0%	35,727.30	-	(35,727.30)			Jul-09		2009
126050 126051	CR5 B Sump Pump Mtr Rewind CR4 Main Aux Oil Pump Repl	30,715.51 9,307.52	-	(30,715.51) (9,307.52)		0.0%	30,715.51 9,307.52	-	(30,715.51) (9,307.52)			Jun-09		2009 2009
126031	MC4 Blowdown Tank	18,649.18	-	(18,649.18)		0.0%	69,067.73	-	(69,067.73)			Aug-09 Dec-09		2009
126162	Microsoft Licenses - LGE	17,120,43	_	(17,120.43)		0.0%	17,120.43	-	(17,120.43)			Apr-09		2009
126173	CR5 Turbine Rm Sump Pump	51,196.69	-	(51,196.69)		0.0%	51,196.69	-	(51,196.69)			Nov-09		2009
126174	CR5 Stack Elevator Repl	100,855.03	-	(100,855.03)		0.1%	180,875.98	-	(180,875.98)			Dec-09		2009
126176	CR6-1 Boiler Feed Pump Repl	112,378.64	-	(112,378.64)		0.1%	272,108.87	-	(272,108.87)			Nov-09		2009
126178	Booster Fire Pump - MISC ENG	23,193.39	-	(23,193.39)		0.0%	23,193.39	-	(23,193.39)			Sep-09		2009
126179	CR Ice Machine	2,483.42 26,509.33	-	(2,483.42)		0.0%	2,483.42	-	(2,483.42)			Jun-09		2009 2009
126181 126186	Old Henry 138KV Tap Oracle Data - 2009 (LG&E %)	3,991.16	-	(26,509.33) (3,991.16)		0.0%	426,398.76 3,991.16	-	(426,398.76) (3,991.16)			Sep-09 Jul-09		2009
126188	Museum Plaza UG Distribution	578,380.64		(578,380.64)		0.0%	578,380.64		(578,380.64)			Jun-09		2009
		2.0,000		(210,2000)			,		(===,=====,				(#122805) to the Distribution project (#126188) for the conduits and manholes for the Museum Plaza project. Therefore, it was not included in	
126191	CR Electrical Eqpt HVAC Repl	36,718,38	_	(36,718,38)		0.0%	36,718,38	_	(36,718,38)			Jul-09	the budget. Oct-09	2009
126192	CR Station Switchgear Repl	508,054.72	-	(508,054.72)		0.4%	478,713.31	-	(478,713.31)			Oct-09		2009
126203	Forklift @ EOC Storeroom	12,533.86	-	(12,533.86)		0.0%	12,533.86	-	(12,533.86)			May-09		2009
126205	OPEN ENROLL LGE	24,701.93	-	(24,701.93)		0.0%	24,701.93	-	(24,701.93)			Jun-09		2009
126215	OUTAGE SUMMARY MAPS LGE	164,644.53	-	(164,644.53)		0.1%	165,228.74	-	(165,228.74)			Sep-09		2009
126217 126221	ERT TOOLKITS LGE ALGONQUIN CIRCUIT 1380	86,878.99 204,003.38	-	(86,878.99) (204,003.38)		0.1% 0.2%	86,878.99 233,095.16	-	(86,878.99)			Jun-09 Jul-09		2009 2009
126221	LGE-Maint Training Tools	204,003.38 8,755.60	-	(8,755.60)		0.2%	8,755.60	-	(233,095.16) (8,755.60)			Nov-09		2009
126230	Shelby Campus Office Park	165,493.08	-	(165,493.08)		0.1%	165,493.08	_	(165,493.08)			May-09		2009
126233	E PERFORMANCE LGE	107,226.69	-	(107,226.69)		0.1%	135,623.52	-	(135,623.52)			Jul-09		2009
126313	CR4 FGD A Inlet Duct Exp Jt	12,757.00	-	(12,757.00)		0.0%	12,757.00	-	(12,757.00)			Jun-09		2009
126314	CR5 A ID Fan Inlet Exp Jt	4,017.97	-	(4,017.97)		0.0%	4,017.97	-	(4,017.97)			Jun-09		2009
126317	SVFRQ Source	893.67	-	(893.67)		0.0%	893.67	-	(893.67)			Aug-09		2009
126327 126328	CR5A Circ Water Pump Rebuild TC GSU Bushing -MISC ENG	66,471.70 38,697.68	-	(66,471.70) (38,697.68)		0.0%	66,471.70 38,697.68	-	(66,471.70) (38,697.68)			Aug-09 Jul-09		2009 2009
126328	MC Sewage Lift Station #2	24,339,64	-	(24,339.64)		0.0%	24,339.64	-	(24,339.64)			Jun-09 Jun-09		2009
126337	Generator Replacement - LGE	3,226.71	-	(3,226.71)		0.0%	3,226.71	_	(3,226.71)			Aug-09		2009
126358	HV Compartment Retrofit	185,459.80	-	(185,459.80)		0.1%	440,737.64	-	(440,737.64)			Sep-09		2009
126415	Trend Micro Licenses - LGE	14,827.48	-	(14,827.48)		0.0%	14,827.48	-	(14,827.48)			Jul-09		2009
126468	6617 Underground Cable Repair	492,792.55	-	(492,792.55)		0.4%	497,426.75	-	(497,426.75)			Aug-09		2009
126505	Develop EONUS Rmte Campus -LGE	16,298.70	-	(16,298.70)		0.0%	16,298.70	-	(16,298.70)			Oct-09		2009
126554 126558	EMS Wkstation & Monitors LGE 2	27,032.72	-	(27,032.72)		0.0% 0.0%	27,032.72	-	(27,032.72)			Dec-09		2009 2009
126558	CR Air Monitors 2009 MC2 Boiler Room Sump Piping	9,703.85 63,837.97	-	(9,703.85) (63,837.97)		0.0%	9,703.85 63,837.97	-	(9,703.85) (63,837.97)			Sep-09 Aug-09		2009
126633	MC GPP Station Air Compressors	22,312.73	-	(22,312.73)		0.0%	22,312.73	-	(22,312.73)			Aug-09		2009
126733	Forklift Prchse - TranServices	38,228.37	-	(38,228.37)		0.0%	38,228.37	-	(38,228.37)			Sep-09		2009
126751	MS Project 2007-LGE	13,093.06	-	(13,093.06)		0.0%	13,093.06	-	(13,093.06)			Aug-09		2009
127034	CR RO System Upgrade	259,770.28	-	(259,770.28)		0.2%	266,346.88	-	(266,346.88)			Nov-09		2009
127044	PR13 Back-up Air Compressor	6,550.80	-	(6,550.80)		0.0%	6,550.80	-	(6,550.80)			Nov-09		2009
127050	OF Dingo Track Skidsteer	28,599.70	-	(28,599.70)		0.0%	28,599.70	-	(28,599.70)			Nov-09	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
127060	Forklift at ESC	11,326.79	-	(11,326.79)	rereem	0.0%	11,938.92	-	(11,938.92)	Dunt	Lini	Dec-09	Dec-09 2009
127075	CR5 A Sump Pump Repl	28,624.20	-	(28,624.20)		0.0%	28,624.20	-	(28,624.20)			Nov-09	Nov-09 2009
127076	CR E-1 Conveyor Coal Belt	50,279.37	-	(50,279.37)		0.0%	50,279.37	-	(50,279.37)			Aug-09	Nov-09 2009
127084	Oracle Servers - 2009 (LG&E %)	75,267.56	-	(75,267.56)		0.1%	83,659.51	-	(83,659.51)			Aug-09	Dec-09 2009
127129	CR Screenhouse Switchgear	652,211.09	-	(652,211.09)		0.5%	648,616.75	-	(648,616.75)			Sep-09	Dec-09 Emergent work due to a fire within the Cane Run Station screen house 1-A switchgear. The fire damaged portions of the switchgear, cabling, and three roofton transformers.
127138	FITNESS RM AND PSRT RM	196,156.14		(196,156.14)		0.1%	197,695.76	-	(197,695.76)			Aug-09	Dec-09 2009
127192	BRCT6 Quench Clr Noz Rpl - LGE	71,205.72	-	(71,205.72)		0.1%	71,205.72	-	(71,205.72)			Sep-09	Oct-09 2009
127198	MC TSI System Upgrade 2009	25,026.43		(25,026.43)		0.0%	25,026.43	-	(25,026.43)			Oct-09	Nov-09 2009
127200	MC FGD Welding Machine	3,695.35	-	(3,695.35)		0.0%	3,695.35	-	(3,695.35)			Sep-09	Sep-09 2009
127218	HP D2D Solution - LGE	29,409.65	-	(29,409.65)		0.0%	29,409.65	-	(29,409.65)			Oct-09	Nov-09 2009
127226	MC4 Computer Room HVAC	5,616.35	-	(5,616.35)		0.0%	5,616.35	-	(5,616.35)			Sep-09	Sep-09 2009
127233 127239	PASS MGR - LGE BRCT 5-6-7 PLInterface 09 LGE	9,788.59 31,937.98	-	(9,788.59) (31,937.98)		0.0%	9,788.59 31.937.98	-	(9,788.59) (31,937.98)			Nov-09 Oct-09	Dec-09 2009 Dec-09 2009
127241	CR5B CWP Motor Rewind	67.094.20		(67.094.20)		0.0%	67.094.20	-	(67.094.20)			Oct-09	Nov-09 2009
127241	CSS Redesign - LGE	24,602.17		(24,602.17)		0.0%	24,602.17	-	(24,602.17)			Sep-09	Dec-09 2009
127246	TC CCW Rewind - MISC ENG	12,256.58		(12,256.58)		0.0%	12,256.58	-	(12,256.58)			Nov-09	Dec-09 2009
127248	MC2 Coal Feeder Bunker Valves	43,730.68	-	(43,730.68)		0.0%	44,283.92	-	(44,283.92)			Nov-09	Dec-09 2009
127249	MC Field Communicator Equip	10,142.82	-	(10,142.82)		0.0%	10,142.82	-	(10,142.82)			Oct-09	Nov-09 2009
127250	MC2 Coal Feeder VFDs	58,428.59	-	(58,428.59)		0.0%	59,372.68	-	(59,372.68)			Nov-09	Dec-09 2009
127251	MC4 Coal Feeder VFDs	49,245.64	-	(49,245.64)		0.0%	75,897.24	-	(75,897.24)			Nov-09	Dec-09 2009
127254	EMS Software Upgrades- LGE	1,558.28	-	(1,558.28)		0.0%	1,558.28	-	(1,558.28)			Dec-09	Dec-09 2009
127256 127258	LGE DCC CALL RECORD SYSTEM	40,708.00	-	(40,708.00)		0.0%	48,101.63	-	(48,101.63)			Dec-09	Dec-09 2009 Dec-09 2009
127265	Third Party PAR TC2 CAPITAL SPARES - LGE	10,306.14 1,927,639.41	-	(10,306.14) (1,927,639.41)		0.0% 1.4%	138,955.57 2,271,298.49	-	(138,955.57) (2,271,298.49)			Oct-09 Dec-09	Dec-09 2009 Dec-09 Spare parts for unit 2 not budgeted until 2010 but ordered early in 2009 due 2009 to lone lead times.
127274	TC1 Generator Stator Rewedge	189,655.70	-	(189,655.70)		0.1%	199,425.51	-	(199,425.51)			Oct-09	Dec-09 2009
127275	TC1 Turbine Generatoe TIL 1292	172,823.70	-	(172,823.70)		0.1%	190,639.09	-	(190,639.09)			Oct-09	Dec-09 2009
127276	TC1 Turbine Inlet Snout Rings	83,894.95	-	(83,894.95)		0.1%	95,242.98	-	(95,242.98)			Oct-09	Dec-09 2009
127278	MC Material Handling Office	106,175.80	-	(106,175.80)		0.1%	106,466.58	-	(106,466.58)			Nov-09	Dec-09 2009
127280	MC2 Sootblower Pipe Insulation	32,710.97	-	(32,710.97)		0.0%	32,710.97	-	(32,710.97)			Dec-09	Dec-09 2009
127282	TREE TRIMMING MODEL LGE	47,085.92	-	(47,085.92)		0.0%	47,085.92 1.088.81	-	(47,085.92)			Nov-09	Dec-09 2009 Dec-09 2009
127287 127289	Sharepoint Hardware - LGE DOCKING STATIONS & PR (LG&E %)	1,088.81 836.47	-	(1,088.81)		0.0%	1,088.81	-	(1,088.81)			Dec-09 Nov-09	Dec-09 2009 Dec-09 2009
127292	MC Vehicles - 2009	38,610.81		(38,610.81)		0.0%	38,610.81		(38,610.81)			Nov-09	Nov-09 2009
127293	MC Telehandler - 2009	43.672.00		(43.672.00)		0.0%	45.036.75	-	(45,036.75)			Nov-09	Nov-09 2009
127296	MC Dump Truck - 2009	32,157.81		(32,157.81)		0.0%	32,157.81	-	(32,157.81)			Nov-09	Nov-09 2009
127309	FieldSmartView Licenses II LGE	9,275.00	-	(9,275.00)		0.0%	9,788.98	-	(9,788.98)			Dec-09	Dec-09 2009
127311	Auburndale Racking	9,275.22	-	(9,275.22)		0.0%	9,264.47	-	(9,264.47)			Dec-09	Dec-09 2009
127320	CR Vehicles 2009	44,985.20	-	(44,985.20)		0.0%	44,985.20	-	(44,985.20)			Nov-09	Nov-09 2009
127321	CR Utility Vehicle 2009	12,803.03	-	(12,803.03)		0.0%	12,803.03	-	(12,803.03)			Nov-09	Nov-09 2009 Dec-09 2009
127323 127340	TC Vehicles 2009 Purchases MC 2B Boiler Feed Pump Motor	97,017.99 104,838.70	-	(97,017.99) (104,838.70)		0.1% 0.1%	97,017.99 106,624.21	-	(97,017.99) (106,624.21)			Nov-09 Dec-09	Dec-09 2009 Dec-09 2009
127352	TRANSPORTATION HOIST LGE	32.154.93		(32,154.93)		0.1%	57,482.87	-	(57,482.87)			Dec-09	Dec-09 2009
127353	MC Annex HVAC 2009	19.684.19		(19.684.19)		0.0%	20.075.59	_	(20.075.59)			Dec-09	Dec-09 2009
127359	CR Vehicle 2009a	18,634.76		(18,634.76)		0.0%	18,124.91	-	(18,124.91)			Dec-09	Dec-09 2009
127360	CR G Conveyor Coal Belt	7,168.80	-	(7,168.80)		0.0%	7,402.41	-	(7,402.41)			Dec-09	Dec-09 2009
127363	MC Ductwork Expansion Joints	42,077.24	-	(42,077.24)		0.0%	48,381.60	-	(48,381.60)			Dec-09	Dec-09 2009
127369	MC2 HSWP 24" Suction Valves	18,663.02	-	(18,663.02)		0.0%	21,838.53	-	(21,838.53)			Dec-09	Dec-09 2009
111398-08	LT Misc Capital Expend 2008	12,865.37	-	(12,865.37)		0.0%	195,721.68	205,895.73	10,174.05			Oct-08	Nov-09 2009
BTM391	Beyond the Meter - Org 003910	0.00	-	(0.00)		0.0%	0.00	0.00	(0.00)	E-b 04	D 04	May-04	Dec-09 2009 Dec-00 2000
	Blanket cable for joint trench 0 CAP, REG, RECLOSERS 340	173,757.84 168,593.11	19,187.53	(173,757.84) (149,405.58)	-779%	0.1% 0.1%	173,757.84 168,593.11	19,187.53	(173,757.84) (149,405.58)	Feb-04 Jan-06		Jan-04 Jan-04	Dec-09 2009 Oct-09 2009
L5	T-Lines Relocations	(149,969,84)	17,107.33	149,403.38)	-11770	-0.1%	100,786.39	250,756.23	149,403.38)	Jan-06 Jan-04		Jan-04 Jan-04	Jun-09 2009
L5-2009	RELOCATIONS T LINES LGE 2009	13.635.48	98.002.33	84,366.85	86%	0.0%	0.00	98.002.33	98.002.33	Jan-04	Dec-08	Jun-09	Jun-09 2009
L6	T-Lines New Facilities	21,317.87		(21,317.87)	3370	0.0%	160,117.07	138,799.20	(21,317.87)	Jan-07	Dec-08	Jan-04	Jun-09 2009
L6-2009	NEW FACILITIES T-LINE LGE 2009	43,788.35	146,000.05	102,211.70	70%	0.0%	103,525.82	146,000.05	42,474.23	Jan-09	Dec-09	Jun-09	Nov-09 2009
L7	T-Lines Parameter Upgrades	(55,792.17)	-	55,792.17		0.0%	(55,792.17)	-	55,792.17	Jan-04	Dec-08	Jan-04	Sep-09 2009
L7-2008	L7-2008-T-Lines	(13,957.03)	-	13,957.03		0.0%	-	13,957.03	13,957.03			Jul-08	Sep-09 2009
L7-2009 L8-2009	PARAM UPGRADE T LINE LGE 2009 STORM DAMAGE T-LINE LGE 2009	185,300.92 486,841.96	150,002.50	(185,300.92) (336,839.46)	-225%	0.1% 0.4%	337,030.09 486,841.96	150,002.50	(337,030.09) (336,839.46)	Jan-09	Dec-09	Apr-09 Feb-09	Dec-09 2009 Dec-09 Due primarily to February 2009 Ice Storm costs which were higher than 2009
L9-2009	PRIORITY REPL T-LINES LGE 2009	597,970.29	590,002.21	(7,968.08)	-1%	0.4%	659,714.14	590,002.21	(69,711.93)	Jan-09		Feb-09	budget. Dec-09 2009
LKSUB-09	Routine Sub Capital09- LGE	53,310.64	541,000.00	487,689.36	90%	0.0%	53,310.64	541,000.00	487,689.36	Jan-09	Dec-09	Feb-09	Dec-09 Budget is developed at a higher level to encompass multiple projects. Fewer 2009 replacements were needed on this project and the remaining funding was used for other projects.
LT8	LT8	69,992.24	-	(69,992.24)		0.1%	586,544.62	516,552.38	(69,992.24)	Jan-07	Dec-08	Mar-04	Sep-09 2009
LT8-2008	LT8 Blanket in 2008	13,397.01	-	(13,397.01)		0.0%	266,043.67	252,646.66	(13,397.01)			Sep-08	Sep-09 2009
	LT9	(73,074.39)	-	73,074.39		-0.1%	(73,074.39)	-	73,074.39	Jan-04	Dec-08	Jan-04	Sep-09 2009
LT9-2008	LT-9-2008	159,614.50	-	(159,614.50)		0.1%	159,614.50	-	(159,614.50)			Jul-08	Dec-09 Attachment to Response to PSC-1 Question No. 13(Page 62 of 12 K. Blak

Total

Date Date

Total

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Yes	ar
LTSUB-09 Termina	al Ungradac09-I GE	30,696,58	248.003.27	217,306.69	88%	0.0%	49,153.06	248,003.27	198,850,21	Jan-09	Dec-09	Feb-09	Dec-09 20	009
MCAPRR340 MAINT		277,592.90	145,095.32		-91%	0.2%	277,592.90	145,095.32	(132,497.58)		Dec-09			009
				(132,497.58)								Jan-04		
NBCD340OH NEW B	SUS COMM OH 340	1,633,955.04	2,266,125.01	632,169.97	28%	1.2%	1,633,955.04	2,266,125.01	632,169.97	Jan-04	Dec-09	Jan-04		009
													with customer requests for new business - commercial. Annual budgets are	
													based on historical investment rates, and key economic indicators for	
													customer growth.	
NBCD340UG NEW B	HIS COMM HG 240	2,191,537.41	3,302,945.16	1,111,407.75	34%	1.6%	2,191,537.41	3,302,945.16	1,111,407.75	Jan-05	Dec-09	Jan-04		009
NBCD3400G NEW B	SUS COMM UG 340	2,191,337.41	3,302,943.10	1,111,407.73	34%	1.0%	2,191,337.41	3,302,943.10	1,111,407.73	Jan-03	Dec-09	Jan-04		109
													with customer requests for new business - commercial. Annual budgets are	
													based on historical investment rates, and key economic indicators for	
													customer growth.	
NBCD341UG NEW B	SUS COMM 341 UG	156.60		(156.60)		0.0%	156.60		(156.60)			Jun-07	Jul-09 20	009
NBID340OH NEW B			24.001.46	24,001.46	100%	0.0%		24.001.46	24.001.46	Jan-09	Dec-09	Jan-04		009
		1 122 702 70			27%	0.8%	1 122 702 70							009
NBRD340OH NEW B	SUS RES OH 340	1,123,703.78	1,539,424.52	415,720.74	27%	0.8%	1,123,703.78	1,539,424.52	415,720.74	Jan-04	Dec-09	Jan-04		109
													with customer requests for new business - residential. Annual budgets are	
													based on historical investment rates, and key economic indicators for	
													customer growth.	
NBRD340UG NEW B	IIS RES LIG	1,859.13		(1,859.13)		0.0%	1,859.13	_	(1,859.13)	Jan-06	Dec-07	Jan-04		009
		784,774.15	924,000.20	139,226.05	15%	0.6%	784,774.15	924,000.20						009
NBRD341UG NEW B									139,226.05	Jan-04	Dec-09	Jan-04		
NBSB340OH NEW B	SUS SUB OH 340	31,324.28	466,035.21	434,710.93	93%	0.0%	31,324.28	466,035.21	434,710.93	Jan-04	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated 20	009
													with customer requests for new business - subdivisions. Annual budgets are	
													based on historical investment rates, and key economic indicators for	
													customer growth	
NBSB341UG NEW B	NIC CUID 241 LIC	1 421 121 22	2 707 407 20	2.286,284,98	62%	1.1%	1.421.121.22	2 707 407 20	2.286.284.98	Jan-04	Dec-09	T 04		009
NBSB341UG NEW B	SUS SUB 341 UG	1,421,121.22	3,707,406.20	2,286,284.98	62%	1.1%	1,421,121.22	3,707,406.20	2,286,284.98	Jan-04	Dec-09	Jan-04	P	109
													with customer requests for new business - subdivisions. Annual budgets are	
													based on historical investment rates, and key economic indicators for	
													customer growth.	
NBSV340OH NEW E	T ECTRIC SERVICES	885,765.33	597,876.91	(287,888.42)	-48%	0.7%	885,765.33	597,876.91	(287,888.42)	Jan-04	Dec-09	Jan-04		009
NBSV340UG NEW E		765,955.74	928,409.71	162,453.97	17%	0.6%	765,955.74	928,409.71	162,453.97	Jan-05	Dec-09	Jan-04		009
NBSV341UG NEW B	SUS SERVICES 341 UG	1,116.80	-	(1,116.80)		0.0%	1,116.80	-	(1,116.80)			Mar-05		009
NBVLT343 New Ne	etwork Vaults - 003430	113,131.41	447,999.78	334,868.37	75%	0.1%	1,357,141.38	1,636,418.26	279,276.88	Mar-04	Dec-09	Feb-04	Nov-09 Variance to budget reflects actual versus projected investments associated 20	009
													with customer requests for new business - network vaults. Annual budgets	
													are based on historical investment rates, and key economic indicators for	
													customer growth.	
NETVLT343 Networl		354,066.90	488,092.97	134,026.07	27%	0.3%	354,066.90	488,092.97	134,026.07	Jan-04	Dec-09	Jan-04		009
PBWK340OH PUB W	ORKS RELOC OH	786,821.49	1,011,828.98	225,007.49	22%	0.6%	786,821.49	1,011,828.98	225,007.49	Feb-04	Dec-09	Jan-04	Dec-09 20	009
PRWK340LIG PUR W	ORKS RELOC UG 340	192,372.03	245,194.37	52,822.34	22%	0.1%	192,372.03	245,194.37	52,822.34	Jan-05	Dec-09	Sep-04		009
PBWK344UG PUB W		50,803.60	213,171.37	(50,803.60)	2270	0.0%	50,803.60	210,171.07	(50,803.60)	Feb-04	Nov-04	Sep-04		009
RCST340 CUST R	REQ 340	183,813.95	526,911.28	343,097.34	65%	0.1%	183,813.95	526,911.28	343,097.34	Jan-04	Dec-09	Jan-04		009
													with customer requests involving KU facilities. Annual budgets are based on	
													historical investment rates for customer requested projects.	
RDCBI 340 Replace	e Defective Cable 003400	502,190,19	435,535,29	(66,654,90)	-15%	0.4%	502.190.19	435,535,29	(66,654,90)	Jan-05	Dec-09	Jan-04		009
	Defective Eqpt - 003065	89.652.70	133,333.27	(89,652.70)	1570	0.1%	233,836.44	115,311.62	(118,524.82)		Dec 07	Apr-05		009
											P 00			
	Defective Eqpt - 003190	56,431.20	76,222.75	19,791.55	26%	0.0%	56,431.20	76,222.75	19,791.55	Jan-06	Dec-09	Feb-05		009
RDDD340OH REP DE	EF EQ OH 340	2,939,816.41	2,581,497.21	(358,319.20)	-14%	2.2%	2,939,816.41	2,581,497.21	(358,319.20)	Jan-05	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated 20	009
													with repairing and replacing overhead defective equipment. Annual budgets	
													are based on historical investment rates for repairing and replacing overhead	
DDDD 240110 DED DE	DD DO 110 010	4.045.400.44		(004 000 40)	2.22.	0.000	4 44 4 400 44	22424422	(004 000 40)	* 0#	P 00	* 04	defective equipment.	
RDDD340UG REP DE	EF EQ UG 340	1,217,609.66	336,211.03	(881,398.63)	-262%	0.9%	1,217,609.66	336,211.03	(881,398.63)	Jan-05	Dec-09	Jan-04		009
													with repairing and replacing underground defective equipment. Annual	
													budgets are based on historical investment rates for repairing and replacing	
													underground defective equipment.	
RDDD345OH POI		265,536,54		(265,536.54)		0.2%	265,536.54		(265,536.54)	Jan-08	Dec-08	Feb-07		009
	THE PART OF PERT PROJECT		-		ma			-						
RDMV332 MERCU	URY BULB REPL PROJECT	161,238.17	755,000.00	593,761.83	79%	0.1%	161,238.17	755,000.00	593,761.83	Jan-08	Dec-09	Aug-08		009
													with mercury bulb replacement. Annual budgets are based on historical	
													investment rates, and key economic indicators for customer growth.	
RDPOLE340 Replace	Poles 340	3,352,096.58	3,399,741.61	47,645.03	1%	2.5%	3,352,096.58	3,399,741.61	47,645.03	Jan-05	Dec-09	Jan-04	Dec-09 20	009
	R STREET LIGHTING	1,849,889.24	1,743,701.21	(106,188.03)	-6%	1.4%	1,849,889.24	1,743,701.21	(106,188.03)	Jan-07	Dec-09	Nov-06		009
RDSTLT340 REP DE		10,184.25	70,152.83	59,968.58	85%	0.0%	10,184.25	70,152.83	59,968.58	Jan-05	Dec-09	Feb-04		009
RELD01015 LGE GE	EN RELIABILITY	868,931.01	922,322.90	53,391.89	6%	0.7%	868,931.01	922,322.90	53,391.89	Jan-09	Dec-09	Jan-08	Dec-09 20	009
RELD340OH OH Reli	liability 003400	173,657.92	180,865.23	7,207.31	4%	0.1%	173,657.92	180,865.23	7,207.31	Jan-06	Dec-09	Jan-04	Dec-09 20	009
RELD340UG UG Reli		103,084.77		(103,084.77)		0.1%	103,084.77		(103,084.77)			Jan-04		009
RNTPD340 REP TH			215 060 72		2149/	-0.3%	(360,141.73)	215 060 72		Jan-04	Dag 00			009
KINTEDS40 KEP III	IN FART I DAWI 340	(360,141.73)	315,069.72	675,211.45	214%	-0.5%	(300,141./3)	315,069.72	675,211.45	Jan-04	Dec-09	Jan-04	1 3	לטו
													address infrastructure damages caused by third parties. Annual budget	
													established based on historical investment rates.	
RNTPD419 Repair	Third Party Damages-419	835.04	-	(835.04)		0.0%	77,313.11	30,193.06	(47,120.05)	Jan-04	Dec-09	Jan-04	Dec-09 20	009
	T LIGHT OVERHEAD	382,704.56	1,208,281.41	825,576.85	68%	0.3%	382,704.56	1,208,281.41	825,576.85	Jan-08	Dec-09	Jun-07		009
JILIJJION STREE		302,701.30	1,200,201.71	020,070.00	5570	0.570	302,701.30	-,200,201.71	025,570.05	Jun 00	200 07	Jun ())		
													with new business - street lighting. Annual budgets are based on historical	
													investment rates for new business - street lights.	
STLT332UG STREE	T LIGHT UNDERGROUND	924,704.84	1,195,684.57	270,979.73	23%	0.7%	924,704.84	1,195,684.57	270,979.73	Jan-08	Dec-09	May-07	Dec-09 20	009

Total Total

Date Date

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
STRM323	STORMS 003230	330.55	1,000,000.00	999,669.45	100%	0.0%	330.55	1,000,000.00	999,669.45	Jan-07	Dec-09	Aug-06	Jan-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	2009
STRMLGE	LGE Major Storm Event	8,245,084.38	-	(8,245,084.38)		6.2%	8,219,561.79	-	(8,219,561.79)			Jan-09	total, the full year variance on storms this year is \$7.426K. 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	2009
													total, the full year variance on storms this year is \$7,426K.	
	C Minor Storm Event Louisville	107,012.52		(107,012.52)		0.1%	107,012.52		(107,012.52)			Feb-09	Nov-09	2009
	SYS ENH EXIST CUST 340 I Trouble OH 003400	29,293.50	184,658.13	155,364.63	84% -178%	0.0% 1.5%	29,293.50	184,658.13	155,364.63	Jan-06 Jan-05	Dec-09 Dec-09	Jan-04	Dec-09	2009 2009
		2,012,636.82	725,253.17	(1,287,383.65)			2,012,636.82	725,253.17	(1,287,383.65)			Feb-04	Dec-09 Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.	
	G Trouble UG 003400	446,511.73	634,849.54	188,337.81	30%	0.3%	446,511.73	634,849.54	188,337.81	Jan-05	Dec-09	Feb-04	Dec-09	2009
	TOOLS AND EQ 340	88,547.18	167,385.09	78,837.91	47%	0.1%	88,547.18	167,385.09	78,837.91	Jan-05	Dec-09	Mar-04	Dec-09	2009
	WEATHER 003400	20,100.66	-	(20,100.66)		0.0%	20,100.66	-	(20,100.66)			Aug-06	Oct-09	2009
	TRANSFORMER LABOR 340	244,890.30	180,070.85	(64,819.45)	-36%	0.2%	244,890.30	180,070.85	(64,819.45)	Jan-04	Dec-09	Jan-04	Dec-09	2009
XFRM341	TRANSFORMER LABOR 341	52,830.34	359,999.73	307,169.39	85%	0.0%	1,586,998.37	1,797,943.36	210,944.99	Jan-04	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated with transformer installation labor. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
		134,040,829.76	133,330,178.77	(710,650.99)										2009 Tota
0	Journal Entry	39,367.70	-	(39,367.70)		0.0%	34,662.73	-	(34,662.73)					2010
112491	Gas Meters-LGE	2,630.78	-	(2,630.78)		0.0%	2,630.78	-	(2,630.78)			Jan-01		2010
113270	LGE DIST LINE TRANSFORMERS	4,720,756.27	4,458,114.88	(262,641.39)	-6%	4.3%	4,720,756.27	4,458,114.88	(262,641.39)	Oct-01	Nov-25	Oct-01		2010
117149	Trimble County 2	3,761,902.72	2,538,382.34	(1,223,520.38)	-48%	3.4%	143,314,327.15	139,510,505.70	(3,803,821.45)	Jan-03	Jan-11	Jan-03	Labor Claim not budgeted.	2010
117320	SPCC Mods - LG&E Transmission	1,196.67		(1,196.67)		0.0%	1,397,871.03	1,397,666.31	(204.72)			Mar-04		2010
117361	Accrued Labor - LGE	7,173.54		(7,173.54)		0.0%	12,593.25	14,043.51	1,450.26	Mar-04	Aug-10	Mar-04		2010
118008	TC Stator Leak Detection	(13,266.08)		13,266.08		0.0%	26,939.98	40,206.06	13,266.08			Jan-95		2010
118209	Trimble 2 Transmission Ige	1,183,064.27	99,999.99	(1,083,064.28)	-1083%	1.1%	35,333,177.08	34,073,347.85	(1,259,829.23)	Jul-04	Mar-09	Jul-04	A later start in 2009 and foundation corrections extended construction into 2010.	2010
118239	LGE SUB SPILL PREVENTION	903.00	-	(903.00)		0.0%	1,590,764.42	1,589,861.42	(903.00)			Jan-05		2010
118349 119902	OHIO FALLS REDEVELOPMENT 2004 Clear 12/04 A&G	(4,695,061.97) 1,211,423.30	-	4,695,061.97 (1,211,423.30)		-4.2% 1.1%	25,584,558.94 (995,398.40)	30,279,620.01 109,256.82	4,695,061.07 1,104,655.22			Jan-95 Dec-04	Charges reallocated to project #127092 (Third Unit) This project is used for the annual true-up activity and does not have a corresponding budget amount.	2010 2010
119924	LGE Dist. 34.5KV Storm	(667.81)	_	667.81		0.0%	0.00	667.81	667.81			Jan-05	corresponding budget amount.	2010
119925	LGE Trans. 34.5KV Storms	(667.81)		667.81		0.0%	0.00	667.81	667.81			Jan-05		2010
				6,535.84		0.0%		143,808.79	6,535.84					2010
120316 120730	BR-138-69 kV (BR6) Replacement	(6,535.84)	220 010 27		-67%	0.0%	137,272.95	7,464,369.10		Jan-06	M 10	Apr-05		2010
	TC Controls Upgrade 2006	369,426.61	220,810.37	(148,616.24)	-0776		7,610,219.63	292.090.52	(145,850.53)	Jan-06	May-10	Jan-06		2010
120754	Misc. A/R Uncollect - LGE Cap	(292,090.52)		292,090.52		-0.3%	118,385.41		173,705.11			Jun-05		
121151	6623 River Park Relo	(840.30)	-	840.30		0.0%	148,637.87	152,279.17	3,641.30			Oct-05		2010
121527	RIVER PARK PLACE GAS RELO	100,249.85	-	(100,249.85)		0.1%	100,249.85	-	(100,249.85)			Mar-06		2010 2010
121528	REHL RD PUMP STATION	28,216.70	-	(28,216.70)		0.0%	231,135.99	202,919.29	(28,216.70)			Mar-06		2010
121612	2007 Office Furn. and Equip.	(18.90)	-	18.90		0.070	126,756.93	126,775.83	18.90			Jan-07		
121700 121726	MC3 Final Superheat Tubing MC Limestone Grinding Upgrade	(19,538.45) (496,195.03)	3,700,003.64	19,538.45 4,196,198.67	113%	0.0% -0.4%	2,206,871.13 (0.01)	2,226,409.58 16,198,466.22	19,538.45 16,198,466.23	Nov-07	Dec-12	Jun-06 Nov-07	Project cancelled and moved to the Project Engineering Group, project	2010 2010
121750	MISC DIST "NESC"	8.34	_	(8.34)		0.0%	159,679.33	159,670.99	(8.34)			Jun-06	number 130478	2010
121750	DIST WILDLIFE PROTECTION	107.82	-	(107.82)		0.0%	101,128.47	101,020.65	(107.82)			Jun-06		2010
121731	2007 LGE DOIT PC AND PRINTER	28.98	-	(28.98)		0.0%	190,552.81	190,523,83	(28.98)			Jan-07		2010
121777	BL-Bullitt Co 161kV Dble Ckt	(47,553.02)	-	47,553.02		0.0%	190,332.81	47,553.02	47,553.02			Jun-06		2010
121964	FAIRMOUNT SUB EXP CIRCUITS		-			0.0%	493,426.23	494,291.54	865.31			Jan-07		2010
121964		(865.31)	-	865.31 10,397.00		0.0%		1,443,887.72	10,397.00			Jan-07 Jan-07		2010
	BLUEGRASS PKWY SUB EXP CIR	(10,397.00)	742 000 57		10/		1,433,490.72			I 07	D 14			
121974	LGE Electric Meters & Installs	735,296.46	743,008.57	7,712.11	1%	0.7%	735,296.46	743,008.57	7,712.11	Jan-07	Dec-14	Jan-07		2010
122148	CR6 Lower Slope Partial	454,556.46	603,000.11	148,443.65	25%	0.4%	612,222.62	760,666.27	148,443.65	Jul-07	May-09	Jul-07		2010
122229	WATERSIDE ARENA DO ELECTRIC	5,351.17	-	(5,351.17)		0.0%	1,533.71	(3,817.46)	(5,351.17)			Aug-06		2010
122231 122362	Waterside Arena-Transmission Mobile Radio System Build LGE	382,460.61 63.04	-	(382,460.61)		0.3%	34.43 3,617,936.03	(382,426.18)	(382,460.61)			Aug-06 Jan-07	Reimbursable project - advance was received during 2009 for construction completed during 2010	2010 2010
122512	MT 138kV Collins termination	363,100.53	49,997.82	(313,102.71)	-626%	0.3%	1,300,747.52	946,398.65	(354,348.87)	Oct-06	Jul-08	Oct-06	Scope of work and various other delays pushed majority of spending to 2010	
122312	WII 136KV Collins termination	303,100.33	49,997.02	(313,102.71)	-02070	0.570	1,300,747.32	940,396.03	(334,346.67)	OCI-00	Jui-08	OCI-00	from 2009.	2010
122513	Middletown-Collins 138kV Line	2,447,832.07	1,533,672.70	(914,159.37)	-60%	2.2%	3,435,988.09	2,526,835.46	(909,152.63)	Oct-06	Dec-10	Oct-06	A large portion of the construction continued into this year after having been delayed originally due to analysis, right-of-way issues and long lead times	2010
122514	Collins 138/69kV 150MVA Trnsfr	1,036,487.86	199,996.98	(836,490.88)	-418%	0.9%	2,754,131.27	1,660,237.66	(1,093,893.61)	Oct-06	Jul-08	Oct-06	for purchased materials. The project was intended to be completed in 200, however the control house work extended into 2010.	
122539	Customer Care System LGE	148,659.98	-	(148,659.98)		0.1%	30,490,644.20	30,341,984.22	(148,659.98)			Dec-06		2010
122547	New Base Unit - LG&E	(215.14)	199,999.91	200,215.05	100%	0.0%	-	43,995,218.51	43,995,218.51	Jan-07	May-25	Jan-07		2010
122650	LGE Gas Meters	31,217.31	-	(31,217.31)		0.0%	31,217.31	-	(31,217.31)	Jan-07	Dec-14	Jan-07		2010
122696	GRADE LANE CIRCUIT WORK	4,641.11	-	(4,641.11)		0.0%	1,056,084.27	1,051,536.48	(4,547.79)			Jan-07		2010
122805	Museum Plaza Tower Reloc	(72,214.65)	-	72,214.65		-0.1%	2,064,718.08	2,215,850.83	151,132.75			Apr-07		2010
122819	CCS - Bus Intelligence	(19,472.41)	-	19,472.41		0.0%	(0.04)	19,472.37	19,472.41			May-07		2010
122820	CCS - Change Mgmt	(61.60)	-	61.60		0.0%	(0.04)	61.56	61.60			May-07		2010
													Attachment to Response to PSC-1 Qu	estion No. 13(a

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
122821	CCS - Customer Service	(97,054.18)	-	97,054.18		-0.1%	0.38	97,054.56	97,054.18			May-07		<u> </u>	2010
122822	CCS - Development	(14,410.16)	-	14,410.16		0.0%	(0.13)	14,410.03	14,410.16			May-07			2010
122823	CCS - Technology	(16,585.44)	-	16,585.44		0.0%	3,407.28	16,585.67	13,178.40			May-07			2010
122843	MC2 Recycle Pump Piping	(16,125.37)	-	16,125.37		0.0%	598,361.31	614,486.68	16,125.37	May-07	Feb-10	May-07			2010
122862	SEMINOLE SUBSTATION EXPANS	(80.96)	-	80.96		0.0%	(0.00)	80.96	80.96			Jun-07			2010
122891	MC1 345kv Isol Disconnects	154,338.33	150,000.51	(4,337.82)	-3%	0.1%	154,967.90	150,629.82	(4,338.08)	Jul-07	Dec-10	Jul-07			2010
122896	MC1 Primary Air Duct Insulatio	119,438.50	-	(119,438.50)		0.1%	119,438.50	219,999.76	100,561.26			Jul-07			2010
122898	MC Boiler Water Make-Up System	29,948.80	-	(29,948.80)		0.0%	3,008,398.42	2,978,303.53	(30,094.89)			Jul-07			2010
122908	MC "C" Coal Conv Structure	407,418.61	-	(407,418.61)		0.4%	407,418.61	650,000.04	242,581.43			Jul-10		Project moved to 2010 from 2011 due to structural condition of conveyor structure.	2010
122971	CONESTOGA CIRCUIT WORK	60,437.19	-	(60,437.19)		0.1%	1,272,938.90	1,228,689.73	(44,249.17)			Jan-08			2010
22972	EASTWOOD CIRCUIT WORK	165,573.34	412,247.72	246,674.38	60%	0.1%	1,771,249.18	1,287,534.58	(483,714.60)	Dec-07	Dec-11	Dec-07			2010
22974	CONESTOGA SUBSTATION	250.09	-	(250.09)		0.0%	2,953,081.64	2,952,831.55	(250.09)			Dec-07			2010
22975	EASTWOOD SUBSTATION	939,651.11	2,752,050.49	1,812,399.38	66%	0.9%	5,131,574.94	5,396,548.16	264,973.22	Jan-08	Sep-11	Jan-08		Revised estimate based on new scope of project.	2010
123137	LG&E POLE INSPECTION	3,916,363.69	2,285,041.75	(1,631,321.94)	-71%	3.5%	3,916,363.69	2,285,041.75	(1,631,321.94)	Jan-05	Dec-10	Jan-05		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 \$311R positive.	2010
23140	MC4 FGD Refurbishment	(149,456.18)	-	149,456.18		-0.1%	-	14,444,484.68	14,444,484.68	Jul-07	Dec-11	Jul-07			2010
23220	LGE BRCT7 A/B Conversion 08	(46,761.50)	-	46,761.50		0.0%	2,213,433.99	1,976,458.44	(236,975.55)			Mar-08			2010
23260	GDS Implementation - LGE	3,140.87	-	(3,140.87)		0.0%	26,828.60	23,687.73	(3,140.87)			Aug-07			2010
23311	TC CBU Counter Weight Cable	(623.38)	-	623.38		0.0%	454,967.65	631,467.74	176,500.09			Jan-08			2010
23325	MC2 Waterwall Weld Overlay	474.52	-	(474.52)		0.0%	4,216,359.40	4,215,884.88	(474.52)	Aug-07	Jan-10	Aug-07			2010
23345	CR Sump Pump Repl	52,545.75	70,999.96	18,454.21	26%	0.0%	52,545.75	70,999.96	18,454.21	Sep-10	Dec-10	Sep-10			2010
23407	PS 8.9 Enhance		210,000.00	210,000.00	100%	0.0%		577,500.00	577,500.00	Sep-07	Dec-13	•			2010
23531	SL-LGE-Moisture Analyzer	27,196.33	-	(27,196.33)		0.0%	27,196.33	34,020.00	6,823.67			Jul-10			2010
23598	LGE-Gen Stator Bar Study	2,613,642.68	-	(2,613,642.68)		2.4%	3,762,156.29	13,299,000.00	9,536,843.71	Jul-10	Aug-11	Jul-10		Reallocation of funds due to Generator Stator Bar Study recommendation to purchase two full sets of stator bars.	2010
23614	MUD LANE (HUMANA UPGRADE)	0.07	-	(0.07)		0.0%	613.22	617.81	4.59			Nov-07			2010
23649	Routine EMS - LGE		30,000.00	30,000.00	100%	0.0%	22,297.00	182,297.00	160,000.00	Nov-07	Oct-08				2010
23696	Dist Conestoga 69kV Tap	7,502.88		(7,502.88)		0.0%	645,884.66	638,381.78	(7,502.88)			Jan-08			2010
23709	TC1 Catalyst Layer Install	420,437.70	474,179.04	53,741.34	11%	0.4%	1,481,473.40	2,074,660.52	593,187.12	Jan-08	Nov-11	Jan-08			2010
23795	Dist Eastwood West Tap	13,022.46	269,499.70	256,477.24	95%	0.0%	316,762.91	328,230.16	11,467.25	May-08	Jan-09	May-08			2010
23835	*CHAMBERLAIN LANE HWY RELO	104,527,68	-	(104,527,68)		0.1%	210,633.46	106,105.78	(104,527.68)			Mar-08			2010
23837	MC2 FGD Refurbishment	3,348,708.91	500,001.14	(2,848,707.77)	-570%	3.0%	7,565,674.07	24,500,004.05	16,934,329.98	Mar-08	Nov-11	Mar-08		Contractual commitments were made to acquire necessary material ahead of outage for following year.	2010
123857	JEFFERSONTOWN 1120 REC	(1,706.42)	-	1,706.42		0.0%	239,919.01	241,625.43	1,706.42			Apr-08			2010
23883	GS LGE Lrg Format Equip 2010	36,968.93	-	(36,968.93)		0.0%	36,968.93	45,780.00	8,811.07			Sep-10			2010
23896	MC2 Ash and Sump Piping	191,111.62	-	(191,111.62)		0.2%	191,111.74	350,000.18	158,888.44			Apr-08			2010
23897	MC3 Ash and Sump Piping	151,460.29	104,999.23	(46,461.06)	-44%	0.1%	151,460.29	104,999.23	(46,461.06)	Mar-09	May-10	Mar-09			2010
23927	GS LGE Plant Lab Equip 2010	47,912.99	42,000.00	(5,912.99)	-14%	0.0%	47,912.99	42,000.00	(5,912.99)	Jan-10	Jun-10	Jan-10			2010
23946	MC3 Reheater Lower Loops	1,028,826.91	1,000,000.22	(28,826.69)	-3%	0.9%	2,146,277.76	1,900,000.84	(246,276.92)	Feb-10	Apr-11	Feb-10			2010
23966	GS LGE DQIStrat 2010	102,340.03	117,600.00	15,259.97	13%	0.1%	216,052.89	117,600.00	(98,452.89)	Jun-10	Sep-11	Jun-10			2010
24016	CR6 Reheat Pendant Repl	649,542.87	968,000.18	318,457.31	33%	0.6%	1,933,797.07	2,252,254.38	318,457.31	May-08	Nov-09	May-08		Project was bundled with other contractor work resulting in lower costs.	2010
24029	MC Safety Equipment 2010	44,993.58	35,000.43	(9,993.15)	-29%	0.0%	44,993.58	35,000.43	(9,993.15)	Apr-08	Dec-10	Apr-08			2010
24032	MC Lab TGA 601 for Gypsum	73,678.46	-	(73,678.46)		0.1%	73,678.46	75,000.48	1,322.02	1 00		Aug-10			2010
24034	MC3 EHC Upgrade	540,631.19	600,001.29	59,370.10	10%	0.5%	1,847,780.09	1,900,001.88	52,221.79	Apr-08	Jun-11	Apr-08			2010
24040	MC 4A Coal Mill Gearbox	187,174.95	155,000.55	(32,174.40)	-21%	0.2%	288,182.83	256,008.43	(32,174.40)	Apr-08	Apr-10	Apr-08			2010
24043	MC Roofing - Bunker Rooms	154,584.00	-	(154,584.00)		0.1%	176,966.80	-	(176,966.80)	1 00		Oct-10			2010
24044	MC Roofing - MC2 Turbine Room	193,151.69	_	(193,151.69)		0.2%	194,474.31	-	(194,474.31)			Aug-10			2010
24045	MC Roofing - MC3 Turbine Room	229,013.42	_	(229,013.42)		0.2%	229,013.42	-	(229,013.42)			Aug-10			2010
24049	MC3 DCS Hardware	106,740.54	100,000.64	(6,739.90)	-7%	0.1%	190,503.88	275,000.87	84.496.99	Jan-10	Apr-11	Jan-10			2010
24050	MC4 DCS Hardware	201,438.29	175,000.23	(26,438.06)	-15%	0.2%	345,931.99	335,453.34	(10,478.65)	Apr-08	Apr-10	Apr-08			2010
24052	MC4 SCR Catalyst 2010	1,911,719.08	1.864.000.38	(47,718.70)	-3%	1.7%	2,175,558.30	2,619,652.44	444,094.14	Apr-08	May-10	Apr-08			2010
24060	MC3 Air Htr Baskets 2011	74,744.19	603,000.11	528,255.92	88%	0.1%	723,907.25	1,326,340.48	602,433.23	Aug-09	Apr-11	Aug-09		Material purchase was accelerated and purchased prior year after budget was approved.	2010
24062	MC4 Air Htr Baskets 2010	151,047.04	870,000.83	718,953.79	83%	0.1%	894,104.28	1,613,058.07	718,953.79	Sep-09	Mar-10	Sep-09		was approved. Waterial purchase was accelerated and purchased prior year after budget was approved.	2010
24064	MC4 Electromatic Relief Valve	68,541.92	82,998.95	14,457.03	17%	0.1%	68,541.92	82,998.95	14,457.03	Aug-09	Mar-10	Aug-09			2010
24068	MC2 Condenser Tubing	432,456.98	-	(432,456.98)		0.4%	2,595,371.94	1,800,001.22	(795,370.72)	Aug-10	Apr-12	Aug-10		Accelerated material purchase for Fall 2011 outage.	2010
24073	MC HVAC Air Handlers 2010	266,257.44	270,000.08	3,742.64	1%	0.2%	266,257.44	270,000.08	3,742.64	Jan-10	May-10	Jan-10		in the second se	2010
24074	MC HVAC Air Handlers 2012	189,112.89	-	(189,112.89)		0.2%	189,112.89	180,000.74	(9,112.15)			Aug-10			2010
24075	MC Misc Equipment 2010	-	425,003.76	425,003.76	100%	0.0%	-	425,003.76	425,003.76	Apr-08	Dec-10			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2010
24081	MC Railroad Track 2010	133,529.53	130,000.42	(3,529.11)	-3%	0.1%	133,529.53	130,000.42	(3,529.11)	Aug-10	Dec-10	Aug-10			201
24082	MC Railroad Track 2011	79,149.04		(79,149.04)	0	0.1%	79,149.04	130,000.42	50,851.38			Oct-10			2010
24084	MC Conveyor Belts 2010	112,844.37	255,000.20	142,155.83	56%	0.1%	171,592.46	313,748.29	142,155.83	Oct-09	Dec-10	Oct-09			2010
24091	MC Matl Handling Chutes 2009	166.558.82	205,000.20	38.442.08	19%	0.2%	211,827.32	250.269.40	38.442.08	Apr-08	Dec-10	Apr-08			2010
24295	CR6 FGD Expansion Joint Repl	166,746.83	300,000.89	133.254.06	44%	0.2%	166,746,83	300,000,89	133,254.06	Feb-10	Jul-10	Feb-10			2010
24297	REDUNDANT PURIFIER PLC	(724.01)	300,000.09	724.01	,0	0.0%	20,594.30	21,318.31	724.01	10		May-08			
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
124353	CR5 Furnace Upper Arch Repl	COSL	500,000.11	500,000,11	100%	0.0%	COST -	1,335,000.51	1.335,000,51	Jun-08	May-11	Start	Eliu	Project delayed due to additional engineering review.	2010
124355	CR6 Burner Corner Repl	548,431.56	400,000.50	(148,431.06)	-37%	0.5%	1,498,708.46	1,350,277.40	(148,431.06)	Jun-08	Jan-10	Jun-08			2010
124357	CR6A Air Heater Exp Joint Repl	32,851.56	44,999.67	12,148.11	27%	0.0%	32,851.56	44,999.67	12,148.11	Feb-10	Jul-10	Feb-10			2010
124358	CR Mobile Crane Repl	298,050.97	-	(298,050.97)		0.3%	298,050.97	357,000.06	58,949.09			Aug-10			2010
124361 124362	CR5 4KV Switchgear Upgrade	(610.09) 133.267.15	154,999.56	610.09 21,732.41	14%	0.0%	1,605,745.30	1,630,465.83 341,174.36	24,720.53	Nov-09	Jul-10	Jan-08 Nov-09			2010
124362	CR 480V Switchgear Upgrade CR6 4KV Switchgear Arc Flash	333,790.00	281.998.65	(51.791.35)	-18%	0.1%	333,790,29	281,998.65	176,319.25 (51,791.64)	Feb-10	Aug-10	Feb-10			2010
124364	CR4 4KV Switchgear Arc Flash	69,318.92	281,998.65	212,679.73	75%	0.1%	87,954.04	281,998.65	194,044.61	Feb-10	Jan-12	Feb-10			2010
124365	CR6 Voltage Regulator Repl	109,476.22	186,000.73	76,524.51	41%	0.1%	152,728.81	229,252.39	76,523.58	Jun-08	May-10	Jun-08			2010
124367	CR Stack Particulate Monitors	377,185.95	361,000.58	(16,185.37)	-4%	0.3%	521,017.68	492,016.58	(29,001.10)	Nov-09	Nov-11	Nov-09			2010
124368	CR Hardware Refresh	80,993.00	82,000.36	1,007.36	1%	0.1%	352,264.07	329,423.87	(22,840.20)	Jun-08	Dec-09	Jun-08			2010
124381 124390	CR Asbestos Abatement 2010 CR4 Front Lower WW Slope Repl	100,541.74	174,997.00 350,000.08	74,455.26 350,000.08	43% 100%	0.1% 0.0%	100,541.74	174,997.00 692,999.97	74,455.26 692,999.97	Feb-10 Jun-08	Jan-11 Nov-11	Feb-10		Project delayed due to additional engineering review.	2010 2010
124398	CR4 LP 1&2 FW Heater Repl	-	274,999.70	274,999.70	100%	0.0%	-	460,000.06	460,000.06	Jun-08	Nov-11			Project delayed due to additional engineering review.	2010
124407	CR4 FGD Mist Eliminator B-Side	(2,530.96)		2,530.96		0.0%	31,205.80	33,736.76	2,530.96			Jun-08			2010
124410	PR13 GT Control Upgrade	182,884.06	-	(182,884.06)		0.2%	429,269.99	382,660.16	(46,609.83)	Jan-10	Oct-11	Jan-10			2010
124458	MT 6652 & 6654 Brkr Repl	(8.96)	-	8.96		0.0%	209,002.06	209,011.02	8.96			May-08			2010
124463	TC ID FAN VFD REPLACEMENT	12,031.28	-	(12,031.28)		0.0%	2,573,035.50	2,561,004.22	(12,031.28)	Dec-08	Dec-09	Dec-08			2010
124471 124475	TC1 EMERGCY BATTERY & CHARG TC 2009 TURBINE OUT PACKING	5,338.91 (33,430,46)	-	(5,338.91) 33.430.46		0.0%	119,663.51 185,045.00	114,324.60 218,475.46	(5,338.91)	Jan-09 Oct-09	Jan-10 Nov-09	Jan-09 Oct-09			2010 2010
124479	TC PARTICULATE MONITOR	1,067.67	-	(1,067.67)		0.0%	66,334.33	65,266.66	(1,067.67)	OCI-09	1404-09	Jun-09			2010
124484	TC LAB PURCHASE MONITORS	6,426.42		(6,426.42)		0.0%	69,938.94	63,512.52	(6,426.42)			Jan-09			2010
124496	TC PURCHASE 90 TON LARGE CRANE	281,501.64	657,140.00	375,638.36	57%	0.3%	281,501.64	657,140.00	375,638.36	Aug-10	Oct-10	Aug-10		Original budget was for a much larger crane, but a 90 foot crane best suited	2010
														the needs of the plant and was purchased at a much lower cost.	
124500	TC1 ECON HOPPER INSULATION	297,942.44	169,950.00	(127,992.44)	-75%	0.3%	298,294.41	169,950.00	(128,344.41)	Jan-10	Dec-10	Jan-10			2010
124501 124502	TC YARD BATT/CHARGER REPL TC COAL CONV BELT REPL C.F.L.G2	74,657.58 145,014.35	172,858.72 160,441.04	98,201.14 15,426.69	57% 10%	0.1% 0.1%	74,657.58 145,014.35	172,858.72 160,441.04	98,201.14 15,426.69	Jan-10 Jan-10	Sep-10 Feb-10	Jan-10 Jan-10			2010 2010
124503	TC ELEVATOR CONTROLS UPGRADE	158.222.77	193.244.48	35.021.71	18%	0.1%	105.440.78	193.244.48	87,803.70	Jan-10	Dec-10	Jan-10			2010
124504	TC LIMESTONE CONV BELT REPL	42,655.11	77,093.44	34,438.33	45%	0.0%	42,655.11	77,093.44	34,438.33	Jan-10	Feb-11	Jan-10			2010
124508	TC MISC PLANT ENGINEER PROJ	-	146,993.36	146,993.36	100%	0.0%		146,993.36	146,993.36	Jan-10	Jan-11				2010
124509	TC LAB MONITORS PURCHASE	23,658.26	30,837.17	7,178.91	23%	0.0%	23,658.26	30,837.17	7,178.91	Jan-10	Mar-10	Jan-10			2010
124510 124511	TC SAFETY/ERT EQUIPMENT TC PREDICTIVE MAINT DEVICE '10	18,176.60 9.195.54	40,087.60 20,554.68	21,911.00 11.359.14	55% 55%	0.0%	18,176.60 9.195.54	40,087.60 20,554.68	21,911.00	Jan-10	Dec-10	Jan-10 Mar-10			2010 2010
124511	TC ROOF REPLACEMENTS	123,818.42	20,554.68 385,465.14	261,646.72	68%	0.0%	9,195.54 123,818.42	20,554.68 385,465.14	261,646.72	Mar-10 Jan-10	Apr-10 Sep-10	Jan-10			2010
124515	TC FIRE HYDRANT UPGRADES	18.846.26	19,529.83	683.57	4%	0.1%	18,739.61	19,529.83	790.22	Jan-10	Nov-10	Jan-10			2010
124519	TC1 BOILER LOWER SLOPE	328,274.78		(328,274.78)		0.3%	477,684.12	882,965.44	405,281.32			Sep-10		Emergent work due to inspection revealing the need for project. Materials	2010
														were ordered in advance of 2011 TC1 outage and due to nature of lead time.	
124525	TO CONTURE T DENI OF D	100 626 02		(100 (24 02)		0.10/	100 (24 02	257 270 22	140 742 20			0 10			2010
124525 124528	TC CONV BELT REPL G,E,D TC CONTROL BAT/CHARGER REPL	108,626.83 80,000.80		(108,626.83) (80,000.80)		0.1% 0.1%	108,626.83 80,323.36	257,370.22 185,278.46	148,743.39 104,955.10			Sep-10 Sep-10			2010
124542	TC PREDICTIVE MAINT DEVICE	32,915.30		(32,915,30)		0.0%	32,915.30	22,098.65	(10.816.65)			Aug-10			2010
124570	TC CT LGE 5/6 REPL VLRA BATERY	-	26,056.94	26,056.94	100%	0.0%	11,234.08	26,056.94	14,822.86	Jan-10	Dec-10	Jan-10			2010
124572	TC CT LGE INSTAL GRD FALT PRT	31,808.98	34,990.13	3,181.15	9%	0.0%	29,314.03	34,990.13	5,676.10	Jan-10	Dec-10	Jan-10			2010
124583	CR Misc Projects 2010	-	275,001.76	275,001.76	100%	0.0%	-	275,001.76	275,001.76	Jun-08	Dec-10				2010
124592 124668	CR4 Superheater Repl '09 MADISON SUB EXPANSION	629,382.58	2,038,000.23 1,129,340.10	2,038,000.23 499,957.52	100% 44%	0.0% 0.6%	2,461,015.94	4,185,999.31 2,960,971.31	4,185,999.31 499,955.37	Jun-08 Jul-08	Nov-11 Dec-10	Jul-08		Project delayed due to additional engineering review.	2010 2010
124008	09 MADISON SUB EAF ANSION	029,362.36	1,129,340.10	499,937.32	44 70	0.0%	2,401,013.94	2,900,971.31	499,933.37	Jui-08	Dec-10	Jui-08		Project cost lower than originally estimated due to favorability on equipment purchases.	2010
124669	'09 OLD HENRY SUBSTA	2,451,008.12	1,493,629.44	(957,378.68)	-64%	2.2%	4,596,848.79	3,628,387.74	(968,461.05)	Jul-08	Dec-10	Jul-08		Variance reflects updated cost for project. Project scope was modified for	2010
														the incorporation of a ring-bus configuration on the transmission side of the	
10.1-00	IOO DUCT MICC PROJECT					0.00	125	127 121 1				T 1 0-		substation for reliability.	2010
124672 124674	'09 DIST MISC PROJECT '09 GE AUX SWITCH PROJECT	31.15 (1,455.79)		(31.15) 1,455.79		0.0%	137,162.76 51,006.35	137,131.61 52,462.14	(31.15) 1,455.79			Jul-08 Jul-08			2010 2010
124674	'09 FPE TAP CHANGER PROJECT	0.03	-	(0.03)		0.0%	261,627.71	261,627.68	(0.03)			Jul-08 Jul-08			2010
124778	CR FGD Engineering Assessment	(157,635.00)	500,000.11	657,635.11	132%	-0.1%		65,259,650.24	65,259,650.24	Aug-09	Jan-13	Aug-09		Project started later than originally anticipated in budget year 2009 so cash	2010
														flow was lower than budget in 2009 and higher in 2010.	
124865	COLLINS CIRCUIT WORK	(16,285.80)	1000000	16,285.80	200-	0.0%	258,099.15	274,384.95	16,285.80	Jan-09	Dec-10	Oct-08			2010
124866	OLD HENRY CIRCUIT WORK	1,738,561.94	1,266,243.16	(472,318.78)	-37%	1.6%	2,232,579.23	1,732,923.52	(499,655.71)	Jan-09	Dec-10	Jan-09		This was a two year project. Some of the work originally planned for 2009 was not performed until 2010. This was caused by an inability to acquire a	2010
														permit to build over I265 so alternate plans were developed and executed.	
124945	Process Improvement Tools LGE	-	125,000.00	125,000.00	100%	0.0%	-	375,000.00	375,000.00	Jan-09	Jan-12			pans were developed and executed.	2010
124994	FACILITY EQUIPMENT	(19,641.45)	-	19,641.45		0.0%	19,641.45	39,282.91	19,641.45			Dec-08			2010
124999	OS LGE FAC IMPROVEMENTS	(3,874.46)	-	3,874.46		0.0%	102,636.49	106,510.95	3,874.46			Nov-08			2010
125001	OFFICE FURNISHINGS AND EQUP	536.47	210.010.50	(536.47)	-540%	0.0%	73,791.29	73,254.83	(536.47)	D 00		Dec-08		D ' - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	2010
125010	ASC ROOF REPLACEMENT	1,344,183.56	210,010.50	(1,134,173.06)	-540%	1.2%	1,343,095.28	210,010.50	(1,133,084.78)	Dec-08	May-11	Dec-08		Project completed earlier than anticipated. The budget included \$2,320K in 2010-2015, but work was completed in 2010 and 2011 for \$2,145K.	2010
														Replacement of roofs at this time enabled roofing contractors to reuse	
														existing insulation materials to help contain replacement costs. Prolonging	
														the replacement would have decreased the likelihood of salvaging those	
														materials which would have resulted in increased costs and greater potential	
125012	SECURITY SYSTEMS & EQP	(286.97)	_	286.97		0.0%	104.893.73	105.180.69	286.96			Dec-08		for leaks and roofing system failure.	2010
123012	aronama de Equ	(200.71)	-	200.77		0.070	10.,075.75	100,100.09	200.70			200-00		Attachment to Response to PSC-1 Que	
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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
125036	DIST FAC IMPROVEMENTS	1,639.05	-	(1,639.05)		0.0%	41,572.85	39,933.80	(1,639.05)			Dec-08		1	2010
125109	HW/SW Dev Tools 026580-LGE	246.72	-	(246.72)		0.0%	1,203.18	956.47	(246.72)			Jan-09			2010
125115	ITSD HW/SW PG-LGE	(5,646.59)	-	5,646.59		0.0%	6,663.48	12,310.07	5,646.59			Jan-09			2010
125120	HW/SW Dev Tools 026570-LGE	40.58	-	(40.58)		0.0%	2,709.48	2,668.90	(40.58)			Jan-09			2010
125122	Intrusion Prevention-LGE	2,122.76	-	(2,122.76)		0.0%	37,502.03	35,379.27	(2,122.76)			Jan-09			2010
125128	IT Sec Mon/Aud/Mgmt Tools-LGE	788.63 0.01	-	(788.63)		0.0%	13,932.39	13,143.75 146,870.35	(788.63)			Sep-09			2010 2010
125179 125185	Server Hardware Refresh-LGE RISS 2.0 Upgrade-LGE	25,816.54	-	(0.01) (25,816.54)		0.0%	146,870.36 79,970.37	54,153.83	(0.01) (25,816.54)			Jan-09 Nov-09			2010
125197	Bulk Pwr & Env Systems-LGE	601.97		(601.97)		0.0%	36,200.13	35,598.16	(601.96)			Jan-09			2010
125213	Sec Fiber Connect-Simpson-LGE	323,061.82	48,479.90	(274,581.92)	-566%	0.3%	443,181.95	168,400.47	(274,781.48)	Jul-09	Jun-10	Jul-09			2010
125235	Louisville Electrical Upg-LGE	1,377.72	-	(1,377.72)		0.0%	16,851.00	15,473.28	(1,377.72)			Jan-09			2010
125241	Simpsonville Electric Upg-LGE	36.97	-	(36.97)		0.0%	27,590.43	27,553.46	(36.97)			Jan-09			2010
125255	Proj Mirror-Gold Svc Level-LGE	(6,150.35)		6,150.35		0.0%	588,613.97	594,764.32	6,150.35			Jan-09			2010
125264	HW/SW Dev Tools 026510-LGE10	2,633.89	12,168.10 26.565.00	9,534.21	78% 100%	0.0%	2,633.89	12,168.10	9,534.21	Jan-10	Dec-10	Jan-10			2010
125266 125267	Upg-Imaging Jukebox sys-LGE10 HW/SW Dev Tools 026580-LGE10	16,372.40	13,282.50	26,565.00 (3,089.90)	-23%	0.0%	16,393.09	26,565.00 13,282.50	26,565.00 (3,110.59)	Jan-10 Jan-10	Dec-09 Dec-10	Jan-10			2010 2010
125268	HW/SW Dev Tools 026540-LGE10	2,923.78	6,951.70	4,027.92	58%	0.0%	2,939.29	6,951.70	4,012.41	Jan-10	Dec-10	Jan-10 Jan-10			2010
125269	Upgrade-Magic System-LGE10	34,645.39	36,538.60	1,893.21	5%	0.0%	34,645.39	36,538.60	1,893.21	Jan-10	Mar-10	Jan-10			2010
125270	HW/SW Dev Tools 026530-LGE10	5,253.46	8,855.00	3,601.54	41%	0.0%	5,253.46	8,855.00	3,601.54	Jan-10	Dec-10	Jan-10			2010
125273	PR13 Blade and Vane Repl	4,110,693.62	529,999.89	(3,580,693.73)	-676%	3.7%	4,145,001.80	4,504,999.87	359,998.07	Oct-10	Jun-11	Oct-10		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 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
125274	PR Compressor Upgrade		254,930.16	254,930.16	100%	0.0%	-	1,844,929.91	1,844,929.91	Jun-08	Aug-11	* 40			2010
125276	Rate Case-LGE10	101,727.05	554,371.45	452,644.40	82%	0.1%	101,727.05	554,371.45	452,644.40	Jan-10	Dec-10	Jan-10		Variances on Customer Care System (CCS) projects are related and	2010
125277	CRM Upgrade-LGE10		173,810.00	173,810.00	100%	0.0%		173,810.00	173,810.00	Jan-10	Dec-10			offsetting. Budgets and Actuals were recorded on different project numbers.	2010
125278	Patches & CCS Rel Upg-LGE10		714,999.51	714,999.51	100%	0.0%		714,999.51	714,999.51	Jan-10	Dec-10			Variances on Customer Care System (CCS) projects are related and	2010
125279	CCS Archiving-LGE10	-	347,620.00	347,620.00	100%	0.0%	-	347,620.00	347,620.00	Jan-10	Dec-10			offsetting. Budgets and Actuals were recorded on different project numbers. 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
125282	HW/SW Dev Tools 026560-LGE10	-	12,168.10	12,168.10	100%	0.0%	-	12,168.10	12,168.10	Jan-10	Dec-10				2010
125283	HW/SW Dev Tools 026570-LGE10	1,437.39	10,428.60	8,991.21	86%	0.0%	1,437.39	10,428.60	8,991.21	Jan-10	Dec-10	Jan-10			2010
125284	NetAdvan&V Studio LGE-10	27,037.54	29,398.60	2,361.07	8%	0.0%	27,037.54	29,398.60	2,361.07	Jan-10	Dec-10	Jan-10			2010
125285 125286	.NET WPF CLIENT FRAMEWORK-LGE Intrusion Prevention-LGE10	8,998.45 94,135.65	18,605.30 106.428.60	9,606.85 12,292.95	52% 12%	0.0% 0.1%	9,667.69 94,135.65	18,605.30 106,428.60	8,937.61 12,292.95	Jan-10 Jul-10	Dec-10 Dec-10	Jan-10 Jul-10			2010 2010
125287	IT Security Infrastruc-LGE10	21,218.23	17,819.61	(3,398.62)	-19%	0.0%	20,938.46	17,819.61	(3,118.85)	Jun-10	Nov-10	Jun-10			2010
125289	Data Protection-LGE10	53,022.38	40,844.08	(12,178.30)	-30%	0.0%	53,022.38	40,844.08	(12,178.30)	Mar-10	Jul-10	Mar-10			2010
125290	ITSec Mon/Aud/Mgmt Tools-LGE10	-	26,855.65	26,855.65	100%	0.0%		26,855.65	26,855.65	Jan-10	Dec-10				2010
125291	Gen Compl Infras-LGE10	55,964.39	88,550.00	32,585.61	37%	0.1%	56,256.08	88,550.00	32,293.92	Jan-10	Dec-10	Jan-10			2010
125292	Vulnerability Scanning-LGE10	-	23,134.69	23,134.69	100%	0.0%	-	23,134.69	23,134.69	Jan-10	Oct-10				2010
125294	IT Security Lab Enh-LGE10	6,181.86	8,910.46	2,728.60	31%	0.0%	6,181.86	8,910.46	2,728.60	Jan-10	Jan-11	Jan-10			2010
125295 125296	Access Switch Repl-LGE10 Core Network Infrastruc-LGE10	136,120.01 53,888.74	142,800.48 53,797.70	6,680.48 (91.04)	5% 0%	0.1%	136,120.01 53,888.74	142,800.48 53,797.70	6,680.48 (91.04)	Jan-10 Jan-10	Dec-10 Oct-10	Jan-10 Jan-10			2010 2010
125296	Data Networks Test Tools-LGE10	14,497.93	17,822.36	3,324.43	19%	0.0%	14,497.93	17,822.36	3,324.43	Jan-10 Jan-10	Dec-10	Jan-10 Jan-10			2010
125298	Ntwk Access Dev/Gateway-LGE10	17,762.29	17,821.02	58.73	0%	0.0%	17,762.29	17,821.02	58.73	Jan-10	Dec-10	Jan-10			2010
125299	Ntwk Admission Control-LGE10	-	161,629.14	161,629.14	100%	0.0%	-	161,629.14	161,629.14	Jan-10	Dec-10				2010
125300	Network Management-LGE10	18,516.31	17,822.36	(693.95)	-4%	0.0%	18,516.31	17,822.36	(693.95)	Jan-10	Oct-10	Jan-10			2010
125301	Router Upgrade Project-LGE10	101,012.03	107,939.11	6,927.08	6%	0.1%	101,012.03	107,939.11	6,927.08	Jan-10	Dec-10	Jan-10			2010
125302	Sec Infrastructure Enh-LGE10	18,340.38	17,824.40	(515.98)	-3%	0.0%	18,340.38	17,824.40	(515.98)	Jan-10	Dec-10	Jan-10			2010
125303 125305	Wireless Buildout-LGE10 Backup Capacity Exp-LGE10	2,950.91 61,914.78	17,822.36 71,063.44	14,871.45 9,148.66	83% 13%	0.0% 0.1%	70,540.91	17,822.36 71,063.44	17,822.36 522.53	Jan-10 Jun-10	Dec-10 Oct-10	Jan-10 Jun-10			2010 2010
125305	SAN Capacity Exp-LGE10	01,914.78	163.044.37	163,044.37	100%	0.1%	70,340.91	163.044.37	163,044.37	Jun-10 Jan-10	Dec-10	Juli-10			2010
125307	Enterprise Storage Exp-LGE10	120.20	141,792.37	141,672.17	100%	0.0%	146,584.32	288,256.49	141,672.17	Nov-09	Dec-10	Nov-09			2010
125308	Cable-Server Connect-LGE10	15,958.72	15,939.00	(19.72)	0%	0.0%	16,135.23	15,939.00	(196.23)	Jan-10	Dec-10	Jan-10			2010
125309	HP Openview Monitoring-LGE10	-	14,620.20	14,620.20	100%	0.0%	-	14,620.20	14,620.20	Jan-10	Dec-10				2010
125310	Server Hardware Refresh-LGE10	122,780.39	107,604.60	(15,175.80)	-14%	0.1%	131,938.15	107,604.60	(24,333.55)	Jan-10	Dec-10	Jan-10			2010
125311	Virtual Infrastruc Upg-LGE10	14 20 4 0 6	46,161.12	46,161.12	100%	0.0%	14 20 4 0 5	46,161.12	46,161.12	Jan-10	Dec-10	M. 10			2010
125314 125316	Site Security Improve-LGE10 Outside Cable Plant-LGE10	14,394.86 36,134.08	17,601.96 70,179.65	3,207.10 34,045.57	18% 49%	0.0% 0.0%	14,394.86 36,134.08	17,601.96 70,179.65	3,207.10 34,045.57	Mar-10 Jan-10	Nov-10 Dec-10	Mar-10 Jan-10			2010 2010
125316	Bulk Pwr & Env Systems-LGE10	35,154.32	70,179.65 34,980.24	(174.08)	49%	0.0%	35,241.32	70,179.65 34,980.24	(261.08)	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10 Jan-10			2010
125317	Channel Bank Standard-LGE10	JJ,1J4.J2 -	177,104.67	177,104.67	100%	0.0%	33,241.32	177,104.67	177,104.67	Jan-10 Jan-10	Nov-10	Jan-10			2010
125319	Microwave Shelter Renov-LGE10	56,259.04	17,433.61	(38,825.43)	-223%	0.1%	56,259.04	17,433.61	(38,825.43)	Apr-10	Nov-10	Apr-10			2010
125320	Mobile Radio-LGE10	11,767.39	17,433.64	5,666.26	33%	0.0%	17,381.68	17,433.64	51.96	Jan-10	Dec-10	Jan-10			2010
125321	Ntwk Acc Dev/Site Infr-LGE10	60,359.92	44,497.92	(15,862.01)	-36%	0.1%	60,635.79	44,497.92	(16,137.87)	Jan-10	Dec-10	Jan-10			2010
125322	Ntwk Tools/Test Equip-LGE10	35,274.89	35,530.40	255.51	1%	0.0%	35,497.68	35,530.40	32.72	Jan-10	Dec-10	Jan-10			2010
125323	Phone Sys Capacity Exp-LGE10	29,507.47	53,352.23	23,844.76	45%	0.0%	30,073.76	53,352.23	23,278.47	Jan-10	Dec-10	Jan-10			2010
125325	ConT1 Sv-Bdstn-Unlic Wls-LGE10	19,462.25	53,385.17	33,922.92	64%	0.0%	63,300.38	53,385.17	(9,915.21)	Jun-10	May-11	Jun-10		Attachment to Response to PSC-1 Ques	2010 stion No. 13

Attachment to Response to PSC-1 Question No. 13(a)

							Total	Total		Date	Date				
D 1 .	D 1 .	Annual Actual	Annual Original	Variance In	Variance	Percent Of	Actual	Budget	Variance In	Original	Original	Date Actual	Date Actual		
Project No.	Project Title/Description	Cost	Budget	in Dollars	As Percent	Budget	Project Cost	Project Cost	in Dollars	Budget Start	Budget End	Start	End	Explanations	Year
125326	LG&E SCADA Radios-LGE10	39,927.42	42,218.77	2,291.35	5%	0.0%	39,927.42	42,218.77	2,291.35	Jul-10	Dec-10	Jul-10			2010
125327	Comp HW Cap-LOB's-LGE10	-	175,000.00	175,000.00	100%	0.0%	-	175,000.00	175,000.00	Jan-10	Dec-10				2010
125328	Eval Tools & Util-LGE10	44,595.15	53,130.00	8,534.85	16%	0.0%	51,743.80	53,130.00	1,386.20	Jan-10	Dec-10	Jan-10			2010
125329 125330	Monitor Replacement - LGE 10 Monitor Replacement - SVCO 10	20,626.78	21,000.00 35,000.00	373.22 35,000.00	2% 100%	0.0%	20,626.78	21,000.00 35,000.00	373.22 35,000.00	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10			2010 2010
125330	Tier C rot-desk/lap-LGE10	433,005.52	427,584.18	(5,421.34)	-1%	0.0%	430,672.37	427,584.18	(3,088.19)	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10			2010
125331	Tier C rot-desk/lap-SVCO10	455,005.52	555,436.99	555,436.99	100%	0.4%	430,072.37	555,436.99	555,436.99	Jan-10	Dec-10	Jan-10		Budget was incorrectly identified as a utility project and therefore included	2010
	ŗ		,	,				,	,					in this data set. Actuals are correctly attributed to Capital Corp.	
125334	New Tech Implement-LGE10	8,799.10	35,420.00	26,620.90	75%	0.0%	8,799.10	35,420.00	26,620.90	Jan-10	Dec-10	Jan-10			2010
125336	Data Center Software-LGE10	764.16	10,626.00	9,861.85	93%	0.0%	764.16	10,626.00	9,861.85	Jan-10	Dec-10	Jan-10			2010
125338 125339	Louisville Electric Upg-LGE10	7,819.45	17,710.00	9,890.55	56%	0.0%	7,819.45	17,710.00	9,890.55	Jan-10	Dec-10	Jan-10			2010 2010
125339	Lou Racks & Furniture-LGE10 Simpson Electric Upg-LGE10	7,477.18 14,411.67	8,855.00 35,420.00	1,377.82 21,008.33	16% 59%	0.0%	7,477.18 14,411.67	8,855.00 35,420.00	1,377.82 21,008.33	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10 Jan-10			2010
125341	Simpson Racks/Furniture-LGE10	7,594.14	8,855.00	1,260.86	14%	0.0%	7,594.14	8,855.00	1,260.86	Jan-10	Dec-10	Jan-10			2010
125342	Data Base Tools & Equip-LGE10	24,376.74	28,336.00	3,959.26	14%	0.0%	24,376.74	28,336.00	3,959.26	Jan-10	Dec-10	Jan-10			2010
125343	Purchase UC4 Executors-LGE10	-	1,506.44	1,506.44	100%	0.0%	-	1,506.44	1,506.44	Jan-10	Dec-10				2010
125345	Proj Mirror-DB tech-LGE10	30,158.19	72,611.00	42,452.81	58% 5%	0.0%	30,158.19	72,611.00	42,452.81	Feb-10	Dec-10	Feb-10			2010
125347 125348	Proj Mirror-Sil Svc Lev-LGE10 Impl Red Elec Sys-BOC DC-LGE10	475,599.68 556,283.87	501,469.69 753,345.96	25,870.01 197,062.10	26%	0.4% 0.5%	475,599.68 584,716.56	501,469.69 770,226.57	25,870.01 185,510.01	Jan-10 Nov-09	Dec-10 Dec-10	Jan-10 Nov-09			2010
125357	Rep BOC Data Center UPS-LGE10	330,203.07	131,277,44	131,277,44	100%	0.0%	504,710.50	131,277.44	131,277,44	Jan-10	Dec-10	1101-07			2010
125359	Rep BOC Data Ctr EPO Sys-LGE10	-	14,168.00	14,168.00	100%	0.0%	-	14,168.00	14,168.00	Jan-10	Dec-10				2010
125361	PMO Platform Project - LGE10	-	35,420.00	35,420.00	100%	0.0%	-	35,420.00	35,420.00	Jan-10	Dec-10				2010
125366	Data Protection-LGE11	26,315.52	-	(26,315.52)		0.0%	35,935.17	71,064.13	35,128.96	Jun-10	Dec-11	Jun-10			2010
125415 125427	MidLevel Strge Refresh-LGE11 Server Hardware Refresh-LGE11	157,455.00 26,635.32	-	(157,455.00) (26,635.32)		0.1% 0.0%	145,151.64 177,088.17	159,613.39 170,237.90	14,461.76 (6,850.27)	Nov-10 Jun-10	Dec-11 Dec-11	Nov-10 Jun-10			2010 2010
125437	SAN Cap Ex incl virtual-LGE11	7,449.37	-	(7,449.37)		0.0%	34,970.15	35,532.37	562.23	Nov-10	Dec-11	Nov-10			2010
125571	Simpsonville Rks and Fur-LGE11	8,914.96	-	(8,914.96)		0.0%	8,914.96	8,855.00	(59.95)			Jun-10			2010
125620	10 EMS Servers & OUG - LGE	80,899.82	75,000.00	(5,899.82)	-8%	0.1%	126,873.76	75,000.00	(51,873.76)	Jul-10	Apr-11	Jul-10			2010
125621	10 High Spd Hist Arch - LGE		45,000.00	45,000.00	100%	0.0%		45,000.00	45,000.00	Aug-08	Jul-10				2010
125632 125636	EMS Redundancy LGE PowerPlan Budgeting (LG&E %)	175,050.98 161,502.29	171,850.00	(175,050.98) 10,347.72	6%	0.2% 0.1%	175,955.94 226,815.81	225,152.52	(175,955.94) (1,663.29)	Sep-09	Jun-10	Aug-08 Sep-09			2010 2010
125641	CFO MTP CapEx (LG&E %)	101,302.29	18,900.00	18,900.00	100%	0.1%	220,813.81	18,900.00	18,900.00	Jan-10	Dec-13	Sep-09			2010
125643	Oracle IPM (LG&E %)	125,885.14	94,500.00	(31,385.14)	-33%	0.1%	132,276.61	94,500.00	(37,776.61)	Jul-10	Dec-11	Jul-10			2010
125651	Stores Capital - 2010 (LG&E %)	-	3,500.00	3,500.00	100%	0.0%		3,500.00	3,500.00	Jan-09	Oct-10				2010
125659	Misc SC - 2010 (LG&E %)	-	28,350.00	28,350.00	100%	0.0%	-	28,350.00	28,350.00	Jan-10	Jan-11				2010
125663	CFO Computers - 2010 (LG&E %)	102.465.61	6,860.00	6,860.00	100%	0.0%	146 202 60	6,860.00	6,860.00	Jan-10	Jan-11 Nov-10	T 1 10			2010 2010
125665 125811	PowerPlant Upgrade (LG&E %) eDiscovery - LGE	102,465.61 1,780.16	120,050.00	17,584.39 (1,780.16)	15%	0.1%	146,393.69 108,088.50	120,050.00 106,308.34	(26,343.69) (1,780.16)	Jul-10	Nov-10	Jul-10 Nov-08			2010
125850	DFR	261,522.43	549,993.24	288,470.81	52%	0.2%	675,642.15	943,722.25	268,080.10	Aug-08	May-11	Aug-08			2010
125881	LGE AVAYA INTERACTION CTR	(914.85)		914.85		0.0%	86,105.75	87,020.61	914.85	Ü	•	Jan-09			2010
125882	2009 PC PURCHASES	555.92	-	(555.92)		0.0%	49,232.11	48,676.19	(555.92)			Jan-09			2010
125890 125902	MADISON CIRCUIT WORK CR5 LP FW Heater Drain Pump	164,016.82 (1.494.65)	62,938.81	(101,078.01) 1.494.65	-161%	0.1%	164,016.82 20,001.31	62,938.81 21,495.96	(101,078.01) 1.494.65	Jan-10	Dec-10	Jan-10 Jan-09			2010 2010
125902	Upgrade Algonquin TR 5 69 kV	(42,125.77)	49,999.75	92,125.52	184%	0.0%	20,001.51	92,125.52	92,125.52	Feb-09	May-09	Feb-09			2010
125926	BRCT SF6 SFC Med Volt Bkr -LGE	17,850.34	-	(17,850.34)	10170	0.0%	18,191.33	340.99	(17,850.34)	100 07	may 07	Nov-08			2010
125951	LR09-Surge-Arrest-Rep	6,628.82	-	(6,628.82)		0.0%	45,128.23	38,499.41	(6,628.82)			Mar-09			2010
125952	LBR09-ReplCanalBrk3861	2,503.88	-	(2,503.88)		0.0%	134,412.43	131,908.55	(2,503.88)			Mar-09			2010
126010	LR09-BG-NS-3883-Relays	341.47	-	(341.47)		0.0%	76,866.55	76,525.08	(341.47)			Mar-09			2010
126012 126083	LU09-Batteries BRCT GT24 Purge Vlv 10-11 LGE	(2,148.94) 107,740.30	-	2,148.94 (107,740.30)		0.0% 0.1%	39,514.28 86,394.00	41,663.22	2,148.94 (86,394.00)			Jul-09 Jan-10			2010 2010
126117	MC3 Pyrite Piping	98,917.56	-	(98,917,56)		0.1%	98,917.56	133,999.91	35,082.35			Apr-09			2010
126118	MC1 Boiler Lower Sidewall	1,164,293.31	1,100,000.89	(64,292.42)	-6%	1.1%	1,164,294.49	1,100,000.89	(64,293.60)	Dec-09	Dec-10	Dec-09			2010
126119	MC1 Final Superheater	775,321.82	-	(775,321.82)		0.7%	775,321.82	1,400,011.58	624,689.76			Sep-10		Project was cancelled after routine outage inspection indicated component	2010
126125	MC Haria Same Water Down Hairt	34,378.02		(34,378.02)		0.0%	24 279 02	175 001 12	140 622 10			C 10		was in serviceable condition.	2010
126125	MC Horiz Serv Water Pump Hoist MC Roofing - MC4 Turbine Room	34,378.02 226,079.10	-	(34,378.02)		0.0%	34,378.02 226,079.10	175,001.12	140,623.10 (226,079.10)			Sep-10 Aug-10			2010
126127	MC Roofing - Tripper Room	35,595.00	_	(35,595.00)		0.0%	46,064.60		(46,064.60)			Aug-10			2010
126129	MC4 345kV Isol Disconnects	119,532.86	150,000.51	30,467.65	20%	0.1%	119,533.36	150,000.51	30,467.15	Jan-10	Mar-10	Jan-10			2010
126130	MC Freight Elevator Controls	124,872.72	-	(124,872.72)		0.1%	124,872.72	69,999.83	(54,872.89)			Jul-10			2010
126131	MC2 Pass Elevator Controls	121,206.86	-	(121,206.86)		0.1%	121,206.86	124,999.77	3,792.91			Aug-10			2010
126132 126133	MC1 Hydrosteps MC2 Hydrosteps - 2012	79,548.48 95,762.66		(79,548.48) (95,762.66)		0.1% 0.1%	79,955.17 97,802.97	50,000.61 50,000.61	(29,954.56) (47,802.36)			Aug-10 Aug-10			2010 2010
126135	MC3 SCR Catalyst - 2011	93,762.66	655,999.80	655,999.80	100%	0.1%	699,058.15	2,464,001.32	1,764,943.17	Apr-09	Dec-11	Apr-09		Project was delayed from 2010 to 2011 due to Catalyst Management Plan	2010
	,					****				r,		1 0.5		changes.	
126139	MC3 Cooling Tower Fan VFDs	260,400.62	275,000.87	14,600.25	5%	0.2%	260,400.62	275,000.87	14,600.25	Jan-10	May-10	Jan-10			2010
126144	MC4 Blowdown Tank	50,418.55	81,999.34	31,580.79	39%	0.0%	69,067.73	100,648.52	31,580.79	Oct-09	Mar-10	Oct-09			2010
126145 126149	MC Yard Buildings Restoration MC Coal Hndlg Bldg Locker Room	106,819.41 273,725.31		(106,819.41) (273,725.31)		0.1% 0.2%	106,819.41 273,725.31	94,999.99 140,000.70	(11,819.42) (133,724.61)			Sep-10 Sep-10			2010 2010
126153	MC Mtl Handling Chutes 2012	241,595.26	-	(241,595.26)		0.2%	241,595.26	450,000.82	208,405.56			Apr-09			2010
126154	MC4 Ash and Sump Piping	237,346.46	-	(237,346.46)		0.2%	237,346.52	350,000.19	112,653.67			Apr-09			2010

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						_	Total	Total		Date	Date	_	_		
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
126161	MC1 Bottom Ash Piping	-	49,999.29	49,999.29	100%	0.0%	-	49,999.29	49,999.29	Apr-09	Nov-10			·	2010
126168	CR Switchgear Room A/C	206,118.45	109,999.88	(96,118.57)	-87%	0.2%	158,830.28	109,999.88	(48,830.40)	Aug-10	Jan-11	Aug-10			2010
126169 126171	CR Remote Site Cameras	74,577.98	74,999.45 29,999.78	421.47 29,999.78	1% 100%	0.1%	53,359.29	74,999.45 99,999.61	21,640.16	Nov-10 Nov-10	Dec-10	Nov-10			2010 2010
126171	CR 4kV Mech Relay Repl CR5 Turbine Rm Sump Pump		29,999.78 71.000.22	29,999.78 71.000.22	100%	0.0%	51,196.69	122,196.91	99,999.61 71,000.22	Oct-09	Jan-11 Jul-10				2010
126174	CR5 Stack Elevator Repl	80.020.95	203,000.64	122,979.69	61%	0.1%	180.875.98	765,855.99	584,980.01	Nov-09	Jan-10	Nov-09			2010
126176	CR6-1 Boiler Feed Pump Repl	177,098.34	314,998.99	137,900.65	44%	0.2%	272,108.87	427,377.63	155,268.76	Nov-09	May-10	Nov-09			2010
126181	Old Henry 138KV Tap	399,756.39	639,999.22	240,242.83	38%	0.4%	426,398.76	666,508.55	240,109.79	May-09	May-10	May-09			2010
126192	CR Station Switchgear Repl	1,867.59	-	(1,867.59)		0.0%	478,713.31	508,054.72	29,341.41			Sep-09			2010
126215 126221	OUTAGE SUMMARY MAPS LGE ALGONQUIN CIRCUIT 1380	584.21	-	(584.21)		0.0%	165,228.74	164,644.53 204,003.38	(584.21)			Aug-09 Jul-09			2010 2010
126221	E PERFORMANCE LGE	29,091.78 28,396.83		(29,091.78) (28,396.83)		0.0%	233,095.16 135,623.52	107,226.69	(29,091.78) (28,396.83)			May-09			2010
126237	Bently Nevada 1 Server Upgrade	20,570.05	19,559.70	19,559.70	100%	0.0%	12,901.55	19,559.70	6,658.15	Aug-10	Nov-10	Aug-10			2010
126239	TC Limestone Bull Gear Monit	40,201.93	61,800.00	21,598.07	35%	0.0%	40,399.74	61,800.00	21,400.26	Apr-10	Jun-10	Apr-10			2010
126241	TC Limestone Mill Chute	-	56,650.02	56,650.02	100%	0.0%	-	56,650.02	56,650.02	May-09	May-10				2010
126242	TC Limestone Conveyors	81,104.88	79,299.72	(1,805.16)	-2%	0.1%	55,580.64	79,299.72	23,719.08	Apr-10	Dec-10	Apr-10			2010
126243 126244	TC Upgrade Seals A Mill	35,393.62	48,446.06	13,052.44	27% 100%	0.0%	35,393.62	48,446.06	13,052.44	Apr-10	Dec-10	Apr-10			2010
126244	TC Replace Inlet Chutes TC Upgrade Generator SLMS		56,650.00 88,837.50	56,650.00 88,837.50	100%	0.0%		56,650.00 88,837.50	56,650.00 88,837.50	May-09 May-09	May-10 Jan-12				2010
126246	TC Generator Core Monitor	48,506,74	-	(48,506.74)	10070	0.0%	48,506.74	61,800.00	13,293.26	may 0)	Jun 12	Aug-10			2010
126248	TC Limestone Conveyor Belt	42,042.78	-	(42,042.78)		0.0%	39,676.78	115,875.00	76,198.22			Sep-10			2010
126261	TC CT Station Air Line	9,008.59	11,433.00	2,424.41	21%	0.0%	3,353.01	11,433.00	8,079.99	May-09	Dec-10	May-09			2010
126358	HV Compartment Retrofit	255,277.72	385,294.93	130,017.21	34%	0.2%	440,737.64	570,754.73	130,017.09	Jun-09	Dec-10	Jun-09			2010
126385 126386	DOIT GAS FAC INSPEC & SURVEYS DOIT GAS EMER MGMT SYSTEM	148,182.20 572,229.57	175,098.00	26,915.80 (572,229.57)	15%	0.1%	148,182.20 1,125,500.72	175,098.00	26,915.80 (1,125,500.72)	Jan-10 Jun-10	Dec-10 Nov-11	Jan-10 Jun-10		THE CONTRACT OF THE CONTRACT O	2010 2010
120380	DOIT GAS EMER MOMT STSTEM	312,229.31	-	(372,229.31)		0.5%	1,123,300.72	-	(1,123,300.72)	Jun-10	NOV-11	Jun-10		Full project cost was originally budgeted as Gas only and subsequently it was determined that actuals should be split between Electric and Gas.	2010
126388	DOIT CARRY OVER PROJECTS	17,319.25	35,019.60	17,700.35	51%	0.0%	17,319.25	35,019.60	17,700.35	Jan-10	Dec-10	Jan-10		was determined that actuals should be split between Electric and Gas.	2010
126389	DOIT ELEC FAC INSPEC & SURVEYS	83,773.89	87,549.00	3,775.11	4%	0.1%	83,773.89	87,549.00	3,775.11	Mar-10	Dec-10	Mar-10			2010
126390	DOIT HARDWARE INFRASTRUCTURE	114,428.48	105,058.80	(9,369.68)	-9%	0.1%	115,690.82	105,058.80	(10,632.02)	Jan-10	Dec-10	Jan-10			2010
126391	DOIT IF - ONLINE OUTAGE MAPS	74,732.00	26,264.70	(48,467.30)	-185%	0.1%	74,732.00	26,264.70	(48,467.30)	Jan-10	Dec-10	Jan-10			2010
126392 126393	DOIT MOBILE GIS ENHANCEMENTS DOIT MOBILE GIS ENT LICENSE	66,442.34 60,607.59	35,019.60 87,549.00	(31,422.74)	-90%	0.1% 0.1%	66,442.34 60,607.59	35,019.60 87,549.00	(31,422.74)	Jan-10	Dec-10	Jan-10			2010 2010
126393	DOLL MOBILE GIS ENT LICENSE	73.382.25	87,549.00 87,549.00	26,941.41 14.166.75	31% 16%	0.1%	71,527.25	87,549.00 87,549.00	26,941.41 16,021.75	Jan-09 Jan-10	Dec-10 Dec-10	Jan-09 Jan-10			2010
126395	DOIT RELIABILITY RPTG DATABASE	22,924.38	70,039.20	47,114.82	67%	0.0%	22,924.38	70,039.20	47,114.82	Jan-10	Dec-10	Jan-10			2010
126396	DOIT RESOURCE MGMT SYSTEM		87,549.00	87,549.00	100%	0.0%	-	87,549.00	87,549.00	Jan-10	Dec-10				2010
126397	DOIT SMLWRLD GIS UPGRD ENHNC	14,074.45	17,509.80	3,435.35	20%	0.0%	14,074.45	17,509.80	3,435.35	Jan-10	Dec-10	Jan-10			2010
126398	DOIT SOFTWARE LICENSES		35,019.60	35,019.60	100%	0.0%	-	35,019.60	35,019.60	Jan-10	Dec-10	T 1 40			2010
126399 126448	DOIT MOBILE INFRASTRUCTURE 2010 Dist. Wildlife Protection	160,934.70 82,486.22	350,196.00 99,713.32	189,261.30 17,227.10	54% 17%	0.1% 0.1%	163,606.14 89,838.58	350,196.00 99,713.32	186,589.87 9,874.74	Feb-10 Jan-10	Dec-10 Dec-10	Feb-10 Jan-10			2010 2010
126449	2010 Misc. Dist. Project	199,016.11	111,686.68	(87,329.43)	-78%	0.2%	199,166.09	111,686.68	(87,479.41)	Jan-10	Jul-12	Jan-10			2010
126450	2010 TC OIL FILTERS	47,173.83	47,881.31	707.48	1%	0.0%	48,450.20	47,881.31	(568.89)	Jan-10	Nov-10	Jan-10			2010
126451	2010 M/E BKR REPLACEMENT	125,111.82	124,934.67	(177.15)	0%	0.1%	129,899.82	124,934.67	(4,965.15)	Jan-10	Nov-10	Jan-10			2010
126452	2010 GE AUX SWITCHES	16,551.78	54,774.56	38,222.78	70%	0.0%	16,551.78	54,774.56	38,222.78	Jan-10	Nov-10	Jan-10			2010
126454 126455	2010 FPE TAP CHGR REPLACEMENT 2010 BUILDINGS & GROUNDS	335,796.74 70,621.17	258,368.02 60,125.67	(77,428.72) (10,495.50)	-30% -17%	0.3% 0.1%	335,799.93 55,575.97	258,368.02 60,125.67	(77,431.91) 4,549.70	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10 Jan-10			2010 2010
126456	2010 TRANSFORMER REWIND/REPAIR	70,021.17	1,031,480.93	1,031,480.93	100%	0.0%	-	1,031,480.93	1,031,480.93	Jan-10	Dec-10	Jan-10		Budget is developed at a higher level to encompass multiple projects and	2010
			-,,	-,,				-,,	-,,					reallocated to individual projects as transformer failures occur.	
126458	2010 PORTABLE DGA DEVICE	50,763.87	42,069.00	(8,694.87)	-21%	0.0%	50,763.87	42,069.00	(8,694.87)	Jan-10	Dec-10	Jan-10			2010
126459	2010 TOOLS & EQUIPMENT	10,554.90	25,014.00	14,459.10	58%	0.0%	10,554.90	25,014.00	14,459.10	Jan-10	Dec-10	Jan-10			2010
126460 126461	2010 DIST. SUB. BATTERIES BDD RELAY REPLACEMENT PROJECT	104,827.56 46,697.88	114,132.62 54,639.25	9,305.06 7,941.37	8% 15%	0.1%	105,584.17 45,285.57	114,132.62 54,639.25	8,548.45 9,353.68	Jan-10 Jan-10	Nov-10 Dec-10	Jan-10 Jan-10			2010 2010
126463	2010 MISC NESC COMPLIANCE	67,117.13	73.804.81	6,687.68	9%	0.0%	67,117.13	73,804.81	6,687.68	Jan-10 Jan-10	Dec-10	Jan-10 Jan-10			2010
126464	2010 TR MULSYFIRE SYSTEMS	18,170.14	18,859.78	689.64	4%	0.0%	18,170.14	18,859.78	689.64	Jan-10	Nov-10	Jan-10			2010
126465	2010 SFC RELAY REPLACEMENT	66,561.74	68,987.08	2,425.34	4%	0.1%	65,907.37	68,987.08	3,079.71	Jan-10	Nov-10	Jan-10			2010
126466	JEFFERSONTOWN SUB EXPANSION	1,672,876.75	2,504,995.48	832,118.73	33%	1.5%	2,046,652.59	3,192,691.48	1,146,038.89	Jan-10	Dec-11	Jan-10		Project variance due to portion of budget \$120K was circuit work and was transferred to the circuit project. Remaining variance was due to lower equipment and construction cost.	2010
126467	FEGENBUSH AREA SUB PROPERTY	-	699,823.50	699,823.50	100%	0.0%	519,009.11	699,823.50	180,814.39	Jan-10	Dec-11	Jan-10		Project delayed until 2011 and reallocated to Tucker Station Substation property in 2010.	2010
126468	6617 Underground Cable Repair	4,634.20	-	(4,634.20)		0.0%	497,426.75	492,792.55	(4,634.20)			Jul-09			2010
126585 126586	TC Upgrade A Limestone Mill TC Upgrade B Limestone Mill	123,807.08 85,470.75	-	(123,807.08) (85,470.75)		0.1% 0.1%	119,858.50 85,184.55		(119,858.50) (85,184.55)			Mar-10 Mar-10			2010 2010
126587	TC CT HGPI LGE#1	2,691,680.61	2,972,210.24	280,529.63	9%	2.4%	2,604,134.76	4,516,210.24	1,912,075.48	Jan-10	Dec-10	Jan-10			2010
126611	LGE FACILITY EQUIPMENT-2011	5,110.00	31,472.39	26,362.39	84%	0.0%	9,450.00	31,472.39	22,022.39	Dec-09	Jan-11	Dec-09			2010
126615	FAC IMPROVEMENTS-LGE 2011	251,032.97	349,690.98	98,658.01	28%	0.2%	251,032.97	5,988,890.98	5,737,858.01	Dec-09	Jan-11	Dec-09			2010
126616	FURNITURE/OFFICE EQP-LGE 2011	107,964.58	151,765.69	43,801.11	29%	0.1%	113,038.00	151,765.69	38,727.69	Dec-09	Oct-13	Dec-09			2010
126617 126618	GREEN INITIATIVES-LGE 2011 CONTRACT MGMT EQUIP-LGE 2011	196,545.47 49,176.67	272,758.79 70,001.13	76,213.32 20,824.45	28% 30%	0.2% 0.0%	209,505.98 49,176.67	272,758.79 70,001.13	63,252.81 20,824.45	Dec-09 Oct-10	Jan-11 Jan-11	Dec-09 Oct-10			2010 2010
126619	SECURITY SYSTEM EQUIP-LGE 2011	73,527.69	79,084.60	5,556.91	30% 7%	0.0%	73,527.69	79,084.60	5,556.91	Dec-09	Jan-11	Dec-09			2010
126620	FACILITY EQUIP-ESC & SSC GEN	309,855.99	34,969.24	(274,886.75)	-786%	0.3%	347,343.32	34,969.24	(312,374.08)	Sep-10	Dec-10	Sep-10			2010
126634	DOIT POLE LOADING DESIGN	57,566.25	70,039.20	12,472.95	18%	0.1%	57,566.25	70,039.20	12,472.95	Jan-10	Dec-10	Jan-10		Attachment to Response to PSC-1 Oue	stion No. 13(a)

Attachment to Response to PSC-1 Question No. 13(a) Page 69 of 122

Post			Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
															Emilensi	V
								COSI -			.,			Enu	Explanations	
				231,000.00		100%	0.0%	856,186.49								
Page	126656	NTWK TRAN PRTCT AUTO PILOT	108,468.57	36,736.90	(71,731.67)	-195%	0.1%	4,522,280.18	36,736.90	(4,485,543.28)	Jan-10	Dec-14	Jan-10		the Taylorsville Rd Corridor that was expected to exceed capacity in 2011.	2010
MINISTER Table MINISTER M			-					378,128.94					Jan-10			
			-					-								
See See Companish 1245-126 1245-12																
Model																
			57,550.54					37,730.34					Apr-10			
Month Mont	126690		38,607.86				0.0%	38,607.86			Jan-10	Jan-11	Jan-10			
March Marc	126692			88,546.50	88,546.50	100%	0.0%		88,546.50		Jan-10	Dec-10				2010
			-					-								
Page			-					-								
Page Magnethyle-Heat 14,600.00 14,			-	,			01070	-								
Position Serge for PRINSS-LEGIO			-					-								
								-								
								-								
Part	126710		52,609.04			70%	0.0%		177,100.00				Jan-10			2010
Part Flags ADMENS EXPRICATION 1.75 Mode 17.95 Mod								472,399.30				Nov-10	Mar-10			
1.00 1.00			16,433.24					16,433.24					Jan-10			
2671 TIGE RETAIL HABDWARE NERA 43.181 99.975 26.4794 38.8 0.98 45.181 79.975 26.4794 91.00 43.1811 39.01 43.18			-				01070	-								
Part			42.510.17					42.510.15					T 10			
17-10 1																
Part													Jan-10			
Part								-								
12676 1GE METER PQUMENT	126734		885,270.11				0.8%	2,358,238.80					Jun-10		prior to the construction portion of the project. Budget approved through the	2010
1	126761	LGE METER EQUIPMENT	5,347.94	40,952.05	35,604.11	87%	0.0%	5,347.94	40,952.05	35,604.11	Jan-10	Dec-10	Jan-10		Total Grand Brocks.	2010
2016 126	126762	LGE METER PROJECT		30,095.58	30,095.58	100%	0.0%		30,095.58	30,095.58	Jan-10	Dec-10				2010
Part	126763		78,685.22					78,685.22			Jan-10	Dec-10	Jan-10			
Part			-					-								
12667 1267			-					-							The Morganfield call center project began in late 2010 and was completed in	
1788 1788 1788 1788 1788 1789 1789 1789 1789 1789 1789 1789 1789 1789 1789 1789 1789 1889			-	,	0.,000		0.0.0	-	0.,000	0.,000						
126806 Surge Arrestors - LGE-2010 22,246.32 49,991.88 20,748.56 41% 0.0% 32,441.87 149.075.64 117.51.77 Jan. 10 Dec. 10 Dec. 11 Jan. 10 Jan. 10 Dec. 11 Jan. 10 Dec. 10 Jan. 10 Dec. 11 Jan. 10 Dec. 11 Jan. 10 Dec. 11			-					-								
126807 Batteries LGE 2010 5.9,08.94 49,91.88 (2.917.06) -6% 0.0% 48,491.57 15,05.86.4 101,567.07 Jan-10			20.246.22					22 442 97					I 10		Project cancelled due to lack of need.	
126808 Grounding Repairs - LGE - 2011 - 49.991 88 49.991 88 49.991 88 49.991 88 49.991 88 49.991 88 49.991 88 49.991 88 49.991 88 49.991 88 49.991 89.999 49.9999 49.99999 49.99999 49.99999 49.99999 49.99999																
Station Service Transfrms LGE			32,908.94					40,491.37					Jan-10			
Instrument Traffrom Relicemit LGE																
126812 CP-physical security IT-LGE	126810		34,746.03	20,004.00	(14,742.03)	-74%	0.0%	34,746.03	60,012.00				Jan-10			2010
126813 Old Henry			-					-			Jan-10	Dec-10				
126825 Repl Profogix Platforms LGE10 - 107.380.53 107.805.3 107.805.3 100% 0.0% - 107.380.53 107.805.3 107.805.5 107.380.53 107.805.3 107.805.5			-					-								
Retire Bluelick Structure-LGE			-					-								
126829 MuldraughToHisclw MW Radio Lnk 130,753.62 177,209.19 46,455.66 26% 0.1% 132,356.63 177,209.19 44,852.56 Mar.10 Nov-10 Mar-10 2010 126837 Replace MW Radio Northside 215,946.11 245,888.55 29,942.44 12% 0.2% 215,946.11 245,888.55 29,942.44 Mar-10 Dec-10 Mar-10 Dec-10 Mar-10 126838 Tech Test Lab & Related-LOEHO 3,797.33 31,878.00 28,080.67 88% 0.0% 3,797.33 31,878.00 28,080.67 Mar-10 Dec-10 Dan-10 126938 Replace DC Roof - LOEH2 115,050.09 - (115,050.09) - (115,050.09) - (115,050.09) - (115,050.09) - (115,050.09) 134,596.00 19,545.91 Dan-10 Dan-10 127034 CR ROS ystem Upgrade 8,008.66 107,989.99 99,990.33 93% 0.0% 255,166.99 239,999.29 (15,167.70) - (15,050.09) - (-					-					T 1 10			
126836 Replace MW Radio Northside 215,946.11 245,888.55 29,942.44 12% 0.2% 215,946.11 245,888.55 29,942.44 Mar-10 Dec-10 Mar-10 Dec-10 Mar-10 Dec-10 Mar-10 Dec-10 Mar-10 Dec-10			120.752.62					122 256 62								
126833 Tech Test Lab & Related-LGE10 3,797.33 31,878.00 28,080.67 88% 0,0% 3,797.33 31,878.00 28,080.67 $Jan-10$ Dec-10 $Jan-10$ $Jan-10$ 2010 126911 Replace DC Roof - LGE12 115,050.09 - (15,050.09) 0.1% 115,050.09 19,345.91 $Jun-10$ $Jun-10$ 2010 127034 CKR Turbine Pack & Seal Repl 255,166.99 239,999.29 (15,167.70) -6% 0.2% 255,166.99 239,999.29 (15,167.70) Feb-10 $Jul-10$ Feb-10 $Jul-10$ Peb-10 $Jul-10$ Peb-10 $Jul-10$ Peb-10 $Jul-10$ $Jul-$																
126911 Replace DC Roof - LGEI 2 115,050.09 - (15,050.09) 0.1% 115,050.09 134,596.00 19,455.91 Jun-10 Jun-10 2010 127034 CR 6 Turbine Pack & Seal Repl 255,166.99 239,999.29 (15,167.70) -6% 0.2% 255,166.99 239,999.29 (15,167.70) Feb-10 Jul-10 Feb-10 2010 127044 CR KO System Ugrade 8,008.66 107,998.99 99,990.33 93% 0.0% 265,346.88 367,769.27 101,422.39 Jun-09 Mar-10 Jun-09 2010 127044 PR13 Back-up Air Compressor - 7,949.54 100% 0.0% 6,550.80 14,500.34 7,949.54 Nov-09 Dec-09 Nov-09 Nov-09 2010 127049 PR13 Back-up Air Compressor - 7,940.03.4 100% 0.0% - 9,400.34 9,400.34 9,400.34 Jun-10 Dec-10 Nov-09 2010 127050 OF House Crane Gearcase 129,346.32 156,999.81 27,653.49 18%				,												
12703 CR6 Turbine Pack & Seal Repl 255,166.99 239,999.29 (15,167.70) -6% 0.2% 255,166.99 239,999.29 (15,167.70) Feb-10 Jul-10 Feb-10 Feb-				. ,		*****										
127044 PR13 Back-up Air Compressor - 7,949.54 7,949.54 100% 0.0% 6,550.80 14,500.34 7,949.54 Nov-09 Dec-09 Nov-09 2010 127046 RELIABILITY REPORTING SW - 94,000.34 94,000.34 100% 0.0% - 94,000.34 94,000.34 100% 0.0% 175,000.01 156,999.81 (18,000.20) Oct-09 Apr-11 Oct-09 12010 127050 OF Diago Track Skidsteer - 27,000.42 27,000.42 100% 0.0% 28,599.70 55,600.12 27,000.42 Nov-09 Dec-09 Nov-09 2010 127051 OF Main Breaker Lifting 7,991.79 - (7,991.79) 0.0% 7,991.79 11,999.50 4,007.71 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 7,991.79 - (7,991.79) 0.0% 7,991.79 11,999.50 4,007.71 Sep-09 Nov-09 Dec-09 Nov-09 Dec-09 Nov-09 Dec-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 Nov-09 2010 127051 OF Main Breaker Lifting 1,991.79 Sep-09 2010 127051 OF Main				239,999.29		-6%					Feb-10	Jul-10	Feb-10			
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			8,008.66													
127049 OF House Crane Gearcase 129,346.32 156,999.81 27,653.49 18% 0.1% 175,000.01 156,999.81 (18,000.20) Oct-09 Apr-11 Oct-09 2010 127050 OF Dingo Track Skidsteer - 27,000.42 27,000.42 100% 0.0% 28,599.70 55,600.12 27,000.42 Nov-09 Dec-09 Nov-09 2010 127051 OF Main Breaker Lifting 7,991.79 - (7,991.79) 0.0% 7,991.79 11,999.50 4,007.71 Sep-09 2010			-										Nov-09			
127050 OF Dingo Track Skidsteer - 27,000.42 27,000.42 100% 0.0% 28,599.70 55,600.12 27,000.42 Nov-09 Dec-09 Nov-09 Nov-09 2010 127051 OF Main Breaker Lifting 7,991.79 - (7,991.79) 0.0% 7,991.79 11,999.50 4,007.71 Sep-09 Sep-09 2010							01070	-					0 . 0			
127051 OF Main Breaker Lifting 7,991.79 - (7,991.79) 0.0% 7,991.79 11,999.50 4,007.71 Sep-09 2010			129,346.32													
			7 001 70			100%	01070				Nov-09	Dec-09				
	127031	Or issum breaker triting	1,771.79	-	(1,331.19)		0.0%	1,331.19	11,777.30	4,007.71			3cp-09			

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No. 127055	Title/Description OF Trash Racks	Cost 388,893.77	Budget	Dollars (388,893.77)	Percent	Budget 0.4%	Cost 388,893.77	Cost 385,999.71	Dollars (2,894.06)	Start	End	Start Oct-10	End	Explanations Emergent work due to an annual diving inspection which revealed that the	Year 2010
														Ohio Falls trash racks, (intake screens that prevent river debris from damaging the generating units) had severely worn prenaturely. To ensure longevity of the hydroelectric generating units, this project was approved for the nurchase and replacement of 33 trash racks.	
127060	Forklift at ESC	612.13	-	(612.13)		0.0%	11,938.92	11,326.79	(612.13)			Jul-09			2010
127084	Oracle Servers - 2009 (LG&E %)	8,391.94	-	(8,391.94)		0.0%	83,659.51	75,267.56	(8,391.94)		D 10	Aug-09		W 100	2010
127090 127091	Ohio Falls Redev. #3 Ohio Falls Redev. #4	1,966,634.70 1,966,634.70	-	(1,966,634.70)		1.8%	18,011,597.74 3,974,196.52	10,939,573.21 10,939,573.21	(7,072,024.53)	Aug-09 Aug-09	Dec-12 Feb-17	Aug-09		Timing difference from suspension of work in 2008/2009	2010 2010
127091	Ohio Falls Redev. #5	5,406,724.90	-	(1,966,634.70) (5,406,724.90)		4.9%	18,662,787.56	10,414,848.13	6,965,376.69 (8,247,939.43)	Aug-09 Aug-09	Jun-12	Aug-09 Aug-09		Timing difference from suspension of work in 2008/2009 Timing difference from suspension of work in 2008/2009. Also \$4.7M reclass of charges from project 118349	2010
127095	Ohio Falls Redev. #8	1,975,796.21	-	(1,975,796.21)		1.8%	3,961,176.08	10,414,848.13	6,453,672.05	Aug-09	May-16	Aug-09		Timing difference from suspension of work in 2008/2009	2010
127099	Canal to Del Park 69kv (6616)	-	99,999.91	99,999.91	100%	0.0%	-	99,999.91	99,999.91	Aug-10	Oct-10				2010
127100	Lyndon-Freys Hill 69kv (6691)	-	99,999.91	99,999.91	100%	0.0%	-	99,999.91	99,999.91	Aug-10	Oct-10				2010
127101	Hrmny Lnding-Skylght 69k(6690)	-	99,999.91	99,999.91	100%	0.0%	-	99,999.91	99,999.91	Aug-10	Oct-10				2010
127102	Olin - Tip Top 69kv (6620)		99,999.91	99,999.91	100%	0.0%		99,999.91	99,999.91	Aug-10	Oct-10				2010
127129	CR Screenhouse Switchgear	(3,594.97)	-	3,594.97		0.0%	648,616.75	652,211.09	3,594.34			Aug-09			2010
127138	FITNESS RM AND PSRT RM	109.82	30,000,00	(109.82)	100%	0.0%	197,695.76	196,156.14 30,000.00	(1,539.62)			Aug-09			2010 2010
127152 127153	Openview.NET- LGE		45,000.00	45,000.00	100%	0.0%	85,897.96	45,000.00	(55,897.96) 45,000.00	Apr-11 Jan-10	Aug-11 Mar-10	Apr-11			2010
127153	OATI Tools- LGE Tools Transaction Anlyst- LGE		3,000.00	3,000.00	100%	0.0%	-	3,000.00	3,000.00	Apr-10	May-10				2010
127154	Tools for Opertrs- outage schd		15,000.00	15,000.00	100%	0.0%	-	15,000.00	15,000.00	Mar-11	Nov-11				2010
127158	CIP- LGE 2011		22.000.00	22,000.00	100%	0.0%	20,947.56	82,000.00	61,052.44	Mar-11	Dec-11	Mar-11			2010
127169	SMART METER LUTL		175,000.00	175,000.00	100%	0.0%	20,747.50	7,525,000.00	7,525,000.00	Jan-10	Dec-10	IVIAII-11			2010
127175	'Work Mgmt/FRP software - LG&E	824,778.53		(824,778.53)	10070	0.7%	1,447,994.31	7,525,000.00	(1,447,994.31)	Jan-10	Oct-11	Jan-10		The budget was included in project 127175.	2010
127183	LNITS-10	-	499,999.29	499,999.29	100%	0.0%	-	499,999.29	499,999.29	Jan-10	Jan-11			Budget was a placeholder amount for expected individual Network Interconnection Transmission Service projects.	2010
127201	Ohio Falls Redev. #1	1,966,634.70	-	(1,966,634.70)		1.8%	12,257,078.88	-	(12,257,078.88)	Aug-09	Apr-14	Aug-09		Timing difference from suspension of work in 2008/2009	2010
127202	Ohio Falls Redev. #2	1,975,796.21	-	(1,975,796.21)		1.8%	3,973,556.90	-	(3,973,556.90)	Aug-09	Aug-15	Aug-09		Timing difference from suspension of work in 2008/2009	2010
127205	Ohio Falls Redev. Common	352,649.83	2,798,683.75	2,446,033.92	87%	0.3%	-	2,798,683.75	2,798,683.75	Aug-09	Nov-14	Aug-09		Timing difference from suspension of work in 2008/2009	2010
127207	Automate Sourcing (LG&E %)		75,600.00	75,600.00	100%	0.0%		75,600.00	75,600.00	May-11	Aug-11				2010
127210	FIELDNET LUTL	72,511.69	70,001.13	(2,510.56)	-4%	0.1%	72,511.69	70,001.13	(2,510.56)	Jan-10	Dec-10	Jan-10			2010
127211	AUTO DISPATCH LUTL	-	105,001.69	105,001.69	100%	0.0%	-	105,001.69	105,001.69	Jan-10	Dec-10				2010
127221 127248	Adj Pension to Mercer budget MC2 Coal Feeder Bunker Valves	553.24	(135,458.40)	(135,458.40) (553.24)	100%	0.0% 0.0%	44,283.92	(2,096,530.80) 43,730.68	(2,096,530.80) (553.24)	Jan-10	Jan-00	Sep-09			2010 2010
127248	MC2 Coal Feeder VFDs	944.09	-	(944.09)		0.0%	59,372.68	58,428.59	(944.09)			Oct-09			2010
127250	MC4 Coal Feeder VFDs	26,651.60		(26,651.60)		0.0%	75,897.24	49,245.64	(26,651.60)			Sep-09			2010
127253	NS.Reactor-Install	310,712.96	-	(310,712.96)		0.3%	310,712.96		(310,712.96)			Jan-10		Emergency work due to Transmission Planning identifying it as needing to be	2010
127256	LGE DCC CALL RECORD SYSTEM	7,393.64	-	(7,393.64)		0.0%	48,101.63	40,708.00	(7,393.64)			Nov-09		completed as soon as possible.	2010
127258	Third Party PAR	166,272.39	-	(166,272.39)		0.2%	138,955.57	10,306.14	(128,649.43)	0 . 00		Oct-09			2010
127265 127268	TC2 CAPITAL SPARES - LGE	499,920.18	-	(499,920.18) 7,318.80		0.5%	2,271,298.49 185.68	1,927,639.41	(343,659.08)	Oct-08	Jan-13	Oct-08		Carry over from 2009.	2010 2010
127274	HWY 933 TC1 Generator Stator Rewedge	(7,318.80) 9,769.81	-	(9,769.81)		0.0% 0.0%	199,425.51	189,655.70	(185.68) (9,769.81)			Oct-09 Oct-09			2010
127274	TC1 Turbine Generator TIL 1292	17,815.39	-	(17,815.39)		0.0%	199,423.31	172,823.70	(17,815.39)			Oct-09			2010
127276	TC1 Turbine Generator TIE 1292 TC1 Turbine Inlet Snout Rings	11,348.03		(11,348.03)		0.0%	95,242.98	83,894.95	(11,348.03)			Oct-09			2010
127278	MC Material Handling Office	290.78	_	(290.78)		0.0%	106,466.58	106,175.80	(290.78)			Oct-09			2010
127279	MC Reactant Feed Piping	376,666.31		(376,666.31)		0.3%	378,571.33	-	(378,571.33)			Jan-10		Emergent work due to piping deterioration found during inspection	2010
127291	345kV-BKR RET-TC	965.68	-	(965.68)		0.0%		-	- '			Nov-09		7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	2010
127293	MC Telehandler - 2009	1,364.75	-	(1,364.75)		0.0%	45,036.75	43,672.00	(1,364.75)			Nov-09			2010
127295	EW-6658 BKR UPGRADE	9,997.22	-	(9,997.22)		0.0%	9,997.57	-	(9,997.57)			Mar-10			2010
127308	TEE SOFTWARE LGE	17,557.04	-	(17,557.04)		0.0%	17,557.04	-	(17,557.04)			Mar-10			2010
127309	FieldSmartView Licenses II LGE	513.98	-	(513.98)		0.0%	9,788.98	9,275.00	(513.98)			Nov-09			2010
127311	Auburndale Racking	(10.75)	-	10.75		0.0%	9,264.47	9,275.22	10.75			Nov-09			2010
127319	CR6 Circulating Water Pump	229,450.12	-	(229,450.12)		0.2%	257,037.37	104 020 70	(257,037.37)			May-10			2010
127340 127343	MC 2B Boiler Feed Pump Motor Ops Engineering Wrkstation-LGE	1,785.51 2,388.09	-	(1,785.51) (2,388.09)		0.0% 0.0%	106,624.21 2,388.09	104,838.70	(1,785.51) (2,388.09)			Jan-09 Dec-09			2010 2010
127343	Open Composite Upgrade LGE	3,101.64	-	(3,101.64)		0.0%	3,101.64	-	(3,101.64)			Mar-10			2010
127352	TRANSPORTATION HOIST LGE	25,327.94		(25,327.94)		0.0%	57,482.87	32,154.93	(25,327.94)			Dec-09			2010
127352	MC Annex HVAC 2009	391.40	-	(391.40)		0.0%	20,075.59	19,684.19	(391.40)			Dec-09			2010
127359	CR Vehicle 2009a	(509.85)		509.85		0.0%	18,124.91	18,634.76	509.85			Dec-09			2010
127360	CR G Conveyor Coal Belt	233.61	-	(233.61)		0.0%	7,402.41	7,168.80	(233.61)			Dec-09			2010
127363	MC Ductwork Expansion Joints	6,304.36	-	(6,304.36)		0.0%	48,381.60	42,077.24	(6,304.36)			Dec-09			2010
127369	MC2 HSWP 24" Suction Valves	3,175.51	-	(3,175.51)		0.0%	21,838.53	18,663.02	(3,175.51)			Nov-09			2010
127373	MillCrkFenceWk	240,623.79	-	(240,623.79)		0.2%	240,623.79	-	(240,623.79)			Jan-10			2010
127376	ETARIFF LGE 2010	84,066.55	-	(84,066.55)		0.1%	84,066.55	-	(84,066.55)			Jan-10			2010
127381	PaddRun-XFMR-Rep	1,669,798.96	-	(1,669,798.96)		1.5%	1,759,868.22	-	(1,759,868.22)			Jan-10		Emergency work due to the transformer failure.	2010
127382	TC MISC ENG- B-BCP OH & Rewind	59,122.00	-	(59,122.00)		0.1%	59,122.00	-	(59,122.00)			Jan-10			2010
127389	MC1-MC2 Reactant Feed Piping	409,645.64	-	(409,645.64)		0.4%	409,645.64	-	(409,645.64)			Mar-10		Emergent work due to piping deterioration found during inspection	2010 2010
127390 127391	MC Maintenance Forklift 2010 MC4 Boiler O2 Control System	28,464.63 35,623.25	-	(28,464.63) (35,623.25)		0.0% 0.0%	28,464.63 35,623.25	-	(28,464.63) (35,623.25)			Feb-10 Jan-10			
12/371	MC4 Bollet O2 Collifor System	33,023.23	-	(33,023.23)		0.0%	33,023.23		(33,023.23)			Jair-10		Attachment to Response to PSC-1 Que	stion No. 13

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
127392	Purchase Bearing Heater	2,637.70	-	(2,637.70)		0.0%	2,637.70	-	(2,637.70)			May-10			2010
127393 127397	Symrna Cap Bank LBR10-MC-Brkrs	268,519.43 373,826.00	-	(268,519.43) (373,826.00)		0.2%	298,716.96 374,835.78	-	(298,716.96) (374,835.78)			Jan-10 Mar-10		This work was originally budgeted in project LBR-10.	2010 2010
127398	LBR10-FH69kVBusT	12,347.20		(12,347.20)		0.0%	12,347.20	-	(12,347.20)			Mar-10		This work was originally budgeted in project LBR-10.	2010
127399	LBR10-PRun-6636A	91,839.13	-	(91,839.13)		0.1%	91,841.11	-	(91,841.11)			Mar-10			2010
127401	MC4 FGD Expansion Joints 2010	53,662.44	-	(53,662.44)		0.0%	53,662.44	-	(53,662.44)			Feb-10			2010
127402	MC1 FGD Expansion Joints 2010	32,949.04	-	(32,949.04)		0.0%	32,949.04	-	(32,949.04)			Oct-10			2010
127409	TC MISC ENG- Control Stations	7,299.15	-	(7,299.15)		0.0%	6,229.36	-	(6,229.36)			Jan-10			2010
127411 127414	LBR10-Aiken6650 CR6 Exciter Cooler Repl	82,547.60 44,699.32		(82,547.60) (44,699.32)		0.1% 0.0%	82,558.21 44,699.32		(82,558.21) (44,699.32)			Jan-10 Feb-10			2010 2010
127414	CustSelfServ LowIncome Enh LGE	8,410.78		(8,410.78)		0.0%	8,410.78	-	(8,410.78)			Feb-10			2010
127422	BI Infrastructure - LGE	8,210.09	-	(8,210.09)		0.0%	8,210.09	-	(8,210.09)			Feb-10			2010
127428	CustSelfServ-First Release LGE	193,610.17	-	(193,610.17)		0.2%	193,321.56	-	(193,321.56)			Apr-10			2010
127430	SAP-ParallelTest&QAEnvironLGE	102,518.73	-	(102,518.73)		0.1%	82,699.80	-	(82,699.80)			Feb-10			2010
127436 127440	MC 4B Primary Air Fan Motor CR Ash Pond Instr	30,565.17 12,800.00	1	(30,565.17) (12,800.00)		0.0%	30,565.17 12,800.00	-	(30,565.17) (12,800.00)			Feb-10 Jan-10			2010 2010
127440	EnergyEff CommAuditProj LGE	12,800.00		(121,081.67)		0.0%	121.081.60		(121,081.60)			Feb-10			2010
127445	TC Purchase Forklift	77.986.54	_	(77,986.54)		0.1%	77.986.54	-	(77,986.54)			Feb-10			2010
127464	SV Conf. Table- LGE	2,059.69	-	(2,059.69)		0.0%	2,059.69	-	(2,059.69)			Mar-10			2010
127467	LDISCAP10	258,394.02	-	(258,394.02)		0.2%	270,771.02	-	(270,771.02)			Mar-10			2010
127469	MC 4C Lower Bunker Valve	12,776.15	-	(12,776.15)		0.0%	12,776.15	-	(12,776.15)			Mar-10			2010
127470 127472	LR10-TC-4542-Relays CR6 Exciter Rewind	98,808.75 742,939.00	-	(98,808.75) (742,939.00)		0.1% 0.7%	99,325.34 742,939.00	-	(99,325.34) (742,939.00)			Mar-10 Mar-10		E	2010 2010
12/4/2	CR6 Exciter Rewilld	742,939.00	-	(742,939.00)		0.7%	742,939.00	-	(742,939.00)			Mar-10		Emergent work due to the detection of a field ground and failure of the Cane Run unit 6 generator exciter.	2010
127475	CR Lab Coal Crusher	12,374.06		(12,374.06)		0.0%	12,374.06		(12,374.06)			Mar-10		Run unit o generator exerci.	2010
127476	CR RO Silica Analyzer	12,677.59	-	(12,677.59)		0.0%	12,677.59	-	(12,677.59)			Feb-10			2010
127481	LGE WEB MAPS CONNECTOR	5,262.51	-	(5,262.51)		0.0%	5,262.51	-	(5,262.51)			Apr-10			2010
127483	LGE DETS ENHANCEMENTS	51,069.21	-	(51,069.21)		0.0%	51,069.21	-	(51,069.21)			May-10			2010
127490 127494	2010 LGE Transformer Rewind #1 PowerSimm - LGE	163,535.74 155,469.89	-	(163,535.74) (155,469.89)		0.1% 0.1%	163,535.74 135,852.39	-	(163,535.74) (135,852.39)			Mar-10			2010 2010
127494	MC 1B1 Recycle Pump Motor	40,598.43		(40,598.43)		0.1%	40,598.43		(40,598.43)			Mar-10 Apr-10			2010
127507	PDS/TEST LAN LGE	5,239.00		(5,239.00)		0.0%	5,239.00		(5,239.00)			Apr-10			2010
127517	CR Emergency Air System	20,063.37	-	(20,063.37)		0.0%	20,063.37	-	(20,063.37)			May-10			2010
127518	CR A Coal Conveyor Belt	23,563.31	-	(23,563.31)		0.0%	23,563.31	-	(23,563.31)			May-10			2010
127523	CR Air Monitors 2010	12,329.27	-	(12,329.27)		0.0%	12,329.27	-	(12,329.27)			May-10			2010
127526 127540	CR Station Battery Repl Ener Eff -Operations Auto LGE	48,769.45 40,929.79	-	(48,769.45) (40,929.79)		0.0%	48,769.45 735,405.64	-	(48,769.45) (735,405.64)	Jan-10	Dec-12	May-10 Jan-10			2010 2010
127542	Service Order Recon-LGE	20,449.75		(20,449.75)		0.0%	20,449.75		(20,449.75)	Jan-10	Dec-12	May-10			2010
127543	TC2 LGE Whse. Racks & Storage	22,613.80		(22,613.80)		0.0%	22,613.80		(22,613.80)			Apr-10			2010
127559	CANE RUN 7 - LGE	132,675.41	-	(132,675.41)		0.1%	90,515,603.22	-	(90,515,603.22)	Jan-10	May-15	Jan-10			2010
127561	Drafting PCs/Printer-LGE	23,931.73	-	(23,931.73)		0.0%	23,931.73	-	(23,931.73)			May-10			2010
127563	Simpsonville Office Furniture	1,035.69	-	(1,035.69)		0.0%	1,035.69	-	(1,035.69)			May-10			2010
127565 127566	CR Ammonia Analyzers CR Hydrazine Analyzers	17,415.90 23,247.85	-	(17,415.90)		0.0% 0.0%	17,415.90 23,247.85	-	(17,415.90)			Jun-10			2010 2010
127567	Domain Controller - LG&E	1,551.30		(23,247.85) (1,551.30)		0.0%	1,551.30		(23,247.85) (1,551.30)			Jun-10 Aug-10			2010
127569	DMZ Servers - LG&E	11,791.70		(11,791.70)		0.0%	11,791.70		(11,791.70)			Jul-10			2010
127573	MC Gas Main	42,568.20	-	(42,568.20)		0.0%	42,568.26	-	(42,568.26)			Jun-10			2010
127584	MC 1D Coal Mill Gearbox	448,785.30	-	(448,785.30)		0.4%	451,674.19	-	(451,674.19)			Aug-10		Project accelerated due to excessive bull gear wear.	2010
127594	MC1 Emergency Batteries	106,969.97	-	(106,969.97)		0.1%	106,970.39	-	(106,970.39)			Jul-10			2010
127607 127609	MC Vacuum truck MC2 FGD Expansion Joints 2011	277,616.40 31,593.90	-	(277,616.40) (31,593.90)		0.3% 0.0%	277,616.40 76,091.08	-	(277,616.40) (76,091.08)	Aug-10	Nov-11	Aug-10 Aug-10			2010 2010
127641	MC3 Burners	1,306,599.41		(1,306,599.41)		1.2%	2,542,273.07	-	(2,542,273.07)	Aug-10 Aug-10		Aug-10		Project was accelerated due to change in fuel chemistry.	2010
127646	FUEL WORKS LICENSE FEE LGE	15,006.95	-	(15,006.95)		0.0%	5,702.64	-	(5,702.64)	11.00		May-10		Troject was accordated due to change in fact chemistry.	2010
130000	REPLACE BOC CRAC UNIT-LGE	104,469.23	-	(104,469.23)		0.1%	204,395.37	-	(204,395.37)			Aug-10			2010
130012	CCS/TOE ENHANCE LGE10	13,639.93	-	(13,639.93)		0.0%	13,639.93	-	(13,639.93)			May-10			2010
130014	AVG HANDLE TIME LGE 10	100,718.97	-	(100,718.97)		0.1%	100,718.97	-	(100,718.97)			May-10			2010
130031 130034	CERUS III - LGE 10 LGE Channel Bank Standard	101,340.11 82,914.15		(101,340.11) (82,914.15)		0.1% 0.1%	101,340.11 169,654.59		(101,340.11) (169,654.59)	Jun-10	Nov-11	Jun-10 Jun-10			2010 2010
130055	SV Bookcases LG&E	1,400.09		(1,400.09)		0.0%	1,400.09		(1,400.09)	Jul-10	1404-11	Aug-10			2010
130076	FIM Export to Excel (BCP)	11,550.00	-	(11,550.00)		0.0%	11,550.00	-	(11,550.00)			Jun-10			2010
130156	Ckt BR1181 Breckinridge Sub	150,851.44	-	(150,851.44)		0.1%	263,708.40	-	(263,708.40)			Jun-10			2010
130158	Ckt SM1233 Seminole Sub	94,014.00	-	(94,014.00)		0.1%	93,981.98	-	(93,981.98)			Jun-10			2010
130159	CktSP1116 South Park Sub	143,248.46	-	(143,248.46)		0.1%	148,540.98	-	(148,540.98)			Jun-10			2010
130160 130161	Ckt SP1115 South Park Sub Ckt WP1104 West Point Sub	51,959.59 128,783.73	-	(51,959.59) (128,783.73)		0.0% 0.1%	60,594.77 155,116.54	-	(60,594.77) (155,116.54)			Jun-10 Jun-10			2010 2010
130161	Ckt HB1147 Hurstbourne Sub	48,281.50	-	(48,281.50)		0.1%	48,281.50	-	(48,281.50)			Jul-10 Jul-10			2010
130163	Ckt SVI 122 Shepherdsville Sub	92,209.74	-	(92,209.74)		0.1%	188,426.00	-	(188,426.00)			Jun-10			2010
130164	CEMI LGE	55,927.04	-	(55,927.04)		0.1%	83,677.69	-	(83,677.69)			Jun-10			2010
130167	RISS Storage Upgrade-LGE	14,050.50	-	(14,050.50)		0.0%	14,050.50	-	(14,050.50)			Jul-10			2010
130170	TANDBERG MGMT SUITE-LGE	4,536.45	-	(4,536.45)		0.0%	4,536.45	-	(4,536.45)			Jun-10			2010

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n. i	D	Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
130176	RATECASE-STIPULATION AGREE-LGE	99,561.27	Buuget -	(99,561.27)	reicen	0.1%	99,561.27	COST -	(99,561.27)	Start	Linu	Jun-10	Enu	Explanations	2010
130190	CONSTRUCTION-SVCDESK - LGE	5,060.64		(5,060.64)		0.0%	5,043.58	-	(5,043.58)			Jun-10			2010
130223	SYS MONITOR-BLADELOGIC-LGE11	18,739.18		(18,739.18)		0.0%	18,739.18	-	(18,739.18)			Sep-10			2010
130478	Mill Creek LS Grinding Upgrade	3,358,469.21	-	(3,358,469.21)		3.0%	10,352,105.64	-	(10,352,105.64)	Jun-06	Jun-12	Jun-06		Budget was held by MC Plant (project 121726), not Project Engineering in 2010.	2010
130484	FINANCE DUNNING ENH-LGE10	103,116.01	-	(103,116.01)		0.1%	103,116.01	-	(103,116.01)			Jun-10			2010
130486	SRVC ORDR ENH-LGE13	101,953.88	-	(101,953.88)		0.1%	101,953.88	-	(101,953.88)			Jun-10			2010
130488	BILLING ENHANCEMENTS - LGE10	13,428.40	-	(13,428.40)		0.0%	103,382.98	-	(103,382.98)	Sep-10	Dec-11	Sep-10			2010
130490	VENTYX MOBILE UPGRD-LGE10	74,876.17	-	(74,876.17)		0.1%	74,862.74	-	(74,862.74)			Aug-10			2010
130506	ecoAsset Software - LGE	58,781.27	-	(58,781.27)		0.1%	59,247.67	-	(59,247.67)			Jun-10			2010
130547	Purchase Sub HD Truck F-550	83,196.51	-	(83,196.51)		0.1%	80,346.51	-	(80,346.51)			Jun-10			2010
130548	Purchase Sub HD Truck F-650	120,495.85	-	(120,495.85)		0.1%	118,725.14	-	(118,725.14)			Jun-10			2010
130551	Purchase Sub Aerial Lift Truck	109,676.61	-	(109,676.61)		0.1%	102,266.61	-	(102,266.61)			Jun-10			2010
130552	Purchase Crane Truck AC 15-70B	138,428.61	-	(138,428.61)		0.1%	132,728.61	-	(132,728.61)			Jun-10			2010
130553	Primary Current Inj Test Set	35,929.64	-	(35,929.64)		0.0%	35,929.64	-	(35,929.64)			Jun-10			2010
130554	Purchase Forklift SCM LGE	31,324.36	-	(31,324.36)		0.0%	31,393.64	-	(31,393.64)			Jun-10			2010
130558	WinDot Application for GC&S	34,868.06	-	(34,868.06)		0.0%	34,868.06	-	(34,868.06)			Jun-10			2010
130570	BUSINESS OBJECTS IMPL-LGE10	63,370.03	-	(63,370.03)		0.1%	63,370.03	-	(63,370.03)			Jul-10			2010
130601	METER READING ENH - LGE13	92,830.05	-	(92,830.05)		0.1%	92,830.05	-	(92,830.05)	T 1 10	0 11	Jul-10		The second and the second seco	2010
130622	TIP TOP (Ft. Knox) RECONDCTR	2,078,122.82	-	(2,078,122.82)		1.9%	2,161,090.63	-	(2,161,090.63)	Jul-10	Sep-11	Jul-10		Project started earlier than anticipated due to higher demand at Fort Knox in 2010.	2010
130630	MC Ash Pond Piezometers	39,459.61	-	(39,459.61)		0.0%	39,459.61	-	(39,459.61)			Jun-10			2010
130638	Tip Top Breaker Replacement	229,962.02	-	(229,962.02)		0.2%	550,955.19	-	(550,955.19)	Aug-10	Dec-11	Aug-10			2010
130646	CR6 Bottle Pitch Insulation	29,961.02	-	(29,961.02)		0.0%	29,961.02	-	(29,961.02)			Jul-10			2010
130671	Tucker Stat Sub Property	747,399.91	-	(747,399.91)		0.7%	745,730.74	-	(745,730.74)	Nov-10	Jan-11	Nov-10		Project started earlier than anticipated due to the property availability at Tucker Station. Budget transferred from Fegenbush property purchase which would now be in 2011.	2010
130720	MC1 Economizer Line Insulation	62,247.49		(62,247.49)		0.1%	62,247.74	_	(62,247.74)			Oct-10		would how be in 2011.	2010
130888	RATE COMPARE - LGE10	34,761.78	_	(34,761.78)		0.0%	74,660.51	_	(74,660.51)			Aug-10			2010
130889	Drafting Equip - LGE	34,205.73	_	(34,205.73)		0.0%	25,654.30	_	(25,654.30)			Oct-10			2010
130898	Lou Upgd-Middletown 345kV Brkr	1,175.77	_	(1.175.77)		0.0%	2,718,342.37	_	(2,718,342.37)	Sep-10	Mar-12	Sep-10			2010
130920	Spare GSU Trans	357,633.96	-	(357,633.96)		0.3%	357,633.96	-	(357,633.96)	•		Jul-10		Reallocation of funds to refurbish a LILCO transformer to provide a spare GSU.	2010
130929	Pwr Factor Tester LGE	16,549.99		(16,549.99)		0.0%	16,549.99	-	(16,549.99)			Jul-10			2010
131218	OF Station Battery	53,418.51	-	(53,418.51)		0.0%	52,165.15	-	(52,165.15)			Sep-10			2010
131220	OF UPS System	58,968.60	-	(58,968.60)		0.1%	58,968.60	-	(58,968.60)			Sep-10			2010
131222	PR12 GT Control Upgrade	796,390.94	-	(796,390.94)		0.7%	798,671.63	-	(798,671.63)			Aug-10		Reallocation of funds from Company. Initial plans to replace the obsolete and unreliable 1960's vintage hydraulic and pneumatic controls system with modern Digital Controls System (DCS) were budgeted within the 2011 MTP. Management chose to replace the Automatic Voltage Regulator during this same outage, thus increasing investment total to an estimated \$800k.	2010
131225	LGE Substation Equipment Prch	1,336,270.97	•	(1,336,270.97)		1.2%	(0.00)	-	0.00	Jul-10	Dec-11	Jul-10		Project started earlier than anticipated to purchase LGE equipment for 2011 major substation projects due to long lead times for equipment. Transfers were made to individual projects in 2011.	2010
131256	34KV regs on TT3311	208,899.12	-	(208,899.12)		0.2%	294,894.56	-	(294,894.56)			Nov-10			2010
131284	Waterside West Improvements	139,900.85	-	(139,900.85)		0.1%	141,970.52	-	(141,970.52)			Jul-10			2010
131285	Tip Top Substation project	378,136.80	-	(378,136.80)		0.3%	944,196.71	-	(944,196.71)	Jul-10	Dec-11	Jul-10		Project started earlier than anticipated in order the purchase equipment prior to the construction portion of the project. Budget approved through the reforecast process.	2010
131287	Network Protector Relays	878,592.53	-	(878,592.53)		0.8%	956,753.57	-	(956,753.57)			Jul-10		Emergent work to purchase 300 microprocessor relays to be replaced as part of the integration into the secondary network SCADA system in 2011.	2010
131296	Voltage Regulating Relay Upg	29,786.87	-	(29,786.87)		0.0%	29,787.09	-	(29,787.09)			Jul-10			2010
131300	Purchase Thumper Tool	78,989.27	-	(78,989.27)		0.1%	78,989.27	-	(78,989.27)			Jul-10			2010
131309	LGE Sub Bldg & Grounds	3,810.28	-	(3,810.28)		0.0%	-	-	-			Jul-10			2010
131312	LGE Relay Test Set	67,851.64	-	(67,851.64)		0.1%	67,851.64	-	(67,851.64)			Jul-10			2010
131320	LGE Rplc Fire Det Thermos	7,806.84	-	(7,806.84)		0.0%	14,076.29	-	(14,076.29)			Jul-10			2010
131324	LGE Breaker Condition Monitors	21,640.68	-	(21,640.68)		0.0%	21,640.68	-	(21,640.68)			Jul-10			2010
131326	LGE Portable Mnt-GF Lctr	7,861.98	-	(7,861.98)		0.0%	7,861.98	-	(7,861.98)			Jul-10			2010
131330	LGE Power Quality Meter	8,898.88	-	(8,898.88)		0.0%	8,898.88	-	(8,898.88)			Jul-10			2010
131377 131475	CALVARY LINE REPL B'TOWN CG CR4 Stack Elevator Repl	323.24 233,892.71	-	(323.24) (233,892.71)		0.0% 0.2%	323.24 239,710.36	-	(323.24) (239,710.36)			Jul-10 Aug-10			2010 2010
	TC1 BOILER SH PENDANT	612,364.02	-			0.2%		-		Sop. 10	Dog 11			Project stands developed the contributed for the 2011 TC1 and an extension	2010
131531	TOT BOILER SHITENDANI	012,304.02	-	(612,364.02)		0.0%	1,814,500.81	•	(1,814,500.81)	Sep-10	Dec-11	Sep-10		Project started earlier than anticipated for the 2011 TC1 outage and nature of lead time. This was progress payment for engineering and design work for tubes to be delivered for 2011 TC1 outage.	2010
131532	TC1 BOILER REPL FIN SH PENDANT	95,189.86	-	(95,189.86)		0.1%	560,125.90	-	(560,125.90)	Sep-10		Sep-10			2010
131533	TC1 BOILER REAR REHEAT REPL	572,944.13	-	(572,944.13)		0.5%	1,470,290.24	-	(1,470,290.24)	Sep-10	Dec-11	Sep-10		Project started earlier than anticipated for the 2011 TC1 outage and nature of lead time. This was progress payment for engineering and design work for tubes to be delivered for 2011 TC1 outage.	2010
131534	TC1 BOILER FRONT RH REPLACE	188,545.05	-	(188,545.05)		0.2%	734,676.95	-	(734,676.95)	Sep-10	Dec-11	Sep-10			2010
										-		-		Attachment to Pagnongs to PSC 1 Over	etion No. 12

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No. 131642	Title/Description Homeland Security Vault	Cost 400,703.87	Budget	Dollars (400,703.87)	Percent	Budget 0.4%	Cost 540,798.23	Cost	Dollars (540,798.23)	Start	End	Start Aug-10	End	Explanations Reallocated funding from the New Network Vaults blanket project	Year 2010
131042	·											Aug-10		**MBVLT343 to the Homeland Security Vault project #131642. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more.	
131661	CR6 Stack Elevator Repl	202,261.98	-	(202,261.98)		0.2%	207,334.22	-	(207,334.22)			Aug-10			2010
131662	CR Portable AC Unit	12,126.75	-	(12,126.75)		0.0%	12,126.75	-	(12,126.75)			Aug-10			2010
131663	CR Rough Terrain Forklift	56,057.04	-	(56,057.04)		0.1%	56,057.04	-	(56,057.04)			Aug-10			2010
131693	Envir Compliance Study-Air-LGE	277,214.30	-	(277,214.30)		0.3%	0.00	-	(0.00)	Jan-10	Jan-14	Jan-10			2010
131725	2010 LGE Transformer Rewind #2	300,674.02	-	(300,674.02)		0.3%	306,566.24	-	(306,566.24)			Aug-10		This is an individual rewind project for LGE. Money is reallocated from	2010
131739	2010 LGE Transformer rewind #3	850,626.22	-	(850,626.22)		0.8%	958,672.36	-	(958,672.36)			Aug-10		budget funding project 126456 - high level rewind project. This is an individual rewind project for LGE. Money is reallocated from budget funding project 126456 - high level rewind project.	2010
131740	CR Backflow Preventer	74,603.59	-	(74,603.59)		0.1%	74,603.59	-	(74,603.59)			Aug-10			2010
131741	CR North Bin Vent Baghouse	59,183.30	-	(59,183.30)		0.1%	69,281.35	-	(69,281.35)			Aug-10			2010
131742	CR Deionization Bottle Repl	14,156.64	-	(14,156.64)		0.0%	15,006.04	-	(15,006.04)			Aug-10			2010
131837	Forklift @ AOC (2010)	12,828.44	-	(12,828.44)		0.0%	12,828.44	-	(12,828.44)			Aug-10			2010
131867	MC Coal Handling Lift Station	37,138.71	-	(37,138.71)		0.0%	37,138.71	-	(37,138.71)			Aug-10			2010
131960	WinIGS Software - LGE	7,212.24	-	(7,212.24)		0.0%	7,212.24	-	(7,212.24)			Aug-10			2010
132017	MC GPP "E" Vacuum Tank	31,751.55	-	(31,751.55)		0.0%	31,751.55	-	(31,751.55)			Aug-10			2010
132041 132077	MULTIFUNCTIONAL DEVICES LGE MC Coal Conv Belts "A" & "B"	506,625.99 67,715.04	-	(506,625.99)		0.5%	824,627.96 67,715.04	-	(824,627.96) (67,715.04)	Aug-10	Jun-11	Aug-10 Aug-10		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
132079	CR Thermal Imaging Camera	8,742.27		(8,742.27)		0.0%	8,742.27		(8,742.27)			Sep-10			2010
132080	CR PHD Backup Server	25,031.21		(25,031.21)		0.0%	25,031.21		(25,031.21)			Sep-10			2010
132089	ET-Brkr-Replc	47,672,37		(47,672.37)		0.0%	59,623.06	_	(59.623.06)			Sep-10			2010
132097	Simpsonville Switch Gear LGE	32,224.77		(32,224.77)		0.0%	32,224.77	-	(32,224.77)			Aug-10			2010
132117	Thermography cameras	29,285.15	-	(29,285.15)		0.0%	32,334.46	-	(32,334.46)			Aug-10			2010
132125	FTP Product - LGE	16,411.19	-	(16,411.19)		0.0%	16,411.19	-	(16,411.19)			Aug-10			2010
132128	MC Boom Mower Tractor	105,439.25	-	(105,439.25)		0.1%	105,439.25	-	(105,439.25)			Aug-10			2010
132142	MC Coal Handling Skid Loader	13,542.64	-	(13,542.64)		0.0%	13,542.64	-	(13,542.64)			Aug-10			2010
132146	2010 SC&M Crew Trucks	112,868.01	-	(112,868.01)		0.1%	112,868.01	-	(112,868.01)			Aug-10			2010
132167	CMS Upgrade - LGE	24,721.74	-	(24,721.74)		0.0%	24,721.74	-	(24,721.74)			Sep-10			2010
132174	STORAGE VIRTUALIZATION-LGE10	354,446.56	-	(354,446.56)		0.3%	381,740.96	-	(381,740.96)			Jan-10		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
132177	DNS/DHCP MANAGEMENT-LGE10	30,210.03	-	(30,210.03)		0.0%	30,210.03	-	(30,210.03)			Sep-10			2010
132180	IPS REPLACEMENT - LGE	31,720.75	-	(31,720.75)		0.0%	31,720.75	-	(31,720.75)			Sep-10			2010
132186	UNIX/LINUX PATCH,MGT,AUDIT-LGE	53,107.96	-	(53,107.96)		0.0%	53,107.96	-	(53,107.96)			Sep-10			2010
132189	LG&E PSRT Radios 2010	70,888.72	-	(70,888.72)		0.1%	70,888.72	-	(70,888.72)			Sep-10			2010
132190	2010 DCC Cyber Control Area	34,864.94	-	(34,864.94)		0.0%	34,864.94	-	(34,864.94)			Sep-10			2010
132194	South Park 1116 Addition	162,828.45	-	(162,828.45)		0.1%	316,566.40	-	(316,566.40)			Sep-10			2010
132195	SERVICE SUITE ENHANCEMENTS-LGE	25,047.88	-	(25,047.88)		0.0%	25,047.88	-	(25,047.88)			Sep-10			2010
132198	PERFORMANCE SUITE RPTING-LGE	56,399.51	-	(56,399.51)		0.1%	76,279.92	-	(76,279.92)			Sep-10			2010
132205 132206	CSS LGE Vehicles CSS LGE Major Equip	85,954.71 151,436.91	-	(85,954.71) (151,436.91)		0.1% 0.1%	85,954.71 151,436.90	-	(85,954.71) (151,436.90)			Sep-10 Sep-10			2010 2010
132200	EMS Digital Comm Channels LGE	45,797.44	-	(45,797.44)		0.0%	45,797.44	-	(45,797.44)			Oct-10			2010
132223	MC3 Online DGA Monitor	69,342.57		(69,342.57)		0.1%	84,503.54		(84,503.54)			Sep-10			2010
132224	MC2 Clg Tower Pit Fire Prot	57,422.60		(57,422.60)		0.1%	57,422.60	_	(57,422.60)			Sep-10			2010
132228	CR Forklift 2010	19,237.28	_	(19,237.28)		0.0%	19,237.28	-	(19,237.28)			Sep-10			2010
132229	Meter Shop Tablets - LGE	72,203.82		(72,203.82)		0.1%	72,203.82	-	(72,203.82)			Sep-10			2010
132246	ORACLE LICENSES - LGE10	546,599.01	-	(546,599.01)		0.5%	546,599.01	-	(546,599.01)			Sep-10		Unanticipated purchases of licenses as a result of the exit from EON	2010
132270	CR H Coal Conveyor Belt	21,361.92	-	(21,361.92)		0.0%	21,361.92	-	(21,361.92)			Oct-10			2010
132283	SCALES TRANSPORT LGE	32,587.67	-	(32,587.67)		0.0%	32,587.67	-	(32,587.67)			Oct-10			2010
132287	VCS GATEWAY&CONTROLLER LGE	20,391.91	-	(20,391.91)		0.0%	20,391.91	-	(20,391.91)			Oct-10			2010
132291	MC2 Cooling Tower VFDs	266,557.65	-	(266,557.65)		0.2%	266,698.44	-	(266,698.44)			Oct-10			2010
132298	MC 1&2 Bunker Room Roof	96,615.00	-	(96,615.00)		0.1%	118,997.80	-	(118,997.80)			Oct-10			2010
132300	EMS Firewalls LGE	13,088.60	-	(13,088.60)		0.0%	13,088.60	-	(13,088.60)			Oct-10			2010
132312	Waterside West Parking	7,457.08	-	(7,457.08)		0.0%	7,457.08	-	(7,457.08)			Oct-10			2010
132316 132317	CR C2 Coal Conveyor Belt	23,226.08	-	(23,226.08)		0.0%	23,226.08	-	(23,226.08)			Oct-10			2010 2010
132317	2010 URD MV Cable Reju Eval Performance Mgmt Project-LGE	48,410.62 268,536.38	-	(48,410.62) (268,536.38)		0.0%	48,410.62 289,372.51	-	(48,410.62) (289,372.51)			Jan-10 Oct-10			2010
132323	MC 1C Feeder Bunker Valve	11,986.69	-	(11,986.69)		0.2%	11,986.69	-	(11,986.69)			Oct-10			2010
132340	Defibrillators	17,206.03	-	(17,206.03)		0.0%	17,206.03	-	(17,206.03)			Oct-10			2010
132351	SAP License Software - LGE 11	1,330,110.31		(1,330,110.31)		1.2%	1,330,110.31		(1,330,110.31)			Oct-10		Unanticipated purchases of licenses as a result of the exit from EON	2010
132361	MC Lab Vehicle 2010	11,938.57		(11,938.57)		0.0%	11,938.57	-	(11,938.57)			Oct-10			2010
132362	MC Engineering Vehicle 2010	12,024.81	-	(12,024.81)		0.0%	12,024.81	-	(12,024.81)			Oct-10			2010
132384	Breckenridge TR5 Rewind	78,905.19	-	(78,905.19)		0.1%	424,692.55	-	(424,692.55)			Oct-10			2010
132404	TC MISC ENG HWELL PUMP RW	37,989.45	-	(37,989.45)		0.0%	37,989.45	-	(37,989.45)			Jan-09			2010
132427	MC Test Equipment	4,022.62	-	(4,022.62)		0.0%	4,022.62	-	(4,022.62)			Nov-10			2010
132429	MC EDG Analyzer	27,249.48	-	(27,249.48)		0.0%	27,249.48	-	(27,249.48)			Nov-10			2010
132430	MC Diesel Fuel Metering	13,696.95	-	(13,696.95)		0.0%	21,350.85	-	(21,350.85)			Nov-10		Attachment to Response to PSC-1 Que	2010
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						Total	Total		Date	Date				
	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project Project No. Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
132431 MC Utility Truck 2010	14,773.76	- Budget	(14,773.76)	rercent	0.0%	14,773.76	Cost -	(14,773.76)	Start	Eliu	Nov-10	Ellu	Explanations	2010
132439 CR DCS Alarm Mgmt Servers	21,239.17	-	(21,239.17)		0.0%	21,239.17	-	(21,239.17)			Nov-10			2010
132442 SYS CNTR OPS MGR-LGE	93,785.78	-	(93,785.78)		0.1%	87,145.09	-	(87,145.09)			Nov-10			2010
132451 MC Office Vehicle 2010	26,384.04	-	(26,384.04)		0.0%	26,384.04	-	(26,384.04)			Nov-10			2010
132479 Polaris Ranger 800 ATV - LGE	13,817.78	-	(13,817.78)		0.0%	13,817.78	-	(13,817.78)			Nov-10			2010
132485 CR Vehicles 2010 132522 MC 4A Flyash Blower 2010	40,262.02 19.889.87	-	(40,262.02) (19,889.87)		0.0%	40,262.02 21,732.41	-	(40,262.02) (21,732.41)			Nov-10 Dec-10			2010 2010
132523 OUTAGE WEATHER LGE	8,400,00		(8,400.00)		0.0%	8.400.00		(8,400.00)			Dec-10			2010
132525 ORACLE IPROCUREMENT LICENSE-L	51,535.24		(51,535.24)		0.0%	51,535.24		(51,535.24)			Dec-10			2010
132530 Purchase 5 Heavy Duty Trucks	375,472.34	-	(375,472.34)		0.3%	396,360.70	-	(396,360.70)			Dec-10		Project approved during the budget year due to decision to purchase Heavy	2010
													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.	
132533 CR C-1 Coal Conveyor Belt	19,017.02	-	(19,017.02)		0.0%	25,373.27	-	(25,373.27)			Dec-10			2010
132534 CR Dozer D9H	93,248.00	-	(93,248.00)		0.1%	93,248.00	-	(93,248.00)			Dec-10			2010
132536 STRAT ASSET INVEST SFTWR LGE 111398-08 LT Misc Capital Expend 2008	35,307.30 (23,039.42)	-	(35,307.30) 23,039,42		0.0%	135,687.33 195,721.68	218,761.10	(135,687.33) 23,039.42			Dec-10 Jan-08			2010 2010
126157LGE PC Base Data Aquistion	9,396,08	-	(9,396.08)		0.0%	9,899,93	218,761.10	(9,899.93)			Jan-08 Jan-10			2010
126641LGE GS Dam Model Software	2,904.40		(2,904.40)		0.0%	2,904.40		(2.904.40)			Jan-10			2010
130097LGE BOC Office Equipment-LGE	3,260.56	-	(3,260.56)		0.0%	3,260.56	-	(3,260.56)			Sep-10			2010
131444LGE TC E-CONVEYOR VFD	83,474.96	-	(83,474.96)		0.1%	95,647.77	-	(95,647.77)			Aug-10			2010
131466LGE TC BOILER CAMERA	30,468.40	-	(30,468.40)		0.0%	30,468.40	-	(30,468.40)			Jan-09			2010
131477LGE TC LGE WATER TRUCK	100,882.64	-	(100,882.64)		0.1%	95,016.68	-	(95,016.68)			Jan-09			2010
131480LGE TC CATHODIC PROTECTION 131482LGE TC INSTALL CH AIR COMP	10,567.81 14,272.25	-	(10,567.81) (14,272.25)		0.0%	16,379.64 22,293.33	-	(16,379.64) (22,293.33)			Jan-09 Jan-09			2010 2010
131485LGE TC LGE BACKHOE	27,353.04	-	(27,353.04)		0.0%	27,353.04	-	(27,353.04)			Jan-09 Jan-09			2010
131487LGE TC REPLACE 12KV CP SWITCHGEARS	66,738.16	-	(66,738.16)		0.1%	34,379.96		(34,379.96)			Sep-10			2010
131490LGE TC LIMESTONE BM INCHING DRIVE	108,246.16	-	(108,246.16)		0.1%	107,635.52	-	(107,635.52)			Aug-10			2010
131493LGE TC CT LGE HMI UPGRADE	187,888.07	-	(187,888.07)		0.2%	159,406.68	-	(159,406.68)			Jan-09			2010
132018LGE BRCT5 Inlet Coil Repl LGE 10	81,521.33	-	(81,521.33)		0.1%	76,581.01	-	(76,581.01)			Aug-10			2010
132103LGE TC D9T DOZER - 1	314,900.42	-	(314,900.42)		0.3%	314,900.42	-	(314,900.42)			Jan-09		Emergent need due to the expected 2.6 million ton increase in coal handling associated with new TC2 unit as well as changes in stockpile management associated with Powder River Basin type of coal being supplied to new TC2 unit. Failure to adequately compact coal pile (need track dozer for this) can increased the risk of coal pile fires due to coal oxidation, especially with PRB coal.	2010
132104LGE TC D9T DOZER- 2	314,900.42	-	(314,900.42)		0.3%	314,900.42	-	(314,900.42)			Jan-09		Emergent need due to the expected 2.6 million ton increase in coal handling associated with new TC2 unit as well as changes in stockpile management associated with Powder River Basin type of coal being supplied to new TC2 unit. Failure to adequately compact coal pile (need track dozer for this) can increased the risk of coal pile fires due to coal oxidation, especially with PRB coal.	2010
132105LGE TC D6T DOZER	107,535.76	-	(107,535.76)		0.1%	107,535.76	-	(107,535.76)			Jan-09			2010
132106LGE TC LR EXCAVATOR 132129LGE BCT5 LCI-HGC Repl 10 LGE	104,200.65 1,685,686.88	-	(104,200.65) (1,685,686.88)		0.1% 1.5%	104,200.65 1,686,101.02	-	(104,200.65) (1,686,101.02)			Jan-09 Aug-10		Emergent work due to issue found during annual opportunity inspection.	2010 2010
132129EGE BC13 ECFTIGE Repli to EGE	1,000,000.00		(1,085,080.88)		1.5%	1,080,101.02	-	(1,000,101.02)			Aug-10		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
132265LGE BRCT6 Rear Wall Repl LGE	518,624.22	-	(518,624.22)		0.5%	120,374.57	-	(120,374.57)			Sep-10		Emergent work due to the unit not being able to run because of exhaust temperature deviations.	2010
132335LGE TC C DECK CRANE LGE	49,618.88	-	(49,618.88)		0.0%	49,618.88	-	(49,618.88)			Jan-09			2010
132379LGE TC DUMP TRUCK LGE 132502LGE TC-VEHICLES LIC 2010	45,332.84 64,724.07	-	(45,332.84) (64,724.07)		0.0% 0.1%	45,332.84 64,724.07		(45,332.84) (64,724.07)			Jan-09 Jan-09			2010 2010
132504LGE TC N LIC VEHICLES 2010	4,023.54	-	(4,023.54)		0.1%	4,023.54		(4,023.54)			Jan-09			2010
132539LGE TC FIRETRUCK LGE	162,976.14	_	(162,976.14)		0.1%	162,976.14	-	(162,976.14)			Jan-09			2010
CABLE341 Blanket cable for joint trench	(1,780,849.11)	-	1,780,849.11		-1.6%	(1,780,849.11)	-	1,780,849.11			Feb-03		This project is for the purchase of cable used on Joint Trench projects. As	2010
													the cable is used, it is transferred to the project it is used on. There was a backlog of cable that was caught up in 2010.	
ECAPRR340 CAP, REG, RECLOSERS 340	30,482.04	20,324.40	(10,157.64)	-50%	0.0%	30,482.04	20,324.40	(10,157.64)	Mar-01	Dec-25	Mar-01			2010
L5-2009 RELOCATIONS T LINES LGE 2009 L5-2010 RELOCATIONS T LINES LGE 2010	(13,635.48) 4,641.43	30,299.97	13,635.48 25,658.54	85%	0.0% 0.0%	0.00	13,635.48 30,299.97	13,635.48 30,299.97	Aug-08 Aug-08	Dec-09 Dec-10	Aug-08 Aug-08			2010 2010
L6-2009 NEW FACILITIES T-LINE LGE 2009	4,641.43 59,737.47	30,299.97	(59,737.47)	65%	0.0%	103,525.82	43,788.35	(59,737.47)	Aug-08 Aug-08	Dec-10 Dec-09	Aug-08 Aug-08			2010
L6-2010 NEW FACILITIES T-LINE LGE 2010	12,132.36	101,000.01	88,867.65	88%	0.0%	17,005.51	101,000.01	83,994.50	Aug-08	Dec-10	Aug-08			2010
L7 T-Lines Parameter Upgrades	(15,735.00)	. ,	15,735.00	/0	0.0%	(15,735.00)	. ,	15,735.00	-57		Feb-02			2010
L7-2009 PARAM UPGRADE T LINE LGE 2009	151,729.17	-	(151,729.17)		0.1%	337,030.09	185,300.92	(151,729.17)			Aug-08			2010
L8-2009 STORM DAMAGE T-LINE LGE 2009	14,435.89		(14,435.89)		0.0%	14,435.89		(14,435.89)			Jan-09			2010
L8-2010 STORM DAMAGE T-LINE LGE 2010	63,245.27	101,000.05	37,754.78	37%	0.1%	63,245.27	101,000.05	37,754.78	Jan-10	Apr-10	Jan-10			2010
L9-2009 PRIORITY REPL T-LINES LGE 2009	59,176.25	-	(59,176.25)		0.1%	659,714.14	597,970.29	(61,743.85)	Jan-08	Dec-09	Jan-08			2010

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	Evolarations	Year
L9-2010	PRIORITY REPLT-LINES LGE 2010	1,781,706.60	734,999.28	(1,046,707.32)	-142%	1.6%	1,781,706.60	734,999.28	(1,046,707.32)	Jan-10	Dec-10	Jan-10		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
	LGE Breakers	570,028.74	526,993.24	(43,035.50)	-8%	0.5%	570,028.74	526,993.24	(43,035.50)	Jun-09	Dec-10	Jun-09			2010
	LBE Capacitor Installations10	108.76	44,655.64	44,546.88	100%	0.0%	-	44,655.64	44,655.64	Jun-09	Jan-11	Jun-09			2010
	Routine Sub Capital09- LGE	8,782.73	-	(8,782.73)		0.0%	8,782.73	-	(8,782.73)	Aug-08	Dec-09	Aug-08			2010
	LG&E Routine - Subs-10 LGE RTU10	561,487.75 4,240.00	599,996.76 293,002.44	38,509.01 288,762.44	6% 99%	0.5% 0.0%	561,487.75 4,240.00	599,996.76 293,002.44	38,509.01 288,762.44	Jan-10 Jun-09	Dec-10 Dec-10	Jan-10 Jun-09			2010 2010
	LT-9-2008	18,792.63	293,002.44	(18,792.63)	9970	0.0%	18,792.63	293,002.44	(18,792.63)	Juli-09	Dec-10	Jan-08			2010
	0 LGE Terminal Upgrade10		206,002.80	206,002.80	100%	0.0%	-	206,002.80	206,002.80	Jun-09	Jan-11	Jun 00			2010
	Terminal Upgrades09-LGE	18,456.48	-	(18,456.48)		0.0%	49,153.06	30,696.58	(18,456.48)			Aug-08			2010
	0 MAINT CAP, REG, REC 340	98,612.66	202,066.06	103,453.40	51%	0.1%	98,612.66	202,066.06	103,453.40	Dec-03	Dec-25	Dec-03			2010
NBCD340OI	H NEW BUS COMM OH 340	975,023.32	1,826,503.20	851,479.88	47%	0.9%	975,023.32	1,826,503.20	851,479.88	Jan-00	Dec-25	Jan-00		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. New Business volume trending downward.	2010
	G NEW BUS COMM UG 340	2,971,851.84	3,562,915.53	591,063.69	17%	2.7%	2,971,851.84	3,562,915.53	591,063.69	Mar-00	Dec-25	Mar-00		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. New Business volume trending downward.	2010
	G NEW BUS COMM 341 UG	28,954.88	-	(28,954.88)		0.0%	28,954.88	-	(28,954.88)			Jan-02			2010
	H NEW BUS RES OH 340	850,289.06	969,108.60	118,819.54	12%	0.8%	850,289.06	969,108.60	118,819.54	Jan-01	Dec-25	Jan-01			2010
	G NEW BUS RES UG G NEW BUS RESID UG 341	39,915.68 657,515.26	(67,828.50) 508,292.84	(107,744.18) (149,222.42)	159% -29%	0.0%	39,915.68 657,515.26	(67,828.50) 508,292.84	(107,744.18) (149,222.42)	Jan-01 Jan-00	Dec-25 Dec-25	Jan-01 Jan-00			2010
	G New Bus. Resid. UG 003440	0.01	306,292.64	(0.01)	-29%	0.0%	0.01	308,292.84	(0.01)	Jan-00	Dec-25	Feb-02			2010
	H NEW BUS SUB OH 340	46,087.30	257,288.50	211,201.20	82%	0.0%	46,087.30	257,288.50	211,201.20	Mar-00	Dec-25	Mar-00			2010
NBSB341U0	G NEW BUS SUB 341 UG	2,822,870.33	2,075,816.35	(747,053.98)	-36%	2.6%	2,822,870.33	2,075,816.35	(747,053.98)	Dec-01	Dec-25	Dec-01		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
NBSV340OI	H NEW ELECTRIC SERVICES	721,524.04	798,493.44	76,969.40	10%	0.7%	721,524.04	798,493.44	76,969.40	Mar-00	Dec-25	Mar-00		Customer Flower	2010
NBSV340U0	G NEW EL SERV UG	637,162.09	827,168.98	190,006.89	23%	0.6%	637,162.09	827,168.98	190,006.89	Mar-00	Dec-25	Mar-00			2010
	G NEW BUS SERVICES 341 UG	2,370.47	-	(2,370.47)		0.0%	2,370.47	-	(2,370.47)			Jan-02			2010
NBVLT343	New Network Vaults - 003430	8,537.35	461,094.14	452,556.79	98%	0.0%	1,357,141.38	1,762,644.03	405,502.65	Dec-02	Dec-25	Dec-02		Reallocated funding from the New Network Vaults blanket project #NBVLT343 to the Homeland Security Vault project #131642. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more.	2010
	3 Network Vaults 003430	531,809.56	503,044.55	(28,765.01)	-6%	0.5%	531,809.56	503,044.55	(28,765.01)	Jan-00		Jan-00			2010
PBWK34001	H PUB WORKS RELOC OH	305,533.96	1,104,243.23	798,709.27	72%	0.3%	305,533.96	1,104,243.23	798,709.27	Mar-01	Dec-25	Mar-01		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.	2010
	G PUB WORKS RELOC UG 340	30,883.87	261,069.40	230,185.53	88%	0.0%	30,883.87	261,069.40	230,185.53	Mar-01	Dec-25	Mar-01			2010
	G PUB WORKS 344 UG	70,715.88		(70,715.88)		0.1%	70,715.88		(70,715.88)			Dec-01			2010
	CUST REQ 340 Customer requested - Gas	22,467.91 10.223.89	518,127.60	495,659.69 (10,223.89)	96%	0.0%	22,467.91 10,223.89	518,127.60	495,659.69 (10.223.89)	Feb-01 Dec-01	Dec-25 Dec-25	Feb-01 Dec-01		Variance due to customer payments received for prior years work.	2010 2010
RDCBL340	Replace Defective Cable 003400	907,401.10	383,074.17	(524,326.93)	-137%	0.8%	907,401.10	383,074.17	(524,326.93)	Nov-03	Dec-25	Nov-03		Variance to budget reflects actual versus projected investments associated with replacing defective cable. Annual budgets are based on historical investment rates for replacing defective cable.	2010
	5 Repair Defective Eqpt - 003065	27,395.84 24,961.32	99,000.37	(27,395.84)	75%	0.0%	233,836.44	204,964.32	(28,872.12)	T 05	D 25	Jan-05			2010 2010
	Repair Defective Eqpt - 003190 H REP DEF EQ OH 340	2,884,017.46	2,664,266.86	74,039.05 (219,750.60)	-8%	2.6%	2,884,017.46	99,000.37 2,664,266.86	74,039.05 (219,750.60)	Jan-05 Jan-01	Dec-25 Dec-14	Jan-05 Jan-01			2010
RDDD340U	G REP DEF EQ UG 340	1,097,789.41	273,030.99	(824,758.42)	-302%	1.0%	1,097,789.41	273,030.99	(824,758.42)	Mar-01	Dec-25	Mar-01		Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment.	2010
RDDD345O		16,784.43	-	(16,784.43)		0.0%	16,784.43	-	(16,784.43)		_	Jan-07			2010
	MERCURY BULB REPL PROJECT	182,827.32	1,399,927.92	1,217,100.60	87%	0.2%	182,827.32	1,399,927.92	1,217,100.60	Jan-08	Dec-25	Jan-08		Variance to budget reflects actual versus projected investments associated with mercury bulb replacement. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2010
	0 Replace Defective Poles 340 2 REPAIR STREET LIGHTING	1,064,166.30 1,852,011.28	908,398.48 2,313,946.59	(155,767.82) 461,935.31	-17% 20%	1.0% 1.7%	1,064,166.30 1,852,011.28	908,398.48 2,313,946.59	(155,767.82) 461,935.31	Nov-03 Nov-06	Dec-25 Dec-25	Nov-03 Nov-06		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 2010
	0 REP DEF ST LIGHTS 340	29,488.69	18,896.01	(10,592.68)	-56%	0.0%	29,488.69	18,896.01	(10,592.68)	Mar-01	Dec-25	Mar-01			2010
	5 LGE GEN RELIABILITY	979,661.74	917,017.85	(62,643.89)	-7%	0.9%	979,661.74	917,017.85	(62,643.89)	Jan-00	Dec-25	Jan-00			2010
	H OH Reliability 003400	478,032.50 18.063.69	355,979.56 86,527.20	(122,052.94) 68.463.51	-34% 79%	0.4%	478,032.50 18,063.69	355,979.56 86,527.20	(122,052.94) 68.463.51	Dec-03 Dec-03	Dec-25 Dec-25	Dec-03 Dec-03			2010 2010
	G UG Reliability 003400 REP THR PARTY DAM 340	18,063.69 253,968.75	86,527.20 43,074.73	(210,894.02)	-490%	0.0%	18,063.69 253,968.75	43,074.73	(210,894.02)	Mar-01	Dec-25 Dec-25	Mar-01			2010
	Repair Third Party Damages-419	57,994.48	200,691.45	142,696.97	-490% 71%	0.2%	77,313.11	231,719.55	154,406.44	Jul-01	Dec-25	Jul-01			2010
STLT332OF	H STREET LIGHT OVERHEAD	456,066.00	749,677.44	293,611.44	39%	0.4%	456,066.00	749,677.44	293,611.44	May-07	Dec-25	May-07			2010
	G STREET LIGHT UNDERGROUND	819,367.74	772,732.56	(46,635.18)	-6%	0.7%	819,367.74	772,732.56	(46,635.18)	May-07	Dec-25	May-07		Attachment to Response to PSC-1 Que	2010 stion No. 13(a) Page 76 of 122 K. Blake

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
	Street Lighting 003470 LGE Minor Storm Events	255.84 571,017.90	:	(255.84) (571,017.90)		0.0% 0.5%	9,235,877.35 571,017.90	9,235,621.51	(255.84) (571,017.90)			Dec-03 Jan-10		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	2010 2010
STRMLGE	LGE Major Storm Event	(25,522.59)	1,000,000.00	1,025,522.59	103%	0.0%	8,219,561.79	9,245,084.38	1,025,522.59	Jan-08	Dec-25	Jan-08		total, the full year variance on storms this year is \$454K under budget. 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 \$454K under budget.	2010
	System enhancements - Gas	165,175.50	-	(165,175.50)		0.1%	165,175.50	-	(165,175.50)	Dec-02	Dec-25	Dec-02			2010
	SYS ENH EXIST CUST 340	199,459.03	182,466.56	(16,992.47)	-9%	0.2%	199,459.03	182,466.56	(16,992.47)	Mar-00	Dec-25	Mar-00			2010
TBRD340OF	H Trouble OH 003400	2,162,381.62	1,560,632.20	(601,749.42)	-39%	2.0%	2,162,381.62	1,560,632.20	(601,749.42)	Dec-03	Dec-25	Dec-03		Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.	2010
TBRD340UC	G Trouble UG 003400	524,213.53	874,762.41	350,548.88	40%	0.5%	524,213.53	874,762.41	350,548.88	Dec-03	Aug-25	Dec-03		Variance to budget reflects actual versus projected investments associated with trouble on the underground electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the underground electric distribution system.	2010 s
	TOOLS AND EQ 340	172,285.93	294,753.30	122,467.37	42%	0.2%	172,285.93	294,753.30	122,467.37	Mar-00	Dec-25	Mar-00			2010
	WEATHER 003400	(87,271.72)	-	87,271.72		-0.1%	(87,271.72)	-	87,271.72			Aug-06			2010
	TRANSFORMER LABOR 340	174,250.27	292,324.78	118,074.51	40%	0.2%	174,250.27	292,324.78	118,074.51	Jan-01	Dec-25	Jan-01			2010
XFRM341	TRANSFORMER LABOR 341	37,969.87 151,263,050.41	118,714.00 110,500,096.87	80,744.13 (40,762,953.55)	68%	0.0%	1,586,998.37	1,609,487.97	22,489.60	Jan-02	Dec-25	Jan-02			2010 2010 Tota
112491	Gas Meters-LGE	(2,630.78)	110,500,090.67	2,630.78		0.0%	(2,630.78)		2.630.78			Jan-01			2010 1012
113270	LGE DIST LINE TRANSFORMERS	5,455,743.98	5,085,701.50	(370,042.48)	-7%	3.3%	5,455,743.98	5,085,701.50	(370,042.48)	Oct-01	Nov-25	Oct-01		Variance due to more New Business transformers needed in LGE compared	2011
117149	Trimble County 2	549,574.17	146,247.23	(403,326.94)	-276%	0.3%			(2,434,053.84)	Jan-03	Jan-11	Jan-03		to original budget. MTP did not include Performance Bonus, Switching Station, Excitation	2011
117320	SPCC Mods - LG&E Transmission	(991.95)	_	991.95		0.0%	1,397,871.03	1,398,862.98	991.95			Mar-04		Transformer and TC Fire Protection projected costs.	2011
117361	Accrued Labor - LGE	517.11		(517.11)		0.0%	12,593.25	21,217.04	8,623.80	Mar-04	Aug-10	Mar-04			2011
118209	Trimble 2 Transmission Ige	154,465.33	-	(154,465.33)		0.1%	35,333,177.08	35,156,412.13	(176,764.95)	Jul-04	Mar-09	Jul-04			2011
118349	OHIO FALLS REDEVELOPMENT 2004	0.90	-	(0.90)		0.0%	25,584,558.94	25,584,558.04	(0.90)			Jan-95			2011
119902	Clear 12/04 A&G	(1,642,943.55)	-	1,642,943.55		-1.0%	(995,398.40)	1,320,680.12	2,316,078.52	1 06	M 10	Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2011
120730 120754	TC Controls Upgrade 2006 Misc. A/R Uncollect - LGE Cap	(2,765.71) (11,609.23)	-	2,765.71 11.609.23		0.0%	7,610,219.63 118,385,41	7,612,985.34	2,765.71 (118,385.41)	Jan-06	May-10	Jan-06 Jun-05			2011 2011
121151	6623 River Park Relo	(2,801.00)		2,801.00		0.0%	148,637.87	151,438.87	2,801.00			Oct-05			2011
121726	MC Limestone Grinding Upgrade	(2,263.90)	_	2,263.90		0.0%	(0.01)	2,263.89	2,263.90	Nov-07	Dec-12	Nov-07			2011
121974	LGE Electric Meters & Installs	665,348.03	764,923.50	99,575.47	13%	0.4%	665,348.03	764,923.50	99,575.47	Jan-07	Dec-14	Jan-07			2011
122074	Capital Tax	84.23	-	(84.23)		0.0%	2,356.04	2,271.81	(84.23)			Jun-06			2011
122512	MT 138kV Collins termination	41,246.11	-	(41,246.11)		0.0%	1,300,747.52	1,259,501.36	(41,246.16)	Oct-06	Jul-08	Oct-06			2011
122513	Middletown-Collins 138kV Line Collins 138/69kV 150MVA Trnsfr	8,340.10	-	(8,340.10)		0.0%	3,435,988.09	3,440,994.83	5,006.74	Oct-06	Dec-10	Oct-06			2011
122514 122650	LGE Gas Meters	257,402.10 32,544.37		(257,402.10) (32,544.37)		0.2% 0.0%	2,754,131.27 32,544.37	2,496,728.54	(257,402.73) (32,544.37)	Oct-06 Jan-07	Jul-08 Dec-14	Oct-06 Jan-07			2011 2011
122696	GRADE LANE CIRCUIT WORK	(93.32)	-	93.32		0.0%	1,056,084.27	1,056,177.59	93.32	Jan-07	Dec-14	Jan-07			2011
122805	Museum Plaza Tower Reloc	(78,800.83)	-	78,800.83		0.0%	2,064,718.08	2,143,636.18	78,918.10			Apr-07			2011
122891	MC1 345kv Isol Disconnects	0.26	-	(0.26)		0.0%	154,967.90	154,967.64	(0.26)	Jul-07	Dec-10	Jul-07			2011
122898	MC Boiler Water Make-Up System	146.09	-	(146.09)		0.0%	3,008,398.42	3,008,252.33	(146.09)			Jul-07			2011
122971	CONESTOGA CIRCUIT WORK	(16,174.21)		16,174.21	200/	0.0%	1,272,938.90	1,289,126.92	16,188.02	D 07	D 11	Jan-08			2011
122972 122975	EASTWOOD CIRCUIT WORK EASTWOOD SUBSTATION	725,311.90 1,632,897.98	604,356.97 1,780,284.11	(120,954.93) 147,386.13	-20% 8%	0.4% 1.0%	1,771,249.18 5,131,574.94	1,645,217.16 5,364,432.89	(126,032.02) 232,857.95	Dec-07 Jan-08	Dec-11 Sep-11	Dec-07 Jan-08			2011 2011
123137	LG&E POLE INSPECTION	1,573,901.33	1,651,267.21	77,365.88	5%	1.0%	1,573,901.33	1,651,267.21	77,365.88	Jan-05	Dec-10	Jan-05			2011
123220	LGE BRCT7 A/B Conversion 08	(2,973.40)	-	2,973.40		0.0%	2,213,433.99	1,929,696.94	(283,737.05)			Mar-08			2011
123278	HUMANA DATA CENTER CIRC WRK	19,382.93	-	(19,382.93)		0.0%	51,175.92	31,792.99	(19,382.93)			Aug-07			2011
123311	TC CBU Counter Weight Cable	(175,876.71)		175,876.71		-0.1%	454,967.65	630,844.36	175,876.71			Jan-08			2011
123407 123598	PS 8.9 Enhance	1 140 512 61	210,000.00	210,000.00	100%	0.0%	2 762 156 20	761,250.00	761,250.00	Sep-07	Dec-13	T-1 10			2011
123598	LGE-Gen Stator Bar Study MUD LANE (HUMANA UPGRADE)	1,148,513.61 (4.66)	1,162,000.00	13,486.39 4.66	1%	0.7%	3,762,156.29 613.22	7,876,442.68 617.88	4,114,286.39 4.66	Jul-10	Aug-11	Jul-10 Nov-07			2011
123709	TC1 Catalyst Layer Install	180,823.13	647,438.54	466,615.41	72%	0.1%	1,481,473.40	2,016,669.51	535,196.11	Jan-08	Nov-11	Jan-08		Re-generation and Installation costs associated with this layer was much lower than anticipated in original budget.	2011
123795	Dist Eastwood West Tap	224,825.96	400,164.40	175,338.44	44%	0.1%	316,762.91	471,917.32	155,154.41	May-08	Jan-09	May-08			2011
123837	MC2 FGD Refurbishment	2,652,232.10	6,250,000.09	3,597,767.99	58%	1.6%	7,565,674.07	9,598,709.00	2,033,034.93	Mar-08	Nov-11	Mar-08		Contractual commitments were made late in the previous year to acquire necessary material ahead of outage for this year.	2011
123896 123929	MC2 Ash and Sump Piping GS SL Micro Digestor	0.12	18,900.00	(0.12) 18.900.00	100%	0.0%	191,111.74	191,111.62 18,900.00	(0.12) 18,900,00	Jan-11	Sep-14	Apr-08			2011 2011
123929	MC2 Front Lower Waterwall	94.740.67	18,900.00	(94,740,67)	100%	0.0%	397,579.60	10,900.00	(397,579,60)	Dec-11	Apr-12	Dec-11			2011
123946	MC3 Reheater Lower Loops	1,117,450.85	1,599,999.62	482,548.77	30%	0.7%	2,146,277.76	2,628,826.53	482,548.77	Feb-10	Apr-11	Feb-10		After budget was approved in previous year it was determined that project could be completed for less cost.	2011
123966	GS LGE DQIStrat 2010	117,940.01	108,627.00	(9,313.01)	-9%	0.1%	216,052.89	210,967.03	(5,085.86)	Jun-10	Sep-11	Jun-10			2011
124020	MC2 Generator Stator Rewedge	-	299,999.86	299,999.86	100%	0.0%	237,279.93	299,999.86	62,719.93	Nov-11	Apr-12	Nov-11			2011
124021	MC2 Turbine TIL1292	255 205 52	510,000.28	510,000.28	100% 15%	0.0%	245,486.96	510,000.28 299,999.87	264,513.32	Jan-12	Apr-12	Jan-12		The MC2 Outage was moved from 2011 to 2012.	2011
124022	MC2 Turbine HP/IP Seals	255,395.52	299,999.87	44,604.35	15%	0.2%	328,877.51	299,999.87	(28,877.64)	Aug-10	Apr-12	Aug-10		Attachment to Response to PSC-1 Qu	

Attachment to Response to PSC-1 Question No. 13(a)
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
124023	MC2 Turbine Diaphragms		320,000.53	320,000.53	100%	0.0%	242,752.28	320,000.53	77,248.25	Jan-12	Apr-12	Jan-12		The MC2 Outage was moved from 2011 to 2012.	2011
124024	MC3 Turbine TIL 1292	318,536.82	350,000.02	31,463.20	9%	0.2%	318,536.82	350,000.02	31,463.20	Aug-10	Jun-11	Aug-10			2011
124025 124026	MC3 Turbine HP/IP Seals	462,874.34	600,000.76	137,126.42	23%	0.3%	431,821.25	600,000.76	168,179.51	Aug-10	May-11	Aug-10			2011
124026	MC3 Turbine IP Buckets MC Safety Equipment 2011	310,679.79 30,131.90	400,000.16 34.999.90	89,320.37 4.868.00	22% 14%	0.2%	310,679.79 30,131.90	400,000.16 34,999.90	89,320.37 4,868.00	Aug-10	May-11	Aug-10			2011 2011
124030	MC Lab Equipment	30,131.90	50,000.15	50,000.15	100%	0.0%	30,131.90	50,000.15	50,000.15	Aug-10	Dec-11 Dec-11	Aug-10			2011
124033	MC3 EHC Upgrade	1,307,167.74	1,300,001.59	(7,166.15)	-1%	0.8%	1,847,780.09	1,840,632.78	(7,147.31)	Aug-10 Apr-08	Jun-11	Apr-08			2011
124034	MC3 Field Instrumentation	1,507,107.74	474,999.14	474,999.14	100%	0.0%	1,047,700.07	474,999.14	474,999.14	Aug-10	May-11	Apr-00		Project delayed to 2015/2016 due to funding needed for a project for	2011
12 1030	THE THE HEALTH HAVE		.,,,,,,	.,,,,,,	10070	0.070		.,,,,,,	.,,,,,,	1105 10	,			emergent work that could not be delayed.	2011
124043	MC Roofing - Bunker Rooms	22,382.80		(22,382.80)		0.0%	176,966.80	424,583.37	247,616.57			Oct-10			2011
124044	MC Roofing - MC2 Turbine Room	1,322.62	-	(1,322.62)		0.0%	194,474.31	193,151.69	(1,322.62)			Aug-10			2011
124048	MC2 DCS Hardware	574,604.12	294,999.86	(279,604.26)	-95%	0.4%	786,438.03	294,999.86	(491,438.17)	Aug-10	Apr-12	Aug-10			2011
124049	MC3 DCS Hardware	83,763.34	174,999.37	91,236.03	52%	0.1%	190,503.88	281,739.91	91,236.03	Jan-10	Apr-11	Jan-10			2011
124050	MC4 DCS Hardware	(15,959.41)	-	15,959.41		0.0%	345,931.99	361,891.40	15,959.41	Apr-08	Apr-10	Apr-08			2011
124052	MC4 SCR Catalyst 2010	(491,812.84)	-	491,812.84		-0.3%	2,175,558.30	2,667,371.14	491,812.84	Apr-08	May-10	Apr-08		Actual amount reflects reversal to move mechanical cleaning charges to the	2011
														project from which catalyst was removed.	
124057	MC3 FD Fan Vane Drives	76,517.04	89,999.38	13,482.34	15%	0.0%	76,517.04	89,999.38	13,482.34	Aug-10	May-11	Aug-10			2011
124059	MC Wet Ash Loading System "A"	148,668.64 57,822.34	121 000 74	(148,668.64)	5.00	0.1%	150,889.51	145,000.02	(5,889.49)			Sep-11			2011 2011
124060 124068	MC3 Air Htr Baskets 2011 MC2 Condenser Tubing	1,456,314.84	131,999.74 999,999.72	74,177.40 (456,315.12)	56% -46%	0.0% 0.9%	723,907.25 2,595,371.94	798,084.65 1,432,456.70	74,177.40 (1,162,915.24)	Aug-09 Aug-10	Apr-11	Aug-09		Out delened to Coming 2012	2011
124000	WC2 Condenser Tubing	1,430,314.64	999,999.12	(430,313.12)	-4076	0.570	2,393,371.94	1,432,430.70	(1,102,913.24)	Aug-10	Apr-12	Aug-10		Outage delayed to Spring 2012 resulting in no scrap material to balance cost.	2011
124070	MC2 Cooling Tower Headers	466,718.13	-	(466,718.13)		0.3%	557,433.12	799,999.30	242,566.18	Jan-11	Apr-12	Jan-11		Specialty-made material had to be purchased in 2011 ahead of 2012 Outage.	2011
124076	MC Miss Equipment 2011		449,998.26	449,998.26	100%	0.0%		449,998.26	449,998.26	Aug 10	Dec-11			Pudget is developed at a higher level to appropriate multiple projects and	2011
124070	MC Misc Equipment 2011	-	449,998.20	449,998.20	100%	0.0%	-	449,998.20	449,998.20	Aug-10	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2011
124083	MC Coal Pile Retention	346,605.95	265,000.99	(81,604.96)	-31%	0.2%	346,605.95	265,000.99	(81,604.96)	Apr-08	Oct-11	Apr-08			2011
124085	MC Conveyor Belts 2011	-	255,001.16	255,001.16	100%	0.0%	-	255,001.16	255,001.16	Aug-10	Dec-11				2011
124089	MC Limestone Excavator	1,590,143.51	2,300,000.68	709,857.17	31%	1.0%	1,699,742.49	2,300,000.68	600,258.19	Aug-10	Dec-12	Aug-10		The project work scope was better defined after the budget was submitted	2011
124351	CD Coming Water Proper David	44.035.75		(44.035.75)		0.0%	47,176.22	140,000.00	92,823.78			Jun-08		and approved.	2011
124351	CR Service Water Pump Repl CR5 4KV Switchgear Upgrade	(24,110.44)	-	24,110.44		0.0%	1,605,745.30	1,629,855.74	92,823.78 24,110.44			Jun-08 Jan-08			2011
124362	CR 480V Switchgear Upgrade	412.72	163,000.00	162,587.28	100%	0.0%	164,855.11	500,442.39	335,587.28	Nov-09	Jul-10	Nov-09			2011
124363	CR6 4KV Switchgear Arc Flash	0.29	103,000.00	(0.29)	100%	0.0%	333,790.29	333,790.00	(0.29)	Feb-10	Aug-10	Feb-10			2011
124364	CR4 4KV Switchgear Arc Flash	16,265.78	299,772.05	283,506,27	95%	0.0%	87,954.04	369,090.97	281,136.93	Feb-10	Jan-12	Feb-10			2011
124365	CR6 Voltage Regulator Repl	0.93	277,772.03	(0.93)	2270	0.0%	152,728.81	152,727.88	(0.93)	Jun-08	May-10	Jun-08			2011
124367	CR Stack Particulate Monitors	12.815.73	_	(12,815.73)		0.0%	521.017.68	508,201.95	(12,815.73)	Nov-09	Nov-11	Nov-09			2011
124368	CR Hardware Refresh	81,843.43	82,000.36	156.93	0%	0.0%	352,264.07	414,416.55	62,152.48	Jun-08	Dec-09	Jun-08			2011
124378	PR11 GT Control Upgrade	501,335.19	599,715.06	98,379.87	16%	0.3%	509,883.19	599,715.06	89,831.87	Jun-08	Dec-11	Jun-08			2011
124382	CR Asbestos Abatement 2011	42,383.97	75,000.00	32,616.03	43%	0.0%	42,383.97	75,000.00	32,616.03	Jun-08	Dec-11	Jun-08			2011
124385	CR4 Turbine Packing and Seal	-	240,000.00	240,000.00	100%	0.0%	-	240,000.00	240,000.00	Jun-08	Apr-12				2011
124410	PR13 GT Control Upgrade	246,385.93	435,694.13	189,308.20	43%	0.2%	429,269.99	618,578.19	189,308.20	Jan-10	Oct-11	Jan-10			2011
124481	TC SPLIT COMMON REACT FEED A/B	(1,260.36)	-	1,260.36		0.0%	33,337.92	34,598.28	1,260.36			Jan-09			2011
124489	TC SCREEN HSE RIVER FL BERM		199,078.45	199,078.45	100%	0.0%	46,649.86	199,078.45	152,428.59	Jan-09	Dec-12	Jan-09			2011
124500	TC1 ECON HOPPER INSULATION	351.97	-	(351.97)		0.0%	298,294.41	297,942.44	(351.97)	Jan-10	Dec-10	Jan-10			2011
124503 124515	TC ELEVATOR CONTROLS UPGRADE TC FIRE HYDRANT UPGRADES	(52,781.99) (106.65)	-	52,781.99 106.65		0.0% 0.0%	105,440.78 18,739.61	158,222.77 18,846.26	52,781.99 106.65	Jan-10 Jan-10	Dec-10 Nov-10	Jan-10 Jan-10			2011 2011
124515	TC PRECIP REBUILD 5TH FLD	197,431.13	1,012,770.00	815,338.87	81%	0.0%	18,739.61	1,012,770.00	815,338.87	Jan-10 Jan-11	Jan-12	Jan-10 Jan-11		Project did not need the extent of rebuild work that was anticipated in	2011
124310	TC FRECIF REBUILD STITPED	197,431.13	1,012,770.00	613,336.67	6170	0.170	197,431.13	1,012,770.00	613,336.67	Jair-11	Jan-12	Jan-11		original budget. Inspection findings revealed a much lower scope of work needed.	2011
124519	TC1 BOILER LOWER SLOPE	149,409.34	-	(149,409.34)		0.1%	477,684.12	328,274.78	(149,409.34)			Sep-10			2011
124520	TC1 Ductwork/Mod Reline	319,684.46	753,866.09	434,181.63	58%	0.2%	278,133.82	753,866.09	475,732.27	Jan-11	Jan-12	Jan-11		The original budget assumed higher prices and worst case scenario, but much	2011
124522	TC REPL PLANT INVERTERS	181,303.36	203,474.70	22,171.34	11%	0.1%	161,473.48	203,474.70	42,001.22	Jan-11	Jan-12	Jan-11		better pricing was negotiated for the alloy lining.	2011
124528	TC CONTROL BAT/CHARGER REPL	322.56		(322.56)		0.0%	80,323.36	80,000.80	(322.56)			Sep-10			2011
124530	TC1 UPGD GENERATOR RECTIFIERS	184,085.56	178,658.00	(5,427.56)	-3%	0.1%	168,658.17	178,658.00	9,999.83	Jan-11	Jan-12	Jan-11			2011
124536	TC1 INSTALL CO MONITORS-BOILER	41,397.60	47,953.13	6,555.53	14%	0.0%	41,397.60	47,953.13	6,555.53	Jan-11	Jan-12	Jan-11			2011
124539	TC MISC PLANT ENG PROJTS	-	78,567.56	78,567.56	100%	0.0%	-	78,567.56	78,567.56	Jan-11	Jan-12				2011
124540	TC LAB MONITORS PURCH	18,624.45	17,253.66	(1,370.79)	-8%	0.0%	18,624.45	17,253.66	(1,370.79)	Jan-11	Dec-11	Jan-11			2011
124541	TC SAFETY AND ERT EQUIPMENT	21,936.96	21,232.78	(704.18)	-3%	0.0%	21,936.96	21,232.78	(704.18)	Jan-11	Jan-12	Jan-11		m marron 11 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	2011
124545	TC AIR HEATER BASKET REPL	1,469,953.09	650,628.00	(819,325.09)	-126%	0.9%	1,408,174.54	650,628.00	(757,546.54)	Jan-11	Jan-12	Jan-11		The TC1 A & B air heater baskets were originally budgeted to separate projects 124545 and 131928. These were combined for bidding purposes into one project (124545) and charged there as well.	2011
124546	TC1 SCR STRUCT REPL/EXP JOINT	439,168,95	184,515,19	(254,653,76)	-138%	0.3%	345,047.49	184,515,19	(160,532,30)	Jan-11	Jan-12	Jan-11		and one project (124545) and charged there as well.	2011
124547	TC1 DUCTWORK EXP JOINT REPL	69,170.89	107,415.00	38,244.11	36%	0.0%	96,212.17	107,415.00	11,202.83	Jan-11	Jan-12	Jan-11			2011
124570	TC CT LGE 5/6 REPL VLRA BATERY	11,234.08	-	(11,234.08)		0.0%	11,234.08	-	(11,234.08)	Jan-10	Dec-10	Jan-10			2011
124572	TC CT LGE INSTAL GRD FALT PRT	(2,494.95)	-	2,494.95		0.0%	29,314.03	31,808.98	2,494.95	Jan-10	Dec-10	Jan-10			2011
124575	TC CT LGE INSTAL GRD FALT PRO	17,830.12	37,396.03	19,565.91	52%	0.0%	17,830.12	37,396.03	19,565.91	Jan-11	Jan-12	Jan-11			2011

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
124584	CR Misc Projects 2011	-	425,000.00	425,000.00	100%	0.0%	-	425,000.00	425,000.00	Jun-08	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects, to include CR C2 Coal Crusher Replacement, CR Coal Handling Transformer, CR4 Thickener Hocculent Building, CR4 Sump Pump Motor Rewind, CR Sewer Treatment Shelter, and CR Instrumentation and Electrical Test Equiment.	2011
124668	'09 MADISON SUB EXPANSION	2.15	-	(2.15)		0.0%	2,461,015.94	2,461,013.79	(2.15)	Jul-08	Dec-10	Jul-08			2011
124669 124778	'09 OLD HENRY SUBSTA CR FGD Engineering Assessment	4,001.32 (2,015.00)	-	(4,001.32) 2.015.00		0.0%	4,596,848.79	4,585,766.42 2,015.00	(11,082.37) 2,015.00	Jul-08 Aug-09	Dec-10 Jan-13	Jul-08 Aug-09			2011 2011
124778	OLD HENRY CIRCUIT WORK	40,502.88		(40,502.88)		0.0%	2,232,579.23	2,205,242.30	(27,336.93)	Jan-09	Dec-10	Jan-09			2011
124945	Process Improvement Tools LGE	40,502.00	125,000.00	125,000.00	100%	0.0%	-	250,000.00	250,000.00	Jan-09	Jan-12	Jan-07			2011
125010	ASC ROOF REPLACEMENT	(1,088.28)	-	1,088.28		0.0%	1,343,095.28	1,344,183.56	1,088.28	Dec-08	May-11	Dec-08			2011
125213	Sec Fiber Connect-Simpson-LGE	199.56	-	(199.56)		0.0%	443,181.95	442,982.39	(199.56)	Jul-09	Jun-10	Jul-09			2011
125267	HW/SW Dev Tools 026580-LGE10	20.69	-	(20.69)		0.0%	16,393.09	16,372.40	(20.69)	Jan-10	Dec-10	Jan-10			2011
125268 125273	HW/SW Dev Tools 026540-LGE10 PR13 Blade and Vane Repl	15.51 34,308.18	847,903.32	(15.51) 813,595.14	96%	0.0%	2,939.29 4,145,001.80	2,923.78 4,958,596.94	(15.51) 813,595.14	Jan-10 Oct-10	Dec-10 Jun-11	Jan-10		THE ME I COMPANY IN THE ME AND ADDRESS OF THE PROPERTY OF THE	2011 2011
	·		647,903.32		90%							Oct-10		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 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.	
125285	NET WPF CLIENT FRAMEWORK-LGE	669.24	-	(669.24)		0.0%	9,667.69	8,998.45	(669.24)	Jan-10	Dec-10	Jan-10			2011
125287	IT Security Infrastruc-LGE10	(279.77)	-	279.77		0.0%	20,938.46	21,218.23	279.77	Jun-10	Nov-10	Jun-10			2011
125291 125293	Gen Compl Infras-LGE10 Identity Mgmt - LGE11	291.69 5,739.97	19,360.60	(291.69) 13,620.63	70%	0.0%	56,256.08 6,448.77	55,964.39 19.360.60	(291.69) 12,911.83	Jan-10 Dec-11	Dec-10 Jan-12	Jan-10 Dec-11			2011
125303	Wireless Buildout-LGE10	(2,950.91)	17,500.00	2,950.91	7070	0.0%	0,440.77	2,950.91	2,950.91	Jan-10	Dec-10	Jan-10			2011
125305	Backup Capacity Exp-LGE10	8,626.14	-	(8,626.14)		0.0%	70,540.91	61,914.78	(8,626.14)	Jun-10	Oct-10	Jun-10			2011
125308	Cable-Server Connect-LGE10	176.51	-	(176.51)		0.0%	16,135.23	15,958.72	(176.51)	Jan-10	Dec-10	Jan-10			2011
125310	Server Hardware Refresh-LGE10	9,157.76	-	(9,157.76)		0.0%	131,938.15	122,780.39	(9,157.76)	Jan-10	Dec-10	Jan-10			2011
125317 125320	Bulk Pwr & Env Systems-LGE10 Mobile Radio-LGE10	87.00 5,614.29	-	(87.00) (5,614.29)		0.0%	35,241.32 17,381.68	35,154.32 11,767.39	(87.00) (5,614.29)	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10 Jan-10			2011 2011
125320	Ntwk Acc Dev/Site Infr-LGE10	275.86		(275.86)		0.0%	60,635.79	60,359.92	(275.86)	Jan-10	Dec-10	Jan-10			2011
125322	Ntwk Tools/Test Equip-LGE10	222.79	-	(222.79)		0.0%	35,497.68	35,274.89	(222.79)	Jan-10	Dec-10	Jan-10			2011
125323	Phone Sys Capacity Exp-LGE10	566.29	-	(566.29)		0.0%	30,073.76	29,507.47	(566.29)	Jan-10	Dec-10	Jan-10			2011
125324	Conv-Leased T1 Circ-Wls-LGE11	42.020.12	27,950.20	27,950.20	100%	0.0%		27,950.20	27,950.20	Jan-10	Nov-11	T 10			2011
125325 125328	ConT1 Sv-Bdstn-Unlic Wls-LGE10 Eval Tools & Util-LGE10	43,838.13 7,148.65		(43,838.13) (7,148.65)		0.0% 0.0%	63,300.38 51,743.80	19,462.25 44,595.15	(43,838.13) (7,148.65)	Jun-10 Jan-10	May-11 Dec-10	Jun-10 Jan-10			2011 2011
125323	Tier C rot-desk/lap-LGE10	(2,333.15)		2,333.15		0.0%	430,672.37	433,005.52	2,333.15	Jan-10	Dec-10	Jan-10			2011
125348	Impl Red Elec Sys-BOC DC-LGE10	11,552.09	-	(11,552.09)		0.0%	584,716.56	573,164.47	(11,552.09)	Nov-09	Dec-10	Nov-09			2011
125351	HW/SW Dev Tools 026510-LGE11	3,747.89	15,598.80	11,850.91	76%	0.0%	3,747.89	15,598.80	11,850.91	Jan-11	Dec-11	Jan-11			2011
125352 125353	HW/SW Dev Tools 026580-LGE11	5,066.19 6.435.87	13,125.00	8,058.81	61%	0.0%	5,085.74	13,125.00	8,039.26	Jan-11	Dec-11	Jan-11			2011 2011
125355	HW/SW Dev Tools 026540-LGE11 HW/SW Dev Tools 026530-LGE11	3,286.97	6,932.80 8.750.00	496.93 5.463.03	7% 62%	0.0%	6,435.87 3,286.97	6,932.80 8.750.00	496.93 5,463.03	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11 Jan-11			2011
125360	CRM Upgrade-LGE11	5,200.77	242,645.72	242,645.72	100%	0.0%	5,200.57	242,645.72	242,645.72	Jan-11	Dec-11	Jun 11			2011
125362	HW/SW Dev Tools 026560-LGE11	1,887.56	17,332.00	15,444.44	89%	0.0%	1,887.56	17,332.00	15,444.44	Jan-11	Dec-11	Jan-11			2011
125366	Data Protection-LGE11	9,619.65	47,471.26	37,851.61	80%	0.0%	35,935.17	73,786.78	37,851.61	Jun-10	Dec-11	Jun-10			2011
125368 125374	IT Sec Mon/Aud/Mgt Tools-LGE11	251,523.22	87,942.40 17,499.97	(163,580.82) 17,499.97	-186% 100%	0.2% 0.0%	253,051.97	87,942.40 17,499.97	(165,109.57) 17,499.97	Jan-11 Jan-11	Dec-11 Nov-11	Jan-11			2011 2011
125374	Msging Sec Infrastr -LGE11 Vulnerability Scanning-LGE11		16,232.59	16,232.59	100%	0.0%		16,232.59	16,232.59	Jan-11 Jan-11	Oct-11				2011
125377	Intrusion Prevention-LGE11	-	114,302.64	114,302.64	100%	0.0%	-	114,302.64	114,302.64	Jun-10	Oct-11				2011
125380	IT Sec Lab Enh-LGE11	3,317.46	8,805.30	5,487.84	62%	0.0%	3,317.46	8,805.30	5,487.84	Jan-11	Dec-11	Jan-11			2011
125384	Access Switch Rotation-LGE11	143,915.45	141,104.90	(2,810.55)	-2%	0.1%	138,211.85	141,104.90	2,893.05	Apr-11	Dec-11	Apr-11			2011
125388 125393	Core Network Infra-LGE11 Data Networks Test Tools-LGE11	51,126.52 16,182.49	53,052.48 17.610.54	1,925.95 1,428.05	4% 8%	0.0%	51,126.52 16,182.49	53,052.48 17,610.52	1,925.95 1,428.04	Jan-11 Mar-11	Dec-11 Aug-11	Jan-11 Mar-11			2011 2011
125393	Network Acc Dev and Gate-LGE11	15,086.74	17,610.54	2,523.80	14%	0.0%	15,086.74	17,610.54	2,523.80	Feb-11	Oct-11	Feb-11			2011
125400	Network Adm Control-LGE11	-	71,105.31	71,105.31	100%	0.0%	-	71,105.31	71,105.31	Jan-11	Dec-11				2011
125403	Network Management-LGE11	15,450.17	17,610.59	2,160.42	12%	0.0%	15,450.17	17,610.59	2,160.42	Mar-11	Aug-11	Mar-11			2011
125406	Security Infra Enh-LGE11	34,700.44	35,221.13	520.69	1%	0.0%	34,700.44	35,221.13	520.69	Mar-11	Oct-11	Mar-11			2011
125408 125415	Wireless Buildout-LGE11 MidLevel Strge Refresh-LGE11	97,326.13 (12,303.36)	17,610.59 141,749.95	(79,715.54) 154,053.31	-453% 109%	0.1% 0.0%	88,804.08 145,151.64	17,610.59 299,204.95	(71,193.49) 154,053.31	Feb-11 Nov-10	Dec-11 Dec-11	Feb-11 Nov-10			2011 2011
125419	Cabling for Server Conn-LGE11	14,304.93	15,750.00	1,445.07	9%	0.0%	14,304.93	15,750.00	1,445.07	Jan-11	Dec-11	Jan-11			2011
125427	Server Hardware Refresh-LGE11	149,912.91	157,499.65	7,586.74	5%	0.1%	177,088.17	184,134.97	7,046.80	Jun-10	Dec-11	Jun-10			2011
125432	Backup Cap Expansion-LGE11	-	78,749.94	78,749.94	100%	0.0%	-	78,749.94	78,749.94	Jan-11	Nov-11				2011
125437	SAN Cap Ex incl virtual-LGE11	27,520.77	34,999.97	7,479.20	21%	0.0%	34,970.15	42,449.34	7,479.20	Nov-10	Dec-11	Nov-10			2011
125445 125545	Bulk Power & Envir Sys-LGE11 Mobile Radio-LGE11	19,610.02 6,544.84	34,883.02 34,718.73	15,273.00 28,173.89	44% 81%	0.0% 0.0%	19,596.17 6,544.84	34,883.03 34,718.72	15,286.86 28,173.88	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11 Jan-11			2011 2011
125545	Netwk Acc Dev & St Infra-LGE11	39,804.77	34,718.73 44,296.53	28,173.89 4,491.77	10%	0.0%	39,804.77	34,718.72 44,296.53	28,173.88 4,491.76	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			2011
125547	Netwk Tools & Test Equi-LGE11	30,781.24	35,370.37	4,589.13	13%	0.0%	30,781.24	35,370.38	4,589.14	Jan-11	Dec-11	Jan-11			2011
125549	Outside Cable Plant -LGE11	20,387.37	69,984.68	49,597.30	71%	0.0%	24,668.25	69,984.68	45,316.43	Jan-11	Dec-11	Jan-11			2011
125552	Site Security Impmts-LGE11	15,688.90	17,441.52	1,752.62	10%	0.0%	15,688.90	17,441.52	1,752.62	Jan-11	Dec-11	Jan-11			2011
125556 125558	Telephone Syst Cap Exp-LGE11	45,142.55	53,111.30 176,962.99	7,968.75 176,962.99	15% 100%	0.0%	41,586.86	53,111.30 176,962.99	11,524.44 176,962.99	Jan-11 Jun-08	Dec-11 Dec-11	Jan-11			2011
123338	VOIP Campus Upgrades-LGE11	-	170,902.99	170,902.99	100%	0.0%	-	170,902.99	170,902.99	Jun-08	Dec-11			Attachment to Response to PSC-1 Ques	tion No. 13(

Attachment to Response to PSC-1 Question No. 13(a)
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 125559	Title/Description Com HW Cptl for LOB's-SVCO11	Cost	Budget 105,000.00	Dollars 105,000.00	Percent 100%	Budget 0.0%	Cost	Cost 105,000.00	Dollars 105,000.00	Start	End Dec 11	Start	End	Explanations	Year 2011
125561	Monitor Replint - LGE-LGE11	4,741.69	21,000.00	16,258.31	77%	0.0%	4,741.69	21,000.00	16,258.31	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11			2011
125562	Monitor Replmt - Servco-LGE11	-	35,000.00	35,000.00	100%	0.0%		35,000.00	35,000.00	Jan-11	Dec-11	Jun 11			2011
125564	TC rot of dkt & ltp-SER-LGe11	-	653,747.50	653,747.50	100%	0.0%	-	653,747.50	653,747.50	Jan-11	Dec-11			Budget was incorrectly identified as a utility project and therefore included	2011
														in this data set. Actuals are correctly attributed to Capital Corp.	
125566	TC rot of dskt & lt-LGE-LGE11	210,702.25	953,309.00	742,606.75	78%	0.1%	210,702.25	953,309.00	742,606.75	Jan-11	Dec-11	Jan-11		Budget was incorrectly identified as a utility project and therefore included in this data set. Actuals are correctly attributed to Capital Corp.	2011
125567	Tech Tst Lab & Rel -LGE11		31,500.00	31,500.00	100%	0.0%	_	31,500.00	31,500.00	Jan-11	Dec-11			in this data set. Actuals are correctly annibuted to Capital Corp.	2011
125569	New Tech Implmt-LGE11	10,855.15	35,000.00	24,144.85	69%	0.0%	10,855.15	35,000.00	24,144.85	Jan-11	Dec-11	Jan-11			2011
125572	Smpsnville Elect Upgrds-LGE11	29,569.83	33,250.00	3,680.17	11%	0.0%	29,569.83	33,250.00	3,680.17	Aug-10	Dec-11	Aug-10			2011
125573	Louisville Racks & Fur-LGE11	8,116.29	8,750.00	633.71	7%	0.0%	8,116.29	8,750.00	633.71	Aug-10	Dec-11	Aug-10			2011
125574	Louisville Elect Upgds-LGE11	8,784.82	17,500.00	8,715.18	50%	0.0%	8,784.82	17,500.00	8,715.18	Aug-10	Dec-11	Aug-10			2011
125575 125576	DB Tools & Eqiptmnt-LGE11 Data Center Software-LGE11	25,666.68 15.936.12	26,250.00 15,750.00	583.32 (186.12)	2% -1%	0.0% 0.0%	25,666.68 15,936.12	26,250.00 15,750.00	583.32 (186.12)	Jan-11 Aug-10	Dec-11 Dec-11	Jan-11 Aug-10			2011 2011
125582	Project Mirror - LGE11	213,651.01	209,997.75	(3,653.26)	-2%	0.1%	213,651.01	209,997.75	(3,653.26)	Jan-11	Dec-11	Jan-11			2011
125584	Patches & CCS Rel Upg-LGE11		769,818.07	769,818.07	100%	0.0%		1,913,723.25	1,913,723.25	Aug-12	Dec-12			Variances on Customer Care System (CCS) projects are related and	2011
														offsetting. Budgets and Actuals were recorded on different project numbers.	
125614	11 High Speed Telemetry - LGE	-	59,999.40	59,999.40	100%	0.0%	-	59,999.40	59,999.40	Aug-08	Dec-11	* 1 40			2011
125620 125632	10 EMS Servers & OUG - LGE EMS Redundancy LGE	45,973.94 904.96	-	(45,973.94) (904.96)		0.0%	126,873.76 175,955.94	80,899.82 175,050.98	(45,973.94) (904.96)	Jul-10	Apr-11	Jul-10 Aug-08			2011 2011
125636	PowerPlan Budgeting (LG&E %)	12,011.01		(12,011.01)		0.0%	226,815.81	214,804.80	(12,011.01)	Sep-09	Jun-10	Sep-09			2011
125643	Oracle IPM (LG&E %)	55,705.92	6,759.69	(48,946.23)	-724%	0.0%	132,276.61	132,644.83	368.21	Jul-10	Dec-11	Jul-10			2011
125661	Stores Capital - 2011 (LG&E %)		3,850.00	3,850.00	100%	0.0%		3,850.00	3,850.00	Feb-11	Nov-11				2011
125665	PowerPlant Upgrade (LG&E %)	44,120.58	-	(44,120.58)		0.0%	146,393.69	102,465.61	(43,928.08)	Jul-10	Nov-10	Jul-10			2011
125850	DFR	20,390.62	49,899.36	29,508.74	59%	0.0%	675,642.15	705,150.80	29,508.65	Aug-08	May-11	Aug-08			2011
126083 126118	BRCT GT24 Purge VIv 10-11 LGE	(21,346.30)	-	21,346.30		0.0%	86,394.00	107,740.30	21,346.30	D 00	D 10	Jan-10			2011 2011
126121	MC1 Boiler Lower Sidewall MC2 Boiler Lower Sidewall	1.18 602,366.30	1,100,000.19	(1.18) 497,633.89	45%	0.0%	1,164,294.49 938,428.54	1,164,293.31 1,100,000.19	(1.18) 161,571.65	Dec-09 Apr-09	Dec-10 Apr-12	Dec-09 Apr-09		After budget was approved in previous year it was determined that project	2011
120121	Med Boiler Bowel Blackmin	002,500.50	1,100,000.17	177,033.07	1570	0.170	750,120.51	1,100,000.17	101,571.05	. ipi os				could be completed for less cost.	2011
126127	MC Roofing - Tripper Room	10,469.60	-	(10,469.60)		0.0%	46,064.60	35,595.00	(10,469.60)			Aug-10			2011
126128	MC2 345kV Isol Disconnects	623.42	149,999.29	149,375.87	100%	0.0%	133,285.21	149,999.29	16,714.08	Apr-09	Dec-12	Apr-09			2011
126129	MC4 345kV Isol Disconnects	0.50	-	(0.50)		0.0%	119,533.36	119,532.86	(0.50)	Jan-10	Mar-10	Jan-10			2011
126132 126133	MC1 Hydrosteps MC2 Hydrosteps - 2012	406.69 2,040.26	-	(406.69) (2,040.26)		0.0% 0.0%	79,955.17 97,802.97	79,548.48 95,762.66	(406.69) (2,040.31)			Aug-10			2011 2011
126133	MC3 SCR Catalyst - 2011	699,058.15	700.000.03	941.88	0%	0.4%	699,058.15	2,510,000.07	1,810,941.92	Apr-09	Dec-11	Aug-10 Apr-09			2011
126137	MC4 SCR Catalyst Layer 2	350,666.38	199,999,57	(150,666.81)	-75%	0.2%	733,072.25	1,199,990.10	466,917.85	Aug-10	Nov-12	Aug-10			2011
126143	MC3 Blowdown Tank	49,458.40	82,000.61	32,542.21	40%	0.0%	49,458.40	82,000.61	32,542.21	Apr-09	May-11	Apr-09			2011
126151	MC Coal Handling Tunnel Sump	-	99,999.27	99,999.27	100%	0.0%	-	99,999.27	99,999.27	Aug-10	Dec-11				2011
126154	MC4 Ash and Sump Piping	0.06	-	(0.06)		0.0%	237,346.52	237,346.46	(0.06)			Apr-09			2011
126168 126169	CR Switchgear Room A/C CR Remote Site Cameras	(47,288.17) (21,218.69)	-	47,288.17 21,218.69		0.0% 0.0%	158,830.28 53,359.29	206,118.45 74,577.98	47,288.17 21,218.69	Aug-10 Nov-10	Jan-11 Dec-10	Aug-10 Nov-10			2011 2011
126176	CR6-1 Boiler Feed Pump Repl	(17,368.11)	-	17,368.11		0.0%	272,108.87	289,476.98	17,368.11	Nov-09	May-10	Nov-09			2011
126181	Old Henry 138KV Tap	133.04	-	(133.04)		0.0%	426,398.76	426,265.72	(133.04)	May-09	May-10	May-09			2011
126192	CR Station Switchgear Repl	(31,209.00)	-	31,209.00		0.0%	478,713.31	509,922.31	31,209.00			Sep-09			2011
126222	MC3 Turbine HP Snout Rings	277,476.87	280,000.21	2,523.34	1%	0.2%	277,476.87	280,000.21	2,523.34	Aug-10	May-11	Aug-10			2011
126224 126237	MC2 Turbine HP Snout Rings	102,209.09	240,000.91	137,791.82	57%	0.1%	219,573.61	240,000.91	20,427.30	Nov-11	Apr-12	Nov-11			2011 2011
126237	Bently Nevada 1 Server Upgrade TC Limestone Bull Gear Monit	12,901.55 197.81		(12,901.55) (197.81)		0.0%	12,901.55 40,399.74	40,201.93	(12,901.55) (197.81)	Aug-10 Apr-10	Nov-10 Jun-10	Aug-10 Apr-10			2011
126242	TC Limestone Conveyors	(25,524,24)	-	25.524.24		0.0%	55,580.64	81.104.88	25,524.24	Apr-10	Dec-10	Apr-10			2011
126248	TC Limestone Conveyor Belt	(2,366.00)	-	2,366.00		0.0%	39,676.78	42,042.78	2,366.00			Sep-10			2011
126249	TC1 Boiler Auxiliary		345,774.25	345,774.25	100%	0.0%	-	345,774.25	345,774.25	Jan-11	Jan-18	-		Project cancelled do to inspection findings revealing Air damper drives not	2011
126261	TC CT Station Air Line	(E 6EE ED)		E 655 50		0.007	2 252 01	0.000.50	E 655.50	M 00	D 10	M 00		needed at this time.	2011
126261 126333	TC CT Station Air Line TC1 Start-up Steam Supply	(5,655.58)	38,362.50	5,655.58 38,362.50	100%	0.0% 0.0%	3,353.01	9,008.59 38,362.50	5,655.58 38,362.50	May-09 Jun-09	Dec-10 Jan-12	May-09			2011 2011
126358	HV Compartment Retrofit	0.12	30,302.30	(0.12)	10070	0.0%	440,737.64	440,737.52	(0.12)	Jun-09	Dec-10	Jun-09			2011
126386	DOIT GAS EMER MGMT SYSTEM	563,255.13	-	(563,255.13)		0.3%	1,125,500.72	572,229.57	(553,271.15)	Jun-10	Nov-11	Jun-10		Full project cost was originally budgeted as Gas only and subsequently it	2011
														was determined that actuals should be split between Electric and Gas.	
126390 126394	DOIT HARDWARE INFRASTRUCTURE DOIT MOBILE GIS ROUTING	1,262.34	-	(1,262.34)		0.0%	115,690.82	114,428.48	(1,262.34)	Jan-10	Dec-10	Jan-10			2011
126394	DOIT MOBILE GIS ROUTING DOIT MOBILE INFRASTRUCTURE	(1,855.00)	-	1,855.00 (2,671.44)		0.0%	71,527.25 163,606.14	73,382.25 160,934.70	1,855.00 (2,671.44)	Jan-10 Feb-10	Dec-10 Dec-10	Jan-10 Feb-10			2011
126399	2010 Dist. Wildlife Protection	7,352.33	-	(7,352.33)		0.0%	89,838.58	82,486.22	(7,352.36)	Jan-10	Dec-10	Jan-10			2011
126449	2010 Misc. Dist. Project	149.98		(149.98)		0.0%	199,166.09	199,016.11	(149.98)	Jan-10	Jul-12	Jan-10			2011
126450	2010 TC OIL FILTERS	1,276.37	-	(1,276.37)		0.0%	48,450.20	47,173.83	(1,276.37)	Jan-10	Nov-10	Jan-10			2011
126451	2010 M/E BKR REPLACEMENT	4,788.00	-	(4,788.00)		0.0%	129,899.82	125,111.82	(4,788.00)	Jan-10	Nov-10	Jan-10			2011
126454	2010 FPE TAP CHGR REPLACEMENT	3.19	-	(3.19)		0.0%	335,799.93	335,796.74	(3.19)	Jan-10	Dec-10	Jan-10			2011
126455 126460	2010 BUILDINGS & GROUNDS 2010 DIST, SUB, BATTERIES	(15,045.20) 756.61	-	15,045.20 (756.61)		0.0%	55,575.97 105,584.17	70,621.17 104.827.56	15,045.20 (756.61)	Jan-10 Jan-10	Dec-10 Nov-10	Jan-10 Jan-10			2011 2011
126461	BDD RELAY REPLACEMENT PROJECT	(1,412.31)	-	1,412.31		0.0%	45,285.57	46,697.88	1,412.31	Jan-10 Jan-10	Dec-10	Jan-10 Jan-10			2011
126465	2010 SFC RELAY REPLACEMENT	(654.37)	-	654.37		0.0%	65,907.37	66,561.74	654.37	Jan-10	Nov-10	Jan-10			2011
126466	JEFFERSONTOWN SUB EXPANSION	374,529.76	369,960.69	(4,569.07)	-1%	0.2%	2,046,652.59	2,042,837.45	(3,815.14)	Jan-10	Dec-11	Jan-10			2011

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
126467	FEGENBUSH AREA SUB PROPERTY	519,009.11	- buaget	(519,009.11)	reicent	0.3%	519,009.11	- Cost	(519,009.11)	Jan-10	Dec-11	Jan-10	EIIU	Project delayed from 2010 due to property availability. Budget covered	2011
126585 126586	TC Upgrade A Limestone Mill TC Upgrade B Limestone Mill	(3,948.58) (286.20)	-	3,948.58 286.20		0.0% 0.0%	119,858.50 85,184.55	123,807.08 85,470.75	3,948.58 286.20			Mar-10 Mar-10		through reforecast process.	2011 2011
126587 126588	TC CT HGPI LGE#1 TC CT HGPI LGE#2 & CI PARTS	(87,545.85) 3,496,324.74	2,514,377.58	87,545.85 (981,947.16)	-39%	-0.1% 2.1%	2,604,134.76 3,496,324.96	2,691,680.61 2,514,377.58	87,545.85 (981,947.38)	Jan-10 Jan-11	Dec-10 Jan-12	Jan-10 Jan-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 (S1.0M) variance (all 4 projects netted) was related to additional work needed during inspections on Unit's and 8. There was unexpected damage to the S-15 Vanes in the compressor section driving up the cost of work.	2011 2011
126589	TC CT HGPI LGE #3	1,470,812.83	2,514,377.58	1,043,564.75	42%	0.9%	1,418,708.79	2,514,377.58	1,095,668.79	Jul-09	Jan-12	Jul-09		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's and 8. There was unexpected damage to the S-15 Vanes in the compressor section driving up the cost of work.	2011
126611	LGE FACILITY EQUIPMENT-2011	4,340.00	-	(4,340.00)		0.0%	9,450.00	5,110.00	(4,340.00)	Dec-09	Jan-11	Dec-09			2011
126616	FURNITURE/OFFICE EQP-LGE 2011	7,970.02	-	(7,970.02)		0.0%	113,038.00	107,964.58	(5,073.42)	Dec-09	Oct-13	Dec-09			2011
126617	GREEN INITIATIVES-LGE 2011	12,960.51	-	(12,960.51)		0.0%	209,505.98	196,545.47	(12,960.51)	Dec-09	Jan-11	Dec-09			2011
126620	FACILITY EQUIP-ESC & SSC GEN	37,487.32	-	(37,487.32)		0.0%	347,343.32	309,855.99	(37,487.32)	Sep-10	Dec-10	Sep-10			2011
126644	GS-LGE-BTU Calorimtr Rplt	22,858.02	-	(22,858.02)	100-	0.0%	22,858.02	37,800.00	14,941.98	* 1 40		May-11			2011
126647	GS-LGE-CEMS Shltr Rplt GS-LGE-Vhcl 5002 Rplt	-	414,000.00 10.000.00	414,000.00 10,000.00	100% 100%	0.0%	-	8,201,852.19 10,000.00	8,201,852.19 10,000.00	Jul-10 Jan-11	Nov-15 Nov-11	Jul-10		Project delayed and later cancelled due to change in regulations.	2011 2011
126649	GS-LGE-Vici 3002 Rpit GS-LGE-Vhcl 2653 Rplt		12,000.00	12,000.00	100%	0.0%	-	12,000.00	12,000.00	Jan-11 Jan-11	Nov-11 Nov-11				2011
126651	GS-LGE-Gen Dist Monit Equip	544,496.47	70,000.00	(474,496.47)	-678%	0.3%	856,186.49	750,000.00	(106,186.49)	Jan-10	Jan-13	Jan-10		Project was delayed to 2011 due to increase in scope to purchase and install disturbance monitoring equipment for the fleet.	2011
126652	GS-LGE-Cyber Security	94,081.38	444,400.00	350,318.62	79%	0.1%	554,154.85	1,626,048.09	1,071,893.24	Dec-09	Dec-13	Dec-09		Reduction of scope due to new interpretations from NERC regarding CIP requirements.	2011
126653	GS-LGE-Satellite Phone	(5,765.30)		5,765.30		0.0%	39,861.71	45,627.01	5,765.30	May-10	Jun-11	May-10		requirements.	2011
126655	Jeffersontown Circuit Work	1,360,864.14	2,222,538.53	861,674.39	39%	0.8%	3,457,310.27	4,317,927.13	860,616.86	Jan-10	Dec-11	Jan-10		Project started earlier than anticipated to meet the projected load growth on the Taylorsville Rd corridor that was expected to exceed capacity in 2011.	2011
126656	NTWK TRAN PRTCT AUTO PILOT		1,693,076.80	1,693,076.80	100%	0.0%	4,522,280.18	4,206,365.04	(315,915.14)	Jan-10	Dec-14	Jan-10		Project delayed to 2012 due to additional analysis being conducted.	2011
126657	URD MV Cable Rejuvenation	272,526.55	169,176.00	(103,350.55)	-61%	0.2%	378,128.94	558,828.00	180,699.06	Jan-10	Dec-13	Jan-10			2011
126659	VEHICLE ACQUISITIONS	-	600,443.16	600,443.16	100%	0.0%	-	8,600,507.28	8,600,507.28	Jan-10	Dec-13			Budget was cancelled to partially cover the Retail - Morganfield Service Center.	2011
126714	IT LGE IVR	116.74	-	(116.74)		0.0%	472,399.30	476,962.66	4,563.36	Mar-10	Nov-10	Mar-10			2011
126719	IT LGE TEXTING & CUST COMM	21,069.06	-	(21,069.06)		0.0%	157,213.46	136,144.41	(21,069.06)	Jan-10	Aug-11	Jan-10			2011
126734	Worthington Sub Expansion	1,230,184.61	1,090,196.04	(139,988.57)	-13%	0.7%	2,358,238.80	2,580,598.91	222,360.11	Jun-10	Dec-12	Jun-10			2011
126735	Worthington Circuit Work	775,207.52	718,350.85	(56,856.67)	-8%	0.5%	1,475,537.01	1,437,611.31	(37,925.70)	Jan-11	Jan-13	Jan-11			2011
126806	Surge Arrestors - LGE-2010	3,197.55	51,684.36	48,486.81	94%	0.0%	32,443.87	80,930.68	48,486.81	Jan-10	Dec-10	Jan-10			2011
126807 126808	Batteries - LGE-2010	(4,417.37)	51,684.36 51,684.36	56,101.73 51,684.36	109% 100%	0.0%	48,491.57	104,593.30 51,684.36	56,101.73 51,684.36	Jan-10 Jan-10	Jun-10 Dec-11	Jan-10			2011 2011
126809	Grounding Repairs - LGE-2011 Station Service Transfrmrs LGE	-	17,490.24	17,490.24	100%	0.0%	-	17,490.24	17,490.24	Sep-10	Dec-11				2011
126810	Instrument Trsfrmr Rplcmnt-LGE		51,684.36	51,684.36	100%	0.0%	34,746.03	188,295.87	153,549.84	Jan-10	Mar-11	Jan-10			2011
126829	MuldraughToHlsclw MW Radio Lnk	1,603.01	51,001.50	(1,603.01)	100,0	0.0%	132,356.63	130,753.62	(1,603.01)	Mar-10	Nov-10	Mar-10			2011
126837	HW/SW Dev Tools 026520-LGE11	1,552.88	13,865.60	12,312.72	89%	0.0%	1,552.88	13,865.60	12,312.72	Jan-11	Dec-11	Jan-11			2011
126839	CCS Archiving-LGE11	-	173,318.29	173,318.29	100%	0.0%		173,318.29	173,318.29	Jan-11	Dec-10				2011
126841	Actuate Reimplement - LGE11	-	35,000.00	35,000.00	100%	0.0%	-	35,000.00	35,000.00	Jan-11	Dec-11				2011
126843	Microsoft License-LGE11	39,346.73	8,750.00	(30,596.73)	-350%	0.0%	39,346.73	8,750.00	(30,596.73)	Jan-11	Dec-10	Jan-11			2011
126845	Srvr Cap Expan & Rel-LGE11	34,350.62	29,749.81	(4,600.81)	-15%	0.0%	34,350.62	29,749.81	(4,600.81)	Aug-10	Dec-11	Aug-10			2011
126849 126851	Upgrd Vmware Infrast-LGE11 Pur/Rebuild Radio Sites-LGE11	28,060.19	28,110.47 104,539.15	50.28 104,539.15	0% 100%	0.0% 0.0%	28,060.19	28,110.47 104,539.15	50.28 104,539.15	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11			2011 2011
126852	Wiring Upgrd VoIP & Data-LGE11	13,110.81	52,324.52	39,213.71	75%	0.0%	13,110.81	52,324.53	39,213.72	Jan-11 Jan-11	Dec-11	Jan-11			2011
127034	CR RO System Upgrade	(1,535.36)	32,324.32	1,535.36	1370	0.0%	266,346.88	267,778.94	1,432.06	Jun-09	Mar-10	Jun-09			2011
127035	CR4 HP Turbine Rows 1&2 Repl	(1,000.00)	380,000.00	380,000.00	100%	0.0%	200,210.00	380,000.00	380,000.00	Jun-09	Apr-12	Jun 07		Project delayed due to Cane Run unit 4 outage being rescheduled for 2012.	2011
127036	CR5 Expansion Joint Repl	167,118,60	410,000.01	242,881,41	59%	0.1%	167.118.60	410,000.01	242.881.41	May-11	May-11	May-11			2011
127049	OF House Crane Gearcase	45,653.69		(45,653.69)		0.0%	175,000.01	129,346.32	(45,653.69)	Oct-09	Apr-11	Oct-09			2011
127090	Ohio Falls Redev. #3	1,640,688.34	2,575,865.84	935,177.50	36%	1.0%	18,011,597.74	15,842,685.48	(2,168,912.26)	Aug-09	Dec-12	Aug-09		Reforecasted milestones into previous year and Unit 5 stator core issues.	2011
127091	Ohio Falls Redev. #4	1,500,666.90	2,686,363.78	1,185,696.88	44%	0.9%	3,974,196.52	18,020,713.77	14,046,517.25	Aug-09	Feb-17	Aug-09		Reforecasted milestones into previous year and Unit 5 stator core issues.	2011
127092	Ohio Falls Redev. #5	9,080,051.49	7,831,665.19	(1,248,386.30)	-16%	5.5%	18,662,787.56	14,342,380.33	(4,320,407.23)	Aug-09	Jun-12	Aug-09		Additional scope for stator core issues.	2011
127095	Ohio Falls Redev. #8	1,355,283.75	2,686,363.78	1,331,080.03	50%	0.8%	3,961,176.08	17,352,314.28	13,391,138.20	Aug-09	May-16	Aug-09		Reforecasted milestones into previous year and Unit 5 stator core issues.	2011
127129 127138	CR Screenhouse Switchgear FITNESS RM AND PSRT RM	0.63 1,429.81	-	(0.63) (1,429.81)		0.0%	648,616.75 197,695.76	648,616.12 196,265.96	(0.63) (1,429.81)			Aug-09			2011 2011
127138	High Spd Historic Arch-LGE	1,429.81	45,002.94	(1,429.81) 45,002.94	100%	0.0%	197,093.76	45,002.94	(1,429.81) 45,002.94	Jan-13	Dec-13	Aug-09			2011
127152	Openview.NET- LGE	100,851.46	106,000.62	5,149.16	100%	0.0%	85,897.96	106,000.62	20,102.66	Apr-11	Aug-11	Apr-11			2011
127155	Tools for Opertrs- outage schd	100,051.40	15,000.72	15,000.72	100%	0.1%	-	15,000.72	15,000.72	Mar-11	Nov-11				2011
127158	CIP- LGE 2011	20,947.56	29,998.84	9,051.28	30%	0.0%	20,947.56	29,998.84	9,051.28	Mar-11	Dec-11	Mar-11			2011
127165	Automate Failover of OSI- LGE	-	21,002.40	21,002.40	100%	0.0%	-	21,002.40	21,002.40	Mar-11	May-11				2011
127175	'Work Mgmt/FRP software - LG&E	624,654.73	114,704.69	(509,950.04)	-445%	0.4%	1,447,994.31	939,483.22	(508,511.09)	Jan-10	Oct-11	Jan-10		Work to convert data, create forms and train users was more than assumed in	2011
12/1/3															

Attachment to Response to PSC-1 Question No. 13(a)

							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
127201 127202	Ohio Falls Redev. #1 Ohio Falls Redev. #2	1,492,200.65 1,482,308.73	2,575,865.84 2,575,865.84	1,083,665.19	42% 42%	0.9%	12,257,078.88 3,973,556.90	15,295,298.20 18,188,807.25	3,038,219.32 14,215,250.35	Aug-09	Apr-14	Aug-09 Aug-09		Reforecasted milestones into previous year and Unit 5 stator core issues.	2011
127202	Ohio Falls Redev. #2 Ohio Falls Redev. Common	(352,649.83)	2,373,803.84	352,649.83	4270	-0.2%	3,973,336.90	352,649.83	352,649.83	Aug-09 Aug-09	Aug-15 Nov-14	Aug-09 Aug-09		Reforecasted milestones into previous year and Unit 5 stator core issues. Charges reallocated to specific units.	2011
127207	Automate Sourcing (LG&E %)	(332,047.03)	41,300.00	41,300.00	100%	0.0%	-	41,300.00	41,300.00	May-11	Aug-11	Aug-07		Charges reanocated to specific units.	2011
127258	Third Party PAR	182,555.05	-	(182,555.05)		0.1%	138,955.57	176,578.53	37,622.96	,		Oct-09			2011
127265	TC2 CAPITAL SPARES - LGE	(190,134.84)	(221,666.66)	(31,531.82)	14%	-0.1%	2,271,298.49	2,205,892.93	(65,405.56)	Oct-08	Jan-13	Oct-08			2011
127268	HWY 933	7,504.48	-	(7,504.48)		0.0%	185.68	(7,318.80)	(7,504.48)			Oct-09			2011
127279	MC Reactant Feed Piping	1,905.02	-	(1,905.02)		0.0%	378,571.33	376,666.31	(1,905.02)			Jan-10			2011
127291 127295	345kV-BKR RET-TC EW-6658 BKR UPGRADE	(965.68) 0.35	-	965.68 (0.35)		0.0%	9,997,57	965.68 9,997.22	965.68 (0.35)			Nov-09 Mar-10			2011 2011
127293	CR6 Circulating Water Pump	27,587.25		(27,587.25)		0.0%	257,037.37	229,450.12	(27,587.25)			May-10			2011
127381	PaddRun-XFMR-Rep	90,065.60		(90,065.60)		0.1%	1,759,868.22	1,669,798.96	(90,069.26)			Jan-10			2011
127393	Symrna Cap Bank	30,197.48	-	(30,197.48)		0.0%	298,716.96	268,519.43	(30,197.53)			Jan-10			2011
127397	LBR10-MC-Brkrs	1,009.78	-	(1,009.78)		0.0%	374,835.78	373,826.00	(1,009.78)			Mar-10			2011
127399	LBR10-PRun-6636A	1.98	-	(1.98)		0.0%	91,841.11	91,839.13	(1.98)			Mar-10			2011
127409 127411	TC MISC ENG- Control Stations LBR10-Aiken6650	(1,069.79)	-	1,069.79 (10.61)		0.0%	6,229.36 82,558.21	7,299.15 82,547.60	1,069.79 (10.61)			Jan-10 Jan-10			2011 2011
127411	CustSelfServ-First Release LGE	(288.61)		288.61		0.0%	193,321.56	193,610.17	288.61			Apr-10			2011
127430	SAP-ParallelTest&QAEnvironLGE	(19,818.93)		19,818.93		0.0%	82,699.80	102,518.73	19,818.93			Feb-10			2011
127442	EnergyEff CommAuditProj LGE	(0.07)	-	0.07		0.0%	121,081.60	121,081.67	0.07			Feb-10			2011
127467	LDISCAP10	12,377.00	-	(12,377.00)		0.0%	270,771.02	258,394.02	(12,377.00)			Mar-10			2011
127470	LR10-TC-4542-Relays	516.59	-	(516.59)		0.0%	99,325.34	98,808.75	(516.59)			Mar-10			2011
127494	PowerSimm - LGE	(19,617.50)	205.056.45	19,617.50	-8%	0.0%	135,852.39	155,469.89	19,617.50	T 10	D 10	Mar-10			2011
127540 127559	Ener Eff -Operations Auto LGE CANE RUN 7 - LGE	427,582.02 949,159.13	395,856.45 1,589,995.89	(31,725.57) 640,836.76	-8% 40%	0.3% 0.6%	735,405.64 90,515,603.22	436,786.24 279,972,665.01	(298,619.41) 189,457,061.79	Jan-10 Jan-10	Dec-12 May-15	Jan-10 Jan-10		Delay in EPC contract award.	2011 2011
127573	MC Gas Main	0.06	1,302,773.07	(0.06)	4070	0.0%	42,568.26	42,568.20	(0.06)	Jair 10	May-15	Jun-10		Delay III EFC Contract award.	2011
127574	MC2 CT Distribution Mods	453,473.97	-	(453,473.97)		0.3%	783,104.66	3,799,999.19	3,016,894.53	Jan-11	Apr-12	Jan-11		Specialty-made material had to be purchased in 2011 ahead of 2012 Outage.	2011
127576	MC2 Partial Radiant Reheater	371,889.55	-	(371,889.55)		0.2%	754,583.02	1,199,999.46	445,416.44	Aug-10	May-12	Aug-10		Material purchase was accelerated due to inspection findings.	2011
127583 127584	MC 1C Coal Mill Gearbox	439,301.34	-	(439,301.34)		0.3%	439,736.14	509,999.25	70,263.11			Aug-10		Project accelerated due to excessive bull gear wear.	2011
127584	MC 1D Coal Mill Gearbox MC 2D Coal Mill Gearbox	2,888.89 384,286.12	504,999.85	(2,888.89) 120,713.73	24%	0.0% 0.2%	451,674.19 430,636.93	448,785.30 504,999.85	(2,888.89) 74,362.92	Aug-10	Apr-12	Aug-10 Aug-10			2011
127587	MC 2C Coal Mill Gearbox	407,499.67	504,999.85	97,500.18	19%	0.2%	457,393.91	504,999.85	47,605.94	Aug-10 Aug-10	Apr-12	Aug-10 Aug-10			2011
127588	MC1 Boiler Room Roofing	172,403.49	-	(172,403.49)		0.1%	171,128.54	479,999.79	308,871.25	11.00		May-11			2011
127589	MC2 Boiler Room Roofing	156,707.94	-	(156,707.94)		0.1%	156,207.63	479,999.79	323,792.16			May-11			2011
127594	MC1 Emergency Batteries	0.42	-	(0.42)		0.0%	106,970.39	106,969.97	(0.42)			Jul-10			2011
127597	MC3 Coal Feeder VFDs	62,101.64	69,999.80	7,898.16	11%	0.0%	62,101.64	69,999.80	7,898.16	Aug-10	May-11	Aug-10			2011
127600 127602	MC4 Alterex Rewind MC RO Decarbonator	391,973.38	199,999.57 100,000.30	(191,973.81) 100,000.30	-96% 100%	0.2%	835,703.01	500,000.46 100,000.30	(335,702.55) 100,000.30	Aug-10 Aug-10	Nov-12 Nov-11	Aug-10			2011
127609	MC2 FGD Expansion Joints 2011	44,497,18	80.000.65	35,503.47	44%	0.0%	76,091.08	111,594.55	35,503.47	Aug-10 Aug-10	Nov-11	Aug-10			2011
127610	MC3 FGD Expansion Joints 2011	58,208.96	80,000.65	21,791.69	27%	0.0%	58,208.96	80,000.65	21,791.69	Aug-10	May-11	Aug-10			2011
127641	MC3 Burners	1,235,343.42	1,400,000.06	164,656.64	12%	0.8%	2,542,273.07	9,006,599.76	6,464,326.69	Aug-10	Oct-11	Aug-10			2011
127646	FUEL WORKS LICENSE FEE LGE	(9,304.31)	-	9,304.31		0.0%	5,702.64	15,006.95	9,304.31			May-10			2011
130000	REPLACE BOC CRAC UNIT-LGE	99,926.14	-	(99,926.14)	20-1	0.1%	204,395.37	104,469.23	(99,926.14)			Aug-10			2011
130003 130034	IMPLEMENT SOA-LGE LGE Channel Bank Standard	323,432.19 86,749.87	525,000.00 87,500.07	201,567.81 750.20	38% 1%	0.2% 0.1%	332,243.30 169,654.59	525,000.00 170,414.23	192,756.70 759.64	May-11 Jun-10	Jan-12 Nov-11	May-11 Jun-10			2011 2011
130054	Ckt BR1181 Breckinridge Sub	112,856.96	87,300.07	(112,856.96)	170	0.1%	263,708.40	150,851.44	(112,856.96)	Jun-10	NOV-11	Jun-10 Jun-10			2011
130158	Ckt SM1233 Seminole Sub	(32.02)		32.02		0.0%	93,981.98	94,014.00	32.02			Jun-10			2011
130159	CktSP1116 South Park Sub	5,292.52	-	(5,292.52)		0.0%	148,540.98	143,248.46	(5,292.52)			Jun-10			2011
130160	Ckt SP1115 South Park Sub	8,635.18	-	(8,635.18)		0.0%	60,594.77	51,959.59	(8,635.18)			Jun-10			2011
130161	Ckt WP1104 West Point Sub	26,332.81	-	(26,332.81)		0.0%	155,116.54	128,783.73	(26,332.81)			Jun-10			2011
130163 130164	Ckt SV1122 Shepherdsville Sub CEMI LGE	96,216.26 27,750.65	-	(96,216.26) (27,750.65)		0.1% 0.0%	188,426.00 83,677.69	92,209.74 55,927.04	(96,216.26) (27,750.65)			Jun-10 Jun-10			2011 2011
130164	CIP COMPLIANCE INFRASTR-LGE11	93,179.06	421,508.89	328,329.83	78%	0.0%	94,796.69	421,508.89	326,712.20	Jan-11	Dec-11	Jan-10 Jan-11		Budget was estimated based on expected timing of the regulation issuance.	2011
150175	on commented in its birth bobin	75,177.00	121,500.05	320,327.03	7070	0.170	71,770.07	121,500.05	320,712.20	Jun 11	Dec 11	Jun 11		This regulation has yet to be finalized.	2011
130184	CIP COMPLIANCE TOOLS-LGE11	59,368.04	87,499.73	28,131.69	32%	0.0%	61,876.60	87,499.73	25,623.13	Sep-11	Dec-11	Sep-11			2011
130190	CONSTRUCTION-SVCDESK - LGE	(17.06)	-	17.06		0.0%	5,043.58	5,060.64	17.06			Jun-10			2011
130210	SP ADMIN TOOL - LGE11	9,794.55	1,680.00	(8,114.55)	-483%	0.0%	2,079.56	1,680.00	(399.56)	Jan-11	Dec-11	Jan-11			2011
130219 130226	SYS MONITOR-HP OPENVIEW-LGE11 SP XP STORAGE COST-LGE11	-	22,749.63 1,330.00	22,749.63 1,330.00	100% 100%	0.0% 0.0%	-	22,749.63 1,330.00	22,749.63 1,330.00	Jan-11 Jan-11	Dec-11 Dec-11				2011 2011
130226	ENTERPRISE STORAGE EXPAN-LGE11	83,720.91	87,499.97	3,779.06	4%	0.0%	83,721.25	87,499.97	3,778.73	Jan-11 Jan-11	Dec-11	Jan-11			2011
130241	UPGRADE TO SP2011-LGE11	47,932.82	15,470.62	(32,462.20)	-210%	0.0%	36,715.32	15,470.62	(21,244.70)	Jan-11	Dec-11	Jan-11			2011
130271	RISS REPLACEMENT-LGE11	118,287.72	-	(118,287.72)		0.1%	172,607.51	174,999.27	2,391.75			Oct-11			2011
130315	KSTN Strategic Arch Dsgn-LGE		176,294.82	176,294.82	100%	0.0%		352,590.15	352,590.15	Jan-11	Dec-12				2011
130362	PROJMIRROR DB TECH-LGE11	32,974.77	35,350.00	2,375.23	7%	0.0%	32,974.77	35,350.00	2,375.23	Jan-11	Dec-11	Jan-11			2011
130401 130438	EVALUATE TOOLS&UTILITIES-LGE11 WPF CLIENT FRAMEWORK DEV-LGE11	43,314.37	26,250.00 21,000.00	(17,064.37) 21,000.00	-65% 100%	0.0%	43,314.37	26,250.00 21,000.00	(17,064.37) 21,000.00	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11			2011 2011
130438	Collaborative Tools	1,196.07	5,250.00	4,053.93	77%	0.0%	1,196.07	5,250.00	4,053.93	Jan-11 Jan-11	Dec-11	Jan-11			2011
130478	Mill Creek LS Grinding Upgrade	4,963,949.66	7,499,999.75	2,536,050.09	34%	3.0%	10,352,105.64	15,358,468.96	5,006,363.32	Jun-06	Jun-12	Jun-06		Delay in contract award.	2011
130488	BILLING ENHANCEMENTS - LGE10	89,954.58	82,221.65	(7,732.93)	-9%	0.1%	103,382.98	95,650.05	(7,732.93)	Sep-10	Dec-11	Sep-10		-	2011
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Tell	Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
															Explanations	Year
Second Second 1			(13.43)	-				74,862.74								
Policy P			-	329,322.84		100%		-			May-11	Dec-11				
Part				-												
Pools Pool				-												
Month Mont				-												
Month Mont				-												
				8 004 26		100%	0.070	31,373.04			Jul-11	Nov-11	Jun-10			
								_								
Post Prof. No. No. MEXPORTER \$4,000 \$2,000 \$70,000 \$1,								-								
1300			56,517.00			93%		2,161,090.63					Jul-10			
	130638	Tip Top Breaker Replacement	320,992.68	199,597.20	(121,395.48)	-61%	0.2%	550,955.19	429,559.22	(121,395.97)	Aug-10	Dec-11	Aug-10			2011
Post	130649	LGE Wildlife Protection	12,440.47	109,672.18	97,231.71	89%	0.0%	6,404.57	109,672.16	103,267.59	Jan-11	Jun-12	Jan-11			2011
	130660	Harrods Creek Substation	1,670,603.30	793,969.82	(876,633.48)	-110%	1.0%	2,091,566.20	1,337,250.47	(754,315.73)	Jan-11	Dec-12	Jan-11			2011
Second	130661	Harrods Creek Sub Exp CW	527,903.69	747,192.85	219,289.16	29%	0.3%	1,538,623.45	1,468,581.67	(70,041.78)	Jan-11	Dec-12	Jan-11			
1987 1988	130671	Tucker Stat Sub Property	-	750,120.00	750,120.00	100%	0.0%	745,730.74	1,497,519.91	751,789.17	Nov-10	Jan-11	Nov-10			2011
1300 SCAL 2011 Right Flee Fig. Num (Tax 2000) 1000 10	130672	SCADA Upgrades 2011 Louis		165,905.42	165,905.42	100%	0.0%	-	497,808.19	497,808.19	Jan-11	Dec-13				
SCAL				-					-							
SMACH 116 11																
Section Sect																
1979 M. Economical Includation 0.5 1.0			106,663.86													
19072 SCM 2011 LTC Of Fline LTs 23,016,17 43,991.32 22,766.6 10,997.23 10,99	130/18	NB Creekview Subdivision		550,096.77	550,096.77	100%	0.0%	380,138.53	550,096.77	169,958.24	Jun-13	Oct-14	Jun-13		homes in the subdivision. The project did not begin until 2013 and continued	2011
1977 1978 SCM 1 PSD WAS Revised Right 13,13.6.59 12,73.6.68 10,099.721 10,001	130720			-			0.0%						Oct-10			2011
1977 SCMLER FISES Comp Proj 1991 59,0415 5,648.54 5,581.89 10% 0.0% 45,048.55 5,485.56 5,485.56 5,485.56 5,485.56 1,581.10 1,581.11							0.070				Jan-11		Jan-11			
1975 Memiles Setting FTEQ 1920 1927 22																
Part																
Part				50,412.22		-2%										
1988 RATE COMPARE LGE10 39,8873 - 83,88733 - 83,88873 -	130/32	Manstick Substation Exp	922,724.20	-	(922,724.20)		0.6%	951,431.02	4,/12,980.59	3,761,349.37	Oct-11	Dec-16	Oct-11		prior to the construction portion of the project. Budget approved through the reforecast process. Manslick substation was originally anticipated for construction in 2012/2013 but later delayed due to slowing load growth. It is	2011
1988 Darfting Equip - LGE		-	-	12,716,589.60		100%		-			Jan-10	Nov-15				
1908 Low Upgst Middlerown 343W Brir 2,130,385,41 1,989,936,65 (31,448.76) .7% .1% 2,718.342.77 2,000 12,000 .20,00				-												
31014 Internel Functionality-LGE				1 000 025 55		70/					0 10	14 12				
131016 Mobile Storm Ament Trol - LGE																
131019 Mobile Autor Dispatch - LGE			15,400.00					15,400.00					Jan-11			
Mobile GIS Enhancements LGE			927.473.34					2.447.685.43					Sep-11		Partially budgeted under #131022: variance less than \$300k	
131025 Mobile GIS Enhancements LGE 19,975.57 34,674.78 14,699.21 42% 0.0% 26,221.80 104,674.77 78,845.97 Jan-11 Dec-13 Jan-11 Dec-13 Jan-11 Dec-13 Jan-11 Ja			-					-							Actual amount was consolidated with Mobile Auto Dispatch under Project	
131028 Ellec Fale Easpec Surveys - IGE			19,975.57	34,674.78				26,221.80				Dec-13	Jan-11			
131031 Work Mgmr System Prj - 346,386.47 346,386.47 100% 0.0% 1,441,183.17 1,485,052.39 43,869.22 Sep-12 Dec-14 Sep-12 Originally budgeted but delayed due to discussions with parent on singular 2011 31033 Rptg Business Intelligence LGE 21,689.15 52,500.00 30,810.85 59% 0.0% 22,372.04 157,499.99 135,127.95 Jan-11 Dec-11 Jan-11 Sep-12 Jan-11 Dec-11 Jan-11			-					-								
Second Content of Co								-								
Smallworld_GIS Upgrade LGE											-					
131036 Schematics - LGE																
31038 SynerGee System Modeling LGE			134,106.61					135,360.50					Jan-11			
Hardware Infrastructure - LGE			-					-								
131046 Carry Over Projects - LGE 111.01 17.500,00 17.388.99 99% 0.0% 9.439.34 5.2500,00 43.060.66 Jan-11 Dec-11 Dec-11 Dec-11 Jan-11 Dec-11 Dec-11 Dec-11 Dec-11 Dec-11 Jan-11 Dec-11			107.071.46					100 202 01								
31045 Joint Trench Replacement - LGE																
131046 Damage Tracking System - LGE			111.01					9,439.34					Jan-11			
131075 METER LGE EQUIP 19,347.55 41,872.08 22,524.53 54% 0.0% 38,421.35 128,797.73 90,376.38 Jan-10 Jul-12 Jul-12 Jan-10 Jul-12 Jan-10 Jul-12 Jan-10 Jul-12 Jul-12 Jan-10 Jul-12 Jul-1			-					-								
131080 METER LGE PROJECTS - 30,895.90 30,895.90 100% 0.0% - 94,950.10 94,950.10 Jan-10 Dec-11 Jan-11 Dec-11 Jan-11 Dec-11 Jan-11 Jan-			19.347.55					38.421.35					Jan-10			
31082 ERTS LGE 72,997.41 43,742.09 (29,255.22) -67% 0.0% 72,929.63 31,226.27 58,296.64 Jan-11 Dec-11 Jan-11 Dec-12 Jan-13 Dec-13 Jan-14 Dec-14 Jan-14 Dec-14 Jan-14 Dec-14 Jan-14 Dec-14 Jan-14 Dec-14 Jan-14 Dec-14 Jan-14 Dec-15 Jan-14 Dec-16 Jan-14 Dec-17 Jan-16 Dec-17 Jan-18 Dec-18 Jan-18 Jan-18 Dec-18 Jan-18 Dec-18 Jan-18 Dec-18 Jan-18 Jan-18 Dec-18 Jan-18 De																
131083 RATE CASE KVA METER - 9,799,02 9,799,02 100% 0.0% - 9,799,02 9,799,02 Jan-11 Dec-11 Jan-11 Dec-11 Jan-11 Dec-12 Jan-13 Dec-13 Jan-14 Dec-14 Jan-14 Dec-14 Jan-14 Dec-14 Jan-14 Dec-14 Jan-14 Dec-14 Jan-14 Dec-15 Jan-14 Dec-16 Jan-14 Dec-17 Jan-17 Dec-17 Jan-17 Dec-18 Jan-18 Dec-18 Jan-18 Dec-18 Jan-18 Dec-18 Jan-18 Dec-18 Jan-18 Dec-18 Jan-18 Dec-19 Jan-19			72,997.41					72,929.63					Jan-11			
131086 GAS Facility Inspections 578,242,78 349,399.39 (228,843.38) -65% 0.4% 578,242.78 874,399.39 296,156.62 Jan-11 Dec-11 Jan-11 Budget is developed at a higher level to encompass multiple projects and 2011 201								-								
131107 2011 LGE Transformer Rwd/Rpr - 1,030,803.55 1,030,803.55 1,030,803.55 1,030,803.55 1,030,803.56 1,030,8			578,242.78	349,399.39	(228,843.38)			578,242.78	874,399.39	296,156.62	Jan-11		Jan-11			
131126 Ruto BI Data Analysis I GF 52 494 75 52 494 75 100% 0.0% 122 487 75 127 487 75 Ian-11 Dec-12		-	-					-								
								-							Attachment to Response to PSC-1 One	2011

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
oject	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
1128	Ventyx Perf Suite - LGE	-	87,491.25	87,491.25	100%	0.0%	-	87,491.25	87,491.25	Jan-11	Dec-11				20
129	Radio Infrastructure - LGE	-	34,996.50	34,996.50	100%	0.0%	-	34,996.50	34,996.50	Jan-11	Dec-11				20
131	Call Center Tech - LGE	-	34,996.50	34,996.50	100%	0.0%	-	110,588.94	110,588.94	Jan-11	Dec-13				20
1135	FieldNet Upgrades - LGE	28,792.00	24,999.52	(3,792.48)	-15%	0.0%	28,792.00	100,002.12	71,210.12	Jan-11	Dec-11	Jan-11			20
1140	Retail Hardware IFS - LGE	62,651.43	69,993.00	7,341.57	10%	0.0%	64,830.24	97,990.20	33,159.96	Jan-11	Dec-11	Jan-11			20
1218	OF Station Battery	(1,253.36)	-	1,253.36		0.0%	52,165.15	53,418.51	1,253.36			Sep-10			20
1222	PR12 GT Control Upgrade	2,280.47		(2,280.47)		0.0%	798,671.63	796,390.94	(2,280.69)			Aug-10			20
1225	LGE Substation Equipment Prch	(1,268,197.04)	188,276.00	1,456,473.04	774%	-0.8%	(0.00)	1,524,546.97	1,524,546.97	Jul-10	Dec-11	Jul-10		Variance due to purchases from 2010 and dollars were transferred to individual projects in 2011.	20
1256	34KV regs on TT3311	124,944.22	-	(124,944.22)		0.1%	294,894.56	208,899.12	(85,995.44)			Nov-10			20
267	BRCT 5, 6 & 7 HMI Upgr 12 LGE	151,979.83	-	(151,979.83)		0.1%	154,140.03	139,749.99	(14,390.04)			Jul-10			20
284	Waterside West Improvements	2,069.67	-	(2,069.67)		0.0%	141,970.52	139,900.85	(2,069.67)			Jul-10			20
285	Tip Top Substation project	566,053.11	501,178.65	(64,874.46)	-13%	0.3%	944,196.71	879,315.45	(64,881.26)	Jul-10	Dec-11	Jul-10			20
286	BOC MAILROOM / REPRO EQP	-	45,500.00	45,500.00	100%	0.0%	-	80,500.00	80,500.00	Jan-11	Dec-11				20
287	Network Protector Relays	78,161.04	-	(78,161.04)		0.0%	956,753.57	878,592.53	(78,161.04)			Jul-10			20
291	LGE VIDEO CONFERENCE EQP	-	42,000.00	42,000.00	100%	0.0%	-	126,000.00	126,000.00	Jan-11	Dec-11				20
293	BOC BATTERIES	14,533.03	17,500.37	2,967.34	17%	0.0%	14,533.03	17,500.37	2,967.34	Jan-11	Dec-11	Jan-11			20
296	Voltage Regulating Relay Upg	0.22	-	(0.22)		0.0%	29,787.09	29,786.87	(0.22)			Jul-10			20
309	LGE Sub Bldg & Grounds	(3,810.28)	-	3,810.28		0.0%	-	3,810.28	3,810.28			Jul-10			20
314	Lou Upgr-New Albany-Subs	-	498,993.12	498,993.12	100%	0.0%	3,127,999.34	2,996,363.64	(131,635.70)	Feb-12	Jun-15	Feb-12		The start of this project was delayed and the scope was changed after LiDAR data revealed blow-out conditions with a parallel line in the original project proposed line forced a change to the next least cost alternative.	20
320	LGE Rplc Fire Det Thermos	6,269.45		(6,269.45)		0.0%	14,076.29	7,806.84	(6,269.45)			Jul-10			20
357	CR Station Battery 2011	114,443.39	25,000.00	(89,443.39)	-358%	0.1%	121,579.57	25,000.00	(96,579.57)	Jul-10	Aug-11	Jul-10			20
362	CR6 Mist Eliminators Repl	51,684.43	,	(51,684.43)	22376	0.0%	65,773.55	150,000.00	84,226.45	Jul-10	May-12	Jul-10			20
368	PR12 Diesel Engine	80,522.09	-	(80,522,09)		0.0%	84,843.82	115,000.00	30,156.18	10	, .2	Sep-11			20
132	Retail System Enhncmnts - LGE	50,523.31	104,989.50	54,466.19	52%	0.0%	54,460.57	279,972.00	225,511.43	Jan-11	Dec-11	Jan-11			20
143	KENZIG ROAD	30,023.31	1,000,152.00	1,000,152.00	100%	0.0%	2,364,149.89	4,799,227.50	2,435,077.61	Jan-12	Mar-15	Jan-12		Project delayed into 2012 due to further Transmission Planning analyses.	20
175	CR4 Stack Elevator Repl	5,817.65	1,000,132.00	(5,817.65)	10070	0.0%	239,710.36	233,892.71	(5,817.65)	Jun 12	15	Aug-10		r roject delayed mio 2012 due to tal diel Transmission Flamming analyses.	20
15	DO-FAC IMPROVEMENTS LGE	14,968,60	25,452.00	10,483.40	41%	0.0%	14.968.60	216,549.86	201,581.26	Jan-11	Dec-11	Jan-11			20
31	TC1 BOILER SH PENDANT	1,241,543.96	2,173,620.00	932,076.04	43%	0.8%	1,814,500.81	2,785,984.02	971,483.21	Sep-10	Dec-11	Sep-10		Portion of project was paid for in 2010 as progress payment to vendor	20
551	TOT BOILER SHT ENDARY	1,241,543.70	2,173,020.00	752,070.04	4370	0.070	1,014,500.01	2,703,704.02	7/1,403.21	Бер-10	Dec-11	3cp-10		\$612K, the remaining difference was due to favorable pricing on materials from what was originally anticipated in the budget.	20
532	TC1 BOILER REPL FIN SH PENDANT	448,459.22	795,638.25	347,179.03	44%	0.3%	560,125.90	890,828.11	330,702.21	Sep-10	Dec-11	Sep-10		Project was negotiated for better pricing on materials from what was originally anticipated in the budget.	20
533	TC1 BOILER REAR REHEAT REPL	1,023,688.40	2,209,680.00	1,185,991.60	54%	0.6%	1,470,290.24	2,782,624.13	1,312,333.89	Sep-10	Dec-11	Sep-10		Portion of project was paid for in 2010 as progress payment to vendor \$573K, the remaining difference was due to favorable pricing on materials from what was originally anticipated in the budget.	20
1534	TC1 BOILER FRONT RH REPLACE	543,577.54	837,837.00	294,259.46	35%	0.3%	734,676.95	1,026,382.05	291,705.10	Sep-10	Dec-11	Sep-10			20
538	TC1 BOILER PLATFORM	984,692.04	839,941.56	(144,750.48)	-17%	0.6%	984,692.04	839,941.56	(144,750.48)	May-11	Jan-12	May-11			20
539	TC1 FIRE PROTECTION TD BFP	97,083.97	36,287.86	(60,796.11)	-168%	0.1%	97,083.97	36,287.86	(60,796.11)	Jan-09	Jan-12	Jan-09			20
540	TC1 TURBINE/GEN SPRINKLER SYS	65,022.45	52,130.80	(12,891.65)	-25%	0.0%	67,521.00	52,130.80	(15,390.20)	Jan-09	Jan-12	Jan-09			20
541	TC1 A-BCWP OVERHAUL	73,072.88	73,656.00	583.12	1%	0.0%	60,835.47	73,656.00	12,820.53	Jan-09	Jan-12	Jan-09			20
566	DO-GAS STORAGE FAC IMPRVMTS	56,077.70	64,399.22	8,321.52	13%	0.0%	56,077.70	206,499.15	150,421.45	Jan-11	Dec-11	Jan-11			20
573	DO-MULDRAUGH HVAC	4,130.00	32,200.32	28,070.32	87%	0.0%	4,130.00	32,200.32	28,070.32	Jan-11	Dec-11	Jan-11			20
577	EON BLDG CARPET	-	34,964.69	34,964.69	100%	0.0%	-	34,964.69	34,964.69	Jan-11	Dec-11				20
580	EOC-PARKING LOT	-	94,395.11	94,395.11	100%	0.0%	-	94,395.11	94,395.11	Jan-11	Dec-11				20
82	CARPET - LGE FACILITIES	117,580.02	30,050.33	(87,529.69)	-291%	0.1%	78,414.89	81,666.98	3,252.10	Jan-11	Dec-11	Jan-11			20
83	REMODEL LGE OFFICES	150,670.91	62,923.00	(87,747.91)	-139%	0.1%	153,336.45	195,626.90	42,290.45	Jan-11	Dec-11	Jan-11			20
86	LGE FIRE PROTECT. EQUIP		47,600.00	47,600.00	100%	0.0%	-	103,600.00	103,600.00	Jan-11	Dec-11				20
89	OFFICE FURNITURE - LGE	114,843.53	106,050.00	(8,793.53)	-8%	0.1%	118,920.34	335,966.40	217,046.06	Jan-11	Dec-11	Jan-11			20
06	SSC - HVAC REPLACEMENT	35,496.30	53,025.00	17,528.70	33%	0.0%	35,496.30	53,025.00	17,528.70	Jan-11	Dec-11	Jan-11			20
14	LGE CYBER SECURITY EQP	88,888.88	70,000.00	(18,888.88)	-27%	0.1%	88,709.38	70,000.00	(18,709.38)	Jan-11	Dec-11	Jan-11			20
18	LGE SECURITY EQUIP	22,969.02	17,500.00	(5,469.02)	-31%	0.0%	22,969.02	87,500.00	64,530.98	Jan-11	Dec-11	Jan-11			20
23	FAILED EQUIPMENT - LGE	7,315.00	20,149.50	12,834.50	64%	0.0%	7,315.00	90,248.55	82,933.55	Jan-11	Dec-11	Jan-11			2
42	Homeland Security Vault	140,094.36		(140,094.36)		0.1%	540,798.23	400,703.87	(140,094.36)			Aug-10			2
661	CR6 Stack Elevator Repl	5,072.24		(5,072.24)		0.0%	207,334.22	202,261.98	(5,072.24)			Aug-10			2
593	Envir Compliance Study-Air-LGE	1,074,324.59	270,000.00	(804,324.59)	-298%	0.7%	0.00	547,214.30	547,214.30	Jan-10	Jan-14	Jan-10		Fleetwide Air Project engineering more than budgeted	2
10	Service Pilot UG	37,130.73	500,459.93	463,329.20	93%	0.0%	817,678.09	1,250,579.86	432,901.77	Nov-10	Feb-13	Nov-10		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	20
725	2010 LGE Transformer Rewind #2	5.892.22		(5,892.22)		0.0%	306,566.24	300,674.02	(5,892.22)			Aug 10		positive variance.	21
739	2010 LGE Transformer Rewind #2 2010 LGE Transformer rewind #3	5,892.22 107.787.64	-	(5,892.22)		0.0%	958.672.36	850,626,22	(108.046.14)			Aug-10			20
739 741	CR North Bin Vent Baghouse	107,787.64	-	(107,787.64)		0.1%	69,281.35	59,183.30	(108,046.14)			Aug-10 Aug-10			20
	CR North Bin Vent Baghouse CR Deionization Bottle Repl	10,098.02	-	(10,098.02)		0.0%	69,281.35 15,006.04		(10,098.05)						20
742			140,000,00		9%			14,156.64		E 1 44	4- 10	Aug-10			
325	Financial Planning Software	127,750.32	140,000.00	12,249.69		0.1%	125,400.56	140,000.00	14,599.45	Feb-11	Apr-12	Feb-11			20
913	NERC Volt Reg	72,017.13	96,000.00	23,982.87	25%	0.0%	64,848.36	144,000.00	79,151.64	Feb-11	Dec-11	Feb-11			20
18	Impoundment Cap-LGE	26,364.43	48,000.00	21,635.57	45%	0.0%	34,109.32	144,000.00	109,890.68	Aug-10	Feb-12	Aug-10			20
20	GSU Light Arrst	41,369.04	14,080.00	(27,289.04)	-194%	0.0%	70,313.96	33,360.00	(36,953.96)	Aug-10	Nov-13	Aug-10			20
922	Metallurgy Lab	42,811.81	-	(42,811.81)		0.0%	42,852.67	50,000.00	7,147.33			Nov-11		Attachment to Response to PSC-1 Que	stion Page

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 131928	Title/Description TC1Air Heater B Basket	Cost -	Budget 650,628.00	Dollars 650,628.00	Percent 100%	Budget 0.0%	Cost -	Cost 650,628.00	Dollars 650,628.00	Start Jan-09	End Jul-11	Start	End	Explanations The TC1 A & B air heater baskets were originally budgeted to separate projects 124545 and 131928. These were combined for bidding purposes into one project (124545) and charged there as well.	2011
131946	GS GE Plt Lab '11 LGE	42,949.60	40,000.00	(2,949.60)	-7%	0.0%	42,949.60	120,000.00	77,050.40	Aug-10	Nov-11	Aug-10		mo one project (12 to to) and changed and c as well.	2011
131948	XRay Spectograph	-	40,000.00	40,000.00	100%	0.0%	-	40,000.00	40,000.00	Jan-11	Nov-15				2011
132041 132062	MULTIFUNCTIONAL DEVICES LGE	318,001.96	354,000.36 35,000.00	35,998.40 35,000.00	10% 100%	0.2%	824,627.96	860,626.35 35,000.00	35,998.40 35,000.00	Aug-10 Feb-11	Jun-11 Nov-11	Aug-10			2011 2011
132062	Clarity Software (LG&E %) EDI Direct Connect (LG&E %)	-	17.500.00	17,500.00	100%	0.0%		17.500.00	17,500.00	Jan-11	Sep-11				2011
132072	PowerPlant Memory (LG&E %)	11.646.22	14.000.00	2,353.79	17%	0.0%	11.646.22	14.000.00	2,353,79	Jan-11	Dec-11	Jan-11			2011
132074	Other CFO CapEx (LTP) - LG&E %	-	1,750.00	1,750.00	100%	0.0%	-	1,076,250.00	1,076,250.00	Jan-11	Dec-21				2011
132089	ET-Brkr-Replc	11,950.69	-	(11,950.69)		0.0%	59,623.06	47,672.37	(11,950.69)			Sep-10			2011
132090	ET-Xfrmr-Replc	172,879.98		(172,879.98)		0.1%	178,847.23		(178,847.23)			Sep-10			2011
132091 132117	TC1 SCR Catalyst Re-gen Thermography cameras	3,049.31	48,000.00	48,000.00 (3,049.31)	100%	0.0% 0.0%	404,734.49 32,334.46	172,000.00 29,285.15	(232,734.49) (3,049.31)	Jan-11	Aug-14	Jan-11 Aug-10			2011 2011
132177	STORAGE VIRTUALIZATION-LGE10	27,294.40	-	(27,294.40)		0.0%	381,740.96	354,446.56	(27,294.40)			Jan-10			2011
132194	South Park 1116 Addition	153,737.95		(153,737.95)		0.1%	316,566.40	162,828.45	(153,737.95)			Sep-10			2011
132198	PERFORMANCE SUITE RPTING-LGE	19,880.41	-	(19,880.41)		0.0%	76,279.92	56,399.51	(19,880.41)			Sep-10			2011
132206	CSS LGE Major Equip	(0.01)	-	0.01		0.0%	151,436.90	151,436.91	0.01			Sep-10			2011
132223	MC3 Online DGA Monitor	15,160.97	-	(15,160.97)		0.0%	84,503.54	69,342.57	(15,160.97)			Sep-10			2011
132291 132298	MC2 Cooling Tower VFDs MC 1&2 Bunker Room Roof	140.79 22,382.80	-	(140.79) (22,382.80)		0.0% 0.0%	266,698.44 118,997.80	266,557.65 96,615.00	(140.79) (22,382.80)			Oct-10 Oct-10			2011 2011
132323	Performance Mgmt Project-LGE	20,836.13	-	(20,836.13)		0.0%	289,372.51	268,536.38	(20,836.13)			Oct-10			2011
132384	Breckenridge TR5 Rewind	351,515.64	-	(351,515.64)		0.2%	424,692.55	78,905.19	(345,787.36)			Oct-10		This is an individual rewind project for LGE. The budget project is 131107 - high level rewind project.	2011
132430	MC Diesel Fuel Metering SYS CNTR OPS MGR-LGE	7,653.90	-	(7,653.90)		0.0%	21,350.85	13,696.95	(7,653.90)			Nov-10			2011
132442 132475	MC-Brkrs-Rplc	(6,640.70) 1,039,929.54		6,640.70 (1,039,929.54)		0.0% 0.6%	87,145.09 1,042,864.64	93,785.78	6,640.70 (1,042,864.64)			Nov-10 Jan-11		The costs were originally charged to the LBR-10 and LRSUB-10 projects during 2010 and are being moved to this project since they exceed the threshold for unitization on the blankets.	2011 2011
132522	MC 4A Flyash Blower 2010	1,842.54	-	(1,842.54)		0.0%	21,732.41	19,889.87	(1,842.54)			Dec-10			2011
132530	Purchase 5 Heavy Duty Trucks	20,888.36	-	(20,888.36)		0.0%	396,360.70	375,472.34	(20,888.36)			Dec-10			2011
132533 132536	CR C-1 Coal Conveyor Belt STRAT ASSET INVEST SFTWR LGE	6,356.25 89,700.94	-	(6,356.25) (89,700.94)		0.0% 0.1%	25,373.27 135,687.33	19,017.02 35,307.30	(6,356.25) (100,380.03)			Dec-10 Dec-10			2011 2011
132536	CR6 4KV Switchgear HVAC	101,258.57	-	(101,258.57)		0.1%	101,258.57	33,307.30	(100,380.03)			Dec-10			2011
132548	BPEM ENHANCEMENTS-LGE	96,566.53	-	(96,566.53)		0.1%	96,566.53	-	(96,566.53)			Dec-10			2011
132581	MC 1A HSWP 2011	20,198.03	-	(20,198.03)		0.0%	20,198.03	-	(20,198.03)			Jan-11			2011
132587	MORGANFIELD OFFICE BLDG LGE	107,804.11	-	(107,804.11)		0.1%	110,954.25	-	(110,954.25)			Jan-11			2011
132588 132590	INTERIM MORGANFLD CALL CTR LGE MC4 Reheat Lower Loops	101,362.09 427,699.86	-	(101,362.09) (427,699.86)		0.1%	67,014.43 427,699.86	-	(67,014.43) (427,699.86)			Jan-11 Jan-11		Proceedings to the training of the control of the c	2011 2011
132605	GUTHRIE COKE NETWORK VAULT	70,215.41	-	(70,215.41)		0.5%	672,409.19	-	(672,409.19)			Jan-11 Jan-11		Emergent work due to inspection during routine outage.	2011
132611	PowerBase - LGE	231,924.52	-	(231,924.52)		0.1%	231,925.10	-	(231,925.10)			Apr-11			2011
132628	MC1B Circulating Water Pump	253,039.84	-	(253,039.84)		0.2%	248,301.91	-	(248,301.91)			Jan-11			2011
132637	MC3 Upper Bunker Valves	52,244.79	-	(52,244.79)		0.0%	52,244.79	-	(52,244.79)			Feb-11			2011
132642 132645	DIST-NA-MDLTWN-T.C MC3 Heater Radars	4,097.86 29,629.93	-	(4,097.86) (29,629.93)		0.0% 0.0%	88,810.01 29,629.96	-	(88,810.01) (29,629.96)			Nov-11 Feb-11			2011 2011
132643	MC 4C Transformer Bushings	70,784.91	-	(70,784.91)		0.0%	70,789.13	-	(70,789.13)			Feb-11			2011
132653	MC3 Boiler Temperature Probe	37,981.61	-	(37,981.61)		0.0%	37,981.61	-	(37,981.61)			Feb-11			2011
132654	MC 4E Lower Bunker Valve	13,368.03	-	(13,368.03)		0.0%	13,368.03	-	(13,368.03)			Feb-11			2011
132663	CR6 Circ Water Pump (Spare)	227,875.21	-	(227,875.21)		0.1%	227,875.21	-	(227,875.21)			Feb-11			2011
132666 132685	MY ACCOUNT 2011 FIRST RELEASE MC Gypsum Loadout Conv Belt	107,888.18 10,605.88	-	(107,888.18) (10,605.88)		0.1% 0.0%	209,042.30 10,605.88	-	(209,042.30) (10,605.88)			Feb-11 Feb-11			2011 2011
132688	Dix Ctrl Console Expansion LGE	6,154.93	-	(6,154.93)		0.0%	6,154.93	-	(6,154.93)			Mar-11			2011
132698	Dix Dam Boiler-LG&E	1,716.50	-	(1,716.50)		0.0%	-	-	-			Mar-11			2011
132707	CR C2 Coal Crusher	104,952.17	-	(104,952.17)		0.1%	104,952.17	-	(104,952.17)			Mar-11			2011
132708	OF Sump Pump Repl Spare	23,675.14	-	(23,675.14)		0.0%	23,675.14	-	(23,675.14)			Mar-11			2011
132711 132712	MC3 Turb 8th Stage Partitions	94,250.49 81,486.50	-	(94,250.49)		0.1% 0.0%	94,250.49 81,486.50	-	(94,250.49)			Mar-11			2011 2011
132717	MC3 Turbine HP Casing Studs MC3 Turb 10th Stage Partitions	93,147.88	-	(81,486.50) (93,147.88)		0.0%	93,147.88		(81,486.50) (93,147.88)			Mar-11 Mar-11			2011
132718	MC-E1 Coal Conveyor Belt	28,893.40		(28,893.40)		0.0%	28,893.40		(28,893.40)			Mar-11			2011
132719	MC-E2 Coal Conveyor Belt	28,927.68	-	(28,927.68)		0.0%	28,927.68	-	(28,927.68)			Mar-11			2011
132720	MC G1 Coal Conveyor	31,213.24	-	(31,213.24)		0.0%	31,213.24	-	(31,213.24)			Mar-11			2011
132721 132723	MC G3 Coal Conv Belt	39,853.77	-	(39,853.77)		0.0%	39,853.77	-	(39,853.77)			Mar-11			2011
132723	TOAD LICENSES-LGE11 CR Fuel Handling Skid Steer	23,705.19 26,273.82		(23,705.19) (26,273.82)		0.0% 0.0%	23,705.19 26,273.82	-	(23,705.19) (26,273.82)			Mar-11 Mar-11			2011
132723	QAS for EMS LGE	185,682.21	-	(185,682.21)		0.1%	177,607.46	-	(177,607.46)			Jun-11			2011
132736	MC Reverse Osmosis Pump	12,833.48	-	(12,833.48)		0.0%	12,833.48	-	(12,833.48)			Mar-11			2011
132742	MR/SO/DIST CCS ENH BUND-LGE	100,408.33	-	(100,408.33)		0.1%	100,408.33	-	(100,408.33)			Mar-11			2011
132747	SCM 230KW 3PHASE GENERATOR	121,590.00	-	(121,590.00)		0.1%	121,590.00	-	(121,590.00)			Mar-11			2011
132750 132761	MC Conference Projector System MC3 Turb Outer Casing Studs	19,021.11 206,455.47	-	(19,021.11) (206,455.47)		0.0% 0.1%	19,021.11 86,455.47	-	(19,021.11) (86,455.47)			Mar-11 Mar-11			2011
132/01	NC5 1010 Otter Casing Studs	200,433.47	-	(200,433.47)		0.170	14.00+,00	-	(00,433.47)			iviai - i 1			2011

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K. Blake

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
132763	EDI IMPLEMENTATION-LGE 11	60,768.71	Budget -	(60,768.71)	Percent	0.0%	61,614.38	Cost -	(61,614.38)	Start	End	Mar-11	End	Explanations	2011
132800	MC3 LP Turbine Discs	2,013,852.84	-	(2,013,852.84)		1.2%	2,013,852.84	-	(2,013,852.84)			Apr-11		Emergent work found during turbine overhaul inspection.	2011
132803	MC4 Cooling Tower Pump	251,285.50	-	(251,285.50)		0.2%	293,477.70	-	(293,477.70)	Apr-11	May-12	Apr-11			2011
132809	4535 NRTHSD SBSTN PARA	155,761.45	-	(155,761.45)		0.1%	190,970.58	-	(190,970.58)			Mar-11			2011
132812	4560 MILCRK SBSTN PARA	149,838.86	-	(149,838.86)		0.1%	154,838.62	-	(154,838.62)			Apr-11			2011
132881	4533 MILL CREEK 345 PARA	1,292.62	-	(1,292.62)		0.0%	393,636.46	-	(393,636.46)	Feb-11	Aug-13	Feb-11			2011
132883 132884	4531 MILL CREEK 345 PARA 4532 MILL CREEK 345 PARA	1,219.62 1,146.64	-	(1,219.62) (1,146.64)		0.0%	229,506.15 209,802.37	-	(229,506.15) (209,802.37)	Feb-11 Apr-11	Aug-13	Feb-11			2011
132888	EMS CC Switchover - LG&E	839,794.61	-	(839,794.61)		0.5%	1.315.322.10	-	(1,315,322.10)	Apr-11 Jun-11	Aug-13 Mar-13	Apr-11 Jun-11		The project began after the 2011 budget was prepared and continued into	2011
152000	LIND CC DWINGID TO LOCAL	037,771.01		(03),//1.01)		0.570	1,010,022.10		(1,515,522.10)	Jun 11	15	Juli 11		2012.	2011
132890	MC2 Clg Tower Fan Stacks	250,435.88		(250,435.88)		0.2%	321,889.55		(321,889.55)	Apr-11	Apr-12	Apr-11		2012.	2011
132905	AP-Relays-2011	1,611.67	-	(1,611.67)		0.0%	-	-	-	•	•	May-11			2011
132907	MT-Relays-2011	106,491.29	-	(106,491.29)		0.1%	107,081.26	-	(107,081.26)			May-11			2011
132908	MC-Relays-2011	27,370.11	-	(27,370.11)		0.0%	30,238.55	-	(30,238.55)			May-11			2011
132909	NS-Relays-2011	17,524.16	-	(17,524.16)		0.0%	18,012.93	-	(18,012.93)			May-11			2011
132910	P-Relays-2011	19,367.20	-	(19,367.20)		0.0%	19,367.20	-	(19,367.20)			May-11			2011
132911	PW-Relays-2011 TC-Relays-2011	89,300.19 33.711.15	-	(89,300.19) (33,711.15)		0.1%	91,449.09 33,711.15	-	(91,449.09) (33,711.15)			May-11 May-11			2011
132912	GS SL Dielctr Test LGE	5,026.92	-	(5,026,92)		0.0%	5,026.92	-	(5,026.92)			Apr-11			2011
132990	CR Coal Handling Transformer	50,432.01	-	(50,432.01)		0.0%	50,432.01		(50,432.01)			Apr-11			2011
132992	CR4 Sump Pump Motor Rewind	40,633.82	_	(40,633.82)		0.0%	40,633.82	-	(40,633.82)			Apr-11			2011
132994	MC2 Warm-Up Gas System	113,629.67		(113,629.67)		0.1%	207,589.33	-	(207,589.33)	Apr-11	Apr-12	Apr-11			2011
133003	MC3 WW Tube Overlay Spray	374,628.43	-	(374,628.43)		0.2%	374,628.43	-	(374,628.43)	•	•	Apr-11		Emergent work due to inspection during routine outage.	2011
133024	CCS LOW INCOME COMMITMENT-LGE	103,466.32	-	(103,466.32)		0.1%	104,023.41	-	(104,023.41)			Apr-11			2011
133029	4533 LRC RE-SAG	74,474.99	-	(74,474.99)		0.0%	71,395.02	-	(71,395.02)			Jul-11			2011
133083	Auburndale Forklift	21,316.18	-	(21,316.18)		0.0%	21,316.18	-	(21,316.18)			May-11			2011
133095	GS GE PMI Alloy Anlzr LGE	23,343.89	-	(23,343.89)		0.0%	23,343.89	-	(23,343.89)			Jan-11			2011
133099	GS GE IOTech 650U LGE	2,578.21	-	(2,578.21)		0.0%	2,578.21	-	(2,578.21)	Oct-11	Nov-12	Oct-11			2011
133160	CCS ARCHIVE/PURGE TECH-LGE	16,837.91 16,456.36	-	(16,837.91)		0.0%	20,903.49	-	(20,903.49)			May-11			2011
133211	OF Station Roll Up Door Repl CR51 BFP Motor Rewind	70,560.79	-	(16,456.36) (70,560.79)		0.0%	70,560.79	-	(16,456.36) (70,560.79)			May-11 Mar-11			2011
133212	CR Warehouse 16 Metal Roof	10,566.37	-	(10,566,37)		0.0%	10,566.37	-	(10,566.37)			Aug-11			2011
133213	CR4 Expansion Joint (Revised)	31.118.98		(31.118.98)		0.0%	64.198.67		(64,198,67)			Jul-11			2011
133220	MC Stacker Reclaimer Boom Belt	15,714.44	_	(15,714.44)		0.0%	15,714.44	_	(15,714.44)			May-11			2011
133225	GS GE Hardness Test LGE	5,504.24		(5,504.24)		0.0%	5,504.24		(5,504.24)	Oct-11	Dec-11	Oct-11			2011
133455	DIST-NA-WTRSN-MDLTN	11,056.25	-	(11,056.25)		0.0%	172,440.78	-	(172,440.78)	Oct-11		Oct-11			2011
133510	Sville Remodel - LG&E	25,482.69	-	(25,482.69)		0.0%	26,644.11	-	(26,644.11)			May-11			2011
133893	MINOR CONSTRUCTION BOC2-LGE	21,752.56	-	(21,752.56)		0.0%	21,752.56	-	(21,752.56)			Jun-11			2011
134033	OF Station Admin Bldg	334,487.72	-	(334,487.72)		0.2%	898,861.75		(898,861.75)	Jun-11	Aug-12	Jun-11		As a result of obtaining a 40 year operating license from FERC in 2005, it was determined that a permanent Ohio Falls Admin structure was needed to replace a 30 year old office trailer that was in poor condition. Safety was another driving factor due to the close proximity of the office trailer to the incoming/outgoing commercial truck traffic. In addition, the new admin building incorporates much needed square footage for offices, a locker room, functional filing system, and a conference room to facilitate internal and external meetines.	2011
134077	CR5A Ash Water Pump	37,613.97	-	(37,613.97)		0.0%	37,613.97	-	(37,613.97)			Jun-11			2011
134078	CR4 Mist Eliminators Repl	55,946.84	-	(55,946.84)		0.0%	80,954.01	-	(80,954.01)			Jun-11			2011
134079	CR Sewer Trmt Shelter	38,370.06	-	(38,370.06)		0.0%	38,370.06	-	(38,370.06)			Jun-11			2011
134081 134082	CR4 Thickener Floculent Bldg	56,237.16 36,669.41	-	(56,237.16)		0.0%	61,072.87 36,698.79	-	(61,072.87)			Jun-11 Jun-11			2011 2011
134082	CR I/E Test Equipment CR Ash Pond Road Surfacing	20,599.31	-	(20,599.31)		0.0%	20,599.31	-	(20,599.31)			Jun-11 Jun-11			2011
134089	MC Service Shop Roofing	89,320.97	-	(89,320.97)		0.1%	89,320.97	-	(89,320.97)			Jun-11 Jun-11			2011
134246	MC4 Long Shaft Serv Water Pmp	34,962.87		(34,962.87)		0.0%	34.962.87		(34,962.87)			Jun-11			2011
134270	VIRTUAL DESKTOP - LGE	595,669.11	-	(595,669.11)		0.4%	870,496.56		(870,496.56)	Sep-11	Dec-12	Sep-11		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/avalable at the time of the budget. Funding was primarily reallocated from planned technology refresh spend during the west.	2011
134308	BOC TELLER AREA RENOVATION	22,360.33	-	(22,360.33)		0.0%	22,360.33	-	(22,360.33)			Jun-11			2011
134341	CR RO Pump and Motor Upgrade	122,686.58	-	(122,686.58)		0.1%	122,686.59	-	(122,686.59)			Jun-11			2011
134342	LGE 5th Floor VP Suite	39,543.71	-	(39,543.71)		0.0%	39,543.71	-	(39,543.71)			Jun-11			2011
134355	MC4 Boiler Room Sump Piping	65,155.87	-	(65,155.87)		0.0%	65,293.61	-	(65,293.61)			Jun-11			2011
134363	69KV Lighting Arresters	4,688.66	-	(4,688.66)		0.0%	4,688.66	-	(4,688.66)			Jun-11			2011
134377	Transfer Units from LGE to KU	12,678.93	-	(12,678.93)		0.0%	12,678.93	-	(12,678.93)	0 . 11	N- 12	Jun-11			2011
134386 134523	DIST-NA-CNRN-CNRNS1 Resource Mgmt Tool-LGE	142,516.51 57,371.30	-	(142,516.51) (57,371.30)		0.1% 0.0%	172,794.37 98,019.20	-	(172,794.37) (98,019.20)	Oct-11 Oct-11	Nov-12 Dec-12	Oct-11 Oct-11			2011 2011
134523	PADDYSRUN TR4A REPL	57,371.30 751,913.07	-	(57,371.30) (751,913.07)		0.0%	98,019.20 830,992.96	-	(830,992.96)	OCI-11	Dec-12	Oct-11 Jul-11		Emergent work to secure funding to replace the failed Paddy's Run	2011
154500	TORON INTA REFE	151,715.01	-	(131,713.07)		0.376	030,772.70	•	(050,772.70)			5ai-11		Substation Transformer. This project was funded through the high level LGE rewind project - 131107.	2011
134599	CR4B Trav Water Screen Repl	179,264.04	-	(179,264.04)		0.1%	179,264.04	-	(179,264.04)			Jul-11		Attachment to Response to PSC-1 Ques	2011 stion No. 13(a) Page 86 of 122 K. Blake

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
134615	TIP TOP PHASE 3	111,313.32	-	(111,313.32)		0.1%	749,716.10	-	(749,716.10)	Oct-11	Dec-12	Oct-11			2011
134661 134663	CR61 BFP Motor Rewind PR Station Battery 2011	17,339.32 28,330.61	-	(17,339.32) (28,330.61)		0.0% 0.0%	17,339.32 28,330.61	-	(17,339.32) (28,330.61)			Jul-11 Jul-11			2011 2011
134750	8 New EMS Workstations LGE	24,451.14	-	(28,330.61)		0.0%	21,097.58	-	(28,330.61)			Nov-11			2011
134808	MC 2D Mill Motor 2011	30,841.40	-	(30,841.40)		0.0%	30,841.40	-	(30,841.40)			Jul-11			2011
134828	Aiken 1290	337,538.32	-	(337,538.32)		0.2%	494,363.76	-	(494,363.76)			Jul-11 Jul-11		Emergent work due to improving reliability and load issues on Aiken 1290	2011
134626	Alken 1290	337,338.32	-	(337,338.32)		0.2%	494,363.76	-	(494,303.76)					Emergent work due to improving reliability and load issues on Aiken 1290 circuit. Funding for this project came from the Reliability blanket project and approved by the Corporate RAC in July 2011.	2011
134886	SV Drainage Issue	51,205.93	-	(51,205.93)		0.0%	49,021.01	-	(49,021.01)			Jul-11			2011
134890	QUALITY OF SERVICE-LGE 2011	34,663.63	-	(34,663.63)		0.0%	83,543.94	-	(83,543.94)			Aug-11			2011
134911	SCM2012 FPE TAPCHGR-NORMANDY	331.71	-	(331.71)		0.0%	206,108.83	-	(206,108.83)	Dec-11	Dec-12	Dec-11			2011
134915	SCM2012 RPL GE SFC PRTCT RELAY	221.13	-	(221.13)		0.0%	60,681.24	-	(60,681.24)	Dec-11	Dec-12	Dec-11			2011
135118	Check Sealer A/P	1,861.68	-	(1,861.68)		0.0%	1,861.68	-	(1,861.68)			Jul-11			2011
135133	CR4A Trav Water Screen Repl	85,961.15	-	(85,961.15)		0.1%	85,916.12	-	(85,916.12)			Aug-11			2011
135219	MC 3B Hotwell Pump Motor	41,100.15	-	(41,100.15)		0.0%	41,100.15	-	(41,100.15)			Aug-11			2011
135226 135285	MC Portable Air Conditioner EMS Laptops LGE	6,743.06 1,877.25	-	(6,743.06) (1,877.25)		0.0% 0.0%	6,743.06 3,789.10	-	(6,743.06) (3,789.10)			Aug-11			2011 2011
135283	EMS Satellite Servers LGE	17,815.56	-	(17,815.56)		0.0%	19,319.00		(19,319.00)			Aug-11 Oct-11			2011
135287	OF Station Protective Relays	36,470.37	-	(36,470.37)		0.0%	36,470.37	-	(36,470.37)			Aug-11			2011
135290	COOPER CHAPEL RD ELECOVHD RELO	550,853.32	-	(550,853.32)		0.3%	737,823.29	-	(737,823.29)			Sep-11		Emergent work for Kentucky Highway Department to move overhead lines	2011
			-											blanket. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more.	
135300	PEOPLESOFT 9.1 LGE	106,007.74	-	(106,007.74)		0.1%	438,923.01	-	(438,923.01)	Sep-11	Aug-12	Sep-11			2011
135318	MC4 Front Reheat Tubing	329,504.60	-	(329,504.60)		0.2%	530,623.41	-	(530,623.41)			Aug-11		Emergent work due to inspection during routine outage.	2011
135337	CR B House Air Comp Mtr Rwd	19,633.07	-	(19,633.07)		0.0%	19,633.07	-	(19,633.07)			Aug-11			2011
135339	NUCLEUS PROJECT VAULT	444,430.57	-	(444,430.57)		0.3%	1,654,563.38	-	(1,654,563.38)	Sep-11	Dec-12	Sep-11		Emergent project for the construction of a new network wall to meet the needs of the new Nucleus facility. The funding for this project came from New Business blanket projects. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more.	2011
135355	BLUESTRIPE - LGE 2011	17,251.15	-	(17,251.15)		0.0%	17,251.15	-	(17,251.15)			Aug-11			2011
135374	LIGHTNING ARRESTERS	13,748.42	-	(13,748.42)		0.0%	13,748.42	-	(13,748.42)			Aug-11			2011
135376	CR Operations Vehicles	23,787.16	-	(23,787.16)		0.0%	23,787.16	-	(23,787.16)			Aug-11			2011
135406	TERRY SUB DRIVEWAY CONSTRUCT	20,365.79	-	(20,365.79)		0.0%	21,829.21	-	(21,829.21)			Aug-11			2011
135407	MC 1B Ash Water Pump Mtr	71,964.30	-	(71,964.30)		0.0%	105,586.67	-	(105,586.67)			Aug-11			2011
135435	IRISE SOFTWARE - LGE 2011	125,847.18	-	(125,847.18)		0.1%	241,790.16	-	(241,790.16)			Aug-11			2011
135529	CSXT RELO 6649	147,018.62	-	(147,018.62)		0.1%	6,532.29	-	(6,532.29)			Sep-11			2011
135558 135566	6TH FLOOR CONSTRUCTION-LGE11	14,059.21 63,441.92	-	(14,059.21) (63,441.92)		0.0% 0.0%	16,376.95 63,441.92	-	(16,376.95) (63,441.92)			Sep-11			2011 2011
135571	Swing Reach MC Gate 3 Paving	18,659.27	-	(18,659.27)		0.0%	18,659.27	-	(18,659.27)			Apr-11 Sep-11			2011
135578	SAP BWA Licenses-LGE11	44,056.99		(44,056.99)		0.0%	44,056.99	-	(44,056.99)			Sep-11			2011
135584	REGULATORS FOR MU1101 & BB1103	140,018.56		(140,018.56)		0.1%	139,858.65		(139,858.65)			Sep-11			2011
135588	LGE Sftwr EGOR/DSL	19,992.72	_	(19,992.72)		0.0%	22,362.18	-	(22,362.18)			Sep-11			2011
135591	Netscout-LGE11	82,334.95		(82,334.95)		0.1%	82,334.95	-	(82,334.95)			Sep-11			2011
135595	CR 4/5 SPP Conveyor Enclosure	21,742.37		(21,742.37)		0.0%	21,742.37	-	(21,742.37)			Sep-11			2011
135596	ZN Elec Trip Assm Upgrade	41,019.14		(41,019.14)		0.0%	41,019.14	-	(41,019.14)			Sep-11			2011
135603	MC 2B Mill Motor 2011	45,010.62	-	(45,010.62)		0.0%	45,010.62	-	(45,010.62)			Sep-11			2011
135608	Contact Center - CTI - LGE11	421,097.53	-	(421,097.53)		0.3%	618,055.12	-	(618,055.12)	Oct-11	Jun-12	Oct-11		After the introduction of the CCS application, CTI improvement opportunities were identified and pursued to enhance usability of the system	2011
135617	Worthington Trans 1 Bush Repl.	2,577.74	-	(2,577.74)		0.0%	2,577.74	-	(2,577.74)			Oct-11			2011
135642 135657	MicroSCADA Generation LGE Madison TR 2 69kV Bushings	13,919.03 10,801.20	-	(13,919.03) (10,801.20)		0.0% 0.0%	9,476.72 10,801.20	-	(9,476.72) (10,801.20)			Oct-11 Oct-11			2011 2011
135658	CR Sump Pump Rewind	53,809.24	-	(53,809.24)		0.0%	53,809.24	-	(53,809.24)			Oct-11			2011
135659	CR PALL Module Partial Repl	51,103.24	-	(51,103.24)		0.0%	51,103.24	-	(51,103.24)			Oct-11			2011
135660	CR HEPA Filtration System	27,766.93		(27,766.93)		0.0%	29,868.57		(29,868.57)			Oct-11			2011
135661	CR C1 Coal Crusher Repl	87,272.19	_	(87,272.19)		0.1%	114,377.62	-	(114,377.62)			Oct-11			2011
135663	SolMan Process Blueprint-LGE11	36,795.60	_	(36,795.60)		0.0%	36,795.60	-	(36,795.60)			Oct-11			2011
135685	MC LD1-LD2 LS Conv Belts	44,473.09		(44,473.09)		0.0%	44,473.09		(44,473.09)			Oct-11			2011
135686	Taylor 1106 Add	98,547.20	-	(98,547.20)		0.1%	104,142.32	-	(104,142.32)			Oct-11			2011
135687	WT 1210	71,083.21	-	(71,083.21)		0.0%	190,859.10	-	(190,859.10)			Oct-11			2011
135702	HP QUALITY CENTER UPGR-LGE	11,039.50	-	(11,039.50)		0.0%	11,039.50	-	(11,039.50)			Oct-11			2011
135705	CR Safety Tagging Sys Upgrade	9,600.00	-	(9,600.00)		0.0%	11,340.86	-	(11,340.86)			Oct-11			2011
135752	MC Gypsum Shuttle Conv Belt	7,731.77	-	(7,731.77)		0.0%	7,731.77	-	(7,731.77)			Oct-11			2011
135753	TC1 BURNER COMPONENTS	480,828.34	-	(480,828.34)		0.3%	495,240.68	-	(495,240.68)			Jan-09		Emergent need to upgrade new burner elbow design to extend life of coal nozzles and fuel flow components and cut down on burner fires.	2011
135765	GS GE Perf Equip LGE	7,764.80	-	(7,764.80)		0.0%	7,764.80	-	(7,764.80)			Nov-11			2011
135770 135771	Madison TR2 Rewind SSC BUILDING	83,937.33 95,448.15	-	(83,937.33) (95,448.15)		0.1% 0.1%	643,727.16 131.340.65	-	(643,727.16) (131,340.65)			Nov-11 Nov-11			2011 2011
1357/1	SSC BUILDING GS GE Test Equip LGE	95,448.15 2.362.63	-	(95,448.15)		0.1%	131,340.65	-	(131,340.65)			Nov-11 Nov-11			2011
135791	MC Spare Sump Pump 2012	28,707.80	-	(28.707.80)		0.0%	31,012.33	-	(31,012.33)			Nov-11 Nov-11			2011
133771	Spare Sump Lump 2012	20,707.00	-	(20,707.00)		0.070	21,012.33	-	(51,012.53)			1404-11			2011

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Project	Project	Annual Actual	Annual	Variance In	Variance As	Percent Of	Total Actual	Total Budget	Variance In	Date Original	Date Original	Date Actual	Date Actual		
Project No.	Project Title/Description	Cost	Original Budget	Dollars	Percent	Budget	Project Cost	Project Cost	Dollars	Budget Start	Budget End	Actual Start	End	Explanations	Year
135793	LG&E Spare 138-13kV 44.8 MVA	939,333.24	-	(939,333.24)	rereem	0.6%	984,659.32	-	(984,659.32)	Duit	Lini	Nov-11	Lina	Emergent work to purchase a spare transformer of a size that was currently	2011
135794	LG&E Spare 69-13kV 44.8 MVA	902,453.71	-	(902,453.71)		0.5%	946,258.26	-	(946,258.26)			Nov-11		not available for use. Emergent work to purchase a spare transformer of a size that was currently	2011
425004		44.040.50		(11.010.55)		0.00			(12.021.12)					not available for use.	****
135801 135809	CR Fuel Mgmt System	11,840.72 58,407.07	-	(11,840.72)		0.0%	12,821.43 58,407.07	-	(12,821.43)			Nov-11 Nov-11			2011
135823	Trans Operator Log Sys-LG&E Auburndale Pole Racks	77.824.35		(58,407.07) (77,824.35)		0.0%	76.355.97	-	(58,407.07) (76,355.97)			Nov-11 Nov-11			2011 2011
135829	MC "R" Coal Conv Belt	25.205.37		(25,205,37)		0.0%	25.205.37		(25,205,37)			Nov-11			2011
135837	Purchase 5 Radios for Transp	17.240.90		(17.240.90)		0.0%	17.240.90	-	(17,240.90)			Nov-11			2011
135839	Satellite Phones	23,877.56	-	(23,877.56)		0.0%	25,145.19	-	(25,145.19)			Dec-11			2011
135843	MC Coal Yard Truck	15,108.67	-	(15,108.67)		0.0%	15,108.67	-	(15,108.67)			Dec-11			2011
135844	MC Maint Truck 2011	17,811.57	-	(17,811.57)		0.0%	17,811.57	-	(17,811.57)			Dec-11			2011
135845	MC Planning Truck 2011	17,270.99	-	(17,270.99)		0.0%	17,270.99	-	(17,270.99)			Dec-11			2011
135846	MC Warehouse Truck 2011	16,730.41	-	(16,730.41)		0.0%	16,730.41	-	(16,730.41)			Dec-11			2011
135847 135848	MC Yard Ops Truck 2011 MC Trash Pump	16,730.41 25,213.41	-	(16,730.41)		0.0%	16,730.41 25,213.41	-	(16,730.41) (25,213.41)			Dec-11 Dec-11			2011 2011
135852	MC Man Lift 2011	62,599.02		(62,599.02)		0.0%	62,599.02	-	(62,599.02)			Dec-11			2011
135853	MC Fusion Machine	16.006.57		(16.006.57)		0.0%	16.006.57	-	(16,006.57)			Dec-11			2011
135854	EMS Backup Hware/Sware-LGE	13,531.84		(13,531.84)		0.0%	62,279.79		(62,279.79)			Dec-11			2011
135859	MC JB Coal Conv Belt 2011	114,235.52	-	(114,235.52)		0.1%	120,014.20	-	(120,014.20)			Dec-11			2011
135864	CR4 Turbine Valve Fast Repl	48,264.51	-	(48,264.51)		0.0%	61,401.02	-	(61,401.02)			Dec-11			2011
135865	CR Vehicle 2011	13,703.17	-	(13,703.17)		0.0%	13,703.17	-	(13,703.17)			Dec-11			2011
135873	Repl fail Pot Trans, Tip Top.	9,615.68	-	(9,615.68)		0.0%	18,273.78	-	(18,273.78)			Dec-11			2011
	PC Base Data Aquistion	503.85	-	(503.85)		0.0% 0.0%	9,899.93 95.647.77	9,396.08 83,474.96	(503.85)			Jan-10			2011 2011
	TC E-CONVEYOR VFD TC LGE WATER TRUCK	12,172.81 (5,865.96)		(12,172.81) 5,865.96		0.0%	95,647.77	100,882.64	(12,172.81) 5,865.96			Aug-10 Jan-09			2011
	TC CATHODIC PROTECTION	5,811.83	-	(5,811.83)		0.0%	16,379.64	10,567.81	(5,811.83)			Jan-09			2011
	TC INSTALL CH AIR COMP	8,021.08		(8.021.08)		0.0%	22,293,33	14,272.25	(8,021.08)			Jan-09			2011
131487LGE	TC REPLACE 12KV CP SWITCHGEARS	(43,144.27)	-	43,144.27		0.0%	34,379.96	66,738.16	32,358.20			Sep-10			2011
131490LGE	TC LIMESTONE BM INCHING DRIVE	(610.64)	-	610.64		0.0%	107,635.52	108,246.16	610.64			Aug-10			2011
	TC CT LGE HMI UPGRADE	(28,481.39)	-	28,481.39		0.0%	159,406.68	187,888.07	28,481.39			Jan-09			2011
	TC CHANGE HVAC UNITS	48,743.50	39,897.00	(8,846.50)	-22%	0.0%	27,430.11	39,897.00	12,466.89	Jan-09	Jul-12	Jan-09			2011
	TC2 COAL SILO LOAD CELL TC LAPE LIMESTONE TRIPPER	24,413.60	56,853.23 19,948.50	56,853.23 (4,465.10)	100% -22%	0.0% 0.0%	51,123.40 9,180.63	56,853.23 19,948.50	5,729.83 10,767.87	Jan-09 Jan-09	Dec-12 Dec-11	Jan-09 Jan-09			2011 2011
	BRCT5 Inlet Coil Repl LGE 10	(4.940.32)	19,948.30	4.940.32	-2270	0.0%	76,581.01	81,521.33	4,940.32	Jan-09	Dec-11	Aug-10			2011
	BCT5 LCI-HGC Repl 10 LGE	414.14		(414.14)		0.0%	1,686,101.02	1,685,686,88	(414.14)			Aug-10			2011
	BRCT6 Rear Wall Repl LGE	(387,719.10)	-	387,719.10		-0.2%	120,374.57	518,624.22	398,249.65			Sep-10		Insurance recovery adjustment to project above	2011
	TC2 SPARES ECR LGE	489,110.45	-	(489,110.45)		0.3%	547,784.22	-	(547,784.22)			Apr-11		Transferred previous charges from 127265.	2011
	TC2 Boiler MTCE WP	37,644.17	-	(37,644.17)		0.0%	158,332.08	-	(158,332.08)	Aug-11		Aug-11			2011
	TC1 FD FAN ROOF REPL	30,598.80	-	(30,598.80)		0.0%	33,353.80	-	(33,353.80)	Oct-11		Oct-11			2011
	TC RCT PREP BLDG ROOF REPL BRCT GT24 Ignition Torch LGE	70,378.80 21.804.88		(70,378.80) (21,804.88)		0.0% 0.0%	69,521.69 21.804.88	-	(69,521.69) (21,804.88)	Oct-11	Dec-11	Oct-11 Aug-11			2011
	TC THERMAL IMAGE DEVICE	6.828.55		(6,828.55)		0.0%	5,240.15	-	(5,240.15)			Jan-09			2011
	PPL Alternate Data Ctr-LGE11	83,386.34		(83,386.34)		0.1%	41,024.89		(41,024.89)			Oct-11			2011
135677LGE	Disk Backup & NAS Rfresh-LGE11	233,011.63	-	(233,011.63)		0.1%	233,011.63	-	(233,011.63)			Oct-11			2011
	Bill Redesign-LGE11	31,998.50	-	(31,998.50)		0.0%	94,492.14	-	(94,492.14)			Oct-11			2011
	SAP Testing Automation-LGE11	125,690.08	-	(125,690.08)		0.1%	181,450.26	-	(181,450.26)			Oct-11			2011
	Revenue Collect Enh-LGE11	3,772.15 59.184.68	-	(3,772.15) (59.184.68)		0.0% 0.0%	96,223.97	-	(96,223.97) (59,893.57)			Oct-11 Oct-11			2011 2011
	TDMS Implementation-LGE11 SQL Server Compression-LGE11	12.324.60		(12,324.60)		0.0%	59,893.57 12,324.60	-	(12,324.60)			Nov-11			2011
	TC2 Mercury Monitors	46,568.32	-	(46,568,32)		0.0%	55.004.95		(55,004.95)			Jan-09			2011
	TC Misc Plt Equip LGE	18,298.08	-	(18,298.08)		0.0%	17,067.33	-	(17,067.33)			Dec-11			2011
	Blanket cable for joint trench	226,943.32	-	(226,943.32)		0.1%	226,943.32	-	(226,943.32)			Feb-03			2011
) CAP, REG, RECLOSERS 340	27,566.76	20,304.00	(7,262.76)	-36%	0.0%	27,566.76	20,304.00	(7,262.76)	Mar-01	Dec-25	Mar-01			2011
	RELOCATIONS T LINES LGE 2010	(298.89)	-	298.89	0.00	0.0%	-	4,641.43	4,641.43	Aug-08		Aug-08			2011
L5-2011 L6-2010	RELOCATIONS T LINES LGE 2011 NEW FACILITIES T-LINE LGE 2010	2,993.66 4,873.15	90,750.60	87,756.94 (4.873.15)	97%	0.0% 0.0%	(0.01) 17,005.51	90,750.60 12,132.36	90,750.61 (4.873.15)	Jan-11		Jan-11			2011
L6-2010	NEW FACILITIES T-LINE LGE 2010 NEW FACILITIES T-LINE LGE 2011	4,873.13	86,961.24	86.519.85	99%	0.0%	54.848.42	86.961.24	32.112.82	Aug-08 Jan-11	Oct-12	Aug-08 Jan-11			2011
L7-2011	PARAM UPGRADE T LINE LGE 2011	84,186.65	200,009.64	115,822.99	58%	0.1%	82,790.28	200,009.64	117,219.36	Jan-11	Dec-11	Jan-11			2011
L8-2009	STORM DAMAGE T-LINE LGE 2009	139.25	,	(139.25)	2370	0.0%	139.25		(139.25)			Jan-09			2011
L8-2011	STORM DAMAGE T-LINE LGE 2011	253,486.55	157,379.70	(96,106.85)	-61%	0.2%	253,404.47	157,379.70	(96,024.77)	Jan-11	Apr-12	Jan-11			2011
L9-2009	PRIORITY REPL T-LINES LGE 2009	2,567.60	-	(2,567.60)		0.0%	659,714.14	657,146.54	(2,567.60)	Jan-08	Dec-09	Jan-08			2011
L9-2010	PRIORITY REPL T-LINES LGE 2010	58,040.65		(58,040.65)		0.0%	58,040.65		(58,040.65)	Jan-10	Dec-10	Jan-10			2011
L9-2011	PRIORITY REPL T-LINES LGE 2011	1,277,610.44	839,752.03	(437,858.41)	-52%	0.8%	1,277,610.44	1,679,504.06	401,893.62	Jan-11	Jun-12	Jan-11		Actuals recorded with a 121 product code but budget used a 141 (common)	2011
LBATTRY1	1 BATTERIES BLANKET LGE 2011	57,458.14	_	(57,458.14)		0.0%	57,458.14	-	(57,458.14)			Jan-11		product code. Variances essentially offset.	2011
	LGE Breakers	(569,482.91)	-	569,482.91		-0.3%	(569,482.91)	-	569,482.91	Jun-09	Dec-10	Jun-09		Credits for materials were not budgeted.	2011
	LGE Breakers11	1,689,017.51	656,044.08	(1,032,973.43)	-157%	1.0%	1,689,017.51	656,044.08	(1,032,973.43)	Jan-11	Dec-11	Jan-11		Budget is developed at a higher level to encompass multiple projects. More	2011
107.47	TOPO S TABLE		49.000.00	40.000.0	100.	0.00		40.000.0	49.000.0		ъ .:			replacements were needed on this project than assumed in the budget.	2011
	LGE Capacitor Installations11 LGE DISTRIBUTION CAPACITOR11	235,524.31	43,938.24 259,633.68	43,938.24 24,109.37	100% 9%	0.0% 0.1%	243,850.24	43,938.24 259,633.68	43,938.24 15,783.44	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11			2011
LOBCAFII	LOLD DID TRIBOTION CALACITORIT	233,024.31	237,033.00	24,107.37	370	0.170	243,030.24	257,055.00	15,765.44	Jan-11	1500-11	Jan-11		Attachment to Response to PSC-1 Que	estion No. 13(a) Page 88 of 122

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
	roject Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
LGRNDRP11 GROUNDING REPAI		127.53	Budget -	(127.53)	Percent	0.0%	Cost	Cost -	Dollars -	Start	End	Jan-11	End	Explanations	2011
LINSTRF11 INSTRUMENT TRAN		64,382.60		(64,382.60)		0.0%	65,092.96		(65,092.96)			Jan-11			2011
LMS040911 LGE MAJOR STORM	1 040911	56,003.82	-	(56,003.82)		0.0%	56,003.82	-	(56,003.82)			Apr-11			2011
LMS042011 LGE MAJOR STORM		135,516.74	-	(135,516.74)		0.1%	135,516.74	-	(135,516.74)			Apr-11			2011
LMS042211 LGE MAJOR STORM		277,115.03	-	(277,115.03)		0.2%	277,115.03	-	(277,115.03)			Apr-11			2011
LMS052311 LGE MAJOR STORM	1052311	538,328.14	-	(538,328.14)		0.3%	538,328.14	-	(538,328.14)			May-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 \$2,016K over budget.	2011
LMS061911 LGE MAJOR STORM	1061911	134,207.13	-	(134,207.13)		0.1%	134,207.13	-	(134,207.13)			Jun-11			2011
LMS071911 LGE MAJOR STORM		204,450.68	-	(204,450.68)		0.1%	204,450.68	-	(204,450.68)			Jul-11			2011
LMS081311 LG&E MAJOR STOR	RM 081311	1,153,436.29	-	(1,153,436.29)		0.7%	1,153,436.29	•	(1,153,436.29)			Aug-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 \$2,016K over budget.	2011
LRSUB-10 LG&E Routine - Subs-	-10	(324,473.44)	-	324,473.44		-0.2%	(324,473.44)	-	324,473.44	Jan-10	Dec-10	Jan-10		Material charges from prior year were moved to correct asset location.	2011
LRSUB-11 LG&E Routine - Subs-	-11	732,340.70	693,085.58	(39,255.12)	-6%	0.4%	732,340.70	693,085.58	(39,255.12)	Jan-11	Dec-11	Jan-11			2011
LRTU-11 LGE RTU11		15,099.00	315,494.04	300,395.04	95%	0.0%	15,099.00	315,494.04	300,395.04	Jan-11	Dec-11	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.	2011
LSURGE-11 Surge Arrestors LGE-	11	95,762.16	-	(95,762.16)		0.1%	95,762.52	-	(95,762.52)			Jan-11		and to other projects.	2011
LTRMUP-11 LGE Terminal Upgrad		-	266,593.68	266,593.68	100%	0.0%	-	266,593.68	266,593.68	Jan-11	Dec-11				2011
MCAPRR340 MAINT CAP, REG, R		190,943.93	196,337.57	5,393.64	3%	0.1%	190,943.93	196,337.57	5,393.64	Dec-03	Dec-25	Dec-03			2011
NBCD3400H NEW BUS COMM OI	H 340	1,486,465.42	1,795,340.66	308,875.24	17%	0.9%	1,486,465.42	1,795,340.66	308,875.24	Jan-00	Dec-25	Jan-00		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. New Business volume continues to be less than prior	2011
NBCD340UG NEW BUS COMM UC	G 340	1,862,317.00	2,936,204.33	1,073,887.33	37%	1.1%	1,862,317.00	2,936,204.33	1,073,887.33	Mar-00	Dec-25	Mar-00		vears. 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. New Business volume continues to be less than prior	2011
NBCD341UG NEW BUS COMM 34	II IIG	1,092.35		(1,092.35)		0.0%	1.092.35		(1,092.35)			Jan-02		vears.	2011
NBCD344UG NEW BUS COMM 34		877.96	-	(877.96)		0.0%	877.96	_	(877.96)			Jan-02			2011
NBID341UG NEW BUS INDUST 3	341 UG	(29,843.07)	-	29,843.07		0.0%	(29,843.07)	-	29,843.07			Jan-02			2011
NBRD340OH NEW BUS RES OH 3	40	915,879.76	1,016,748.05	100,868.29	10%	0.6%	915,879.76	1,016,748.05	100,868.29	Jan-01	Dec-25	Jan-01			2011
NBRD340UG NEW BUS RES UG		(1,202.44)	-	1,202.44		0.0%	(1,202.44)	-	1,202.44	Jan-01	Dec-25	Jan-01			2011
NBRD341UG NEW BUS RESID UC	3 341	356,714.40	747,246.03	390,531.63	52%	0.2%	356,714.40	747,246.03	390,531.63	Jan-00	Dec-25	Jan-00		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. New Business volume continues to be less than prior years.	2011
NBSB340OH NEW BUS SUB OH 3		41,610.79	217,880.54	176,269.75	81%	0.0%	41,610.79	217,880.54	176,269.75	Mar-00	Dec-25	Mar-00			2011
NBSB341UG NEW BUS SUB 341 U	UG	1,353,694.34	1,882,741.80	529,047.46	28%	0.8%	1,353,694.34	1,882,741.80	529,047.46	Dec-01	Dec-25	Dec-01		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. New Business volume continues to be less than prior wars.	2011
NBSV3400H NEW ELECTRIC SER	RVICES	668,410.35	779,422.99	111,012.64	14%	0.4%	668,410.35	779,422.99	111,012.64	Mar-00	Dec-25	Mar-00			2011
NBSV340UG NEW EL SERV UG		607,057.06	899,270.98	292,213.92	32%	0.4%	607,057.06	899,270.98	292,213.92	Mar-00	Dec-25	Mar-00			2011
NBSV341UG NEW BUS SERVICES		503.60	-	(503.60)		0.0%	503.60	-	(503.60)	D 00	D 44	Jan-02			2011
NBVLT343 New Network Vaults	- 003430	25,871.72	385,550.02	359,678.30	93%	0.0%	1,357,141.38	2,522,531.01	1,165,389.63	Dec-02	Dec-25	Dec-02		Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. No new vaults where added in 2011; bowever, there was a transformer and protector added to a nexistine vault.	2011
NETVLT343 Network Vaults 00343		831,929.87	433,807.62	(398,122.25)	-92%	0.5%	831,929.87	433,807.62	(398,122.25)	Jan-00	Dec-25	Jan-00		a transformer and protector adoes to our existing yaut. Variance to budget reflects actual versus projected investments associated with network vault enhancements and repairs. Annual budgets are based on historical investment rates. Work on vaults increased due to vaults tops deteriorated. Replace 3 vault tops and additional items in them.	2011
PBWK330OH PUB WORKS RELOC		(150,383.29)		150,383.29		-0.1%	(150,383.29)		150,383.29			Mar-01			2011
PBWK3400H PUB WORKS RELOC	СОН	290,427.83	1,150,148.51	859,720.68	75%	0.2%	290,427.83	1,150,148.51	859,720.68	Mar-01	Dec-25	Mar-01		This is a blanket project for Public Works projects. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more. For 2011, a reallocation was done to the Cooper Chapel Road Electric Overhead Relocation. Additionally, KYTC and Metro did not have Road Way ropiects ready to start and were moved to 2012 and 2013	2011
PBWK340UG PUB WORKS RELOC		20,998.59	42,026.68	21,028.09	50%	0.0%	20,998.59	42,026.68	21,028.09	Mar-01	Dec-25	Mar-01			2011
PMINSP340 PM Inspections 00340	00	(14,334.28)		14,334.28		0.0%	0.00	14,334.28	14,334.28			Dec-03			2011
RCST340 CUST REQ 340 RCST406G Customer requested -	Gos	244,949.67 8.894.99	398,240.33	153,290.66 (8,894.99)	38%	0.1% 0.0%	244,949.67 8,894.99	398,240.33	153,290.66 (8,894.99)	Feb-01 Dec-01	Dec-25 Dec-25	Feb-01 Dec-01			2011 2011
RDCBL340 Replace Defective Ca		8,894.99 863,859.69	750,174.00	(113,685.69)	-15%	0.0%	8,894.99 863,859.69	750,174.00	(113,685.69)	Nov-03	Dec-25 Dec-25	Nov-03			2011
RDD003065 Repair Defective Eqp	t - 003065	1,476.28		(1,476.28)	1.570	0.0%	233,836.44	232,360.16	(1,476.28)			Jan-05			2011
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project	Actual	Original	In	As	Of	Project	Project	In Dollars	Budget	Budget	Actual	Actual		
	Title/Description Repair Defective Eqpt - 003190	Cost 34.944.75	Budget 178,999,70	Dollars 144,054,95	Percent 80%	Budget 0.0%	Cost 34,944,75	Cost 178,999.70	144.054.95	Start Jan-05	End Dec-25	Start Jan-05	End	Explanations	Year 2011
	HREP DEF EQ OH 340	2,935,933.27	3,031,579.72	95,646.45	3%	1.8%	2,935,933.27	3,031,579.72	95,646.45	Jan-01	Dec-14	Jan-01			2011
RDDD340UC	G REP DEF EQ UG 340	1,250,804.48	1,101,244.33	(149,560.15)	-14%	0.8%	1,250,804.48	1,101,244.33	(149,560.15)	Mar-01	Dec-25	Mar-01			2011
RDDD345OF		(2,506.80)	-	2,506.80		0.0%	(2,506.80)	-	2,506.80	* 00	D 44	Jan-07			2011
	MERCURY BULB REPL PROJECT) REP DEF POL'S 320	175,658.56 549.22	400,742.76	225,084.20 (549.22)	56%	0.1% 0.0%	175,658.56 549.22	400,742.76	225,084.20 (549.22)	Jan-08	Dec-25	Jan-08 Mar-01			2011 2011
) REP DEF POL'S	(13.91)	-	13.91		0.0%	(13.91)	-	13.91			Mar-01			2011
RDPOLE340	Replace Defective Poles 340	1,484,358.36	1,115,421.10	(368,937.26)	-33%	0.9%	1,484,358.36	1,115,421.10	(368,937.26)	Nov-03	Dec-25	Nov-03		Variance to budget reflects actual versus projected investments associated	2011
D.D. 0001 00000		201150555	4 488 084 00	(2.1. #20.00)	***									with repairing or replacing defective poles. Annual budgets are based on historical investment rates for addressing defective poles. The overrun was caused by additional work to reduce the danger pole backlog.	2011
RDSTL1332	REPAIR STREET LIGHTING	2,014,587.77	1,672,856.89	(341,730.88)	-20%	1.2%	2,014,587.77	1,672,856.89	(341,730.88)	Nov-06	Dec-25	Nov-06		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. There was an increase in the number of street lights to repair.	2011
	REP DEF ST LIGHTS 340	562.79	-	(562.79)		0.0%	562.79	-	(562.79)	Mar-01	Dec-25	Mar-01			2011
RELD01015	LGE GEN RELIABILITY	2,653,063.34	2,342,150.12	(310,913.22)	-13%	1.6%	2,653,063.34	2,342,150.12	(310,913.22)	Jan-00	Dec-25	Jan-00		This is the blanker reliability project for LGE. Original approved budget for 2011 was \$2.8M. Funds were reallocated from this project to cover the Aiken 1290 reconductor for \$500K. This project continued to receive LGE general reliability charges through 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 introvements.	2011
	I OH Reliability 003400	947,911.74	504,410.44	(443,501.30)	-88%	0.6%	947,911.74	504,410.44	(443,501.30)	Dec-03	Dec-25	Dec-03		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. Additional improvements on 3 circuits to reduce outages was cause of increase.	2011
	G UG Reliability 003400	(4,856.80)	-	4,856.80		0.0%	(4,856.80)	-	4,856.80	Dec-03	Dec-25	Dec-03			2011
RNTPD340	REP THR PARTY DAM 340	452,076.04	-	(452,076.04)		0.3%	452,076.04	-	(452,076.04)	Mar-01	Dec-25	Mar-01		Item not budgeted in error. Variance to budget reflects investments required	2011
RNTPD419	Repair Third Party Damages-419	3,252.94	_	(3,252.94)		0.0%	77,313.11	89,022.58	11,709.47	Jul-01	Dec-25	Jul-01		to address infrastructure damages caused by third parties.	2011
	STREET LIGHT OVERHEAD	505,026.63	745,320.22	240,293.59	32%	0.3%	505,026.63	745,320.22	240,293.59	May-07	Dec-25	May-07			2011
	STREET LIGHT UNDERGROUND	1,040,998.51	830,552.10	(210,446.41)	-25%	0.6%	1,040,998.51	830,552.10	(210,446.41)	May-07	Dec-25	May-07			2011
STRM03230	LGE Minor Storm Events	417,963.40	-	(417,963.40)		0.3%	417,963.40	-	(417,963.40)			Jan-10		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	2011
	LGE Major Storm Event	-	900,739.99	900,739.99	100%	0.0%	8,219,561.79	10,919,879.22	2,700,317.43	Jan-08	Dec-25	Jan-08		total, the full year variance on storms this year is \$2,016K over budget. 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 \$2,016K over budget.	2011
	SYS ENH EXIST CUST 340	71,326.96	109,682.68	38,355.72	35%	0.0%	71,326.96	109,682.68	38,355.72	Mar-00	Dec-25	Mar-00			2011
	H Trouble OH 003400	2,185,612.59	1,829,037.75	(356,574.84)	-19%	1.3%	2,185,612.59	1,829,037.75	(356,574.84)	Dec-03	Dec-25	Dec-03		Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.	2011
	Trouble UG 003400	479,112.24	758,557.86	279,445.62	37%	0.3%	479,112.24	758,557.86	279,445.62	Dec-03	Aug-25	Dec-03			2011
	TOOLS AND EQ 340 TRANSFORMER LABOR 340	156,547.74 209,995.63	141,018.00 250,191.21	(15,529.74) 40,195,58	-11% 16%	0.1% 0.1%	156,547.74 209,995.63	141,018.00 250,191.21	(15,529.74) 40,195,58	Mar-00 Jan-01	Dec-25 Dec-25	Mar-00 Jan-01			2011 2011
	TRANSFORMER LABOR 340	20,642.73	143,380.00	122,737.27	86%	0.1%	1,586,998.37	1,980,283.84	393,285.47	Jan-02	Dec-25	Jan-02			2011
		139,207,808.46	164,159,894.35	24,952,085.89											2011 Tota
0	Journal Entry	(4,704.97)	-	4,704.97		0.0%	34,662.73	39,367.70	4,704.97						2012
	LGE DIST LINE TRANSFORMERS Trimble County 2	2,639,797.77 2,006,722.01	4,183,158.64 1,395,549.22	1,543,360.87 (611,172.79)	37% -44%	1.1% 0.9%	2,639,797.77 143,314,327.15	4,183,158.64 142,679,149.47	1,543,360.87 (635,177.68)	Oct-01 Jan-03	Nov-25 Jan-11	Oct-01 Jan-03		Variance due to additional transformer purchases in 2011. Additional charges associated with Boiler Tube warranty issue.	2012 2012
117149	Accrued Labor - LGE	(19,164.70)	1,393,349.22	19,164.70	-4476	0.9%	12,593.25	21,734.15	9,140.91	Mar-04	Aug-10	Mar-04		Additional charges associated with Botter Tube warranty issue.	2012
118209	Trimble 2 Transmission Ige	(16,228.42)	-	16,228.42		0.0%	35,333,177.08	35,310,877.46	(22,299.62)	Jul-04	Mar-09	Jul-04			2012
119902	Clear 12/04 A&G	(1,493,333.21)	-	1,493,333.21		-0.6%	(995,398.40)	(322,263.44)	673,134.97			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2012
120754	Misc. A/R Uncollect - LGE Cap	140,841.98		(140,841.98)		0.1%	118,385.41	(11,609.23)	(129,994.64)			Jun-05			2012
	LGE Electric Meters & Installs MT 138kV Collins termination	702,948.61 0.05	625,083.60	(77,865.01)	-12%	0.3%	702,948.61 1.300.747.52	625,083.60 1,300,747.47	(77,865.01)	Jan-07 Oct-06	Dec-14 Jul-08	Jan-07 Oct-06			2012 2012
122512	Middletown-Collins 138kV Line	(13,346.84)	-	13,346.84		0.0%	3,435,988.09	3,449,334.93	13,346.84	Oct-06	Dec-10	Oct-06			2012
122514	Collins 138/69kV 150MVA Trnsfr	0.63	-	(0.63)		0.0%	2,754,131.27	2,754,130.64	(0.63)	Oct-06	Jul-08	Oct-06			2012
	LGE Gas Meters	34,255.21	-	(34,255.21)		0.0%	34,255.21		(34,255.21)	Jan-07	Dec-14	Jan-07			2012
122805 122971	Museum Plaza Tower Reloc CONESTOGA CIRCUIT WORK	(117.27) (13.81)	-	117.27 13.81		0.0% 0.0%	2,064,718.08 1,272,938.90	2,064,835.35 1,272,952.71	117.27 13.81			Apr-07 Jan-08			2012 2012
122971	EASTWOOD CIRCUIT WORK	5,077.08		(5,077.08)		0.0%	1,771,249.18	1,766,172.10	(5,077.08)	Dec-07	Dec-11	Dec-07			2012
	EASTWOOD SUBSTATION	(85,471.82)	-	85,471.82		0.0%	5,131,574.94	5,217,046.76	85,471.82	Jan-08	Sep-11	Jan-08			2012

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No. 123137	Title/Description LG&E POLE INSPECTION	Cost	Budget	Dollars 2,926,313.94	Percent 79%	Budget 0.3%	Cost 773,842.83	Cost 3,700,156.77	Dollars 2,926,313.94	Start	End	Start	End	Explanations	Year 2012
		773,842.83	3,700,156.77		19%		113,642.63			Jan-05	Dec-10	Jan-05		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 reallocation was to the LGE Pole Inspection project 136367, for a net variance of \$88K.	
123140	MC4 FGD Refurbishment	(295,028.50)	-	295,028.50		-0.1%	-	295,028.50	295,028.50	Jul-07	Dec-11	Jul-07			2012
123220	LGE BRCT7 A/B Conversion 08	427,451.23	-	(427,451.23)		0.2%	2,213,433.99	1,926,723.54	(286,710.45)			Mar-08		Favorable LTSA deferred asset adjustment due to lower than projected	2012
123709	TC1 Catalyst Layer Install	(68,580,70)		68,580,70		0.0%	1.481.473.40	1.550.054.10	68.580.70	Jan-08	Nov-11	Jan-08		generation.	2012
123709	Dist Eastwood West Tap	20,184.03	-	(20,184.03)		0.0%	316,762.91	296,578.88	(20.184.03)	May-08	Jan-09	May-08			2012
123793	MC2 FGD Refurbishment	1,564,733.06	2,846,000.00	1,281,266.94	45%	0.7%	7,565,674.07	8,846,941.01	1,281,266.94	Mar-08	Nov-11	Mar-08		Work scope was revised to include just enough refurbishment to last until the	2012
123037	MC2 I OD Testablishibin	1,501,755.00	2,010,000.00	1,201,200.71	1370	0.770	7,505,071.07	0,010,711.01	1,201,200.71	00	1101 11	00		major AQCS project scheduled for online date of 2015.	2012
123945	MC2 Front Lower Waterwall	302,838.93	565,000.00	262,161.07	46%	0.1%	397,579.60	659,740.67	262,161.07	Dec-11	Apr-12	Dec-11			2012
123966	GS LGE DQIStrat 2010	(4,227.15)		4,227.15		0.0%	216,052.89	220,280.04	4,227.15	Jun-10	Sep-11	Jun-10			2012
124020	MC2 Generator Stator Rewedge	237,279.93	250,000.00	12,720.07	5%	0.1%	237,279.93	250,000.00	12,720.07	Nov-11	Apr-12	Nov-11			2012
124021	MC2 Turbine TIL1292	245,486.96	250,000.00	4,513.04	2%	0.1%	245,486.96	250,000.00	4,513.04	Jan-12	Apr-12	Jan-12			2012
124022	MC2 Turbine HP/IP Seals	73,481.99	40,000.00	(33,481.99)	-84%	0.0%	328,877.51	295,395.52	(33,481.99)	Aug-10	Apr-12	Aug-10			2012
124023	MC2 Turbine Diaphragms	242,752.28	270,000.00	27,247.72	10%	0.1%	242,752.28	270,000.00	27,247.72	Jan-12	Apr-12	Jan-12			2012
124025	MC3 Turbine HP/IP Seals	(31,053.09)	-	31,053.09		0.0%	431,821.25	462,874.34	31,053.09	Aug-10	May-11	Aug-10			2012
124034	MC3 EHC Upgrade	(18.87)	-	18.87		0.0%	1,847,780.09	1,847,798.93	18.84	Apr-08	Jun-11	Apr-08			2012
124048	MC2 DCS Hardware	231,833.88	175,000.01	(56,833.87)	-32%	0.1%	786,438.03	749,604.13	(36,833.90)	Aug-10	Apr-12	Aug-10			2012
124059	MC Wet Ash Loading System "A"	2,220.87	-	(2,220.87)		0.0%	150,889.51	148,668.64	(2,220.87)			Sep-11			2012
124068	MC2 Condenser Tubing	707,526.34	200,000.00	(507,526.34)	-254%	0.3%	2,595,371.94	2,088,771.82	(506,600.12)	Aug-10	Apr-12	Aug-10		Excess labor costs due to terminating contract with original contractor and procuring new contactor.	2012
124070	MC2 Cooling Tower Headers	90,714.99	145,000.00	54,285.01	37%	0.0%	557,433.12	611,718.13	54,285.01	Jan-11	Apr-12	Jan-11			2012
12 1007	MC Limestone Excavator	109,598.98	-	(109,598.98)		0.070	1,699,742.49	1,590,143.51	(109,598.98)	Aug-10	Dec-12	Aug-10			2012
124351 124364	CR Service Water Pump Repl	3,140.47	195,000.00	(3,140.47)	99%	0.0%	47,176.22	185,414.26	138,238.04	E 1 10	Jan-12	Jun-08 Feb-10			2012 2012
124364	CR4 4KV Switchgear Arc Flash CR Hardware Refresh	2,369.34 106,004.85		192,630.66	-29%	0.0%	87,954.04 352,264.07	280,584.70 414,507.34	192,630.66 62,243.27	Feb-10 Jun-08	Dec-09	Jun-08			2012
124308	PR11 GT Control Upgrade	8,548.00	82,401.96	(23,602.89) (8,548.00)	-29%	0.0%	509,883.19	501,335.19	(8,548.00)	Jun-08	Dec-09	Jun-08			2012
124378	CR4 Turbine Packing and Seal	8,348.00	241,175.37	241,175.37	100%	0.0%	309,883.19	241,175.37	241,175.37	Jun-08	Apr-12	Juli-08			2012
124365	TC REPLACE W BOILER SLP TUBE	(1,640.87)	241,173.37	1.640.87	10070	0.0%	2.244.752.82	2.246,393,69	1.640.87	Jan-09	Dec-09	Jan-09			2012
124489	TC SCREEN HSE RIVER FL BERM	64,973.86	173,926.96	108,953.10	63%	0.0%	46,649,86	173,926,96	127.277.10	Jan-09	Dec-12	Jan-09			2012
124520	TC1 Ductwork/Mod Reline	(29,829.83)	175,720.70	29,829,83	0370	0.0%	278,133.82	319,684.46	41,550.64	Jan-11	Jan-12	Jan-11			2012
124521	TC1 SDRS STRUCT/SIDING INSUL	662,359.92	358,775.24	(303,584.68)	-85%	0.3%	705,791.36	358,775.24	(347,016.12)	Jan-11	Jan-13	Jan-11		More panels needed to be replaced than originally anticipated in original budget along with insulation and other siding. This offers protection for the	2012
														equipment in the Scrubber.	
124522	TC REPL PLANT INVERTERS	(10,702.74)	-	10,702.74		0.0%	161,473.48	181,303.36	19,829.88	Jan-11	Jan-12	Jan-11			2012
124530	TC1 UPGD GENERATOR RECTIFIERS	(15,427.39)	-	15,427.39		0.0%	168,658.17	184,085.56	15,427.39	Jan-11	Jan-12	Jan-11			2012
124545 124546	TC AIR HEATER BASKET REPL TC1 SCR STRUCT REPL/EXP JOINT	(61,778.55)	-	61,778.55		0.0%	1,408,174.54	1,469,953.09	61,778.55	Jan-11	Jan-12	Jan-11			2012
124546	TC1 DUCTWORK EXP JOINT REPL	(94,121.46)	-	94,121.46		0.0%	345,047.49	439,168.95	94,121.46	Jan-11	Jan-12	Jan-11 Jan-11			2012 2012
124347	OLD HENRY CIRCUIT WORK	27,041.28 (13,165.95)	-	(27,041.28)		0.0%	96,212.17 2,232,579.23	69,170.89 2,245,745.18	(27,041.28)	Jan-11	Jan-12				2012
124945	Process Improvement Tools LGE	(15,165.95)	125,000.00	13,165.95 125,000.00	100%	0.0%	2,232,379.23	125,000.00	13,165.95 125,000.00	Jan-09 Jan-09	Dec-10 Jan-12	Jan-09			2012
125013	FAILED EQUIPMT REPLACE	(80.00)	123,000.00	80.00	10070	0.0%	27,446.00	27,526.00	80.00	Jair-09	Jan-12	Dec-08			2012
125265	Skylight-Penal Farm 69kV	1,159,072.37	1,679,840.43	520,768.06	31%	0.5%	1,168,262.13	1,679,840.44	511,578.31	Dec-11	Dec-12	Dec-08		Project was under budget due to easier site conditions than anticipated, as	2012
123203	Skyngar relati ratinova v	1,155,072.57	1,077,010.15	320,700.00	5170	0.570	1,100,202.15	1,079,010.11	511,570.51	Dec 11	Dec 12	Dec 11		well as to favorable weather throughout construction.	2012
125293	Identity Mgmt - LGE11	708.80	-	(708.80)		0.0%	6,448.77	5,739.97	(708.80)	Dec-11	Jan-12	Dec-11			2012
125352	HW/SW Dev Tools 026580-LGE11	19.54	-	(19.54)		0.0%	5,085.74	5,066.19	(19.54)	Jan-11	Dec-11	Jan-11			2012
125358	Rate Case-LGE11	-	103,908.00	103,908.00	100%	0.0%	-	103,908.00	103,908.00	Jun-12	Dec-11				2012
125368	IT Sec Mon/Aud/Mgt Tools-LGE11	1,528.75	-	(1,528.75)		0.0%	253,051.97	251,523.22	(1,528.75)	Jan-11	Dec-11	Jan-11			2012
125384	Access Switch Rotation-LGE11	(5,703.60)	-	5,703.60		0.0%	138,211.85	143,915.45	5,703.60	Apr-11	Dec-11	Apr-11			2012
125408	Wireless Buildout-LGE11	(8,522.05)	-	8,522.05		0.0%	88,804.08	97,326.13	8,522.05	Feb-11	Dec-11	Feb-11			2012
125427	Server Hardware Refresh-LGE11	539.95	-	(539.95)		0.0%	177,088.17	176,548.23	(539.95)	Jun-10	Dec-11	Jun-10			2012
125445	Bulk Power & Envir Sys-LGE11	(13.85)	-	13.85		0.0%	19,596.17	19,610.02	13.85	Jan-11	Dec-11	Jan-11			2012
125549	Outside Cable Plant -LGE11	4,280.88	-	(4,280.88)		0.0%	24,668.25	20,387.37	(4,280.88)	Jan-11	Dec-11	Jan-11			2012
125556	Telephone Syst Cap Exp-LGE11	(3,555.69)	-	3,555.69	****	0.0%	41,586.86	45,142.55	3,555.69	Jan-11	Dec-11	Jan-11			2012
125584	Patches & CCS Rel Upg-LGE11	(40.214.15)	173,180.00	173,180.00	100%	0.0%	122 276 **	173,180.00	173,180.00	Aug-12	Dec-12	T 1 10			2012
125643	Oracle IPM (LG&E %)	(49,314.45)	-	49,314.45		0.0%	132,276.61	181,591.06	49,314.45	Jul-10	Dec-11	Jul-10			2012
125665 125667	PowerPlant Upgrade (LG&E %) PowerPlant - Version (LG&E %)	(192.50) 48,687.93	107,690.24	192.50 59,002.31	55%	0.0% 0.0%	146,393.69 48,687.93	146,586.19 280,000.00	192.50 231,312.07	Jul-10 Mar-12	Nov-10 May-12	Jul-10 Mar-12			2012 2012
125669	Stores Capital - 2012 (LG&E %)	+0,007.93	3,850.00	3,850.00	100%	0.0%	+0,087.93	3,850.00	3,850.00	Feb-12	Nov-12	ividi-12			2012
125850	DFR	0.09	3,030.00	(0.09)	100%	0.0%	675,642.15	675,642.06	(0.09)	Aug-08	May-11	Aug-08			2012
125830	MC1 Partial Radiant Reheater	278,047.97	-	(278,047.97)		0.0%	845,734.52	1,200,000.00	354,265.48	Sep-12	May-11 May-13	Sep-12			2012
126120	MC2 Boiler Lower Sidewall	336,062.24	500,000.00	163,937.76	33%	0.1%	938,428.54	1,102,366.30	163,937.76	Apr-09	Apr-12	Apr-09			2012
126124	MC Safety Equipment 2012	330,002.24	35,000.00	35,000.00	100%	0.1%	/30,420.34	35,000.00	35,000.00	Jan-12	Dec-12	Apr-09			2012
126124	MC2 345kV Isol Disconnects	132,661.78	150,000.00	17,338.23	12%	0.0%	133,285.21	150,623.43	17,338.22	Apr-09	Dec-12	Apr-09			2012
126134	MC4 Hydrosteps	52,729.33	48,000.00	(4,729.33)	-10%	0.0%	52,729.33	48,000.00	(4,729.33)	Jan-12	May-12	Jan-12			2012
126135	MC Misc Equipment 2012	=	450,000.00	450,000.00	100%	0.0%	,,	450,000.00	450,000.00	Jan-12	Dec-12			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2012
126137	MC4 SCR Catalyst Layer 2	382,405.87	450,000.00	67,594.13	15%	0.2%	733,072.25	800,666.38	67,594.13	Aug-10	Nov-12	Aug-10		Attachment to Response to PSC-1 Oue	2012

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
126138	MC3 Boiler O2 System	23,139.71	30,000.00	6,860.29	23%	0.0%	23,139.71	30,000.00	6,860.29	Jan-12	Oct-12	Jan-12	Lina	Laplantion	2012
126152	MC Conveyor Belts - 2012	-	255,000.00	255,000.00	100%	0.0%	-	255,000.00	255,000.00	Jan-12	Dec-12				2012
126166	MC1 DCS Hardware	483,633.22	175,000.01	(308,633.21)	-176%	0.2%	849,896.55	475,000.00	(374,896.55)	Jan-12	May-13	Jan-12		Material costs were higher than expected causing the project to overrun.	2012
126224 126251	MC2 Turbine HP Snout Rings TC Lab Equip 2012	117,364.52 16.050.96	240,000.00 20,313.61	122,635.48 4,262.65	51% 21%	0.1%	219,573.61 16,906.87	342,209.09 20,313.61	122,635.48 3,406.74	Nov-11 May-09	Apr-12 Dec-12	Nov-11 May-09			2012
126251	TC Safety & ERT Equip 2012	24.904.51	20,313.61	(2,987.21)	-14%	0.0%	24.841.23	21,917.30	(2,923.93)	May-09	Jan-13	May-09			2012
126254	TC Lab Purchase Monitors	16,221.43	18,175.29	1,953.86	11%	0.0%	16,802.99	18,175.29	1,372.30	May-09	Dec-12	May-09			2012
126255	TC Conveyor Belt	83,360.80	63,145.51	(20,215.29)	-32%	0.0%	83,360.80	63,145.51	(20,215.29)	May-09	Dec-12	May-09			2012
126256	TC Misc Engineering	-	100,498.39	100,498.39	100%	0.0%	-	100,498.39	100,498.39	May-09	Oct-12				2012
126257	TC Belt Replace	87,399.20	95,152.47	7,753.27	8%	0.0%	87,399.20	95,152.47	7,753.27	May-09	Dec-12	May-09			2012
126262 126264	TC CT VLRA Batteries TC CT (5of6) GFP 480V	45,632.62 41,503.94	45,111.14 38,706.57	(521.48) (2,797.37)	-1% -7%	0.0%	27,899.12 28,895.20	45,111.14 38,706.57	17,212.02 9,811.37	May-09 May-09	Jan-13 Jan-13	May-09 May-09			2012 2012
126332	TC2 SCR 3rd Layer Catalyst	41,505.94	482.672.25	482.672.25	100%	0.0%	20,093.20	482.672.25	482,672.25	Jun-09	Dec-12	May-09		TC2 Catalyst replacement was picked up under warranty with Bechtel.	2012
			,	,				,	,					Project was not needed.	
126386	DOIT GAS EMER MGMT SYSTEM	(9,983.99)	-	9,983.99		0.0%	1,125,500.72	1,135,484.71	9,983.99	Jun-10	Nov-11	Jun-10			2012
126448	2010 Dist. Wildlife Protection	0.03	-	(0.03)		0.0%	89,838.58	89,838.55	(0.03)	Jan-10	Dec-10	Jan-10			2012
126466 126589	JEFFERSONTOWN SUB EXPANSION TC CT HGPI LGE #3	(753.92) (52,104.22)	-	753.92 52,104.22		0.0% 0.0%	2,046,652.59 1,418,708.79	2,047,406.51 1,470,812.83	753.92 52,104.04	Jan-10 Jul-09	Dec-11 Jan-12	Jan-10 Jul-09			2012 2012
126589	TC CT HGPI LGE #3 TC CT HGPI LGE#4	1,578,042.29	1,490,024.97	(88,017.32)	-6%	0.0%	1,447,115.08	1,470,812.83	52,104.04 42,909.89	Jul-09 Jul-09	Sep-12	Jul-09 Jul-09			2012
126647	GS-LGE-CEMS Shltr Rplt	(17,852.19)	1,470,024.77	17,852.19	-070	0.0%	-	6,340,352.19	6,340,352.19	Jul-10	Nov-15	Jul-10			2012
126650	GS-LGE-Sys Lab Exp	4,238.46	84,000.00	79,761.54	95%	0.0%	-	84,000.00	84,000.00	Jan-12	Jan-13	Jan-12			2012
126651	GS-LGE-Gen Dist Monit Equip	284,020.19	219,300.00	(64,720.19)	-30%	0.1%	856,186.49	763,796.47	(92,390.02)	Jan-10	Jan-13	Jan-10			2012
126652	GS-LGE-Cyber Security	(83,557.05)	747,200.00	830,757.05	111%	0.0%	554,154.85	1,220,129.47	665,974.62	Dec-09	Dec-13	Dec-09		Work for CIP Version 4 was cancelled as CIP Version 4 was nullified by NERC in preparation for Version 5.	2012
126655 126656	Jeffersontown Circuit Work NTWK TRAN PRTCT AUTO PILOT	1,057.55 1,958,870.80	2,028,198.95	(1,057.55) 69,328.15	3%	0.0% 0.8%	3,457,310.27 4,522,280.18	3,456,252.72 4,665,188.49	(1,057.55) 142,908.31	Jan-10 Jan-10	Dec-11 Dec-14	Jan-10 Jan-10			2012 2012
126657	URD MV Cable Rejuvenation	105,602.39	186,256.75	80,654.36	43%	0.8%	378,128.94	958,398.53	580,269.59	Jan-10 Jan-10	Dec-14	Jan-10 Jan-10			2012
126734	Worthington Sub Expansion	289,258.68	605,257.50	315,998.82	52%	0.1%	2,358,238.80	2,720,712.22	362,473.42	Jun-10	Dec-12	Jun-10		Project underrun due to \$140K of project estimate spent in 2011. The remaining underrun was due to project estimated contingency that was not	2012
														needed/used.	
126735 126865	Worthington Circuit Work	681,505.56	719,240.87	37,735.31	5% 45%	0.3%	1,475,537.01	1,494,448.39	18,911.38	Jan-11	Jan-13	Jan-11			2012 2012
126871	HW/SW Dev Tools 026540-LGE12 HW/SW Dev Tools 026580-LGE12	9,485.44	17,318.00 13,182.75	7,832.56 13,182.75	100%	0.0%	9,485.44	17,318.00 13,182.75	7,832.56 13,182.75	Jan-12 Dec-11	Dec-12 Dec-12	Jan-12			2012
126881	New Tech Implement-LGE12		70,308.00	70,308.00	100%	0.0%		70,308.00	70,308.00	Jan-12	Dec-12				2012
126890	Comp HW Cap for LOB's-LGE12	26,069.15	105,000.00	78,930.85	75%	0.0%	26,069.15	105,000.00	78,930.85	Feb-12	Dec-12	Feb-12			2012
126892	Monitor Replacement-LGE12	15,290.35	21,000.00	5,709.66	27%	0.0%	15,290.35	21,000.00	5,709.66	Feb-12	Dec-12	Feb-12			2012
126894	Monitor Replacement-SVCO12	28,810.75	35,000.00	6,189.25	18%	0.0%		35,000.00	35,000.00	Jan-12	Dec-12	Jan-12			2012
126898 126900	Tech Refresh - LGE12	620,282.52	637,196.00	16,913.48	3% 100%	0.3%	619,924.82	637,196.00	17,271.18	Feb-12	Dec-12	Feb-12		Dud-toii	2012 2012
126900	Tech Refresh - SVCO12 Lou Electrical Upg-LGE12	16,858.44	772,794.71 17,577.00	772,794.71 718.56	100%	0.0%	16,858.44	772,794.71 17,577.00	772,794.71 718.56	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12		Budget was incorrectly identified as a utility project and therefore included in this data set. Actuals are correctly attributed to Capital Corp.	2012
126903	Lou Racks & Furniture-LGE12	8.129.90	8,788.50	658.60	7%	0.0%	8.129.90	8,788,50	658.60	Jan-12	Dec-12	Jan-12			2012
126907	Replace Air Handler Unit-LGE12	13,652.19	31,638.60	17,986.41	57%	0.0%	19,243.44	31,638.60	12,395.16	Aug-10	Dec-12	Aug-10			2012
126909	ReplChillers&Pumps-BOC-LGE12	96,060.15	10,546.20	(85,513.95)	-811%	0.0%	96,060.15	10,546.20	(85,513.95)	Oct-12	Dec-12	Oct-12			2012
126913	Srvr Cap Expan & Rel-LGE12	28,407.48	29,880.90	1,473.42	5%	0.0%	28,407.48	29,880.90	1,473.42	Jan-12	Dec-12	Jan-12			2012
126915 126917	Server Hardware Refresh-LGE12	303,215.17	390,148.15 33.396.30	86,932.98	22% 18%	0.1%	305,747.43	390,148.15	84,400.72 6,098,19	Jan-12	Dec-12	Jan-12			2012 2012
126917	Simpsonville Elect Upg-LGE12 Simpsonville Racks&Furn-LGE12	27,331.78 6.763.20	8.788.50	6,064.52 2,025.30	23%	0.0%	27,298.11 6,763.20	33,396.30 8.788.50	2,025.30	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2012
126921	Cabling for Server Conn-LGE12	12.159.48	15.819.30	3,659,82	23%	0.0%	12.159.48	15.819.30	3,659.82	Jan-12	Dec-12	Jan-12			2012
126924	Data Center Software-LGE12	16,348.91	15,819.30	(529.61)	-3%	0.0%	16,348.91	15,819.30	(529.61)	Sep-12	Dec-12	Sep-12			2012
126928	VESDA Interlock CRAC-LGE12	26,512.92	26,365.50	(147.42)	-1%	0.0%	26,512.92	26,365.50	(147.42)	Mar-12	Dec-12	Mar-12			2012
126930	Bulk Pwr & Env Systems-LGE12	13,229.35	17,799.11	4,569.76	26%	0.0%	13,824.10	17,799.11	3,975.01	Jan-12	Jan-13	Jan-12			2012
126935 126937	Mobile Radio-LGE12	37,720.74	35,208.81 44,164.54	(2,511.93)	-7% -22%	0.0%	37,720.74	35,208.81	(2,511.93) 1,977.30	Jan-12	Dec-12	Jan-12 Jan-12			2012 2012
126937	NtwkAccessDev/Site Infrs-LGE12 Ntwk Tools/Test Equip-LGE12	53,914.54 33.261.87	44,164.54 35,285,39	(9,750.00) 2,023.52	-22% 6%	0.0%	42,187.24 33,261.87	44,164.54 35,285.39	2,023.52	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2012
126941	Outside Cable Plant -LGE12	40,110.50	70,974.05	30,863.55	43%	0.0%	41,299.50	70,974.05	29,674.55	Jan-12	Dec-12	Jan-12			2012
126944	Pur/Rebuild Radio Sites-LGE12	-	52,730.93	52,730.93	100%	0.0%	-	52,730.93	52,730.93	Jan-12	Dec-12				2012
126946	Site Sec Improvements-LGE12	11,705.71	17,688.02	5,982.31	34%	0.0%	11,705.71	17,688.02	5,982.31	Sep-12	Dec-12	Sep-12			2012
126948	Phone Sys Capacity Exp-LGE12	52,848.24	52,953.04	104.80	0%	0.0%	52,848.24	52,953.04	104.80	Jan-12	Dec-12	Jan-12			2012
126950 126956	Cisco UC&C-LGE12	488,165.01	703,080.07	214,915.06	31%	0.2%	613,980.93	703,080.07	89,099.14	Jan-12	Dec-12	Jan-12			2012 2012
126956	Conv-Leased T1 Circ-Wls-LGE12 Backup Capacity Exp-LGE12	35,898.07	28,345.24 70.306.60	(7,552.83) 70.306.60	-27% 100%	0.0%	35,898.07	28,345.24 70,306.60	(7,552.83) 70.306.60	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12			2012
126965	MidLevel Storage Refresh-LGE12	677,141.96	142,373.63	(534,768.33)	-376%	0.3%	769,696.43	142,373.63	(627,322.80)	Jan-12	Aug-13	Jan-12		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	2012
126071	SAN Canacity Evn-I GE12	84.873.79	70,308.00	(14 565 70)	210/	0.00/	84 972 70	70 200 00	(14 565 70)	Jul. 12	Dec 12	Jul-12		project.	2012
126971 126975	SAN Capacity Exp-LGE12 Upgrd Vmware Infrast-LGE12	84,873.79 30,900.40	70,308.00	(14,565.79) 2.608.18	-21% 8%	0.0%	84,873.79 30,228.88	70,308.00 33.508.58	(14,565.79) 3,279.70	Jul-12 Feb-12	Dec-12 Dec-12	Feb-12			2012 2012
126987	Upgrade to SQL 2011-LGE12	55,700.40	15,538.04	15,538.04	100%	0.0%		15,538.04	15,538.04	Jan-12	Dec-12	100-12			2012
126989	Access Switch Rotate-LGE12	174,463.95	175,769.44	1,305.49	1%	0.1%	174,463.95	175,769.44	1,305.49	Feb-12	Dec-12	Feb-12			2012
126991	CERUS III-LGE12	161,205.07	159,302.01	(1,903.06)	-1%	0.1%	143,886.25	159,302.01	15,415.76	Jan-12	Dec-12	Jan-12			2012
126993	Core Network Infra-LGE12	50,820.28	52,730.93	1,910.65	4%	0.0%	50,820.28	52,730.93	1,910.65	Jan-12	Dec-12	Jan-12		Attachment to Response to PSC-1 Qu	estion No. 13(a) Page 92 of 122

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
126995	Data Networks Test Tools-LGE12	15,600.07	17,688.02	2,087.95	12%	0.0%	15,770.41	17,688.02	1,917.62	Jan-12	Dec-12	Jan-12			2012
126997 126999	Net Access Dev & Gateway-LGE12 Network Management-LGE12	16,372.03 120,274.04	17,688.02 129,422.37	1,315.99 9,148.33	7% 7%	0.0% 0.1%	16,372.03 120,274.04	17,688.02 129,422.37	1,315.99 9,148.33	Jan-12 May-12	Dec-12 Oct-12	Jan-12 May-12			2012 2012
127001	Sec Infrastructure Enh-LGE12	33,989.59	35,376.04	1,386.45	4%	0.1%	34,407.67	35,376.04	968.37	Jan-12	Dec-12	Jan-12			2012
127003	Wireless Upgrade-LGE12	91,065.86	105,518.00	14,452.14	14%	0.0%	85,348.69	105,518.00	20,169.31	Jan-12	Dec-12	Jan-12			2012
127005	DB Tools and Equip-LGE12	23,539.12	26,365.50	2,826.38	11%	0.0%	23,539.12	26,365.50	2,826.38	May-12	Dec-12	May-12			2012
127009	Data Protection-LGE12	22,718.62	17,688.09	(5,030.53)	-28%	0.0%	22,718.62	17,688.09	(5,030.53)	Jan-12	Dec-12	Jan-12			2012
127011	Identity Mgmt - LGE12	-	8,788.50	8,788.50	100%	0.0%	-	8,788.50	8,788.50	Jan-12	Dec-12				2012
127015	IT Sec Infrastructure-LGE12	5,568.40	44,053.59	38,485.19	87%	0.0%	5,568.40	44,053.59	38,485.19	Jan-12	Dec-12	Jan-12			2012
127019	Msging Sec Infrastr -LGE12	4,613.57	88,106.20	83,492.63	95%	0.0%	4,613.57	88,106.20	83,492.63	Aug-12	Dec-12	Aug-12			2012
127021 127025	Vulnerability Scanning-LGE12 Microsoft License-LGE12	34,935.18 44,161.17	17,688.09 26,365.50	(17,247.09) (17,795.67)	-98% -67%	0.0% 0.0%	34,935.18 44,161.17	17,688.09 26,365.50	(17,247.09) (17,795.67)	Mar-12 Jan-12	Dec-12 Apr-12	Mar-12 Jan-12			2012 2012
127023	CR RO System Upgrade	103.30	20,303.30	(17,793.67)	-0776	0.0%	266,346.88	266,243.58	(17,793.67)	Jun-09	Mar-10	Jun-09			2012
127035	CR4 HP Turbine Rows 1&2 Repl	105.50	381,861.00	381,861.00	100%	0.0%	200,540.00	381,861.00	381,861.00	Jun-09	Apr-12	Juli-07		Project canceled after inspection revealed the turbine buckets were	2012
											-			repairable and suitable for normal operation until unit retirement in 2015.	
127038	CR Misc Projects 2012	-	427,081.40	427,081.40	100%	0.0%	-	427,081.40	427,081.40	Jun-09	Jan-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects, to include CR 4/5 Sludge Processing Plant (SPP) Cameral System, CR 4/5 SPP Wind Screen, CR6-2 Boiler Feed Pump Motor Rewind, and CR5-A Horizontal Service Water Pump Motor Rewind.	2012
127040	CR Asbestos Abatement 2012	5,441.78	75,367.30	69,925.52	93%	0.0%	5,934.41	75,367.30	69,432.89	Jun-09	Jan-13	Jun-09			2012
127090	Ohio Falls Redev. #3	9,900,822.92	106,000.00	(9,794,822.92)	-9240%	4.2%	18,011,597.74	17,209,354.85	(802,242.89)	Aug-09	Dec-12	Aug-09		Revised EPC milestone schedule and additional scope.	2012
127091	Ohio Falls Redev. #4	335,064.86	-	(335,064.86)		0.1%	3,974,196.52	13,756,768.93	9,782,572.41	Aug-09	Feb-17	Aug-09		Shifted work out due to additional scope on other units.	2012
127092	Ohio Falls Redev. #5	4,113,660.17	992,000.00	(3,121,660.17)	-315%	1.8%	18,662,787.56	15,782,529.67	(2,880,257.89)	Aug-09	Jun-12	Aug-09		Revised EPC milestone schedule and additional scope.	2012
127095 127149	Ohio Falls Redev. #8 High Spd Historic Arch-LGE	460,627.74	7,486,661.00 104,535.45	7,026,033.26 104,535.45	94% 100%	0.2% 0.0%	3,961,176.08	13,663,248.96 104,535.45	9,702,072.88 104,535.45	Aug-09 Jan-13	May-16 Dec-13	Aug-09		Shifted work out due to additional scope on other units.	2012 2012
127149	12 High Speed Telemetry- LGE		92,116.74	92,116.74	100%	0.0%	-	197,106.04	197,106.04	Jul-13	Oct-15				2012
127150	Openview.NET- LGE	(14,953.50)	72,110.74	14,953.50	10070	0.0%	85,897.96	100,851.46	14,953.50	Apr-11	Aug-11	Apr-11			2012
127175	'Work Mgmt/FRP software - LG&E	(3,130.17)		3,130.17		0.0%	1,447,994.31	1,449,433.26	1,438.95	Jan-10	Oct-11	Jan-10			2012
127181	PeopleSoft Time (LG&E %)	150,777.39	140,000.00	(10,777.39)	-8%	0.1%	546,459.61	175,000.00	(371,459.61)	Jul-11	Jun-15	Jul-11			2012
127201	Ohio Falls Redev. #1	1,381,795.35	1,536,920.00	155,124.65	10%	0.6%	12,257,078.88	17,863,259.29	5,606,180.41	Aug-09	Apr-14	Aug-09			2012
127202	Ohio Falls Redev. #2	454,183.85	12,270,420.44	11,816,236.59	96%	0.2%	3,973,556.90	16,032,278.66	12,058,721.76	Aug-09	Aug-15	Aug-09		Order of Unit rehabilitation changed from original.	2012
127258	Third Party PAR	(283,200.80)	-	283,200.80		-0.1%	138,955.57	359,133.58	220,178.01			Oct-09			2012
127265 127381	TC2 CAPITAL SPARES - LGE	4,119.87 3.66	-	(4,119.87)		0.0%	2,271,298.49	2,237,424.75 1,759.864.56	(33,873.74)	Oct-08	Jan-13	Oct-08 Jan-10			2012 2012
127393	PaddRun-XFMR-Rep Symrna Cap Bank	3.66 0.05	-	(3.66)		0.0%	1,759,868.22 298,716.96	1,759,864.56 298,716.91	(3.66)			Jan-10 Jan-10			2012
127540	Ener Eff -Operations Auto LGE	266.893.84	-	(266,893.84)		0.0%	735,405.64	468,511.81	(266,893.84)	Jan-10	Dec-12	Jan-10 Jan-10			2012
127559	CANE RUN 7 - LGE	14.587.358.36	8,067,399.15	(6,519,959.21)	-81%	6.2%	90,515,603.22	127,751,246.30	37,235,643.08	Jan-10	May-15	Jan-10		Reforecasted after signing of EPC contract.	2012
127574	MC2 CT Distribution Mods	329,630,69	235,000,00	(94,630.69)	-40%	0.1%	783,104.66	688,473,97	(94,630.69)	Jan-11	Apr-12	Jan-11		reforecased area signing of 21 c contact.	2012
127576	MC2 Partial Radiant Reheater	382,693.47	741,000.00	358,306.53	48%	0.2%	754,583.02	1,112,889.55	358,306.53	Aug-10	May-12	Aug-10		Material purchase was accelerated and purchased prior year after budget was approved.	2012
127583	MC 1C Coal Mill Gearbox	434.80	_	(434.80)		0.0%	439,736.14	439,301.34	(434.80)			Aug-10		was approved.	2012
127586	MC 2D Coal Mill Gearbox	46,350.81	80,000.00	33,649.19	42%	0.0%	430,636.93	464,286.12	33,649.19	Aug-10	Apr-12	Aug-10			2012
127587	MC 2C Coal Mill Gearbox	49,894.24	80,000.00	30,105.76	38%	0.0%	457,393.91	487,499.67	30,105.76	Aug-10	Apr-12	Aug-10			2012
127588	MC1 Boiler Room Roofing	(1,274.95)	-	1,274.95		0.0%	171,128.54	172,403.49	1,274.95			May-11			2012
127589	MC2 Boiler Room Roofing	(500.31)	-	500.31		0.0%	156,207.63	156,707.94	500.31			May-11			2012
127600	MC4 Alterex Rewind	443,729.63	460,000.00	16,270.37	4%	0.2%	835,703.01	851,973.38	16,270.37	Aug-10	Nov-12	Aug-10			2012
127612 127641	MC4 FGD Expansion Joints 2012	220.24	80,000.00	80,000.00	100%	0.0%		80,000.00	80,000.00	Jan-12	May-12	4 10			2012 2012
127641	MC3 Burners IMPLEMENT SOA-LGE	330.24 8,811.10	-	(330.24) (8,811.10)		0.0%	2,542,273.07 332,243.30	2,541,942.83 323,432.19	(330.24) (8,811.10)	Aug-10 May-11	Oct-11 Jan-12	Aug-10 May-11			2012
130034	LGE Channel Bank Standard	(9.43)		9.43		0.0%	169,654.59	169.664.02	9.43	Jun-10	Nov-11	Jun-10			2012
130103	IT ASSET MGMT - LGE12	59,195.63	105,461.58	46,265.95	44%	0.0%	59,195.63	105,461.58	46,265.95	Oct-12	Dec-12	Oct-12			2012
130173	CIP COMPLIANCE INFRASTR-LGE11	1,617.63	-	(1,617.63)		0.0%	94,796.69	93,179.06	(1,617.63)	Jan-11	Dec-11	Jan-11			2012
130184	CIP COMPLIANCE TOOLS-LGE11	2,508.56	-	(2,508.56)		0.0%	61,876.60	59,368.04	(2,508.56)	Sep-11	Dec-11	Sep-11			2012
130194	CIP COMPLI INFRA-LGE12	41,618.12	341,520.20	299,902.09	88%	0.0%	42,384.19	341,520.20	299,136.01	Jan-12	Dec-13	Jan-12			2012
130198	CIP COMPLIANCE TOOLS-LGE12	109,234.20	87,885.91	(21,348.29)	-24%	0.0%	96,148.05	87,885.91	(8,262.14)	Jan-12	Dec-12	Jan-12			2012
130210	SP ADMIN TOOL - LGE11	(7,714.99)	-	7,714.99	100-	0.0%	2,079.56	9,794.55	7,714.99	Jan-11	Dec-11	Jan-11			2012
130213 130236	SP EXTRANET IMPLEMENT - LGE11 ENTERPRISE STORAGE EXPAN-LGE11	0.34	17,576.58	17,576.58 (0.34)	100%	0.0% 0.0%	83,721.25	17,576.58 83,720.91	17,576.58 (0.34)	Jan-12 Jan-11	Dec-12 Dec-11	Jan-11			2012 2012
130236	UPGRADE TO SP2011-LGE11	(11,217.50)	-	11,217.50		0.0%	36,715.32	47,932.82	11,217.50	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			2012
130241	BAMBOO WEB PART UPGRD-LGE12	(11,217.50)	210.91	210.91	100%	0.0%		210.91	210.91	Jan-12	Nov-14	Juli 11			2012
130258	SUN SOLARIS PLATFORM-LGE12	10,929.70	52,730.79	41,801.09	79%	0.0%	10,929.70	52,730.79	41,801.09	Jun-12	Dec-12	Jun-12			2012
130262	SYS MONITOR-HP OPENVIEW-LGE12	-	17,577.00	17,577.00	100%	0.0%	-	17,577.00	17,577.00	Jan-12	Dec-12				2012
130265	SYS MONITOR-NETIQ-LGE12	11,736.67	22,849.61	11,112.94	49%	0.0%	11,769.79	22,849.61	11,079.82	May-12	Dec-12	May-12			2012
130268	SP ADMIN TOOL RENEWAL-LGE12	418.72	20,389.04	19,970.32	98%	0.0%	-	20,389.04	20,389.04	Jan-12	Nov-12	Jan-12			2012
130271	RISS REPLACEMENT-LGE11	54,319.79		(54,319.79)	400	0.0%	172,607.51	118,287.72	(54,319.79)	P. 1. 1.		Oct-11			2012
130277	CITRIX - LGE13	- 52 627 96	15,467.13	15,467.13	100%	0.0%	- 52 627 06	15,467.13	15,467.13	Feb-12	Sep-13	E-L 10			2012
130308 130315	NETAPP NAS REFRESH-LGE13 KSTN Strategic Arch Dsgn-LGE	53,637.86	84,369.36 105,461.65	30,731.50 105,461.65	36% 100%	0.0%	53,637.86	84,369.36 105,461.65	30,731.50 105,461.65	Feb-12 Jan-11	Dec-13 Dec-12	Feb-12			2012 2012
130315	EVALUATE TOOLS&UTILITIES-LGE12	18,450.00	43,942.50	105,461.65 25,492.50	100% 58%	0.0%	18,450.00	43,942.50	25,492.50	Jan-11 Jan-12	Dec-12 Dec-12	Jan-12			2012
130404	IT SEC INFRASTRUCTURE-LGE13	29,183.38	26,365.50	(2,817.88)	-11%	0.0%	29,183.38	26,365.50	(2,817.88)	Feb-12	Nov-12	Feb-12			
-50.55		_>,,,,,,,,,,,	_3,303.30	(=,017.00)	,0	0.070	_,,105.50	_3,505.50	(=,017.00)	- 20 12				Attachment to Response to PSC-1 Que	stion No. 13(

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 130447	Title/Description SERENA RENEWAL-LGE13	Cost	Budget 14,764.68	Dollars 14,764.68	Percent 100%	Budget 0.0%	Cost	Cost 14,764.68	Dollars 14,764.68	Start Feb-12	End Dec-13	Start	End	Explanations	Year 2012
130478	Mill Creek LS Grinding Upgrade	2,026,224.63	4,799,999.45	2,773,774.82	58%	0.0%	10,352,105.64	13,122,418.32	2,770,312.68	Jun-06	Jun-12	Jun-06		Project completed under budget - permanent savings on project	2012
130582	Phones for Contr Center- LG&E	-	8,192.40	8,192.40	100%	0.0%	-	8,192.40	8,192.40	Aug-13	Dec-13				2012
130609	EMS Database Expansion- LGE	-	77,825.32	77,825.32	100%	0.0%	-	77,825.32	77,825.32	Sep-13	Nov-13				2012
130611	Digital EMS Comm Chanls LGE	-	22,424.10	22,424.10	100%	0.0%	-	22,424.10	22,424.10	Jun-13	Nov-13				2012
130615 130622	Routine EMS- LGE 2012 TIP TOP (Ft. Knox) RECONDCTR	26,450.81	71,674.20	71,674.20 (26,450.81)	100%	0.0%	2,161,090.63	71,674.20 2,134,639.82	71,674.20 (26,450.81)	Jul-10 Jul-10	Nov-12	Jul-10			2012 2012
130622	Tip Top Breaker Replacement	26,450.81		(26,450.81)		0.0%	550,955.19	2,134,639.82 550,954.70	(26,450.81)	Aug-10	Sep-11 Dec-11	Aug-10			2012
130649	LGE Wildlife Protection	(6,035.90)		6,035.90		0.0%	6,404.57	12,440.47	6,035.90	Jan-11	Jun-12	Jan-11			2012
130660	Harrods Creek Substation	377,944.19	544,586.70	166,642.51	31%	0.2%	2,091,566.20	2,215,190.00	123,623.80	Jan-11	Dec-12	Jan-11			2012
130661	Harrods Creek Sub Exp CW	1,016,180.33	722,251.67	(293,928.66)	-41%	0.4%	1,538,623.45	1,250,155.36	(288,468.09)	Jan-11	Dec-12	Jan-11			2012
130671	Tucker Stat Sub Property	(1,669.17)	-	1,669.17		0.0%	745,730.74	747,399.91	1,669.17	Nov-10	Jan-11	Nov-10			2012
130674 130700	2011 Dist Regulator Upgrades SCM 2011 Rplc FPE Xfmr LTCs	26,499.51 0.03	-	(26,499.51) (0.03)		0.0%	54,831.85 299,890.90	27,835.09 299,890.87	(26,996.76) (0.03)	Jan-11	Dec-11	Jan-11 Jan-11			2012 2012
130700	SCM 2011 Rpic FFE Ainir LTCs SCM 2011 LGE Rpl Sub Batteries	329.28		(329.28)		0.0%	70,988.77	70,659.49	(329.28)	Jan-11 Jan-11	Jul-12	Jan-11 Jan-11			2012
130712	SCM 2011 LGE Misc Dist Proj	(925.96)		925.96		0.0%	105,737.90	106,663.86	925.96	Jan-11	Jan-12	Jan-11			2012
130718	NB Creekview Subdivision	-	(20,149.20)	(20,149.20)	100%	0.0%	380,138.53	541,077.93	160,939.40	Jun-13	Oct-14	Jun-13			2012
130722	SCM 2011 LTC Oil Filter Un	5,737.33	-	(5,737.33)		0.0%	57,763.50	52,026.17	(5,737.33)	Jan-11	Dec-12	Jan-11			2012
130740	SCM LGE Tools & Equip - TLEQ	(5,566.64)		5,566.64		0.0%	45,639.70	51,206.34	5,566.64	Jan-11	Dec-11	Jan-11			2012
130750	DSP Russell Springs Sub	-	523,682.13	523,682.13	100%	0.0%	-	2,824,053.98	2,824,053.98	Jan-12	Dec-14			The actual project is 130754 (Russell Corner) and the budget dollars were	2012
														transferred to that project in the reforecast. Project 130754 was then cancelled in 2012, but is in the 2015 BP in 2016-2017.	
130751	Russell Corner CW Project		(13,085.40)	(13,085.40)	100%	0.0%		576,155.48	576,155.48	Jan-12	Dec-13			Cancelled in 2012, but is in the 2013 Bi in 2010-2017.	2012
130752	Manslick Substation Exp	28,706.82	2,774,028.19	2,745,321.37	99%	0.0%	951,431.02	4,719,921.82	3,768,490.80	Oct-11	Dec-16	Oct-11		Variance due to transformer purchased in 2011 and additional work delayed	2012
														until 2015. Manslick substation was originally anticipated for construction in 2012/2013 but later delayed due to slowing load growth. It is now scheduled for 2016/2017.	
130753 130768	Manslick Sub CW project 2012 LGE LTC Oil Filtration	41,186.66	708,239.87 51,198.00	708,239.87 10,011.34	100% 20%	0.0%	41.186.66	1,416,411.33 51,198.00	1,416,411.33 10.011.34	Jan-12	Dec-16 Dec-12	Dec-11		Project delayed due to lower than anticipated load growth.	2012 2012
130708	2012 LGE Misc Dist Projects	68,538.25	99,670.00	31,131.75	31%	0.0%	70,073.10	205,041.40	134,968.30	Dec-11 Dec-11	Dec-12	Dec-11			2012
130771	2012 LGE Misc DISC Projects 2012 LGE Misc NESC Compl	71,293.53	73,200.00	1,906.47	3%	0.0%	71,293.53	73,200.00	1,906.47	Dec-11	Dec-12	Dec-11			2012
130775	2012 LGE Rplc Fire Detctn Syst	31,560.39	21,774.00	(9,786.39)	-45%	0.0%	31,560.39	21,774.00	(9,786.39)	Dec-11	Dec-12	Dec-11			2012
130776	2012 Rplc 15KV Circuit Brkr-CD	56,707.18	49,876.00	(6,831.18)	-14%	0.0%	56,707.52	49,876.00	(6,831.52)	Dec-11	Dec-12	Dec-11			2012
130778	2012 LGE Rplc Sub Batteries	77,677.08	85,127.40	7,450.32	9%	0.0%	77,677.08	85,127.40	7,450.32	Dec-11	Dec-12	Dec-11			2012
130795 130797	SCM 2012 LGE Sub Bldg & Grds SCM 2012 LGE Tools & Equip	16,631.21 33,525.75	64,702.00 25,248.00	48,070.79 (8,277.75)	74% -33%	0.0%	26,598.59 33,032.64	64,702.00 25,248.00	38,103.41 (7,784.64)	Dec-11 Dec-11	Dec-12 Dec-12	Dec-11 Dec-11			2012 2012
130898	Lou Upgd-Middletown 345kV Brkr	586,415.73	23,248.00	(586,415.73)	-3376	0.0%	2,718,342.37	2,131,561.18	(586,781.19)	Sep-10	Mar-12	Sep-10		The budget assumed that the project would be completed in 2011 however	2012
		,		(===,===,			_,, ,	_,,	(000,100117)			5-F		outage constraints extended the work into 2012.	
131019	Mobile Auto Dispatch - LGE	852,693.80	752,994.12	(99,699.68)	-13%	0.4%	2,447,685.43	2,374,196.97	(73,488.46)	Sep-11	Jun-14	Sep-11			2012
131025	Mobile GIS Enhancements LGE	6,246.23	1 050 000 21	(6,246.23)	72%	0.0%	26,221.80	19,975.57	(6,246.23)	Jan-11	Dec-13	Jan-11			2012
131031	Work Mgmt System Prj	291,277.71	1,050,000.31	758,722.59	72%	0.1%	1,441,183.17	2,100,000.48	658,817.31	Sep-12	Dec-14	Sep-12		Originally budgeted but delayed due to discussions with parent on singular work mgmt. platform.	2012
131033	Rptg Business Intelligence LGE	682.89		(682.89)		0.0%	22,372.04	21,689.15	(682.88)	Jan-11	Dec-11	Jan-11		work night. Platform	2012
131034	Smallworld_GIS Upgrade LGE	1,253.89	-	(1,253.89)		0.0%	135,360.50	134,106.61	(1,253.89)	Jan-11	Dec-11	Jan-11			2012
131039	Hardware Infrastructure - LGE	1,421.55	-	(1,421.55)		0.0%	109,293.01	107,871.46	(1,421.55)	Jan-11	Dec-11	Jan-11			2012
131040	Carry Over Projects - LGE	9,328.33	-	(9,328.33)		0.0%	9,439.34	111.01	(9,328.33)	Jan-11	Dec-11	Jan-11			2012
131075 131082	METER LGE EQUIP ERTS LGE	19,073.80 (67.79)		(19,073.80) 67.79		0.0%	38,421.35 72,929.63	19,347.55 72,997.41	(19,073.80) 67.79	Jan-10 Jan-11	Jul-12 Dec-11	Jan-10 Jan-11			2012 2012
1311082	2012 LGE Transformer Rwd/Rpr	(07.77)	915,931.55	915,931.55	100%	0.0%		915,931.55	915,931.55	Jan-12	Dec-12	Jan-11		Budget is developed at a higher level to encompass multiple projects and	2012
	•													reallocated to individual projects as transformer failures occur.	
131140	Retail Hardware IFS - LGE	2,178.81	-	(2,178.81)		0.0%	64,830.24	62,651.43	(2,178.81)	Jan-11	Dec-11	Jan-11			2012
131225	LGE Substation Equipment Prch	(68,073.93)	-	68,073.93 38,948.78		0.0%	(0.00) 294,894.56	68,073.93 333,843.34	68,073.93	Jul-10	Dec-11	Jul-10 Nov-10			2012 2012
131256 131267	34KV regs on TT3311 BRCT 5, 6 & 7 HMI Upgr 12 LGE	(38,948.78) 2,160.20		(2,160.20)		0.0%	154,140.03	151,979.83	38,948.78 (2,160.20)			Jul-10			2012
131285	Tip Top Substation project	6.80		(6.80)		0.0%	944,196.71	944,189.91	(6.80)	Jul-10	Dec-11	Jul-10			2012
131314	Lou Upgr-New Albany-Subs	63,025.76	3,505,238.18	3,442,212.42	98%	0.0%	3,127,999.34	3,505,238.18	377,238.84	Feb-12	Jun-15	Feb-12		Scope change to this project after the budget was developed required the	2012
101010	Maria Con III	1 420 400 02	1.006.170.11	(422.010.05		0.40	2 204 212 15	2 220 220 15	104 007 00	0 : 1:	D	0 : **		construction of a new breaker station.	2012
131342 131353	Middletown Control House TC Stand-Alone CTs	1,439,199.82	1,006,150.44 284,663.04	(433,049.38) 284,663.04	-43% 100%	0.6% 0.0%	2,204,243.18	2,328,328.48 599,793.72	124,085.30 599,793.72	Oct-11 Jan-12	Dec-13 Dec-15	Oct-11		The budget assumed more work would be completed during 2013.	2012 2012
131357	CR Station Battery 2011	7,136.18	204,003.04	(7,136.18)	100%	0.0%	121,579.57	114,443.39	(7,136.18)	Jul-12	Aug-11	Jul-10			2012
131362	CR6 Mist Eliminators Repl	14,089.12	30,146.92	16,057.80	53%	0.0%	65,773.55	81,831.35	16,057.80	Jul-10	May-12	Jul-10			2012
131368	PR12 Diesel Engine	4,321.73		(4,321.73)		0.0%	84,843.82	80,522.09	(4,321.73)		•	Sep-11			2012
131432	Retail System Enhncmnts - LGE	3,937.26	-	(3,937.26)		0.0%	54,460.57	50,523.31	(3,937.26)	Jan-11	Dec-11	Jan-11			2012
131443 131510	KENZIG ROAD SHAREPOINT ENTRPRSE LIC-LGE12	43,643.14	70,517.30	(43,643.14)	-230%	0.0%	2,364,149.89	11,172,004.68	8,807,854.79	Jan-12	Mar-15	Jan-12 Jan-12			2012 2012
131510	TC1 BOILER SH PENDANT	232,692.57 (39,407.17)	/0,31/.30	(162,175.27) 39,407.17	-230%	0.1%	232,692.57 1,814,500.81	70,517.30 1,853,907.98	(162,175.27) 39,407.17	Jan-12 Sep-10	Apr-12 Dec-11	Sep-10			2012
131532	TC1 BOILER SH PENDANT	16,476.82	-	(16,476.82)		0.0%	560,125.90	543,649.08	(16,476.82)	Sep-10	Dec-11	Sep-10			2012
131533	TC1 BOILER REAR REHEAT REPL	(126,342.29)	-	126,342.29		-0.1%	1,470,290.24	1,596,632.53	126,342.29	Sep-10	Dec-11	Sep-10			2012
131534	TC1 BOILER FRONT RH REPLACE	2,554.36	-	(2,554.36)		0.0%	734,676.95	732,122.59	(2,554.36)	Sep-10	Dec-11	Sep-10			2012
131540	TC1 TURBINE/GEN SPRINKLER SYS	2,498.55	-	(2,498.55)		0.0%	67,521.00	65,022.45	(2,498.55)	Jan-09	Jan-12	Jan-09			2012
131541	TC1 A-BCWP OVERHAUL	(12,237.41)	-	12,237.41		0.0%	60,835.47	73,072.88	12,237.41	Jan-09	Jan-12	Jan-09		Attachment to Response to PSC-1 Ques	stion No. 13(

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K. Blake

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	F 1 3	37
No. 131545	Title/Description TC1 REACTION TANK UPGRADE	Cost 274,974.11	Budget 286,432.37	Dollars 11,458.26	Percent 4%	Budget 0.1%	Cost 274,471.97	Cost 286,432.37	Dollars 11,960.40	Start Jun-12	End Dec-12	Start Jun-12	End	Explanations	Year 2012
131582	CARPET - LGE FACILITIES	(39,165.13)	200,432.37	39,165.13	470	0.0%	78,414.89	117,580.02	39,165.13	Jan-11	Dec-11	Jan-11			2012
131583	REMODEL LGE OFFICES	2,665.54	-	(2,665.54)		0.0%	153,336.45	150,670.91	(2,665.54)	Jan-11	Dec-11	Jan-11			2012
131589	OFFICE FURNITURE - LGE	4,575.21	-	(4,575.21)		0.0%	118,920.34	114,843.53	(4,076.81)	Jan-11	Dec-11	Jan-11			2012
131614	LGE CYBER SECURITY EQP	(179.50)	-	179.50		0.0%	88,709.38	88,888.88	179.50	Jan-11	Dec-11	Jan-11			2012
131693	Envir Compliance Study-Air-LGE	(1,352,658.82)	-	1,352,658.82		-0.6%	0.00	1,351,538.89	1,351,538.89	Jan-10	Jan-14	Jan-10		Once individual Air Compliance projects were approved, engineering	2012
131701	Lou Upgrades-Midtown 4th Xfrmr	3,861,517.67	5,013,890.78	1,152,373.11	23%	1.7%	8,237,571.63	12,500,227.08	4,262,655.45	Jan-12	Nov-14	Jan-12		dollars were allocated to the projects. The project was delayed due to complications with awarding the construction contract.	2012
131702	Lou Upgrd-Jtown 138kV CTs	-	500,265.10	500,265.10	100%	0.0%	-	500,265.10	500,265.10	Jan-12	Dec-13			Project cancelled due to lack of need.	2012
131710	Service Pilot UG	765,521.56	761,964.04	(3,557.52)	0%	0.3%	817,678.09	799,094.77	(18,583.32)	Nov-10	Feb-13	Nov-10			2012
131739	2010 LGE Transformer rewind #3	258.50		(258.50)		0.0%	958,672.36	958,413.86	(258.50)			Aug-10			2012
131775 131803	Contrl Cntr ImprvmentsLGE 2012 CIP- LGE 2012	-	8,191.58 32,823.96	8,191.58 32,823.96	100% 100%	0.0%	-	8,191.58 32,823.96	8,191.58 32,823.96	Aug-10	Dec-12				2012 2012
131825	Financial Planning Software	4,122.75	32,823.90	(4,122.75)	100%	0.0%	125,400.56	127,750.32	2,349.76	Jan-12 Feb-11	Dec-12 Apr-12	Feb-11			2012
131828	Oracle Upgrade 2012 (LG&E%)	833,574.53	525,000.00	(308,574.53)	-59%	0.4%	2,437,108.35	3,150,000.00	712,891.65	Jan-12	Aug-13	Jan-12		Expanded project scope for software and labor associated with testing	2012
			,	(000,01100)			_,,	-,,	,					implementation.	
131913	NERC Volt Reg	(7,168.77)	-	7,168.77		0.0%	64,848.36	72,017.13	7,168.77	Feb-11	Dec-11	Feb-11			2012
131918	Impoundment Cap-LGE	7,744.89	-	(7,744.89)		0.0%	34,109.32	26,364.43	(7,744.89)	Aug-10	Feb-12	Aug-10			2012
131920	GSU Light Arrst	0.34	-	(0.34)		0.0%	70,313.96	69,378.18	(935.78)	Aug-10	Nov-13	Aug-10			2012
131922 131947	Metallurgy Lab	40.86	26 000 00	(40.86)	-2%	0.0%	42,852.67	92,811.81	49,959.14	A 10	N 12	Nov-11			2012 2012
132074	RATA Test Equip Other CFO CapEx (LTP) - LG&E %	36,565.31	36,000.00 3.500.00	(565.31) 3.500.00	100%	0.0%	36,565.31	36,000.00 917,000.00	(565.31) 917,000.00	Aug-10 Jan-11	Nov-12 Dec-21	Aug-10			2012
132074	TC1 SCR Catalyst Re-gen	142,088.93	267,303.16	125,214.23	47%	0.1%	404,734.49	1,226,584.13	821,849.64	Jan-11	Aug-14	Jan-11			2012
132384	Breckenridge TR5 Rewind	(5,728.28)	,	5,728.28		0.0%	424,692.55	430,420.83	5,728.28			Oct-10			2012
132536	STRAT ASSET INVEST SFTWR LGE	10,044.71	-	(10,044.71)		0.0%	135,687.33	125,008.24	(10,679.09)			Dec-10			2012
132587	MORGANFIELD OFFICE BLDG LGE	3,150.14	-	(3,150.14)		0.0%	110,954.25	107,804.11	(3,150.14)			Jan-11			2012
132588	INTERIM MORGANFLD CALL CTR LGE	(34,347.66)		34,347.66		0.0%	67,014.43	101,362.09	34,347.66			Jan-11			2012
132605	GUTHRIE COKE NETWORK VAULT	546,696.77	-	(546,696.77)		0.2%	672,409.19	70,215.41	(602,193.78)			Jan-11		Emergent work to meet the increased demand at the Guthrie Coke building due to the conversion of the building to condominiums/restaurants.	2012
132611 132628	PowerBase - LGE MC1B Circulating Water Pump	0.58 (4,737.93)	-	(0.58) 4,737.93		0.0%	231,925.10 248,301.91	231,924.52 253,039.84	(0.58) 4,737.93			Apr-11 Jan-11			2012 2012
132628	DIST-NA-MDLTWN-T.C	84.712.15		(84.712.15)		0.0%	88,810.01	4.097.86	(84,712.15)			Nov-11			2012
132651	MC 4C Transformer Bushings	4.22		(4.22)		0.0%	70,789.13	70,784.91	(4.22)			Feb-11			2012
132666	MY ACCOUNT 2011 FIRST RELEASE	101,154.12	-	(101,154.12)		0.0%	209,042.30	107,888.18	(101,154.12)			Feb-11			2012
132698	Dix Dam Boiler-LG&E	(1,716.50)	-	1,716.50		0.0%		1,716.50	1,716.50			Mar-11			2012
132730	QAS for EMS LGE	(8,074.75)	-	8,074.75		0.0%	177,607.46	185,682.21	8,074.75			Jun-11			2012
132753	GS GE Plt Lab '12 LGE	55,236.95	50,000.00	(5,236.95)	-10%	0.0%	55,236.95	50,000.00	(5,236.95)	Oct-11	Nov-12	Oct-11			2012
132761	MC3 Turb Outer Casing Studs	(120,000.00)	-	120,000.00		-0.1%	86,455.47	206,455.47	120,000.00			Mar-11			2012
132763 132784	EDI IMPLEMENTATION-LGE 11 GS GE Dam Impnd '12	845.67	40,000.00	(845.67) 40,000.00	100%	0.0%	61,614.38	60,768.71 40.000.00	(845.67) 40,000,00	Jan-12	Nov-12	Mar-11			2012
132784	MC4 Cooling Tower Pump	42.192.17	6,000.00	(36.192.17)	-603%	0.0%	293,477,70	257,285,50	(36,192,20)	Apr-11	May-12	Apr-11			2012
132804	MC3 BURNERS 2013	1,221,895.22	1,000,000.00	(221,895.22)	-22%	0.5%	4,645,009.45	5,100,000.00	454,990.55	Apr-11	Oct-14	Apr-11			2012
132809	4535 NRTHSD SBSTN PARA	42,020.71	-	(42,020.71)		0.0%	190,970.58	155,761.45	(35,209.13)			Mar-11			2012
132812	4560 MILCRK SBSTN PARA	4,999.76	-	(4,999.76)		0.0%	154,838.62	149,838.86	(4,999.76)			Apr-11			2012
132870	CIP Physical Security Upgs-LGE	114,411.54	136,803.29	22,391.75	16%	0.0%	199,565.03	136,803.29	(62,761.74)	Jun-12	Oct-12	Jun-12			2012
132881	4533 MILL CREEK 345 PARA	328,985.20	464,293.16	135,307.96	29%	0.1%	393,636.46	465,585.78	71,949.32	Feb-11	Aug-13	Feb-11			2012
132883 132884	4531 MILL CREEK 345 PARA 4532 MILL CREEK 345 PARA	163,285.53	320,103.45 320,103.45	156,817.92	49% 49%	0.1%	229,506.15 209,802.37	321,323.07 321,250.09	91,816.92 111,447.72	Feb-11	Aug-13	Feb-11			2012
132884	EMS CC Switchover - LG&E	163,314.18 462,575.82	320,103.45 819,208.41	156,789.27 356,632,59	49% 44%	0.1%	1,315,322.10	1,682,986.99	367,664.89	Apr-11 Jun-11	Aug-13 Mar-13	Apr-11 Jun-11		The project continued from 2011 and completed sooner than anticipated in	2012
132000	END CC SWICHOVE - LOCE	402,575.02	017,200.41	330,032.37	4470	0.270	1,313,322.10	1,002,700.77	307,004.07	Jun-11	Mai-15	Juli-11		the budget.	2012
132890	MC2 Clg Tower Fan Stacks	71,453.67	60,000.00	(11,453.67)	-19%	0.0%	321,889.55	310,435.88	(11,453.67)	Apr-11	Apr-12	Apr-11			2012
132892	MC1 EHC Upgrade	400,229.68	400,000.01	(229.67)	0%	0.2%	1,236,789.29	1,400,000.05	163,210.76	Apr-11	Jul-13	Apr-11			2012
132900	MC1 Feeder Bunker Valves	40,925.22	50,000.01	9,074.79	18%	0.0%	46,180.83	50,000.01	3,819.18	Jan-12	May-13	Jan-12			2012
132905	AP-Relays-2011	(1,611.67)	-	1,611.67		0.0%	-	1,611.67	1,611.67			May-11			2012
132907 132908	MT-Relays-2011 MC-Relays-2011	589.97 2,868.44	-	(589.97) (2,868.44)		0.0%	107,081.26 30,238.55	106,491.29 27,370.11	(589.97) (2,868.44)			May-11 May-11			2012 2012
132908	MC-Relays-2011 NS-Relays-2011	2,868.44 488.77		(488.77)		0.0%	30,238.55 18,012.93	17,524.16	(488.77)			May-11			2012
132909	PW-Relays-2011	2,148.90	-	(2,148.90)		0.0%	91,449.09	89,300.19	(2,148.90)			May-11			2012
132917	MC1 WW Weld Overlay	203,600.00		(203,600.00)		0.1%	2,849,944.26	2,500,000.00	(349,944.26)	Nov-12	May-13	Nov-12			2012
132921	MC3 Reheater	1,485,623.34	1,000,000.00	(485,623.34)	-49%	0.6%	4,659,689.07	4,500,000.00	(159,689.07)	Jan-12	Oct-13	Jan-12		Material purchase was accelerated due to inspection findings.	2012
132926	MC2 Service Water Piping	454,158.19	425,000.00	(29,158.19)	-7%	0.2%	454,158.22	425,000.00	(29,158.22)	Dec-11	May-12	Dec-11			2012
132928	GS CDM Aurora Mit LGE		113,300.00	113,300.00	100%	0.0%	70,618.00	702,034.00	631,416.00	Apr-13	Nov-16	Apr-13			2012
132994	MC2 Warm-Up Gas System	93,959.66	80,000.00	(13,959.66)	-17%	0.0%	207,589.33	193,629.67	(13,959.66)	Apr-11	Apr-12	Apr-11			2012
133024	CCS LOW INCOME COMMITMENT-LGE	557.09	-	(557.09)		0.0%	104,023.41	103,466.32	(557.09)			Apr-11			2012
133029 133099	4533 LRC RE-SAG GS GE IOTech 650U LGE	(3,079.97)	2,800.00	3,079.97 2,800.00	100%	0.0%	71,395.02 2,578.21	74,474.99 5,378.21	3,079.97 2,800.00	Oct-11	Nov-12	Jul-11 Oct-11			2012 2012
133160	CCS ARCHIVE/PURGE TECH-LGE	4,065.59	2,800.00	(4,065.59)	100%	0.0%	2,578.21	16,837.91	(4,065.59)	Oct-11	NOV-12	May-11			2012
133214	CR4 Expansion Joint (Revised)	33,079.69	-	(33,079.69)		0.0%	64,198.67	31,118.98	(33,079.69)			Jul-11			2012
133222	PERSONL PROD GROWTH REFRES	82,807.20	17,577.00	(65,230.20)	-371%	0.0%	35,778.14	17,577.00	(18,201.14)	Jan-12	Dec-12	Jan-12			2012
133224	MC2 Turbine Bolting	63,623.98	225,000.00	161,376.02	72%	0.0%	63,623.98	225,000.00	161,376.02	Nov-11	Apr-12	Nov-11		Attachment to Response to PSC-1 Que	2012 estion No. 13(a) Page 95 of 122

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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 Ye
33225	GS GE Hardness Test LGE	-	5,590.00	5,590.00	100%	0.0%	5,504.24	11,094.24	5,590.00	Oct-11	Dec-11	Oct-11	2
33234	PERSONAL PROD GR REF LGE13 NERCALRT-PLSRRDG TAP	111,042.25 20.720.14	-	(111,042.25)		0.0%	291,624.31	140,616.00	(151,008.31)	Dec-12	Dec-13	Dec-12	2
33337	NERCALRT-PLSRRDG TAP NERCALRT-CNRNST-ASB2	20,720.14 15,670.45	-	(20,720.14) (15,670.45)		0.0% 0.0%	26,424.55 48,873.71	608,368.33 43,284.70	581,943.78 (5,589.01)	Dec-12	Nov-13	Aug-12 Dec-12	
33339	NERCALRT-CLVRPT-TPTP	399,413.92		(399,413.92)		0.2%	455,848.65	2,604,143.36	2,148,294.71	Dec-12	140V-13	Aug-12	
		,		(=>>, -==>=)			,	_,,	_,,				not budgeted.
33357	NERCALRT-CPGD-CNRNSW	-	264,470.40	264,470.40	100%	0.0%	-	264,470.40	264,470.40	Jan-12			2
33387	NERCALRT-CANAL TAP	1,772,066.03	105,282.56	(1,666,783.47)	-1583%	0.8%	1,862,646.23	105,282.56	(1,757,363.67)	Jan-12	Oct-12	Jan-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced but did not factor in the extra costs associated with redoing the canal crossing. Also, since the line segment was shorter, it was more expensive than the average cost used in the formula.
33439	DIST-NA-PDYRN-CMPGD	-	52,910.22	52,910.22	100%	0.0%	-	52,910.22	52,910.22	Jan-12	Mar-12		2
3443	DIST-NA-PDYRN-CNRNS	-	290,111.08	290,111.08	100%	0.0%	-	290,111.08	290,111.08	Aug-12			2
3445	NERCALRT-MGZN-WTRSD	104,787.88	541,433.21	436,645.33	81%	0.0%	101,863.42	541,433.21	439,569.79	Jan-12	Oct-12	Jan-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.
3452	NERCALRT-PDYW-PDYRN	-	53,819.51	53,819.51	100%	0.0%	-	53,819.51	53,819.51	Aug-12	Nov-12		2
3455	DIST-NA-WTRSN-MDLTN	153,401.36	221,685.53	68,284.17	31%	0.1%	172,440.78	232,741.78	60,301.00	Oct-11	May-12	Oct-11	2
3459	DIST-NA-APPRK-MDLTN	204,694.94	686,908.69	482,213.75	70%	0.1%	176,515.40	686,908.69	510,393.29	Jan-12	Nov-12	Jan-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.
3460	NERCALRT-CNTRFD-MDTN	85,639.81	583,206.69	497,566.88	85%	0.0%	93,407.97	583,206.69	489,798.72	Jan-12	Jun-12	Jan-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
3464	NERCALRT-PND CRK TAP		53,218.07	53,218.07	100%	0.0%	-	53,218.07	53,218.07	Aug-12	Nov-12		that fewer structures than budgeted were needed for the upgrade. 2
3465	NERCALRT-MLCK-KNBCK	-	686,434.24	686,434.24	100%	0.0%	-	686,434.24	686,434.24	Mar-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
3467	NERCALRT-HNCK-MGZN	79.969.32	304,301.78	224.332.46	74%	0.0%	84.486.52	304,301.78	219,815.26	Jan-12	Apr-12	Jan-12	that the upgrades were not necessary.
3469	NERCALRT-CNL-WTRSD	110,130.25	776,528.69	666,398.44	86%	0.0%	110,130.25	776,528.69	666,398.44	Jan-12	Oct-12	Jan-12	completed and assumed replacement of more tower pieces than ultimately
477	IT SAN SWITCH EXPAN LGE12		70,308.00	70,308.00	100%	0.0%		70,308.00	70,308.00	Jan-12	Dec-12		needed.
3478	DIST-NA-BRKRDG-ETHL	12,272.56	146,304.05	134,031.49	92%	0.0%	19,529.62	146,304.05	126,774.43	Feb-12	Feb-12	Feb-12	2
3481	NERCALRT-APPRK-ETHL	4,038.80	111,049.51	107,010.71	96%	0.0%	7,635.56	111,049.51	103,413.95	Feb-12	Nov-12	Feb-12	2
3510	Sville Remodel - LG&E	1,161.42	-	(1,161.42)		0.0%	26,644.11	25,482.69	(1,161.42)			May-11	2
3544	BLD-ENHANCE SP DEV,TEST LGE12	19,664.76	21,092.33	1,427.57	7%	0.0%	19,664.76	21,092.33	1,427.57	Jan-12	Dec-12	Jan-12	
3548 3558	SHAREPOINT SP TEST ENVR LGE12 SHAREPOINT RAD EDITOR LGE12	-	12,303.90 1,054.62	12,303.90 1,054.62	100% 100%	0.0% 0.0%	-	12,303.90 1,054.62	12,303.90 1,054.62	Jan-12 Jan-12	Dec-12 Dec-12		2 2
569	SHAREPOINT RE-CODE SP LGE12	6,959.41	15,819.23	8.859.82	56%	0.0%	6,959.41	15,819.23	8,859.82	Jan-12	Dec-12	Jan-12	2
604	MC CCR-LF EXPANSION	-	200,000.00	200,000.00	100%	0.0%	-	13,100,000.00	13,100,000.00	Sep-12	Mar-21	Jun 12	2
620	EFFLUENT WATER STUDY - LGE		250,000.00	250,000.00	100%	0.0%	-	1,250,000.00	1,250,000.00	Feb-12	Dec-18		2
623	CONF TOOL VIDEO CONF LGE 12	17,812.94	19,334.70	1,521.77	8%	0.0%	17,812.94	19,334.70	1,521.77	May-12	Dec-12	May-12	2
696	UPGRADE TO LYNC SERV-LGE12	9,928.91	42,184.80	32,255.89	76%	0.0%	9,928.91	42,184.80	32,255.89	Feb-12	Dec-12	Feb-12	2
768 846	IT DOCUMENT MGR UPG - LGE12 316b Study - LGE		105,462.00 250,000.00	105,462.00 250,000.00	100% 100%	0.0%	-	105,462.00 250,000.00	105,462.00 250,000.00	Jan-12 Oct-11	Nov-12 Dec-16	Jan-12	2
856	NE DATA COM NETSCOUT - LGE12	90,766.74	87,884.65	(2,882.09)	-3%	0.0%	90,766.74	87,884.65	(2,882.09)	Feb-12	Dec-12	Feb-12	2
876	GS Maximo Upgrd	73,640.79	225,750.00	152,109.21	67%	0.0%	263,270.27	387,000.00	123,729.73	Jan-12	Nov-13	Jan-12	2
908	NEW WIDE AREA NTWK FIB - LGE12	-	70,254.10	70,254.10	100%	0.0%	-	70,254.10	70,254.10	Jan-12	Dec-12		2
948	NE WD ARA NWK RFAS & RT- LGE12	19,264.52	36,515.01	17,250.49	47%	0.0%	18,121.52	36,515.01	18,393.49	Jan-12	Dec-12	Jan-12	2
965 978	IT INTAL APPLI TLS FOR - LGE12 NERCALRT-TVA-PDYS RN	1,005.56 1,370.30	3,515.40	2,509.84 (1,370.30)	71%	0.0%	1,005.56 599,047.05	3,515.40 2,908,225.72	2,509.84 2,309,178.67	Apr-12 Dec-12	Dec-12 Oct-13	Apr-12 Dec-12	2
985	BI IMPLEMNTATN DA WSE - LGE12	139,634.26	52,731.00	(86,903.26)	-165%	0.1%	139,634.26	52,731.00	(86,903.26)	Feb-12	Dec-12	Feb-12	
992	SharePoint Dev Framework-LGE12	128,159.08	17,577.00	(110,582.08)	-629%	0.1%	128,159.08	17,577.00	(110,582.08)	Feb-12	Dec-12	Feb-12	2
995	HTML5 Framework - LGE12	60,247.48	17,577.00	(42,670.48)	-243%	0.0%	60,247.48	17,577.00	(42,670.48)	May-12	Dec-12	May-12	
003	COLLECTIVE BILLING ENH - LGE12	3,725.29	173,066.73	169,341.45	98%	0.0%	39,324.48	173,066.73	133,742.25	Jun-12	Dec-14	Jun-12	2
1005 1007	CRM/ECC ENHANC PACKS - LGE12 CCS ENHANCEMENTS - LGE12	-	269,196.14 173,028.63	269,196.14 173,028.63	100% 100%	0.0% 0.0%	-	269,196.14 173,028.63	269,196.14 173,028.63	Jan-12 Jan-12	Dec-12 Dec-12		2 2
1007	ENERGY EFFICENCY - LGE12		175,028.63	175,028.63	100%	0.0%	-	175,880.25	175,028.63	Jan-12 Jan-12	Dec-12 Dec-12		2
1030	CR4 GSU Trans Cooling System	253,154.33	266,067.49	12,913.16	5%	0.1%	253,156.19	266,067.49	12,911.30	Jun-11	Feb-12	Jun-11	2
033	OF Station Admin Bldg	564,374.03	803,918.22	239,544.19	30%	0.2%	898,861.75	1,138,405.94	239,544.19	Jun-11	Aug-12	Jun-11	2
078	CR4 Mist Eliminators Repl	25,007.17	-	(25,007.17)		0.0%	80,954.01	55,946.84	(25,007.17)			Jun-11	2
081 082	CR4 Thickener Floculent Bldg	4,835.71	-	(4,835.71)		0.0%	61,072.87	56,237.16	(4,835.71)			Jun-11	2
4082 4202	CR I/E Test Equipment CRSTWD HWY RELO	29.38	952,098.91	(29.38) 952,098.91	100%	0.0%	36,698.79	36,669.41 952,098.91	(29.38) 952,098.91	Jan-13	Apr-17	Jun-11	Project was delayed by the Highway Department and ultimately cancelled durine 2014.
4206	MTWN#4-TRSFMR-LINES	533,699.83	220 077 50	(533,699.83)	1000	0.2%	465,949.57	2,483,790.47	2,017,840.90	Oct-11 Feb-12	Dec-13 Nov-12	Oct-11	Accelerated Lines work into 2012 which was funded by Substation and delayed Substation work into 2013 which was funded by Lines.
34241	CIP-LGE-2012	-	329,877.52	329,877.52	100%	0.0%	-	329,877.52	329,877.52	reb-12	Nov-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.
													Attachment to Response to PSC-1 Question Page

	.	Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
134270	VIRTUAL DESKTOP - LGE	263,163.35	369.116.80	105,953,46	29%	0.1%	870,496.56	964.785.91	94,289.36	Sep-11	Dec-12	Sep-11	Lilu	Explanations	2012
134288	MC Cyber Security Controls	-	500,000.00	500,000.00	100%	0.0%	-	1,000,000.00	1,000,000.00	Apr-13	Nov-18			Project cancelled due to changes in regulatory requirements.	2012
134296	LOUISVILLE EAST END BRIDGE	18,274.14	-	(18,274.14)		0.0%	-	523,230.41	523,230.41	Aug-12	Nov-13	Aug-12			2012
134355	MC4 Boiler Room Sump Piping	137.74	-	(137.74)		0.0%	65,293.61	65,155.87	(137.74)			Jun-11			2012
134356	MFDS GROWTH/REFRESH-2012L	-	21,000.00	21,000.00	100%	0.0%	-	21,000.00	21,000.00	Jan-12	Dec-12				2012
134372	GS PE PR BS - LGE	-	300,000.00	300,000.00	100%	0.0%	-	37,100,000.00	37,100,000.00	Jan-13	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
134374	GS PE TC BS - LGE		400,000.00	400,000.00	100%	0.0%	-	400,000.00	400,000.00	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 Gollectively funded the GS GE TCCT Hrdng KU, GS GE BRCT Hrdng KU, GS GE PR Reliability KU, GS GE PR Reliability LGE projects.	2012
134386	DIST-NA-CNRN-CNRNS1	30,277.86	1,051,293.80	1,021,015.94	97%	0.0%	172,794.37	1,193,810.31	1,021,015.94	Oct-11	Nov-12	Oct-11		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
134387	DIST-NA-CNRN-CNRNS2	-	26,348.19	26,348.19	100%	0.0%	-	26,348.19	26,348.19	Aug-12	Nov-12				2012
134389	DIST-NA-CNRN-CNRNS3	-	29,151.75	29,151.75	100%	0.0%	-	29,151.75	29,151.75	Aug-12	Nov-12				2012
134390	DIST-NA-CNRN-CNRNS4	-	78,603.94	78,603.94	100%	0.0%	-	78,603.94	78,603.94	Aug-12	Nov-12				2012
134391 134411	DIST-NA-CNRN-CNRN5	25 150 27	81,474.44	81,474.44	100%	0.0%	64.050.00	81,474.44	81,474.44	Nov-11	Nov-12	0-4 12			2012
134411	UPGRADE EMS SOFTWARE LGE VISTA SWITCH_ELEC LINE FEEDS	25,159.37 44,787.79	-	(25,159.37) (44,787.79)		0.0%	64,850.80 44,787.79	69,996.03	5,145.23 (44,787.79)	Oct-12 Oct-11	Apr-13 Dec-12	Oct-12 Oct-11			2012 2012
134468	ERTS LGE 2012	65,908.23	35,000.06	(30,908.17)	-88%	0.0%	65,908.23	105,000.19	39,091.96	Jan-12	Dec-12	Jan-12			2012
134472	METER EQUIP LGE 2012	-	41,883.07	41,883.07	100%	0.0%	-	125,649.20	125,649.20	Jan-12	Dec-14	Jun 12			2012
134474	AOC Metering Renov 2012	28,298.97	31,500.48	3,201.51	10%	0.0%	35,833.43	94,501.45	58,668.02	Oct-12	Oct-12	Oct-12			2012
134497	Electric OMS Replace/Upg-LGE	447,378.19	-	(447,378.19)		0.2%	493,223.90	-	(493,223.90)			Jan-12		Upgrade required due to vendor compatibility with mobile dispatch solution	2012
134506	Gas Facility Inspec/Surveys	-	175,089.60	175,089.60	100%	0.0%	-	175,089.60	175,089.60	Jan-12	Dec-12	Jan-12			2012
134507	Elec Facility Inspec/Surv-LGE		87,544.80	87,544.80	100%	0.0%		87,544.80	87,544.80	Jan-12	Jan-12				2012
134509 134523	Reporting/Bus Intel-LGE	33,684.50	52,689.00	19,004.50	36%	0.0%	33,684.50	52,689.00	19,004.50	Jan-12	Dec-12	Jan-12			2012
134523	Resource Mgmt Tool-LGE 2012 Hardware Infra-LGE	40,647.90 71,096.34	122,499.54 70.700.00	81,851.64 (396.34)	67% -1%	0.0%	98,019.20 71,096.34	179,870.84 70,700.00	81,851.64 (396.34)	Oct-11 Jan-12	Dec-12 Jan-12	Oct-11 Jan-12			2012 2012
134534	2012 Carry Over Proj-LGE	71,090.34	7,700.00	7,700.00	100%	0.0%	71,090.34	7.700.00	7,700.00	Jan-12	Jan-12	Jan-12			2012
134536	Customer Communc-LGE	41,650.00	87,500.00	45,850.00	52%	0.0%	41,650.00	87,500.00	45,850.00	Jan-12	Dec-12	Jan-12			2012
134538	Retail Sys Enhance-LGE	41,967.09	87,500.00	45,532.91	52%	0.0%	41,967.09	87,500.00	45,532.91	Jan-12	Dec-12	Jan-12			2012
134541	Call Center Tech-LGE		36,750.00	36,750.00	100%	0.0%	-	36,750.00	36,750.00	Jan-12	Jan-12				2012
134543	Reporting/BI/DataAna-LGE	41,162.10	52,500.00	11,337.90	22%	0.0%	57,761.46	52,500.00	(5,261.46)	Jan-12	Dec-12	Jan-12			2012
134546	Call Analyzer Tool-LGE	-	105,000.00	105,000.00	100%	0.0%	-	105,000.00	105,000.00	Jan-12	Jan-12				2012
134548 134550	FieldNet Enhance/Up-LGE 2012 Retail HW Infra-LGE	10,429.55 69.975.44	35,000.00 70,000.00	24,570.45 24.56	70% 0%	0.0%	10,776.35 76,264.69	35,000.00 70,000.00	24,223.65 (6,264.69)	Jan-12 Jan-12	Jan-12 Jan-12	Jan-12 Jan-12			2012 2012
134560	PADDYSRUN TR4A REPL	79,079.15	70,000.00	(79,079.15)	0%	0.0%	830,992.96	751,913.07	(79,079.89)	Jan-12	Jan-12	Jul-11			2012
134609	INDIGO HOTEL VAULT 2012	-	600,423.00	600,423.00	100%	0.0%	-	600,423.00	600,423.00	Jan-12	Dec-12			The property owner changed timing to construct hotel. This project was deferred until 2013.	2012
134615	TIP TOP PHASE 3	670,606.06	722,421.49	51,815.43	7%	0.3%	749,716.10	833,734.81	84,018.71	Oct-11	Dec-12	Oct-11			2012
134664 134748	Back-up Trans Control Ctr LGE Windows 7 Upgrade LG&E	39,775.51	355,959.45 6,582.04	316,183.94 6,582.04	89% 100%	0.0%	52,583.22	1,698,272.60 6,582.04	1,645,689.38 6,582.04	Jul-12 Oct-12	Dec-21 Nov-13	Jul-12		Project has been delayed to 2020 due to continued evaluation of location, space requirements, etc.	2012 2012
134750	8 New EMS Workstations LGE	(3,353.55)	0,302.04	3,353.55	10070	0.0%	21,097.58	24,451.14	3,353.56	OCF 12	.101-13	Nov-11			2012
134827	Watterson 1154	9,640.06	-	(9,640.06)		0.0%	9,640.06	-	(9,640.06)			Nov-11			2012
134828	Aiken 1290	156,825.44	-	(156,825.44)		0.1%	494,363.76	337,538.32	(156,825.44)			Jul-11			2012
134886	SV Drainage Issue	(2,184.92)	-	2,184.92		0.0%	49,021.01	51,205.93	2,184.92			Jul-11			2012
134890	QUALITY OF SERVICE-LGE 2011	48,880.31	-	(48,880.31)	100-	0.0%	83,543.94	34,663.63	(48,880.31)	* * * * *		Aug-11			2012
134898 134911	PE Vehicle Purchases SCM2012 FPE TAPCHGR-NORMANDY	205,776.85	100,000.00 251,030.00	100,000.00 45,253.15	100% 18%	0.0% 0.1%	206,108.83	300,000.00 251,361.71	300,000.00 45,252.88	Jul-11 Dec-11	Dec-15 Dec-12	Dec-11			2012 2012
134911	SCM2012 FPE TAPCHGR-NORMAND1 SCM2012 FPE TAPCHGR-REINHAUSEN	599,359.93	471,858.40	(127,501.53)	-27%	0.1%	599,360.48	471,858.40	(127,502.08)	Jan-12	Dec-12 Dec-12	Jan-12			2012
134914	SCM2012 FFE FAI CHOR-REINTIACSEN SCM2012 RPL SEMINOLE TR4 BRKR	65,813.34	80.066.00	14,252.66	18%	0.0%	65,813.42	80,066.00	14,252.58	Dec-11	Dec-12	Dec-11			2012
134915	SCM2012 RPL GE SFC PRTCT RELAY	65,352.51	68,589.00	3,236.49	5%	0.0%	60,681.24	68,810.13	8,128.89	Dec-11	Dec-12	Dec-11			2012
135013	HK1235 CIRCUIT WORK	529,574.29	420,083.84	(109,490.45)	-26%	0.2%	636,183.78	420,083.84	(216,099.94)	Jun-12	Dec-13	Jun-12			2012
135014	HL 1157 RECONDUCTOR	-	175,028.72	175,028.72	100%	0.0%	-	175,028.72	175,028.72	Jan-12	Dec-12				2012
135018	SSC CANOPY ROOF	123,354.00	126,000.00	2,646.00	2%	0.1%	123,354.00	126,000.00	2,646.00	Jan-12	Dec-12	Jan-12			2012
135019 135020	ESC-OFFICE RENOVATION	132,780.56 55,322.12	104,999.41 59.500.00	(27,781.15)	-26% 7%	0.1%	132,780.56 55,322.12	104,999.41 59,500.00	(27,781.15)	Jan-12	Dec-12	Jan-12 Jan-12			2012 2012
135020	LGE FAILED EQP-2011 LGE OFFICE SERVICES EQPMT-2012	2,862.93	70,000.00	4,177.88 67,137.07	7% 96%	0.0%	2,862.93	70,000.00	4,177.88 67,137.07	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2012
135027	ESC FURNITURE	195,235.35	170,667.70	(24,567.65)	-14%	0.1%	195,235.35	170,667.70	(24,567.65)	Jan-12	Dec-12	Jan-12			2012
135029	BOC ANNEX ROOF REPLACEMT	106,270.04	119,000.00	12,729.96	11%	0.0%	106,270.04	119,000.00	12,729.96	Jan-12	Dec-12	Jan-12			2012
135030	LGE-REPLACE SECURITY EQP 2012	59,048.75	94,500.00	35,451.25	38%	0.0%	90,258.04	94,500.00	4,241.96	Jan-12	Dec-12	Jan-12			2012
135034	AUB-UTILITY VEHICLE-2011	10,436.23	10,689.00	252.77	2%	0.0%	10,436.23	10,689.00	252.77	Jan-12	Dec-12	Jan-12			2012
135039	LGE-OFFICE RENOVATIONS-2012	99,548.37	35,000.00	(64,548.37)	-184%	0.0%	99,548.37	35,000.00	(64,548.37)	Jan-12	Dec-12	Jan-12			2012
135043 135045	LGE-FURNITURE AND EQPMT 2012 LGE-FIRE PROTECTION EQUIP-2012	119,926.67 42,490.00	34,988.66 28.000.00	(84,938.01) (14,490.00)	-243% -52%	0.1%	72,097.35 42,065.10	34,988.66 28,000.00	(37,108.69) (14,065.10)	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2012
155045	EGE-FIRE PROTECTION EQUIP-2012	42,490.00	28,000.00	(14,490.00)	-32%	0.0%	42,005.10	28,000.00	(14,005.10)	Jan-12	Dec-12	Jan-12		Attachment to Response to PSC-1 Ques	stion No. 13(

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ject	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
lo.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Ye
131	LG&E PURCHASE FORKLIFT	45,161.31	45,162.00	0.69	0%	0.0%	45,161.31	45,162.00	0.69	Dec-11	Dec-12	Dec-11			- 2
33	CR4A Trav Water Screen Repl	(45.03)	-	45.03		0.0%	85,916.12	85,961.15	45.03			Aug-11			- 2
42	UI Planner Upgrade 2012	(12102)	31,500,00	31,500.00	100%	0.0%	,	31,500.00	31,500.00	Jan-12	Dec-12				
85	CEMI >5 ckts LGE	244,194.02	364.000.32	119.806.30	33%	0.1%	250,324.52	1,124,999.68	874,675.16	Jan-12	Dec-12	Jan-12			-
91	WPC LGE Level 1	244,194.02	1,170,000.76	1.170.000.76	100%	0.0%	230,324.32	3,616,000.84	3,616,000.84	Jan-12	Dec-13	Jan-12		N 1 - C 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	- 2
91	WPC LOE LEVEL I		1,170,000.76	1,170,000.76	100%	0.0%	-	3,010,000.84	3,010,000.84	Jan-12	Dec-14			Budget is developed at a higher level to encompass multiple projects and	-
														reallocated to individual Worst Performing Circuit projects.	
92	WPC LGE Level 2	-	2,210,000.55	2,210,000.55	100%	0.0%	-	6,831,000.41	6,831,000.41	Jan-12	Dec-14			Budget is developed at a higher level to encompass multiple projects and	- 3
														reallocated to individual Worst Performing Circuit projects.	
93	WPC LGE Level 3	-	2,770,001.01	2,770,001.01	100%	0.0%	-	9,294,000.62	9,294,000.62	Jan-12	Dec-14			Budget is developed at a higher level to encompass multiple projects and	
														reallocated to individual Worst Performing Circuit projects.	
07	PSRT Tools	18,624.05	24,941.00	6,316.95	25%	0.0%	18,624.05	74,823.00	56,198.95	Jan-12	Dec-14	Jan-12			
98	2 pole top mannequins	9,531.44	10,994.40	1,462.96	13%	0.0%	21,631.68	35,019.20	13,387.52	Jan-12	Dec-15	Jan-12			
11	345kV Breaker Repl-LGE-2012	492,951.13	300,095.64	(192,855.49)	-64%	0.2%	505,436.07	300,095.64	(205,340.43)	Apr-12	Oct-12	Apr-12			
16	Purchase EPRI PHEV Trucks		750,000.00	750,000.00	100%	0.0%		750,000.00	750,000.00	Jan-12	Dec-13			This budget represented LGEs portion of the purchase price of EPRI low	
			,	,				,	,					emission trucks. EPRI was to fund the remaining cost. This project was	
	Wallstreet Suite		52,338,46	52,338,46	100%	0.0%	104.471.69	170,100.00	65,628,31	Jun-13	Jun-14	Jun-13		cancelled due to a decision not to proceed with this program at this time.	
60		1.011.05	52,558.46		100%					Jun-13	Jun-14				
35	EMS Laptops LGE	1,911.85	-	(1,911.85)		0.0%	3,789.10	1,877.25	(1,911.85)			Aug-11			
37	EMS Satellite Servers LGE	1,503.44	-	(1,503.44)		0.0%	19,319.00	17,815.56	(1,503.44)			Oct-11			
96	COOPER CHAPEL RD ELECOVHD RELO	186,969.97	-	(186,969.97)		0.1%	737,823.29	550,853.32	(186,969.97)			Sep-11			
00	PEOPLESOFT 9.1 LGE	332,915.27	337,272.63	4,357.36	1%	0.1%	438,923.01	443,280.37	4,357.36	Sep-11	Aug-12	Sep-11			
8	MC4 Front Reheat Tubing	201,118.81		(201,118.81)		0.1%	530,623.41	329,504.60	(201,118.81)	•	Ü	Aug-11			
39	NUCLEUS PROJECT VAULT	1,208,083.10	300,000.00	(908,083.10)	-303%	0.5%	1,654,563.38	744,430.57	(910,132.81)	Sep-11	Dec-12	Sep-11		This project was submitted for approval with work to begin in 2011 and	
	Nochhol Inober Moh	1,200,000.10	500,000.00	(500,005.10)	50570	0.570	1,001,000.00	7 1 1, 150.57	(710,132.01)	Бер 11	Dec 12	Dep 11		completed in 2012 with the majority of the work to be completed in 2011.	
														The work shifted to 2012. Also, there was an increase in scope requested by	
														the customer that increased spend by \$355K. The funding for this project	
														came from New Business blanket projects.	
16	TERRY SUB DRIVEWAY CONSTRUCT	1,463.42	-	(1,463.42)		0.0%	21,829.21	20,365.79	(1,463.42)			Aug-11			
7	MC 1B Ash Water Pump Mtr	33,622.37		(33,622.37)		0.0%	105,586.67	71,964.30	(33,622.37)			Aug-11			
5	IRISE SOFTWARE - LGE 2011	115,942.98		(115,942.98)		0.0%	241,790.16	125,847.18	(115,942.98)			Aug-11			
29	CSXT RELO 6649	(140.486.33)		140,486,33		-0.1%	6,532.29	147,018.62	140,486.33			Sep-11			
8	6TH FLOOR CONSTRUCTION-LGE11	2,317.74		(2,317.74)		0.0%	16,376.95	14,059.21	(2,317.74)			Sep-11			
R4	REGULATORS FOR MU1101 & BB1103	(159.91)		159.91		0.0%	139,858.65	140,018.56	159.91			Sep-11			
88	LGE Sftwr EGOR/DSL	2,369.46		(2,369,46)		0.0%	22,362,18	19,992.72	(2,369,46)			Sep-11			
			400 400 80							0.44					
80	Contact Center - CTI - LGE11	196,318.72	199,638.78	3,320.06	2%	0.1%	618,055.12	620,736.31	2,681.19	Oct-11	Jun-12	Oct-11			
42	MicroSCADA Generation LGE	(4,442.31)	-	4,442.31		0.0%	9,476.72	13,919.03	4,442.31			Oct-11			
60	CR HEPA Filtration System	2,101.64		(2,101.64)		0.0%	29,868.57	27,766.93	(2,101.64)			Oct-11			
661	CR C1 Coal Crusher Repl	27,105.43		(27,105.43)		0.0%	114,377.62	87,272.19	(27,105.43)			Oct-11			
86	Taylor 1106 Add	5,595,12		(5,595.12)		0.0%	104.142.32	98,547,20	(5,595.12)			Oct-11			
87	WT 1210	119,775,89		(119,775,89)		0.1%	190,859,10	71,083,21	(119,775,89)			Oct-11			
05	CR Safety Tagging Sys Upgrade	1,740.86		(1,740.86)		0.0%	11,340.86	9,600.00	(1,740.86)			Oct-11			
39	PE Vehicle Purchase LGE	54.893.52		(54,893.52)		0.0%	54.893.52	>,000.00	(54,893.52)			Oct-11			
		. ,	-			0.00	,	400 020 24							
53	TC1 BURNER COMPONENTS	40,911.76	-	(40,911.76)		0.0%	495,240.68	480,828.34	(14,412.34)			Jan-09			
70	Madison TR2 Rewind	559,788.51	-	(559,788.51)		0.2%	643,727.16	83,937.33	(559,789.83)			Nov-11		This is an individual rewind project for LGE. The budget project is 131108 -	
														high level rewind project.	
1	SSC BUILDING	35,892.50	-	(35,892.50)		0.0%	131,340.65	95,448.15	(35,892.50)			Nov-11			
7	GS GE Test Equip LGE	8,419.45	-	(8,419.45)		0.0%	10,782.08	2,362.63	(8,419.45)			Nov-11			
1	MC Spare Sump Pump 2012	2,304.53	-	(2,304.53)		0.0%	31,012.33	28,707.80	(2,304.53)			Nov-11			
3	LG&E Spare 138-13kV 44.8 MVA	45,326.08		(45,326.08)		0.0%	984,659.32	939,333.24	(45,326.08)			Nov-11			
)4	LG&E Spare 69-13kV 44.8 MVA	43,804.55		(43,804.55)		0.0%	946,258.26	902,453.71	(43,804.55)			Nov-11			
)1	CR Fuel Mgmt System	980.71		(980.71)		0.0%	12,821.43	11,840.72	(980.71)			Nov-11			
3	Auburndale Pole Racks	(1,468.38)	-	1.468.38		0.0%	76,355.97		1,468.38			Nov-11 Nov-11			
			-					77,824.35							
:5	LGE Test Equipment - 2012	30,388.81	-	(30,388.81)		0.0%	28,679.77		(28,679.77)			Jan-12			
39	Satellite Phones	1,267.63	-	(1,267.63)		0.0%	25,145.19	23,877.56	(1,267.63)			Dec-11			
54	EMS Backup Hware/Sware-LGE	48,747.95	-	(48,747.95)		0.0%	62,279.79	13,531.84	(48,747.95)			Dec-11			
59	MC JB Coal Conv Belt 2011	5,778.68	-	(5,778.68)		0.0%	120,014.20	114,235.52	(5,778.68)			Dec-11			
54	CR4 Turbine Valve Fast Repl	13,136.51		(13,136.51)		0.0%	61,401.02	48,264.51	(13,136.51)			Dec-11			
12	DIST-NA-HNCK-MGZN	60,857.09		(60,857.09)		0.0%	60,857.09	.,	(60,857.09)			Jan-12			
73	Repl fail Pot Trans, Tip Top.	8,657.67		(8,657.67)		0.0%	18,273.78	9,615.68	(8,658.10)			Dec-11			
8	Harmony Landing Ckt 1157	178,175.93	-	(178.175.93)		0.1%	179,832.80	2,013.00	(179,832.80)			Jan-12			
12			-				78.309.36	-							
	DIST-NA-MGZN-WTRSD	78,309.36	-	(78,309.36)		0.0%		-	(78,309.36)			Jan-12			
7	NERCALRT-APPRK-MDLTN	145,814.97	-	(145,814.97)		0.1%	65,340.93	-	(65,340.93)			Jan-12			
21	Ckt IN-1291	168,199.99	-	(168,199.99)		0.1%	168,199.99	-	(168,199.99)			Jan-12			
23	Ckt HI-1102	83,304.90	-	(83,304.90)		0.0%	171,931.40	-	(171,931.40)			Jan-12			
24	Ckt KE-1158	182,896.75		(182,896.75)		0.1%	182,896.75	-	(182,896.75)			Jan-12			
26	Ckt MC-1261	142,683.89		(142,683.89)		0.1%	142,683.89		(142,683.89)			Jan-12			
27	Ckt HC-1293	194,024.38	-	(194,024.38)		0.1%	194,024.38	-	(194,024.38)			Jan-12			
			-			0.1%									
9	TLEQ340 - 2012	58,074.02	-	(58,074.02)			56,614.64	-	(56,614.64)			Jan-12			
	Draw DT/Enhance AutoCAD-LGE	91,091.68	-	(91,091.68)		0.0%	91,092.29	-	(91,092.29)			Jan-12			
7						0.0%	31.053.13		(31.053.13)			Jan-12			
3	SECURITY OFFICE REMODEL MC 4B Flyash Blower 2012	31,053.13 32,502.77	-	(31,053.13) (32,502.77)		0.0%	32,502.77		(32,502.77)			Jan-12			

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
35963	MC Screenwell Air Hoist	17,602.50	-	(17,602.50)		0.0%	17,602.50	-	(17,602.50)			Jan-12			2012
35965	MC Yard Fire Protection	26,472.95	-	(26,472.95)		0.0%	26,472.95	-	(26,472.95)			Jan-12			2012
5971	Cane Run Land Purchase	136,023.09	-	(136,023.09)		0.1%	137,320.59	-	(137,320.59)			Jan-12			2012
5985	LGE OPERATIONS TRAILERS	63,825.04	-	(63,825.04)		0.0%	63,825.04	-	(63,825.04)			Dec-11			2012
6014	Electronic Reclosers	1,047.95	-	(1,047.95)		0.0%		-				Jan-12			2012
6018	J GALT FC X (LGE)	1,602.72	-	(1,602.72)		0.0%	1,602.72	-	(1,602.72)			Jan-12			2012
6027	MC LA Conveyor Belt 2012	7,667.87	-	(7,667.87)		0.0%	7,667.87	-	(7,667.87)			Feb-12			2012
36028	HK-1235 Circuit	154,478.88	-	(154,478.88)		0.1%	154,478.88	-	(154,478.88)			Feb-12			2012
6029	TA-1130	204,591.43	-	(204,591.43)		0.1%	203,544.31	-	(203,544.31)			Feb-12			2012
6031	WT-1152	102,910.49	-	(102,910.49)		0.0%	102,910.49	-	(102,910.49)			Feb-12			2012
6050	DIST-NA-CNTRFD-MDTN	2,910.38	-	(2,910.38)		0.0%	21.004.41	-	(21.004.41)			Feb-12			2012
36062 36091	MC 2A Condenser Vacuum Pump	21,084.41	-	(21,084.41)		0.0% 0.1%	21,084.41 129,113.76	-	(21,084.41) (129,113.76)			Feb-12 Feb-12			2012
36113	CR4/5 SPP Wind Screen Ckt DA1242	129,113.76 13,170.20	-	(129,113.76) (13,170.20)		0.1%	13,170.20	-	(129,113.76)			Feb-12			2012
36114	CKT DA1242 CKT DA1243	19,713.85	-	(19,713.85)		0.0%	19,713.85	-	(19,713.85)			Feb-12			2012
36117	Computer-Reliability/Perf-LGE	4,232.94	-	(4,232.94)		0.0%	4,232.94	-	(4,232.94)			Feb-12			2012
36129	ESC Entrance - 2012	536,557.99	-	(536,557.99)		0.0%	536,557.99	-	(536,557.99)			Feb-12		Emergent work due to safety concerns related to new traffic patterns near the	2012
3012)	EXCERNING - 2012	330,231.77		(330,331.77)		0.276	330,337.77	-	(330,331.77)			160-12		East Service Center. The Kentucky State Highway Department developed a plan to extend Chamberlain to Hwy 22 with the installation of a traffic light at the intersection. The project was on the Kentucky State Highway Department's project list for a number of years. However, they did not receive approval for funding until October 2011. Based on this timing, the project could not be included in the 2012 budget.	2012
6135	MC Scissors Lift 2012	21,357.15	_	(21,357.15)		0.0%	21,357.15		(21,357.15)			Feb-12		brotect could not be included in the 2012 budget.	2012
6142	BASS-TRIGON UPGR SOFTWARE-LGE	12,467.23	-	(12,467.23)		0.0%	12,467.23	-	(12,467.23)			Feb-12			2012
6153	DIST-NA-APPRK-ETHEL	13,196.62	-	(13,196.62)		0.0%	13,196.62	-	(13,196.62)			Feb-12			2012
6169	CR62 BFP Motor Rewind	99.004.04		(99.004.04)		0.0%	99,004.04		(99.004.04)			Mar-12			2012
6170	AP-SADE-LGE	55,635.48		(55,635.48)		0.0%	56,054.41		(56,054.41)			Mar-12			2012
36192	EMS Workstations 2012 LGE	19,251.65	_	(19,251.65)		0.0%	19,251.66		(19,251.66)			Mar-12			2012
36195	MC2 Drip Pot Level Transmitter	33,862,98		(33,862,98)		0.0%	33,862.98	_	(33,862,98)			Mar-12			2012
36197	MC Yard Aux Trans Bushings	39,305,21		(39,305,21)		0.0%	39,492,92	_	(39,492,92)			Mar-12			2012
36229	NERCALRT-CLFTY-CGE	670,887.38	-	(670,887.38)		0.3%	812,578.92	-	(812,578.92)			Jun-12		This line was originally not identified as needing upgrades and was therefore not budgeted.	2012
36250	Ethel TR 6 LTC Rebuild	20,388.63	-	(20,388.63)		0.0%	20,388.65	-	(20,388.65)			Mar-12			2012
36307	System Operations Room 154 LGE	4,277.96		(4,277.96)		0.0%	4,176.21	-	(4,176.21)			Mar-12			2012
36313	PADDYS RUN 138KV DISCNCT RP	93,356.57	-	(93,356.57)		0.0%	93,356.79	-	(93,356.79)			Mar-12			2012
36330	TC Gas Meter Interface - LGE	2,405.48	-	(2,405.48)		0.0%	2,405.48	-	(2,405.48)			Mar-12			2012
36367	LGE PITP Capital	2,837,734.51	-	(2,837,734.51)		1.2%	2,837,734.51	-	(2,837,734.51)			Mar-12		The funding for this project was budgeted on a multi-year year project (#123137) and transferred to this project for 2012.	2012
36379	MC2 Clg Twr Bleach Tank 2012	16,169.59	-	(16,169.59)		0.0%	16,169.59	-	(16,169.59)			Mar-12			2012
36394	LGE Ckt 1142	12,248.70	-	(12,248.70)		0.0%	49,044.86	-	(49,044.86)			Mar-12			2012
36395	LGE Ckt WT1151	90,045.88	-	(90,045.88)		0.0%	90,047.87	-	(90,047.87)			Mar-12			2012
36419	MC Batwing Mower	14,243.86	-	(14,243.86)		0.0%	14,243.86	-	(14,243.86)			Mar-12			2012
36421	Cane Run Landfill MSE Wall	1,830,552.20	-	(1,830,552.20)		0.8%	2,790,265.25	-	(2,790,265.25)	Mar-12	Dec-14	Mar-12		Changed scope from landfill to MSE Wall; originally not budgeted.	2012
36498	CHAINAGE ALIGNMENT TOOL-LGE	21,521.47	-	(21,521.47)		0.0%	21,521.47	-	(21,521.47)			Apr-12			2012
36515	LGE SCM TRAILER	18,893.56	-	(18,893.56)		0.0%	19,386.67	-	(19,386.67)			Apr-12			2012
6516	EEI SOFTWARE ED - LGE	3,549.00	-	(3,549.00)		0.0%	3,549.00	-	(3,549.00)			Apr-12			2012
6521	CR5A HSWP Motor Repl	24,743.71	-	(24,743.71)		0.0%	24,743.71	-	(24,743.71)			Apr-12			2012
6522	OF Station Entry Gate	38,066.65	-	(38,066.65)		0.0%	38,066.65	-	(38,066.65)			Apr-12			2012
36524	MC4 Heater Level Controls	51,921.98	-	(51,921.98)		0.0%	51,921.98	-	(51,921.98)			Apr-12			2012
36527	PADDYS RUN WILDLIFE	125,461.10	-	(125,461.10)		0.1%	125,462.96	-	(125,462.96)			Apr-12			2012
6534	SKYLIGHT-PENAL DO UNDRBLD	335,135.53	-	(335,135.53)		0.1%	335,944.46	-	(335,944.46)			Apr-12		Emergent work to transfer distribution circuits from transmission poles that were being replaced.	2012
6540	MC2 Turb Lube Oil Filtration	86,468.62	-	(86,468.62)		0.0%	86,468.62	-	(86,468.62)			Apr-12			2012
36543	METER REPL FOR FLOOD AREAS	138,853.61	-	(138,853.61)		0.1%	136,948.31	-	(136,948.31)			Apr-12			2012
36581	Ckt ML-1282 LGE	75,674.18	-	(75,674.18)		0.0%	93,949.59	-	(93,949.59)			May-12			2012
6584	URD MV CABLE REJUVEN 2012	71,448.46	-	(71,448.46)		0.0%	71,448.46	-	(71,448.46)			Apr-12			2012
6603	TransOpLog II-LGE	33,969.61	-	(33,969.61)		0.0%	49,358.49	-	(49,358.49)	May-12	Feb-13	May-12			2012
6604	Sville Videoconferencing LG&E	11,515.66	-	(11,515.66)		0.0%	11,515.66	-	(11,515.66)			May-12			2012
6605	CR4/5 SPP Camera System	151,544.50	-	(151,544.50)		0.1%	138,234.15	-	(138,234.15)			May-12			2012
6614	THEMATIC MAPPING - LGE 2012	9,016.69	-	(9,016.69)		0.0%	9,016.69	-	(9,016.69)			May-12			2012
6629	MC1 Turb Lube Oil Filtration	78,387.48	-	(78,387.48)		0.0%	81,877.79	-	(81,877.79)			May-12			2012
6630	MC3 Turb Lube Oil Filtration	78,148.45	-	(78,148.45)		0.0%	78,135.09	-	(78,135.09)			May-12			2012
6631	MC4 Turb Lube Oil Filtration	71,545.50	-	(71,545.50)		0.0%	69,430.38	-	(69,430.38)			May-12			2012
6632	MC Railroad Track 2012	87,039.00	-	(87,039.00)		0.0%	87,039.00	-	(87,039.00)			May-12			2012
36633	MC Fencing 2012	81,150.04	-	(81,150.04)		0.0%	81,150.04	-	(81,150.04)			May-12			2012
36634	MC Screenhouse - Lighting	57,720.07	-	(57,720.07)		0.0%	57,720.07	-	(57,720.07)			May-12			2012
36635	TA1106 Louisville	411,098.43	-	(411,098.43)		0.2%	409,147.55	-	(409,147.55)			May-12		Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects - This project was reallocated from WPC LGE Level2.	2012
36790	MC Gypsum Dock Safety Equip	21,850.29	-	(21,850.29)		0.0%	21,850.29	-	(21,850.29)			May-12		Attachment to Response to PSC-1 Ques	2012
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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 136817	Title/Description MC3 Flyash Blower 2012	Cost 50,476.19	Budget	Dollars (50,476.19)	Percent	Budget 0.0%	Cost 50,476.19	Cost	Dollars (50,476.19)	Start	End	Start Apr-12	End	Explanations	Year 2012
136974	MC Land Swap 2012	12,800.00	-	(12,800.00)		0.0%	12,800.00	-	(12,800.00)			May-12			2012
136978	Cane Run 345kV Xfrmr - LGE	256,606.75	-	(256,606.75)		0.1%	3,310,312.66	-	(3,310,312.66)			Jul-12			2012
136985	SIMPSONVILLE DATA CTR IMPROV	26,743.79	-	(26,743.79)		0.0%	26,743.79	-	(26,743.79)			May-12			2012
136990 137038	MC #1 LSSWP Motor Rewind DIST-NA-DXE-PDYS RN	36,946.67 11,077.67	-	(36,946.67) (11,077.67)		0.0% 0.0%	36,946.67 36,482.47	-	(36,946.67)			May-12			2012 2012
137472	MC1 FGD Mist Eliminators	196,745.95		(196,745.95)		0.1%	196,745.95	-	(196,745.95)			May-12 May-12			2012
137501	TE-1245	55,658.37		(55,658.37)		0.0%	317,419.06	-	(317,419.06)			Jun-12			2012
137526	GS GE MC Ash Pond	47,485.51	-	(47,485.51)		0.0%	47,945.51	-	(47,945.51)			May-12			2012
137527	GS GE TC Ash Pond LGE	19,883.28	-	(19,883.28)		0.0%	23,038.08	-	(23,038.08)			May-12			2012
137530 137546	MC 4C Hotwell Pump Motor 2012 MC4 SH Outlet Dutchmen	35,995.31 507,339.64	-	(35,995.31) (507,339.64)		0.0% 0.2%	35,995.31 507,339.64	-	(35,995.31) (507,339.64)			May-12		The state of the s	2012 2012
137550	Cascade Phase II - LGE	61,161.41	-	(61,161.41)		0.2%	185,015.60	-	(185,015.60)	Jun-12	Aug-14	May-12 Jun-12		Emergent work due to inspection during routine outage.	2012
137607	SY-1250	55,993.04	-	(55,993.04)		0.0%	64,505.32	-	(64,505.32)			Jun-12			2012
137680	MC #2 LSSWP Motor Rewind 2012	37,581.82	-	(37,581.82)		0.0%	37,581.82	-	(37,581.82)			Jun-12			2012
137681 137686	MC E2 Crusher Motor 2012 SIMPSONVILLE TRANS-LGE	57,346.38	-	(57,346.38)		0.0%	57,346.38	-	(57,346.38)			Jun-12 Jun-12			2012 2012
137707	Ckt DA1238	54,478.38 32,426.73		(54,478.38) (32,426.73)		0.0%	23,877.78 32,426.73		(23,877.78) (32,426.73)			Mar-12			2012
137708	Ckt TA1133	52,112.71		(52,112.71)		0.0%	69,351.58	-	(69,351.58)			Mar-12			2012
137710	Ckt MD1452	24,239.43	-	(24,239.43)		0.0%	32,458.02	-	(32,458.02)			Mar-12			2012
137715	Ckt PL-1270	29,578.56	-	(29,578.56)		0.0%	37,266.03	-	(37,266.03)			Mar-12			2012
137764 137768	Paddys Run Metering Project MC1 Turbine L0 Blades	107,658.18 175,969.64	-	(107,658.18) (175,969.64)		0.0% 0.1%	107,658.38 1,747,088.97	-	(107,658.38) (1,747,088.97)	San 12	May-13	Jun-12 Sep-12			2012 2012
137770	MC 4B Pri Air Fan Motor 2012	31,768.67	-	(31,768.67)		0.0%	31,768.67	-	(31,768.67)	3ep-12	May-13	Jun-12			2012
137771	MC Hydrogen Purity Monitor	10,729.29	-	(10,729.29)		0.0%	10,729.29	-	(10,729.29)			Jun-12			2012
137777	MC 4A Transformer Bushings	60,681.36	-	(60,681.36)		0.0%	36,130.80	-	(36,130.80)			Jun-12			2012
137782	HC-1435 BREAKER REPLACE	35,188.75	-	(35,188.75)		0.0%	31,924.75	-	(31,924.75)			Jun-12			2012
137785 137787	BISHOP SUB TR1 REPLACE SP1115	54,645.36 45,878.23	-	(54,645.36) (45,878.23)		0.0% 0.0%	55,018.25 45,878.23	-	(55,018.25) (45,878.23)			Jun-12 Jun-12			2012 2012
137788	PL 1270	7,095.83		(7,095.83)		0.0%	37,036.56		(37,036.56)			Jun-12			2012
137789	AB1205	31,541.22	-	(31,541.22)		0.0%	43,219.38	-	(43,219.38)			Jun-12			2012
137802	PLEASURE RIDGE TR1 REPL	(12.26)	-	12.26		0.0%	-	-	-			Jun-12			2012
137812 138380	GS GE TC Signage LGE Purchase of RV	16,183.14 71,716.02	-	(16,183.14) (71,716.02)		0.0% 0.0%	16,182.93 71,716.02	-	(16,182.93) (71,716.02)			Jun-12 Jul-12			2012 2012
138384	GAS MAOP DOC MGMT	6,503.88	-	(6,503.88)		0.0%	6,503.88	-	(6,503.88)			Jul-12			2012
138389	FV-1142	32,890.17	-	(32,890.17)		0.0%	89,902.84	-	(89,902.84)			Jan-12			2012
138390	ET-1172	188,331.88	-	(188,331.88)		0.1%	348,450.33	-	(348,450.33)			Jan-12			2012
138432	BRCT Advant Test Bed - LGE	68,271.22	-	(68,271.22)		0.0%	68,271.22	-	(68,271.22)	0 - 12	M 12	Jul-12			2012
138614 138659	PowerPlant Prop Tax BISHOP SUBSTATION TR1 REWIND	73,551.13 177,139.84		(73,551.13) (177,139.84)		0.0% 0.1%	134,673.01 582,650.17		(134,673.01) (582,650.17)	Oct-12	Mar-13	Oct-12 Sep-12			2012 2012
138664	LOU ELEC OPS TRAILERS	10,668.50	-	(10,668.50)		0.0%	11,635.46	-	(11,635.46)			Aug-12			2012
138666	MC 2B Oxidation Air Comp Motor	56,839.87	-	(56,839.87)		0.0%	56,839.87	-	(56,839.87)			Aug-12			2012
138674	EAST END OHIO RVR BRIDGES ELEC	3,737.16	-	(3,737.16)		0.0%	4,042.28	-	(4,042.28)			Aug-12			2012
138676 138677	LOU ELEC OPS TRAILER - 3PHASE MC2 Turbine Lube Filtration	27,430.34 74,805.30	-	(27,430.34) (74,805.30)		0.0%	27,430.34 75,226.48	-	(27,430.34) (75,226.48)			Aug-12 Aug-12			2012 2012
138679	CR61 BFP Motor Rewind 2012	105,441.48	-	(105,441.48)		0.0%	105,441.48	-	(105,441.48)			Aug-12			2012
138680	CR4 Ash Water Pump Repl	39,854.70	-	(39,854.70)		0.0%	54,036.93	-	(54,036.93)			Aug-12			2012
138681	Trimble Co 5 Xfrmr Repl	322,268.43	-	(322,268.43)		0.1%	3,785,538.92	-	(3,785,538.92)	Oct-12	Oct-13	Oct-12		Emergency work due to the failure of the transformer.	2012
138685 138686	Ohio Falls Upgrade #6 Ohio Falls Upgrade #7	12,411.30 12,411.30		(12,411.30) (12,411.30)		0.0%	20,135.34 20,135.33	-	(20,135.34) (20,135.33)			Aug-12			2012 2012
138686	CR4/5 SPP Controls Upgrade	12,411.30	-	(12,411.30)		0.0%	20,135.33 199,772.07		(199,772.07)			Aug-12 Aug-12			2012
138713	MC4 Gen High Voltage Bushings	1,504,295.71	-	(1,504,295.71)		0.6%	1,095,776.31	-	(1,095,776.31)			Aug-12		Emergent Work due to in service failure of MC4 Generator.	2012
138715	MC4 Generator Field Rewind	1,032,788.05	-	(1,032,788.05)		0.4%	1,032,788.05	-	(1,032,788.05)			Aug-12		Emergent Work due to in service failure of MC4 Generator.	2012
138719	CTS 3.0 and AFB 3.0 - LGE	9,161.42	-	(9,161.42)		0.0%	174,128.02	-	(174,128.02)	Sep-12	Jun-14	Sep-12			2012
138728 138733	Fuelworx to Aligne Fuels-LGE TA-1106 Recloser	9,525.71 38,129.66	-	(9,525.71) (38,129.66)		0.0% 0.0%	13,937.80 38,129.66	-	(13,937.80) (38,129.66)			Aug-12 Aug-12			2012 2012
138734	FM1256	25,425.43	-	(25,425.43)		0.0%	25,425.43	-	(25,425.43)			Aug-12 Aug-12			2012
138735	SW1186	28,165.52	-	(28,165.52)		0.0%	28,165.52	-	(28,165.52)			Aug-12			2012
138736	FV1142	28,753.62	-	(28,753.62)		0.0%	28,753.62	-	(28,753.62)			Aug-12			2012
138737 138738	HB1148 LS1248	27,098.04 29,833.01	-	(27,098.04) (29,833.01)		0.0%	27,098.04 29,833.01	-	(27,098.04) (29,833.01)			Aug-12			2012 2012
138739	SY1252	32,998.35	-	(32,998.35)		0.0%	32,998.35	-	(32,998.35)			Aug-12 Aug-12			2012
138740	CL1230	29,479.25	-	(29,479.25)		0.0%	29,479.25	-	(29,479.25)			Aug-12			2012
138741	SW1190	25,380.16	-	(25,380.16)		0.0%	25,380.16	-	(25,380.16)			Aug-12			2012
138742	SY1250	34,195.67	-	(34,195.67)		0.0%	34,195.67	-	(34,195.67)			Aug-12			2012
138766 138776	HB 1147 MC Control Battery Bank #1	28,734.86 55,320.93	-	(28,734.86) (55,320.93)		0.0%	28,734.86 55,320.93	-	(28,734.86) (55,320.93)			Sep-12 Sep-12			2012 2012
138784	BOC Remodel - LG&E	2,649.97	-	(2,649.97)		0.0%	2,649.97	-	(2,649.97)			Sep-12 Sep-12			2012
138786	LS-1245 Recloser	27,842.37	-	(27,842.37)		0.0%	27,842.37	-	(27,842.37)			Sep-12			2012
138791	TC1 FLOW MONITOR	32,744.07	-	(32,744.07)		0.0%	32,744.07	-	(32,744.07)			Jan-09			2012
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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	F 1 - 2	
No. 138805	AK 1295 Recloser	31,449.17	Budget	(31,449.17)	Percent	Budget 0.0%	31,449.17	Cost	(31,449.17)	Start	End	Start Sep-12	End	Explanations	Year 2012
138806	Burden Test Sets & Probe Kit	7,777.22	-	(7,777.22)		0.0%	7,777.22	-	(7,777.22)			Sep-12			2012
138822	MC Communications Radios	79,133.87	-	(79,133.87)		0.0%	87,124.24	-	(87,124.24)			Oct-12			2012
138843	MC Gypsum Overland Belt	37,220.17	-	(37,220.17)		0.0%	41,878.74	-	(41,878.74)			Oct-12			2012
138844	MC 3D Primary Air Fan Motor	41,738.00 28,324.77	-	(41,738.00)		0.0%	39,384.20	-	(39,384.20)			Oct-12			2012 2012
138845 138851	MC Forklift 2012 Control Center Chairs - LG&E	28,324.77 5,968.52		(28,324.77) (5,968.52)		0.0% 0.0%	28,324.77 5,968.52		(28,324.77) (5,968.52)			Oct-12 Oct-12			2012
138857	RUSSELL CORNER LAND	10,608.51		(10,608.51)		0.0%	161,321.99		(161,321.99)			Oct-12			2012
138858	CR CT11 Battery 2012	30,841.94	-	(30,841.94)		0.0%	30,841.94	-	(30,841.94)			Oct-12			2012
138864	SYNERGEE CM LICENSE- LGE	3,049.61	-	(3,049.61)		0.0%	3,049.61	-	(3,049.61)			Oct-12			2012
138867	PROJECT WISE UPGR-LGE	6,412.83	-	(6,412.83)		0.0%	6,412.83	-	(6,412.83)			Oct-12			2012
138879	Purchase AMR Meters	73,836.46	-	(73,836.46)		0.0%	73,836.46	-	(73,836.46)			Oct-12			2012
138880 138883	CR6 GSU Trans Cooling Pumps PADDYS RUN VOLTAGE CONTROLS	20,448.57 13,814.72		(20,448.57) (13,814.72)		0.0% 0.0%	28,659.41 15,836.08		(28,659.41) (15,836.08)			Oct-12 Oct-12			2012 2012
138886	LS1245	5,342,42		(5.342.42)		0.0%	43.888.42		(43,888.42)			Oct-12			2012
138896	PE FILING SYSTEM	200.00	-	(200.00)		0.0%	21,535.50	-	(21,535.50)			Oct-12			2012
138917	OF Sump Pump Repl 2012	20,594.78	-	(20,594.78)		0.0%	20,594.78	-	(20,594.78)			Nov-12			2012
138921	REBUILD DEGASIFICATION UNIT	24,283.03	-	(24,283.03)		0.0%	56,540.25	-	(56,540.25)			Nov-12			2012
138929 138931	MC Gyp Pelletizing Sewage Auburdale Pole Racks 2012	26,943.59 95,390,67	-	(26,943.59) (95,390.67)		0.0%	26,821.51 95,390,67	-	(26,821.51) (95,390.67)			Nov-12 Nov-12			2012 2012
138958	Cane Run Vehicle	16,303,36		(16,303.36)		0.0%	16.303.36		(16,303.36)			Nov-12 Nov-12			2012
138959	MC EDG Truck 2012	14,106.31		(14,106.31)		0.0%	14.106.31	-	(14,106.31)			Nov-12			2012
138960	MC Trucks 2012	46,394.63	-	(46,394.63)		0.0%	46,394.63	-	(46,394.63)			Nov-12			2012
138976	MC4 TDBFP Coupling	50,900.00	-	(50,900.00)		0.0%	49,899.93	-	(49,899.93)			Nov-12			2012
138980	MC Stacker Boom Belt 2012	16,971.76	-	(16,971.76)		0.0%	16,971.76	-	(16,971.76)			Dec-12			2012
138983 138999	SSC FENCE PROJECT Linux Identity Manager - LGE	10,049.29 2,380.56	-	(10,049.29) (2,380.56)		0.0%	10,049.29 3,682.08	-	(10,049.29) (3,682.08)			Dec-12 Dec-12			2012 2012
139020	OF Generator Cooling Pumps	46.689.55		(46,689.55)		0.0%	59,984.51		(59,984.51)			Dec-12			2012
139021	EMS Operator Monitor-LGE-2012	7,567.12		(7,567.12)		0.0%	10,746.70		(10,746.70)			Dec-12			2012
139041	CR Utility Vehicle 2012	21,403.45	-	(21,403.45)		0.0%	22,534.02	-	(22,534.02)			Dec-12			2012
139044	RIVERPORT FACILITY ACCESS	50,608.00	-	(50,608.00)		0.0%	26,081.03	-	(26,081.03)			Dec-12			2012
	BRCT 11N2 Controls Upgr LGE	71,614.23	-	(71,614.23)		0.0%	71,306.68	-	(71,306.68)			Apr-12			2012
	TC CT HGPI #5	1,500,962.39	-	(1,500,962.39)		0.6%	1,370,227.07	-	(1,370,227.07)			Jan-09		Project started earlier than anticipated due to Unit 9 being very close to 900 factored start limit (HGPI is required at 900 to maintain reliable operation and insurability of machine). This project was originally budgeted for 2013.	2012
	Connect to LGE RemoteOff-LGE12	75,227.09	-	(75,227.09)		0.0%	75,227.09	-	(75,227.09)			Jul-12			2012
	TC REPLACE 12KV CP SWITCHGEARS TC CHANGE HVAC UNITS	10,786.07 (21,313.39)	-	(10,786.07) 21,313.39		0.0%	34,379.96 27,430.11	23,593.89 48,743.50	(10,786.07) 21,313.39	Jan-09	Jul-12	Sep-10 Jan-09			2012 2012
	TC2 COAL SILO LOAD CELL	82,958.59	57,131.66	(25,826.93)	-45%	0.0%	51,123.40	57,131.66	6,008.26	Jan-09	Dec-12	Jan-09			2012
	TC LAPE LIMESTONE TRIPPER	(15,232.97)	-	15,232.97	1370	0.0%	9,180.63	24,413.60	15,232.97	Jan-09	Dec-11	Jan-09			2012
131547LGE	TC POTABLE WATER SYS UPGRADE	78,984.10	80,184.78	1,200.68	1%	0.0%	73,920.73	80,184.78	6,264.05	Jan-09	Dec-12	Jan-09			2012
	TC REPLACE HVAC UNITS 2012	34,527.54	40,092.39	5,564.85	14%	0.0%	34,527.54	40,092.39	5,564.85	Jan-09	Dec-12	Jan-09			2012
	BRCT6 Rear Wall Repl LGE	(10,530.55)	-	10,530.55		0.0%	120,374.57	130,905.12	10,530.55			Sep-10			2012
	TC2 SPARES ECR LGE TC2 Boiler MTCE WP	11,682.93 139,349.44	163,658.52	(11,682.93) 24,309.08	15%	0.0% 0.1%	547,784.22 158,332.08	489,110.45 201,302.69	(58,673.77) 42,970.61	Aug-11	Dec-12	Apr-11 Aug-11			2012 2012
	TC LSTNE CONV REDUN	262.663.79	531,224.17	268,560.38	51%	0.1%	232,642.13	531,224.17	298,582.04	Jan-12	Dec-12	Jan-12			2012
	TC LSTN BALL MILL UPGRDS	115,529.51	107,848.53	(7,680.98)	-7%	0.0%	66,221.34	107,848.53	41,627.19	Jan-12	Dec-12	Jan-12			2012
133555LGE	TC2 DCS COMP & NTWRK UPGRD	451,827.70	601,385.85	149,558.15	25%	0.2%	358,768.67	601,385.85	242,617.18	Jan-12	Dec-12	Jan-12			2012
	TC SYNC SAT CLOCKS		20,734.96	20,734.96	100%	0.0%		20,734.96	20,734.96	Jan-12	Dec-12				2012
	TC1 FD FAN ROOF REPL	2,755.00	22,278.01	19,523.01	88%	0.0%	33,353.80	52,876.81	19,523.01	Oct-11	Dec-11	Oct-11			2012
	TC RCT PREP BLDG ROOF REPL TC THERMAL IMAGE DEVICE	(857.11) (1,588.40)	86,413.49	87,270.60 1,588.40	101%	0.0% 0.0%	69,521.69 5,240.15	156,792.29 6,828.55	87,270.60 1,588.40	Oct-11	Dec-11	Oct-11 Jan-09			2012 2012
	BG Ongoing Cap LGE	(1,500.40)	1,151,610.00	1,151,610.00	100%	0.0%	5,240.15	8,814,668.00	8,814,668.00	Jul-12	Dec-14	Jan-o		Purchase of Bluegrass Combustion Turbines cancelled as a result of the	2012
	BG Purchase LGE	-	75,900,000.00	75,900,000.00	100%	0.0%	-	75,900,000.00	75,900,000.00	Jun-12	Jun-12			conditional authorization from FERC Purchase of Bluegrass Combustion Turbines cancelled as a result of the conditional authorization from FERC	2012
135675LGF	PPL Alternate Data Ctr-LGE11	(42,361.45)	-	42,361.45		0.0%	41,024.89	83,386,34	42,361.45			Oct-11		CORGINOMA AUDIOTZZIION NOM FERC	2012
	Bill Redesign-LGE11	62,493.64	-	(62,493.64)		0.0%	94,492.14	31,998.50	(62,493.64)			Oct-11			2012
135695LGE	SAP Testing Automation-LGE11	37,147.41	-	(37,147.41)		0.0%	181,450.26	125,690.08	(55,760.18)			Oct-11			2012
	Revenue Collect Enh-LGE11	38,968.62	-	(38,968.62)		0.0%	96,223.97	3,772.15	(92,451.83)			Oct-11			2012
	TDMS Implementation-LGE11	708.89	-	(708.89)		0.0%	59,893.57	59,184.68	(708.89)			Oct-11			2012
	Billing Enhancement-LGE12 TC2 Mercury Monitors	28,578.52 8,436.63	-	(28,578.52) (8,436.63)		0.0% 0.0%	58,351.84 55,004.95	46,568.32	(58,351.84) (8,436.63)			Nov-11 Jan-09			2012 2012
	TC Misc Plt Equip LGE	(1,230.75)	-	1,230.75		0.0%	17,067.33	18,298.08	1,230.75			Dec-11			2012
	SP EXTRANET IMPLEMENT - LGE12	2,152.77	-	(2,152.77)		0.0%	2,152.77		(2,152.77)			Jan-12			2012
135944LGE	Solution Mngr Automate - LGE12	20,425.17	-	(20,425.17)		0.0%	20,425.17	-	(20,425.17)			Apr-12			2012
	CIP - PACS isolation-LGE12	15,120.93	-	(15,120.93)		0.0%	15,120.93	-	(15,120.93)			Feb-12			2012
	Auto Reconnects Enh-LGE12 TC DIGITAL FUEL SYSTEM	31,840.53 32,145.15	-	(31,840.53) (32,145.15)		0.0%	31,840.53 31,672.81	-	(31,840.53) (31,672.81)			Feb-12 Jan-12			2012 2012
	Ferch Cubicle Purchase-LGE12	13,448.37	-	(13,448.37)		0.0%	6,566.83	-	(6,566.83)			Mar-12			2012
		-5,		(,110.57)		0.070	-,500.05		(=,500.05)						

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							Total	Total		Date	Date				
D : .	D : .	Annual	Annual	Variance In	Variance	Percent Of	Actual	Budget	Variance In	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	m Dollars	As Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
136538LGE TO	DOZER FUEL STATION LGE	30,014.52	-	(30,014.52)		0.0%	30,293.18	-	(30,293.18)			Jan-09			2012
	P Process Automation-LGE12	44,231.92	-	(44,231.92)		0.0%	44,231.92	-	(44,231.92)			Apr-12			2012
	SS 1st Floor Mods-LGE12	3,218.04	-	(3,218.04)		0.0%	3,218.04	-	(3,218.04)			May-12			2012
	C REFURB PROD WELL A GECenter 6SW Furniture-LGE12	35,300.46 1,929,19	-	(35,300.46) (1,929.19)		0.0%	37,899.40 1,929.19	-	(37,899.40) (1,929.19)			Jan-09 Jun-12			2012 2012
138122LGE TI		69,830,94	-	(69,830.94)		0.0%	61,127.35	-	(61,127.35)			Jul-12			2012
	ariff Upgrade - LGE13	11,440.00		(11,440.00)		0.0%	11,440.00	-	(11,440.00)			Jul-12			2012
	er Eff Enhancements-LGE12	46,486.63	-	(46,486.63)		0.0%	99,454.84	-	(99,454.84)	Jul-12	Jul-13	Jul-12			2012
	te Case 2012 - LGE12	79,554.15	-	(79,554.15)		0.0%	97,004.07	-	(97,004.07)			Jul-12			2012
	yAccount Enhance - LGE12	31,893.09 16,354.09	-	(31,893.09)		0.0%	83,821.75 64,284.19	-	(83,821.75)	Jul-12	Sep-13	Jul-12			2012
	w Income Enhance-LGE12 obalscape FTP to Tier1-LGE12	19,433.09		(16,354.09) (19,433.09)		0.0%	19,433.09		(64,284.19) (19,433.09)	Aug-12	Dec-13	Aug-12 Aug-12			2012 2012
	RCT6 Quench Nozzles LGE	34,165.49		(34,165.49)		0.0%	33,490.34	-	(33,490.34)			Sep-12			2012
	RCT7 Quenh Nozzles LGE	33,859.50	-	(33,859.50)		0.0%	33,490.35	-	(33,490.35)			Sep-12			2012
	Afee License True Up-LGE12	4,469.14	-	(4,469.14)		0.0%	4,469.14	-	(4,469.14)			Sep-12			2012
	W/BWA Upgrade - LGE12	132,638.28	-	(132,638.28)		0.1%	183,736.49	-	(183,736.49)			Oct-12			2012
	MZ Redesign-Firewalls-LGE12	91,495.56	-	(91,495.56)		0.0%	91,495.56	-	(91,495.56)			Oct-12			2012 2012
138835LGE Jal	cess Policy Manager - LGE12	45,840.70 22,735.04	-	(45,840.70) (22,735.04)		0.0% 0.0%	61,168.39 23,586.24	-	(61,168.39) (23,586.24)			Aug-12 Oct-12			2012
	emory Upgrade VDI-LGE12	34,597.26	-	(34,597.26)		0.0%	34,597.26		(34,597.26)			Nov-12			2012
	kt Flw Switch Inf Exp-LGE12	104,733.63	-	(104,733.63)		0.0%	104,733.63	-	(104,733.63)			Nov-12			2012
	C REMOTE CONTROL MOWERS	65,331.23	-	(65,331.23)		0.0%	69,251.10	-	(69,251.10)			Jan-09			2012
	censing Citrix 4.5 upg-LGE12	70,155.13	-	(70,155.13)		0.0%	70,155.13	-	(70,155.13)			Oct-12			2012
138898LGE En	terprise Info Mgmt-LGE12	318,066.67	-	(318,066.67)		0.1%	602,332.45	-	(602,332.45)			Dec-12		Open Text project allocated from other sources. During Oracle upgrade,	2012
														support issues with current platform drove an early purchase of licenses and start to project.	
138904LGE Vu	Inerability Scan-DMZ-LGE12	2,198.91	-	(2,198.91)		0.0%	2,198.91	-	(2,198.91)			Nov-12		start to project.	2012
138925LGE Ne		123,026.63	-	(123,026.63)		0.1%	123,026.63	-	(123,026.63)			Nov-12			2012
	enText Email Mgmt-LGE12	57,745.41	-	(57,745.41)		0.0%	57,745.41	-	(57,745.41)			Nov-12			2012
	change 2010 Inf Upg-LGE12	18,884.03	-	(18,884.03)		0.0%	19,068.85	-	(19,068.85)			Nov-12			2012
139025LGE Bl		36,090.88	-	(36,090.88)		0.0%	36,090.88	-	(36,090.88)			Dec-12			2012
	rbide Optic Fiber Ins-LGE12 anket cable for joint trench	312.52 (62.887.04)	-	(312.52) 62.887.04		0.0%	4,373.33 (62.887.04)	-	(4,373.33) 62.887.04			Dec-12 Feb-03			2012 2012
	AP. REG. RECLOSERS 340	46,770,55	24.067.80	(22,702.75)	-94%	0.0%	46,770.55	24.067.80	(22,702.75)	Mar-01	Dec-25	Mar-01			2012
	ELOCATIONS T LINES LGE 2010	(4,342.54)		4,342.54		0.0%	-	4,342.54	4,342.54	Aug-08	Dec-10	Aug-08			2012
L5-2011 RE	ELOCATIONS T LINES LGE 2011	(2,993.67)	-	2,993.67		0.0%	(0.01)	2,993.66	2,993.67	Jan-11	Dec-11	Jan-11			2012
	ELOCATIONS T-LINES LGE 2012	-	103,148.94	103,148.94	100%	0.0%	-	103,148.94	103,148.94	Jan-11	Jan-13	Jan-11			2012
	EW FACILITIES T-LINE LGE 2011	54,407.03	-	(54,407.03)	100-1	0.0%	54,848.42	441.39	(54,407.03)	Jan-11	Oct-12	Jan-11			2012
	EW FACILITIES T-LINE LGE 2012 ARAM UPGRADE T LINE LGE 2011	196.59 (1,396.37)	179,938.05	179,741.46 1,396.37	100%	0.0% 0.0%	82,790.28	179,938.05 84,186.65	179,938.05 1,396.37	Jan-12 Jan-11	Dec-12 Dec-11	Jan-12 Jan-11			2012 2012
	ORM DAMAGE T-LINE LGE 2011	(82.08)	-	82.08		0.0%	253,404,47	253,486.55	82.08	Jan-11	Apr-12	Jan-11			2012
	ORM DAMAGE T-LINE LGE 2012	266,940.67	183,648.71	(83,291.96)	-45%	0.1%	252,620.21	183,648.71	(68,971.50)	Jan-12	Jan-13	Jan-12			2012
L9-2010 PR	RIORITY REPL T-LINES LGE 2010	6,466.10	-	(6,466.10)		0.0%	6,466.10	-	(6,466.10)	Jan-10	Dec-10	Jan-10			2012
	RIORITY REPL T-LINES LGE 2011	149,396.69		(149,396.69)		0.1%	149,396.69		(149,396.69)	Jan-11	Jun-12	Jan-11			2012
L9-2012 3P	RIORITY REPL T-LINE LGE 2012	3,107,889.67	664,123.56	(2,443,766.11)	-368%	1.3%	3,107,889.67	664,123.56	(2,443,766.11)	Jan-12	Dec-12	Jan-12		Replaced more poles than originally planned. Overhead line crews are	2012
														utilized on pole replacement blankets when outages are not available to complete larger scale line work.	
LBATTRY12 Ba	atteries LGE 2012	6,666.99	54,068.10	47,401.11	88%	0.0%	6,666.99	54,068.10	47,401.11	Jan-12	Dec-12	Jan-12		complete larger scale line work.	2012
LBR-11 LC		(510,880.69)	-	510,880.69		-0.2%	(510,880.69)	-	510,880.69	Jan-11	Dec-11	Jan-11		Spare breaker costs were moved to specific projects.	2012
	GE Breakers Replacements-2012	524,910.92	320,016.00	(204,894.92)	-64%	0.2%	617,440.89	320,016.00	(297,424.89)	May-09	Dec-12	May-09			2012
	BE Capacitor Installations 10	(108.76)	44.004.60	108.76	100%	0.0% 0.0%	-	108.76 44,994.60	108.76	Jun-09 Jan-12	Jan-11	Jun-09			2012 2012
	GE Capacitor Installations-12 GE DISTRIBUTION CAPACITOR11	8,325.93	44,994.60	44,994.60 (8,325.93)	100%	0.0%	243,850.24	235,524.31	44,994.60 (8,325.93)	Jan-12 Jan-11	Dec-13 Dec-11	Jan-11			2012
	GE DISTRIBUTION CAPACITOR12	139,399.95	270,196.30	130,796.35	48%	0.1%	243,827.02	270,196.30	26,369.28	Jan-12	Dec-12	Jan-12			2012
LFENCE-12 LF		124,472.01	149,995.30	25,523.29	17%	0.1%	195,309.51	149,995.30	(45,314.21)	Jan-12	Dec-12	Jan-12			2012
	ROUNDING REPAIRS LG&E 2011	(127.53)	-	127.53		0.0%	-	127.53	127.53			Jan-11			2012
	ounding RepairsLGE-2012	72,539.96	49,946.82	(22,593.14)	-45%	0.0%		49,946.82	49,946.82	Jan-12	Dec-12	Jan-12			2012
	STRUMENT TRANSFMR LGE 2011 GE MAJOR STORM 011712	710.36 233,567.38	-	(710.36) (233,567.38)		0.0% 0.1%	65,092.96 233,567.38	64,382.60	(710.36) (233,567.38)			Jan-11 Jan-12			2012 2012
	G&E MAJOR STORM 011/12	50,838.60		(50,838.60)		0.1%	50,838.60		(50,838.60)			Mar-12			2012
	GE MAJOR STORM 042011	2,066.13	-	(2,066.13)		0.0%	2,066.13	-	(2,066.13)			Apr-11			2012
	GE MAJOR STORM 052311	613.74	-	(613.74)		0.0%	613.74	-	(613.74)			May-11			2012
	GE MAJOR STORM 070112	76,278.36	-	(76,278.36)		0.0%	76,278.36	-	(76,278.36)			Jul-12			2012
	GE MAJOR STORM 071912	70,820.36	-	(70,820.36)		0.0%	70,820.36	-	(70,820.36)			Jul-12			2012
	GE MAJOR STORM 072712	84,346.25	-	(84,346.25)		0.0%	84,346.25	-	(84,346.25)			Jul-12			2012
	G&E MAJOR STORM 081311 GE MAJOR STORM 122012	1,216.57 42,377.51	-	(1,216.57) (42,377.51)		0.0% 0.0%	1,216.57 42,377.51	-	(1,216.57) (42,377.51)			Aug-11 Dec-12			2012 2012
LRELAY-12 LC		42,377.31 84,770.36	149,688.00	64,917.64	43%	0.0%	65,007.39	149,688.00	84,680.61	Jan-12	Dec-12	Jan-12			2012
	G&E Routine - Subs-10	(19,173.45)	,	19,173.45		0.0%	(19,173.45)		19,173.45	Jan-10	Dec-10	Jan-10			2012

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		V
No. LRSUB-11 LG	Title/Description G&E Routine - Subs-11	Cost 1,276,704.99	Budget	Dollars (1,276,704.99)	Percent	Budget 0.5%	Cost 1,276,704.99	Cost	Dollars (1,276,704.99)	Start Jan-11	End Dec-11	Start Jan-11	End	Explanations Work that began in 2011 on the LRSUB-11 project carried over into 2012 on	Year 2012
EKSOB-11 EG	ICE ROutile - Subs-11	1,270,704.99		(1,270,704.77)		0.570	1,270,704.27		(1,270,704.77)	Jan-11	Dec-11	Jan-11		this project. These amounts were not known when the 2012 budget was prepared.	2012
LRSUB-12 LG	S&E Routine - Subs-12	109,649.76	576,179.96	466,530.20	81%	0.0%	109,649.76	576,179.96	466,530.20	Jan-11	Dec-12	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.	2012
LRTU-12 LG	GE RTU Replacements-12	6,290.08	330,198.36	323,908.28	98%	0.0%	6,290.08	330,198.36	323,908.28	Jan-12	Dec-12	Jan-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
LSTSVC12 Sta	ation Svc Trnsfrmrs-LG&E-12	72,232,06	19,809,42	(52,422,64)	-265%	0.0%	100.971.13	19.809.45	(81,161,68)	Jan-12	Dec-12	Jan-12		used for other projects.	2012
LSURGE-11 Sur	rge Arrestors LGE-11	0.36	-	(0.36)		0.0%	95,762.52	95,762.16	(0.36)			Jan-11			2012
LSURGE-12 Sur	rge Arrestors LGE-12	45,760.33	53,874.92	8,114.59	15%	0.0%	45,759.54	53,874.92	8,115.38	Jan-12	Dec-12	Jan-12			2012
	GE Terminal Upgrades-12	-	249,790.08	249,790.08	100%	0.0%	-	249,790.08	249,790.08	Jan-12	Dec-12				2012
	AINT CAP, REG, REC 340	273,277.30	203,103.69	(70,173.61)	-35%	0.1%	273,277.30	203,103.69	(70,173.61)	Dec-03	Dec-25	Dec-03			2012
	EW BUS COMM OH 340	1,727,916.19	1,182,555.92	(545,360.27)	-46%	0.7%	1,727,916.19	1,182,555.92	(545,360.27)	Jan-00	Dec-25	Jan-00		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.	2012
	EW BUS COMM UG 340	2,627,296.95	2,660,290.55	32,993.60	1%	1.1%	2,627,296.95	2,660,290.55	32,993.60	Mar-00	Dec-25	Mar-00			2012
	EW BUS COMM 341 UG	6,863.05	050.057.41	(6,863.05)	200	0.0%	6,863.05	050 057 41	(6,863.05)	1 0.	D. 25	Jan-02			2012
NBRD3400H NE NBRD340UG NE	EW BUS RES OH 340	1,235,224.03 10,762.90	958,057.44	(277,166.59) (10,762.90)	-29%	0.5% 0.0%	1,235,224.03 10,762.90	958,057.44	(277,166.59) (10,762.90)	Jan-01 Jan-01	Dec-25 Dec-25	Jan-01 Jan-01			2012 2012
	EW BUS RESID UG 341	627.801.69	499,519.09	(128,282.60)	-26%	0.0%	627,801.69	499,519.09	(128,282.60)	Jan-00	Dec-25	Jan-01 Jan-00			2012
	EW BUS SUB OH 340	29,240.25	58,933.46	29,693.21	50%	0.0%	29,240.25	58,933.46	29,693.21	Mar-00	Dec-25	Mar-00			2012
	EW BUS SUB 341 UG	1,267,742.68	1,471,228.32	203,485.64	14%	0.5%	1,267,742.68	1,471,228.32	203,485.64	Dec-01	Dec-25	Dec-01			2012
	EW ELECTRIC SERVICES	692,442.47	812,212.77	119,770.30	15%	0.3%	692,442.47	812,212.77	119,770.30	Mar-00	Dec-25	Mar-00			2012
NBSV340UG NE	EW EL SERV UG	765,052.16	680,818.86	(84,233.30)	-12%	0.3%	765,052.16	680,818.86	(84,233.30)	Mar-00	Dec-25	Mar-00			2012
NBVLT343 Ne	w Network Vaults - 003430	21,182.42	449,774.85	428,592.43	95%	0.0%	1,357,141.38	2,754,032.63	1,396,891.25	Dec-02	Dec-25	Dec-02		Variance to budget reflects actual versus projected investments associated	2012
														with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	
	etwork Vaults 003430	351,337.40	614,918.69	263,581.29	43%	0.2%	351,337.40	614,918.69	263,581.29	Jan-00	Dec-25	Jan-00			2012
PBWK340OH PU	JB WORKS RELOC OH	156,431.94	1,173,236.03	1,016,804.09	87%	0.1%	156,431.94	1,173,236.03	1,016,804.09	Mar-01	Dec-25	Mar-01		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
	JB WORKS RELOC UG 340	28,691.81	43,005.12	14,313.31	33%	0.0%	28,691.81	43,005.12	14,313.31	Mar-01	Dec-25	Mar-01			2012
	JB WORKS 344 UG	18,380.19	-	(18,380.19)		0.0%	18,380.19	-	(18,380.19)			Dec-01			2012
	/I Inspections 003400	344.88	-	(344.88)		0.0%	0.00	0.00	-			Dec-03			2012
RCST340 CU		164,921.45	367,394.32	202,472.87	55%	0.1%	164,921.45	367,394.32	202,472.87	Feb-01	Dec-25	Feb-01			2012
	stomer requested - Gas	(4,554.59)	-	4,554.59		0.0%	(4,554.59)	-	4,554.59	Dec-01	Dec-25	Dec-01			2012
	place Defective Cable 003400	886,794.84	801,062.40	(85,732.44)	-11% 98%	0.4%	886,794.84	801,062.40	(85,732.44)	Nov-03	Dec-25	Nov-03			2012
	pair Defective Eqpt - 003190 EP DEF EQ OH 340	4,785.23 3,752,012.59	212,000.15 3,129,245.04	207,214.92 (622,767.55)	-20%	0.0% 1.6%	4,785.23 3,752,012.59	212,000.15 3,129,245.04	207,214.92 (622,767.55)	Jan-05 Jan-01	Dec-25 Dec-14	Jan-05 Jan-01		Variance to budget reflects actual versus projected investments associated	2012 2012
KDDD3400H KE	ar DEFEQ OIT 340	3,732,012.39	3,129,243.04	(022,707.33)	-2076	1.0%	3,732,012.39	3,129,243.04	(022,707.33)	Jair-Oi	Dec-14	Jair-Oi		variance to lought reliects actual versus projected univestiment associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment. There was a spike in trouble orders due to heat related outagets.	2012
RDDD340UG RE	EP DEF EQ UG 340	757,858.85	1,228,665.30	470,806.45	38%	0.3%	757,858.85	1,228,665.30	470,806.45	Mar-01	Dec-25	Mar-01		Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing erplacing underground defective equipment. There was a reallocation of funds from this blanket project to a unique project to replace a large section in Hustrboure Subdivision.	2012
RDDD345OH PO		677.68	-	(677.68)		0.0%	677.68	-	(677.68)			Jan-07			2012
	ERCURY BULB REPL PROJECT	167,700.63	200,243.91	32,543.28	16%	0.1%	167,700.63	200,243.91	32,543.28	Jan-08	Dec-25	Jan-08			2012
RDPOLD340 RE		1,606.78	-	(1,606.78)		0.0%	1,606.78	-	(1,606.78)			Mar-01			2012
RDPOLE340 Re	place Defective Poles 340	2,080,022.02	1,607,841.45	(472,180.57)	-29%	0.9%	2,080,022.02	1,607,841.45	(472,180.57)	Nov-03	Dec-25	Nov-03		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. The overrun was caused by additional work to reduce the daneer nole backlog.	2012
	EPAIR STREET LIGHTING	2,278,709.05	2,118,271.87	(160,437.18)	-8%	1.0%	2,278,709.05	2,118,271.87	(160,437.18)	Nov-06	Dec-25	Nov-06			2012
	EP DEF ST LIGHTS 340	2,373.70	-	(2,373.70)		0.0%	2,373.70	-	(2,373.70)	Mar-01	Dec-25	Mar-01			2012
	GE GEN RELIABILITY	217,284.35	-	(217,284.35)		0.1%	217,284.35	-	(217,284.35)	Jan-00	Dec-25	Jan-00			2012
	H Reliability 003400	413,078.75	513,592.84	100,514.09	20%	0.2%	413,078.75	513,592.84	100,514.09	Dec-03	Dec-25	Dec-03			2012
	G Reliability 003400	47,736.03	212 525 01	(47,736.03)	1.000/	0.0%	47,736.03	212 525 01	(47,736.03)	Dec-03	Dec-25	Dec-03			2012
	EP THR PARTY DAM 340	571,292.81	212,525.91	(358,766.90)	-169%	0.2%	571,292.81	212,525.91	(358,766.90)	Mar-01	Dec-25	Mar-01		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.	2012
	pair Third Party Damages-419	(48,917.53)	209,313.39	258,230.92	123%	0.0%	77,313.11	739,998.56	662,685.45	Jul-01	Dec-25	Jul-01			2012
	REET LIGHT OVERHEAD	748,013.73	480,447.27	(267,566.46)	-56%	0.3%	748,013.73	480,447.27	(267,566.46)	May-07	Dec-25	May-07			2012
\$1L1332UG ST	REET LIGHT UNDERGROUND	1,210,709.80	1,170,825.49	(39,884.31)	-3%	0.5%	1,210,709.80	1,170,825.49	(39,884.31)	May-07	Dec-25	May-07		Attachment to Response to PSC-1 Que	2012 stion No. 13(a)
															age 103 of 122 K. Blake

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description LGE Minor Storm Events	Cost 403,888.74	Budget	Dollars (403,888.74)	Percent	Budget 0.2%	Cost 403,888.74	Cost	Dollars (403,888.74)	Start	End	Start Jan-10	End	Explanations Budget is developed at a high level for weather events and reallocated to	Year 2012
31KM03230	DECEMBER STORM EVERIS	403,888.74	-	(403,888.74)		0.2%	403,888.74	-	(403,888.74)			Jan-10		Budget is developed at a mgn 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 \$114K under budget.	2012
STRMLGE	LGE Major Storm Event	-	1,080,019.86	1,080,019.86	100%	0.0%	8,219,561.79	11,459,514.99	3,239,953.20	Jan-08	Dec-25	Jan-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	2012
SYSENH340) SYS ENH EXIST CUST 340	97,015.28	113,369.52	16,354.24	14%	0.0%	97,015.28	113,369.52	16,354.24	Mar-00	Dec-25	Mar-00		total, the full year variance on storms is \$114K under budget.	2012
	H Trouble OH 003400	2,407,474.01	2,524,408.09	116,934.08	5%	1.0%	2,407,474.01	2,524,408.09	116,934.08	Dec-03	Dec-25	Dec-03			2012
TBRD340U0	G Trouble UG 003400	1,104,581.12	600,589.87	(503,991.25)	-84%	0.5%	1,104,581.12	600,589.87	(503,991.25)	Dec-03	Aug-25	Dec-03		Variance to budget reflects actual versus projected investments associated	2012
														with trouble on the underground electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the underground electric distribution system. Additional crews were added due to heat related underground cable failures.	
	TOOLS AND EQ 340	(77,860.13)	196,049.40	273,909.53	140%	0.0%	(77,860.13)	196,049.40	273,909.53	Mar-00	Dec-25	Mar-00			2012
	TRANSFORMER LABOR 340	262,018.45	145,914.90	(116,103.55)	-80%	0.1%	262,018.45	145,914.90	(116,103.55)	Jan-01	Dec-25	Jan-01			2012
XFRM341	TRANSFORMER LABOR 341	37,141.18 141,808,440.57	125,064.00 233,529,528.11	87,922.82 91,721,087.54	70%	0.0%	1,586,998.37	1,943,106.49	356,108.12	Jan-02	Dec-25	Jan-02			2012 2012 Tota
112767	MC Landfill Expansion	141,000,440.57	230,000.00	230,000.00	100%	0.0%	1,455,330.20	3,485,330.19	2,029,999.99	Sep-01	Nov-24	Sep-01			2012 1012
113270	LGE DIST LINE TRANSFORMERS	491,473.57	-	(491,473.57)		0.2%	491,473.57	-	(491,473.57)	Oct-01	Nov-25	Oct-01		This blanket project number was replaced by a new project number CXFRM311 where the budget resides.	2013
117136	CR Landfill Vertical Expansion	(0.04)	-	0.04		0.0%	571,702.12	571,702.16	0.04	Nov-03	Dec-11	Nov-03			2013
117149	Trimble County 2	24,004.89	1,263,499.78	1,239,494.89 1,697,604.51	98%	0.0%	143,314,327.15 12,593.25	144,553,822.04	1,239,494.89 8,528,117.71	Jan-03	Jan-11	Jan-03		Accrual for Warranty/Punchlist claims receivable.	2013
117361	Accrued Labor - LGE	10,023.79	1,707,628.30		99%	0.0%		8,540,710.96		Mar-04	Aug-10	Mar-04		Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	
118209	Trimble 2 Transmission Ige	38,528.04	-	(38,528.04)		0.0%	35,333,177.08	35,294,649.04	(38,528.04)	Jul-04	Mar-09	Jul-04			2013
119902	Clear 12/04 A&G	820,198.24	•	(820,198.24)		0.3%	(995,398.40)	(1,815,596.64)	(820,198.24)			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2013
120754	Misc. A/R Uncollect - LGE Cap	(10,847.34)	-	10,847.34		0.0%	118,385.41	129,232.75	10,847.34	14 06	T 11	Jun-05			2013 2013
121684 121974	TC2 AQCS - LGE LGE Electric Meters & Installs	(358,111.89) 212,201.74	-	358,111.89 (212,201.74)		-0.1% 0.1%	(358,111.89) 212,201.74	-	358,111.89 (212,201.74)	May-06 Jan-07	Jan-11 Dec-14	May-06 Jan-07		Accrual for Warranty/Punchlist claims receivable.	2013
122457	THOMAS RESERVE	212,201.74	1,000.00	1,000.00	100%	0.0%	212,201.74	1,000.00	1,000.00	Jan-07	Dec-25	Jan-or			2013
122650	LGE Gas Meters	8,113.60	-	(8,113.60)		0.0%	8,113.60	-,	(8,113.60)	Jan-07	Dec-14	Jan-07			2013
122823	CCS - Technology	3,407.04	-	(3,407.04)		0.0%	3,407.28	0.24	(3,407.04)			May-07			2013
123137	LG&E POLE INSPECTION	1,436.19	3,239,098.00	3,237,661.81	100%	0.0%	1,436.19	3,239,098.00	3,237,661.81	Jan-05	Dec-10	Jan-05		Budget is developed at a higher level to encompass the LGE project and reallocated to the individual pole inspection project 138946. The net variance is (\$279K).	2013
123220	LGE BRCT7 A/B Conversion 08	(140,740.78)	-	140,740.78		-0.1%	2,213,433.99	2,354,174.77	140,740.78			Mar-08			2013
123407	PS 8.9 Enhance		78,750.00	78,750.00	100%	0.0%	-	393,750.00	393,750.00	Sep-07	Dec-13	TO 00			2013
123930 124017	GS LGE ICP Spectro 2013 MC1 Turbine/Generator TIL 1292	142,547.00 363,843.72	81,700.00 350,000.00	(60,847.00)	-74% -4%	0.1% 0.1%	142,547.00 363,843.72	81,700.00 350,000.00	(60,847.00) (13,843.72)	Dec-09 Jan-13	Nov-13	Dec-09			2013 2013
124017	MC1 Turbine/Generator 11L 1292 MC1 Turbine HP/IP Seals	370,518.66	300,000.00	(13,843.72) (70,518.66)	-24%	0.1%	370,518.66	300,000.00	(70,518.66)	Jan-13	May-13 May-13	Jan-13 Jan-13			2013
124019	MC1 Turbine IP Buckets	225,154.05	300,000.00	74,845.95	25%	0.1%	225,154.05	300,000.00	74,845.95	Jan-13	May-13	Jan-13			2013
124034	MC3 EHC Upgrade	0.03		(0.03)		0.0%	1,847,780.09	1,847,780.06	(0.03)	Apr-08	Jun-11	Apr-08			2013
124035	MC4 EHC Upgrade	806,874.71	600,000.00	(206,874.71)	-34%	0.3%	806,874.71	2,000,000.04	1,193,125.33	Apr-08	Dec-14	Apr-08			2013
124048	MC2 DCS Hardware	(19,999.97)		19,999.97		0.0%	786,438.03	806,438.00	19,999.97	Aug-10	Apr-12	Aug-10			2013
124067 124068	MC1 Heat Exchanger Tubes MC2 Condenser Tubing	(926.22)	110,000.00	110,000.00 926.22	100%	0.0% 0.0%	2,595,371.94	110,000.00 2,596,298.16	110,000.00 926.22	Jan-12 Aug-10	May-13 Apr-12	Aug-10			2013 2013
124068	MC3 Condenser Tube Inserts	(926.22)	350,000.00	350,000.00	100%	0.0%	2,393,371.94	350,000.00	350,000.00	Jan-13	Dec-13	Aug-10		Project canceled due to non destructive testing results showing acceptable wall thickness of tubes.	2013
124071	MC3 Cooling Tower Fan Stacks	465,160.56	450,000.00	(15,160.56)	-3%	0.2%	465,160.56	450,000.00	(15,160.56)	Apr-08	Nov-13	Apr-08			2013
124079	MC Material Handling Air Comp	31,066.30	150,000.00	118,933.70	79%	0.0%	31,066.30	150,000.00	118,933.70	May-13	Aug-13	May-13			2013
124489 124505	TC SCREEN HSE RIVER FL BERM TC B TO C CHUTE UPGRADE	(18,324.00)	35,887.88	18,324.00 35,887.88	100%	0.0% 0.0%	46,649.86	64,973.86 35,887.88	18,324.00 35,887.88	Jan-09 Jan-10	Dec-12 Dec-13	Jan-09			2013 2013
124520	TC1 Ductwork/Mod Reline	(11,720.81)	33,007.00	11,720.81	100%	0.0%	278,133.82	289,854.63	11,720.81	Jan-10	Jan-12	Jan-11			2013
124521	TC1 SDRS STRUCT/SIDING INSUL	43,431.44		(43,431.44)		0.0%	705,791.36	662,359.92	(43,431.44)	Jan-11	Jan-13	Jan-11			2013
124522	TC REPL PLANT INVERTERS	(9,127.14)	-	9,127.14		0.0%	161,473.48	170,600.62	9,127.14	Jan-11	Jan-12	Jan-11			2013
124669	'09 OLD HENRY SUBSTA	7,081.05	-	(7,081.05)		0.0%	4,596,848.79	4,589,767.74	(7,081.05)	Jul-08	Dec-10	Jul-08			2013
125265	Skylight-Penal Farm 69kV	9,189.76	-	(9,189.76)	2-1	0.0%	1,168,262.13	1,159,072.37	(9,189.76)	Dec-11	Dec-12	Dec-11			2013
126120 126128	MC1 Partial Radiant Reheater MC2 345kV Isol Disconnects	567,686.55 0.01	583,000.00	15,313.45	3%	0.2%	845,734.52 133,285.21	861,047.97 133,285.20	15,313.45 (0.01)	Sep-12 Apr-09	May-13 Dec-12	Sep-12 Apr-09			2013 2013
126128	MC2 Hydrosteps - 2012	0.01	-	(0.01)		0.0%	97,802.97	97,802.92	(0.01)	Apr-09	Dec-12	Apr-09 Aug-10			2013
126148	MC Coal Barge Unloading Bucket	147,267.41	175,000.00	27,732.59	16%	0.1%	147,267.41	175,000.00	27,732.59	Jan-13	Apr-13	Jan-13			2013
126166	MC1 DCS Hardware	366,263.33	299,999.99	(66,263.34)	-22%	0.1%	849,896.55	783,633.21	(66,263.34)	Jan-12	May-13	Jan-12			2013
126223	MC1 Turbine HP Snout Rings	195,960.28	250,000.00	54,039.72	22%	0.1%	195,960.28	250,000.00	54,039.72	May-09	May-13	May-09			2013
126251	TC Lab Equip 2012	855.91	-	(855.91)		0.0%	16,906.87	16,050.96	(855.91)	May-09	Dec-12	May-09			2013
126252 126254	TC Safety & ERT Equip 2012 TC Lab Purchase Monitors	(63.28) 581.56	-	63.28 (581.56)		0.0% 0.0%	24,841.23 16,802.99	24,904.51 16,221.43	63.28 (581.56)	May-09 May-09	Jan-13 Dec-12	May-09 May-09			2013 2013
126254	TC CT VLRA Batteries	(17,733.50)	-	17,733.50		0.0%	27,899.12	45,632.62	17,733.50	May-09	Jan-13	May-09			2013
126264	TC CT (5of6) GFP 480V	(12,608.74)		12,608.74		0.0%	28,895.20	41,503.94	12,608.74	May-09	Jan-13	May-09			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
126356	TC CT Spare Parts for HGP	694,664.21	-	(694,664.21)	- oroom	0.3%	694,664.21	681,321.47	(13,342.74)	i)iii i		Aug-13	Link	The final HGPI #6 finished in 2013. Due to the increased reliance on the CT	2013
														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.	
126588	TC CT HGPI LGE#2 & CI PARTS	0.22	-	(0.22)		0.0%	3,496,324.96	3,496,324.74	(0.22)	Jan-11	Jan-12	Jan-11		was succeed in 2011 officiality.	2013
126589	TC CT HGPI LGE #3	0.18	-	(0.18)		0.0%	1,418,708.79	1,418,708.61	(0.18)	Jul-09	Jan-12	Jul-09			2013
126590	TC CT HGPI LGE#4	(130,927.21)	-	130,927.21		0.0%	1,447,115.08	1,578,042.29	130,927.21	Jul-09	Sep-12	Jul-09			2013
126616	FURNITURE/OFFICE EQP-LGE 2011	(2,896.60) 147.700.36	80,000.00	2,896.60 (67,700.36)	-85%	0.0% 0.1%	113,038.00	115,934.60 80,000.00	2,896.60 (67,700.36)	Dec-09	Oct-13 Nov-13	Dec-09 Jan-13			2013
126650	GS-LGE-Merc Anlzr GS-LGE-Svs Lab Exp	(4,238.46)	80,000.00	4,238.46	-85%	0.1%	147,700.36	4,238.46	4,238.46	Jan-13 Jan-12	Jan-13	Jan-13 Jan-12			2013
126651	GS-LGE-Gen Dist Monit Equip	27,669.83		(27,669.83)		0.0%	856,186.49	828,516.66	(27,669.83)	Jan-10	Jan-13	Jan-12			2013
126652	GS-LGE-Cyber Security	164,782.43	509,000.00	344,217.57	68%	0.1%	554,154.85	898,372.42	344,217.57	Dec-09	Dec-13	Dec-09		Reduction in scope due to changes required by CIP standards .	2013
126656	NTWK TRAN PRTCT AUTO PILOT	2,454,940.81	2,592,000.00	137,059.19	5%	0.9%	4,522,280.18	4,659,339.37	137,059.19	Jan-10	Dec-14	Jan-10			2013
126714	IT LGE IVR	(4,680.10)	-	4,680.10		0.0%	472,399.30	477,079.40	4,680.10	Mar-10	Nov-10	Mar-10			2013
126734	Worthington Sub Expansion	(46,474.60) 18.823.93	-	46,474.60		0.0%	2,358,238.80	2,404,713.40	46,474.60	Jun-10	Dec-12	Jun-10			2013
126735	Worthington Circuit Work Monitor Replacement-SVCO12	(28,810.75)	-	(18,823.93) 28,810.75		0.0% 0.0%	1,475,537.01	1,456,713.08 28,810.75	(18,823.93) 28,810.75	Jan-11 Jan-12	Jan-13 Dec-12	Jan-11 Jan-12			2013
126898	Tech Refresh - LGE12	(357.70)	-	357.70		0.0%	619,924.82	620,282.52	357.70	Feb-12	Dec-12	Feb-12			2013
126907	Replace Air Handler Unit-LGE12	5,591.25	-	(5,591.25)		0.0%	19,243.44	13,652.19	(5,591.25)	Aug-10	Dec-12	Aug-10			2013
126915	Server Hardware Refresh-LGE12	2,532.26	-	(2,532.26)		0.0%	305,747.43	303,215.17	(2,532.26)	Jan-12	Dec-12	Jan-12			2013
126917	Simpsonville Elect Upg-LGE12	(33.67)	-	33.67		0.0%	27,298.11	27,331.78	33.67	Jan-12	Dec-12	Jan-12			2013
126930	Bulk Pwr & Env Systems-LGE12	594.76	-	(594.76)		0.0%	13,824.10	13,229.35	(594.75)	Jan-12	Jan-13	Jan-12			2013
126937	NtwkAccessDev/Site Infrs-LGE12 Outside Cable Plant -I GE12	(11,727.30) 1.189.00	-	11,727.30 (1,189.00)		0.0%	42,187.24 41,299.50	53,914.54 40,110.50	11,727.30 (1,189.00)	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2013
126941	Cisco UC&C-LGE12	1,189.00	-	(1,189.00)		0.0%	613.980.93	488,165.01	(1,189.00)	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2013
126965	MidLevel Storage Refresh-LGE12	92,554.47	94,850.00	2,295.53	2%	0.0%	769,696.43	771,991.96	2,295.53	Jan-12	Aug-13	Jan-12			2013
126975	Upgrd Vmware Infrast-LGE12	(671.52)	-	671.52		0.0%	30,228.88	30,900.40	671.52	Feb-12	Dec-12	Feb-12			2013
26991	CERUS III-LGE12	(17,318.81)	-	17,318.81		0.0%	143,886.25	161,205.07	17,318.81	Jan-12	Dec-12	Jan-12			2013
26995	Data Networks Test Tools-LGE12	170.33	-	(170.33)		0.0%	15,770.41	15,600.07	(170.33)	Jan-12	Dec-12	Jan-12			2013
27001	Sec Infrastructure Enh-LGE12	418.08	-	(418.08)		0.0%	34,407.67	33,989.59	(418.07)	Jan-12	Dec-12	Jan-12			2013
27003 27040	Wireless Upgrade-LGE12 CR Asbestos Abatement 2012	(5,717.17) 492.63	-	5,717.17 (492.63)		0.0%	85,348.69 5,934.41	91,065.86 5,441.78	5,717.17 (492.63)	Jan-12 Jun-09	Dec-12 Jan-13	Jan-12 Jun-09			2013
27090	Ohio Falls Redev. #3	4,503,451.78	1,431,368.25	(3,072,083.53)	-215%	1.7%	18,011,597.74	14,939,514.21	(3,072,083.53)	Aug-09	Dec-12	Aug-09		Order of Unit rehabilitation changed from Unit 1 to Unit 3.	2013
27091	Ohio Falls Redev. #4	171,830.06	-,151,500.25	(171,830.06)	21370	0.1%	3,974,196.52	16,264,914.86	12,290,718.34	Aug-09	Feb-17	Aug-09		Order of Olic reliabilitation changed from Olic 1 to Olic 3.	2013
27092	Ohio Falls Redev. #5	62,351.00	-	(62,351.00)		0.0%	18,662,787.56	18,600,436.56	(62,351.00)	Aug-09	Jun-12	Aug-09			2013
127095	Ohio Falls Redev. #8	169,468.38	-	(169,468.38)		0.1%	3,961,176.08	15,608,512.30	11,647,336.22	Aug-09	May-16	Aug-09			2013
127149	High Spd Historic Arch-LGE		97,129.55	97,129.55	100%	0.0%		97,129.55	97,129.55	Jan-13	Dec-13				2013
127175	'Work Mgmt/FRP software - LG&E	1,691.22	274,400.00	(1,691.22)	-44%	0.0%	1,447,994.31	1,446,303.09	(1,691.22)	Jan-10	Oct-11	Jan-10			2013
127181 127201	PeopleSoft Time (LG&E %) Ohio Falls Redev. #1	395,682.22 7.416.448.18	11.343,603.92	(121,282.22) 3,927,155,74	-44% 35%	0.2% 2.8%	546,459.61 12,257,078.88	425,177.39 16,184,234.62	(121,282.22) 3,927,155.74	Jul-11 Aug-09	Jun-15 Apr-14	Jul-11 Aug-09		Order of Unit rehabilitation changed from Unit 1 to Unit 3.	2013
127201	Ohio Falls Redev. #2	61,268.11	5,459,514.94	5,398,246.83	99%	0.0%	3,973,556.90	16,605,847.73	12,632,290.83	Aug-09	Aug-15	Aug-09		Order of Unit rehabilitation changed from original.	2013
127258	Third Party PAR	63,022.79	-	(63,022.79)		0.0%	138,955.57	75,932.78	(63,022.79)			Oct-09			2013
127265	TC2 CAPITAL SPARES - LGE	29,753.87	-	(29,753.87)		0.0%	2,271,298.49	2,241,544.62	(29,753.87)	Oct-08	Jan-13	Oct-08			2013
127559	CANE RUN 7 - LGE	74,846,410.32	67,923,047.76	(6,923,362.56)	-10%	28.5%	90,515,603.22	119,907,591.23	29,391,988.01	Jan-10	May-15	Jan-10		Shift of construction milestones and addition of funding to backfill ash removed from the Unit footprint.	2013
27577	MC3 Boiler Sidewall Spray MC1 Service Water Pipe	850,922.23 138.574.11	425,000.01	(850,922.23) 286,425.90	67%	0.3%	850,922.23 138,574.11	2,000,000.00 425,000.01	1,149,077.77 286,425.90	Jan-13	Nov-13	May-10 Jan-13		Emergent work due to inspection during routine outage.	2013
27582	MC Safety Equipment 2013	32.419.92	35,000.01	2,580.08	7%	0.1%	32,419.92	35,000.01	2,580.08	Jan-13	Nov-13	Jan-13			2013
27585	MC 2A Coal Mill Gearbox	423,277,78	420,000.00	(3,277.78)	-1%	0.2%	423,277,78	530,000.01	106,722.23	Jan-13	Jul-14	Jan-13			2013
27591	MC DCS Hardware Upgrade	222,708.34	230,000.01	7,291.67	3%	0.1%	222,708.34	230,000.01	7,291.67	May-10	Nov-13	May-10			2013
127593	MC2 EHC Upgrade	-	400,000.00	400,000.00	100%	0.0%	-	1,400,000.00	1,400,000.00	Jan-13	May-15			Project delayed to 2014/2015 in order to have a longer outage to get all of the work scope done.	2013
27595 27596	MC Misc Equipment 2013 MC1 Coal Feeder VFDs	71.814.81	550,000.00 75,000.02	550,000.00 3.185.21	100%	0.0%	71,814.81	550,000.00 75,000.02	550,000.00 3,185.21	Jan-13 Oct-12	Nov-13 May-13	Oct-12		Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2013
27603	MC Railroad Track 2013	55,430.79	130,000.02	74,569.21	57%	0.0%	55,430.79	130,000.02	74,569.21	Aug-13	Oct-13	Aug-13			2013
27604	MC Conveyor Belts 2013	-	255,000.00	255,000.00	100%	0.0%	-	255,000.00	255,000.00	Jan-13	Nov-13	13			2013
27605	MC Chutes & Supports 2013	156,304.25	225,000.00	68,695.75	31%	0.1%	156,304.25	225,000.00	68,695.75	Aug-13	Nov-13	Aug-13			2013
27611	MC1 FGD Expanison Joints 2013		85,000.00	85,000.00	100%	0.0%	-	85,000.00	85,000.00	Jan-13	May-13				2013
27614	MC3 A&B Air Htr Outlet Duct	139,524.83	85,000.00	(54,524.83)	-64%	0.1%	139,524.83	85,000.00	(54,524.83)	Jan-13	Apr-13	Jan-13			2013
27642 30083	MC4 Burners	4,253,890.64	1,700,000.01	(2,553,890.63)	-150% -77%	1.6% 0.0%	4,253,890.64	7,100,000.01	2,846,109.37	Dec-12	Nov-14	Dec-12		Accelerated payment for material for new burners.	2013 2013
30083	Hdwe Capital for LOBs - LGE13 MONITOR REPLACEMENT-LGE13	70,209.33 22,792.41	39,666.68 22,400.00	(30,542.65) (392.41)	-77% -2%	0.0%	70,209.33 22,792.41	39,666.68 22,400.00	(30,542.65) (392.41)	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13 Jan-13			2013
130089	TECHNOLOGY REFRESH - LGE13	413,915,58	412,753.96	(1,161.62)	-2% 0%	0.0%	413.915.58	412,753.96	(1,161.62)	Jan-13 Jan-13	Dec-13	Jan-13 Jan-13			2013
30107	LOU ELEC UPGRADES-LGE13	18,057.82	17,500.00	(557.82)	-3%	0.0%	18,057.82	17,500.00	(557.82)	Aug-10	Dec-13	Aug-10			2013
30110	LOU RACKS & FURN-LGE13	8,422.10	8,750.00	327.90	4%	0.0%	8,422.10	8,750.00	327.90	Jan-13	Dec-13	Jan-13			2013
30113	SIMPSONVL RACK&FURN LGE13	8,369.21	8,750.00	380.79	4%	0.0%	8,369.21	8,750.00	380.79	Jan-13	Dec-13	Jan-13			2013
30116	SIMPSONVL ELEC UPGRADE-LGE13	16,741.73	17,500.00	758.27	4%	0.0%	16,741.73	17,500.00	758.27	Jan-13	Dec-13	Jan-13			2013
130125	SERVER HW REFRESH - LGE13	253,321.43	178,500.08	(74,821.36)	-42%	0.1%	253,321.43	178,500.08	(74,821.36)	Jan-13	Dec-13	Jan-13			2013
130128 130131	CABLING SERVER CONNECT-LGE13 DATA CENTER SW - LGE13	14,984.19 14,164.70	15,750.00 26,250.00	765.81 12.085.30	5% 46%	0.0%	14,984.19 14,164.70	15,750.00 26,250.00	765.81 12.085.30	Jan-13 Aug-10	Dec-13 Dec-13	Jan-13 Aug-10			2013
130131	DATA CENTER SW - LUEIS	14,104./0	20,230.00	12,003.30	40%	0.0%	1→,104./0	20,230.00	12,063.30	Aug-10	Det-13	Aug-10		Attachment to Response to PSC-1 Que	stion No. age 105 o K. l

Total

Date Date

Total

		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Ye
30135	SERVER CAP EXP&REL - LGE13	27,846.83	29,749.99	1,903.16	6%	0.0%	27,846.83	29,749.99	1,903.16	Aug-10	Dec-13	Aug-10			2
30194	CIP COMPLI INFRA-LGE12	766.07	-	(766.07)		0.0%	42,384.19	41,618.12	(766.07)	Jan-12	Dec-13	Jan-12			2
0198	CIP COMPLIANCE TOOLS-LGE12	(13,086.14)	-	13,086.14		0.0%	96,148.05	109,234.20	13,086.14	Jan-12	Dec-12	Jan-12			2
30201	CIP COMPLIANCE INFRASTR-LGE13	-	290,500.06	290,500.06	100%	0.0%	-	290,500.06	290,500.06	Jan-13	Dec-13				2
30205	CIP COMPLIANCE TOOLS-LGE13	74,682.24	87,500.00	12,817.76	15%	0.0%	74,682.24	87,500.00	12,817.76	Jan-13	Dec-14	Jan-13			2
30265	SYS MONITOR-NETIQ-LGE12	33.12	-	(33.12)		0.0%	11,769.79	11,736.67	(33.12)	May-12	Dec-12	May-12			- 2
30268	SP ADMIN TOOL RENEWAL-LGE12	(418.72)		418.72		0.0%		418.72	418.72	Jan-12	Nov-12	Jan-12			- 1
30274	VMWARE INFRA UPGRD-LGE13	39,627.49	38,499.99	(1,127.50)	-3%	0.0%	39,627.49	38,499.99	(1,127.50)	Jan-13	Dec-13	Jan-13			
30285	BACKUP CAPACITY EXP-LGE13	77,441.03	78,750.01	1.308.99	2%	0.0%	77,441.03	78,750.01	1,308.99	Mar-13	Dec-13	Mar-13			
30288	SYS MONITOR-HP OPENVIEW-LGE13	77,111.05	17,500.00	17,500.00	100%	0.0%	77,111.05	17,500.00	17,500.00	Jan-13	Dec-13	13			
30296	SP XP STORAGE-LGE13		175.00	17,500.00	100%	0.0%		17,300.00	17,500.00	Jan-13	Mar-13				
		-					-								- 3
30312	BES RENEWAL-LGE13		4,375.00	4,375.00	100%	0.0%		4,375.00	4,375.00	Jan-13	Dec-13				
30321	REPLACE FIBER REACH NODES-LGE	174,516.82	945,922.61	771,405.79	82%	0.1%	174,516.82	945,922.61	771,405.80	Jan-13	Dec-15	Jan-13		Offset by project 130321. Change in project naming convention.	
30322	BULK PWR&ENVIRO SYSTEMS-LGE13	39,976.51	34,999.99	(4,976.52)	-14%	0.0%	39,976.51	34,999.99	(4,976.52)	Jan-13	Dec-13	Jan-13			
30324	CONFERENCE BRIDGE - LGE13	25,749.98	69,999.99	44,250.01	63%	0.0%	25,749.98	69,999.99	44,250.01	Apr-13	Dec-13	Apr-13			
30328	MW SHELTER RENOVATION-LGE13	-	26,250.02	26,250.02	100%	0.0%	-	26,250.02	26,250.02	Jan-13	Dec-13				
30330	MOBILE RADIO - LGE13	67,425.48	70,000.00	2,574.52	4%	0.0%	67,425.48	70,000.00	2,574.52	Jan-13	Dec-13	Jan-13			
0332	NTWK ACCESS DEV&SITE IN-LGE13	25,074.81	43,750.01	18,675.20	43%	0.0%	25,074.81	43,750.01	18,675.20	Jan-13	Dec-13	Jan-13			
0341	OUTSIDE CABLE PLANT-LGE13	51,017.11	69,999.97	18,982.86	27%	0.0%	51,017.11	69,999.97	18,982.86	Jan-13	Dec-13	Jan-13			
0345	SCADA&UHF CHAN REPLACE-LGE13	-	80,500.02	80,500.02	100%	0.0%	-	80,500.02	80,500.02	Jan-13	Dec-13				
30348	SITE SECURITY IMPROVE-LGE13		17,500.00	17,500.00	100%	0.0%		17,500.00	17,500.00	Jan-13	Nov-13				
30355	UC&C-LGE13	1,321,438.56	1,188,061.86	(133,376.70)	-11%	0.5%	1,321,438.56	1,188,061.86	(133,376.70)	Jul-13	Dec-13	Jul-13			
30368	ACCESS SWITCH ROTATION-LGE13	175,826.37	175,000.04	(826.33)	0%	0.1%	175,826.37	175,000.04	(826.33)	Jan-13	Dec-13	Jan-13			
30308	CORE NTWK INFRASTRUCT-LGE13	51,975.67	52,500.00	524.33	1%	0.1%	51,975.67	52,500.00	524.33	Jan-13	Dec-13	Jan-13			
0377	EBUSINESS FIREWALL REPL-LGE13	90.993.71	70,000.00	(20.993.71)	-30%	0.0%	90.993.71	70,000.00	(20,993.71)						
		90,993.71	17,500.00		-30% 12%	0.0%	15.434.79			May-13	Dec-13	May-13 Jan-13			
80383 80389	NTWK ACCESS DEVICE>WY-LGE13	15,434.79	17,500.00 35,000.00	2,065.21		0.0%	15,434.79	17,500.00	2,065.21	Jan-13	Dec-13				
	SEC INFRASTRUCTURE ENH-LGE13			2,081.49	6%	01070		35,000.00	2,081.49	Jun-13	Dec-13	Jun-13			
0392	WIRELESS BUILDOUT - LGE13	10,742.25	1,750.00	(8,992.25)	-514%	0.0%	10,742.25	1,750.00	(8,992.25)	Dec-12	Aug-14	Dec-12			
0410	MICROSOFT LICENSE TRUEUP-LGE13	80,418.03	26,250.00	(54,168.03)	-206%	0.0%	80,418.03	26,250.00	(54,168.03)	Jan-13	Dec-13	Jan-13			
30420	DATA PROTECTION - LGE13	-	8,750.00	8,750.00	100%	0.0%	-	8,750.00	8,750.00	Jan-13	Dec-13				
30429	SEC EVENT MANAGEMENT-LGE13	-	35,000.03	35,000.03	100%	0.0%	-	35,000.03	35,000.03	Jan-13	Dec-13				
30456	SAP ECC/CCS UPGRADE-LGE13		2,165,694.57	2,165,694.57	100%	0.0%	-	2,165,694.57	2,165,694.57	Jan-13	Dec-13			Upgrade of CCS deferred to 2016-17 to allow the original implementation to	
														mature and better prepare for upgrade impact	
30478	Mill Creek LS Grinding Upgrade	3,462.14	-	(3,462.14)		0.0%	10,352,105.64	10,348,643.50	(3,462.14)	Jun-06	Jun-12	Jun-06			
30582	Phones for Contr Center- LG&E		7,569.65	7,569.65	100%	0.0%	-	7,569.65	7,569.65	Aug-13	Dec-13				
30609	EMS Database Expansion- LGE	_	71,643.00	71,643.00	100%	0.0%	_	71,643.00	71,643.00	Sep-13	Nov-13				
30611	Digital EMS Comm Chanls LGE		21.111.87	21.111.87	100%	0.0%		21.111.87	21,111.87	Jun-13	Nov-13				
30643	Routine EMS- LGE 2013	_	67,223.88	67.223.88	100%	0.0%	_	67.223.88	67,223.88	Jul-10	Dec-13				
30660	Harrods Creek Substation	43.018.71	07,223.00	(43.018.71)	10070	0.0%	2.091.566.20	2.048.547.49	(43.018.71)	Jan-10	Dec-12	Jan-11			
			-	(,)					(.0,0.0)						
30661	Harrods Creek Sub Exp CW	(5,460.57)	-	5,460.57		0.0%	1,538,623.45	1,544,084.02	5,460.57	Jan-11	Dec-12	Jan-11			
30674	2011 Dist Regulator Upgrades	497.25		(497.25)		0.0%	54,831.85	54,334.60	(497.25)			Jan-11			
30718	NB Creekview Subdivision	380,138.53	575,006.50	194,867.97	34%	0.1%	380,138.53	575,006.50	194,867.97	Jun-13	Oct-14	Jun-13			
30770	2012 LGE Misc Dist Projects	1,534.85	-	(1,534.85)		0.0%	70,073.10	68,538.25	(1,534.85)	Dec-11	Dec-12	Dec-11			
30775	2012 LGE Rplc Fire Detctn Syst	-	-	-		0.0%	31,560.39	31,560.39	-	Dec-11	Dec-12	Dec-11			
30776	2012 Rplc 15KV Circuit Brkr-CD	0.34		(0.34)		0.0%	56,707.52	56,707.18	(0.34)	Dec-11	Dec-12	Dec-11			
30795	SCM 2012 LGE Sub Bldg & Grds	9,967.38	-	(9,967.38)		0.0%	26,598.59	16,631.21	(9,967.38)	Dec-11	Dec-12	Dec-11			
30797	SCM 2012 LGE Tools & Equip	(493.11)	-	493.11		0.0%	33,032.64	33,525.75	493.11	Dec-11	Dec-12	Dec-11			
30814	SCM 2013 Misc NESC Comp Proj	39,794.14	75,147.37	35,353.23	47%	0.0%	39,794.14	75,147.37	35,353.23	Jan-13	Dec-13	Jan-13			
30898	Lou Upgd-Middletown 345kV Brkr	365.46		(365.46)		0.0%	2,718,342,37	2,717,976.91	(365.46)	Sep-10	Mar-12	Sep-10			
31019	Mobile Auto Dispatch - LGE	667,518.29		(667,518.29)		0.3%	2,447,685.43	1,780,167.14	(667,518.29)	Sep-10	Jun-14	Sep-10		Project was budgeted under #134562; variance is less than \$300k	
31019	Work Mgmt System Prj	1,149,905.46	1,272,733.18	122,827.72	10%	0.4%	1,441,183.17	1,866,410.18	425,227.01	Sep-11	Dec-14	Sep-11		1 roject was outgeten unter #154502, variance is less than \$500K	
1109	2013 LGE Transformer Rwd/Rpr	1,147,703.40	831,500.00	831,500.00	10%	0.4%	1,441,103.17	831,500.00	831,500.00	Jan-13	Dec-14 Dec-13	эср-12		Budget in developed at a bigher book to accompany models (1997)	
1109	2015 EGE Transformer Kwd/Kpr	-	651,500.00	00.000,168	100%	0.0%	-	651,500.00	00.000,100	Jan-15	Dec-13			Budget is developed at a higher level to encompass multiple projects and	
21222	DR12 GT Control Ungrado	0.22		(0.22)		0.00	709 671 62	709 671 41	(0.22)			Aug 10		reallocated to individual projects as transformer failures occur.	
31222	PR12 GT Control Upgrade	0.22	F 052 020 50	(0.22)	40	0.0%	798,671.63	798,671.41	(0.22)	E 1 42		Aug-10			
31314	Lou Upgr-New Albany-Subs	3,064,973.58	5,953,030.68	2,888,057.10	49%	1.2%	3,127,999.34	11,035,614.22	7,907,614.88	Feb-12	Jun-15	Feb-12		Actual costs were lower than budget due to permitting delays that caused a	
											_			later start to the project than originally planned.	
31342	Middletown Control House	765,043.36	1,323,904.93	558,861.57	42%	0.3%	2,204,243.18	2,763,104.75	558,861.57	Oct-11	Dec-13	Oct-11		More work was completed during 2012 than assumed in the budget.	
1360	CR Misc Project 2013	-	422,507.40	422,507.40	100%	0.0%	-	422,507.40	422,507.40	Jul-10	Jan-14			Budget is developed at a higher level to encompass multiple projects and	
														reallocated to individual projects, to include CR6-2 Boiler Feed Pump Motor Rewind 2013, CR4-C Coal Mill Motor Rewind, CR Laser Alignment	
														System, CR6 Sump Pump Motor Rewind, and CR Computer Room A/C	
31361	CR Asbestos Abatement 2013	962.80	74,560,10	73,597,30	99%	0.0%	962.80	74.560.10	73,597,30	Apr-13	Dec-13	Apr-13		System.	
	CR Aspestos Abatement 2013 KENZIG ROAD														
31443		2,320,506.75	2,260,000.00	(60,506.75)	-3%	0.9%	2,364,149.89	10,194,735.95	7,830,586.06	Jan-12	Mar-15	Jan-12			
1545	TC1 REACTION TANK UPGRADE	(502.14)	-	502.14		0.0%	274,471.97	274,974.11	502.14	Jun-12	Dec-12	Jun-12			
31589	OFFICE FURNITURE - LGE	(498.40)	-	498.40		0.0%	118,920.34	119,418.74	498.40	Jan-11	Dec-11	Jan-11			
31591	TC1 TURBINE CRANE CONTROL UPG	0.01	188,427.73	188,427.72	100%	0.0%	0.01	188,427.73	188,427.72	Jan-09	Dec-13	Jan-09			
1594	TC1 VLRA BATTERIES AT MDCT	21,539.50	75,207.15	53,667.65	71%	0.0%	21,539.50	75,207.15	53,667.65	Jan-09	Dec-13	Jan-09			
31612	TC1 SCR STRUCT STEEL	-	228,825.00	228,825.00	100%	0.0%	-	228,825.00	228,825.00	Jan-09	Dec-13	Jan-09			
1619	TC1 DUCTWORK EXPANSION JOINT	80,409.93	113,650.51	33,240.58	29%	0.0%	80,409.93	113,650.51	33,240.58	Jan-09	Dec-13	Jan-09			
31693	Envir Compliance Study-Air-LGE	1,119.93		(1,119.93)		0.0%	0.00	(1,119.93)	(1,119.93)	Jan-10	Jan-14	Jan-10			
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														P	ag

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance		Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost 4,376,053,96	Budget	Dollars	Percent 14%	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year 2013
131701 131710	Lou Upgrades-Midtown 4th Xfrmr Service Pilot UG	4,376,053.96	5,072,355.57	696,301.61 (15,025.80)	14%	1.7% 0.0%	8,237,571.63 817,678.09	12,262,381.91 802,652.29	4,024,810.28 (15,025.80)	Jan-12 Nov-10	Nov-14 Feb-13	Jan-12 Nov-10		The budget assumed more work would be completed during 2013.	2013
131741	CR North Bin Vent Baghouse	0.03	-	(0.03)		0.0%	69,281.35	69,281.32	(0.03)	1101 10	100 15	Aug-10			2013
131777	Contrl Cntr ImprvmentsLGE 2013		7,415.62	7,415.62	100%	0.0%	-	7,415.62	7,415.62	Aug-10	Dec-13	Ü			2013
131805	CIP- LGE 2013	-	52,509.24	52,509.24	100%	0.0%	-	52,509.24	52,509.24	Aug-10	Dec-13				2013
131819	Cascade CHR LGE 2013	-	175,046.44	175,046.44	100%	0.0%	-	175,046.44	175,046.44	Jan-13	Dec-15	D 1 44			2013
131825 131828	Financial Planning Software Oracle Upgrade 2012 (LG&E%)	(6,472.51) 1,603,533.82	1,581,512.95	6,472.51 (22,020.87)	-1%	0.0% 0.6%	125,400.56 2,437,108.35	131,873.06 2,415,087.48	6,472.51 (22,020.87)	Feb-11 Jan-12	Apr-12 Aug-13	Feb-11 Jan-12			2013 2013
131884	Process Improvement 2013	1,003,333.62	125,000.00	125,000.00	100%	0.0%	2,437,106.33	125,000.00	125,000.00	Jan-12	Dec-13	Jan-12			2013
131920	GSU Light Arrst	28,944.58	27,737.60	(1,206.98)	-4%	0.0%	70,313.96	69,106.98	(1,206.98)	Aug-10	Nov-13	Aug-10			2013
131932	CEMS Flow Monitors		134,400.00	134,400.00	100%	0.0%	-	134,400.00	134,400.00	Jan-13	Nov-13	·			2013
131934	CEMS CO Monitors	-	56,000.00	56,000.00	100%	0.0%	-	56,000.00	56,000.00	Aug-10	Nov-13				2013
131936	H2O Merc Analyzer	35,658.40	30,000.00	(5,658.40)	-19%	0.0%	35,658.40	30,000.00	(5,658.40)	Jan-13	Nov-13	Jan-13			2013
131939 131943	PM Monitor Repl/Upgr SO3 Monitors		200,000.00 320,000.00	200,000.00 320,000.00	100% 100%	0.0% 0.0%	-	200,000.00 320,000.00	200,000.00 320,000.00	May-13 Aug-13	Nov-13 Nov-13			Desired was delived due above in some form and discussion above.	2013 2013
132058	Stores Capital (2013) - LG&E %		8.050.00	8,050.00	100%	0.0%	-	227,010.00	227,010.00	Jan-13	Dec-19			Project was delayed due change in scope from regulation changes.	2013
132074	Other CFO CapEx (LTP) - LG&E %		3,500.00	3,500.00	100%	0.0%		703,500.00	703,500.00	Jan-11	Dec-21				2013
132090	ET-Xfrmr-Replc	5,967.25		(5,967.25)		0.0%	178,847.23	172,879.98	(5,967.25)			Sep-10			2013
132091	TC1 SCR Catalyst Re-gen	262,645.56	716,354.40	453,708.84	63%	0.1%	404,734.49	858,443.33	453,708.84	Jan-11	Aug-14	Jan-11		Re-generation and Installation costs associated with this layer was much	2013
	Mani ni	202510		(2.025.40)		0.000			(2.025.40)					lower than anticipated in original budget.	****
132475 132536	MC-Brkrs-Rplc STRAT ASSET INVEST SFTWR LGE	2,935.10 634.38	-	(2,935.10)		0.0%	1,042,864.64 135,687,33	1,039,929.54 135,052.95	(2,935.10)			Jan-11 Dec-10			2013 2013
132536	GUTHRIE COKE NETWORK VAULT	55,497.01		(55,497.01)		0.0%	672,409.19	616,912.18	(55,497.01)			Jan-11			2013
132607	INDIGO HOTEL NETWORK VAULT	-	600,085.54	600,085.54	100%	0.0%	-	600,085.54	600,085.54	Jan-13	Dec-13	Jun 11		This project was cancelled because the property owner sold to Hilton	2013
														Garden Inn - projections are that a new vault will be needed when Hilton starts construction in 2014.	
132645	MC3 Heater Radars	0.03	-	(0.03)		0.0%	29,629.96	29,629.93	(0.03)			Feb-11			2013
132787	GS GE Dam Impnd '13	- 0.02	46,371.00	46,371.00	100%	0.0%	- 202 477 70	46,371.00	46,371.00	Jan-13	Nov-13				2013
132803 132804	MC4 Cooling Tower Pump MC3 BURNERS 2013	0.03 3,423,114.23	3,540,000.01	(0.03) 116,885.78	3%	0.0%	293,477.70 4,645,009.45	293,477.67 4,761,895.23	(0.03) 116,885.78	Apr-11 Apr-11	May-12 Oct-14	Apr-11 Apr-11			2013
132809	4535 NRTHSD SBSTN PARA	(6,811.58)	5,540,000.01	6,811.58	370	0.0%	190,970.58	197,782.16	6,811.58	74pi-11	001-14	Mar-11			2013
132870	CIP Physical Security Upgs-LGE	85,153.49	-	(85,153.49)		0.0%	199,565.03	114,411.54	(85,153.49)	Jun-12	Oct-12	Jun-12			2013
132881	4533 MILL CREEK 345 PARA	63,358.64	-	(63,358.64)		0.0%	393,636.46	330,277.82	(63,358.64)	Feb-11	Aug-13	Feb-11			2013
132883	4531 MILL CREEK 345 PARA	65,001.00	-	(65,001.00)		0.0%	229,506.15	164,505.15	(65,001.00)	Feb-11	Aug-13	Feb-11			2013
132884 132888	4532 MILL CREEK 345 PARA	45,341.55	-	(45,341.55)	44%	0.0%	209,802.37	164,460.82	(45,341.55)	Apr-11	Aug-13	Apr-11			2013
132888	EMS CC Switchover - LG&E MC1 EHC Upgrade	12,951.67 836,559.61	22,932.01 999,999.99	9,980.34 163,440.38	44% 16%	0.0%	1,315,322.10 1,236,789,29	1,325,302.44 1,400,229.67	9,980.34 163,440.38	Jun-11 Apr-11	Mar-13 Jul-13	Jun-11 Apr-11			2013 2013
132892	MC 1B Coal Mill Gearbox	460,660.21	339,339.33	(460,660.21)	1070	0.2%	460,660.21	555,000.01	94,339.80	Apr-11	Jui-13	Nov-12		Project accelerated due to excessive vibration of worm gear bearing.	2013
132900	MC1 Feeder Bunker Valves	5,255.61		(5,255.61)		0.0%	46,180.83	40,925.22	(5,255.61)	Jan-12	May-13	Jan-12		roject accelerated due to excessive vioration of worm gear ocaring.	2013
132917	MC1 WW Weld Overlay	2,646,344.26	2,500,000.00	(146,344.26)	-6%	1.0%	2,849,944.26	2,703,600.00	(146,344.26)	Nov-12	May-13	Nov-12			2013
132921	MC3 Reheater	3,174,065.73	4,127,000.01	952,934.28	23%	1.2%	4,659,689.07	5,612,623.35	952,934.28	Jan-12	Oct-13	Jan-12		After budget was approved in previous year it was determined that project could be completed for less cost.	2013
132924	MC4 Reheater	2,245,633.42	1,600,000.00	(645,633.42)	-40%	0.9%	2,245,633.42	8,000,000.00	5,754,366.58	Jan-13	Dec-14	Jan-13		Material purchase was accelerated due to inspection findings.	2013
132926 132928	MC2 Service Water Piping GS CDM Aurora Mit LGE	0.03 70.618.00	93,359,00	(0.03) 22.741.00	24%	0.0%	454,158.22 70,618.00	454,158.19 588,734.00	(0.03)	Dec-11 Apr-13	May-12 Nov-16	Dec-11			2013 2013
132928	GS CDM Adrora Will EGE GS RD Renew Eng Prj LGE	70,018.00	200,000.00	200.000.00	100%	0.0%	70,018.00	848.000.00	848,000.00	Jan-13	Nov-16 Nov-16	Apr-13			2013
132948	MC3 Air Heater Pin & Rack		165,000.01	165,000.01	100%	0.0%	-	165,000.01	165,000.01	Jan-13	Oct-13				2013
132956	MC3 SCR Catalyst Layer 2	639,795.71	900,000.00	260,204.29	29%	0.2%	639,795.71	900,000.00	260,204.29	Dec-12	Nov-13	Dec-12			2013
132966	MC4 DCS Hardware 2014	70,217.99	-	(70,217.99)		0.0%	70,217.99	85,000.00	14,782.01			Jul-13			2013
132988	MC1 Warm-Up Gas System	171,686.98	175,000.01	3,313.03	2%	0.1%	171,686.98	175,000.01	3,313.03	Oct-12	May-13	Oct-12			2013
133222	PERSONL PROD GROWTH REFRES	(47,029.06)	765 000 00	47,029.06	2290/	0.0%	35,778.14	82,807.20	47,029.06	Jan-12	Dec-12	Jan-12		Don to a linklike in our deal metal for this arrive to a company of the deal of	2013
133227	MC GSU Transformer Spare PERSONAL PROD GR REF LGE13	2,587,123.95 180,582.05	765,000.00 140,000.00	(1,822,123.95) (40,582.05)	-238% -29%	1.0% 0.1%	2,587,123.95 291,624.31	2,550,000.00 251,042.25	(37,123.95)	Jan-13 Dec-12	Dec-14 Dec-13	Jan-13 Dec-12		Due to reliability issues the material for this project was purchased ahead of schedule in 2013 instead of 2014.	2013
133234	MC1 Final Superheater DMWs	371.707.73	549,999,99	178.292.26	-29% 32%	0.1%	371.707.73	251,042.25 549,999.99	178,292.26	Jan-13	May-13	Jan-13			2013
133322	NERCALRT-OH FLS-PDYW	469,095.88	492,345.76	23,249.88	5%	0.2%	469,095.88	492,345.76	23,249.88	Apr-13	Oct-13	Apr-13			2013
133323	NERCALRT-DXE-PDYS RN		623,696.90	623,696.90	100%	0.0%	-	623,696.90	623,696.90	Jan-13	Mar-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	2013
133324	NERCALRT-ASHBM-MNSLK	109.747.38	391,585.93	281,838.55	72%	0.0%	109,747.38	391,585.93	281.838.55	Jan-13	Mar-13	Jan-13		that the upgrades were not necessary.	2013
133327	NERCALRT-CNRNST-ASBM	-	585,595.27	585,595.27	100%	0.0%	-	585,595.27	585,595.27	Aug-13	Nov-13	Jan-15		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 inorgades were not necessary.	2013
133337	NERCALRT-PLSRRDG TAP	5,704.41	_	(5,704.41)		0.0%	26,424.55	20,720.14	(5,704.41)			Aug-12		man me upgranes were not necessally.	2013
133338	NERCALRT-CNRNST-ASB2	33,203.26	41,609.24	8,405.98	20%	0.0%	48,873.71	57,279.69	8,405.98	Dec-12	Nov-13	Dec-12			2013
133339	NERCALRT-CLVRPT-TPTP	56,434.73	-	(56,434.73)		0.0%	455,848.65	399,413.92	(56,434.73)			Aug-12			2013
133340	NERCALRT-BRGRS-WTRSD	702,472.67	99,857.71	(602,614.96)	-603%	0.3%	702,472.67	99,857.71	(602,614.96)	Feb-13	Nov-13	Feb-13		The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced but did not factor in the extra costs associated with redoing the river crossing.	2013
133342	NERCALRT-BRGRS-WRSD2	-	30,022.02	30,022.02	100%	0.0%	-	30,022.02	30,022.02	Aug-13	Nov-13			marrowing as river crossing.	2013
133344	NERCALRT-MD LN-OKLNA	264,637.46	288,299.05	23,661.59	8%	0.1%	264,637.46	288,299.05	23,661.59	Jan-13	Aug-13	Jan-13		Attachment to Response to PSC-1 Ques	2013 stion No. 13(a) 'age 107 of 122 K. Blake

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	P. L. C.	v
No. 133345	Title/Description NERCALRT-BLU LK-MD LN	Cost	Budget 314,801.54	Dollars 314,801.54	Percent 100%	Budget 0.0%	Cost	Cost 314,801.54	Dollars 314,801.54	Start Aug-13	End Nov-13	Start	End	Explanations The budget was prepared using a formulaic estimate for the number of miles	Year 2013
133343	NERCALRI-BLU LR-NID LN	-	314,601.34	314,601.34	100%	0.0%	-	314,601.34	314,601.34	Aug-13	NOV-15			and expected structures to be replaced. Analysis of LiDAR later revealed	2013
133346	NERCALRT-NRTHSD-BRGS	1,259,165.13	247,132.76	(1,012,032.37)	-410%	0.5%	1,259,165.13	247,132.76	(1,012,032.37)	Jan-13	Nov-13	Jan-13		that the upgrades were not necessary. The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced but did not factor in the extra costs associated with redoing the river crossing.	2013
133347	NERCALRT-NRTHSD-BGS2	-	37,769.71	37,769.71	100%	0.0%	-	37,769.71	37,769.71	Aug-13	Nov-13			another warrending are two crossing.	2013
133387	NERCALRT-CANAL TAP	90,580.20	-	(90,580.20)		0.0%	1,862,646.23	1,772,066.03	(90,580.20)	Jan-12	Oct-12	Jan-12			2013
133445	NERCALRT-MGZN-WTRSD	(2,924.46)	-	2,924.46		0.0%	101,863.42	104,787.88	2,924.46	Jan-12	Oct-12	Jan-12			2013
133455	DIST-NA-WTRSN-MDLTN	7,983.17	-	(7,983.17)		0.0%	172,440.78	164,457.61	(7,983.17)	Oct-11	May-12	Oct-11			2013
133459	DIST-NA-APPRK-MDLTN	(28,179.54)	-	28,179.54		0.0%	176,515.40	204,694.94	28,179.54	Jan-12	Nov-12	Jan-12			2013
133460	NERCALRT-CNTRFD-MDTN NERCALRT-HNCK-MGZN	7,768.16 4,517.20	-	(7,768.16) (4,517.20)		0.0%	93,407.97 84,486.52	85,639.81 79,969.32	(7,768.16) (4,517.20)	Jan-12 Jan-12	Jun-12 Apr-12	Jan-12 Jan-12			2013
133478	DIST-NA-BRKRDG-ETHL	7,257.06		(7,257.06)		0.0%	19,529.62	12,272.56	(7,257.06)	Feb-12	Feb-12	Feb-12			2013
133481	NERCALRT-APPRK-ETHL	3,596.76	-	(3,596.76)		0.0%	7,635.56	4.038.80	(3,596.76)	Feb-12	Nov-12	Feb-12			2013
133486	SAN SWTCH REFRSH LGE14	315,451.35		(315,451.35)		0.1%	315,451.35	428,750.00	113,298.65			Sep-13		Timing of this project was accelerated to 2012 from the original planned date of 2013 as a result of reprioritization	2013
133497	IT SYSTEMS MANAGE - BMC LGE13		22,750.00	22,750.00	100%	0.0%		22,750.00	22,750.00	Jan-13	Dec-13			date of 2013 as a result of reprioritization	2013
133553	SHARET BUILD SP TEST LGE13	-	12,250.00	12,250.00	100%	0.0%	-	12,250.00	12,250.00	Jan-13	Dec-13				2013
133604	MC CCR-LF EXPANSION	-	400,000.00	400,000.00	100%	0.0%	-	13,694,799.99	13,694,799.99	Sep-12	Mar-21			Permitting and engineering dollars not spent on potential landfill expansion	2013
133620	EFFLUENT WATER STUDY - LGE	-	500,000.00	500,000.00	100%	0.0%	-	1,000,000.00	1,000,000.00	Feb-12	Dec-18			Study delayed pending future EPA ruling	2013
133632	REPLACE MXP VIDEO UNITS LGE	32,444.04	19,250.00	(13,194.04)	-69%	0.0%	32,444.04	19,250.00	(13,194.04)	Jan-13	Dec-13	Jan-13			2013
133676	UPGRADE TO SQL -LGE 13	22 225 40	15,470.00	15,470.00	100%	0.0%	22 225 40	15,470.00	15,470.00	Jan-13	Dec-13	T 12			2013
133716	Encase Forensics Tool-LGE13 NETWORK SEC LAB ENH-LGE 13	22,225.49	17,500.00 8,750.00	(4,725.49) 8,750.00	-27% 100%	0.0%	22,225.49	17,500.00 8,750.00	(4,725.49) 8,750.00	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13			2013 2013
133815	WORKST UTILITIES FUT - LGE13	-	350,595.06	350,595.06	100%	0.0%	-	350,595.06	350,595.06	Jan-13 Jan-13	Dec-13			Project was planned, however, new more cost efficient alternatives became	2013
133876	GS Maximo Unard	189.629.48	192,855.00	3,225,53	2%	0.1%	263,270,27	266,495,79	3,225,53	Jan-12	Nov-13	Jan-12		available.	2013
133948	GS Maximo Upgrd NE WD ARA NWK RFAS & RT- LGE12	(1,143.00)	192,855.00	3,225.53 1,143.00	2%	0.1%	18,121.52	19,264.52	1,143.00	Jan-12 Jan-12	Dec-12	Jan-12 Jan-12			2013
133958	Tele Rm to Data Ctr Move-LGE13	(1,143.00)	87,499.93	87,499.93	100%	0.0%	18,121.32	87,499.93	87,499.93	Jan-12	Dec-12	Jan-12			2013
133978	NERCALRT-TVA-PDYS RN	597,676.75	2,796,328.09	2,198,651.34	79%	0.2%	599,047.05	2,797,698.39	2,198,651.34	Dec-12	Oct-13	Dec-12		The budget was prepared using a formulaic estimate for the number of miles	2013
														and expected structures to be replaced. This line spanned 60 miles and ended up with only one span (which was fewer than budgeted) needing replacement.	
134003	COLLECTIVE BILLING ENH - LGE12	35,599.19	-	(35,599.19)		0.0%	39,324.48	3,725.29	(35,599.19)	Jun-12	Dec-14	Jun-12			2013
134009	IT CSS ENHNCEMNTS - LGE13	-	153,999.99	153,999.99	100%	0.0%	-	153,999.99	153,999.99	Jan-13	Dec-13				2013
134015 134027	IT ENRGY EFFIC - LGE13 NERCALRT-TVA-BLU LCK	-	110,320.00 141,188.20	110,320.00 141,188.20	100% 100%	0.0%	-	110,320.00 141,188.20	110,320.00 141,188.20	Jan-13 Jan-13	Dec-13 Mar-13				2013 2013
134027	CR4 GSU Trans Cooling System	1.86	141,188.20	(1.86)	100%	0.0%	253,156.19	253.154.33	(1.86)	Jan-13 Jun-11	Feb-12	Jun-11			2013
134195	RUSSELL CRNR SUB	-	2,975,607.69	2,975,607.69	100%	0.0%	233,130.17	2,975,607.69	2,975,607.69	Jan-13	Jun-17	Juli-11		Project delayed to 2016-2017 due to the Distribution Substation project delay.	2013
134202	CRSTWD HWY RELO	-	871,928.74	871,928.74	100%	0.0%	-	871,928.74	871,928.74	Jan-13	Apr-17			Project was delayed by the Highway Department and ultimately cancelled	2013
134206	MTWN#4-TRSFMR-LINES	(67,750.26)	1,656,807.74	1,724,558.00	104%	0.0%	465,949.57	2,190,507.57	1,724,558.00	Oct-11	Dec-13	Oct-11		during 2014. Accelerated Lines work into 2012 which was funded by Substation and	2013
134231	TC1 DCS Upgrade	475,389.59	572,062.50	96,672.91	17%	0.2%	475,389.59	572,062.50	96,672.91	Jan-09	Dec-13	Jan-09		delayed Substation work into 2013 which was funded by Lines.	2013
134234	MC4 Generator Stator Bar	162,112.25	372,002.30	(162,112.25)	17,0	0.1%	162,112.25	7,500,000.01	7,337,887.76	Jun 07	Dec 15	Aug-13			2013
134242	CIP Test Lab-LGE-2013	249,738.82	175,009.94	(74,728.88)	-43%	0.1%	249,738.82	175,009.94	(74,728.88)	Jun-13	Jun-14	Jun-13			2013
134270	VIRTUAL DESKTOP - LGE	11,664.10	-	(11,664.10)		0.0%	870,496.56	858,832.46	(11,664.10)	Sep-11	Dec-12	Sep-11			2013
134288	MC Cyber Security Controls	-	500,000.00	500,000.00	100%	0.0%	-	1,000,000.00	1,000,000.00	Apr-13	Nov-18			Project cancelled due to changes in regulatory requirements.	2013
134295	PRESTON HWY RELOCATION	-	(35,265.44)	(35,265.44)	100%	0.0%	-	(35,265.44)	(35,265.44)	Jan-13	Dec-14				2013
134296 134341	LOUISVILLE EAST END BRIDGE CR RO Pump and Motor Upgrade	(18,274.14) 0.01	3,416.27	21,690.41 (0.01)	635%	0.0% 0.0%	122,686.59	21,690.41 122,686.58	21,690.41 (0.01)	Aug-12	Nov-13	Aug-12 Jun-11			2013 2013
134341	MFDS GROWTH/REFRESH-2013L	0.01	35,000.00	35,000.00	100%	0.0%	122,080.39	35,000.00	35,000.00	Jan-13	Dec-13	Jun-11			2013
134372	GS PE PR BS - LGE		1,000,000.00	1,000,000.00	100%	0.0%	-	17,100,000.00	17,100,000.00	Jan-13	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 - 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
134411	UPGRADE EMS SOFTWARE LGE	39,691.43	83,939.95	44,248.52	53%	0.0%	64,850.80	109,099.32	44,248.52	Oct-12	Apr-13	Oct-12		LGL projects.	2013
134474	AOC Metering Renov 2012	7,534.46	-	(7,534.46)	5570	0.0%	35,833.43	28,298.97	(7,534.46)	Oct-12	Oct-12	Oct-12			2013
134497	Electric OMS Replace/Upg-LGE	45,845.71	-	(45,845.71)		0.0%	493,223.90	447,378.19	(45,845.71)			Jan-12			2013
134543	Reporting/BI/DataAna-LGE	16,599.36	-	(16,599.36)		0.0%	57,761.46	41,162.10	(16,599.36)	Jan-12	Dec-12	Jan-12			2013
134548	FieldNet Enhance/Up-LGE	346.80	-	(346.80)		0.0%	10,776.35	10,429.55	(346.80)	Jan-12	Jan-12	Jan-12			2013
134550	2012 Retail HW Infra-LGE	6,289.25	-	(6,289.25)		0.0%	76,264.69	69,975.44	(6,289.25)	Jan-12	Jan-12	Jan-12			2013
134560 134562	PADDYSRUN TR4A REPL	0.74	755.854.72	(0.74)	100%	0.0%	830,992.96	830,992.22	(0.74)	I 12	D 11	Jul-11		Period works should be #121010	2013
134562	2013 Mobile Auto Dspch-LGE 2013 Elec OMS Upgrade-LGE	26,213.17	755,854.72 37,815.56	755,854.72 11.602.40	100% 31%	0.0%	26,213.17	793,854.23 37,815.56	793,854.23 11,602.40	Jan-13 Jan-13	Dec-14 Dec-13	Jan-13		Project number changed to #131019; variance is less than \$300k	2013
134577	2013 Ventyx Upgrades-LGE	20,213.17	28.371.22	28.371.22	100%	0.0%	20,213.17	1.004.819.45	1.004.819.45	Jan-13 Jan-13	Dec-15	Jan-13			2013
134591	2013 Vehiya Opgrades-EGE 2013 Report/BI-LGE		52,500.00	52,500.00	100%	0.0%	-	52,500.00	52,500.00	Jan-13	Dec-13				2013
134595	2013 SynerGee-LGE	17,023.82	18,966.19	1,942.37	10%	0.0%	17,023.82	18,966.19	1,942.37	Jan-13	Dec-13	Jan-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
134597	2013 Hardware Infra-LGE	40,310,38	75,708.48	35,398.10	47%	0.0%	40,310.38	75,708.48	35,398.10	Jan-13	Dec-13	Jan-13	Liid	Explanations	2013
134615	TIP TOP PHASE 3	(32,203.28)	-	32,203.28		0.0%	749,716.10	781,919.38	32,203.28	Oct-11	Dec-12	Oct-11			2013
134624	New 138kV CR7 SW Yard-Network	6,119,605.80	1,191,307.00	(4,928,298.80)	-414%	2.3%	6,119,605.80	2,383,667.03	(3,735,938.77)	Mar-13	Feb-15	Mar-13		Project started earlier than anticipated due to necessity of completing work	2013
134664	Back-up Trans Control Ctr LGE	12,807.71	2,691,587.54	2,678,779.83	100%	0.0%	52,583.22	4,001,722.35	3,949,139.13	Jul-12	Dec-21	Jul-12		on-time for Cane Run 7 to be in-service. Project has been delayed to 2020 due to continued evaluation of location, space requirements experiences	2013
134671	2013 Cust Commication-LGE		94,496.50	94,496.50	100%	0.0%	_	94,496.50	94,496.50	Jan-13	Dec-13			space requirements, etc.	2013
134675	2013 Ret Sys Enhance-LGE	33,907.90	113,680.00	79,772.11	70%	0.0%	33,907.90	113,680.00	79,772.11	Jan-13		Jan-13			2013
134677	2013 Call Center Tech-LGE		567,122.46	567,122.46	100%	0.0%		567,122.46	567,122.46	Jan-13	Dec-13			Reallocated to several other projects due to reprioritization	2013
134687	Call Recording Replace-LGE		472,626.01	472,626.01	100%	0.0%	-	472,626.01	472,626.01	Jan-13	Dec-14			Project delayed due to delay in vendor selection.	2013
134689	2013 FieldNet Enhance-LGE	9,557.65	19,183.50	9,625.85	50%	0.0%	9,557.65	19,183.50	9,625.85	Jan-13	Dec-13	Jan-13			2013
134691	2013 Retail HW Infra-LGE	48,108.28	75,668.29	27,560.01	36%	0.0%	48,108.28	75,668.29	27,560.01	Jan-13	Mar-14	Jan-13			2013
134750	8 New EMS Workstations LGE	(0.01)	-	0.01	400	0.0%	21,097.58	21,097.59	0.01		D 40	Nov-11			2013
134752 134898	REPLACE ALL WKSTATIONS LGE	-	84,047.09	84,047.09	100%	0.0%	-	84,047.09	84,047.09	Jan-13					2013
134898	PE Vehicle Purchases SCM2012 FPE TAPCHGR-NORMANDY	0.27	100,000.00	100,000.00 (0.27)	100%	0.0%	206,108.83	200,000.00 206,108.56	200,000.00 (0.27)	Jul-11 Dec-11	Dec-15 Dec-12	Dec-11			2013
134911	SCM2012 FPE TAPCHGR-NORMAND I SCM2012 FPE TAPCHGR-REINHAUSEN	0.55	-	(0.27)		0.0%	599,360,48	599,359,93	(0.27)	Jan-12	Dec-12 Dec-12	Jan-12			2013
134914	SCM2012 RPL SEMINOLE TR4 BRKR	0.08		(0.08)		0.0%	65,813.42	65,813.34	(0.08)	Dec-11	Dec-12	Dec-11			2013
134915	SCM2012 RPL GE SFC PRTCT RELAY	(4,892.40)	_	4,892.40		0.0%	60,681.24	65,573.64	4,892.40	Dec-11	Dec-12	Dec-11			2013
135002	SCM2013 LGE TOOLS AND EQUIP	87,327.32	29,179.59	(58,147.73)	-199%	0.0%	87,327.32	29,179.59	(58,147.73)	Jan-13	Dec-13	Jan-13			2013
135013	HK1235 CIRCUIT WORK	106,609.49		(106,609.49)		0.0%	636,183.78	529,574.29	(106,609.49)	Jun-12	Dec-13	Jun-12			2013
135030	LGE-REPLACE SECURITY EQP 2012	31,209.29	-	(31,209.29)		0.0%	90,258.04	59,048.75	(31,209.29)	Jan-12	Dec-12	Jan-12			2013
135043	LGE-FURNITURE AND EQPMT 2012	(47,829.32)	-	47,829.32		0.0%	72,097.35	119,926.67	47,829.32	Jan-12		Jan-12			2013
135045	LGE-FIRE PROTECTION EQUIP-2012	(424.90)	-	424.90		0.0%	42,065.10	42,490.00	424.90	Jan-12	Dec-12	Jan-12			2013
135185	CEMI >5 ckts LGE	6,130.50	-	(6,130.50)	400	0.0%	250,324.52	244,194.02	(6,130.50)	Jan-12		Jan-12			2013
135207 135208	PSRT Tools	12,100.24	24,867.55 11,977.00	24,867.55	100%	0.0%	18,624.05	68,359.15	49,735.10	Jan-12		Jan-12 Jan-12			2013
135208	2 pole top mannequins 345kV Breaker Repl-LGE-2012	12,100.24	11,977.00	(123.24) (12,484.94)	-1%	0.0%	21,631.68 505,436.07	33,485.44 492,951.13	11,853.76 (12,484.94)	Jan-12 Apr-12	Dec-15 Oct-12	Apr-12			2013
135246	Relocate 138kV CR7 Lines	863,473.96	2,313,721.23	1,450,247.27	63%	0.3%	863,473.96	4,627,873.18	3,764,399.22	Mar-13		Mar-13		Higher contingency included in the budget due to lack of detailed engineering	2013
135260	Wallstreet Suite	104,471.69	117,761.54	13,289.85	11%	0.0%	104,471.69	117,761.54	13,289.85	Jun-13	Jun-14	Jun-13		available when the budget was finalized.	2013
135266	New 345kV CR7 Line	888,377.75	4,121,450.00	3,233,072.25	78%	0.3%	888,377.75	8,243,840.00	7,355,462.25	Jan-13	Dec-15	Jan-13		The project was delayed and will continue into 2015. Also, higher contingency included in the budget due to lack of detailed engineering available when the budget was finalized.	2013
135339	NUCLEUS PROJECT VAULT	2,049.71		(2,049.71)		0.0%	1,654,563.38	1,652,513.67	(2,049.71)	Sep-11	Dec-12	Sep-11		available when the backet was manned.	2013
135608	Contact Center - CTI - LGE11	638.87	-	(638.87)		0.0%	618,055.12	617,416.25	(638.87)	Oct-11	Jun-12	Oct-11			2013
135638	MC3 Gen Stator Bar Purchase	2,839,580.12	-	(2,839,580.12)		1.1%	2,839,580.12	-	(2,839,580.12)			Aug-13		Due to reliability issues the material for this project was purchased ahead of	2013
135640	MC1 Generator Stator Bar	2,969,802.67	-	(2,969,802.67)		1.1%	2,969,802.67	-	(2,969,802.67)			Oct-13		schedule in 2013 instead of 2019. Due to reliability issues the material for this project was purchased ahead of schedule in 2013 instead of 2021.	2013
135753	TC1 BURNER COMPONENTS	(26,499.42)		26,499.42		0.0%	495,240.68	521,740.10	26,499.42			Jan-09		scriedule III 2013 Instead of 2021.	2013
135770	Madison TR2 Rewind	1.32	_	(1.32)		0.0%	643,727.16	643,725.84	(1.32)			Nov-11			2013
135825	LGE Test Equipment - 2012	(1,709.04)	-	1,709.04		0.0%	28,679.77	30,388.81	1,709.04			Jan-12			2013
135873	Repl fail Pot Trans, Tip Top.	0.43	-	(0.43)		0.0%	18,273.78	18,273.35	(0.43)			Dec-11			2013
135888	Harmony Landing Ckt 1157	1,656.87	-	(1,656.87)		0.0%	179,832.80	178,175.93	(1,656.87)			Jan-12			2013
135917	NERCALRT-APPRK-MDLTN	(80,474.04)	-	80,474.04		0.0%	65,340.93	145,814.97	80,474.04			Jan-12			2013
135918 135923	New 345kV CR Brkrs at Paddys W Ckt HI-1102	318,734.32 88,626.50	-	(318,734.32)		0.1%	318,734.32 171,931.40	83,304.90	(318,734.32)			Mar-13 Jan-12		Project started earlier than anticipated due to necessity of completing work on-time for Cane Run 7 to be in-service.	2013
135929	TLEQ340 - 2012	(1,459.38)	-	1,459.38		0.0%	56,614.64	58,074.02	1,459.38			Jan-12			2013
135947	Draw DT/Enhance AutoCAD-LGE	0.61	_	(0.61)		0.0%	91,092.29	91,091.68	(0.61)			Jan-12			2013
135971	Cane Run Land Purchase	1,297.50	-	(1,297.50)		0.0%	137,320.59	136,023.09	(1,297.50)			Jan-12			2013
136014	Electronic Reclosers	(1,047.95)	-	1,047.95		0.0%	-	1,047.95	1,047.95			Jan-12			2013
136029	TA-1130	(1,047.12)	-	1,047.12		0.0%	203,544.31	204,591.43	1,047.12			Feb-12			2013
136050	DIST-NA-CNTRFD-MDTN	(2,910.38)	-	2,910.38		0.0%	-	2,910.38	2,910.38			Feb-12			2013
136170	AP-SADE-LGE	418.93	-	(418.93)		0.0%	56,054.41	55,635.48	(418.93)			Mar-12			2013
136192 136197	EMS Workstations 2012 LGE MC Yard Aux Trans Bushings	0.01 187.71	-	(0.01)		0.0%	19,251.66	19,251.65 39,305.21	(0.01)			Mar-12 Mar-12			2013
136197	MC Yard Aux Trans Bushings NERCALRT-CLFTY-CGE	187.71 141.691.54	-	(187.71)		0.0%	39,492.92 812.578.92	39,305.21 670,887,38	(187.71) (141.691.54)			Mar-12 Jun-12			2013
136229	Ethel TR 6 LTC Rebuild	0.02	-	(0.02)		0.1%	20,388.65	20,388.63	(0.02)			Mar-12			2013
136307	System Operations Room 154 LGE	(101.75)	_	101.75		0.0%	4,176.21	4,277.96	101.75			Mar-12			2013
136313	PADDYS RUN 138KV DISCNCT RP	0.22	-	(0.22)		0.0%	93,356.79	93,356.57	(0.22)			Mar-12			2013
136367	LGE PITP Capital	(11,388.97)	-	11,388.97		0.0%	(11,388.97)	-	11,388.97			Mar-12			2013
136394	LGE Ckt 1142	36,796.16	-	(36,796.16)		0.0%	49,044.86	12,248.70	(36,796.16)			Mar-12			2013
136395	LGE Ckt WT1151	1.99	-	(1.99)		0.0%	90,047.87	90,045.88	(1.99)			Mar-12			2013
136396	LGE Ckt HC 1291	157,887.79		(157,887.79)		0.1%	157,887.79		(157,887.79)			Apr-12			2013
136421	Cane Run Landfill MSE Wall	959,713.05	1,227,963.06	268,250.01	22%	0.4%	2,790,265.25	3,058,515.26	268,250.01	Mar-12		Mar-12			2013
136475 136480	GS GE Lab Equip LGE	26,907.69	46,371.00 78,000.00	19,463.31 78.000.00	42% 100%	0.0%	26,907.69	46,371.00 390,000.00	19,463.31 390.000.00	Jan-13 Jan-13	Nov-13 Nov-22	Jan-13			2013
136480	GS GE Test Equip Pool LGE LGE SCM TRAILER	493.11	78,000.00	78,000.00 (493.11)	100%	0.0%	19.386.67	390,000.00 18.893.56	(493.11)	Jan-13	Nov-22	Apr-12			2013
136527	PADDYS RUN WILDLIFE	1.86	-	(1.86)		0.0%	125,462.96	125,461.10	(1.86)			Apr-12		Attachment to Response to PSC-1 Ques	2013

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oject 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
6534	SKYLIGHT-PENAL DO UNDRBLD	808.93	Buuget -	(808.93)	reitein	0.0%	335,944.46	335,135.53	(808.93)	start	Lilu	Apr-12	Ellu	Едранацон	201
543	METER REPL FOR FLOOD AREAS	(1,905.30)	-	1,905.30		0.0%	136,948.31	138,853.61	1,905.30			Apr-12			201
569	GS CDM Cyber Lab LGE	31,626.81	30,000.00	(1,626.81)	-5%	0.0%	31,626.81	30,000.00	(1,626.81)	Jan-13	Nov-13	Jan-13			201
570	GS CDM Equip Prot LGE	5,140.71	15,000.00	9,859.29	66%	0.0%	5,140.71	15,000.00	9,859.29	Jan-13	Apr-14	Jan-13			201
81	Ckt ML-1282 LGE	18,275.41	-	(18,275.41)		0.0%	93,949.59	75,674.18	(18,275.41)			May-12			201
603	TransOpLog II-LGE	15,388.88	5,811.16	(9,577.72)	-165%	0.0%	49,358.49	39,780.77	(9,577.72)	May-12	Feb-13	May-12			201
05	CR4/5 SPP Camera System	(13,310.35)	-	13,310.35		0.0%	138,234.15	151,544.50	13,310.35			May-12			20
29	MC1 Turb Lube Oil Filtration	3,490.31	-	(3,490.31)		0.0%	81,877.79	78,387.48	(3,490.31)			May-12			20
30	MC3 Turb Lube Oil Filtration	(13.36)	-	13.36		0.0%	78,135.09	78,148.45	13.36			May-12			20
31	MC4 Turb Lube Oil Filtration	(2,115.12)	-	2,115.12		0.0%	69,430.38	71,545.50	2,115.12			May-12			20
35	TA1106 Louisville	(1,950.88)	-	1,950.88		0.0%	409,147.55	411,098.43	1,950.88			May-12			20
43	MC1 Turbine Bolting	82,899.20	150,000.01	67,100.81	45%	0.0%	82,899.20	150,000.01	67,100.81	Jan-13	May-13	Jan-13			20
44	MC1 Turbine Diaphragm Part	157,623.93	200,000.00	42,376.07	21%	0.1%	157,623.93	200,000.00	42,376.07	Jan-13	May-13	Jan-13			20
48	MC3 Final SH Pendants	960,462.08	-	(960,462.08)		0.4%	960,462.08	3,000,000.00	2,039,537.92			Apr-13	Eı	mergent work due to inspection during routine outage.	20
	MC4 Final SH Pendants	1,156,079.02	1,400,000.01	243,920.99	17%	0.4%	1,156,079.02	3,800,000.02	2,643,921.00	Jan-13	Dec-14	Jan-13			20
76	CR Contingency-Funding Proj	-	9,279,361.55	9,279,361.55	100%	0.0%	-	9,279,361.55	9,279,361.55	Jan-13	Dec-15		Tr	roject budgeted for potential work identified by the Independent ransmission Operator (ITO). All required upgrades for Cane Run are being impleted under other projects.	20
77	Rpl 138kV Brkrs at CRS & PW	1,470,281.68	400,210.34	(1,070,071.34)	-267%	0.6%	1,470,281.68	400,210.34	(1,070,071.34)	Mar-13	Dec-14	Mar-13	Th	he scope of this project changed to add many more breaker replacements at were originally budgeted.	20
78	Cane Run 345kV Xfrmr - LGE	3,053,705.91	-	(3,053,705.91)		1.2%	3,310,312.66	256,606.75	(3,053,705.91)			Jul-12	de to	osts were originally split between KU and LG&E, however were later zemed to be 100% LG&E. As such, these costs were subsequently moved the LG&E project during 2013. The budget for 2013 was entirely moval.	20
38	DIST-NA-DXE-PDYS RN	25,404.80	_	(25,404.80)		0.0%	36,482.47	11,077.67	(25,404.80)			May-12	16	inovai.	20
04	BRCT GT24 Spr Qnch Wtr Pm LGE	63,940.18	57,127.92	(6,812.26)	-12%	0.0%	63,940.18	57,127.92	(6,812.26)	Oct-12	Dec-13	Oct-12			20
54	CIP V4 EMS LG&E	55,740.10	134,333.91	134.333.91	100%	0.0%	-	134,333.91	134,333.91	Jan-13	Dec-13	OCE-12			20
	Tip Top Xfrmr TR2 Rpl	1,357,754.51	2,399,848.91	1,042,094.40	43%	0.5%	1,357,754.51	2,399,848.91	1,042,094.40	Jan-13	Oct-13	Jan-13		he scope of this project changed from purchasing a larger transformer to ne of the same size and utilizing a spare.	20
96	HK-1234	123,763.43	-	(123,763.43)		0.0%	123,763.43	-	(123,763.43)			Jun-12			20
97	HK-1233	178,939.77	-	(178,939.77)		0.1%	178,939.77	-	(178,939.77)			Jun-12			20
99	JT-1120	349,906.10	-	(349,906.10)		0.1%	349,906.10	-	(349,906.10)			Jun-12	re	udget is developed at a higher level to encompass multiple projects and allocated to individual projects - This project was reallocated from CIFI evel 3.	20
601	TE-1245	261,760.69	_	(261,760.69)		0.1%	317,419.06	55,658.37	(261,760.69)			Jun-12			20
26	GS GE MC Ash Pond	460.00		(460.00)		0.0%	47,945,51	47,485,51	(460,00)			May-12			20
27	GS GE TC Ash Pond LGE	3,154.80		(3,154.80)		0.0%	23,038.08	19,883.28	(3,154.80)			May-12			20
47	Database Migration - LGE	-	93,350.03	93,350.03	100%	0.0%	-	93,350.03	93,350.03	Jul-13	Nov-13	· · · · ·			20
50	Cascade Phase II - LGE	123,854.19	16,130.66	(107,723.53)	-668%	0.0%	185,015.60	77,292.07	(107,723.53)	Jun-12	Aug-14	Jun-12			20
54	DIST-NA-MD LN-OKLNA	27,012.56		(27,012.56)		0.0%	27,012.56		(27,012.56)			May-12			20
77	DIST-NA-BLU LK-MD LN	13,750.19		(13,750.19)		0.0%	13,750.19	-	(13,750.19)			Jan-12			20
83	EMS App Enhancements-LGE(2013)	-	61,003.09	61,003.09	100%	0.0%	-	61,003.09	61,003.09	Aug-13	Nov-13				20
07	SY-1250	8,512.28	-	(8,512.28)		0.0%	64,505.32	55,993.04	(8,512.28)			Jun-12			20
44	TC1 AIR HEAT EXCHANGE	-	19,068.75	19.068.75	100%	0.0%	-	19,068,75	19,068,75	Jan-09	Dec-15				20
45	TC1 BOILER FRONT LSPP Repl	351.711.46	483,075,00	131,363,54	27%	0.1%	351,711,46	483,075,00	131,363.54	Jan-09	Dec-13	Jan-09			20
46	TC1 BOILER Reheat FPOL Assem	1,176,749.08	813,600.00	(363,149.08)	-45%	0.4%	1,176,749.08	813,600.00	(363,149.08)	Jan-09	Dec-13	Jan-09		fore corrosion and damage was found in assembly causing scope to crease from original budget established.	20
	TC1 BOILER Final SH Assemb	450,666.58	305,100.00	(145,566.58)	-48%	0.2%	450,666.58	305,100.00	(145,566.58)	Jan-09	Dec-13	Jan-09			20
	TC1 BOILER UP ARCH PANELS	-	241,537.50	241,537.50	100%	0.0%	-	241,537.50	241,537.50	Jan-09	Dec-15				20
49	TC1 BOILER UP REAR ARCH	-	203,400.00	203,400.00	100%	0.0%	-	203,400.00	203,400.00	Jan-09	Dec-13				20
50	TC1 BOILER UP REAR ARCH PNLS	725,957.01	444,937.50	(281,019.51)	-63%	0.3%	725,957.01	444,937.50	(281,019.51)	Jan-09	Dec-13	Jan-09			20
59	OF Station Roof Exhauster	79,829.03	-	(79,829.03)		0.0%	79,829.03	65,000.00	(14,829.03)			Jul-12			20
51	OF Station Sewer Trmt Upgrade	21,865.58	-	(21,865.58)		0.0%	21,865.58	50,000.00	28,134.42			Jul-12			20
36	SIMPSONVILLE TRANS-LGE	(30,600.60)	-	30,600.60		0.0%	23,877.78	54,478.38	30,600.60			Jun-12			20
02	Ckt CF1201	180,315.28	-	(180,315.28)		0.1%	180,315.28	-	(180,315.28)			Mar-12			20
)3	Ckt FH1210	40,638.20	-	(40,638.20)		0.0%	40,638.20	-	(40,638.20)			Mar-12			20
)4	Ckt PV1251	69,043.13	-	(69,043.13)		0.0%	69,043.13	-	(69,043.13)			Jan-13			20
)8	Ckt TA1133	17,238.87	-	(17,238.87)		0.0%	69,351.58	52,112.71	(17,238.87)			Mar-12			20
09	Ckt FA1123	38,415.40	-	(38,415.40)		0.0%	38,415.40	-	(38,415.40)			Mar-12			20
10	Ckt MD1452	8,218.59	-	(8,218.59)		0.0%	32,458.02	24,239.43	(8,218.59)			Mar-12			20
11	Ckt TA1106	84,576.33	-	(84,576.33)		0.0%	84,576.33	-	(84,576.33)			Mar-12			20
12	Ckt AK1291	259,969.39	-	(259,969.39)		0.1%	259,969.39	-	(259,969.39)			Aug-13			20
13	Ckt AK1295	339,254.73	-	(339,254.73)		0.1%	339,254.73	-	(339,254.73)			Sep-13	re	udget is developed at a higher level to encompass multiple projects and allocated to individual projects - This project was reallocated from CIFI evel 3.	20
14	Ckt LS1245	464,419.34	-	(464,419.34)		0.2%	464,419.34		(464,419.34)			Mar-12	Bi re	evel 3. Audiget is developed at a higher level to encompass multiple projects and allocated to individual projects - This project was reallocated from CIFI evel 3.	20
15	Ckt PL-1270	7,687.47		(7,687.47)		0.0%	37,266.03	29,578.56	(7,687.47)			Mar-12			20
	LGE-69KV MOT UPGRADES	-	1,000,035.92	1,000,035.92	100%	0.0%	- ,	7,500,080.34	7,500,080.34	Jan-13	Dec-23		PI	laceholder for ground clearance issues identified by Transmission Planning.	20
			,,	,,				,,					TI	hese projects were delayed pending further analysis. Attachment to Response to PSC-1 Ques	stion l

Danie :	Devices	Annual	Annual	Variance In	Variance	Percent Of	Total Actual	Total Budget	Variance In	Date Original	Date Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
137763	RIVER RD HWY RELO	COSI	1,300,000.80	1,300,000.80	100%	0.0%	COSL	1,300,000.80	1,300,000.80	Jan-13	Dec-15	Start	End	Project delayed by the Highway Department until 2015.	2013
137764	Paddys Run Metering Project	0.20	-	(0.20)	10070	0.0%	107,658.38	107,658.18	(0.20)	Jun 13	Dec 15	Jun-12		Project delayed by the Highway Department until 2013.	2013
137768	MC1 Turbine L0 Blades	1,571,119.33	1,700,000.01	128,880.68	8%	0.6%	1,747,088.97	1,875,969.65	128,880.68	Sep-12	May-13	Sep-12			2013
137772	TRODS - LG&E	12,122.09	23,451.88	11,329.79	48%	0.0%	12,122.09	47,196.70	35,074.61	Jun-12	Dec-14	Jun-12			2013
137777	MC 4A Transformer Bushings	(24,550.56)	-	24,550.56		0.0%	36,130.80	60,681.36	24,550.56			Jun-12			2013
137782	HC-1435 BREAKER REPLACE	(3,264.00)	-	3,264.00		0.0%	31,924.75	35,188.75	3,264.00			Jun-12			2013
137785	BISHOP SUB TR1 REPLACE	372.89	-	(372.89)		0.0%	55,018.25	54,645.36	(372.89)			Jun-12			2013
137788	PL 1270	29,940.73	-	(29,940.73)		0.0%	37,036.56	7,095.83	(29,940.73)			Jun-12			2013
137789	AB1205	11,678.16	-	(11,678.16)		0.0%	43,219.38	31,541.22	(11,678.16)			Jun-12			2013
137802	PLEASURE RIDGE TR1 REPL	12.26	-	(12.26)		0.0%	-	(12.26)	(12.26)			Jun-12			2013
137812	GS GE TC Signage LGE	(0.21)	-	0.21	400	0.0%	16,182.93	16,183.14	0.21			Jun-12			2013
138087	HK - 1235	-	746,008.75	746,008.75	100%	0.0%	-	746,008.75	746,008.75	Jan-13	Dec-14			The work for this project was performed under a different project number (#135013) with the majority of the work performed in 2012 with some residual work in 2013. Therefore, the funding on this project (#138087) was not needed.	2013
138089	DSP HAN HGLND CIR WORK	191,940.61	286,050.66	94,110.05	33%	0.1%	191,940.61	286,050.66	94,110.05	Jan-13	Dec-13	Jan-13			2013
138090	DSP RUS COR CIRC WORK		487,051.75	487,051.75	100%	0.0%	-	724,201.65	724,201.65	Jan-13	Dec-17			Substation project delayed due to lack of load growth. This also	2013
														necessitated the delay of the distribution circuit work.	
138092	FAULT CIR INDI UG PROJ	19,826.89	-	(19,826.89)		0.0%	19,826.89	-	(19,826.89)	Aug-13	Dec-14	Aug-13			2013
138093	LEO URD CABLE REJUV/REP	360,066.47	-	(360,066.47)		0.1%	360,066.47	•	(360,066.47)	Mar-13	Dec-13	Mar-13		The funding for this project was budgeted on a multi-year year project (#138440) and transferred to this project for 2013.	2013
138094	MANHOLE COV REPL PRO - 2013	450,256.92	500,635.00	50,378.08	10%	0.2%	450,256.92	1,000,712.50	550,455.58	May-13	Dec-13	May-13			2013
138113	SCM BDD DIFF RELAY REPL	58,177.19	49,565.54	(8,611.65)	-17%	0.0%	58,177.19	49,565.54	(8,611.65)	Jan-13	Dec-13	Jan-13			2013
138115 138127	SCM FPE TAPCHANGER REPL	321,626.79	281,949.99	(39,676.80)	-14%	0.1%	321,626.79	281,949.99	(39,676.80)	Jan-13	Dec-13	Jan-13			2013
138127	SCM 2013 LGE REPL SUB BATT DSP RUSSELL COR SUBST PROJ	90,180.07	83,940.99 2,000,000.00	(6,239.08) 2,000,000.00	-7% 100%	0.0%	90,180.07	83,940.99 3,900,000.00	(6,239.08) 3,900,000.00	Jan-13 Jan-13	Dec-13	Jan-13		Project delayed due to lack of load growth. Project currently is in 2016 and	2013 2013
	BELKNAP VALILT					0.0%	227 (70.00				Dec-17	7 12		2017 in the 2015 BP.	2013
138169		237,670.09	602,386.36	364,716.27	61%	*****	237,670.09	602,386.36	364,716.27	Jan-13	Dec-14	Jan-13		The original budget amount included the purchase of a transformer. An existing transformer was utilized.	
138183	BOC CSCC - LGE	42,056.93	26,250.00	(15,806.93)	-60%	0.0%	42,056.93	26,250.00	(15,806.93)	Jan-13	Dec-13	Jan-13			2013
138189 138191	CAMERAS - LGE 2013	33,724.33	17,500.00	(16,224.33)	-93%	0.0%	33,724.33	17,500.00	(16,224.33)	Jan-13	Dec-14	Jan-13			2013
138191	FIRE SYSTEMS - LGE 2013 SECURITY EQUIPMENT LGE 2013	23,562.29 20,341.88	21,000.00 35,000.00	(2,562.29) 14,658.12	-12% 42%	0.0%	23,562.29 20,341.88	21,000.00 35,000.00	(2,562.29) 14,658.12	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13 Jan-13			2013
138206	HK1243 CIRCUIT WORK	88,798.89	441,080.85	352,281.96	80%	0.0%	88,798.89	441,080.85	352,281.96	Jan-13	Dec-13	Jan-13		The scope of the project was reduced.	2013
138230	LGE REPL TRANS FIRE DET SYS	172.17	22,489.59	22,317.42	99%	0.0%	172.17	22,489.59	22,317.42	Jan-13	Dec-13	Jan-13		The scope of the project was reduced.	2013
138244	SCM 2013 LGE MISC DIST PROJ	164,960.70	105,189.20	(59,771.50)	-57%	0.1%	164,960.70	213,344.20	48,383.50	Jan-13	Dec-13	Jan-13			2013
138255	TLEQ340 - 2013	198,172.42	177,285.00	(20,887.42)	-12%	0.1%	198,172.42	177,285.00	(20,887.42)	Jan-13	Dec-13	Jan-13			2013
138260	ERTs 2014 LG&E		35,000.65	35,000.65	100%	0.0%		78,750.41	78,750.41	Jan-13	Dec-14				2013
138265	2013 LGE METER PROJECTS		31,500.04	31,500.04	100%	0.0%		63,000.07	63,000.07	Jan-13	Dec-18				2013
138279	2013 LGE PERFORM MNGMT	-	94,499.34	94,499.34	100%	0.0%	-	94,499.34	94,499.34	Jan-13	Dec-13				2013
138292	2013 IRAS ENHANCEMENTS	-	210,004.70	210,004.70	100%	0.0%	-	210,004.70	210,004.70	Jan-13	Dec-13				2013
138294	TRMS REPL/UPGR LGE	103,376.74	188,998.12	85,621.38	45%	0.0%	103,376.74	188,998.12	85,621.38	Jan-13	Dec-14	Jan-13			2013
138301	2013 LGE MV90 REPL	-	56,556.50	56,556.50	100%	0.0%	-	56,556.50	56,556.50	Jan-13	Dec-13				2013
138315	Green River 5 - LGE	1,443,648.25	500,000.00	(943,648.25)	-189%	0.6%	1,443,648.25	324,050,984.00	322,607,335.75	Jul-12	May-21	Jul-12		Actuals were moved from Preliminary Survey (A/C 183302).	2013
138334	AUB GAS REG OFFICE RENOVATION		9,100.00	9,100.00	100%	0.0%		9,100.00	9,100.00	Jan-13	Dec-13				2013
138335	ADMIN CONTRACT SVC EQUIP	47,915.39	35,000.00	(12,915.39)	-37%	0.0%	47,915.39	35,000.00	(12,915.39)	Jan-13	Dec-13	Jan-13			2013
138337	BOC REPLACE WINDOWS	184,239.07	143,500.00	(40,739.07)	-28%	0.1%	184,239.07	143,500.00	(40,739.07)	Jan-13	Dec-13	Jan-13			2013
138371 138373	LGE NEW BUSINESS-REMODEL LGE - REPLACE FAILED EQUIPMENT	27,774.08	21,000.00 35,000.00	21,000.00 7,225.93	100% 21%	0.0% 0.0%	27,774.08	21,000.00 35,000.00	21,000.00 7,225.93	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13			2013 2013
138374	LGE FURNITURE & OFFICE EQP	74,047.08	21,000.00	(53,047.08)	-253%	0.0%	74,047.08	21,000.00	(53,047.08)	Jan-13	Dec-13	Jan-13			2013
138389	FV-1142	57.012.67	21,000.00	(57,012.67)	-23370	0.0%	89.902.84	32,890.17	(57,012,67)	Jan-13	DCC-13	Jan-12			2013
138390	ET-1172	160,118.45		(160,118.45)		0.1%	348,450.33	188,331.88	(160,118.45)			Jan-12			2013
138391	DIST-NA-TVA-PDYS RN	83,566.40	_	(83,566.40)		0.0%	83,566.40	100,551.00	(83,566.40)			Jul-12			2013
138426	CEMI > 5 ckts LGE 2013/2014	-	914,000.53	914,000.53	100%	0.0%	-	5,331,002.53	5,331,002.53	Jan-13	Dec-13	Jul 12		Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Customers Experiencing Multiple Interruptions) projects.	2013
138427	CIFI Level 1 LGE 2013 and 2014		130,053.10	130,053.10	100%	0.0%	-	684,060.85	684,060.85	Jan-13	Dec-13			121 Massac	2013
138430	CIFI Level 3 LGE 2013 and 2014		2,762,000.00	2,762,000.00	100%	0.0%	-	10,674,043.15	10,674,043.15	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and	2013
138437	UGNW PILC Cable Rep 2013	-	850,031.00	850,031.00	100%	0.0%		5,511,076.79	5,511,076.79	Jan-13	Dec-13			reallocated to individual CIFI (Circuit Identified For Improvement)projects. Budget is developed at a higher level and later reallocated to an individual	2013
138438	UGNW sec cable 2013	-	850,031.00	850,031.00	100%	0.0%	-	5,486,067.90	5,486,067.90	Jan-13	Dec-13			project in the operation center. Budget is developed at a higher level and later reallocated to an individual	2013
138440	URD Cable Rep/Rej 2013	-	425,009.75	425,009.75	100%	0.0%	-	3,163,009.75	3,163,009.75	Jan-13	Dec-13			project in the operation center. Budget is developed at a higher level and later reallocated to an individual	2013
120452	CELL 121 CE 2012 8 2014		120.052.10	120.052.10	100	0.00		CO 4 O CC 25	c04.0c0.05	T 10	D 12			project in the operation center.	2012
138472 138593	CIFI Level 2 LGE 2013 & 2014 MISC EQUIPMENT - SAFETY LGE	4,140.93	130,053.10 14,000.00	130,053.10	100% 70%	0.0%	4,140.93	684,060.85	684,060.85 9,859.07	Jan-13 Jul-12	Dec-13	Jul 12			2013 2013
138593	PowerPlant Lease	4,140.93	23,184.00	9,859.07 23,184.00	100%	0.0%	4,140.93	14,000.00 23,184.00	23,184.00	Jui-12 Jan-13	Dec-13 Jun-13	Jul-12			2013
138610	Auburndale Pole Racks 13-14	112,959.60	70,000.00	(42,959.60)	-61%	0.0%	112,959.60	140,000.00	27,040.40	Sep-13	Dec-14	Sep-13			2013
138614	PowerPlant Prop Tax	61,121.88	67,760.00	6,638.12	10%	0.0%	134,673.01	141,311.13	6,638.12	Oct-12	Mar-13	Oct-12			2013
138617	PowerPlant Memory		12,320.00	12,320.00	100%	0.0%		12,320.00	12,320.00	Jan-13	Dec-13	00.12			2013
130017	1 O TO LE LANG INCHEST Y	-	12,520.00	12,320.00	10070	0.070	-	12,520.00	12,320.00	Jan-13	DCC-13			Attachment to Response to PSC-1 Que	stion No.

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LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2014-00371 Question No. 13

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description SFTY TAGGING SYS-LGE14	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year 2013
138629 138659	BISHOP SUBSTATION TR1 REWIND	405,510.33	280,000.00	280,000.00 (405,510.33)	100%	0.0% 0.2%	582,650.17	455,000.00 177,139.84	455,000.00 (405,510.33)	Jan-13	Dec-14	Sep-12		This is an individual rewind project for LGE. The budget project is 131109 - high level rewind project.	
138664 138674	LOU ELEC OPS TRAILERS EAST END OHIO RVR BRIDGES ELEC	966.96 305.12	-	(966.96) (305.12)		0.0%	11,635.46 4.042.28	10,668.50 3,737.16	(966.96) (305.12)			Aug-12			2013 2013
138674	MC2 Turbine Lube Filtration	305.12 421.18	-	(421.18)		0.0%	4,042.28 75,226.48	3,/3/.16 74.805.30	(421.18)			Aug-12			2013
138680	CR4 Ash Water Pump Repl	14.182.23	-	(14,182.23)		0.0%	54,036.93	39.854.70	(14,182.23)			Aug-12 Aug-12			2013
138681	Trimble Co 5 Xfrmr Repl	3,463,270.49	2,651,771.08	(811,499.41)	-31%	1.3%	3,785,538.92	2,974,039.51	(811,499.41)	Oct-12	Oct-13	Oct-12		Purchase of the replacement began in 2012 and carried into 2013.	2013
138685	Ohio Falls Upgrade #6	7,724.04	2,031,771.00	(7,724.04)	-5170	0.0%	20,135.34	12,411.30	(7,724.04)	OCF12	Oct-15	Aug-12		Turchase of the replacement organ in 2012 and carried into 2013.	2013
138686	Ohio Falls Upgrade #7	7,724.03	_	(7,724.03)		0.0%	20,135.33	12,411.30	(7,724.03)			Aug-12			2013
138690	CR4/5 SPP Controls Upgrade	118.16		(118.16)		0.0%	199,772.07	199,653.91	(118.16)			Aug-12			2013
138691	TWR LGHTNG-LGE	453,552.70	557,549.28	103,996.58	19%	0.2%	453,552.70	557,549.28	103,996.58	Jan-13	Nov-13	Jan-13			2013
138710	Corporate Web Site & App LGE	63,892.01	325,500.00	261,607.99	80%	0.0%	63,892.01	325,500.00	261,607.99	Jan-13	Dec-14	Jan-13			2013
138713	MC4 Gen High Voltage Bushings	(408,519.40)		408,519.40		-0.2%	1,095,776.31	1,504,295.71	408,519.40			Aug-12		Insurance Repayment from 2012 claim of MC4 Generator Failure.	2013
138719	CTS 3.0 and AFB 3.0 - LGE	164,966.60	119,099.40	(45,867.20)	-39% 100%	0.1%	174,128.02	128,260.82	(45,867.20)	Sep-12	Jun-14	Sep-12			2013
138721	AFB - LGE	4,412.09	75,190.00	75,190.00	100%	0.0%	13,937.80	75,190.00 9,525.71	75,190.00	Sep-12	Aug-13	A 12			2013 2013
138728 138772	Fuelworx to Aligne Fuels-LGE CT Land - LGE	7,175.10	-	(4,412.09) (7,175.10)		0.0%	7,175.10	9,323.71	(4,412.09) (7,175.10)			Aug-12 Sep-12			2013
138808	DIST-NA-CNRNST-ASB2	174,272.50		(174,272.50)		0.1%	174,272.50		(174,272.50)			Feb-13			2013
138822	MC Communications Radios	7,990.37	_	(7,990.37)		0.0%	87,124.24	79,133.87	(7,990.37)			Oct-12			2013
138825	OX 1277	416,889.72	-	(416,889.72)		0.2%	416,889.72	-	(416,889.72)			Aug-13		Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects - This project was reallocated from LGE CEMI 2013.	2013
138828	Cane Run Control House-LGE	1,486,024.03	-	(1,486,024.03)		0.6%	1,486,024.03	-	(1,486,024.03)			Jan-13		This project was not specifically budgeted in 2013, however the costs were covered in the other Cane Run 7 Transmission projects that were budgeted.	2013
138843	MC Gypsum Overland Belt	4,658.57	-	(4,658.57)		0.0%	41,878.74	37,220.17	(4,658.57)			Oct-12			2013
138844	MC 3D Primary Air Fan Motor	(2,353.80)	-	2,353.80		0.0%	39,384.20	41,738.00	2,353.80			Oct-12			2013
138857	RUSSELL CORNER LAND	150,713.48	-	(150,713.48)		0.1%	161,321.99	10,608.51	(150,713.48)			Oct-12			2013
138880 138881	CR6 GSU Trans Cooling Pumps	8,210.84	-	(8,210.84)		0.0% 0.0%	28,659.41 39,557.83	20,448.57	(8,210.84)			Oct-12			2013 2013
138883	TranServ License Fees-LG&E PADDYS RUN VOLTAGE CONTROLS	39,557.83 2,021.36	-	(39,557.83) (2,021.36)		0.0%	15,836.08	13,814.72	(39,557.83) (2,021.36)			Oct-12 Oct-12			2013
138886	LS1245	38,546.00		(38,546.00)		0.0%	43,888.42	5,342.42	(38,546.00)			Oct-12			2013
138896	PE FILING SYSTEM	21,335.50	-	(21,335.50)		0.0%	21,535.50	200.00	(21,335.50)			Oct-12			2013
138921	REBUILD DEGASIFICATION UNIT	32,257.22	-	(32,257.22)		0.0%	56,540.25	24,283.03	(32,257.22)			Nov-12			2013
138929	MC Gyp Pelletizing Sewage	(122.08)	-	122.08		0.0%	26,821.51	26,943.59	122.08			Nov-12			2013
138946	LGE Pole Inspection 2013	3,516,351.48	-	(3,516,351.48)		1.3%	3,516,351.48	-	(3,516,351.48)			Jan-13		The funding for this project was budgeted on a multi-year year project (#123137) and transferred to this project for 2013.	2013
138976	MC4 TDBFP Coupling	(1,000.07)	-	1,000.07		0.0%	49,899.93	50,900.00	1,000.07			Nov-12			2013
138999	Linux Identity Manager - LGE	1,301.52	-	(1,301.52)		0.0%	3,682.08	2,380.56	(1,301.52)			Dec-12			2013
139020 139021	OF Generator Cooling Pumps EMS Operator Monitor-LGE-2012	13,294.96 3,179.58	-	(13,294.96) (3,179.58)		0.0%	59,984.51 10,746.70	46,689.55 7,567.12	(13,294.96) (3,179.58)			Dec-12 Dec-12			2013 2013
139041	CR Utility Vehicle 2012	1,130.57		(1,130.57)		0.0%	22,534.02	21,403.45	(1,130.57)			Dec-12			2013
139044	RIVERPORT FACILITY ACCESS	(24,526.97)	_	24,526.97		0.0%	26,081.03	50,608.00	24,526.97			Dec-12			2013
139045	TC2 DSI System - LGE	431,935.28		(431,935.28)		0.2%	431,935.28	-	(431,935.28)			Dec-12		Reforecasted to align with Milestone schedule.	2013
139056	34.5KV LGE 2013	10,971.54	-	(10,971.54)		0.0%	10,971.54	-	(10,971.54)			Jan-13			2013
139091	MC Gypsum Pelletizing Electric	7,305.53	-	(7,305.53)		0.0%	7,305.53	-	(7,305.53)			Jan-13			2013
139092	CR4C Coal Mill Mtr Rewind	44,245.98	-	(44,245.98)		0.0%	44,245.98	-	(44,245.98)			Jan-13			2013
139094	MC Domestic Water Piping	271,034.15	-	(271,034.15)		0.1%	271,034.15	-	(271,034.15)			Jan-13			2013
139096 139100	Back-up Cntrl Ctr- Dist-LG&E MC Turbine Tool Connex	18,313.30 4.160.07	-	(18,313.30) (4,160.07)		0.0%	18,313.30 4,160.07	-	(18,313.30) (4,160.07)			Jan-13 Jan-13			2013 2013
139100	CKT BR-1176	545,622.40	-	(545,622.40)		0.0%	545,622.40	-	(545,622.40)			Sep-13		Budget is developed at a higher level to encompass multiple projects and	2013
139107	CKI BR-11/0	545,022.40	-	(343,022.40)		0.270	343,022.40	-	(343,022.40)			3cp-13		reallocated to individual projects - This project was reallocated from CIFI budgets.	2013
139108	Ckt. BR-1179	421,087.16	-	(421,087.16)		0.2%	421,087.16	-	(421,087.16)			Mar-13		Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects - This project was reallocated from CIFI.	2013
139116	CKT TA-1138	34,539.77	-	(34,539.77)		0.0%	34,539.77	-	(34,539.77)			Jan-13			2013
139119	THIRD PARTY POLE ATTACH 2013	(29,358.07)	-	29,358.07		0.0%	(29,358.07)	-	29,358.07			Jan-13			2013
139120	CASCADE WORK MGMT FAC-LGE	29,831.05	-	(29,831.05)		0.0%	29,831.05	-	(29,831.05)			Jan-13			2013
139134 139142	SCM 2013 LGE LTC OIL FILTERS	16,784.04	-	(16,784.04)		0.0%	16,784.04	-	(16,784.04)			Jan-13 Jan-13			2013 2013
139142	MC Gypsum Pelletizing Water Imcorp - Hurstbourne	11,661.01 278,299.87	-	(11,661.01) (278,299.87)		0.0%	11,661.01 278,299.87	-	(11,661.01) (278,299.87)			Jan-13 Jan-13			2013
139153	Imcorp - Hurstbourne Imcorp - Bluegrass Fields	278,299.87 96,070.08		(96,070.08)		0.1%	278,299.87 96,070.08		(96,070.08)			Jan-13 Jan-13			2013
139154	2013 DIX Battery Replace-LGE	3,091.44	-	(3.091.44)		0.0%	3.091.44	-	(3,091.44)			Jan-13			2013
139161	LGE CEMI 2013	46,693.21		(46,693.21)		0.0%	46,693.21		(46,693.21)			Jan-13			2013
139162	GS GE AutoCAD LGE	2,222.03	-	(2,222.03)		0.0%	2,222.03	-	(2,222.03)			Jan-13			2013
139164	GS GE CompInsite LGE	1,027.11	-	(1,027.11)		0.0%	1,027.11	-	(1,027.11)			Jan-13			2013
139170	Pole Rack Stops Auburndale	8,284.65	-	(8,284.65)		0.0%	8,284.65	-	(8,284.65)			Feb-13			2013
139183	GS GE Lab Furn LGE	10,029.98	-	(10,029.98)		0.0%	10,029.98	-	(10,029.98)			Jan-13			2013
139185	MC1 Burners 2013	945,513.03	-	(945,513.03)		0.4%	945,513.03	-	(945,513.03)			Feb-13		Emergent work due to discovery of unanticipated damage.	2013

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
139188	RIVERPORT FACILITY REMODEL	439,287.69		(439,287.69)		0.2%	439,287.69	-	(439,287.69)			Feb-13		Emergent work due to the purchase of the Riverport Facility and subsequent construction required to occupy the building exclusive of the Maintenance work shop. Approximately 95k of this work was funded from an existing project within Generation Services the remainder was reallocated through the RAC process.	2013
139189	MC D1 Coal Conveyor Belt	23,962.06	-	(23,962.06)		0.0%	23,962.06	-	(23,962.06)			Feb-13			2013
139191	GS GE Rotor Probe LGE	6,035.64	-	(6,035.64)		0.0%	6,035.64	-	(6,035.64)			Jan-13			2013
139218	New 138kV CR7 SW Yard-Intrcn	1,707,125.48	-	(1,707,125.48)		0.7%	1,707,125.48	-	(1,707,125.48)			Mar-13		Project started earlier than anticipated due to necessity of completing work on-time for Cane Run 7 to be in-service.	2013
139261	MC S/R Travel Motors/Drives	110,044.32	-	(110,044.32)		0.0%	110,044.32	-	(110,044.32)			Feb-13			2013
139266	TC1 1C HOTWELL PUMP RWD	44,331.57	-	(44,331.57)		0.0%	44,331.57	-	(44,331.57)			Jan-09			2013
139268	TC1 1B HOTWELL PUMP RWD	53,013.09	-	(53,013.09)		0.0%	53,013.09	-	(53,013.09)			Jan-09			2013
139271	PILC Cable Repl Prog 2013	1,982,403.63	-	(1,982,403.63)		0.8%	1,982,403.63	-	(1,982,403.63)			Jan-13		The funding for this project was budgeted on two multi-year year projects (#138437 & #138438) and transferred to this project for 2013.	2013
139387	GS GE PR Reliability LGE	644,179.52		(644,179.52)		0.2%	644,179.52	-	(644,179.52)			Feb-13		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
139432	SCM LGE 2013 BLDG & GROUNDS	10,265.11	-	(10,265.11)		0.0%	10,265.11	-	(10,265.11)			Feb-13			2013
139435	GS EC RATA Equip LGE	40,426.12	-	(40,426.12)		0.0%	40,426.12	-	(40,426.12)			Mar-13			2013
139439	Comp-related equip-LGE 2013	13,422.94	-	(13,422.94)		0.0%	13,422.94	-	(13,422.94)			Mar-13			2013
139466	GS GE Vib Equip LGE	18,225.62	-	(18,225.62)		0.0%	18,225.62	-	(18,225.62)			Mar-13			2013
139472	GS CDM CR Bat Test LGE	4,226.25	-	(4,226.25)		0.0%	4,226.25	-	(4,226.25)			Mar-13			2013
139480	Mill Creek 4531 Brkr	444,570.45	-	(444,570.45)		0.2%	444,570.45	-	(444,570.45)			May-13		The need for this project was identified after the 2013 budget was prepared.	2013
139481	MC3 P.A. Fan Motor Spare	43,161.71	-	(43,161.71)		0.0%	43,161.71	-	(43,161.71)			Mar-13			2013
139484	Oce Plotwave Printer-LG&E	1,485.88	-	(1,485.88)		0.0%	1,485.88	-	(1,485.88)			Mar-13			2013
139497	BR-1176	36,206.49	-	(36,206.49)		0.0%	36,206.49	-	(36,206.49)			Apr-13			2013
139499	Ckt BR-1179	38,572.80	-	(38,572.80)		0.0%	38,572.80	-	(38,572.80)			Apr-13			2013
139521	MC1 Turbine Rotor & Buckets	2,044,755.88	-	(2,044,755.88)		0.8%	2,044,755.88	-	(2,044,755.88)			Apr-13		Emergent work found during turbine overhaul inspection.	2013
139538 139539	CR4 Thickener Rake Gearbox Spr CR5 Thickener Rake Gearbox Rpl	146,696.84 375,504.18	-	(146,696.84) (375,504.18)		0.1% 0.1%	146,696.84 375,504.18	-	(146,696.84) (375,504.18)			Apr-13 Apr-13		Emergent work due to unexpected mechanical failure of the gearbox. Funds	2013 2013
139555	MC 1B Boiler Feed Pump Motor	115,850.01	-	(115,850.01)		0.0%	115,850.01	-	(115,850.01)			Apr-13		were reallocated from Company.	2013
139556	MC3 CTP Discharge Valves	129,948.97	-	(129,948.97)		0.0%	129,948.97	-	(129,948.97)			Apr-13			2013
139558	CR4B CWP Motor Rewind	127.11	-	(127.11)		0.0%	127.11	-	(127.11)			Apr-13			2013
139582	UFLS RELAY ADDITION PROJECT	66,241.78	-	(66,241.78)		0.0%	66,241.78	-	(66,241.78)			Apr-13			2013
139593 139594	CR Computer Room A/C Unit Repl	18,648.77 28,550.84	-	(18,648.77)		0.0%	18,648.77 28,550.84	-	(18,648.77)			May-13			2013
139594	MC 3A Ash Water Pump Motor RETAIL EDI - LGE 2013	28,550.84 38,971.55	-	(28,550.84)		0.0%	28,550.84 38.971.55	-	(28,550.84)			Apr-13 Apr-13			2013
139612	GS GE Hard Test LGE	20,074.65	-	(20,074.65)		0.0%	20,074.65	-	(20,074.65)			Oct-13			2013
139654	DOWNTOWN OHIO RVR BRIDGE ELEC	143.62	-	(143.62)		0.0%	143.62	-	(143.62)			Apr-13			2013
139656	Mapboard Upgrade-LGE-2013	33,886.34		(33,886.34)		0.0%	33,886.34		(33,886.34)			May-13			2013
139663	MC Grounds Mower 2013	10,973,51		(10,973.51)		0.0%	10.973.51		(10,973.51)			Apr-13			2013
139668	PLN-KWD-ASHBTM-69MOT	899,624.83		(899,624.83)		0.3%	899,624.83	-	(899,624.83)			Jan-12		Emergency work identified by Transmission Planning to alleviate system constraints	2013
139675	TC PE BLDG RENO - LGE	38,092.99	-	(38,092.99)		0.0%	38,092.99	-	(38,092.99)			May-13			2013
139682	GS GE MC DI	81,094.85	-	(81,094.85)		0.0%	81,094.85	-	(81,094.85)			May-13			2013
139686	CR6 Sump Pump Motor Rewind	34,194.96	-	(34,194.96)		0.0%	34,194.96	-	(34,194.96)			May-13			2013
139722	MC2 Gen Stator Bar Purchase	2,916,464.51	-	(2,916,464.51)		1.1%	2,916,464.51	-	(2,916,464.51)			Aug-13		Due to reliability issues the material for this project was purchased ahead of schedule in 2013 instead of 2020.	2013
139723	2-TON JIB CRANE TRANSF SHOP	21,096.37	-	(21,096.37)		0.0%	21,096.37	-	(21,096.37)			May-13			2013
139788	ASHBTM-KWD DIST 69KV CLEARANCE	2,672.38	-	(2,672.38)		0.0%	2,672.38	-	(2,672.38)			May-13			2013
139939	DAHLIA SUB TR1 REPLACE	57,578.70	-	(57,578.70)		0.0%	57,578.70	-	(57,578.70)			May-13			2013
139960	ERTs 2013 LG&E Electric	44,778.27	-	(44,778.27)		0.0%	44,778.27	-	(44,778.27)			May-13			2013
139964	GS GE DAAS LGE	7,854.60	-	(7,854.60)		0.0%	7,854.60	-	(7,854.60)			May-13			2013
140057	MC Warehouse Truck	25,778.74	-	(25,778.74)		0.0%	25,778.74	-	(25,778.74)			May-13			2013
140105 140240	CR7 CCGT INVENTORY RECRUITING SYSTEM IMPLIGE	166,820.39	-	(166,820.39)		0.1%	166,820.39	-	(166,820.39)			May-13			2013
140240	CR4 Generator Rotor Rewind	21,217.55 1,042,453.29		(21,217.55) (1,042,453.29)		0.4%	21,217.55 1,042,453.29	-	(21,217.55) (1,042,453.29)			Jul-13 Jun-13		Emergent work due to unexpected electrical failure of the generator. Funds were reallocated from Company. The generator rotor required a rewind and the exciter commutator reconditioned. Without this repair work, CR4 would	2013
140348	DAHLIA SUB TR1 REWIND	371,370.55	-	(371,370.55)		0.1%	371,370.55	-	(371,370.55)			Jun-13		not have been available for further production. This is an individual rewind project for LGE. The budget project is 131109 - high level rewind project.	2013
140352	7TH AND JEFFERSON NETWORK REP	401,357.06	-	(401,357.06)		0.2%	401,357.06	-	(401,357.06)			Jun-13		Emergent work due to electrical cable fault on 3/23/2013.	2013
140360	EOC DOCKING STATION ROOM	72,426.72	-	(72,426.72)		0.0%	72,426.72	-	(72,426.72)			Jun-13			2013
140361	SECURITY CAMERAS-LOU ELEC OPS	140,871.99	-	(140,871.99)		0.1%	140,871.99	-	(140,871.99)			Jun-13			2013
140370	MC3 Lab Analyzers 2013	30,816.13	-	(30,816.13)		0.0%	30,816.13	-	(30,816.13)			Jun-13			2013
140387	BOC-1 ROOM 114	16,964.74	-	(16,964.74)		0.0%	16,964.74	-	(16,964.74)			Jun-13			2013
140388	LGE Test Equipment - 2013	25,796.80	-	(25,796.80)		0.0%	25,796.80	-	(25,796.80)			Jan-13		Attachment to Response to PSC-1 Ques Pt	2013 stion No. 13(a) age 113 of 122 K. Blake

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				** .			Total	Total	** .	Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
140400	MC AQCS Vehicle 2013	15,582.68	-	(15,582.68)		0.0%	15,582.68	-	(15,582.68)			Jun-13			2013
140408	AOC - OFFICE RENOVATION	109,219.54	-	(109,219.54)		0.0%	109,219.54	-	(109,219.54)			Jun-13			2013
140429	HARMONY LANDING TR1 REPLACE	(371.76)	-	371.76		0.0%	(371.76)	-	371.76			Jun-13			2013
140434	GS CDM Autodesk LGE	8,663.20	-	(8,663.20)		0.0%	8,663.20	-	(8,663.20)			Jul-13			2013
140449	CR62 BFP Motor Rewind 2013	96,462.53	_	(96,462.53)		0.0%	96,462.53	_	(96,462.53)			Jul-13			2013
140450	CR Operations Vehicle 2013	15,582.68		(15,582.68)		0.0%	15,582.68		(15,582.68)			Jul-13			2013
140484	BLUEGRASS FIELDS URD REPL	221.450.08		(221,450.08)		0.1%	221,450.08		(221,450.08)			Aug-13			2013
140486	HURSTBOURNE URD REPLACEMENT	,	-			0.0%	79,981.50	-				Oct-13			2013
		79,981.50	-	(79,981.50)				-	(79,981.50)						
140571	SCM2014 LGE PORTABLE SUB	2,009,914.66		(2,009,914.66)		0.8%	2,009,914.66	-	(2,009,914.66)			Sep-13		Emergent project to purchase one Portable Transformer, integrated with a high voltage circuit switcher, medium voltage circuit breaker, associated isolating switches and integrated relay and control package mounted on a mobile trailer. This purchase was needed to minimize outage duration caused by substation transformer failures where quick restoration cannot be accomplished in a timely manner by a direct replacement with a spare transformer.	2013
140655	GS GE TCCT Hrdng LGE	220,806.00	-	(220,806.00)		0.1%	220,806.00	-	(220,806.00)			Sep-13			2013
140773	MC 3A HSWP Motor Rewind	22,710.41	_	(22,710.41)		0.0%	22,710.41	_	(22,710.41)			Jul-13			2013
140915	MC Security Cameras 2013	35,440,83		(35,440.83)		0.0%	35,440.83		(35,440.83)			Jul-13			2013
140923	LOU ELEC OPS SWITCH GEARS	38,103,57		(38,103,57)		0.0%	38,103,57		(38,103,57)			Jul-13			2013
140923	High Speed Hist Arch LG&E	52,559.28	-	(52,559,28)		0.0%	52,559,28	-	(52,559,28)			Jan-13			2013
			-					-							
140965	TC1 MDCT MAKE-UP VLAVE	52,600.67	-	(52,600.67)		0.0%	52,600.67	-	(52,600.67)			Jan-09			2013
141195	PILC 2014 LGE UG Cable Replace	1,466,350.05	-	(1,466,350.05)		0.6%	1,466,350.05	-	(1,466,350.05)			Sep-13		Project started earlier than anticipated driven by an increasing trend of cable	2013
														failures.	
141220	EMS AIRGAP SVRS-2013-LGE	28,852.15	-	(28,852.15)		0.0%	28,852.15	-	(28,852.15)			Jul-13			2013
141385	MC Hydrogen Manifold	70,509.15	-	(70,509.15)		0.0%	70,509.15	-	(70,509.15)			Jul-13			2013
141392	LGE FURNITURE PROJ	171,230.51		(171,230.51)		0.1%	171,230.51	_	(171,230.51)			Jul-13			2013
141995	MC2 Inverter 2013	65,446.21	_	(65,446.21)		0.0%	65,446.21	_	(65,446.21)			Jul-13			2013
142379	MC E2 Coal Conv Belt 2013	30,829.91		(30,829.91)		0.0%	30,829.91		(30,829.91)			Aug-13			2013
142421	OF Trash Rack Repl	230,634.48	_	(230,634.48)		0.1%	230,634.48	-	(230,634.48)			Aug-13			2013
			-					-						701 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
142485	LEO 2014 CABLE REJUV/REPL	362,608.75	-	(362,608.75)		0.1%	362,608.75	-	(362,608.75)			Aug-13		This project started earlier than anticipated in order to proactively rejuvenate or replace underground cable that have a history of failure.	2013
142492	MC "I" Conveyor Belt 2013	56,604.69	-	(56,604.69)		0.0%	56,604.69	-	(56,604.69)			Aug-13			2013
142493	MC LB Limestone Conv Belt 13	66,593.76	-	(66,593.76)		0.0%	66,593.76	-	(66,593.76)			Aug-13			2013
142516	LGE Replace Garage Equip	49,071.38	-	(49,071.38)		0.0%	49,071.38	-	(49,071.38)			Sep-13			2013
142518	Purchase Tier 1 Vehicles	715,163.61	-	(715,163.61)		0.3%	715,163.61	-	(715,163.61)			Sep-13		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
142520	WS-1322	235,830.36	-	(235,830.36)		0.1%	235,830.36	-	(235,830.36)			Aug-13			2013
142561	REMODEL AT EOC - 2013	1,601.39	-	(1,601.39)		0.0%	1,601.39	-	(1,601.39)			Aug-13			2013
142573	MC 3A Cooling Twr Pmp Mtr	206,745.88		(206,745.88)		0.1%	206,745.88	-	(206,745.88)			Aug-13			2013
142625	MC 4B Flyash Blower 2013	54,955.44	_	(54,955.44)		0.0%	54,955.44	_	(54,955.44)			Aug-13			2013
142626	MC Clg Tower Fan GB 2013	44,932,69		(44.932.69)		0.0%	44,932.69		(44,932.69)			Aug-13			2013
142635	2013_EMS_Dbase_Expansion_LGE	12,464.14		(12,464.14)		0.0%	12,464.14		(12,464.14)			Sep-13			2013
142647	REMODEL AT AOC - 2013	3,442.96	-	(3,442.96)		0.0%	3,442.96	-	(3,442.96)						2013
			-					-				Sep-13			
142652	PR13 Gen Protection Relays	18,667.48	-	(18,667.48)		0.0%	18,667.48	-	(18,667.48)			Sep-13			2013
142653	BOC-TREADMILL	2,444.89	-	(2,444.89)		0.0%	2,444.89	-	(2,444.89)			Jan-13			2013
142662	MC 3A FD Fan Motor 2013	41,492.19	-	(41,492.19)		0.0%	41,492.19	-	(41,492.19)			Sep-13			2013
142663	MC 3B Ash Water Pump Motor	35,407.40	-	(35,407.40)		0.0%	35,407.40	-	(35,407.40)			Sep-13			2013
142672	NORTON KOSAIR NETWORK VAULT	3.87	-	(3.87)		0.0%	3.87	-	(3.87)			Mar-13			2013
142691	MC Admin Bldg Non ECR	540,350.97		(540,350.97)		0.2%	540,350.97	-	(540,350.97)			Sep-13		Budget was held on MC Units 1 and 2.	2013
142696	UPDATE DRAINAGE SSC	72,111.82	_	(72,111.82)		0.0%	72.111.82	_	(72,111.82)			Sep-13			2013
142707	DIST-NA-BRKRDG-HSBN	12,792.56	_	(12,792.56)		0.0%	12,792.56	_	(12,792.56)			Sep-13			2013
142727	MC3 Turb Crossover Exp Joint	170,740.27	-	(170,740.27)		0.1%	170,740.27	-	(170,740.27)			Sep-13			2013
142727		40,274.86	-	(40,274.86)		0.1%	40,274.86	-	(40,274.86)						2013
	MC Dissolved Oxygen Monitors		-					-				Sep-13			
142732	MC 4B Closed Cooling Pump Mtr	25,120.25	-	(25,120.25)		0.0%	25,120.25	-	(25,120.25)			Sep-13			2013
142734	LGE-BOC IT OFFICE	183,750.05	-	(183,750.05)		0.1%	183,750.05	-	(183,750.05)			Sep-13			2013
142749	GS CDM PRC05 LGE	25,451.40	-	(25,451.40)		0.0%	25,451.40	-	(25,451.40)			Sep-13			2013
142752	MC3 Flyash Blower Motor 2013	15,896.33	-	(15,896.33)		0.0%	15,896.33	-	(15,896.33)			Sep-13			2013
142758	MC Heat Exch Cleaning Pump	7,182.04	-	(7,182.04)		0.0%	7,182.04	-	(7,182.04)			Sep-13			2013
142759	Rplce EMS Wkstations-LGE-2013	62,158.04	-	(62,158.04)		0.0%	62,158.04	-	(62,158.04)			Oct-13			2013
142761	ICCP Domain Cntrlrs-LGE-2013	1,703.13		(1,703.13)		0.0%	1,703.13	_	(1,703.13)			Oct-13			2013
142775	BOC Lobby Lighting 2013	2.023.85		(2,023.85)		0.0%	2.023.85	-	(2,023.85)			Oct-13			2013
142773	PR11 Battery Set Spare	9,465.20	-	(9,465.20)		0.0%	9,465.20	-	(9,465.20)			Oct-13			2013
142781		9,465.20 16,301.68	-			0.0%	16,301,68	-				Oct-13			2013
	OF Utility Vehicle 2013		-	(16,301.68)				-	(16,301.68)						
142784	MC3 PPTR Outlet Exp Joint	99,189.63	-	(99,189.63)		0.0%	99,189.63	-	(99,189.63)			Oct-13			2013
142786	MC3 FGD Mist Eliminators 2013	232,063.36	-	(232,063.36)		0.1%	232,063.36	-	(232,063.36)			Oct-13			2013
142790	GS GE Viscomtr LGE	3,498.60	-	(3,498.60)		0.0%	3,498.60	-	(3,498.60)			Oct-13			2013
142798	IPS Device for QAS-LGE-2013	7,224.55	-	(7,224.55)		0.0%	7,224.55	-	(7,224.55)			Oct-13			2013
142836	BI Space 2013 LG&E-BOC 3	6,919.74	-	(6,919.74)		0.0%	6,919.74	-	(6,919.74)			Oct-13		Attachment to Response to PSC-1 Que	2013 stion No. 13(a) Page 114 of 122
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				Variance	Variance		Total Actual	Total		Date Original	Date	Date	Date		
Project	Project	Annual Actual	Annual Original	Variance In	As	Percent Of	Project	Budget Project	Variance In	Budget	Original Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
142852 142859	LOAD User Licenses-LG&E CR Data Acquisition Rec	10,595.76 18,630.13	-	(10,595.76) (18,630.13)		0.0% 0.0%	10,595.76 18,630.13	-	(10,595.76) (18,630.13)			Oct-13 Oct-13			2013 2013
142859	MC1 Turb Crossover Exp Joint	82,924.14		(82,924.14)		0.0%	82,924.14	-	(82,924.14)			Oct-13			2013
142882	MC3 Flyash Exhauster 2013	25,305.65		(25,305.65)		0.0%	25,305.65	-	(25,305,65)			Oct-13			2013
142916	MC Flux Probe Monitor	20,519.68		(20,519.68)		0.0%	20,519.68		(20,519.68)			Nov-13			2013
142917	MC Lab Truck Replacement	20,055.62	-	(20,055.62)		0.0%	20,055.62	-	(20,055.62)			Nov-13			2013
142918	MC I&E Truck Replacement	16,839.78	-	(16,839.78)		0.0%	16,839.78	-	(16,839.78)			Nov-13			2013
142924	Powerbase License - LGE	13,339.31	-	(13,339.31)		0.0%	13,339.31	-	(13,339.31)			Nov-13			2013
142927	GS GE Civil Equip LGE	635.50	-	(635.50)		0.0%	635.50	-	(635.50)			Nov-13			2013
142930 142931	MC Man-Lift 45' 2013 MC Manlift 80' 2013	21,974.91 75,183.10	-	(21,974.91)		0.0%	21,974.91 75,183.10	-	(21,974.91)			Nov-13 Nov-13			2013 2013
142940	MOBILE COMMAND CENTER RENO	13,917.02		(75,183.10) (13,917.02)		0.0%	13,917.02	-	(75,183.10) (13,917.02)			Nov-13 Nov-13			2013
142941	CLIFTON TR3 XFMR REPLACEMENT	533,225.38		(533,225.38)		0.2%	533,225.38		(533,225.38)			Nov-13		Emergent project to replace the failed Clifton Transformer #3 which will be	2013
														needed before the 2014 summer peak season. Funding was approved by the Corp RAC and not taken from the high level rewind project due insufficient balance in that project from various transformer rewind/repair projects in 2013.	
142952	29 COMPUTER MONITORS FOR GRS	5,427.09		(5,427.09)		0.0%	5,427.09	-	(5,427.09)			Nov-13			2013
142959	CR Laser Alignment System	43,266.75	-	(43,266.75)		0.0%	43,266.75	-	(43,266.75)			Nov-13			2013
142964	TC1 AWP ReWinD	40,553.31	-	(40,553.31)		0.0%	40,553.31	-	(40,553.31)			Jan-09			2013
142971	LOU ELEC OPS CABLE HOG	31,983.64	-	(31,983.64)		0.0%	31,983.64	-	(31,983.64)			Nov-13			2013
142980 142985	MC Test Equipment 2013 LOU ELEC OPS CABLE TENSIONER	94,889.74 72,204.82	-	(94,889.74) (72,204.82)		0.0%	94,889.74 72,204.82	-	(94,889.74) (72,204.82)			Dec-13 Nov-13			2013 2013
143003	SCM 2013 LG&E SPARE BREAKERS	31,348.89		(31,348.89)		0.0%	31,348.89		(31,348.89)			Dec-13			2013
143022	SECURITY & PA SYSTEM - BOC	44,878.40		(44,878.40)		0.0%	44,878.40		(44,878.40)			Dec-13			2013
143032	ED&MA MONITORS 2013 LG&E	7,736.75		(7,736.75)		0.0%	7,736.75		(7,736.75)			Dec-13			2013
143082	GS - Allen Bradley software	2,684.63	-	(2,684.63)		0.0%	2,684.63	-	(2,684.63)			Dec-13			2013
143099	MC Rotating Equip Truck	19,267.74	-	(19,267.74)		0.0%	19,267.74	-	(19,267.74)			Dec-13			2013
	Appt Scheduling-LGE14	49,772.53	-	(49,772.53)		0.0%	49,772.53	-	(49,772.53)			Sep-13			2013
	PACS Replacement-LGE14	184,694.16	-	(184,694.16)		0.1%	184,694.16		(184,694.16)			Aug-13			2013
	BRCT 11N2 Controls Upgr LGE	(307.55)	-	307.55		0.0%	71,306.68	71,614.23	307.55 130,735.32			Apr-12			2013
	TC CT HGPI #5 TC CT HGPI # 6	(130,735.32) 1,498,530.53	1,339,389.00	130,735.32 (159,141.53)	-12%	0.0%	1,370,227.07 1,498,530.53	1,500,962.39 1,339,389.00	(159,141.53)	Feb-13	Jun-13	Jan-09 Feb-13			2013
	REPL FIBER NODES-LGE ONLY	631,190.78	1,339,389.00	(631,190.78)	-1270	0.0%	631,190.78	1,339,369.00	(631,190.78)	100-13	Juli-13	Jan-13		Offset by project 130321. Change in project naming convention.	2013
	TC2 COAL SILO LOAD CELL	(31,835.19)		31,835.19		0.0%	51,123.40	82,958.59	31,835.19	Jan-09	Dec-12	Jan-09		Offset by project 130321. Change in project hamming convention.	2013
131547LGE	TC POTABLE WATER SYS UPGRADE	(5,063.37)	-	5,063.37		0.0%	73,920.73	78,984.10	5,063.37	Jan-09	Dec-12	Jan-09			2013
131584LGE	TC REPLACE HVAC 2013	12,197.57	39,663.00	27,465.43	69%	0.0%	12,197.57	39,663.00	27,465.43	Jan-09	Dec-13	Jan-09			2013
	TC COAL CONVEYOR BELT	74,086.65	94,104.83	20,018.18	21%	0.0%	74,086.65	94,104.83	20,018.18	Jan-09	Dec-13	Jan-09			2013
	TC CATHODIC PROTECT 2013	11,211.95	19,434.87	8,222.92	42%	0.0%	11,211.95	19,434.87	8,222.92	Jan-09	Dec-13	Jan-09			2013
	TC REPLACE STACKER RECL CABL TC PREDICT MAINT DEVICE 2013	28,462.46 11,105.70	178,673.42 21,108.25	150,210.96 10,002.55	84% 47%	0.0%	28,462.46 11,105.70	178,673.42 21,108.25	150,210.96 10,002.55	Jan-09 Jan-09	Dec-14 Dec-13	Jan-09 Jan-09			2013 2013
	TC LIMESTONE CONVEY BELT	74.848.96	63.460.80	(11,388.16)	-18%	0.0%	74,848.96	63,460.80	(11,388.16)	Jan-09	Jul-13	Jan-09 Jan-09			2013
	TC1 BENTLY NEVADA UPG	112,413.44	228,825.00	116,411.56	51%	0.0%	112,413.44	610,755.00	498,341.56	Jan-13	Aug-14	Jan-13			2013
	TC SAFETY ERT 2013	18,709.36	22,766.56	4,057.20	18%	0.0%	18,709.36	22,766.56	4,057.20	Jan-09	Dec-13	Jan-09			2013
	TC MISC ENG 2013		102,404.71	102,404.71	100%	0.0%	-	102,404.71	102,404.71	Jan-09	Dec-13				2013
	TC LAB MONITORS 2013	35,504.61	35,961.25	456.64	1%	0.0%	35,504.61	35,961.25	456.64	Jan-09	Dec-13	Jan-09			2013
	TC CT (6of6) INSTALL GFP 2013	61,409.07	38,381.58	(23,027.49)	-60%	0.0%	61,409.07	38,381.58	(23,027.49)	Jan-09	Dec-13	Jan-09			2013
	TC2 SPARES ECR LGE TC2 Boiler MTCE WP	46,990.84 (18,661.53)	-	(46,990.84) 18,661.53		0.0%	547,784.22 158,332.08	500,793.38 176,993.61	(46,990.84) 18,661.53	Aug-11	Dec-12	Apr-11 Aug-11			2013 2013
	TC LSTNE CONV REDUN	(30,021.66)	-	30.021.66		0.0%	232,642.13	262,663.79	30,021.66	Jan-12	Dec-12 Dec-12	Jan-12			2013
	TC LSTN BALL MILL UPGRDS	(49,308.17)		49,308.17		0.0%	66,221.34	115,529.51	49,308.17	Jan-12	Dec-12	Jan-12			2013
	TC2 DCS COMP & NTWRK UPGRD	(93,059.03)		93,059.03		0.0%	358,768.67	451,827.70	93,059.03	Jan-12	Dec-12	Jan-12			2013
133561LGE	TC LAB EQUIP PURCH 2013	652.03	25,640.60	24,988.57	97%	0.0%	652.03	25,640.60	24,988.57	Jan-13	Dec-13	Jan-13			2013
	TC VOLTAGE MTR RUP DISCS	-	30,302.53	30,302.53	100%	0.0%	-	30,302.53	30,302.53	Jan-13	Dec-13				2013
	TC AC MOTOR FLTR UPGRD	6,742.18	46,619.28	39,877.10	86%	0.0%	6,742.18	46,619.28	39,877.10	Jan-13	Dec-13	Jan-13			2013
	TC2 ID FAN WEATHER ENCLOSE	3,676.86	5,796.90	2,120.04	37%	0.0%	3,676.86	5,796.90	2,120.04	Jan-12	Dec-13	Jan-12			2013
	TC ROOF ACCESS TC2 Boiler Welding Tree	5.780.08	8,391.27 17,790.39	8,391.27 12,010.31	100% 68%	0.0%	5.780.08	8,391.27 17,790.39	8,391.27 12,010.31	Jan-12 Jan-12	Dec-13 Dec-13	Jan-12			2013 2013
	TC2 SCR Layer 1 Replacement	97,381.47	17,790.39	(97,381.47)	0070	0.0%	97,381.47	559,974.08	462,592.61	Jan-12	Dec-13	Jun-12 Jun-13			2013
	TC2 PLATFORMS	- 1,004.11	21,738.38	21,738.38	100%	0.0%		21,738.38	21,738.38	Jan-09	Jan-14				2013
134687LGE	Call Recording Replace-LGE13	145,688.42	-	(145,688.42)		0.1%	145,688.42	-	(145,688.42)			Aug-13			2013
	SAP Testing Automation-LGE11	18,612.77	-	(18,612.77)		0.0%	181,450.26	162,837.49	(18,612.77)			Oct-11			2013
	Revenue Collect Enh-LGE11	53,483.21	-	(53,483.21)		0.0%	96,223.97	42,740.77	(53,483.21)			Oct-11			2013
	Billing Enhancement-LGE12	29,773.32	-	(29,773.32)		0.0%	58,351.84	28,578.52	(29,773.32)			Nov-11			2013
	TC DIGITAL FUEL SYSTEM Ferch Cubicle Purchase-LGE12	(472.34) (6,881.53)	-	472.34 6,881.53		0.0%	31,672.81 6,566.83	32,145.15 13,448.37	472.34 6,881.53			Jan-12 Mar-12			2013
	TC DOZER FUEL STATION LGE	278.66	-	(278.66)		0.0%	30,293.18	30,014.52	(278.66)			Jan-09			2013
	TC REFURB PROD WELL A	2,598.94		(2,598.94)		0.0%	37,899.40	35,300.46	(2,598.94)			Jan-09			2013
	TC VFD A SW PUMP	109,433.50	118,989.00	9,555.50	8%	0.0%	109,433.50	118,989.00	9,555.50	Jan-09	Dec-13	Jan-09			2013
137631LGE	TC2 RECIRC LOOP	10,632.71	36,230.63	25,597.92	71%	0.0%	10,632.71	36,230.63	25,597.92	Jan-09	Dec-13	Jan-09			2013
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Project Proj	Year 2013 2013 2013 2013 2013 2013 2013 2013
No. Time Description Cost	2013 2013 2013 2013 2013 2013 2013 2013
137810GE CI COLAMILLER FILTERS 4.5413-66 2.777-80 19.816-16 -8.796 -8.797-80 19.816-16 -8.797-80 -8.797-80 19.816-16 -8.797-80	2013 2013 2013 2013 2013 2013 2013 2013
1379-1362-1662 1379-1362	2013 2013 2013 2013 2013 2013 2013 2013
1789GE Call Mgm/sys Reporting-LGE13	2013 2013 2013 2013 2013 2013 2013 2013
1378-11.CE Erfent-Zamph Blakes-LGEI 104-878 1350000 108-878 13500000 108-878 13500000 108-878 13500000 108-878 135000000 108-878 13500000 108-878 13500000 108-878 135000000 108-878 135000000 108-878 135000000 108-878 135000000 108-878 135000000 108-878 135000000 108-878 135000000000000000000000000000000000000	2013 2013 2013 2013 2013 2013 2013
13786/LGC Markengement-LGE13	2013 2013 2013 2013 2013
1878 ILGE SOA Infrastructure-LIGE12 1870 1	2013 2013 2013
18321LGE TOMS - LOEI \$0,005.50 \$0,00	2013 2013
13831IGE Ear	2013
3383FLGE Race Case 2012 - LIGH2	
SAFE	
SAMASILGE MyAccount Enhance LGE12 51,928.67 46,105.44 (5,823.13) -13% 0.0% 83,821.75 77,998.63 (5,823.13) Jul-12 Sep-13 Jul-12	
1844-1GE MyAccount Enhance - LGEI 51,928.67	ne -
18887LGE Low Income Enhance-LGEI2 47,99.01 61,474.00 13,543.90 22% 0.0% 64,284.19 77,828.09 13,543.90 Aug-12 Dec-13 Aug-12 1876TLGE 66,705.15 1387GLGE 68CTC Quenth Nozzles LGE 369.15 - 369.15	2013
1887/IGLG BRCTT Quenh Nozzles LGE 369.15 - 369.15 0.0% 33,490.35 33,899.50 369.15 Sep-12 138831GE BWBWA Upprade - LGE12 15,327.69 - (15,327.69) 0.0% 61,168.39 45,840.70 (15,327.69) Aug. 12 138881GE Access Policy Manager - LGE12 815.120 - (815.20) 0.0% 61,168.39 45,840.70 (15,327.69) Aug. 12 138881GE CREMOTE CONTROL MOWERS 3,919.87 - (3,919.87) 0.0% 69,251.10 65,331.23 (3,919.87) Jan-09 138893GGE Enterprise Info Mgm-LGE12 184.81 - (184.81) 0.0% 69,251.10 65,331.23 (3,919.87) Jan-09 138993GGE Exchange 2010 Int Upg-LGE12 184.81 - (184.81) 0.0% 43,733.3 312.52 (4,000.81) Nov. 12 139024GE Carbide Optic Fiber Ins-LGE12 4,060.81 - (4,060.81) 0.0% 43,733.3 312.52 (4,000.81) Jan-09 13914GGE OpenText Inmit Upgrade-LGE13 18,228.05 - (18,228.05) 0.0% 30,603.92 - (3,060.392) 0.0% 30,603.92 - (3,060.392) 0.0% 30,603.92 - (3,060.392) 0.0% 30,603.92 - (3,060.392) 0.0% 30,603.92 - (4,000.81) 0.0% 4,000.81 - (4,000.81) 0.0%	2013
188821.GE BWBWA Upgrade - LGE12 51,098.22 - (51,098.22) 0.0% 183,736.49 132,638.28 (51,098.22) Oct- 12 138351.GE Jabber - LGE12 15,327.69 - (15,327.69) 0.0% 61,163.9 45,840.70 (52,37.69) Oct- 12 138854.GE Access Policy Manager - LGE12 851.20 - (851.20) 0.0% 62,511.10 65,331.23 (39) 19.87) Jan-199 138858.GE Enterprise Info Mgmt-LGE12 284,265.78 - (284,265.78) 0.1% 602,332.45 318,066.70 (284,265.78) 0.0% 61,163.20 (384,81) Nov- 12 138970LGE Exchange 2010 Inf Upg-LGE12 184.81 - (184.81) 0.0% 19,068.85 18,884.03 (184.81) Nov- 12 139140LGE Carlide Optic Fiber Ins-LGE12 4,060.81 - (4,060.81) 0.0% 43,733.3 312.5 (4,060.81) Dec- 12 139140LGE Optic Text Ental Upgrade-LGE13 18,228.05 - (18,228.05) 0.0% 18,228.05 - (18,228.05)	2013
13883 LGE Jabber - LGÉI 2 15.327.69 . (15.327.69) . 0.0% . 61.168.39 . 45.840.70 . (15.327.69) . Aug. I . 13885 LGE Access Policy Manager - LGEI . 851.20 . (851.20) . 0.0% . 23.586.24 . 22.735.04 . (851.20) . 0.0% . 13889 LGE T. REMOTE CONTROL MOWERS 3.919.87 . (3.919.87) . 0.0% . 69.251.10 . 65.331.23 . (3.919.87) . Jan. 09 . 13889 LGE Exchange 2010 Inf UpgLGEI . 284.265.78 . (284.265.78) . 0.0% . (284.265.78) .	2013 2013
138884LGE Access Policy Manager - LGE12 851,20 - (851,20) 0.0% 23,586,24 22,735.04 (851,20) 0.0½ 138887LGE TC REMOTE CONTROL MOWERS 3,919.87 - (8,919.87) 0.0% 69,251,10 65,231,23 (3,919.87) Jan.09 138887LGE Enterprise Info Mgm-LGE12 284,265.78 - (284,265.78) 0.1% 602,332.45 318,066.67 (284,265.78) Dec.12 138970LGE Exchange 2010 Inf Upg-LGE12 184.81 - (184.81) 0.0% 4,273.33 312.52 (4,060.81) Dec.12 139140LGE TC2 FLOW MONITOR 8,361.84 - (8,361.84) 0.0% 4,273.33 312.52 (4,060.81) Dec.12 139140LGE TC2 FLOW MONITOR 8,361.84 - (8,361.84) 0.0% 4,273.33 312.52 (4,060.81) Jan.09 (4,060.81) Jan.09 (4,060.81) Jan.09 (4,060.81) Jan.09 (4,060.81) Jan.09 Ja	2013
13898LGE Enterprise Infor Mgm-LGEI2 284,265.78	2013
18970LGE Exchange 2010 Inf Upg-LGE12	2013
139029LGE Carbide Optic Fiber Ins-LGE12	2013 2013
139140LGE TC2 HOW MONITOR 8.361.84 - (8.361.84) 0.0% 8.261.84 - (8.361.84) Jan-09 139140LGE OpenTex Email Upgrade-LGE13 18.228.05 - (18.228.05) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 139250LGE ER DLC MULTFAM ENH-LGE13 3.06.03.92 - (3.06.03.92) - (3.06.03.92) Apr-13 139250LGE SAP Connector-LGE13 5.681.63 - (5.681.63) 0.0% 5.681.63 - (5.681.63) Feb-13 139253LGE Adv Business Reporting-LGE13 66.979.60 - (66.979.60) 0.0% 66.979.60 Feb-13 139579LGE FERCH TOOLS-LGE13 740.73 - (740.73) 0.0% 740.73 - (740.73) Apr-13 139679LGE SQL.Server Toolset-LGE13 3.030.15 - (3.030.15) 0.0% 3.030.15 - (3.030.15) May-13 139738LGE Oracle Licenses-LGE13 1.369.611.05 - (1.369.611.05) 0.5% 1.369.611.05 - (1.369.611.05) May-13 139845LGE BRCT GT24 Gas Sply 2nd Leg LGE 40.679.68 - (40.679.68) 0.0% 40.679.68 - (40.679.68) Jun-13 140012LGE CCT SPULT UPGRADE 42.358.04 - (42.358.04) 0.0% 42.358.04 - (42.358.04) Jan-09 140316LGE CCS SQL.Server Integ LGE13 4.8631.03 - (2.14.02) 0.0% 2.214.02 - (2.214.02) Jun-13 140354LGE SP STIE COLLECT 1. LGE13 1.373.08 - (11.373.08) 0.0% 1.373.08 - (11.373.08) Jun-13	2013
13920SLGE EEDLA MULITFÄM ENH-LGE13 30,003.92 0,003.02) 0,00 30,003.92 0,006.32) Apr-13 13925SLGE SAP Connector-LGE13 5,681.63 66,979.60 0,006 66,979.60 0,006 66,979.60 0,006 66,979.60 0,006 66,979.60 0,006 66,979.60 0,006 66,979.60 0,006 66,979.60 0,006 66,979.60 0,006 66,979.60 0,006 0,007.00 0,00	2013
139250.IGE SAP Connector-I.GEl 3	2013
139253LGE Adv Business Reporting-LGE13	2013
139579LGE FERCH TOOLS-LGEI3 740,73	2013 2013
13975/1GE SQL Server Toolset LGE13 3,030.15 3,030.15 0,0% 3,030.15 - (3,030.15) May-13 13973/1GE Oracle Licenses - LGE13 1,369,611.05 - (1,369,611.05) 0.5% 1,369,611.05 - (1,696,611.05) May-13 13993/1GE SAP PUtygrade- LGE13 1,467,65.44 - (40,679.68) - (40,679.68) Jun-13 13993/1GE SAP PUtygrade- LGE13 1,4765.44 - (1,4765.44) 0.1% 1,4765.44 - (1,4765.44) Jun-13 140012/1GE TCCT HMI UPGRADE 42,358.04 - (42,358.04) Jan-09 140316/1GE CCS SQL Server Integ LGE13 48,631.03 - (48,631.03) 0.0% 48,631.03 - (48,631.03) Aug-13 140334/1GE SP SPITE COLLECT - LGE13 2,214.02 - (2,214.02) 0.0% 2,214.02 - (2,214.02) Jun-13 14036/1GE RECORDS MORTH PILOT LGE13 1,373.08 - (1,373.08) - (1,373.08) Jun-13 14036/1GE RECORDS MORTH PILOT LGE13 1,373.08 - (1,373.08) - (1,373.08) Jun-13 14036/1GE RECORDS MORTH PILOT LGE13 1,373.08 - (1,373.08) - (1,373.08) Jun-13 14036/1GE RECORDS MORTH PILOT LGE13 1,373.08 - (1,373.08) - (1,373.08) Jun-13 14036/1GE RECORDS MORTH PILOT LGE13 1,373.08 - (1,373.08) - (1,373.08) Jun-13 14036/1GE RECORDS MORTH PILOT LGE13 1,373.08 - (1,373.08) - (1,373.08) Jun-13 14036/1GE RECORDS MORTH PILOT LGE13 1,373.08 - (1,373.08) - (1,373.08) Jun-13 - (1,373.08) Jun-13 - (1,373.08) - (1,373.08) Jun-13 - (1,373.08) J	2013
139845LGE BRCT GT24 Gas Sply 2nd Leg LGE 40,679.68 - (40,679.68) 0.0% 40,679.68 - (40,679.68) Jun-13 139933LGE SAP PI Upgrade-LGE13 164,765.44 - (164,765.44) 0.1% 164,765.44 - (164,765.44) May-13 140012LGE TC CT HMI UPGRADE 42,358.04 - (42,358.04) - (42,358.04) Jan-09 140316LGE CCS SQL Server Integ LGE13 48,631.03 - (48,631.03) 0.0% 48,631.03 - (48,631.03) Aug-13 140363LGE SQL SERVER LGE14 2,214.02 - (2,214.02) 0.0% 2,214.02 - (2,214.02) Jun-13 140363LGE RECORDS MGMT PILOT LGE13 11,373.08 - (11,373.08) 0.0% 11,373.08 - (11,373.08) Jun-13	2013
139931GE SAP PUpgrade-LÉEIS 164,765.44 - (164,765.44) 0.1% 164,765.44 - (164,765.44) May-13 140012IGE TC CT HMI UPGRADE 42,358.04 - (42,358.04) 0.0% 42,358.04 - (42,358.04) Jan-09 140316IGE CCS SQL Server Integ LGE13 48,631.03 - (48,631.03) 0.0% 48,631.03 - (48,631.03) Aug-13 140354LGE SP SITE COLLECT - LGE13 2,214.02 - (2,214.02) 0.0% 2,214.02 - (2,214.02) Jun-13 140363LGE RECORDS MGMT PILOT LGE13 11,373.08 - (11,373.08) - (11,373.08) - (11,373.08) Jun-13	2013
140012LGE TC CT HMI UPGRADE 42,358.04 - (42,358.04) 0.0% 42,358.04 - (42,358.04) Jan-09 140316LGE CCS SQL Server Integ LGE13 48,631.03 - (48,631.03) - (48,631.03) Aug-13 140354LGE SP SITE COLLECT - LGE13 2,214.02 - (2,214.02) 0.0% 2,214.02 - (2,214.02) Jun-13 140363LGE RECORDS MGMT PILOT LGE13 11,373.08 - (11,373.08) 0.0% 11,373.08 - (11,373.08) Jun-13	2013 2013
140316.GE CCS SQL Server Integ LGE13 48.631.03 - (48.631.03) 0.0% 48.631.03 - (48.631.03) Aug-13 140354.GE SP SITE COLLECT - LGE13 2,214.02 - (2,214.02) 0.0% 2,214.02 - (2,214.02) Jun-13 140363.GE RECORDS MGMT PILOT LGE13 11,373.08 - (11,373.08) 0.0% 11,373.08 - (11,373.08) Jun-13	2013
140363LGE RECORDS MGMT PILOT LGE13 11,373.08 - (11,373.08) 0.0% 11,373.08 - (11,373.08) Jun-13	2013
	2013
	2013 2013
140378LGE TC2 HMI UPDATE TURB CONTROL 4,628.52 - (4,628.52) 0.0% 4,628.52 - (4,628.52) Jan-09 140451LGE TC INDUSTRIAL CONTROLS MGR 5,892.86 - (5,892.86) 0.0% 5,892.86 - (5,892.86) Jan-09	2013
14092LGE LOGRHYTHM UPGRADE-LGEI3 36,958.64 - (36,958.64) 0.0% 36,958.64 - (36,958.64) Jul-13	2013
141114LGE App Sec Initiative-LGE13 35,448.13 - (35,448.13) 0.0% 35,448.13 - (35,448.13) Jul-13	2013
14249/IGE EE Enhance Phase III-LGE13 59.229.43 - (59.229.43) 0.0% 59.229.43 - (59.229.43) Aug-13	2013
142539LGE Retail Meter Dashboard-LGE13 26,990.87 - (26,990.87) - (26,990.87) - (26,990.87) - (26,990.87) - Aug-13 142648LGE Data Center Renov-LGE13 3,066.77 - (3,066.77) - (3,066.77) - (3,066.77) Sep-13	2013 2013
142664LGE RoD Upgrade-13 2.982.36 - (2.982.36) 0.0% 2.982.36 - (2.982.36) Sep-13	2013
142681LGE BRCT6&7 SFC Cntr Syt Cards LGE 38,055.90 - (38,055.90) 0.0% 38,055.90 - (38,055.90) Sep-13	2013
142683LGE XP Replacement-LGE13 179,459,60 - (179,459,60) 0.1% 179,459,60 - (179,459,60) Sep-13	2013
142684LGE SHAREPOINT 2013-LGE13 269,523.91 - (269,523.91) 0.1% 269,523.91 - (269,523.91) Sep-13 142687LGE iFactor Upgrade-LGE13 17,929.46 - (17,929.46) 0.0% 17,929.46 - (17,929.46) Sep-13	2013 2013
142684GE M/90 Web-LGE13 22,547.15 - (22,547.15) 0.0% 22,547.15 - (22,547.15) 0.013	2013
142700LGE TC2 NALCO PUMPS 12,983.96 - (12,983.96) 0.0% 12,983.96 - (12,983.96) Jan-09	2013
142705LGE TC DOZER 2013 369,540.76 - (369,540.76) 0.1% 369,540.76 - (369,540.76) Jan-09 Emergent need for another week peared for another week peared coll immessione up and storage are palaced in service. Expansion storage includes much larger inventories of coal and limestome to put	d
142721LGE Paymentus-LGE13 21,102.17 - (21,102.17) 0.0% 21,102.17 - (21,102.17) Sep-13	2013
142806LGE IT 2nd FLR Renov-LGE13 9,429.78 - (9,429.78) 0.0% 9,429.78 - (9,429.78) Sep-13	2013
142818LGE DB Backup-LGE13 241,569.54 - (241,569.54) 0.1% 241,569.54 - (241,569.54) Oct-13	2013
142819LGE Telecom Monitor Enhance-LGE13 58,374.07 - (58,374.07) 0.0% 58,374.07 - (58,374.07) Oct-13 142823LGE OMS Circuit Enhance-LGE13 5,080.45 - (5,080.45) 0.0% 5,080.45 - (5,080.45) Oct-13	2013 2013
14282/IGE Additional Tough Books-LGE13 49.086.72 - (49.086.72) 0.0% 49.086.72 - (49.086.72) Cec13	2013
142831LGE OpenText Email Mgmt-LGE13 11,489.70 - (11,489.70) 0.0% 11,489.70 - (11,489.70) Oct-13	2013
142846LGE Storage Reporting Tool-LGE13 79,165.22 - (79,165.22) 0.0% 79,165.22 - (79,165.22) Oct-13	2013
142880LGE TCCT8 BLADING ISSUE 140,589.19 - (140,589.19) 0.1% 140,589.19 - (140,589.19) Jan-09 142888LGE DDoS Protection Plan-LGE13 70,830.05 - (70,830.05) 0.0% 70,830.05 - (70,830.05) Nov-13	2013
142888LGE DDoS Protection Plan-LGE13 70,830.05 - (70,830.05) 0.0% 70,830.05 - (70,830.05) Nov-13 Attachment to Response to PS	7-1 Question No. 13(a) Page 116 of 122 K. Blake

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 1/29081 GE	Title/Description EMC PowerPath-LGE13	Cost 66,650.44	Budget	Dollars (66,650,44)	Percent	Budget 0.0%	Cost 66,650,44	Cost	Dollars (66,650,44)	Start	End	Start Nov-13	End	Explanations	Year 2013
	Core Switch Modules-LGE13	28,633,65		(28,633.65)		0.0%	28,633,65		(28,633.65)			Nov-13			2013
142946LGE	Downtown Network-LGE13	8,553.99	-	(8,553.99)		0.0%	8,553.99	-	(8,553.99)			Nov-13			2013
	Savinson Monitoring-LGE13	25,668.75	-	(25,668.75)		0.0%	25,668.75	-	(25,668.75)			Nov-13			2013
	TC CRUSHER MOTOR RWD	27,845.11	-	(27,845.11)		0.0%	27,845.11	-	(27,845.11)			Jan-09			2013
	TC LGE LIC VEHICLES 2013 TC OFFICE REBUILD 2013	37,472.11 21.181.28	-	(37,472.11) (21.181.28)		0.0%	37,472.11 21.181.28	-	(37,472.11) (21.181.28)			Jan-09 Jan-09			2013 2013
	Monitoring SAP Mgmt Pack-LGE13	7,948.68		(7.948.68)		0.0%	7.948.68	-	(21,181.28)			Dec-13			2013
	Isilon Test Cluster-LGE13	18,729,38		(18,729.38)		0.0%	18.729.38		(18,729.38)			Dec-13			2013
	Bluestripe Monitoring-LG13	110,008.92	-	(110,008.92)		0.0%	110,008.92	-	(110,008.92)			Dec-13			2013
	Magik Dev Tools-LGE13	3,157.26	-	(3,157.26)		0.0%	3,157.26	-	(3,157.26)			Dec-13			2013
	Test Drive Monitoring-LGE13	21,470.08	-	(21,470.08)		0.0%	21,470.08	-	(21,470.08)			Dec-13			2013
	SAP Licenses-LGE13 FERC EQR-LGE13	63,158.51 10,471.01	-	(63,158.51)		0.0%	63,158.51 10,471.01	-	(63,158.51)			Dec-13 Dec-13			2013 2013
	Addt'l Microsoft True-up-LGE13	9,299.05		(10,471.01) (9,299.05)		0.0%	9,299.05		(10,471.01) (9,299.05)			Dec-13			2013
	Web ASA's Replacement-LGE13	15,511.26		(15,511.26)		0.0%	15,511.26		(15,511.26)			Dec-13			2013
	VMAX Expansion-LGE13	93,544.92	-	(93,544.92)		0.0%	93,544.92	-	(93,544.92)			Dec-13			2013
CABLE341	Blanket cable for joint trench	270,608.31		(270,608.31)		0.1%	270,608.31	-	(270,608.31)			Feb-03			2013
CCAPR340	Capital CAP/REG/RECL - 003400	726,735.67	187,909.74	(538,825.93)	-287%	0.3%	726,735.67	187,909.74	(538,825.93)	Jan-13	Dec-25	Jan-13		Incremental funding allocated to project after original budget was established, to address defective and off-line capacitors identified through special inspection.	2013
CEMTR134	LGE Electric Meters - 001340	529,747.33	1,113,576.67	583,829.34	52%	0.2%	529,747.33	1,113,576.67	583,829.34	Jan-13	Dec-19	Jan-13		Decrease due to some costs (\$212k) recorded on the previous blanket project (#121974), which did not have a budget in 2013. Remaining variance (\$372k) due primarily to purchasing fewer electric meters and more gas meters as a result of the gas main & riser replacement projects.	2013
	NB Gas Main Ext - 004060	630.32	-	(630.32)		0.0%	630.32	-	(630.32)	Dec-12	Dec-25	Dec-12		gas insects as a result of the gas main to rise replacement projects.	2013
	LGE MAJOR STORM 071013	330,447.42	-	(330,447.42)		0.1%	330,447.42	-	(330,447.42)			Jul-13		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 \$228K under budget.	2013
	LGE MAJOR STORM 083113	68,577.46	-	(68,577.46)		0.0%	68,577.46	-	(68,577.46)			Aug-13			2013
	LGE MAJOR STORM 103113 Joint Trench - 003410	135,901.05 296,679.98	-	(135,901.05) (296,679.98)		0.1% 0.1%	135,901.05 296,679.98	-	(135,901.05) (296,679.98)			Oct-13 Jan-13			2013 2013
	NB Comm OH - 003410	1,696,888.90	1,640,347.52	(56,541.38)	-3%	0.1%	1,696,888.90	1,640,347.52	(56,541.38)	Jan-13	Dec-25	Jan-13 Jan-13			2013
	NB Comm UG - 003400	2,419,021.86	2,214,989.10	(204,032.76)	-9%	0.9%	2,419,021.86	2,214,989.10	(204,032.76)	Dec-12	Dec-25	Dec-12			2013
	NB Gas Services - 004190	401.96	-	(401.96)		0.0%	401.96	-	(401.96)	Jan-13	Dec-25	Jan-13			2013
	NB Resid OH - 003400	1,156,810.61	1,108,382.02	(48,428.59)	-4%	0.4%	1,156,810.61	1,108,382.02	(48,428.59)	Jan-13	Dec-25	Jan-13			2013
CNBRD340U	NB Resid UG - 003400	6,185.81	480,303.08	474,117.27	99%	0.0%	6,185.81	480,303.08	474,117.27	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2013
CNBRD341U	NB Resid UG - 003410	1,906,750.89	1,700,046.65	(206,704.24)	-12%	0.7%	1,906,750.89	1,700,046.65	(206,704.24)	Jan-13	Dec-25	Jan-13		Indicators for Canonica Llower	2013
	NB Elect Serv OH - 003400	804,834.67	721,633.94	(83,200.73)	-12%	0.3%	804,834.67	721,633.94	(83,200.73)	Dec-12	Dec-25	Dec-12			2013
CNBSV340U	NB Elect Serv UG - 003400	1,009,704.42	685,776.37	(323,928.05)	-47%	0.4%	1,009,704.42	685,776.37	(323,928.05)	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - underground services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. There is an increase due to new develonment.	2013
CNBVLT343	NB Network Vaults - 003430	572,122.93	514,920.93	(57,202.00)	-11%	0.2%	572,122.93	514,920.93	(57,202.00)	Jan-13	Dec-25	Jan-13		development.	2013
CPBWK340	El Public Works - 003400	573,611.40	1,250,000.07	676,388.67	54%	0.2%	573,611.40	1,250,000.07	676,388.67	Jan-13	Dec-25	Jan-13		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. Additionally, some funds where moved to individual projects, such as Preston Hwy Section 4	2013
CRCST340	Cust Requested - 003400	(149,558.40)	319,251.74	468,810.14	147%	-0.1%	(149,558.40)	319,251.74	468,810.14	Jan-13	Dec-25	Jan-13		Variance due to customer payments received for prior years work. Funds were received for the Kosair Vault and was later moved under a unique project number.	2013
CRDCBL340	Repl Defective Cable - 003400	548,849.42	781,251.61	232,402.19	30%	0.2%	548,849.42	781,251.61	232,402.19	Jan-13	Dec-25	Jan-13			2013
	Capital Rep Def OH - 003400	3,597,399.69	3,751,303.89	153,904.20	4%	1.4%	3,597,399.69	3,751,303.89	153,904.20	Jan-13	Dec-14	Jan-13			2013
	Capital Rep Def UG - 003400	595,358.46	1,551,215.59	955,857.13	62%	0.2%	595,358.46	1,551,215.59	955,857.13	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment. Additionally, some funds where moved to individual projects to do large scale replacements.	2013
	Mercury Bulb Repl - 003320 Capital Reliability - 003400	141,203.79	209,316.75	68,112.96	33% -8%	0.1% 0.2%	141,203.79 606,240.26	209,316.75 559,563.76	68,112.96 (46,676.50)	Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2013 2013
	Pole Repair/Replace - 003400	606,240.26 2,192,239.15	559,563.76 2,319,919.38	(46,676.50) 127,680.23	-8% 6%	0.2%	2,192,239.15	2,319,919.38	127,680.23	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2013
	Repair Street Lights - 003320	2,234,231.16	2,291,845.59	57,614.43	3%	0.9%	2,234,231.16	2,291,845.59	57,614.43	Jan-13	Dec-25	Jan-13			2013
	NB Street Lights - 003320	1,383,032.81	1,852,055.00	469,022.19	25%	0.5%	1,383,032.81	1,852,055.00	469,022.19	Dec-12	Feb-25	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.	2013

Project No.	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	Perlouting	V
	Title/Description Cap Minor Storms - 003230	Cost 368,328,39	Budget	Dollars (368,328,39)	Percent	Budget 0.1%	Cost 368,328.39	Cost	(368,328,39)	Start	End	Start Jan-13	End	Explanations Budget is developed at a high level for weather events and reallocated to	Year 2013
		300,320.37	-	(,-			300,320.37		(,-					individual projects as major and minor weather events as they occur. In total, the full year variance on storms is \$228K under budget.	
CSTRMLGE (Cap LGE Major Storms	-	1,144,200.05	1,144,200.05	100%	0.0%	-	1,144,200.05	1,144,200.05	Jan-13	Dec-25	Jan-13		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 \$228K under budget.	2013
CSYSEN340 S	Sys Enh - 003400	666,061.17	139,965.00	(526,096.17)	-376%	0.3%	666,061.17	139,965.00	(526,096.17)	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with enhancing the electric system due to load growth. Annual budgets are	2013
CTBRD3400 (Cap Trouble Orders OH - 003400	2,024,559.74	3,002,578.77	978,019.03	33%	0.8%	2,024,559.74	3,002,578.77	978,019.03	Dec-12	Dec-25	Dec-12		based on historical investment rates for enhancing the electric system. Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.	2013
	Cap Trouble Orders UG - 003400	918,697.61	596,964.51	(321,733.10)	-54%	0.4%	918,697.61	596,964.51	(321,733.10)	Dec-12		Dec-12		overneau electric distribution system. Variance to budget reflects actual versus projected investments associated with trouble on the underground electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the underground electric distribution system. There was an increase in trouble calls due to the Polar Vortex and heat related weather issues.	2013
	Capital Thrd Party - 003400	125,086.40	371,492.62	246,406.22	66%	0.0%	125,086.40	371,492.62	246,406.22	Jan-13	Dec-25	Jan-13			2013
	Capital Thrd Party - 004190	1,710.14		(1,710.14)		0.0%	1,710.14		(1,710.14)	Jan-13	Dec-25	Jan-13			2013
	Capital Network VIts - 003430	344,973.19	699,999.99	355,026.80	51%	0.1%	344,973.19	699,999.99	355,026.80	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Only replaced 2 vault tops while two others were postnoed until 2014.	2013
	LGE Line Transformers NB Transformers - 003400	4,955,921.61 369,876.65	4,490,412.91 254,778.78	(465,508.70) (115,097.87)	-10% -45%	1.9% 0.1%	4,955,921.61 369,876.65	4,490,412.91 254,778.78	(465,508.70) (115,097.87)	Jan-13 Jan-13	Nov-25 Dec-25	Jan-13 Jan-13		Project variance and variance on project 113270 (old project number) was due to replenishing inventory.	2013 2013
	RELOCATION T-LINES	(96,082.33)	78,635.67	174,718.00	222%	0.1%	(96,082.33)	78,635.67	174,718.00	Jul-13	Dec-23 Dec-13	Jul-13			2013
	NEW FACILITIES T-LINE LGE 2012	(196.59)	70,035.07	196.59	222/0	0.0%	(70,002.33)	196.59	196.59	Jan-12	Dec-13	Jan-12			2013
	NEW FACILITIES T-LINE LGE 2013	-	115,762.06	115,762.06	100%	0.0%	-	115,762.06	115,762.06	Jul-10	Jan-14				2013
L8-2012 S	STORM DAMAGE T-LINE LGE 2012	(14,320.46)	-	14,320.46		0.0%	252,620.21	266,940.67	14,320.46	Jan-12	Jan-13	Jan-12			2013
	STORM DAMAGE T-LINE LGE 2013	20,426.68	165,885.95	145,459.27	88%	0.0%	20,426.68	165,885.95	145,459.27	Jul-10	Jan-14	Jul-10			2013
	PRIORITY REPL T-LINES LGE 2010	6,196.13	-	(6,196.13)		0.0%	6,196.13	-	(6,196.13)	Jan-10	Dec-10	Jan-10			2013
	PRIORITY REPL T-LINES LGE 2011	(31,331.48)	-	31,331.48		0.0%	(31,331.48)	-	31,331.48	Jan-11	Jun-12	Jan-11			2013
	3PRIORITY REPL T-LINE LGE 2012 PRIORITY REPL T-LINES LGE 2013	174,563.19 2,713,963.73	655,596.98	(174,563.19)	-314%	0.1% 1.0%	174,563.19	655,596.98	(174,563.19) (2,058,366.75)	Jan-12 Jul-10	Dec-12 Jan-14	Jan-12 Jul-10			2013 2013
				(2,058,366.75)			2,713,963.73							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.	
	Batteries LGE 2013	96,458.30	54,380.56	(42,077.74)	-77%	0.0%	96,458.30	54,380.56	(42,077.74)	Jan-13	Dec-13	Jan-13			2013
	LGE Breakers11	7,784.72	-	(7,784.72)		0.0%	7,784.72	524.010.02	(7,784.72)	Jan-11	Dec-11	Jan-11			2013
	LGE Breakers Replacements-2012 LGE Breakers Replacements-2013	92,529.97 1,906,826.94	499,929.70	(92,529.97) (1,406,897.24)	-281%	0.0% 0.7%	617,440.89 1,906,826.94	524,910.92 499,929.70	(92,529.97) (1,406,897.24)	May-09 Jan-13	Dec-12 Dec-13	May-09 Jan-13		Budget is developed at a higher level to encompass multiple projects. More	2013 2013
	LGE DISTRIBUTION CAPACITOR 12	104,427.07	-	(104,427.07)	-20170	0.0%	243,827.02	139,399.95	(104,427.07)	Jan-12		Jan-12		replacements were needed on this project than assumed in the budget.	2013
	LGE DISTRIBUTION CAPACITOR13	158,704.86	125,101.21	(33,603.65)	-27%	0.1%	158,704.86	125,101.21	(33,603.65)	Jan-13	Dec-13	Jan-13			2013
LFENCE-12 I	LFENCE-12	70,837.50	-	(70,837.50)		0.0%	195,309.51	124,472.01	(70,837.50)	Jan-12	Dec-12	Jan-12			2013
LFENCE-13 I		77,416.61	140,008.00	62,591.39	45%	0.0%	77,416.61	140,008.00	62,591.39	Jan-13	Dec-13	Jan-13			2013
	Grounding RepairsLGE-2012	(72,539.96)	-	72,539.96		0.0%		72,539.96	72,539.96	Jan-12	Dec-12	Jan-12			2013
	LGE MAJOR STORM 122012 LG&E RELAY-12	13,254.40 (19,762.97)	-	(13,254.40) 19,762.97		0.0%	13,254.40 65,007.39	84,770,36	(13,254.40) 19,762.97	Jan-12	Dec-12	Dec-12 Jan-12			2013
	LG&E RELAY-13	206,134.59	175,197.10	(30,937.49)	-18%	0.0%	206,134.59	175,197.10	(30,937.49)	Jan-12 Jan-13	Dec-12 Dec-13	Jan-12 Jan-13			2013
	LG&E Routine - Subs-11	(25,416.20)	-	25,416.20	1070	0.0%	(25,416.20)	-	25,416.20	Jan-11	Dec-11	Jan-11			2013
	LG&E Routine - Subs-12	155,959.62	-	(155,959.62)		0.1%	155,959.62	-	(155,959.62)	Jan-11	Dec-12	Jan-11			2013
	LG&E Routine - Subs-13	271,701.26	449,791.51	178,090.25	40%	0.1%	271,701.26	449,791.51	178,090.25	Jan-13	Dec-13	Jan-13			2013
	LGE RTU Replacements-12	1,713.58		(1,713.58)		0.0%	1,713.58	-	(1,713.58)	Jan-12	Dec-12	Jan-12			2013
	LGE RTU Replacements-13	19,026.20	244,998.34	225,972.14	92%	0.0%	19,026.20	244,998.34	225,972.14	Jan-13	Dec-13	Jan-13			2013
	Station Svc Trnsfrmrs-LG&E-12 Station Svc Trnsfrmrs-LG&E-13	28,739.07 (16.79)	19,855.87	(28,739.07) 19,872.66	100%	0.0%	100,971.13	72,232.06 19,855.87	(28,739.07) 19,872.66	Jan-12 Jan-13	Dec-12 Dec-13	Jan-12 Jan-13			2013
	Surge Arrestors LGE-12	(0.79)	17,033.07	0.79	100%	0.0%	45,759.54	45,760.33	0.79	Jan-13	Dec-13	Jan-12			2013
	Surge Arrestors LGE-13	11,631.92	51,185.18	39,553.26	77%	0.0%	11,631.92	51,185.18	39,553.26	Jan-13	Dec-12	Jan-12			2013
LTPGENLG (Other LTP Gen Projects LGE		200,000.00	200,000.00	100%	0.0%	-	7,150,000.00	7,150,000.00	Jan-13	Dec-25				2013
	MAINT CAP, REG, REC 340	884.81	-	(884.81)		0.0%	884.81	-	(884.81)	Dec-03	Dec-25	Dec-03			2013
	NEW BUS COMM OH 340	375,727.95		(375,727.95)		0.1%	375,727.95	-	(375,727.95)	Jan-00	Dec-25	Jan-00		This is an old blanket project number. The Budget is in new blanket number, CNBCD3400.	2013
	NEW BUS COMM UG 340 NEW BUS RES OH 340	801,026.68 93,653.86		(801,026.68)		0.3%	93,653,86	-	(801,026.68)	Mar-00	Dec-25	Mar-00		This is an old blanket project number. The Budget is in new blanket number, $\mbox{CNBCD}340\mbox{U}.$	2013
	NEW BUS RES OH 340 NEW BUS RESID UG 341	93,653.86 86,045.28	-	(93,653.86) (86,045.28)		0.0%	93,653.86 86,045,28	-	(93,653.86) (86,045.28)	Jan-01 Jan-00	Dec-25 Dec-25	Jan-01 Jan-00			2013 2013
	NEW BUS SUB OH 340	86,045.28 709.35	-	(86,045.28)		0.0%	709.35		(709.35)	Mar-00	Dec-25	Mar-00			2013
	NEW BUS SUB 341 UG	1,960.27	-	(1,960.27)		0.0%	1,960.27		(1,960.27)	Dec-01	Dec-25	Dec-01			2013
														Attachment to Response to PSC-1 Que	stion No. 13(a) age 118 of 122

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Non-Mechanism Electric	Construction 1	Projects 2	2004-2013

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
NBSV340OH NEV	W ELECTRIC SERVICES	(1,033.81)	-	1,033.81		0.0%	(1,033.81)	-	1,033.81	Mar-00	Dec-25	Mar-00		•	2013
NBSV340UG NEV	W EL SERV UG	(10,695.56)	-	10,695.56		0.0%	(10,695.56)	-	10,695.56	Mar-00	Dec-25	Mar-00			2013
NETVLT343 Netv	work Vaults 003430	922.68	-	(922.68)		0.0%	922.68	-	(922.68)	Jan-00	Dec-25	Jan-00			2013
PBWK340OH PUB	WORKS RELOC OH	16,494.82	-	(16,494.82)		0.0%	16,494.82	-	(16,494.82)	Mar-01	Dec-25	Mar-01			2013
PBWK344UG PUB	WORKS 344 UG	(1,969.23)	-	1,969.23		0.0%	(1,969.23)	-	1,969.23			Dec-01			2013
PMINSP340 PM	Inspections 003400	(344.88)	-	344.88		0.0%	0.00	344.88	344.88			Dec-03			2013
RCST340 CUS	ST REQ 340	81,934.80	-	(81,934.80)		0.0%	81,934.80	-	(81,934.80)	Feb-01	Dec-25	Feb-01			2013
	lace Defective Cable 003400	49,810.87	-	(49,810.87)		0.0%	49,810.87	-	(49,810.87)	Nov-03	Dec-25	Nov-03			2013
RDDD340OH REP	DEF EQ OH 340	49,246.07	-	(49,246.07)		0.0%	49,246.07	-	(49,246.07)	Jan-01	Dec-14	Jan-01			2013
RDDD340UG REP	DEF EQ UG 340	48,749.23	-	(48,749.23)		0.0%	48,749.23	-	(48,749.23)	Mar-01	Dec-25	Mar-01			2013
RDMV332 MEI	RCURY BULB REPL PROJECT	(1,859.83)	-	1,859.83		0.0%	(1,859.83)	-	1,859.83	Jan-08	Dec-25	Jan-08			2013
RDPOLE340 Repl	lace Defective Poles 340	(3,619.35)	-	3,619.35		0.0%	(3,619.35)	-	3,619.35	Nov-03	Dec-25	Nov-03			2013
RDSTLT332 REP	PAIR STREET LIGHTING	(62,529.11)	-	62,529.11		0.0%	(62,529.11)	-	62,529.11	Nov-06	Dec-25	Nov-06			2013
RELD01015 LGE	E GEN RELIABILITY	208.86	-	(208.86)		0.0%	208.86	-	(208.86)	Jan-00	Dec-25	Jan-00			2013
RELD340OH OH	Reliability 003400	(4,087.69)	-	4,087.69		0.0%	(4,087.69)	-	4,087.69	Dec-03	Dec-25	Dec-03			2013
RELD340UG UG I		14,544.80	-	(14,544.80)		0.0%	14,544.80	-	(14,544.80)	Dec-03	Dec-25	Dec-03			2013
RNTPD340 REP	THR PARTY DAM 340	39,446.09	-	(39,446.09)		0.0%	39,446.09	-	(39,446.09)	Mar-01	Dec-25	Mar-01			2013
RNTPD419 Repa	air Third Party Damages-419	33,955.12	-	(33,955.12)		0.0%	77,313.11	43,357.99	(33,955.12)	Jul-01	Dec-25	Jul-01			2013
STLT332OH STR	REET LIGHT OVERHEAD	(32,835.44)	-	32,835.44		0.0%	(32,835.44)	-	32,835.44	May-07	Dec-25	May-07			2013
STLT332UG STR	REET LIGHT UNDERGROUND	18,803.66	-	(18,803.66)		0.0%	18,803.66	-	(18,803.66)	May-07	Dec-25	May-07			2013
	S ENH EXIST CUST 340	42,327.26	-	(42,327.26)		0.0%	42,327.26	-	(42,327.26)	Mar-00	Dec-25	Mar-00			2013
TBRD340OH Trou	uble OH 003400	346,013.84	-	(346,013.84)		0.1%	346,013.84	-	(346,013.84)	Dec-03	Dec-25	Dec-03	This is an old blanket	project number. The Budget is in new blanket number	er, 2013
													CTBRD340O.		
TBRD340UG Trou		331.39	-	(331.39)		0.0%	331.39	-	(331.39)	Dec-03	Aug-25	Dec-03			2013
	ANSFORMER LABOR 340	(6,855.71)	-	6,855.71		0.0%	(6,855.71)	-	6,855.71	Jan-01	Dec-25	Jan-01			2013
XFRM341 TRA	ANSFORMER LABOR 341	470.62	-	(470.62)		0.0%	1,586,998.37	1,586,527.75	(470.62)	Jan-02	Dec-25	Jan-02			2013
		266,066,004.33	261,877,671.99	(4,188,332.35)											2013 Tota
		1,448,059,928.14	1,534,459,391.80	86,399,463.66											Grand To

LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2014-00371 Question No. 13

Mechanism Electri	c Construction	Projects	2004-2013
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Prof. Prof			Annual	Annual	Variance	Variance.	Percent	Total Actual	Total Budget	Variance.	Date	Date Original	Date	Date	
Second Content	Project	Project			In						Original Budget				
Margin M															
18.00 18.0				5,102,922.22	,,	-4%		.,,.	5,102,922.22	,,	Jan-04	Mar-05			
140 150				-					-						
14 15 15 15 15 15 15 15															
Process															
Part															
Part				3,599,999.56		-2%			3,599,999.56						
	117989	TC SCR Media Layer Instal	774,156.34	-	(774,156.34)		5.5%	774,156.34	-	(774,156.34)	Nov-05	Dec-05	Nov-04	period of 7,000 operating hours during the 2004 ozone season. Original plan	2004
March Marc			16.007.062.76	14.137.721.68	(1.869.341.08)									· · · · · · · · · · · · · · · · · · ·	2004 Total
Mage	107182	LGE NOx Compliance				736%	-88.5%	(2.544,646,27)	400,000.00	2,944,646,27	Jan-04	Mar-05	Jan-04	Oct-05 Charges transferred to Project 121120	
1.00 1.00	110615		-	-	-		0.0%	-	-	-			Oct-05	Oct-05	2005
Second Property Property Second Property S	112767	MC Landfill Expansion	400,900.17	370,000,70	(30,899,47)	-8%	13.9%	400,900,17	370,000,70	(30,899,47)	Jan-04	Dec-11	Jan-04	Dec-09	2005
Math	114687		9,622,47	-			0.3%		-						2005
1988 1988 1989	116051								-						2005
148	117136	CR Landfill Vertical Expansion	548,297,59	500.002.05	(48,295,54)	-10%	19.1%	548,297,59	500,002,05	(48,295,54)	Jan-05	Dec-11	Jan-04	Dec-09	2005
150 150	117450	MC Wet Ash Loading Sys "B"	94.931.26	300,000.21		68%	3.3%	94,931.26	300,000.21	205,068,95	Jan-05	Dec-05	Nov-05	Nov-05	2005
15.00 15.0	117616		1,224,184,31	300,000.20	(924,184,11)	-308%	42.6%		300,000.20					Oct-06 Moved \$900k from 2006 to 2005 in order to meet the 2006 outage installation	2005
1500 1500			., ,,	,	(,,,,			-,,	,	(-=-,)					
Second Park No. First Seco	117989	TC SCR Media Laver Instal	670,202.05	674,999 68	4,797,63	1%	23,3%	670,202,05	674,999,68	4,797.63	Nov-05	Dec-05	Nov-04		2005
100 100															
Septemble Sept	118138		150,750.00											m man m op op	
1985 1985								_							
Californ			6 536 978 69	77,777.10	,	10070		6 536 078 60	19,999.10		Jun 05	Dec 05	Feb. 05	San 06 Unfunded project to cupport TC2 permitting	
2.0. 1.0.				-					-		Ian_Ω6	Dec.06			
12.50 12.5	121120			-					-		Jan-oo	Dec-00		Jun-06 Emergent need resulting from inspection during the 2005 TC1 planned outage. The inspection revealed extensive damage to the hot and cold air heater	
1.															2005 Total
1984 GESL ACT Oper		•		455,000.46		90%			455,000.46					which delayed the need for additional landfill space.	
Insert Confect Medical Paper Memory Confect Medical Paper Confect Me				-					-						
1585 GESL MC Open Memiors 9,993.55 16,000.020 10,04.65 678 0.79 19,993.55 16,000.020 10,04.65 678 0.79 19,993.55 16,000.020 10,04.65 678 0.79 19,993.55 10,000.020 10,04.65 0.79 19,993.55 10,000.020 10,04.65 0.79 10,000.020 10,000.05 0.79 10,000.020 10,000.05															
1081 1081 1081 1081 1082 1082 1083 1083 1083 1083 1083 1286					,										
11716 K. H. Landill Vertical Epuramie \$84,440.9 \$9,00.014 9.579.43 \$16 \$9.79.42 \$6.58 \$80,000.129 \$1,000.000.729 \$1,000.			.,,.,			00.70		,	,						
Mark SCK Cashyst															
1848 CR S DRS T ANK RPLC					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,-									
1944 T. U. W. F. D. Ugsade \$2,409.23 \$2,402.40 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,402.40 \$2,999.86 \$2,999.98 \$2,999.99		•		1,500,000.34		67%			1,500,000.34					schedule.	
Mes Sect Caulys (TCR) Sect Sect Caulys (TCR) Sect Sect Caulys (TCR) Sect	118134	CR6 SDRS TANK RPLC		-	(15,882.57)		0.2%	15,882.57	-	(15,882.57)	Jan-05	Dec-05	Aug-05	Jun-06	
120941 1205	119943			-					-						
12121 1.04	120530	MC3 SCR Catalyst (ECR)	254,402.04	299,999.86				254,402.04					May-06		
12161 CR6 Module Mine Elline Ripk 127.293.63 10,0000.64 27.292.99 148.948 149.949 149.948	120941	CR6 SPP Belt Filter	-	2,699,999.80	2,699,999.80	100%	0.0%	-	2,699,999.80	2,699,999.80	Jan-06	Dec-06		Reallocated to non-mechanism CR6 SPP Upgrade project 122055.	2006
1.17 1.15	121120	LG&E NOx - 2005 & 2006	3,826,056.70	2,000,000.00	(1,826,056.70)	-91%	44.3%	3,826,056.70	2,000,000.00	(1,826,056.70)	Jan-06	Dec-06	Aug-05	Mar-07 Conceptual engineering and planning dollars to support ECR filing.	2006
121245 T. CA Fleater Baskes 2005 T. CA T. Sa 18.78	121165		127,293.63	100,000.64	(27,292.99)	-27%	1.5%	127,293.63	100,000.64	(27,292.99)	Jan-06	Dec-06	Mar-06	Jul-06	2006
121245 T. CA Fleater Baskes 2005 T. CA T. Sa 18.78	121176	LGE-SL CEMS Data Logger Upgr	95,415.44	243,999.80	148,584.36	61%	1.1%	95,415.44	243,999.80	148,584.36	Jan-06	Dec-06	Jun-06	Sep-06	2006
TC SQ3 Surbent Injection 30,432,031 TC SQ3 Surbent Injection 30,432,031 TC SQ3 Surbent Injection 30,432,031 Sc4,225,121 30,943,094,044 30,432,031 Sc4,225,721 30,943,094,094 30,432,031 Sc4,225,721 30,943,094,094 30,432,031 Sc4,225,721 30,943,094,094 30,432,031 Sc4,225,721 30,943,094,094,094,094,094,094,094,094,094,094	121245		(78,118.78)	-	78,118.78		-0.9%	(78,118.78)	-	78,118.78			Oct-05		2006
1276 M. Landfill Expansion 54,725.72 1,999,999,44 1,945,273.72 3,999,994, 1,945,273.72 3,999,994, 1,945,273.72 3,999,994, 1,945,273.72 3,949,995,44 1,945,273.72 3,949,995,44 1,945,273.72 3,940,45 5,241,273.72 3,940,4	121684	TC2 AQCS - LGE	2,736,000.00	-	(2,736,000.00)		31.7%	2,736,000.00	-	(2,736,000.00)	Jan-07	Dec-10	Dec-06	Dec-09 EPC contract signed in mid-2006. Reforecasted to match EPC cash flow.	2006
12767 MC Landfül Expansion \$4,725.72 1,999.994 1,945,733.72 79% 0.3% 54,725.72 1,999.9994 1,945,273.72 3n.94 Dec.11 Jan.94 Dec.99 Actual const was one than budgered due to beneficial rease project activity 2070 1,000.000 1	122280	TC SO3 Sorbent Injection	30,432.03		(30,432.03)		0.4%	30,432.03	-	(30,432.03)	Jan-08	Dec-08	Nov-06	Dec-09	2006
12767 MC Landfül Expansion \$4,725.72 1,999.994 1,945,733.72 79% 0.3% 54,725.72 1,999.9994 1,945,273.72 3n.94 Dec.11 Jan.94 Dec.99 Actual const was one than budgered due to beneficial rease project activity 2070 1,000.000 1		, and the second second	9.269.214.17	8.629.001.84	(640,212,33)										2006 Total
17136 CR Landfill Vertical Expansion 839,9973 - (839,9973)	112767	MC Landfill Expansion				97%	0.3%	54,725.72	1,999,999.44	1,945,273.72	Jan-04	Dec-11	Jan-04	(Flynn Pit along Snyder Freeway) which delayed the need for additional landfi	2007
121120 LG&E NOX - 2005 & 2006 G380.00 G380.00 S80.00 S	117136	CR Landfill Vertical Expansion	839,909.73	-	(839,909.73)		4.2%	839,909.73	-	(839,909.73)	Jan-05	Dec-11	Jan-04	Dec-09 Project budget funded by non-mechanism 122166 CR Landfill Expansion-	2007
12187 TC 2007 FGD Upgrade 909,334.82 1,267,499.47 358,164.65 28% 4.5% 909,334.82 1,267,499.47 358,164.65 Jan-07 Dec-07 Sep-07 Aug-08 The scope of project was reduced to take into account improvement made as a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was completed. 2007 12958 SI-LGE (EMS Stack Vision 79,761.24 104,998.80 25,237.56 24% 0.4% 79,761.24 104,998.80 25,237.56 1 Jan-07 Dec-07 140,998.80 25,237.56 1 Jan-07 Dec-07 140,407 140.47 2007 140.47 2007 140.48 2009 140.48 2	120530		1,589,582.36	1,700,000.77	110,418.41	6%	7.9%	1,589,582.36	1,700,000.77	110,418.41	Jan-06	Dec-07	May-06		2007
12187 TC 2007 FGD Upgrade 909,334.82 1,267,499.47 358,164.65 28% 4.5% 909,334.82 1,267,499.47 358,164.65 Jan-07 Dec-07 Sep-07 Aug-08 The scope of project was reduced to take into account improvement made as a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was a continuation of that project upgrade (project 119943) and effectively was completed. 2007 12958 SI-LGE (EMS Stack Vision 79,761.24 104,998.80 25,237.56 24% 0.4% 79,761.24 104,998.80 25,237.56 1 Jan-07 Dec-07 140,998.80 25,237.56 1 Jan-07 Dec-07 140,407 140.47 2007 140.47 2007 140.48 2009 140.48 2	121120			-					_					Mar-07	2007
121955 SL-LGE CEMS Stack Vision 79,761,24 104,998,80 25,237,56 24% 0.4% 79,761,24 104,998,80 25,237,56 Jan-07 Dec-07 Jan-07 Peb-08 Dec-09 Jan-07 Dec-09 Jan-	121587		909,334.82	1,267,499.47	358,164.65	28%	4.5%	909,334.82	1,267,499.47	358,164.65				part of the 2005 TC1 FGD upgrade (project 119943) and effectively was a continuation of that project to address key issues not covered in the previous	2007
121955 SL-LGE CEMS Stack Vision 79,761,24 104,998,80 25,237,56 24% 0.4% 79,761,24 104,998,80 25,237,56 Jan-07 Dec-07 Jan-07 Peb-08 Dec-09 Jan-07 Dec-09 Jan-	121684	TC2 AQCS - LGE	11,084,800.51	15,110,000.00	4,025,199.49	27%	54.8%	11,084,800.51	15,110,000.00	4,025,199.49	Jan-07	Dec-10	Dec-06		2007
12215 CR6 SDRS Expansion Joint 2007 26,372.57 41,999.10 15,626.53 37% 0.1% 26,372.57 41,999.10 15,626.53 Jan-07 Dec-07 Apr-07 Jul-07 Jul-07 2007	121955														
12280 TC SO3 Sorbent Injection 1,644,829.93 - (1,644,829.93 8.1% 1,644,829.93 - (1,644,829.93 3.4% 2.097 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.999.83 3.945,62.16 3.995,860.70 3.995,800.70 3.995,800.7	122151														
12/167 MC Landfill Expansion 5,437,67 399,998,33 394,562.16 99% 0.0% 5,437,67 399,999,83 394,562.16 Jan-04 Dec-11 Jan-04 Dec-09 Actual cost was lower than budgeted due to beneficial reuse project activity 2008 200	122280			-	(1.644.829.93)		8.1%	1.644 829 93	-	(1.644.829.93)	Jan-08		Nov-06	Dec-09 Budget originally held at Plant level	
112767 MC Landfill Expansion 5,437.67 399,99,83 394,562.16 99% 0.0% 5,437.67 399,99,83 394,562.16 Jan-04 Dec-11 Jan-04 Dec-09 Actual cost was lower than budgeted due to beneficial reuse project activity 2008 which delayed the need for additional landfill space. 117136 CR Landfill Vertical Expansion 894,551.00 850,004,08 (44,546.92) -5% 3.4% 894,551.00 850,004,08 (44,546.92) Jan-05 Dec-11 Jan-04 Dec-09 Actual cost was lower than budgeted due to beneficial reuse project activity 2008 which delayed the need for additional landfill space. 2008 121587 TCI 2007 FGD Upgrade (59,234.82) - 59,234.82 - 69,234.82 - 59,234.82 Jan-07 Dec-07 Sep-07 Aug-08 TC 2QCS - LGE 21,625,015.22 22,136,600.26 511,585.04 Jan-07 Dec-07 Sep-07 Dec-09 Missed milestones by EPC Contractor due to schedule re-sequencing and delays in equipment delivery. 2008 SL-LGE CEMS Stack Vision (2,122.12) - 2,122.12 Jan-07 Dec-07 Dec-07 Jan-07 Dec-07 Jan-07 Dec-07 Jan-07 Feb-08 Dec-09 Sep-09 Sep-0				20.224 497 58			0.170	-,,027.73		(1,0,027.73)			1.51 00		
121587 TCI 2007 FGD Upgrade (59.234.82) - 59.234.82 4.2% (59.234.82) - 59.234.82 Jan-07 Dec-07 Sep-07 Aug-08 2008 2	112767	MC Landfill Expansion				99%	0.0%	5,437.67	399,999.83	394,562.16	Jan-04	Dec-11	Jan-04		
121684 TC2 AQCS - LGE 21,625,015.22 22,136,600.26 511,585.04 2% 81.5% 21,625,015.22 22,136,600.26 511,585.04 Jan-07 Dec-10 Dec-09 Missed milestones by EPC Contractor due to schedule re-sequencing and 2008 delays in equipment delivery. 121955 SL-LGE CEMS Stack Vision (2,122.12) - 2,122.12 0.0% (2,122.12) - 2,122.12 Jan-07 Dec-07 Jan-07 Feb-08 2008 122280 TC \$0.3 Sorbent Injection 1.711.47.50 1.896.000.93 184.583.43 10% 6.5% 1.711.47.50 1.896.000.93 184.583.43 Jan-08 Dec-08 Nov-06 Dec-09 2008	117136	CR Landfill Vertical Expansion	894,551.00	850,004.08	(44,546.92)	-5%	3.4%	894,551.00	850,004.08	(44,546.92)	Jan-05	Dec-11	Jan-04		2008
121684 TC2 AQCS - LGE 21,625,015.22 22,136,600.26 511,585.04 2% 81.5% 21,625,015.22 22,136,600.26 511,585.04 Jan-07 Dec-10 Dec-09 Missed milestones by EPC Contractor due to schedule re-sequencing and 2008 delays in equipment delivery. 121955 SL-LGE CEMS Stack Vision (2,122.12) - 2,122.12 0.0% (2,122.12) - 2,122.12 Jan-07 Dec-07 Jan-07 Feb-08 2008 122280 TC \$0.3 Sorbent Injection 1.711.47.50 1.896.000.93 184.583.43 10% 6.5% 1.711.47.50 1.896.000.93 184.583.43 Jan-08 Dec-08 Nov-06 Dec-09 2008	121587			-					-			Dec-07			
delays in equipment delivery. 121955 SL-LGE CEMS Stack Vision (2,122,12) - 2,122.12 0.0% (2,122,12) - 2,122.12 Jan-07 Dec-07 Jan-07 Feb-08 2008 122280 TC SO3 Sorbent Injection 1,711,417.50 1.896,000.93 184,583.43 10% 6.5% 1,711,417.50 1.896,000.93 184,583.43 Jan-08 Dec-08 Nov-06 Dec-09 2008	121684			22,136,600.26		2%			22,136,600.26		Jan-07				
121955 SL-LGE CEMS Stack Vision (2,122.12) - 2,122.12 0.0% (2,122.12) - 2,122.12 Jan-07 Dec-07 Jan-07 Feb-08 2008 122290 TC S03 Sorbent Insection 1.711.417.50 1.896.00093 184.5834.3 10% 6.5% 1.711.417.50 1.896.00093 184.5834.3 Jan-08 Dec-08 Dec-08 Dec-09 2008														delays in equipment delivery.	
	121955 122280			1,896,000.93		10%	0.070		1,896,000.93					Dec-09	2008

No. Proceed Proceed Proceed Proceed Proceed Proceed Proceed Proceed Process	Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
Mathematical Property of the											.,		.,		
Mathematical Property of Mathematical Proper	122656	LGE - CEMS Mercury Monitoring	1,725,776.65	1,236,504.00	(489,272.65)	-40%	6.5%	1,725,776.65	1,236,504.00	(489,272.65)	Jan-08	Dec-09	Apr-08		2008
1.00 1.00														40 · · · · P · · · · · · · · · · · · · ·	
100 100															
100 100															
1.00 1.00															
1.00 1.00														Dec-09 EPC Milestones missed in 2008 caught up in 2009 and EPC contractor labor	
No. 1.				-											
	122656	LGE - CEMS Mercury Monitoring				-23%	0.3%	1,886,505.43	1,856,426.65	(30,078.78)	Jan-08	Dec-09	Apr-08	Aug-09	
150 150	112767	MC Landfill Evansion				420/	0.5%	4 020 451 99	4 921 150 90	(109 201 09)	Con Ol	Nov. 24	Con Ol		
10.00 1.00															
1484 1484			517,050.62			64%		(441,953.54)	17,222,772.08		May-06		May-06		2010
Part Car Augus															
1.00 1.00		TC Ash/Gypsum Ponds- LGE													
18.50 18.5				531,187.78		141%					May-06	Jan-11		Under budget due to liquidated damages.	
Miles				2.200.000.23		91%		3,440,070.21			Jun-08	Dec-13		Project cancelled to coincide with future MC Air projects	
Proc. CCCF Langester Proc. P								1.26							
1	127135		1,209,708.99	260,004.00	(949,704.99)		1.5%	9,399,685.92	36,750,766.05	27,351,080.13	Oct-08	Apr-18	Oct-08		
1	127136	TC CCP RIVER FLY ASH BARGE-LGE	267,693.52	3,120,000.00	2,852,306.48	91%	0.3%	4,556,730.16	3,120,000.00	(1,436,730.16)	Aug-09	Nov-12	Aug-09		2010
No. Car															
Part			00.10.00.0												
1		•												Run - New Landfill	
No.			,	-,,,-		,									
Part				,										to be significantly over budget.	
Mexical Mexi			368,893.76					44,366,900.34						Filter Bag Replacements.	
Post			-					-							
Part Company															
Michael Perform Michael Perf															
Single S				-		1170								dealy in awarding the Er C contract	
Column C	130881	MC3 FGD & FABRIC FILTER	223,151.86	-	(223, 151.86)		0.0%	47,592,194.84	40,752,449.21	(6,839,745.63)	Jan-10	Jun-16	Jan-10		2011
Paragraph Para				36,460,897.20		99%								Significant reduction in scope.	
Part			6,013.47	-		1000/		14,319,240.43					Oct-11		
13614 MC4 FGD, FF 32 236.06 0.06 18.862,466.76 0.07 18			-					-						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.	,
11276 MC Landfill Expansion 339,611.06 339,611.06 339,611.06 - (33			-	630,007.70	•••	100%		-	3,014,206.13	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				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	
11736 Mc Landfill Expansion 339,611.06 - 339,61	133614	MC4 FGD, FF		70 264 005 00			0.0%	138,862,466.76	-	(138,862,466.76)	Oct-11	Dec-14	Oct-11		
17136 CR Landfill Verkeal Expansion 594.95 - (594.95) 0.0% 4.75/6.224, 34	112767	MC Landfill Expansion		78,364,805.89			0.1%	4,929,451.88	4,589,840.82	(339,611.06)	Sep-01	Nov-24	Sep-01	additional landfill area needing developed so a portion adjacent to AQCS	
121683 TC Ash Gypsum Ponds- LGE 12,698.89 - (12,698.89 - 0.0% 13,575.984.80 13,570.978.07 (5,006.73) Jun-06 De-11 Jun-06 Jun-10 Jun-106 Jun-10 Jun-106 Jun-106 Jun-108	117136	CR Landfill Vertical Expansion	594.95	-	(594.95)		0.0%	4,576,223.43	4,575,628.48	(594.95)	Nov-03	Dec-11	Nov-03		2012
2168 TC 2QCS - LGE 689,479 726,750.0 37,729 50.0 13,757,984.0 13	121620	Cane Run - New Landfill	(2,379,235.27)	149,999.99	2,529,235.26	1686%	-0.4%	(441,953.54)	4,637,281.68	5,079,235.22	May-06	Jan-16	May-06		2012
125271 MC3 SO3 (201,841.93) - 204,841.93				-											
125272 MC4 SO3 C241,586.57				726,750.00		5%		44,366,900.34							
27135 TC CCP LANDFILL PHI RAV-LGE 4,309,067,60 43,575,997.46 39,266,929.86 90% 0.7% 9,399,685.92 87,235,936.37 77,836,250.45 Oct-08 Apr-18 Oct-08 Reforecast to take into account the delays in the permitting. 2012 127136 TC CCP RIVER FLY ASH BARGE-LGE 3,344,649.82 4,264,000.11 869,350.29 20% 0.5% 4,556,730.16 5,369,397.13 812,666.97 Aug-09 Nov-12 Aug-09 Movement for the River Fly Ash work between the Hokim project to the CCR 2012 130875 MC182 FGD, MC1FF, MC2FF 27,631,465.12 69% 4,601,532.17 60% 4.2% 109,884,870.96 239,353,881.81 29,469,010.87 Jan-10 Jan-10 Moved to 2012 after execution of EPC contract. 2012 130895 Enc. Comp MC4 SCR Upgrade 1,915,960.38 4,500,000.00 2,584,919.62 57% 0.3% 2,228,339.31 4,813,258.93 2,584,919.62 Jan-10 Jan-10 Moved to 2012 after execution of EPC contract. 2012 133600 MC3 FGT Rundown 4,488,2815.55 - (4,488,2815.55 0.7% 4,319,294.03 2,118,1875.31 Oct-11 Decided and charges moved to GH Air projects 2012				-				1.26							
127136 TC CCP RIVER FLY ASH BARGE-LGE 3,394,649.82 4,264,000.11 869,350.29 20% 0.5% 4,556,730.16 5,369,397.13 812,666.97 Aug-09 Nov-12 Aug-09 Movement for the River Fly Ash work between the Hokim project to the CCR 2012 project to align with the EPC contract approval. 130875 MCI&2 FGD, MCIFF, MC2FF 27,631,465.12 69,232,997.29 41,601,532.17 60% 4.2% 109,884,870.96 239,353,881.83 129,469,010.87 Jan-10 May-15 Jan-10 Moved to 2012 after execution of EPC contract. 2012 and 2012 project to align with the EPC contract approval. 130892 Env Comp MC4 SCR Upgrade 1,915,080.38 4,500,000.00 2,848,910.62 57% 0.3% 2,228,339.11 4,813,228.93 2,584,919.62 Jan-10 Jun-16 Jan-10 Moved to 2012 after execution of EPC contract. 2012 project to align with the EPC contract. 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach approach and the CCR 2012 project to align with the EPC contract approach and the CCR 2012 project to align with the EPC contract approach app	120212	11101 000		43,575,997.46		90%	0.070		5,565,666.56	5,565,665.56			Jun 00	Reforecast to take into account the delays in the permitting	2012
130875 MC1&2 FGD, MC1FF, MC2FF 27,631,465.12 69,232,997.29 41,601,532.17 60% 4.2% 109,884,870.96 239,353,881.83 129,469,010.87 Jan-10 May-15 Jan-10 Moved to 2012 after execution of EPC contract. 2012 13081 MC3 FGD & FABRIC FILTER 8,833,478.06 6.883,478.06 1.4% 47,592,119.48 42,507,154.15 (5,085,040.69) Jan-10 Jun-16 Jan-10 Moved to 2012 after execution of EPC contract. 2012 13081 MC3 FCD & FABRIC FILTER 4,488,285.56 7.0 (4,488,285.56)														Movement for the River Fly Ash work between the Holcim project to the CCR	
130892 Env Comp MC4 SCR Upgrade 1,915,080.38 4,500,000.00 2,584,919.62 57% 0.3% 2,228,339.31 4,813,258.93 2,584,919.62 Jan-10 Jun-12 Jan-10 Final scope less than budgeted. 2012 130896 TC1 FABRIC FILTER 4,488,285.56 - (4,488,285.56) 0.7% 14,319,240.43 21,138,015.74 6,818,775.31 Oct-11 Dec-15 Oct-11 Spend matches timing of fleetwide fabric filter EPA execution. 2012 133601 MC3 SCR Turndown - 678,000.00 100% 0.09% - 7,806,000.01 May-12 Oct-13 Project cancelled and charges moved to GPI Air projects 2012 133614 MC4 ECD EF 26,405,105 6, 108,142,942 58, 2015,438.69 76% 4,14% 138,867,466.76 78,737.98 0.00-11 Dec-15 Oct-11 Dec-15 Oct				69,232,997.29		60%								Moved to 2012 after execution of EPC contract.	
130896 TC1 FABRIC FILTER 4,488,285.56 - (4,488,285.56) 0.7% 14,319,240.43 21,138,015.74 (6,818,775.31 Oct-11 Dec-15 Oct-11 Spend matches timing of fleetwide fabric filter EPA execution. 2012 133601 MC3 SCR Turndown - 678,000.00 100% 0.09% 7,806,000.01 7,806,000.01 May-12 Oct-13 Project cancelled and charges moved to GH Air projects 2012 133614 MC4 FCD FF 26,400 510 56 108,142,942 58 2015,438.69 7,7% 4.1% 138,872,466.75 236 500 2379 80 Oct-11 Dec-15 Oct-11 Dec-			0,000,	-	(0,000)		21111			(0,000,000,000)					
13360 MC3.SCR Turndown - 678,000.00 for 678,000.00 100% 0.0% - 7,806,000.01 May-12 Oc-13 Project cancelled and charges moved to GH Air projects 2012				4,500,000.00		57%									
133614 MC4 EGD EF 26 409 510 56 108 424 994 25 82 015 483 69 76% 4 1% 138 862 466 76 236 500 559 56 97 637 792 80 Oct. 11 Dec. 14 Oct. 11 moved to 2012 becard on EDC carb flow 2012			4,400,200.00	678 000 00		100%		14,319,240.43					OCI-11		
			26,409,510.56					138,862,466.76					Oct-11	moved to 2012 based on EPC cash flow	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	Exclanations	Year
135074	EE RESIDENTIAL DLC LGE	-	1,067,029.43	1,067,029.43	100%	0.0%	-	2,565,805.38	2,565,805.38	Jan-12	Dec-21			This project was closed as it could not be used as it was originally created and eventually replaced with project 138439 and thus no actuals where allocated to this specific project number. Actual costs for project #138439 in 2012 were \$229,476, resulting in a net budget variance of \$837,553. 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
135083	EE COMMERCIAL DLC LGE	-	55,657.63	55,657.63	100%	0.0%	-	121,118.49	121,118.49	Jan-12	Dec-21				2012
137491	TC Landfill Add'l Land LGE	671,939.76	-	(671,939.76)		0.1%	682,712.28	-	(682,712.28)	May-12	Dec-16	May-12		Budgeted under the TC Landfill projects, there were not separate projects for land during the budget period.	2012
138439	DLC - LG&E Electric	229,475.86	-	(229,475.86)		0.0%	1,762,128.90	-	(1,762,128.90)	Jan-12	Dec-19	Jan-12			2012
138839	Distribution Drive Property	4,534,397.93	-	(4,534,397.93)		0.7%	4,533,766.21	-	(4,533,766.21)			Oct-12		Budget resided in project 130875. Separate project was created for actual charges	2012
138932	PE Vehicles - Mill Creek	18,755.14 80,652,825.93	232,675,426.16	(18,755.14) 152,022,600.23		0.0%	18,755.14	-	(18,755.14)			Nov-12			2012 2012 Total
121620	Cane Run - New Landfill	0.04	-	(0.04)		0.0%	(441,953.54)	(441,953.58)	(0.04)	May-06	Jan-16	May-06			2013
121683	TC Ash/Gypsum Ponds- LGE	(7,692.16)	-	7,692.16		0.0%	13,575,984.80	13,583,676.96	7,692.16	Jun-06	Dec-11	Jun-06			2013
125272	MC4 SO3	1.27	-	(1.27)		0.0%	1.26	(0.01)	(1.27)	Jun-08	Nov-14	Jun-08			2013
127135	TC CCP LANDFILL PH1 RAV-LGE	1,886,688.72	17,758,401.05	15,871,712.33	89%	0.6%	9,399,685.92	25,271,398.25	15,871,712.33	Oct-08	Apr-18	Oct-08		Reforecast to take into account the delays in the permitting.	2013
127136	TC CCP RIVER FLY ASH BARGE-LGE	56,683.32	59,302.11	2,618.79	4%	0.0%	4,556,730.16	4,559,348.95	2,618.79	Aug-09	Nov-12	Aug-09			2013
130875	MC1&2 FGD, MC1FF, MC2FF	82,190,545.41	141,219,716.74	59,029,171.33	42%	25.3%	109,884,870.96	168,914,042.29	59,029,171.33	Jan-10	May-15	Jan-10		Rebudgeted to match revised EPC baseline to pick up changes to schedule and allocation of resources.	1 2013
130881	MC3 FGD & FABRIC FILTER	38,535,564.92	31,675,874.17	(6,859,690.75)	-22%	11.9%	47,592,194.84	40,732,504.09	(6,859,690.75)	Jan-10	Jun-16	Jan-10		Rebudgeted to match revised EPC baseline to pick up changes to schedule and allocation of resources.	1 2013
130896	TC1 FABRIC FILTER	9,824,941.40	9,708,583.52	(116,357.88)	-1%	3.0%	14,319,240.43	14,202,882.55	(116,357.88)	Oct-11	Dec-15	Oct-11			2013
133614	MC4 FGD, FF	112,420,720.14	122,844,299.83	10,423,579.69	8%	34.6%	138,862,466.76	149,286,046.45	10,423,579.69	Oct-11	Dec-14	Oct-11		Rebudgeted to match revised EPC baseline to pick up changes to schedule and allocation of resources.	1 2013
137491	TC Landfill Add'l Land LGE	10,772.52	495,689.96	484,917.44	98%	0.0%	682,712.28	1,167,629.72	484,917.44	May-12	Dec-16	May-12		Fewer purchase contracts signed than budgeted.	2013
138291	2013 GAS RISER PROJECT	244,012.26	525,002.26	280,990.00	54%	0.1%	244,012.26	525,002.26	280,990.00	Jan-13	Dec-13	Jan-13			2013
138439	DLC - LG&E Electric	1,532,653.04	849,799.69	(682,853.35)	-80%	0.5%	1,762,128.90	1,079,275.55	(682,853.35)	Jan-12	Dec-19	Jan-12		The variance in this project is due in part to the additional gas expense being allocated to it from project 135910 as well as better than expected customer engagement in the DSM Direct Load Control program.	2013
138839	Distribution Drive Property	(631.72)	-	631.72		0.0%	4,533,766.21	4,534,397.93	631.72			Oct-12			2013
138977	Central Maint Shop Renovation	1,838,420.32	-	(1,838,420.32)		0.6%	1,838,420.32	-	(1,838,420.32)			Nov-12		Budget resided in project 130875. Separate project was created for actual charges	2013
142692	MC Admin Bldg ECR	392,676.43	-	(392,676.43)		0.1%	392,676.43	-	(392,676.43)			Sep-13		Budget resided in project 130875. Separate project was created for actual charges	2013
		248,925,355.91 443,575,546.25	325,136,669.33 737,559,285.01	76,211,313.42 293,983,738.76										-	2013 Total Grand Total

							Total	Total		Date	Date	_	_
Project No.	Project Tide Provincial	Annual Actual Cost	Annual Original	Variance In Dollars	Variance As	Percent Of	Actual Project Cost	Budget Project Cost	Variance In Dollars	Original Budget Start	Original Budget End	Date Actual Start	Date Actual End Explanations Year
101160	Title/Description Gas Main Extensions-GCSC	3,772.79	Budget	(3,772.79)	Percent	Budget 0.0%	3,772.79	Cost	(3,772.79)	Start	End	Jan-04	End Explanations Year Jan-04 2004
101161	Gas Main Extensions-ASC	561.03	-	(561.03)		0.0%	561.03	-	(561.03)			Feb-04	Feb-04 2004
101166	New Services-Bard	3,349.65	-	(3,349.65)		0.0%	3,349.65	-	(3,349.65)			Jan-04	Jun-06 2004
101173	Priority Main Replacements	(9,564.35)	-	9,564.35		0.0%	(9,564.35)	-	9,564.35			Mar-04	Mar-04 2004
101175	Gas Main Hwy Relocations-ASC	(398,842.16)	-	398,842.16		-1.4%	(398,842.16)	-	398,842.16			Jan-04	Aug-08 Work on this project was completed in 2003 and the customer was invoiced for the cost, but the invoice was recorded to the wrong account (not on this capital project). In January 2004, this project was credited for the amount invoiced to the customer. In 2005, the invoiced amount was charged off, resulting in a debit to this capital project. In 2007, the invoice was re-issued and the customer paid the amount invoiced, resulting in another credit to this project.
104671	CAPITAL PIPE TRANSFERS - MULD	(1,165.65)	-	1,165.65		0.0%	(1,165.65)	-	1,165.65			Apr-04	Dec-09 2004
105056	WEST LOUISVILLE	(744.70)	-	744.70		0.0%	(744.70)	-	744.70			Oct-04	Sep-06 2004
105070	MISC IMPROVEMENTS MAG	-	50,100.30	50,100.30	100%	0.0%	-	50,100.30	50,100.30	Jan-04	Dec-04		2004
109657	SMALL TOOLS-MAGNOLIA STORAGE	41,505.61	20,159.79	(21,345.82)	-106%	0.1%	41,505.61	20,159.79	(21,345.82)	Feb-04	Oct-04	Jun-04	Feb-05 2004
111351	LDI-Electric Engr-Capital	628,321.75	-	(628,321.75)		2.2%	628,321.75	-	(628, 321.75)			Jan-04	Dec-04 To move Servco labor to specific construction projects. 2004
111513	IT 2001 Cap from Servco	3,977.08	-	(3,977.08)		0.0%	3,977.08	-	(3,977.08)			Aug-04	Dec-04 2004
111547	LOS-Office Services Capital	1,989.59	-	(1,989.59)		0.0%	1,989.59	-	(1,989.59)			Jan-04	Oct-04 2004
111589	LUTL Interco RC JE CR Offset	3,762.04	-	(3,762.04)		0.0%	3,762.04	-	(3,762.04)			Jan-04	Jan-04 2004 Mar-04 2004
111625 112293	LRB-RETAIL CAPITAL Purchase Gas Regulators	4,003.54	8,959.51	(4,003.54) 8,959.51	100%	0.0%	4,003.54	8.959.51	(4,003.54) 8,959.51	Jan-04	Dec-04	Jan-04	Mar-04 2004 2004
112293	Gas Meters-LGE	567,749.75	5,369.90	(562,379.85)	-10473%	2.0%	567,749.75	10,739.79	(557,009.96)	Jan-04 Jan-04	Dec-06	Jan-04	Sep-08 The increase is due to budgeting costs to product code #122 (Electric) and recording actual costs in product code #141 (Common / G&A). At a project level, the actual costs of \$1,892,499 are \$277,608 more than the budered amounts (S.164,897).
112506	NATIONAL TURNPIKE	19,946.78	_	(19,946.78)		0.1%	19,946.78	_	(19.946.78)			Feb-04	Feb-04 2004
112644	Capital tools	4,737.48	9,996.00	5,258.52	53%	0.0%	4,737.48	9,996.00	5,258.52	Jan-04	Dec-09	May-04	Dec-09 2004
112716	FT METERING FOR 2001		1.19	1.19	100%	0.0%	-,,,,,,,,	1.19	1.19	Jan-04	Jan-04	1111) 01	2004
113044	LGE BLDG DEMO / CONST	(130,300.72)	-	130,300.72		-0.5%	(130,300.72)	-	130,300.72			Jan-04	Dec-05 2004
113091	Corrosion Compliance Projects	1,778.25	-	(1,778.25)		0.0%	1,778.25	-	(1,778.25)			May-04	May-04 2004
113298	LRB-MERGE ITRON	653.88	-	(653.88)		0.0%	653.88	-	(653.88)			Feb-04	Mar-04 2004
113520	LRB-PC PURCHASE	14,806.69	14,999.98	193.29	1%	0.1%	14,806.69	29,999.95	15,193.26	Jan-04	Dec-04	Apr-04	Dec-04 2004
113550	Corporate Scanning-LGE	-	-			0.0%	-	-	-				2004
113577	LCS-Oracle 11i Upgrade	403,691.83 45.64	-	(403,691.83)		1.4%	403,691.83 45.64	-	(403,691.83)			Apr-04	Dec-04 Budget was recorded on project 117142, but actuals were recorded on this project. 2004 2004 2004
113584 113585	LCS-Replace LTM Backend/VOLTS LCS-Cash Mgmt Oracle Integ.	45.64 514.33	-	(45.64) (514.33)		0.0%	45.64 514.33	-	(45.64) (514.33)			Jan-04 Jan-04	Jan-04 2004 Dec-04 2004
113814	PAYG Metering	(397,568.49)	0.30	397,568.79	131210822%	-1.4%	(397,568.49)	0.61	397,569.09	Jan-04	Dec-04	Jan-04	Jul-04 Costs for the Pay-As-You-Go project (completed in 2003) were written-off 2004 to operating expenses in 2004. The project was capital because it had a useful life much like meters. However, when the Company agreed, through a rate case settlement, to discontinue the service and remove the meters, the costs were reclassified to expense.
113816	PAYG SERVCO LGE	-	0.53	0.53	100%	0.0%	-	1.06	1.06	Jan-04	Dec-04		2004
113832	LCD-HR SERV-HEADQUARTERS2-D	3,620.87	3,013.59	(607.28)	-20%	0.0%	3,620.87	6,027.17	2,406.30	Jan-04	Mar-04	Jan-04	Mar-04 2004
114098	GAS MAIN EXT AOC	115,637.70	-	(115,637.70)		0.4%	115,637.70	-	(115,637.70)			Jan-04	Jan-07 2004
114099 114268	GAS MAIN EXT EOC Gas Regulator Replacements	87,223.31 1,362,724.45	978,720.44	(87,223.31) (384,004.01)	-39%	0.3% 4.8%	87,223.31 1,362,724.45	978,720.44	(87,223.31) (384,004.01)	Jan-04	Dec-09	Jan-04 Jan-04	Aug-04 2004 Dec-09 This was a multi-year program. More work was completed in 2004 than 2004 originally expected.
114692	LRB-T O E	46,000.40	37,503.07	(8,497.32)	-23%	0.2%	46,000.40	75,006.14	29,005.75	Jan-04	Dec-04	Jan-04	Dec-04 2004
114765	RELIEF VALVE UPGRADE	897.81		(897.81)		0.0%	897.81		(897.81)			Jan-04	Feb-04 2004
114771	MAG-MISC PROJECTS	(724.04)	-	724.04		0.0%	(724.04)	-	724.04			Jan-04	Jan-04 2004
114775	MAG-GATHERING LINES REP	808.00	-	(808.00)		0.0%	808.00	-	(808.00)			Jan-04	Jan-04 2004
114779	MUL-DRKY BRINE STORAGE TANK	151.84	-	(151.84)		0.0%	151.84	-	(151.84)			Jan-04	Feb-04 2004
114781	MUL-STORAGE PIPELINE REPL	34,545.86	-	(34,545.86)		0.1%	34,545.86	-	(34,545.86)			Jan-04	Aug-04 2004
114782 114784	MUL-TRANS PIPELINE REPL	88,688.46 44.453.39	50.001.01	(88,688.46)	11%	0.3%	88,688.46 44,453.39	50.001.01	(88,688.46)	I C1	D 01	Jan-04	Nov-04 2004 Dec-04 2004
114784 114790	MUL-MISC PROJECTS	44,453.39 8.364.51	50,001.04	5,547.65 (8,364.51)	11%	0.2%	44,453.39 8.364.51	50,001.04	5,547.65	Jan-04	Dec-04	Feb-04 Jan-04	Dec-04 2004 Jan-04 2004
114790	MUL-REPL PLC PC and Printer Infrast.	8,364.51 21,996.45	-	(8,364.51) (21,996.45)		0.0%	8,364.51 21,996.45	-	(8,364.51) (21,996.45)			Jan-04 Feb-04	Jan-04 2004 Jan-05 2004
114818	VIDEO CONF EQUIPMENT-LGE	21,996.45	-	(21,996.45)		0.1%	2,025.25		(21,996.45) (2,025.25)			Jan-04	Jan-05 2004 Jun-04 2004
114858	MAX SPACE BOC DIST ENGR	9,613,46	-	(9,613.46)		0.0%	9,613.46	-	(9,613.46)			Feb-04	Apr-04 2004
114859	OFFICE RENOVATIONS	2,740.30	_	(2,740.30)		0.0%	2,740.30	-	(2,740.30)			Jan-04	Feb-04 2004
114872	CARPET REPLACEMENT	3,261.72		(3,261.72)		0.0%	3,261.72	-	(3,261.72)			Jan-04	May-04 2004
114885	SECURITY EQUIP	(353.94)	-	353.94		0.0%	(353.94)	-	353.94			Jan-04	Jun-04 2004
115010	Pipeline Integrity Anodes	782.17	-	(782.17)		0.0%	782.17	-	(782.17)			Jun-04	Feb-05 2004
115030	PURCHASE REGULATORS	65,633.30	44,239.42	(21,393.88)	-48%	0.2%	65,633.30	44,239.42	(21,393.88)	Jan-04	Dec-09	Aug-04	Dec-09 2004
115048	GAS REGULATOR CAPACITY	448.04		(448.04)		0.0%	448.04	-	(448.04)			Jan-04	Jan-04 2004
115112	LCD-Sour Support CAP-BARCODE	-	60,900.90	60,900.90	100%	0.0%	-	121,801.80	121,801.80	Mar-04	Dec-04		2004
115113	LCD-Sourc Support CAP-INTERPRO	-	26,098.62	26,098.62	100%	0.0%	-	52,197.24	52,197.24	Mar-04	Dec-04		2004
115114	LCD-Sourc Support CAP-eSOURCE	- 016.50	30,299.31	30,299.31	100%	0.0%		60,598.62	60,598.62	Mar-04	Dec-04	1 04	2004
115115	LCS-Sour Suppt CAP-CONT MANAG	6,916.50	17,401.68	10,485.18	60%	0.0%	6,916.50	34,803.36	27,886.86	Mar-04	Dec-04	Jun-04	Oct-07 2004
115116 115117	LCD-Sour Support CAP-OPTIO	7,048.27 3,191.57	13,199.88 17,400.04	6,151.61 14.208.47	47% 82%	0.0%	7,048.27	26,399.76 34,800.07	19,351.49 31.608.50	Mar-04	Dec-04	Apr-04	Nov-04 2004 Dec-04 2004
115117	LCD-Sour Support CAP-OTHER LCD-HR SERV-HEADQ2-WEB REP	3,191.3/	17,400.04 4,819.81	14,208.47 4,819.81	82% 100%	0.0%	3,191.57	9,639.61	9,639.61	Sep-04 Apr-04	Sep-04 Jun-04	May-04	Dec-04 2004 2004
115173	LCD-HR SERV-HEADQ2-WEB REP LCD-HR SERV-HEADQ2-PS Self Ser	24.62	4,819.81	(24.62)	100%	0.0%	24.62	2,032.01 -	(24.62)	Арт-04	Jun-04	Jan-04	Feb-04 Attachment to Response to PSC-1 Question No. 13(a

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K. Blake

		Annual	Annual	V	Mariana	Donoret	Total Actual	Total	Mariana	Date	Date	D-4-	Date
Project	Project	Actual	Original	Variance In	Variance As	Percent Of	Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Actual
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Yea
115175 115180	LCD-HR SERV-HEADQ2-BEN PROCESS LRB_SMILE 2003	(77.42) 552.13	-	77.42 (552.13)		0.0%	(77.42) 552.13	-	77.42 (552.13)			Jan-04 Feb-04	Jan-04 20 Dec-04 20
115180	ERT 2003	535.08	-	(535.08)		0.0%	535.08	-	(535.08)			Mar-04	Mar-04 20
115599	IT 2003 Cap Allocation LGE	118,877.47	-	(118,877.47)		0.4%	118.877.47		(118,877.47)			Apr-04	Dec-04 20
115710	P/I Act Compliance	204,301.87	523,791.52	319,489.65	61%	0.7%	204,301.87	523,791.52	319,489.65	Jul-04	May-07	Apr-04	Jun-07 New transmission integrity management regulatory requirements resulted in 20
113710	171 Act Compitance	204,301.07	323,171.32	317,407.03	0170	0.770	204,301.07	323,171.32	317,407.05	341-04	May-07	Apr-o-	less capital work than expected in 2004.
115728	CSS-ORDERS-LGE	5,277.64	_	(5,277.64)		0.0%	5,277.64	-	(5,277.64)			Jan-04	Mar-04 20
116002	MULD FIELD NORTH LINE	750.44	-	(750.44)		0.0%	750.44	-	(750.44)			Feb-04	Feb-04 20
116161	SSC PARKING LOT	28,777.12	30,000.03	1,222.91	4%	0.1%	28,777.12	60,000.06	31,222.94	Jul-04	Jul-04	Nov-04	Apr-06 20
116162	OFFICE RENOVATIONS 2004	22,009.80	28,499.88	6,490.07	23%	0.1%	22,009.80	56,999.75	34,989.95	Aug-04	Sep-04	Mar-04	Dec-04 20
116163	REPLACE FAILED FACILITY EQUIP	12,396.15	14,999.71	2,603.56	17%	0.0%	12,396.15	29,999.42	17,603.27	Jun-04	Oct-04	May-04	Dec-04 20
116164	FACILITY TOOLS AND EQUIPMENT	19,434.26	7,499.86	(11,934.40)	-159%	0.1%	19,434.26	14,999.71	(4,434.54)	Nov-04	Nov-04	Mar-04	Jan-05 20
116165	FREIGHT ELEVATOR REPLACEMT	26,758.87	18,000.02	(8,758.85)	-49%	0.1%	26,758.87	36,000.04	9,241.16	Jul-04	Jul-04	Nov-04	Jun-05 20
116166	HVAC MINI-CHILLER TELECOM RM	44,971.39	30,000.03	(14,971.36)	-50%	0.2%	44,971.39	60,000.06	15,028.67	Sep-04	Sep-04	Jun-04	Jun-04 20
116167	HVAC LIEBERT -WS COMPUTER RM	11,977.59	15,000.02	3,022.43	20%	0.0%	11,977.59	30,000.03	18,022.44	Apr-04	Apr-04	Nov-04	Nov-04 20
116168	CHILLER REPLACEMENT -BOC	48,805.74	81,000.08	32,194.34	40%	0.2%	48,805.74	162,000.16	113,194.43	Jun-04	Jul-04	Jul-04	Apr-05 20
116169	REPLACE SMALL AC WINDOW UNITS		3,000.00	3,000.00	100%	0.0%		6,000.01	6,000.01	Sep-04	Sep-04		20
116170	UPS SYSTEM - BOC	38,163.98	36,000.04	(2,163.95)	-6%	0.1%	38,163.98	72,000.07	33,836.09	Oct-04	Oct-04	Oct-04	Jan-05 20
116171	FLOORING REPLACEMENT	11,716.97	26,699.45	14,982.48	56%	0.0%	11,716.97	53,398.90	41,681.93	Mar-04	Nov-04	Apr-04	Mar-05 20
116172	UPS EMERGENCY TIE-IN		36,000.04	36,000.04	100%	0.0%		72,000.07	72,000.07	Oct-04	Oct-04		20
116173	Furniture and Equipment	38,398.96	29,999.73	(8,399.23)	-28%	0.1%	38,398.96	59,999.45	21,600.50	Mar-04	Jul-04	Feb-04	Dec-04 20
116194	REPLACE MAIL AND REPRO EQUIP	16,769.73	15,000.00	(1,769.73)	-12%	0.1%	16,769.73	30,000.00	13,230.27	Jan-04	Dec-04	Mar-04	Apr-04 20
116196	FIRE PROTECTION SYSTEMS	9,906.60	10,500.00	593.40	6%	0.0%	9,906.60	21,000.00	11,093.40	Jan-04	Dec-04	Nov-04	Dec-04 20
116197 116250	CORP SECURITY SYSTEMS FT METERING FOR 2003	18,518.84 (23,541.13)	12,000.00	(6,518.84) 23.541.13	-54%	0.1%	18,518.84 (23,541.13)	24,000.00	5,481.16 23,541.13	Jan-04	Dec-04	Feb-04 Jan-04	Dec-04 20 Feb-04 20
116403	Muldraugh DRKY Compressor	115,687.69	140,680.06	23,341.13	18%	-0.1%	(23,341.13)	140,680.06	24,992.37	Jan-04	Dec-04	Jul-04 Jul-04	Apr-05 20
116405	Muldraugh Compr Coolant Line	52,223.44	52,800.11	576.67	1%	0.2%	52,223.44	52,800.11	576.67	Jan-04	Dec-04	Aug-04	Mar-05 20
116406	Magn-Replace Actuators	32,223.44	26,969.13	26,969,13	100%	0.2%	32,223.44	26,969.13	26,969,13	Jan-04	Dec-04	Aug-04	Waii-05 20
116408	Magn-Move Valve 14 Above Grnd	63,029.38	91,271.80	28,242.42	31%	0.2%	63,029.38	91,271.80	28,242.42	Jan-04	Dec-04	Jan-04	Jul-04 20
116410	Muld-Replace 16" Line		295,072.61	295,072.61	100%	0.0%	-	295,072.61	295,072.61	Jan-04	Dec-04		20
116412	Install Gate Valves	101,266.70	120,067.20	18,800.50	16%	0.4%	101,266.70	120,067.20	18,800.50	Jan-04	Dec-04	Apr-04	Nov-04 20
116413	Reline Gas Stor Wells	186,992.08	52,827.12	(134,164.96)	-254%	0.7%	186,992.08	52,827.12	(134,164.96)	Jan-04	Dec-04	May-04	Dec-04 20
116414	Plug and Repair Wells	88,957.49	50,228.27	(38,729.22)	-77%	0.3%	88,957.49	50,228.27	(38,729.22)	Jan-04	Dec-04	Apr-04	Dec-04 20
116415	Magn-Repl 2745 ft Bare 12" St	256,983.59	265,282.88	8,299.29	3%	0.9%	256,983.59	265,282.88	8,299.29	Jan-04	Dec-04	Mar-04	Dec-04 20
116416	Replace Bare Steel Gathering	52,066.89	62,666.09	10,599.20	17%	0.2%	52,066.89	62,666.09	10,599.20	Jan-04	Dec-04	Apr-04	Dec-04 20
116417	Upgr St Helens Valve Actuators	37,060.62	32,543.66	(4,516.96)	-14%	0.1%	37,060.62	32,543.66	(4,516.96)	Jan-04	Dec-04	May-04	Oct-04 20
116418	Upgrade Facilities @ City Gate	24,277.36	25,403.66	1,126.30	4%	0.1%	24,277.36	25,403.66	1,126.30	Jan-04	Dec-04	Jun-04	Oct-04 20
116419	Upgr Rotary Meters @ Indust St	-	20,648.84	20,648.84	100%	0.0%	-	20,648.84	20,648.84	Jan-04	Dec-04	Apr-06	Apr-06 20
116420	Upgr Gas Control SCADA Sys	204,790.09	178,913.66	(25,876.43)	-14%	0.7%	204,790.09	178,913.66	(25,876.43)	Jan-04	Dec-04	Mar-04	Dec-04 20
116421	Muldraugh Storage Pipeline	70,800.33	100,000.88	29,200.55	29%	0.2%	70,800.33	100,000.88	29,200.55	Jan-04	Dec-04	Apr-04	Dec-04 20
116422	Muldr Transmission Pipeline	156,380.59	200,000.01	43,619.42	22%	0.6%	156,380.59	200,000.01	43,619.42	Jan-04	Dec-04	Apr-04	Mar-05 20
116423	GIS Software Licenses	-	59,976.00	59,976.00	100%	0.0%	-	119,952.00	119,952.00	Jun-04	Jun-04		20
116430	Stop Box	-	110,345.90	110,345.90	100%	0.0%	-	110,345.90	110,345.90	Mar-04	Sep-04	Feb-05	Jun-06 20
116431 116432	Isolated Services	26,160.10	9,983.95 89,964.00	9,983.95 63,803.90	100% 71%	0.0%	26,160.10	19,967.89 179,928.00	19,967.89 153,767.90	May-04 Jan-04	Sep-04	6 04	Jun-05 20
	Leak Management	26,160.10	,.				26,160.10	,			Sep-04	Sep-04	
116434 116435	Drum File Wire Sag	-	0.72 9,995.14	0.72 9,995.14	100% 100%	0.0% 0.0%	-	1.43 19,990.28	1.43 19,990.28	Jun-04	Jun-04		20 20
116436	Vegetation Mgt	-	9,993.14	9,993.14	100%	0.0%	-	19,990.28	19,990.28	Apr-04 Dec-04	Aug-04 Dec-04		20
116437	Transformer Info System	-	0.36	0.36	100%	0.0%	-	0.71	0.71	Dec-04	Dec-04		20
116438	Gas Trouble	195.747.83	160,644.26	(35,103.57)	-22%	0.7%	195.747.83	160,644.26	(35,103.57)	Mar-04	Sep-04	Jul-04	Apr-05 20
116439	STORMS Upgrade	11,989.55	41,763.83	29,774.28	71%	0.0%	11,989.55	83,527.67	71,538.11	Jun-04	Oct-04	Jan-04	Oct-04 20
116447	Muldraugh Backhoe Purchase		94,138.52	94,138.52	100%	0.0%		94,138.52	94.138.52	Mar-04	Jun-04		20
116450	Pipeline Integrity-Technical	22.41	95,200.00	95,177,59	100%	0.0%	22.41	95,200.00	95,177,59	Jan-04	Oct-04	Apr-04	Feb-05 20
116452	Upgrade Muldraugh Sonnet	2,110.13	15,883.66	13,773.53	87%	0.0%	2,110.13	15,883.66	13,773.53	Jan-04	Dec-04	Mar-04	Aug-04 20
116453	Gas Regulator Capacity Proj	139,352.96	167,647.10	28,294.14	17%	0.5%	139,352.96	167,647.10	28,294.14	Jan-04	Dec-04	Feb-04	Apr-06 20
116454	Reg Relief Valve Capacity	277,112.79	268,654.20	(8,458.59)	-3%	1.0%	277,112.79	268,654.20	(8,458.59)	Jan-04	Dec-04	Mar-04	Dec-05 20
116504	BASS TRIGON	-	44,982.00	44,982.00	100%	0.0%	-	89,964.00	89,964.00	Mar-04	Mar-04		20
116602	CREDIT MANAGEMENT-LGE		44,999.82	44,999.82	100%	0.0%	-	89,999.64	89,999.64	Jan-04	Dec-04		20
116604	WITNESS SYSTEM_LGE	8,405.73	14,999.69	6,593.96	44%	0.0%	8,405.73	29,999.38	21,593.65	Jan-04	Dec-04	Oct-04	Dec-04 20
116606	21st CENTURY	24,459.76	14,999.08	(9,460.68)	-63%	0.1%	24,459.76	29,998.16	5,538.40	Jan-04	Dec-04	Jun-04	Dec-04 20
116608	SBS COLLECTION PROCESS-LGE	-	11,999.99	11,999.99	100%	0.0%	-	23,999.98	23,999.98	Jan-04	Dec-04		20
116610	SO FUNCTIONALITY-LGE	-	0.30	0.30	100%	0.0%	-	0.60	0.60	Jan-04	Dec-04		20
116612	CSS-SO WORKFLOW-LGE	-	30,000.80	30,000.80	100%	0.0%	-	60,001.61	60,001.61	Jan-04	Dec-04		20
116614	CIS TRANSACTION -LGE	-	0.30	0.30	100%	0.0%	-	0.60	0.60	Jan-04	Dec-04		20
116616	RATE CASE-LGE	-	60,000.55	60,000.55	100%	0.0%	-	120,001.10	120,001.10	Jan-04	Dec-04		20
116619	CAPITAL BUDGET-RES SVC	-	5,999.98	5,999.98	100%	0.0%	-	11,999.95	11,999.95	Jan-04	Dec-04		20
116620	QUARTERLY READS	-	0.30	0.30	100%	0.0%	-	0.60	0.60	Jan-04	Dec-04		20
116623 116624	AUTODISPATCH ANALYSIS OVERLAP METERS-LGE	-	0.30 8.550.00	0.30 8.550.00	100%	0.0%	-	0.60 17,100.00	0.60 17,100.00	Jan-04 Jan-04	Dec-04 Dec-04		20
116624	ERT-AMR VAN_LGE	-	8,550.00	8,550.00	100%	0.0%	-	17,100.00	0.60	Dec-04	Dec-04 Dec-04		20
116629	ERT'S-AMR METERS_LGE	39,574.94	37,501.20	(2,073.74)	-6%	0.0%	39,574.94	75,002.40	35,427.46	Jan-04	Dec-04 Dec-04	Jul-04	Aug-04 20
116633	TIME OF DAY METERING-LGE	37,314.94	0.30	(2,073.74)	100%	0.1%	37,374.74	75,002.40	33,427.46	Jan-04 Jan-04	Dec-04	Jui-04	Aug-04 20
116674	Lake Forest Simpsonville Upg	849,678.16	642,375,44	(207,302.72)	-32%	3.0%	849,678.16	642,375,44	(207,302.72)	Jan-04	Sep-05	Feb-04	Jul-06 20
	Beargrass Replacement	5-2,076.10	271,094.81	271,094.81	100%	0.0%	0.7,070.10	271,094.81	271,094.81	Jan-04	Dec-04	. 20-04	7uF00 21
116675								271,071.01		Jun 07			Attachment to Response to PSC-1 Question No.

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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
116676	Riverport Area Upgrade	Cost -	594,370.84	594,370.84	100%	0.0%	- Cost	594,370.84	594,370.84	Jan-04	Dec-04	Jun-05	Nov-06 This project was planned to start in June 2004 but delayed to start in 2005 200
													and completed in 2006. The project was put on hold when the request for the Maverick Tube (steel mill) main extension was received in 2004 and then completed in 2005. The project originally required the installation of 12,500 feet of 8-inch steel piping. Due to the gas load for the steel mill, a 12-inch pipeline was installed to the steel mill (5,000 ft.) and then an 8-inch pipeline was extended to the Riverport area (7,500 ft.).
116766	IT 2004 Cap Alloc LGE	-	1,546,241.29	1,546,241.29	100%	0.0%	-	3,092,482.58	3,092,482.58	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.
116882	LRB_Budget Plan	19,547.15	-	(19,547.15)		0.1%	19,547.15	-	(19,547.15)			Jan-04	Oct-04 200
116953	MAG REROUTE #1 PURIFIER	624.72	-	(624.72)		0.0%	624.72	-	(624.72)			Jan-04	Jan-04 200
116954 116955	REPLACE PENILE BACKUP GEN ST HELENS CONTROLLERS	5,815.28 1,071.61	-	(5,815.28) (1,071.61)		0.0%	5,815.28 1,071.61	-	(5,815.28)			Apr-04 Jun-04	May-04 200 Aug-04 200
116955	UPGRADE GAS REG CONTROLS	2,502.45	-	(2,502,45)		0.0%	2,502.45	-	(2,502,45)			Jun-04 May-04	Aug-04 200 May-04 200
116959	Mobile Data Equipment	1,536,99	-	(1,536.99)		0.0%	1,536,99	-	(1,536.99)			Jan-04	Jan-04 200
116990	REPLACE MAIN AT CENTER	4,053.09	-	(4,053.09)		0.0%	4,053.09		(4,053.09)			Jan-04	Jan-04 200
117019	LRB_S B Credit	30,671.69	-	(30,671.69)		0.1%	30,671.69	-	(30,671.69)			Feb-04	Dec-04 200
117031	MULD-MAG PLANTSCAPE	13,737.94	-	(13,737.94)		0.0%	13,737.94	-	(13,737.94)			Jan-04	Apr-04 200
117035	OLD HENRY MAIN EXTENSION	544,095.08	-	(544,095.08)		1.9%	544,095.08	-	(544,095.08)			Jan-04	Oct-04 Reallocated from budget funding project for public works. This is a main extension for new business, not a public works project, but no funds were available in the main extension project and funds were available in the busine extension project and funds were available in public works in this department. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more.
117051	LCD - SUPPLIER CAP - CERTIF.	15,666.17	17,400.98	1,734.81	10%	0.1%	15,666.17	34,801.97	19,135.80	Apr-04	Jul-04	May-04	Dec-04 200
117089	Gas Stg Comp Model - Stoner	18,248.00	-	(18,248.00)		0.1%	18,248.00	-	(18,248.00)	-		Jan-04	Aug-04 200
117094	LCD - HR SERV- HQ2 WELLFIT	6,364.48	8,999.59	2,635.10	29%	0.0%	6,364.48	17,999.17	11,634.69	Jan-04	Mar-04	Jun-04	Oct-04 200
117095 117096	LCD - HR SERV- HQ2 UPGRADE PS	3.887.48	15,063.19	15,063.19	100%	0.0%	3,887.48	30,126.38	30,126.38	Oct-04 Jan-04	Dec-04 Mar-04	M 04	200 Sep-04 200
117096	LCD -HR - SERV HQ2 CONT. DBASE LCD - HR SERV HQ2 - DISABILITY	3,887.48	3,615.68 3,013.59	(271.80) 3.013.59	-8% 100%	0.0%	3,887.48	7,231.36 6,027.17	3,343.88 6,027.17	Jan-04 Jan-04	Mar-04 Mar-04	Mar-04	Sep-04 200 200
117125	Demo 7th & O Garage	511.64	3,013.39	(511.64)	100%	0.0%	511.64	0,027.17	(511.64)	Jan-04	Mai-04	Feb-04	Feb-04 200
117142	Oracle 11i Implementation LG&E	-	478,680.43	478,680.43	100%	0.0%	-	957,360.86	957,360.86	Dec-04	Dec-04		Budget was recorded on this project, but actuals were recorded on project 200
117144	LCS- OTHER CFO CAPITAL		75,000.00	75,000.00	100%	0.0%	_	150,000.00	150.000.00	Jan-04	Jun-04		#113577. 200
117202	CSS-WINTERHELP	7,975.67	-	(7,975.67)	10070	0.0%	7,975.67	-	(7,975.67)	Jun 04	Jun 04	Feb-04	May-04 200
117220	MAG FACILITY IMPROVEMENT	50,103.39	-	(50,103.39)		0.2%	50,103.39	-	(50,103.39)			Feb-04	Nov-05 200
117227	NB - Norton Commons Devel	724,127.58	-	(724,127.58)		2.5%	724,127.58	-	(724,127.58)			Feb-04	Dec-04 Reallocated from budget funding project for new business gas services. 200 Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more.
117283	CSS-Payment Pending_LGE	4,556.36	-	(4,556.36)		0.0%	4,556.36	-	(4,556.36)			Apr-04	Oct-04 200
117296	MAG-REPL PIPE @ CENTER	90,600.96	-	(90,600.96)		0.3%	90,600.96	-	(90,600.96)			Apr-04	Aug-04 200
117308 117379	Rate Case-LGE LCD - HR Head2 Ben Sel	126,489.81 13,669.82	-	(126,489.81) (13,669.82)		0.4% 0.0%	126,489.81 13,669.82	-	(126,489.81) (13,669.82)			May-04 May-04	Dec-04 200 Dec-04 200
117379	LCD - HR Flead2 Ben Sei LCD -Stra Sourc -Office Renova	2,512.17	-	(2,512.17)		0.0%	2,512.17		(2,512.17)			May-04	Sep-04 200
117542	LGE BUSINESS OFFICE	5,865.19	-	(5,865,19)		0.0%	5,865.19	-	(5,865.19)			Jun-04	Oct-04 200
117676	Advantica Stoner Gas Module	64,134.24	-	(64,134.24)		0.2%	64,134.24	-	(64,134.24)			Aug-04	Dec-04 200
117869	LDI-GEMINI (REPL 111353)	13,722.00	-	(13,722.00)		0.0%	13,722.00	-	(13,722.00)	Jan-05	Dec-05	Dec-04	Jun-06 200
118258	ISCHEDULER	5,334.28	-	(5,334.28)		0.0%	5,334.28	-	(5,334.28)			Sep-04	Jun-05 200
118377 118433	Nortons Commons LDI-SYNERGEE MODULE LICENSES	51,340.61 11,100.00	-	(51,340.61) (11,100.00)		0.2%	51,340.61 11,100.00	-	(51,340.61) (11,100.00)			Sep-04 Dec-04	Mar-06 200 Jan-05 200
119003	New Castle HP Main Replacement	2.366.98	-	(2,366.98)		0.0%	2.366.98		(2.366.98)			Oct-04	Dec-07 200
119508	AUB ROOF REPLACEMENT PHASE 2	172,939.60	-	(172,939.60)		0.6%	172,939.60	-	(172,939.60)			Nov-04	Jun-05 200
119678	4th Floor - Wireless	1,114.95	-	(1,114.95)		0.0%	1,114.95	-	(1,114.95)			Nov-04	Jun-05 200
119694	LGE Res Ctr Nesting	1,413.84	-	(1,413.84)		0.0%	1,413.84	-	(1,413.84)			Dec-04	Dec-04 200
119697	Purchase of Drnetz Meters	3,640.78	-	(3,640.78)		0.0%	3,640.78	-	(3,640.78)			Dec-04	Dec-04 200
119703 119706	Times 2 Filing MV-90 XI Software	3,349.34 3,095.44	-	(3,349.34) (3,095.44)		0.0%	3,349.34 3,095.44	-	(3,349.34)			Nov-04 Dec-04	Dec-04 200 Dec-04 200
119722	Call Center Ronovation	9.146.57	-	(9.146.57)		0.0%	9.146.57	-	(9.146.57)			Nov-04	Aug-06 200
119732	IT 2004 Cap Alloc - LGE	912,559.00	-	(912,559.00)		3.2%	912,559.00	-	(912,559.00)			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.
119740	Overlap Meters - LGE	3.098.81	_	(3,098.81)		0.0%	3.098.81	_	(3,098.81)			Dec-04	Oct-05 200
119759	Mobile Collector	17,684.54	-	(17,684.54)		0.1%	17,684.54		(17,684.54)			Dec-04	Dec-04 200
119838	RESCALC	2,385.00	-	(2,385.00)		0.0%	2,385.00	-	(2,385.00)			Dec-04	Feb-05 200
119893	Corp - Misc Capital - LGE	2,876.93	-	(2,876.93)		0.0%	2,876.93	-	(2,876.93)			Dec-04	May-06 200
119902	Clear 12/04 A&G	(37,127.31)		37,127.31		-0.1%	(37,127.31)		37,127.31		D 60	Dec-04	Dec-09 200
CLR419 CLR422	DO NOT USE (LEAK419G, CLAMP) Capital Leak Repair - 004220	1,026,020.76 2,407.15	926,138.62	(99,882.14)	-11%	3.6%	1,026,020.76	926,138.62	(99,882.14) (2,407.15)	Jan-04	Dec-08	Jan-04 Jul-04	Dec-09 200 Oct-04 200
GME406	GAS MAIN EXT 406	2,407.13	1.887.927.74	(412.528.36)	-22%	8.1%	2,407.13	1.887.927.74	(412.528.36)	Jan-04	Dec-09	Jui-04 Jan-04	Dec-09 Increase due to more customer requests for main extensions than 200
		_,,	300030-0007	(,)			,,	,,	(,,,,,,,,,,)		//	41	anticipated in the original budget which is generally based on historical trends.

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start		Year
LGECAP131	LGE Interco JE CR Offset - 131	(574,333.03)	-	574,333.03		-2.0%	(574,333.03)	-	574,333.03			Jan-04	Dec-04 This project is used for the annual true-up activity and does not have a	2004
													cooresponding budget amount.	
LGECAP141	LGE Interco JE CR Offset - 141	(64,075.78)	-	64,075.78		-0.2%	(64,075.78)	-	64,075.78			Jan-04	Dec-04	2004
LRI419G	Leak Reduction Initiative		3,900,010.80	3,900,010.80	100%	0.0%	-	3,900,010.80	3,900,010.80	Jan-04	Dec-04		The Leak Mitigation program began in 2004 and includes large scale main	2004
													replacements, downtown main replacements, priority main replacements,	
													and service line replacements, which are distinct projects but are managed	
													collectively. In 2004 the net difference for these projects was \$171K. This	
													was a placeholder project used for the budget but no actual charges were	
													recorded here. Amounts were budgeted to electric and gas product codes	
													for this particular project, but actuals for the Leak Mitigation program are	
													recorded using a gas product code.	
LSMR414	Large Scale Main Replacements	10,047,924.10	4,720,318.01	(5,327,606.09)	-113%	35.3%	10,047,924.10	4,720,318.01	(5,327,606.09)	Jan-04	Dec-09	Jan-04	Dec-09 The Leak Mitigation program began in 2004 and includes large scale main	2004
													replacements, downtown main replacements, priority main replacements,	
													and service line replacements, which are distinct projects but are managed	
													collectively. In 2004 the net difference for these projects was \$171K.	
NBGCS402	NEW BUS CON GAS SERV	80.071.48		(80,071.48)		0.3%	80.071.48		(80.071.48)			Jan-04	Nov-06	2004
NBGCS419		928,249.32		(928,249.32)		3.3%	928,249.32		(928,249.32)	Jan-05	Dec-09	Feb-04	Dec-09 The increase is due to budgeting costs to a different new business project	2004
110000117	TEN DOS CONTECT DER C 415	720,217.02		(>20,21>.32)		5.570	720,217.02		(720,217.32)	Jun 05	Dec 07	100 01	(NBGS402) and recording actual costs to this project and another newly	2001
													created blanket project (NBGS419). These three projects combine for a	
													net difference of (\$1,094K). Internal policy required individual projects for	
													anything normally in a blanket project that cost \$300K or more. In 2004	
													this included the Norton Commons Development for \$724K. The	
													remaining variance is due to more customer requests for gas service than	
													anticipated in the original budget which is generally based on historical	
													trends.	
NBGS402	NEW BUS GAS SERV 402	558,077.89	2,951,612.14	2,393,534.25	81%	2.0%	558,077.89	2,951,612.14	2,393,534.25	Jan-04	Dec-04	Jan-04	Oct-07 Budget was developed at a higher level to encompass multiple new	2004
													business gas services jobs. Two new blanket projects were created to	
													track new business connections and gas services separately. These three	
													projects combine for a net difference of (\$1,094K). Internal policy required	
													individual projects for anything normally in a blanket project that cost	
													\$300K or more. In 2004 this included the Norton Commons Development	
													for \$724K. The remaining variance is due to more customer requests for gas service than anticipated in the original budget which is generally based	
													on historical trends.	
NBGS419	NEW BUS GAS SERV 419	2,559,714,85	-	(2,559,714,85)		9.0%	2,559,714.85	_	(2,559,714.85)	Jan-05	Dec-09	Feb-04	Dec-09 The increase is due to budgeting costs to a different new business project	2004
		,,		,,,			, ,						(NBGS402) and recording actual costs to this project and another newly	
													created blanket project (NBGCS419). These three projects combine for a	
													net difference of (\$1,094K). Internal policy required individual projects for	
													anything normally in a blanket project that cost \$300K or more. In 2004	
													this included the Norton Commons Development for \$724K. The	
													remaining variance is due to more customer requests for gas service than	
													anticipated in the original budget which is generally based on historical	
NDCC (2)	NEW BUS GAS SERV 421	56,682.17	37,428.15	(19,254.02)	-51%	0.2%	56,682.17	37,428.15	(19,254.02)	I 04	D 00	Jan-04	trends. Dec-09	2004
NBGS421 NBGS422	NBGS422	47,201.04	75,039.75	27,838.71	-31%	0.2%	47,201.04	75,039,75	27,838.71	Jan-04 Jan-04	Dec-08 Dec-09	Jan-04 Jan-04	Dec-09	2004 2004
	NEW BUS RESID UG 341	71.40	15,057.15	(71.40)	3770	0.0%	71.40	15,057.15	(71.40)	Jan-04	Dec-09	Jan-04	Dec-09	2004
	NEW BUS SUB 341 UG	1,219,620.69		(1,219,620.69)		4.3%	1,219,620.69		(1,219,620.69)	Jan-04	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated	2004
11000001100	11211 200 002 311 00	1,217,020.07		(1,217,020.07)		4.570	1,217,020.07		(1,217,020.07)	Jun 04	Dec 07	Jun 04	with customer requests for new business - residential. Annual budgets are	2001
													based on historical investment rates, and key economic indicators for	
													customer growth. Also, budget originally set up under only 340; later	
													divided between 340 and 341.	
PBWK405G	PUB WORKS GAS 405	1,294,958.96	-	(1,294,958.96)		4.6%	1,294,958.96	-	(1,294,958.96)			Jan-04	May-09 Public works jobs were managed in this department (4050) in 2004, so	2004
													actual charges were recorded here. However, the budget was developed in	
													a different department (4060). The net increase of (\$466K) is due to more	
													publics works activity than anticipated in the original budget which is	
													generally based on known highway project schedules and historical trends.	
DDWW 40.50	DUD WODING CAS 400	105 000 02	1.015.122.07	920 222 04	82%	0.7%	105 000 02	1.015.122.07	920 222 04	I 01	D 60	I 0.1	De- 00 D 1	2004
PBWK406G	PUB WORKS GAS 406	185,899.93	1,015,122.97	829,223.04	82%	0.7%	185,899.93	1,015,122.97	829,223.04	Jan-04	Dec-09	Jan-04	Dec-09 Budget was developed at a higher level to encompass multiple public works	2004
													jobs. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more. \$545K was reallocated to the Old	
													blanket project that cost \$300K or more. \$545K was reallocated to the Old Henry Rd main extension. Public works jobs were managed in a different	
													department (4050) in 2004, so actual charges were recorded there.	
													department (10.00) in 2001, so actual charges were recorded there.	
PBWK422G	Public Works	(0.00)	-	0.00		0.0%	(0.00)	-	0.00			May-04	Aug-07	2004
PIPE406	MAIN MATERIAL ONLY	13,079.19	-	(13,079.19)		0.0%	13,079.19	-	(13,079.19)			Jan-04	Aug-09	2004
PMR414	Priority Main Replacement	2,393,283.96	2,432,507.66	39,223.70	2%	8.4%	2,393,283.96	2,432,507.66	39,223.70	Jan-04	Dec-09	Jan-04	Dec-09	2004
RCST406G	Customer requested - Gas	75,877.37	-	(75,877.37)		0.3%	75,877.37	-	(75,877.37)	Jan-06	Dec-09	Feb-04	Dec-09	2004
RNTPD419	Repair Third Party Damages-419	65,956.91	111,542.72	45,585.81	41%	0.2%	65,956.91	111,542.72	45,585.81	Jan-04	Dec-09	Jan-04	Dec-09	2004

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent -39%	Budget 3.9%	Cost	Cost	Dollars	Start	End	Start	End Explanations	Y
	REP CO GAS SERV 419	1,110,482.13	797,985.40	(312,496.73)	-39%		1,110,482.13	797,985.40	(312,496.73)	Jan-04	Dec-09	Jan-04	Dec-09 The Leak Mitigation program began in 2004 and includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2004 the net difference for these projects was \$171K.	
	REP CO GAS SERV 420	(7.18)		7.18		0.0%	(7.18)		7.18			May-04	May-04	
CS421G CS422G	REM/REPL CO GAS SERVICE-421 RRCS422G	16,694.26 33.872.34	14,203.42	(2,490.84)	-18%	0.1% 0.1%	16,694.26 33,872.34	14,203.42	(2,490.84)	Jan-04	Dec-09	Jan-04 Feb-04	Nov-09 Oct-09	
.S422G EN406G	System enhancements - Gas	221,023.47		(221,023.47)		0.1%	221,023.47	-	(221,023.47)	Jan-06	Dec-09	Jan-04	Dec-09	
ENH450	System Enhancement , 004500	5,892.05	-	(5,892.05)		0.0%	5,892,05	_	(5,892.05)	Jun 00	Dec 07	Jan-04	Feb-05	
Q401	TOOLS 401	5,669.62		(5,669.62)		0.0%	5,669.62	-	(5,669.62)			Aug-04	Aug-04	
Q419	Purchase of Tools - 004190	380,013.84	447,440.00	67,426.16	15%	1.3%	380,013.84	447,440.00	67,426.16	Feb-04	Sep-09	Feb-04	Dec-09	
Q447	TOOLS AND EQUIP 447	14,837.81	14,999.95	162.14	1%	0.1%	14,837.81	14,999.95	162.14	Jan-04	Dec-09	Mar-04	Dec-09	
Q450	Tools and Equipment, 004500	10,210.68	9,520.00 9.520.00	(690.68) 4.66	-7% 0%	0.0%	10,210.68	9,520.00	(690.68)	Mar-04	Nov-09	Jun-04	Dec-09	
Q451	Tools and Equipment, 004510	9,515.34 33.286.873.74	9,520.00 28,431,957.72	(4.854.916.03)	0%	0.0%	9,515.34	9,520.00	4.66	Mar-04	Sep-09	Mar-04	Dec-09	200
166	New Services-Bard	3,038.20	20,431,937.72	(3.038.20)		0.0%	3,038.20	_	(3,038.20)			Jan-04	Jun-06	200
175	Gas Main Hwy Relocations-ASC	400,932.08	-	(400,932.08)		1.1%	400,932.08	-	(400,932.08)			Jan-04	Aug-08 Work on this project was completed in 2003 and the customer was invoiced for the cost, but the invoice was recorded to the wrong account (not on this capital project). In January 2004, this project was credited for	
													the amount invoiced to the customer. In 2005, the invoiced amount was charged off, resulting in a debit to this capital project. In 2007, the invoice was re-issued and the customer paid the amount invoiced, resulting in another credit to this project.	
670 671	USE PIPE406 TASK MAIN	(1,277.51)	-	1,277.51		0.0%	(1,277.51)	-	1,277.51			Feb-05	Feb-05	
671 657	CAPITAL PIPE TRANSFERS - MULD SMALL TOOLS-MAGNOLIA STORAGE	5,025.05 47.54	-	(5,025.05) (47.54)		0.0%	5,025.05 47.54	-	(5,025.05) (47.54)	Feb-04	Oct-04	Apr-04 Jun-04	Dec-09 Feb-05	
491	Gas Meters-LGE	554,112.95	7,499.97	(546,612.99)	-7288%	1.5%	554,112.95	14,999.93	(539,113.02)	Jan-04	Dec-06	Jan-04 Jan-04	Sep-08 The increase is due to budgeting costs to product code #122 (Electric) and recording actual costs in product code #141 (Common / G&A). At a project level, the actual costs of \$1,847,043 are \$162,355 less than the	
													budgeted amounts (\$2,009,938).	
644	Capital tools	651.85	20,910.00	20,258.15	97%	0.0%	651.85	20,910.00	20,258.15	Jan-04	Dec-09	May-04	Dec-09	
044	LGE BLDG DEMO / CONST	51.82	-	(51.82)		0.0%	51.82	-	(51.82)			Jan-04	Dec-05	
098 268	GAS MAIN EXT AOC Gas Regulator Replacements	31,961.32 1.069.574.03	1.146,996.18	(31,961.32) 77,422,15	7%	0.1% 2.8%	31,961.32 1.069.574.03	1 146 006 19	(31,961.32) 77,422.15	Jan-04	Dec-09	Jan-04 Jan-04	Jan-07 Dec-09	
208 773	MAG-PLUG OBS WELLS IN CTR	(2,570,67)	1,140,990.18	2,570.67	/76	0.0%	(2.570.67)	1,146,996.18	2,570.67	Jan-04	Dec-09	Aug-05	Aug-05	
816	Gas Refund System	186,236.96	-	(186,236,96)		0.5%	186.236.96	-	(186,236,96)	Jan-04	Jun-04	May-05	Feb-06	
818	PC and Printer Infrast.	(21,996.45)	-	21,996.45		-0.1%	(21,996.45)	-	21,996.45			Feb-04	Jan-05	
010	Pipeline Integrity Anodes	(966.55)	-	966.55		0.0%	(966.55)	-	966.55			Jun-04	Feb-05	
030	PURCHASE REGULATORS	51,210.94	47,926.42	(3,284.52)	-7%	0.1%	51,210.94	47,926.42	(3,284.52)	Jan-04	Dec-09	Aug-04	Dec-09	
710	P/I Act Compliance SSC PARKING LOT	44,984.04 (4,316.57)	50,430.00	5,445.96 4.316.57	11%	0.1%	44,984.04 (4.316.57)	50,430.00	5,445.96 4.316.57	Jul-04 Jul-04	May-07 Jul-04	Apr-04 Nov-04	Jun-07 Apr-06	
164	FACILITY TOOLS AND EQUIPMENT	1,636.44	-	(1,636.44)		0.0%	1,636.44	-	(1,636.44)	Nov-04	Nov-04	Mar-04	Apr-06 Jan-05	
165	FREIGHT ELEVATOR REPLACEMT	(3.657.94)	-	3,657.94		0.0%	(3.657.94)	-	3,657.94	Jul-04	Jul-04	Nov-04	Jun-05	
168	CHILLER REPLACEMENT -BOC	(7,394.81)	-	7,394.81		0.0%	(7,394.81)	-	7,394.81	Jun-04	Jul-04	Jul-04	Apr-05	
170	UPS SYSTEM - BOC	9.87	-	(9.87)		0.0%	9.87	-	(9.87)	Oct-04	Oct-04	Oct-04	Jan-05	
171	FLOORING REPLACEMENT	1,663.60	-	(1,663.60)		0.0%	1,663.60	-	(1,663.60)	Mar-04	Nov-04	Apr-04	Mar-05	
403	Muldraugh DRKY Compressor	1,418.32	-	(1,418.32)		0.0%	1,418.32	-	(1,418.32)	Jan-04	Dec-04	Jul-04	Apr-05	
405 422	Muldraugh Compr Coolant Line Muldr Transmission Pipeline	217.83 7,639.98	-	(217.83) (7,639.98)		0.0% 0.0%	217.83 7,639.98	-	(217.83) (7,639.98)	Jan-04 Jan-04	Dec-04 Dec-04	Aug-04 Apr-04	Mar-05 Mar-05	
430	Stop Box	118.792.69		(118.792.69)		0.0%	118.792.69	-	(118,792.69)	Mar-04	Sep-04	Feb-05	Mar-05 Jun-06	
432	Leak Management	36,909,63	_	(36.909.63)		0.1%	36,909,63	_	(36.909.63)	Jan-04	Sep-04	Sep-04	Jun-05	
438	Gas Trouble	37,863.47	-	(37,863.47)		0.1%	37,863.47	-	(37,863.47)	Mar-04	Sep-04	Jul-04	Apr-05	
150	Pipeline Integrity-Technical	(22.41)	-	22.41		0.0%	(22.41)	-	22.41	Jan-04	Oct-04	Apr-04	Feb-05	
453	Gas Regulator Capacity Proj	46,968.44	-	(46,968.44)		0.1%	46,968.44	-	(46,968.44)	Jan-04	Dec-04	Feb-04	Apr-06	
454 674	Reg Relief Valve Capacity	21,544.01 190,882.63	570,720.00	(21,544.01) 379.837.37	67%	0.1%	21,544.01 190,882.63	570,720.00	(21,544.01) 379,837.37	Jan-04 Jan-04	Dec-04	Mar-04 Feb-04	Dec-05	
	Lake Forest Simpsonville Upg		570,720.00		6/%						Sep-05		Jul-06 Project started in 2004 but not completed so also budgeted in 2005. Much of the work was completed late in 2004 (after budgeting cycle), so 2005 spending was not as high as anticipated.	
676 220	Riverport Area Upgrade	134,727.47	-	(134,727.47) 1.733.16		0.4%	134,727.47	-	(134,727.47) 1.733.16	Jan-04	Dec-04	Jun-05 Feb-04	Nov-06 Nov-05	
713	MAG FACILITY IMPROVEMENT Auto Dispatch	(1,733.16) 153,762.06	239,999.99	1,/33.16 86,237.93	36%	0.0%	(1,733.16) 153,762.06	479,999.98	326,237.92	Mar-05	Dec-05	Jan-05	Nov-05 Dec-05	
714	ERT'S 2005	33,572.77	37,499.28	3,926.51	10%	0.1%	33,572.77	74,998.56	41,425.79	Feb-05	Nov-05	Jan-05	Jul-06	
716	LME AMR READING	3,015.33	7,499.88	4,484.55	60%	0.0%	3,015.33	14,999.76	11,984.43	Apr-05	Apr-05	Sep-05	Jun-06	
718	LME TOOLS	1,770.35	4,508.64	2,738.30	61%	0.0%	1,770.35	9,017.28	7,246.94	Jan-05	Dec-05	Nov-05	Nov-05	
719	LRB NO USAGE	-	15,000.00	15,000.00	100%	0.0%	-	30,000.00	30,000.00	Jan-05	Oct-05			
721	LRB CIS PROCESS	-	15,000.00	15,000.00	100%	0.0%	-	30,000.00	30,000.00	Feb-05	Nov-05			
723 725	LRB AVENUE CUSTOMER LRB E WORKFORCE	13,846.13	15,000.00 15,000.00	15,000.00 1,153.87	100% 8%	0.0% 0.0%	13,846.13	30,000.00 30,000.00	30,000.00 16,153.87	Mar-05 Mar-05	Jul-05 Oct-05	Dec-05	Dec-05	
727	LRB CMS EXPLORER	13,840.13	37,500.00	37,500.00	100%	0.0%	13,840.13	75,000.00	75,000.00	Feb-05	Sep-05	Dec-05	DGC-03	
729	LRB NORTEL CTI	3,759.50	7,500.00	3,740.50	50%	0.0%	3,759.50	15,000.00	11,240.50	Jan-05	Aug-05	Oct-05	Dec-05	
731	LRB AVAYA INTERACTIVE	31,811.86	37,500.00	5,688.14	15%	0.1%	31,811.86	75,000.00	43,188.14	Jan-05	Oct-05	Sep-05	Jan-06	
742	OFFICE RENOVATION	26,670.60	30,000.00	3,329.40	11%	0.1%	26,670.60	60,000.00	33,329.40	Mar-05	Dec-05	Jul-05	Dec-05	
7743	REPLACE FAILED FAC EQUIPMENT	27,570.79	15,000.00	(12,570.79)	-84%	0.1%	27,570.79	30,000.00	2,429.21	Mar-05	Nov-05	Apr-05	Dec-05 Attachment to Response to PSC-1 Question	on N Page

Part								Total	Total		Date	Date				
			Annual	Annual	Variance	Variance	Percent			Variance			Date	Date		
1705 1705																
			Con					Con			.,	Laid		Like 1	xplanations	
Prof. Prof																
150 150																
This Control Print P																
1779 CALVEST AND TREATMENT 15.06 1.00 1.0						100%										
1750 1750	117749	CARPET AND TILE REPLACEMENT	22,248.28	30,000.00	7,751.72	26%	0.1%	22,248.28	60,000.00	37,751.72			Mar-05	Dec-05		
1975 1975	117750	UPGRADE PASSENGER ELEVATORS WS	14,348.85	18,300.00	3,951.15	22%	0.0%	14,348.85	36,600.00	22,251.15	May-05	May-05	Apr-05	Dec-05		2005
SHEP PURIFY CONTROL STANDARD 1,000																
STATESTY STATESTAMS CAPTURED 14.00				,	, . ,		01070	- 1,000170	,							
1795 CARRESTORIES 125.044 12					.,											
1975 March Mar																
MARSOOL NOR NEWFORK ORDER 115.00																
1750 1750																
1979 1979				-		5070			50,000.00							
1905 1905				123,615.00		-30%			247,230.00							
Maleon	117857	SYNERGEE ENHANCEMENTS				23%	0.1%			36,634.65				Sep-05		2005
1970 Mal Field Austrie Fieldword 5.00, 500, 500, 500, 500, 500, 500, 500	117869	LDI-GEMINI (REPL 111353)	45,292.11	-	(45,292.11)		0.1%	45,292.11		(45,292.11)	Jan-05	Dec-05	Dec-04	Jun-06		2005
1906 1906			704,411.31					704,411.31					Apr-05	Nov-07		
1906 Mail 2005 Sough Pipe Roy of SSS 351 10 10 10 10 10 10 10		Muld Rich Amine Filt-Purf#3	-		.,	100%		-			Jan-05	Dec-05				
1996 Mail Mot Fram Piperies will 1970 Mail Mot Fram Piperies Mail Mot Fram Piper																
1999 Web Description Seed 181,581,581 181,792,79 201,000																
1971 May Ng Jane-Saa Bare 187,000 187,																
			181,519.13					181,519.13					Apr-05			
			15 093 26					15 093 26					Sen-05			
1971 1972																
1976 1976	117915		288,095.02	286,771.95	(1,323.07)	0%	0.8%	288,095.02	286,771.95	(1,323.07)	Jan-05	Dec-05	Feb-05	Jun-06		2005
Phys. Reg. Reg. Wesh. Connected 01,000 22,001,000 1,	117916		120,060.60	56,089.13	(63,971.47)	-114%	0.3%	120,060.60	56,089.13	(63,971.47)	Jan-05	Dec-05	Feb-05	Jul-06		2005
Prof. Prof	117917	Install Gate Valves on Wells	154,210.64	175,000.06	20,789.42	12%	0.4%	154,210.64	175,000.06	20,789.42	Jan-05	Dec-05	Apr-05	Apr-06		2005
Mail Mine Equipment Up* 103.881, 87 50.0081 (82.8759) 618 0.08 123.886 79.0081 (82.8759) 6.185 0.086 123.886 2.086 0.08 123.886 2.086 0.08 123.886 2.086 0.08 123.886 2.086 0.08 123.886 2.086 0.08 123.886 2.086 0.08																
1796 Upp Facines (etc) Gaine 13.275.06 24.005.4 13.235.06 24.00 20.005.005.005.005.005.005.005.005.005.0																
Type Type Flame Safing Sys-Pambe				,				.,								
1979																
1797 General Capacity Proj																
1797																
1979			-10.01					-					1105 00	1101 00		
1888 L88 REAL TIME	117973		53,161.76					53,161.76			Jan-05	Dec-05	Aug-05	Feb-06		
1822 RELINIALE RECOVELLIS.NDY 15,14.27 1,000,001/0 848,86.80 84% 848,68.80 84% 15,14.27 1,000,001/0 848,86.80 349,05 849,	118068		-	22,500.00	22,500.00	100%	0.0%	-	45,000.00	45,000.00	Jun-05	Jun-05	_			2005
Part	118198	CP SYSTEM IMPRV	5,328.00	57,810.00	52,482.00	91%	0.0%	5,328.00	57,810.00	52,482.00	Jan-05	Dec-05	Dec-05	May-06		2005
HERON LANE GAS SYS	118222	DRILL SHALE RECOV WELLS-INDY	155,144.27	1,000,001.07	844,856.80	84%	0.4%	155,144.27	1,000,001.07	844,856.80	Jun-05	Aug-05	Sep-05	engineering studies. \$155K was a us to recover gas from existing w installing pump jacks on two exis bores). Third party engineering s	spent for a new compressor (this allowed rells at a lower field pressure), and ting wells (which removed water from well tudies were in process at the time of	2005
118224 2005 FACILITY IMPROVEMENTS 65,474.78 49,999.50 15,475.28) 3.1% 0.2% 65,447.78 49,999.50 015,475.28) May-05 Sep-05 Feb-05 May-05 Apr-06 Cost of the high pressure services came in lower than originally estimated. 2005			-					-							ternate project, Mt. Washington Uprate	
1824 Mr Wash & Lebunon Jet Uprate 2,266,488.46 3,235,515.00 969,026.54 30% 6.0% 2,266,488.46 3,235,515.00 969,026.54 Apr-05 Feb-06 May-05 Apr-06 Cost of the high pressure services came in lower than originally estimated. 2005 18255 LRB - PC Purchase 10,282.96 15,000.00 22,500.00 10% 0.0% 0								-								
18255 LRB - PC Purchase 10,282.96 15,000.00 4,717.04 31% 0.0% 10,282.96 30,000.00 19,717.04 Jan-05 Dec-05 Mar-05 Dec-05 2005 118256 LRB Winess System - 22,500.00 15,000.00 100% 0.0% - 45,000.00 30,000.00 Feb-05 Nov-05 2005 118257 LRB - Residerial MISC. 15,000.00 15,000.00 100% 0.0% 948.44 - (948.44) 0.0% 948.44 - (948.44) 0.0% 948.44 - (948.44) 0.0% 948.44 - (948.44) 0.0% 948.44 - (948.44) 0.0%				.,,,,,,,,	(,,				.,,,,,,,	(,)						
118256 LRB Winnes System		-									-				s came in lower than originally estimated.	
18257 LRB - Residential MISC.			10,282.96					10,282.96	,	,			Mar-05	Dec-05		
11828 SCHEDULER			-					-								
118433 LDLSYNERGEE MODULE LICENSES 25,000.00 - (25,000.00) - (25,000.0			049.44	15,000.00		100%		049.44	30,000.00		Feb-05	Nov-05	Son M	Ivo 05		
118434 LGE Accorde				-					-							
18436 LGE Other IT 2005 2,775.49 15,299.96 12,294.47 82% 0.0% 2,775.49 30,599.91 27,824.42 Jan-05 Mar-05 Dec-05 Dec-05 2005 19042 SHARED SVCS NHW LGE - 4,802.10 1,8178.20 1,8178.20 1,802.10 1,00% 0.0% - 9,604.20 3,635.64 Jan-05 Dec-05 Dec-05 2005 19044 REPL PROJECTORS MAIN LGE - 1,920.60 1,92			23,000.00	15.299.96		100%		25,000.00	30.599.91		Jul-05	Sep-05	DCC-04	Jan-0.5		
119042 SHARED SVCS SW/HW LGE - 18,178.20 18,178.20 100% 0.0% - 36.356.40 36.356.40 Jan-05 Dec-05			2.775.49					2,775.49					Aug-05	Dec-05		
119043 TD SHARRED SVCS SWHW LGE			2,773.19					2,773.47					1105 00	Dec 0.5		
119044 REPL PROJECTORS MAIN LGE			-					-								
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	119044	REPL PROJECTORS MAIN LGE	-	1,920.60	1,920.60	100%	0.0%	-	3,841.20		Jan-05					2005
119047 HARDWARE EN MARKET LOE 244 28 11,850.90 11,606.62 98% 0.0% 244 28 23,701.80 23,457.52 Jan-05 Dec-05 Mar-05 Mar-06 2005 119048 ITS DEN MARKET HW/SW LGE 349.94 2,370.60 2,020.66 85% 0.0% 349.94 4,741.20 4,741.20 4,391.26 Jan-05 Dec-05 Feb-05 Mar-05 Jan-06 2005 119049 GEN PC & DEV TOOLS LGE 10,920.35 12,753.00 1,832.65 14% 0.0% 10,920.35 25,506.00 14,585.65 Jan-05 Dec-05 Feb-05 Mar-05 Jan-06 2005 119051 ITS D ISTO PER TOOLS LGE 3,096.16 6,375.60 3,217.72 96% 0.0% 130.28 6,696.00 6,565.72 Jan-05 Dec-05 Mar-05 Mar-05 Mar-06 2005 119052 ITS D IST OPER TOOLS LGE 3,096.16 6,375.60 3,271.72 96% 0.0% 3,096.16 12,751.20 3,096.16 Jan-05 Dec-05 Feb-05 Jan-06 2005 119052 ITSD RETAIL DEV TOOLS LGE 5,466.99 7,971.60 2,594.61 31% 0.0% 3,466.99 15,943.20 10,476.21 Jan-05 Dec-05 Feb-05 Jan-06 2005 119053 ITSD LEST DEV TOOLS LGE 1,871.64 5,597.00 3,006.66 66% 0.0% 1,871.64 1,159.40 9,287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005 119054 ITSD LEST DEV TOOLS LGE 1,871.64 5,597.00 3,006.66 66% 0.0% 1,871.64 1,159.40 9,287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005 119054 ITSD LEST DEV TOOLS LGE 1,871.64 5,597.00 3,006.66 0.0% 1,871.64 1,159.40 9,287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005 Ja		SINGLE SIGN-ON LDAP LGE								33,432.51		Dec-05	Feb-05			
119048 ITSD EN MARKET HW/SW LGE 349.94 2,370.60 2,020.66 85% 0.0% 349.94 4,741.20 4,391.26 Jan-05 Dec-05 Feb-05 Mar-06 2005 119049 GEN PC & DEV TOOLS LGE 10,920.35 12,753.00 1,832.65 14% 0.0% 10,920.35 25,506.00 14,885.65 Jan-05 Dec-05 Mar-06 Jan-06 2005 119050 ITSD POWER GEN HW/SW LGE 130.28 3,480.00 3,277.2 96% 0.0% 130.28 6,696.00 6,565.72 Jan-05 Dec-05 Mar-06 Jan-06 2005 119051 ITSD DIST OPER TOOLS LGE 3,096.16 6,375.60 3,279.44 51% 0.0% 3,096.16 12,751.20 9,655.04 Jan-05 Dec-05 Feb-05 Jan-06 2005 119052 ITSD RETAIL DEV TOOLS LGE 5,466.99 7,971.60 2,594.61 31% 0.0% 5,466.99 15,943.20 10,476.21 Jan-05 Dec-05 Feb-05 Jan-06 2005 119053 ITSD CIS DEV TOOLS LGE 1,871.64 5,579.70 3,090.66 66% 0.0% 1,871.64 1,159.40 9,287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005 14,882.65 Jan-05 Dec-05 Feb-05 Jan-06 2005 15,943.20 1,159.40 2,287.76																
119049 GEN PC & DEV TOOLS LGE 10,920.35 12,753.00 1,832.65 14% 0.0% 10,920.35 25,506.00 14,585.65 Jan-05 Dec-05 Mar-05 Jan-06 2005 119050 ITSD POWER GEN HV/SW LGE 3,096.16 3,756.0 3,217.72 9% 0.0% 130.28 6,696.00 6,565.72 Jan-05 Dec-05 Mar-05 Mar-06 2005 119051 TSD DIST OPER TOOLS LGE 3,096.16 3,756.0 3,279.44 51% 0.0% 3,096.16 12,751.20 3,096.16 Jan-05 Dec-05 Feb-05 Jan-06 2005 119052 ITSD RETFAIL DEV TOOLS LGE 5,466.99 7,971.60 2,594.61 31% 0.0% 3,466.99 15,943.20 10,476.21 Jan-05 Dec-05 Feb-05 Jan-06 2005 119053 TSD RETFAIL DEV TOOLS LGE 1,871.64 5,597.00 3,080.66 66% 0.0% 1,871.64 1,159.40 9,287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005 119053 TSD RETFAIL DEV TOOLS LGE 1,871.64 5,597.00 3,080.66 66% 0.0% 1,871.64 1,159.40 9,287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005 119053 TSD RETFAIL DEV TOOLS LGE 1,871.64 5,597.00 3,080.66 66% 0.0% 1,871.64 1,159.40 9,287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005 119053 TSD RETFAIL DEV TOOLS LGE 1,871.64 5,597.00 3,080.66 66% 0.0% 1,871.64 1,159.40 9,287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005 119053 TSD RETFAIL DEV TOOLS LGE 1,871.64 5,597.00 3,080.66 1,871.64 1,159.40 1,159.																
119050 ITSD POWER GEN HW/SW LGE 130.28 3,348.00 3,217.72 96% 0.0% 130.28 6,696.00 6,565.72 Jan-05 Dec-05 Mar-06 Mar-06 2005 119051 ITSD DIST OPER TOOLS LGE 3,096.16 6,375.60 3,279.44 51% 0.0% 3,096.16 12,751.20 9,655.04 Jan-05 Dec-05 Feb-05 Jan-06 2005 119052 ITSD RETAIL DEV TOOLS LGE 5,466.99 7,971.60 2,504.61 31% 0.0% 5,466.99 19,43.20 10,476.21 Jan-05 Dec-05 Feb-05 Jun-06 2005 119053 ITSD CIS DEV TOOLS LGE 1.871.64 5,579.70 3,708.06 66% 0.0% 1.871.64 11,159.40 2,287.76 Jan-05 Dec-05 Feb-05 Jun-06 2005																
119051 ITSD DIST OPER TOOLS LGE 3,096.16 6,375.60 3,279.44 51% 0.0% 3,096.16 12,751.20 9,655.04 Jan-05 Dec-05 Feb-05 Jan-06 2005 119052 ITSD RETAIL DEV TOOLS LGE 5,466.99 7,971.60 2,504.61 31% 0.0% 5,466.99 15,943.20 10,476.21 Jan-05 Dec-05 Feb-05 Jan-06 2005 119053 ITSD CLS DEV TOOLS LGE 1.871.64 5,579.70 3,080.66 66% 0.0% 1.871.64 11,159.40 9,287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005 11,159.40				,	,			.,								
119052 ITSD RETAIL DEV TOOLS LGE 5,466.99 7,971.60 2,504.61 31% 0.0% 5,466.99 15,943.20 10,476.21 Jan-05 Dec-05 Feb-05 Jun-06 2005 119053 ITSD CIS DEV TOOLS LGE 1.871.64 5,579.70 3,708.06 66% 0.0% 1.871.64 11,159.40 9,287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005																
119053 ITSD CIS DEV TOOLS LGE 1.871.64 5.579.70 3.708.06 66% 0.0% 1.871.64 11.159.40 9.287.76 Jan-05 Dec-05 Feb-05 Jan-06 2005																
11000 1100 1100 1100 1100 1100 1100 11																
	117003	TISD CLS DEV TOOLS LOE	1,0/1.04	3,317.10	3,700.00	00%	0.0%	1,0/1.04	11,139.40	7,201.70	Jan-03	Dec-03	1.60-03	At	tachment to Response to PSC-1 Question	

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							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	In Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
119054	OTHER TECH INITIATIVE LGE	-	175,855.81	175,855.81	100%	0.0%	-	351,711.62	351,711.62	Jan-05	Dec-05				2005
119055	PC PURCH-FINANCE/SCH LGE	-	11,956.50	11,956.50	100%	0.0%	-	23,913.00	23,913.00	Jan-05	Dec-05				2005
119056 119057	ITSD FINANCE HW/SW LGE TIER C ROTATION - LGE	616.59 60,244.56	3,576.00 95,665.69	2,959.41 35,421.13	83% 37%	0.0%	616.59 60,244.56	7,152.00 191.331.38	6,535.41 131.086.82	Jan-05	Dec-05	Mar-05 Mar-05	Jun-06 Dec-05		2005 2005
119057	MONITOR REPLACE - LGE	3,537,06	3,750.57	35,421.13 213.51	5/% 6%	0.2%	3.537.06	7,501.15	3,964.08	Jan-05 Jan-05	Dec-05 Dec-05	Apr-05	Dec-05 Dec-05		2005
119059	DATACENTER FURN,RACKS LGE	10,510.94	10,288.84	(222.10)	-2%	0.0%	10,510.94	20,577.68	10,066.74	Jan-05	Dec-05	Feb-05	Dec-05		2005
119060	STK TAPE EXPANSION LGE	60,013.01	33,480.68	(26,532.32)	-79%	0.2%	60,013.01	66,961.36	6,948.36	Jan-05	Dec-05	Dec-05	Jan-06		2005
119061	LEX COMM UPGRADE LGE	-	39,857.64	39,857.64	100%	0.0%		79,715.28	79,715.28	Jan-05	Dec-05				2005
119062 119063	DTA BASE TOOLS & UTIL LGE BULK POWER & ENVIRON LGE	4,673.45 7,449.74	9,603.30 15,009.82	4,929.85 7,560.08	51% 50%	0.0%	4,673.45 7,449.74	19,206.60 30,019.63	14,533.15 22,569.89	Jan-05 Jan-05	Dec-05 Dec-05	Mar-05 Mar-05	Oct-05 Nov-05		2005 2005
119063	CAPACITY EXPANS/TECH LGE	7,449.74	96.078.10	96.078.10	100%	0.0%	7,449.74	192,156,20	192,156,20	Jan-05 Jan-05	Dec-05	Mar-05	NOV-05		2005
119065	CENTRALIZED CALL ACCT LGE	-	11,264.78	11,264.78	100%	0.0%	-	22,529.57	22,529.57	Jan-05	Dec-05				2005
119066	MOBILE RADIO LGE	10,674.44	11,250.62	576.18	5%	0.0%	10,674.44	22,501.23	11,826.80	Jan-05	Dec-05	Jun-05	Mar-06		2005
119067	MOBILE RADIO SYS BUIL LGE	-	75,101.06	75,101.06	100%	0.0%	-	150,202.11	150,202.11	Jan-05	Dec-05				2005
119068 119069	MULDRAUGH TOWER LIGHT LGE NW ACCESS DEVICES LGE	13.958.29	3,000.01 13,719.01	3,000.01 (239.28)	100%	0.0%	13.958.29	6,000.01 27,438.02	6,000.01 13,479.73	Jan-05 Jan-05	Dec-05 Dec-05	Mar-05	Dec-05		2005
119069	NW TOOLS & TEST EQUIP LGE	14,309.79	17,148,74	2.838.95	17%	0.0%	14,309,79	34,297.48	19,987.69	Jan-05 Jan-05	Dec-05	Feb-05	Nov-05		2005
119071	OUTSIDE CABLE PLANT LGE	34,176.88	30,000.02	(4,176.87)	-14%	0.1%	34,176.88	60,000.03	25,823.15	Jan-05	Dec-05	Apr-05	Jan-06		2005
119072	REPL BALLARDSVILLE TW LGE	-	45,000.00	45,000.00	100%	0.0%	-	90,000.01	90,000.01	Jan-05	Dec-05				2005
119073	RETIRE ELDER PARK TWR LGE		9,000.00	9,000.00	100%	0.0%	-	18,000.00	18,000.00	Jan-05	Dec-05				2005
119074 119075	SITE SECURITY IMPROV LGE T1 DIGITAL MUX REPL LGE	2,484.83 225,749.87	7,500.00 150,047.11	5,015.16 (75,702.76)	67% -50%	0.0% 0.6%	2,484.83 225,749.87	14,999.99 300,094.22	12,515.16 74,344.35	Jan-05 Jan-05	Dec-05 Dec-06	Jun-05	Nov-05 Jun-09		2005 2005
119076	TELECOM ASSET MGT LGE	223,749.87	6,859.54	6,859.54	100%	0.0%	223,149.81	13,719.08	13,719.08	Jan-05 Jan-05	Dec-05	Aug-05	Jun-09		2005
119077	TELEPHONE SYS CAPCTY LGE	9,927.36	22,500.02	12,572.66	56%	0.0%	9,927.36	45,000.04	35,072.68	Jan-05	Dec-05	Mar-05	Dec-05		2005
119078	VOICE MAIL/UNIFIED MS LGE	-	61,735.50	61,735.50	100%	0.0%	-	123,470.99	123,470.99	Jan-05	Dec-05				2005
119079	INTERNET/E-COMMER ENH LGE	9,935.95	27,438.00	17,502.05	64%	0.0%	9,935.95	54,876.00	44,940.05	Jan-05	Dec-05	Apr-05	Mar-06		2005
119080 119081	APPL SERVER REPLACE LGE WINDOWS 2003 SERVER U LGE	1,376.27	75,454.48 9,603.30	75,454.48 8,227.03	100% 86%	0.0%	1,376.27	150,908.95 19,206.60	150,908.95 17,830.33	Jan-05 Jan-05	Dec-05 Dec-05	Nov-05	Nov-05		2005 2005
119081	SAN INFRASTRUCTURE LGE	1,370.27	10.975.20	10,975.20	100%	0.0%	1,370.27	21,950.40	21,950.40	Jan-05	Dec-05	NOV-03	1404-05		2005
119083	STORAGE CAPACITY EXP LGE	15,353.33	21,950.40	6,597.07	30%	0.0%	15,353.33	43,900.80	28,547.47	Jan-05	Dec-05	Sep-05	Oct-05		2005
119084	BACKUP CAPACITY EXP LGE	9,201.81	32,239.65	23,037.84	71%	0.0%	9,201.81	64,479.30	55,277.49	Jan-05	Dec-05	May-05	Dec-05		2005
119085	MULTI-HOME LOU DT CTR LGE	-	8,231.40	8,231.40	100%	0.0%	-	16,462.80	16,462.80	Jan-05	Dec-05				2005
119086 119087	TAPE TECHNOLOGY CHG LGE SERVER ENHC - INTEL LGE	5,946.18	19,892.55 13,719.00	19,892.55 7,772.82	100% 57%	0.0%	5,946.18	39,785.10 27,438.00	39,785.10 21,491.82	Jan-05 Jan-05	Dec-05 Dec-05	Jan-05	Mar-06		2005 2005
119088	SERVER ENHC - INVEL EGE SERVER ENHC - UNIX LGE	1,628.62	12,690.08	11,061.46	87%	0.0%	1,628.62	25,380.15	23,751.53	Jan-05	Dec-05	Feb-05	Jan-06		2005
119089	SOFTWARE LICENSES LGE	2,558.03	6,173.55	3,615.52	59%	0.0%	2,558.03	12,347.10	9,789.07	Jan-05	Dec-05	Feb-05	Jan-06		2005
119090	EMAIL INFRASTRUCTURE LGE	4,921.70	6,859.49	1,937.78	28%	0.0%	4,921.70	13,718.98	8,797.27	Jan-05	Dec-05	Oct-05	May-06		2005
119091	INFRASTRUC TECH ENH LGE		13,719.00	13,719.00	100%	0.0%		27,438.01	27,438.01	Jan-05	Dec-05				2005
119092 119093	VERTAS BARE METAL IMP LGE DECOM ALPHA SERVERS LGE	5,535.21	8,231.40 6,173.54	2,696.19 6,173.54	33% 100%	0.0%	5,535.21	16,462.81 12,347.09	10,927.60 12,347.09	Jan-05 Jan-05	Dec-05 Dec-05	Apr-05	Jul-05		2005 2005
119093	HP OPENVIEW SERV MGT LGE	-	12,347.10	12,347.10	100%	0.0%	-	24,694.19	24,694.19	Jan-05	Dec-05				2005
119095	CORE NETWORK INFRASTR LGE	33,617.68	20,578.50	(13,039.18)	-63%	0.1%	33,617.68	41,157.00	7,539.32	Jan-05	Dec-05	Mar-05	Jan-06		2005
119096	DATA NETWORK EXPANS LGE	6,836.64	6,859.49	22.84	0%	0.0%	6,836.64	13,718.97	6,882.33	Jan-05	Dec-05	Feb-05	Sep-05		2005
119097	NETWORK SECURITY EXPN LGE	7,556.66	6,859.48	(697.18)	-10%	0.0%	7,556.66	13,718.96	6,162.30	Jan-05	Dec-05	May-05	Sep-05		2005
119098 119099	ECOMM NTWK INFR BUILD LGE VPN BUILDOUT LGE	7,606.35	6,859.49 5.487.61	6,859.49 (2,118.74)	100% -39%	0.0%	7.606.35	13,718.99 10,975.21	13,718.99	Jan-05 Jan-05	Dec-05 Dec-05	Apr-05	Jan-06		2005 2005
119100	NETWORK MGT SYSTEM LGE	6,672,72	6,859,49	186.77	-39%	0.0%	6,672.72	13,718.99	7.046.27	Jan-05	Dec-05	Mar-05	Oct-05		2005
119101	DATA NETWORKS TOOLS LGE	6,773.57	6,859.49	85.92	1%	0.0%	6,773.57	13,718.99	6,945.42	Jan-05	Dec-05	Apr-05	Dec-05		2005
119102	MERUS STUDY LGE	-	13,719.01	13,719.01	100%	0.0%	-	27,438.02	27,438.02	Jan-05	Dec-05				2005
119103	UPGRADE WIRELESS TECH LGE		411.57	411.57	100%	0.0%	-	823.14	823.14	Jan-05	Dec-05				2005
119104 119105	IT RESEARCH TECH INV LGE NEW TECHNOLOGY PILOT LGE	13,379.00	13,719.00 8.231.40	340.00 8.231.40	2% 100%	0.0%	13,379.00	27,438.00 16,462.80	14,059.00 16.462.80	Jan-05 Jan-05	Dec-05 Dec-05	Mar-05	Apr-06		2005 2005
119105	MS .NET IMPLEMENT LGE	17,232.89	13,719.00	(3.513.89)	-26%	0.0%	17.232.89	27,438.00	10,205.11	Jan-05	Dec-06	Aug-05	Dec-06		2005
119107	E.ON INTEGRATION LGE	-	4,801.65	4,801.65	100%	0.0%	-	9,603.30	9,603.30	Jan-05	Dec-05	-6			2005
119108	MS BIZTALK IMPLEMENT LGE	17,165.75	8,231.40	(8,934.35)	-109%	0.0%	17,165.75	16,462.80	(702.95)	Jan-05	Dec-05	Dec-05	Nov-06		2005
119109	SECURITY MON/AUD/MGT LGE	12,988.83	13,719.02	730.18	5%	0.0%	12,988.83	27,438.03	14,449.20	Jan-05	Dec-05	Aug-05	May-06		2005
119110 119111	ENHANCED USER AUTHENT LGE PERIMETER INTRUSION P LGE	8,445.69	10,289.25 20,578.49	10,289.25 12,132.80	100% 59%	0.0%	8,445.69	20,578.51 41,156.98	20,578.51 32,711.28	Jan-05 Jan-05	Dec-05 Dec-05	Jul-05	Oct-05		2005 2005
119111	MOBILE CLIE INTERNET LGE	0,443.09	11,112.39	11.112.39	100%	0.0%	0,445.09	22,224.78	22,224,78	Jan-05	Dec-05	Jui-03	OCI-05		2005
119113	PERIMETER GWAY ANTIVR LGE	-	7,819.83	7,819.83	100%	0.0%	-	15,639.65	15,639.65	Jan-05	Dec-05				2005
119114	WIRELESS SECURITY UPD LGE	-	10,289.25	10,289.25	100%	0.0%	-	20,578.50	20,578.50	Jan-05	Dec-05				2005
119115	TRAINING ROOM EQUIP LGE	677.23	960.33	283.10	29%	0.0%	677.23	1,920.66	1,243.43	Jan-05	Dec-05	Dec-05	Dec-05		2005
119116 119508	MULTIMEDIA SW TOOLS LGE AUB ROOF REPLACEMENT PHASE 2	416.80 (28,618.53)	685.95	269.15 28,618.53	39%	0.0% -0.1%	416.80 (28,618.53)	1,371.90	955.10 28,618.53	Jan-05	Dec-05	Sep-05 Nov-04	May-06 Jun-05		2005 2005
119538	Consolidate Load Forecast	(20,010.33)	22,500.00	22,500.00	100%	0.0%	(20,010.55)	45,000.00	45,000.00	Jan-05	Dec-05	1101-04	Jun-05		2005
119540	Decision Support Cubes	-	9,900.00	9,900.00	100%	0.0%	-	19,800.00	19,800.00	Jan-05	Dec-05				2005
119541	Fuels Reporting	-	7,500.00	7,500.00	100%	0.0%	-	15,000.00	15,000.00	Jan-05	Dec-05				2005
119543	Other System Development	-	9,900.00	9,900.00	100%	0.0%	-	19,800.00	19,800.00	Jan-05	Dec-05				2005
119544 119595	MRMD Other Misc LDI-RUGGEDIZED LAPTOPS	21,996.45	19,800.00	19,800.00 (21,996.45)	100%	0.0% 0.1%	21,996.45	39,600.00	39,600.00 (21,996.45)	Jan-05	Dec-05	Jan-05	Jan-05		2005 2005
119595	LGE CONTRACT MANAGEMENT	21,770.43	15,299.96	(21,996.43)	100%	0.1%	21,770.43	30,599.91	30,599.91	Jul-05	Sep-05	Jan-03	Jan-05		2005
119678	4th Floor - Wireless	322.16		(322.16)	10070	0.0%	322.16	,-,-,-	(322.16)	Jul (3)	p 00	Nov-04	Jun-05		2005
119722	Call Center Ronovation	1,436.30	-	(1,436.30)		0.0%	1,436.30	-	(1,436.30)			Nov-04	Aug-06		2005
119732	IT 2004 Cap Alloc - LGE	14,652.26	-	(14,652.26)		0.0%	14,652.26	-	(14,652.26)			Nov-04	Sep-05	Attachment to Response to PSC-1 Ques	2005 stion No. 13(a)
														cment to response to 13C-1 Ques	Page 7 of 57
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
119740	Overlap Meters - LGE	3,100.30	-	(3,100.30)	recen	0.0%	3,100.30	-	(3,100.30)	Dun	Land	Dec-04	Oct-05		2005
119766	LGE Auto Reg Filing	-	100,000.00	100,000.00	100%	0.0%	-	100,000.00	100,000.00	Feb-05	Dec-06				2005
119775	LGE Oracle 11i Purge Archive	22,313.39	48,000.11	25,686.72	54%	0.1%	22,313.39	96,000.22	73,686.83	Jun-05	Jul-05	Dec-05	Sep-06		2005
119777 119779	LG&E Oracle 11i Point Release LG&E Other CFO - 2005	2,771.37	24,000.11 11,999.70	24,000.11 9.228.33	100% 77%	0.0%	2,771.37	48,000.22 23,999.40	48,000.22 21,228.03	Sep-05 Jan-05	Oct-05 Mar-05	Oct-05	Oct-05		2005 2005
119787	LG&E Automate Benefit 2005	8,231.39	9.359.92	1,128.53	12%	0.0%	8,231.39	18,719.84	10,488.45	Aug-05	Nov-05	Jun-05	Dec-05		2005
119788	LG&E Total Retire Outsource	-	6,240.41	6,240.41	100%	0.0%	-	12,480.81	12,480.81	Apr-05	Jun-05				2005
119789	LG&E CONTRACTOR DATABASE 2005	-	3,744.00	3,744.00	100%	0.0%	-	7,488.00	7,488.00	Jan-05	Mar-05				2005
119790	LG&E AUTOMATE HR PROCESSES2005	10,666.32	9,360.00	(1,306.32)	-14%	0.0%	10,666.32	18,720.00	8,053.68	May-05	Aug-05	Feb-05	Aug-05		2005
119791	LG&E PS UPGRADE 2005	2 205 00	31,200.26	31,200.26	100%	0.0%	2 205 00	62,400.53	62,400.53	May-05	Dec-05	D 04	E 1 05		2005
119838 119873	RESCALC Credit Mgmt 2005 LGE	2,385.00 46,358.21	-	(2,385.00) (46,358.21)		0.0% 0.1%	2,385.00 46,358.21	-	(2,385.00) (46,358.21)			Dec-04 Apr-05	Feb-05 Dec-05		2005 2005
119875	BOC Camera Equipment	1.386.86		(1,386.86)		0.0%	1.386.86	-	(1.386.86)			Jan-05	Jan-05		2005
119888	Rate Case LG&E	4,156.20	-	(4,156.20)		0.0%	4,156.20	-	(4,156.20)			Jan-05	Apr-05		2005
119893	Corp - Misc Capital - LGE	1,368.68	-	(1,368.68)		0.0%	1,368.68	-	(1,368.68)			Dec-04	May-06		2005
119902	Clear 12/04 A&G	43,031.53	-	(43,031.53)		0.1%	43,031.53	-	(43,031.53)			Dec-04	Dec-09		2005
119905 119914	MV-90 Merge LGE CIS Infrastructure Enh	7,447.79 13,014.80	-	(7,447.79) (13,014.80)		0.0% 0.0%	7,447.79 13.014.80	-	(7,447.79) (13,014.80)			Mar-05 Jan-05	Oct-05 Jun-05		2005 2005
119936	METRO LOUISVILLE INTERFACE	4,704.78	-	(4,704.78)		0.0%	4,704.78	-	(4,704.78)			Feb-05	Apr-05		2005
119940	Witness System LGE	697.50	-	(697.50)		0.0%	697.50	-	(697.50)			Jan-05	Jan-05		2005
119947	Gas Extension - Maverick Tube	726,765.61	-	(726,765.61)		1.9%	726,765.61	-	(726,765.61)			Jun-05	Apr-06	Reallocated from budget funding project for gas main extensions. Internal	2005
														policy required individual projects for anything normally in a blanket project that cost $\$300K$ or more.	
119958	Ballardsville Pipeline	233,009.37	-	(233,009.37)		0.6%	233,009.37	-	(233,009.37)			May-05	Oct-06		2005
120000 120047	LEX DATA CENTER 2005 LGE Muldraugh Mower Tractor	2,597.54 84.844.80	-	(2,597.54) (84,844.80)		0.0% 0.2%	2,597.54 84.844.80	-	(2,597.54) (84,844.80)			Feb-05 Aug-05	Dec-05 Sep-05		2005 2005
120047	SR - Infrastructure 2005 LGE	8,280.53	-	(8,280.53)		0.2%	8,280.53	-	(8,280,53)			Mar-05	Dec-05		2005
120055	ASR - Retail 2005 LGE	1,263,59	-	(1,263.59)		0.0%	1.263.59	-	(1,263,59)			Aug-05	Dec-05		2005
120057	ASR - Retail 2005 KU	512.25	-	(512.25)		0.0%	512.25	-	(512.25)			Dec-05	Jan-06	i	2005
120058	SR - Databases 2005 LGE	17,709.40	-	(17,709.40)		0.0%	17,709.40	-	(17,709.40)			May-05	Dec-05		2005
120059	SR - Databases 2005 KU	132.96	-	(132.96)		0.0%	132.96	-	(132.96)			Oct-05	Jan-06		2005
120060 120062	SR - Databases 2005 LEM WIRELESS NETWORK	3.32 996.79	-	(3.32)		0.0%	3.32 996.79	-	(3.32)			Oct-05 May-05	Apr-07 May-05		2005 2005
120062	SR - eBusiness 2005 LGE	4,220.58	-	(4.220.58)		0.0%	4,220.58	-	(4,220.58)			Mar-05	Jul-05		2005
120078	ASR - Other 2005 LGE	6,024.74	_	(6,024.74)		0.0%	6,024.74	-	(6,024.74)			Jul-05	Nov-05		2005
120088	BOC Monitoring Room LGE	4,689.91	-	(4,689.91)		0.0%	4,689.91	-	(4,689.91)			Apr-05	Nov-05	i e	2005
120097	Server Retirements - 2005 LGE	379.50	-	(379.50)		0.0%	379.50	-	(379.50)			Dec-05	Jul-06		2005
120114	Land Mobile Radio NW Upgr LGE	44,420.53	-	(44,420.53)		0.1%	44,420.53	-	(44,420.53)	Jan-06	Dec-06	Jul-05	Jun-07		2005
120122 120165	ACORDE FOR STOPBOX AND LEAK Router Upgrade Project LGE	14,758.72 7.116.80	-	(14,758.72) (7,116.80)		0.0%	14,758.72 7,116.80	-	(14,758.72) (7,116.80)			Apr-05 May-05	Jun-06 Aug-05		2005 2005
120186	Magn-Freeze Prot-Acid Cool	7,110.80	-	(7,736.99)		0.0%	7,110.80	-	(7,736.99)			Oct-05	Jan-06		2005
120190	CAD APPL FOR GAS CONTROL	28,346.37	-	(28,346.37)		0.1%	28,346.37	-	(28,346.37)			Jun-05	Aug-05		2005
120212	LGE CIS CYCLE ALIGNMENT	63,548.20	-	(63,548.20)		0.2%	63,548.20	-	(63,548.20)			May-05	Feb-06	i	2005
120286	WORK PLANNING INITIATIVE	8,536.51	-	(8,536.51)		0.0%	8,536.51	-	(8,536.51)			May-05	May-05		2005
120308	ANTI SPYWARE - SYMANTEC LGE	2,041.06	-	(2,041.06)		0.0%	2,041.06	-	(2,041.06)			Jun-05	Dec-05		2005
120314 120322	ELEC MEAS @ PARADISE TOMATOR LGE REPLACE CPS	24,420.64 18,899.32	-	(24,420.64) (18,899.32)		0.1% 0.0%	24,420.64 18,899.32	-	(24,420.64) (18,899.32)			Aug-05 Jun-05	May-06 Dec-05		2005 2005
120322	LOU MAN Upgrade LGE	178,888.63	-	(178,888.63)		0.5%	178,888.63	-	(178,888.63)			Aug-05	May-06		2005
120337	Enterprise Wireless LGE	21,163.56	-	(21,163.56)		0.1%	21,163.56	-	(21,163.56)			Jul-05	Jan-06		2005
120513	WESTPORT ROAD	430,472.92	-	(430,472.92)		1.1%	430,472.92	-	(430,472.92)			Jul-05	Jul-07	Reallocated from budget funding project for public works relocations.	2005
														Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more.	
120568	MULD GAS COMP DISCH PSV'S	11,339.56	-	(11,339.56)		0.0%	11,339.56	-	(11,339.56)	Jan-06	Dec-06	Dec-05	Dec-05		2005
120585 120600	REPL/ADD GENER @ CITY GATE MULDRAUGH FORKLIFT	67,883.68 35,110.07	-	(67,883.68) (35,110.07)		0.2% 0.1%	67,883.68 35,110.07	-	(67,883.68) (35,110.07)	Jan-06 Jan-06	Dec-06	Sep-05 Nov-05	Jun-07 Nov-05		2005 2005
120600	MULDRAUGH BACKHOE REPL	83,883,41	-	(83,883.41)		0.1%	83.883.41	-	(83,883.41)	Jan-06 Jan-06	Dec-06 Dec-06	Dec-05	Dec-05		2005
120703	MicroGADS Gold LGE	10.205.87	_	(10,205.87)		0.0%	10.205.87	-	(10,205,87)	Jun 00	200 00	Aug-05	Mar-06		2005
120705	IP Based KVM LGE	7,597.01	-	(7,597.01)		0.0%	7,597.01	-	(7,597.01)			Aug-05	Dec-05		2005
120708	RDU Expansion LGE	6,337.58	-	(6,337.58)		0.0%	6,337.58	-	(6,337.58)			Jul-05	Dec-05		2005
120754	Misc. A/R Uncollect - LGE Cap	6,100.80	-	(6,100.80)		0.0%	6,100.80	-	(6,100.80)			Jun-05	Dec-09		2005
120784 120785	BRANDENBURG MP GAS SYS UPRATE MULD ENGINE CONTROL PANEL REPL	109,602.65 77,579.49	-	(109,602.65) (77,579.49)		0.3% 0.2%	109,602.65 77,579.49	-	(109,602.65) (77,579.49)			Sep-05 Nov-05	Oct-06 Apr-09		2005 2005
120785	LGE DUAL ERTS	77,579.49 4,445.75	-	(77,579.49)		0.2%	77,579.49 4.445.75	-	(77,579.49)	Jan-06	Jun-06	Sep-05	Apr-09 Aug-06		2005
120831	CALL CENTER QUIET ROOM	1,675.55	-	(1,675.55)		0.0%	1,675.55	-	(1,675.55)	Jan-00	3dII-00	Aug-05	Nov-05		2005
120838	ASR - Citrix 2005 LGE	22,669.21	-	(22,669.21)		0.1%	22,669.21	-	(22,669.21)			Aug-05	Dec-05		2005
120926	LGE CUSTOMER COMPLAINT SYSTEM	5,434.83	-	(5,434.83)		0.0%	5,434.83	-	(5,434.83)			Aug-05	Feb-06	i	2005
121085	2005 FT Flow Control Prj	23,157.58	-	(23,157.58)		0.1%	23,157.58	-	(23,157.58)			Sep-05	Dec-05		2005
121092	IVR ENHANCEMENT - LGE	3,767.53	-	(3,767.53)		0.0%	3,767.53	-	(3,767.53)			Sep-05	May-06		2005
121095 121097	IVRU Enh for IT Support LGE MAG-AIR TANK	2,541.98 51,401.52	-	(2,541.98) (51,401.52)		0.0% 0.1%	2,541.98 51,401.52	-	(2,541.98) (51,401.52)			Sep-05 Oct-05	May-06 Nov-06		2005 2005
121097	MAG-AIR LANK OMS-ONSITE	51,401.52 4,380.00		(51,401.52)		0.1%	4,380.00	-	(51,401.52)			Oct-05	Nov-06 Nov-05		2005
121105	WATER COOLER COMPR UNIT #5	38,916.90	-	(38,916.90)		0.1%	38,916.90	-	(38,916.90)			Dec-05	Mar-07		2005
121113	ACTUATE E.SPREADSHEET LGE	10,951.48	-	(10,951.48)		0.0%	10,951.48	-	(10,951.48)			Oct-05	Oct-05		2005
121142	SC - OFFICE FURNITURE	1,031.20	-	(1,031.20)		0.0%	1,031.20	-	(1,031.20)			Oct-05	Dec-05	14-1 b . box	2005
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							Total	Total		Date	Date	ъ.	D	
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
121144 121147	BOC DATA CTR ROOF REPLACEMENT Server Rack Switches LGE	31,747.25 5.508.60	-	(31,747.25) (5,508.60)		0.1% 0.0%	31,747.25 5.508.60	-	(31,747.25) (5,508.60)			Oct-05 Nov-05	Dec-05 Mar-06	2005 2005
121154	HAWLY GIBSON REINFORCEMENT	44,393.05		(44,393.05)		0.0%	44.393.05	-	(44,393,05)			Oct-05	Apr-06	2005
121197	Dta Ctr & Wide Area Sw Enh LGE	2,987.91	-	(2.987.91)		0.0%	2,987.91	-	(2,987.91)			Oct-05	Nov-05	2005
121234	CUST BILL PRODUCTION LGE	6.095.71	-	(6,095.71)		0.0%	6,095.71	_	(6,095.71)			Oct-05	Dec-05	2005
121255	Xerox Servers LGE	4,859.49	-	(4,859.49)		0.0%	4,859.49	-	(4,859.49)			Nov-05	Feb-06	2005
121285	LGE CALL RECORDING	220.28	-	(220.28)		0.0%	220.28	-	(220.28)			Oct-05	Feb-06	2005
121305	Microsoft Licenses True up LGE	22,465.34	-	(22,465.34)		0.1%	22,465.34	-	(22,465.34)			Dec-05	Dec-05	2005
121318	LGE GENTRAN GIS	15,150.03	-	(15,150.03)		0.0%	15,150.03	-	(15,150.03)			Dec-05	May-06	2005
121330	UPGR PRESTON CITY GATE PIPING	45,263.61	-	(45,263.61)		0.1%	45,263.61	-	(45,263.61)			Dec-05	Nov-06	2005
121333 121345	Budget Billing ISOLATED SERVICES	7,384.26	-	(7,384.26)		0.0%	7,384.26	-	(7,384.26)			Dec-05 Nov-05	Nov-06 Feb-06	2005 2005
121345	BOC Safety Security	11,134.75 646.00	-	(11,134.75)		0.0%	11,134.75 646.00	-	(11,134.75)			Nov-05 Dec-05	Mar-06	2005
121358	Earlington Tower Rebuild LGE	1,687.67		(1.687.67)		0.0%	1.687.67		(1.687.67)			Dec-05	Dec-06	2005
121382	LGE MOBILE SUPPLY CHAIN	6.442.74	-	(6,442,74)		0.0%	6.442.74	-	(6,442,74)			Dec-05	Oct-06	2005
121387	Database Monitoring LGE	13.390.62	-	(13,390,62)		0.0%	13,390,62	_	(13,390.62)			Dec-05	Jun-06	2005
CAP119069	NW ACCESS DEVICES LEL			-		0.0%			-			Jul-05	Aug-05	2005
CAP120058	SR - Databases 2005 LEL	9.97	-	(9.97)		0.0%	9.97	-	(9.97)			Oct-05	Jan-06	2005
CLR419	DO NOT USE (LEAK419G, CLAMP)	1,115,465.31	1,284,446.40	168,981.09	13%	2.9%	1,115,465.31	1,284,446.40	168,981.09	Jan-04	Dec-08	Jan-04	Dec-09	2005
GME406	GAS MAIN EXT 406	1,830,176.96	4,607,784.90	2,777,607.94	60%	4.8%	1,830,176.96	4,607,784.90	2,777,607.94	Jan-04	Dec-09	Jan-04	Dec-09 Budget was developed at a higher level to encompass multiple gas main extension jobs. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more. In 2005 this included the Maverick Tube main extension for \$727K. The remaining decrease is due to less customer requests for main extensions than anticipated in the original budget which is generally based on historical	2005
													trends.	
LSMR414	Large Scale Main Replacements	11,814,408.35	11,901,871.52	87,463.17	1%	31.1%	11,814,408.35	11,901,871.52	87,463.17	Jan-04	Dec-09	Jan-04	Dec-09	2005
NBGCS402	NEW BUS CON GAS SERV	3,195.73		(3,195.73)		0.0%	3,195.73		(3,195.73)			Jan-04	Nov-06	2005
NBGCS419	NEW BUS CONNECT SERV 419 NEW BUS GAS SERV 402	749,661.98 139.333.53	807,004.72	57,342.74	7%	2.0%	749,661.98 139,333.53	807,004.72	57,342.74	Jan-05	Dec-09	Feb-04	Dec-09	2005
NBGS402 NBGS419	NEW BUS GAS SERV 402 NEW BUS GAS SERV 419	139,333.53 2,759,019.99	2,421,267.59	(139,333.53) (337,752.40)	-14%	0.4% 7.3%	139,333.53 2,759,019.99	2,421,267.59	(139,333.53) (337,752.40)	Jan-04 Jan-05	Dec-04 Dec-09	Jan-04 Feb-04	Oct-07 Dec-09 Increase due to more customer requests for service than anticipated in the	2005
NBGS421	NEW BUS GAS SERV 419 NEW BUS GAS SERV 421	2,759,019.99 62,524.92	2,421,267.59 49,166.54	(337,752.40)	-14%	0.2%	62,524.92	49.166.54	(337,752.40)	Jan-05 Jan-04	Dec-08	Feb-04 Jan-04	Dec-09 Increase due to more customer requests for service than anticipated in the original budget which is generally based on historical trends. Dec-09	2005
NBGS421 NBGS422	NBGS422	62,324.92 45,946.04	58,830.09	12,884.05	22%	0.1%	45,946.04	58,830.09	12,884.05	Jan-04 Jan-04	Dec-08	Jan-04 Jan-04	Dec-09	2005
	NEW BUS SUB 341 UG	1,208,009.44	36,630.09	(1,208,009.44)	2270	3.2%	1,208,009.44	30,030.09	(1,208,009.44)	Jan-04	Dec-09	Jan-04	Dec-09 Variance to budget reflects actual versus projected investments associated	2005
	PUB WORKS GAS 405	198.866.63		(198,866,63)		0.5%	198 866 63		(198 866 63)	341-04	Dec-0)	Jan-04	with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. May-/9	2005
	PUB WORKS GAS 405 PUB WORKS GAS 406	198,866.63 700,404.94	1,121,695.06	(198,866.63) 421.290.12	38%	0.5% 1.8%	198,866.63 700.404.94	1,121,695.06	(198,866.63) 421,290,12	Jan-04	Dec-09	Jan-04 Jan-04		2005
		,	1,121,695.06	,	38%		,	1,121,093.00	,	Jan-04	Dec-09		Dec-09 Budget was developed at a higher level to encompass multiple public works rebocation jobs. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more. In 2005 this included the Westport Road rebocation for \$430K.	
PIPE406	MAIN MATERIAL ONLY	189,330.87	-	(189,330.87)		0.5%	189,330.87	-	(189,330.87)			Jan-04	Aug-09	2005
PMR414	Priority Main Replacement	874,305.38	629,640.00	(244,665.38)	-39%	2.3%	874,305.38	629,640.00	(244,665.38)	Jan-04	Dec-09	Jan-04	Dec-09	2005
RCST406G	Customer requested - Gas	124,129.34	-	(124,129.34)	_	0.3%	124,129.34	-	(124,129.34)	Jan-06	Dec-09	Feb-04	Dec-09	2005
RNTPD419	Repair Third Party Damages-419	204,320.26	130,476.71	(73,843.55)	-57%	0.5%	204,320.26	130,476.71	(73,843.55)	Jan-04	Dec-09	Jan-04	Dec-09	2005
RRCS419G	REP CO GAS SERV 419	2,843,774.49	1,363,519.53	(1,480,254.96)	-109%	7.5%	2,843,774.49	1,363,519.53	(1,480,254.96)	Jan-04	Dec-09	Jan-04	Dec-09 The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2005 the net difference for these projects was (81,458K). Increase due to more capital leak repairs than anticipated.	2005
RRCS421G	REM/REPL CO GAS SERVICE-421	18,056.89	40,934.37	22,877.48	56%	0.0%	18,056.89	40,934.37	22,877.48	Jan-04	Dec-09	Jan-04	Nov-09	2005
RRCS422G	RRCS422G	11,939.48	-	(11,939.48)		0.0%	11,939.48	-	(11,939.48)			Feb-04	Oct-09	2005
SYSEN406G	System enhancements - Gas	171,795.94	-	(171,795.94)		0.5%	171,795.94	-	(171,795.94)	Jan-06	Dec-09	Jan-04	Dec-09	2005
SYSENH450	System Enhancement , 004500	(2,278.86)		2,278.86		0.0%	(2,278.86)		2,278.86	E 1 6:	G 0-	Jan-04	Feb-05	2005
TLEQ419 TLEO447	Purchase of Tools - 004190 TOOLS AND EQUIP 447	245,527.37 19,874.13	210,330.00 24,999.75	(35,197.37) 5.125.62	-17% 21%	0.6% 0.1%	245,527.37 19,874.13	210,330.00 24,999.75	(35,197.37) 5.125.62	Feb-04 Jan-04	Sep-09 Dec-09	Feb-04 Mar-04	Dec-09 Dec-09	2005 2005
TLEQ447 TLEO448	TOOLS AND EQUIP 447 Tools and Equipment 448	19,874.13	24,999.75	5,125.62	21% -18%	0.1%	19,874.13	24,999.75	5,125.62	Jan-04 Jan-05	Dec-09 Dec-09	Mar-04 May-05	Dec-09 Sep-09	2005
TLEQ448 TLEO450	Tools and Equipment , 004500	11,631.98	10,001.13	(1,630.85)	-16%	0.1%	11,631.98	10,001.13	(1,630.85)	Mar-04	Nov-09	Jun-04	Dec-09	2005
TLEQ450	Tools and Equipment, 004500 Tools and Equipment, 004510	8,759.75	10,001.13	1,241.38	12%	0.0%	8,759.75	10,001.13	1,241.38	Mar-04	Sep-09	Mar-04	Dec-09	2005
WK05A003U	SR - Databases 2005 WKE	33.24		(33.24)	12,0	0.0%	33.24	10,001.15	(33,24)	07	p 02	Oct-05	Jan-06	2005
		37,735,146.52	37,981,164.19	246,017.67					()			30		2005 Tota
101166	New Services-Bard	2,176.19		(2,176.19)		0.0%	2,176.19	-	(2,176.19)			Jan-04	Jun-06	2006
104671	CAPITAL PIPE TRANSFERS - MULD	1,597.16	-	(1,597.16)		0.0%	1,597.16	-	(1,597.16)			Apr-04	Dec-09	2006
105056 112491	WEST LOUISVILLE Gas Meters-LGE	744.70 631,029.70	-	(744.70) (631,029.70)		0.0% 1.5%	744.70 631,029.70	-	(744.70) (631,029.70)	Jan-04	Dec-06	Oct-04 Jan-04	Sep-06 Sep-08 The increase is due to budgeting costs to product code #122 (Electric) and recording actual costs in product code #141 (Common / G&A). At a project level, the actual costs of \$2,103,432 are \$146,569 less than the	2006 2006
					_								budgeted amounts (\$2,250,001).	
112644 114098	Capital tools	19,993.02 36.717.90	20,655.00	661.98	3%	0.0%	19,993.02	20,655.00	661.98	Jan-04	Dec-09	May-04	Dec-09	2006 2006
	GAS MAIN EXT AOC	,	972 000 20	(36,717.90)	240	0.1%	36,717.90	972 000 20	(36,717.90)	T 04	D 00	Jan-04	Jan-07	
114268 114787	Gas Regulator Replacements MUL-WATER STORAGE SYSTEM	1,078,970.45 10.73	873,000.39	(205,970.06) (10.73)	-24%	2.6%	1,078,970.45 10.73	873,000.39	(205,970.06) (10.73)	Jan-04	Dec-09	Jan-04 Mar-06	Dec-09 Mar-06	2006 2006
114/0/	MOD WITH STORAGE STSTEM	10.75	-	(10.73)		0.070	10.73	-	(10.73)			Man-00	Attachment to Response to PSC-1 Question	n No. 13(a) age 9 of 57 K. Blake

							Total	Total		Date	Date	_			
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
114816	Gas Refund System	35,118.49	-	(35,118.49)		0.1%	35,118.49	-	(35,118.49)	Jan-04	Jun-04	May-05	Feb-06	·	2006
115030	PURCHASE REGULATORS	57,264.01	47,407.26	(9,856.75)	-21%	0.1%	57,264.01	47,407.26	(9,856.75)	Jan-04	Dec-09	Aug-04	Dec-09		2006
115710 116161	P/I Act Compliance SSC PARKING LOT	189,746.59 4.316.57	253,421.92	63,675.33 (4,316,57)	25%	0.5%	189,746.59 4.316.57	253,421.92	63,675.33 (4.316.57)	Jul-04 Jul-04	May-07 Jul-04	Apr-04 Nov-04	Jun-07 Apr-06		2006 2006
116419	Upgr Rotary Meters @ Indust St	12,519.93	-	(12,519.93)		0.0%	12,519.93	-	(12,519.93)	Jan-04	Dec-04	Apr-06	Apr-06		2006
116430	Stop Box	(25,463.00)	-	25,463.00		-0.1%	(25,463.00)	-	25,463.00	Mar-04	Sep-04	Feb-05	Jun-06		2006
116453	Gas Regulator Capacity Proj	178.74	-	(178.74)		0.0%	178.74	-	(178.74)	Jan-04	Dec-04	Feb-04	Apr-06		2006
116674	Lake Forest Simpsonville Upg	(70,833.53)	-	70,833.53		-0.2%	(70,833.53)	-	70,833.53	Jan-04	Sep-05	Feb-04	Jul-06		2006
116676	Riverport Area Upgrade	435,739.27	-	(435,739.27)		1.1%	435,739.27	-	(435,739.27)	Jan-04	Dec-04	Jun-05	Nov-06	This project was planned to start in June 2004 but delayed to start in 2005 and completed in 2006. The project was put on hold when the request for the Maverick Tube (steel mill) main extension was received in 2004 and then completed in 2005. The project originally required the installation of 12,500 feet of 8-inch steel piping. Due to the gas load for the steel mill, a 12-inch pipeline was installed to the steel mill (5,000 ft.) and then an 8-inch pipeline was extended to the Riverport area (7,500 ft.).	2006
117714	ERT'S 2005	267.98	-	(267.98)		0.0%	267.98	-	(267.98)	Feb-05	Nov-05	Jan-05	Jul-06		2006
117716	LME AMR READING	388.87	-	(388.87)		0.0%	388.87	-	(388.87)	Apr-05	Apr-05	Sep-05	Jun-06		2006
117731 117746	LRB AVAYA INTERACTIVE REPLACE TRAINING RM EQUIPMENT	274.19 158.91	-	(274.19)		0.0%	274.19 158.91	-	(274.19)	Jan-05 Jul-05	Oct-05 Jul-05	Sep-05 Oct-05	Jan-06 Apr-06		2006 2006
117746	CHILLER REPLACEMENT - BOC	(6,000.00)		6,000.00		0.0%	(6,000.00)	-	6,000.00	May-05	Jul-05 Jul-05	Mar-05	Jun-06		2006
117754	FIRE PROTECTION SYSTEM EQUIP	1,776.83		(1,776.83)		0.0%	1,776.83	_	(1,776.83)	Aug-05	Oct-05	Mar-05	Jan-06		2006
117844	SMALLWORLD 4 UPGRADE	33,041.44	37,500.13	4,458.69	12%	0.1%	33,041.44	75,000.25	41,958.82	Jan-05	May-06	May-05	Jul-06		2006
117869	LDI-GEMINI (REPL 111353)	11,768.00	-	(11,768.00)		0.0%	11,768.00	-	(11,768.00)	Jan-05	Dec-05	Dec-04	Jun-06		2006
117904	Muldraugh Dehydrator #2	296,205.38	-	(296,205.38)		0.7%	296,205.38	-	(296,205.38)	Jan-05	Dec-05	Apr-05	Nov-07		2006
117907 117909	Muld Purif Lean Amine Pump Muld 2005 Trans Pipeline Repl	(362.01) 16,104.66	-	362.01 (16,104.66)		0.0%	(362.01) 16,104.66	-	362.01 (16,104.66)	Jan-05 Jan-05	Dec-05 Dec-05	Sep-05 Apr-05	Feb-06 Sep-06		2006 2006
117914	Magn Inst PLC Eng Panel Contr	17,574.81	-	(17,574.81)		0.0%	17,574.81	-	(17,574.81)	Jan-05	Dec-05	Feb-05	Jul-09		2006
117915	Mag Rep 1650 ft 20" Bare Steel	(7,000.00)	-	7,000.00		0.0%	(7,000.00)	-	7,000.00	Jan-05	Dec-05	Feb-05	Jun-06		2006
117916	Magn Repl Steel Gathering Ln	(5,000.00)	-	5,000.00		0.0%	(5,000.00)	-	5,000.00	Jan-05	Dec-05	Feb-05	Jul-06		2006
117917	Install Gate Valves on Wells	2,856.15	-	(2,856.15)		0.0%	2,856.15	-	(2,856.15)	Jan-05	Dec-05	Apr-05	Apr-06		2006
117968 117971	Upgr Facilities @City Gates	(355.03)	-	355.03 410.01		0.0% 0.0%	(355.03)	-	355.03 410.01	Jan-05 Jan-05	Dec-05 Dec-05	Jun-05	Nov-06 Nov-06		2006 2006
117971	Gas Regul Capacity Proj Upgrade Regulator Stations	2.548.76	-	(2,548.76)		0.0%	2,548.76	-	(2,548.76)	Jan-05 Jan-05	Dec-05	Aug-05 Aug-05	Feb-06		2006
118198	CP SYSTEM IMPRV	(5,328.00)	_	5,328.00		0.0%	(5,328.00)	-	5,328.00	Jan-05	Dec-05	Dec-05	May-06		2006
118222	DRILL SHALE RECOV WELLS-INDY	40,612.84	-	(40,612.84)		0.1%	40,612.84	-	(40,612.84)	Jun-05	Aug-05	Sep-05	Aug-09		2006
118241	Mt Wash & Lebanon Jct Uprate	33,858.70	307,395.00	273,536.30	89%	0.1%	33,858.70	307,395.00	273,536.30	Apr-05	Feb-06	May-05	Apr-06		2006
119047 119048	HARDWARE EN MARKET LIGE	(244.28) (349.94)	-	244.28 349.94		0.0%	(244.28)	-	244.28 349.94	Jan-05	Dec-05	Mar-05	Mar-06 Mar-06		2006 2006
119048	ITSD EN MARKET HW/SW LGE GEN PC & DEV TOOLS LGE	(349.94)		(19.02)		0.0%	19.02	-	(19.02)	Jan-05 Jan-05	Dec-05 Dec-05	Feb-05 Mar-05	Jan-06		2006
119050	ITSD POWER GEN HW/SW LGE	(130.28)	_	130.28		0.0%	(130.28)	-	130.28	Jan-05	Dec-05	Mar-05	Mar-06		2006
119051	ITSD DIST OPER TOOLS LGE	8.14	-	(8.14)		0.0%	8.14	-	(8.14)	Jan-05	Dec-05	Feb-05	Jan-06		2006
119052	ITSD RETAIL DEV TOOLS LGE	(250.25)	-	250.25		0.0%	(250.25)	-	250.25	Jan-05	Dec-05	Feb-05	Jun-06		2006
119053	ITSD CIS DEV TOOLS LGE	45.43	-	(45.43)		0.0%	45.43	-	(45.43)	Jan-05	Dec-05	Feb-05	Jan-06		2006
119056 119060	ITSD FINANCE HW/SW LGE STK TAPE EXPANSION LGE	520.11 324.45	-	(520.11) (324.45)		0.0%	520.11 324.45	-	(520.11) (324.45)	Jan-05 Jan-05	Dec-05 Dec-05	Mar-05 Dec-05	Jun-06 Jan-06		2006 2006
119060	MOBILE RADIO LGE	524.45	-	(524.45)		0.0%	6.69	-	(524.43)	Jan-05 Jan-05	Dec-05	Jun-05	Mar-06		2006
119071	OUTSIDE CABLE PLANT LGE	259.04	-	(259.04)		0.0%	259.04	-	(259.04)	Jan-05	Dec-05	Apr-05	Jan-06		2006
119075	T1 DIGITAL MUX REPL LGE	12,295.22	15,000.00	2,704.78	18%	0.0%	12,295.22	30,000.00	17,704.78	Jan-05	Dec-06	Aug-05	Jun-09		2006
119079	INTERNET/E-COMMER ENH LGE	116.81	-	(116.81)		0.0%	116.81	-	(116.81)	Jan-05	Dec-05	Apr-05	Mar-06		2006
119087 119088	SERVER ENHC - INTEL LGE SERVER ENHC - UNIX LGE	(77.22) 122.64	-	77.22 (122.64)		0.0%	(77.22) 122.64	-	77.22 (122.64)	Jan-05 Jan-05	Dec-05 Dec-05	Jan-05 Feb-05	Mar-06 Jan-06		2006 2006
119088	SOFTWARE LICENSES LGE	260.82	-	(260.82)		0.0%	260.82	-	(260.82)	Jan-05 Jan-05	Dec-05	Feb-05	Jan-06 Jan-06		2006
119090	EMAIL INFRASTRUCTURE LGE	122.88	_	(122.88)		0.0%	122.88	-	(122.88)	Jan-05	Dec-05	Oct-05	May-06		2006
119095	CORE NETWORK INFRASTR LGE	150.08	-	(150.08)		0.0%	150.08	-	(150.08)	Jan-05	Dec-05	Mar-05	Jan-06		2006
119099	VPN BUILDOUT LGE	15.27	-	(15.27)		0.0%	15.27	-	(15.27)	Jan-05	Dec-05	Apr-05	Jan-06		2006
119104	IT RESEARCH TECH INV LGE	1,240.49		(1,240.49)	270	0.0%	1,240.49	- 12 502 00	(1,240.49)	Jan-05	Dec-05	Mar-05	Apr-06		2006
119106 119108	MS .NET IMPLEMENT LGE MS BIZTALK IMPLEMENT LGE	9,312.14 41.951.70	6,796.50	(2,515.64) (41.951.70)	-37%	0.0%	9,312.14 41.951.70	13,593.00	4,280.87 (41,951.70)	Jan-05 Jan-05	Dec-06 Dec-05	Aug-05 Dec-05	Dec-06 Nov-06		2006 2006
119109	SECURITY MON/AUD/MGT LGE	21.80	-	(21.80)		0.0%	21.80	-	(21.80)	Jan-05	Dec-05	Aug-05	May-06		2006
119116	MULTIMEDIA SW TOOLS LGE	367.49	-	(367.49)		0.0%	367.49	-	(367.49)	Jan-05	Dec-05	Sep-05	May-06		2006
119722	Call Center Ronovation	(2,160.00)	-	2,160.00		0.0%	(2,160.00)	-	2,160.00			Nov-04	Aug-06		2006
119766	LGE Auto Reg Filing		100,000.00	100,000.00	100%	0.0%		100,000.00	100,000.00	Feb-05	Dec-06				2006
119775 119893	LGE Oracle 11i Purge Archive Corp - Misc Capital - LGE	10,175.88 1,185.33	-	(10,175.88) (1,185.33)		0.0%	10,175.88 1,185.33	-	(10,175.88) (1,185.33)	Jun-05	Jul-05	Dec-05 Dec-04	Sep-06 May-06		2006 2006
119893	Corp - Misc Capital - LGE Clear 12/04 A&G	7,830.16	-	(7,830.16)		0.0%	7,830.16	-	(7,830.16)			Dec-04 Dec-04	Dec-09		2006
119947	Gas Extension - Maverick Tube	41,741.20	-	(41,741.20)		0.1%	41,741.20	-	(41,741.20)			Jun-05	Apr-06		2006
119958	Ballardsville Pipeline	16.85	-	(16.85)		0.0%	16.85	-	(16.85)			May-05	Oct-06		2006
120057	ASR - Retail 2005 KU	(512.25)	-	512.25		0.0%	(512.25)	-	512.25			Dec-05	Jan-06		2006
120059 120097	SR - Databases 2005 KU Server Retirements - 2005 LGE	(132.96) 337.34	-	132.96 (337.34)		0.0%	(132.96) 337.34	-	132.96 (337.34)			Oct-05 Dec-05	Jan-06 Jul-06		2006 2006
120097	Land Mobile Radio NW Upgr LGE	59,891.50	67,349.15	7,457.65	11%	0.0%	59.891.50	134,698.30	74.806.80	Jan-06	Dec-06	Jul-05	Jui-06 Jun-07		2006
120114	ACORDE FOR STOPBOX AND LEAK	4,695.00		(4,695.00)	11/3	0.0%	4,695.00		(4,695.00)	Jun 00		Apr-05	Jun-06		2006
120186	Magn-Freeze Prot-Acid Cool	6,539.70	-	(6,539.70)		0.0%	6,539.70	-	(6,539.70)			Oct-05	Jan-06		2006
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K. Blake

oject	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual
ect	Title/Description	Cost	Budget	In Dollars	Percent	Budget	Cost	Cost	In Dollars	Start	End	Start	End Explanations
212	LGE CIS CYCLE ALIGNMENT	476.25	- Duuget	(476,25)	rciccii	0.0%	476.25	Cost -	(476,25)	Start	Laiu	May-05	Feb-06
57	MAILROOM REPRO FOUIP	12,615.86	22,500.00	9,884.14	44%	0.0%	12,615.86	45,000.00	32.384.14	Apr-06	Aug-06	Aug-06	Sep-06
68	LGE FIRE PROTECTION SYSTEM	8,628.44	8,836.20	207.76	2%	0.0%	8,628.44	17,672.40	9,043.96	Aug-06	Dec-06	Oct-06	Apr-07
69	LGE SECURITY SYSTEMS EQUIP	12.207.25	11.881.20	(326.05)	-3%	0.0%	12.207.25	23.762.40	11.555.15	Feb-06	Dec-06	Mar-06	Dec-06
70	LGE OFFICE RENOVATION	29,357.25	22,499.85	(6,857.40)	-30%	0.1%	29,357.25	44,999.70	15.642.45	Jan-06	Nov-06	May-06	Mar-07
71	LGE REPLACED FAILED EQUIPMENT	2,904.97	12,749.93	9,844.96	77%	0.0%	2,904.97	25,499.86	22,594.88	Jan-06	Dec-06	Jul-06	Oct-06
72.	Tools - Fac. Maint LG&E	7.080.51	7.499.25	418.74	6%	0.0%	7.080.51	14.998.50	7.917.99	Jan-06	Dec-06	Apr-06	Oct-06
73	REPLACE TRAINING RM EOUIP	7,000.51	7,649.84	7,649,84	100%	0.0%	7,000.51	15,299,68	15,299,68	Jan-06	Oct-06	74p1 00	000
74	LGE AC WINDOW UNIT REPLACEMENT	-	2,550.05	2,550.05	100%	0.0%	-	5,100,10	5.100.10	Jan-06	Oct-06		
75	Carpet and Tile Replacement	23.442.09	25,499.85	2,057.76	8%	0.1%	23,442.09	50,999.70	27.557.61	Apr-06	Dec-06	Mar-06	Oct-06
76	Office Furniture and Equip.	21,956.60	30,000.00	8.043.41	27%	0.1%	21,956.60	60,000.00	38,043.41	Apr-06	Dec-06	Jun-06	Apr-07
77	Paving at AOC	21,930.00	7,499.85	7,499.85	100%	0.1%	21,930.00	14,999.71	14.999.71	Jan-06	Aug-06	Juli-00	Api-07
79	HVAC REPLACE AOC		5,100.09	5,100.09	100%	0.0%	-	10,200,19	10,200.19	Jan-06	Jul-06		
79 80	HVAC AIR HANDLER BOC	60,031.25	20.400.08	(39,631,17)	-194%	0.0%	60,031.25	40.800.16	(19,231.09)	Jan-06 Jan-06	Aug-06	Aug-06	Feb-07
81	ROOF MODIFICATIONS	00,031.23	12,749.94	12.749.94	100%	0.1%	00,031.23	25,499,87	25.499.87	Jan-06 Jan-06	Oct-06	Aug-06	reo-0/
82	ROOF REPLACEMENT AOC	151.891.24	158.098.73	6,207.50	100%	0.0%	151.891.24		164.306.23				D 06
82 83		30,256.67	158,098.73	(15,856.67)	-110%	0.4%	30,256.67	316,197.47 28,800.00	(1,456.67)	Sep-06 Mar-06	Oct-06 Nov-06	May-06 Nov-06	Dec-06 Dec-09
83 84	Video Conferencing Equipment	22.087.17		(15,856.67)	-110% 4%	0.1%	22.087.17			Mar-06 Mar-06			
	Chair Replacement		22,950.43		4%			45,900.86	23,813.70	Mar-06	Nov-06	Apr-06	Aug-06
14	ELEC MEAS @ PARADISE TOMATOR	(24,142.07)	-	24,142.07		-0.1%	(24,142.07)	-	24,142.07			Aug-05	May-06
33	LOU MAN Upgrade LGE	(33.86)	-	33.86		0.0%	(33.86)	-	33.86			Aug-05	May-06
37	Enterprise Wireless LGE	78.49	-	(78.49)		0.0%	78.49	105 000 0	(78.49)			Jul-05	Jan-06
73	PC AND PRINTER INFRA-DO	37,781.59	52,500.03	14,718.44	28%	0.1%	37,781.59	105,000.06	67,218.47	Jan-06	Oct-06	Mar-06	Dec-07
74	STORMS UPGRADE 2006	67,578.04	22,499.86	(45,078.19)	-200%	0.2%	67,578.04	44,999.71	(22,578.33)	Jul-06	Sep-06	Apr-06	Jan-07
75	VECTOR GAS	-	190,000.49	190,000.49	100%	0.0%	-	190,000.49	190,000.49	Feb-06	Mar-06		
76	ICONTRACT	-	30,000.17	30,000.17	100%	0.0%	-	60,000.35	60,000.35	Feb-06	May-06		
77	OCE SCAN AND PRINTER	-	10,500.15	10,500.15	100%	0.0%	-	21,000.31	21,000.31	Feb-06	Feb-06		
79	MOBILE COMPUTE FOR LEAK AND SB	-	199,999.94	199,999.94	100%	0.0%	-	199,999.94	199,999.94	Mar-06	Sep-06		
80	BLACKBERRY AND LAPTOPS	-	14,999.90	14,999.90	100%	0.0%	-	29,999.81	29,999.81	Apr-06	Aug-06		
81	INTERNET OUTAGE CALLS	-	22,499.86	22,499.86	100%	0.0%	-	44,999.71	44,999.71	Apr-06	Aug-06		
82	DARTS ENHANCEMENT	-	100,000.58	100,000.58	100%	0.0%	-	100,000.58	100,000.58	Feb-06	Oct-06		
83	OBVIENTS FOCALPOINT	-	53,999.95	53,999.95	100%	0.0%	-	107,999.89	107,999.89	Apr-06	Nov-06		
85	GIS FIELD TO AI	-	14,999.90	14,999.90	100%	0.0%	-	29,999.81	29,999.81	Apr-06	Aug-06		
96	CENTRICITY OUTAGE EVENTS	-	30,000.17	30,000.17	100%	0.0%	-	60,000.35	60,000.35	Mar-06	Jul-06		
97	STORMS FIELD DATA COLLECTION	-	37,500.13	37,500.13	100%	0.0%	-	75,000.25	75,000.25	Mar-06	Nov-06		
98	GIS SOFTWARE LIC	15,899.36	22,499.86	6,600.49	29%	0.0%	15,899.36	44,999.71	29,100.35	Apr-06	Sep-06	Oct-06	Oct-06
99	GSMS HISTORICAL DATABASE	38,591.38	200,000.10	161,408.72	81%	0.1%	38,591.38	200,000.10	161,408.72	Jan-06	Sep-06	May-06	Dec-06
00	2006 MISC DOIT PROJECTS	-	22,499.86	22,499.86	100%	0.0%	-	44,999.71	44,999.71	Jan-06	Mar-06		
13	WESTPORT ROAD	9,017.05	-	(9,017.05)		0.0%	9,017.05	-	(9,017.05)			Jul-05	Jul-07
60	BARDSTOWN MED PRESSURE SYS	-	141,450.30	141,450.30	100%	0.0%	-	141,450.30	141,450.30	Jul-06	Aug-06		
661	HWY 53 GAS SYS REINFORCEMENT	-	516,599.78	516,599.78	100%	0.0%	-	516,599.78	516,599.78	Jan-06	Dec-06		Project delayed to coordinate timing with HWY 53 public works relocation project (138569) in same area. The public works project has been delayed due to KY Transportation Cabinet project schedule changes.
62	MAGN FACILITY IMPROVEMENT	105,806.07	75,735.27	(30,070.80)	-40%	0.3%	105,806.07	75,735.27	(30,070.80)	Jan-06	Dec-06	Feb-06	May-07
63	MAGN FACILITY IMPROVEMENT MAGN INSTALL PLC FNG#2, CONTR	146,374,59	157,219,17	10.844.58	-40% 7%	0.5%	146 374 59	157.219.17	10.844.58	Jan-06	Dec-08	Jun-06	May-07 Dec-09
64	MAGN REPL HYDR MTRS W/FLECT	15.381.21	78,187.08	62.805.87	80%	0.4%	15.381.21	78.187.08	62.805.87	Jan-06	Dec-06	Aug-06	Dec-07
65	MAGN UPGR TANK CONTAINMENT	19,264.05	62.466.56	43.202.51	69%	0.0%	19,264.05	62.466.56	43.202.51	Jan-06	Dec-06	Sep-06	Dec-06
56	MULD OH ELEC REPLACE	19,204.03	100,000.58	100,000.58	100%	0.0%	19,204.03	100,000,58	100.000.58	Jan-06	Dec-06	3ep-00	Dec-00
67		220.050.92			30%		220.050.92					Son 06	May 00
57 58	MULD ENG PANEL UPGR MULD GAS COMP DISCH PSV'S	230,059.82	326,704.96 15,000.39	96,645.14 15,000.39	100%	0.6%	230,059.82	326,704.96 15,000.39	96,645.14 15,000.39	Jan-06 Jan-06	Dec-09 Dec-06	Sep-06 Dec-05	May-09 Dec-05
58 59	MULD GAS COMP DISCH PSV'S MULD GAS COMPR COOLER REPL	72,886.05	91,497.96	18,611.91	20%	0.0%	72,886.05	91,497.96	18,611.91	Jan-06 Jan-06	Dec-06	Jun-06	Jan-07
59 70	MULD GAS COMPR COOLER REPL MULD GAS COMPR VIBRATION MONIT		91,497.96 85.000.19	(26,523,73)	-31%	0.2%	72,886.05 111.523.92	91,497.96 85.000.19	(26,523,73)				Jan-07 Jan-07
70 71	MULD GAS COMPR VIBRATION MONIT MULD H2S FLARE PLC	111,523.92 8,948.29	85,000.19 14,838.80	(26,523.73) 5,890.51	-31% 40%	0.3%	8,948,29	85,000.19 14.838.80	(26,523.73) 5,890.51	Jan-06 Jan-06	Dec-06 Dec-06	Sep-06 Jun-06	Jan-U/ Jul-07
/1 72													
	MULD MISC FACILITY	110,892.37	75,003.63	(35,888.74)	-48%	0.3%	110,892.37	75,003.63	(35,888.74)	Jan-06	Dec-06	Aug-06	Nov-08
73	MULD PURIFIER PUMP REPL	57,966.45	20,012.52	(37,953.93)	-190%	0.1%	57,966.45	20,012.52	(37,953.93)	Jan-06	Dec-06	Jun-06	Dec-06
74	MULD BURIED STATION PIPE REPL	59,836.19	105,996.60	46,160.41	44%	0.1%	59,836.19	105,996.60	46,160.41	Jan-06	Dec-06	Jul-06	Mar-07
	DRILL SHALE GAS RECOVER WELLS	407,900.65	999,999.19	592,098.54	59%	1.0%	407,900.65	999,999.19	592,098.54	Jan-06	Dec-06	Jul-06	Aug-08 Project was to enhance existing wells (not drill as title states). During budgeting process it was expected to be finished in one year (2006). Due to the project starting later than expected and dealing with landowner considerations, some work was delayed to 2007. Net variance is \$70K.
75			453,632.61	453,632.61 56,867.29	100% 100%	0.0% 0.0%	188.54	453,632.61 57,055.83	453,632.61 56,867.29	Jan-06 Jan-06	Dec-06 Dec-06	Sep-06	Project delayed to 2009 due to higher priority projects. Oct-07
76	MAGN REPL 3700 FT BARE STEEL	100 54	57 055 92		71%	0.0%	17,249.50	60.169.08	56,867.29 42,919.58	Jan-06 Jan-06	Dec-06	Sep-06 Jul-06	Oct-07 Jul-07
76 77	MAGN REPL BARE STL GATHER	- 188.54 17.249.50	57,055.83			01070	17,247.30	99.878.21	,			Jui-00	Juro/
76 77 78	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL	188.54 17,249.50	60,169.08	42,919.58			-	,,,,	99,878.21	Jan-06	Dec-06	E 00	S 07
76 77 78	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDS VILLE LINE	17,249.50	60,169.08 99,878.21	42,919.58 99,878.21	100%	0.0%	00 021 20		36,930,44	Jan-06	Dec-06	Jun-06	Sep-07
76 77 78 79	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDS VILLE LINE MULD TRANSMISSION REPL	17,249.50 - 88,831.28	60,169.08 99,878.21 125,761.72	42,919.58 99,878.21 36,930.44	100% 29%	0.2%	88,831.28	125,761.72	(12.001.15		4- 0-		E 06
76 77 78 79 81 82	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDS VILLE LINE MULD TRANSMISSION REPL INSTALL GATE VALVES ON WELLS	17,249.50 - 88,831.28 187,082.48	60,169.08 99,878.21 125,761.72 175,001.31	42,919.58 99,878.21 36,930.44 (12,081.17)	100% 29% -7%	0.2% 0.5%	187,082.48	175,001.31	(12,081.17)	Apr-06	Aug-06	Mar-06	Sep-06
76 77 78 79 81 82 83	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDS VILLE LINE MULD TRANSMISSION REPL INSTALL GATE VALVES ON WELLS PLUG/REPR WELLS W CORRODED CAS	17,249.50 - 88,831.28 187,082.48 167,788.47	60,169.08 99,878.21 125,761.72 175,001.31 120,000.69	42,919.58 99,878.21 36,930.44 (12,081.17) (47,787.78)	100% 29% -7% -40%	0.2% 0.5% 0.4%	187,082.48 167,788.47	175,001.31 120,000.69	(47,787.78)	Apr-06	Aug-06	Mar-06	Oct-09
76 77 78 79 81 82 83	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDS VILLE LINE MULD TRANSMISSION REPL INSTALL GATE VALVES ON WELLS PLUGREPR WELLS W CORRODED CAS RELINING GAS STORAGE WELLS	17,249.50 - 88,831.28 187,082.48 167,788.47 55,737.17	60,169.08 99,878.21 125,761.72 175,001.31 120,000.69 125,000.42	42,919.58 99,878.21 36,930.44 (12,081.17) (47,787.78) 69,263.25	100% 29% -7% -40% 55%	0.2% 0.5% 0.4% 0.1%	187,082.48 167,788.47 55,737.17	175,001.31 120,000.69 125,000.42	(47,787.78) 69,263.25	Apr-06 May-06	Aug-06 Aug-06	Mar-06 May-06	Oct-09 Sep-06
76 77 78 79 81 82 83 84 85	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDSVILLE LINE MULD TRANSMISSION REPL INSTALL GATE VALVES ON WELLS PLUGREPR WELLS W CORRODED CAS RELINING GAS STORAGE WELLS REPLADD GENER @ CITY GATE	17,249.50 88,831.28 187,082.48 167,788.47 55,737.17 16,804.39	60,169.08 99,878.21 125,761.72 175,001.31 120,000.69 125,000.42 100,002.20	42,919.58 99,878.21 36,930.44 (12,081.17) (47,787.78) 69,263.25 83,197.81	100% 29% -7% -40% 55% 83%	0.2% 0.5% 0.4% 0.1% 0.0%	187,082.48 167,788.47 55,737.17 16,804.39	175,001.31 120,000.69 125,000.42 100,002.20	(47,787.78) 69,263.25 83,197.81	Apr-06 May-06 Jan-06	Aug-06 Aug-06 Dec-06	Mar-06 May-06 Sep-05	Oct-09 Sep-06 Jun-07
76 77 78 79 81 82 83 84 85 86	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDSVILLE LINE MULD TRANSMISSION REPL INSTALL GATE VALVES ON WELLS PLUGREPR WELLS W CORRODED CAS RELINNG GAS STORAGE WELLS REPL/ADD GENER @ CITY GATE UPGR FACILITIES-CITY GATES	17,249.50 	60,169.08 99,878.21 125,761.72 175,001.31 120,000.42 100,002.20 25,477.99	42,919.58 99,878.21 36,930.44 (12,081.17) (47,787.78) 69,263.25 83,197.81 (7,628.00)	100% 29% -7% -40% 55% 83% -30%	0.2% 0.5% 0.4% 0.1% 0.0% 0.1%	187,082.48 167,788.47 55,737.17 16,804.39 33,105.99	175,001.31 120,000.69 125,000.42 100,002.20 25,477.99	(47,787.78) 69,263.25 83,197.81 (7,628.00)	Apr-06 May-06 Jan-06 Jan-06	Aug-06 Aug-06 Dec-06 Dec-06	Mar-06 May-06 Sep-05 Nov-06	Oct-09 Sep-06 Jun-07 Aug-07
76 77 78 79 81 82 83 84 85 86 87	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDSVILLE LINE MULD TRANSMISSION REPL INSTALL GATE VALVES ON WELLS PLUGREPR WELLS W CORRODED CAS RELINNEG GAS STORAGE WELLS REPL/ADD GENER @ CITY GATE UPGR FACILITES-CITY GATE UPGR REGULATORS AT CITY GATES	17,249.50 88,831.28 187,082.48 167,788.47 55,737.17 16,804.39 33,105.99 16,713.32	60,169.08 99,878.21 125,761.72 175,001.31 120,000.42 100,002.20 25,477.99 59,717.96	42,919.58 99,878.21 36,930.44 (12,081.17) (47,787.78) 69,263.25 83,197.81 (7,628.00) 43,004.64	100% 29% -7% -40% 55% 83% -30% 72%	0.2% 0.5% 0.4% 0.1% 0.0% 0.1%	187,082.48 167,788.47 55,737.17 16,804.39 33,105.99 16,713.32	175,001.31 120,000.69 125,000.42 100,002.20 25,477.99 59,717.96	(47,787.78) 69,263.25 83,197.81 (7,628.00) 43,004.64	Apr-06 May-06 Jan-06 Jan-06 Jan-06	Aug-06 Aug-06 Dec-06 Dec-06 Dec-06	Mar-06 May-06 Sep-05 Nov-06 Oct-06	Oct-09 Sep-06 Jun-07 Aug-07 Jan-07
76 77 78 79 81 82 83 84 85 86 87 88	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDSVILLE LINE MULD TRANSMISSION REPL INSTALL GATE VALVES ON WELLS PLUGREPR WELLS W CORRODED CAS RELINING GAS STORAGE WELLS REPLAND GESER @ CITY GATE UPGR FACILITES-CITY GATES UPGR REGULATORS AT CITY GATES UPGR VALVE ACTUATORS	17,249.50 88,831.28 187,082.48 167,788.47 55,737.17 16,804.39 33,105.99 16,713.32 33,410.47	60,169.08 99,878.21 125,761.72 175,001.31 120,000.69 125,000.42 100,002.20 25,477.99 59,717.96 60,005.52	42,919.58 99.878.21 36,930.44 (12,081.17) (47,787.78) 69,263.25 83,197.81 (7,628.00) 43,004.64 26,595.05	100% 29% -7% -40% 55% 83% -30% 72% 44%	0.2% 0.5% 0.4% 0.1% 0.0% 0.1% 0.0% 0.1%	187,082.48 167,788.47 55,737.17 16,804.39 33,105.99 16,713.32 33,410.47	175,001.31 120,000.69 125,000.42 100,002.20 25,477.99 59,717.96 60,005.52	(47,787.78) 69,263.25 83,197.81 (7,628.00) 43,004.64 26,595.05	Apr-06 May-06 Jan-06 Jan-06 Jan-06 Jan-06	Aug-06 Aug-06 Dec-06 Dec-06 Dec-06	Mar-06 May-06 Sep-05 Nov-06	Oct-09 Sep-06 Jun-07 Aug-07 Jan-07 Oct-07
76 77 78 79 81 82 83 84 85 86 87	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDSVILLE LINE MULD TRANSMISSION REPL INSTALL GATE VALVES ON WELLS PLUGREPR WELLS W CORRODED CAS RELINNEG GAS STORAGE WELLS REPL/ADD GENER @ CITY GATE UPGR FACILITES-CITY GATE UPGR REGULATORS AT CITY GATES	17,249.50 88,831.28 187,082.48 167,788.47 55,737.17 16,804.39 33,105.99 16,713.32	60,169.08 99,878.21 125,761.72 175,001.31 120,000.42 100,002.20 25,477.99 59,717.96	42,919.58 99,878.21 36,930.44 (12,081.17) (47,787.78) 69,263.25 83,197.81 (7,628.00) 43,004.64	100% 29% -7% -40% 55% 83% -30% 72%	0.2% 0.5% 0.4% 0.1% 0.0% 0.1%	187,082.48 167,788.47 55,737.17 16,804.39 33,105.99 16,713.32	175,001.31 120,000.69 125,000.42 100,002.20 25,477.99 59,717.96	(47,787.78) 69,263.25 83,197.81 (7,628.00) 43,004.64	Apr-06 May-06 Jan-06 Jan-06 Jan-06	Aug-06 Aug-06 Dec-06 Dec-06 Dec-06	Mar-06 May-06 Sep-05 Nov-06 Oct-06	Oct-09 Sep-06 Jun-07 Aug-07 Jan-07 Oct-07 Feb-09
76 77 78 79 81 82 83 84 84 85 86 87	MAGN REPL BARE STL GATHER MULD STORAGE PIPELINE REPL MULD BALLARDSVILLE LINE MULD TRANSMISSION REPL INSTALL GATE VALVES ON WELLS PLUGREPR WELLS W CORRODED CAS RELINING GAS STORAGE WELLS REPLAND GESER @ CITY GATE UPGR FACILITES-CITY GATES UPGR REGULATORS AT CITY GATES UPGR VALVE ACTUATORS	17,249.50 88,831.28 187,082.48 167,788.47 55,737.17 16,804.39 33,105.99 16,713.32 33,410.47	60,169.08 99,878.21 125,761.72 175,001.31 120,000.69 125,000.42 100,002.20 25,477.99 59,717.96 60,005.52	42,919.58 99.878.21 36,930.44 (12,081.17) (47,787.78) 69,263.25 83,197.81 (7,628.00) 43,004.64 26,595.05	100% 29% -7% -40% 55% 83% -30% 72% 44%	0.2% 0.5% 0.4% 0.1% 0.0% 0.1% 0.0% 0.1%	187,082.48 167,788.47 55,737.17 16,804.39 33,105.99 16,713.32 33,410.47	175,001.31 120,000.69 125,000.42 100,002.20 25,477.99 59,717.96 60,005.52	(47,787.78) 69,263.25 83,197.81 (7,628.00) 43,004.64 26,595.05	Apr-06 May-06 Jan-06 Jan-06 Jan-06 Jan-06	Aug-06 Aug-06 Dec-06 Dec-06 Dec-06	Mar-06 May-06 Sep-05 Nov-06 Oct-06 Jun-06	Oct-09 Sep-06 Jun-07 Aug-07 Jan-07 Oct-07

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In Dollars	As	Of	Project	Project Cost	In Dollars	Budget Start	Budget	Actual Start	Actual End	F 1 2	.,
120591	Title/Description 2006 GAS REGUL CAPACITY	78,525.59	Budget 64,506,30	(14.019.29)	Percent -22%	Budget 0.2%	78,525.59	64,506.30	(14,019.29)	Start Jan-06	Dec-06	Start Jun-06	Aug-07	Explanations	Year 2006
120592	2006 REGUL RELIEF VALVE CAP	141,141.83	344,186.22	203,044.39	59%	0.3%	141,141.83	344,186.22	203,044.39	Jan-06	Dec-06	Aug-06	Aug-09		2006
120594	RELOC HI-PRES GAS REGULATORS	61,416.17	160,004.06	98,587.89	62%	0.1%	61,416.17	160,004.06	98,587.89	Mar-06	Aug-06	May-06	Feb-09		2006
120595	PURCHASE REGUL-RES/COMM	-	182,900.03	182,900.03	100%	0.0%	-	182,900.03	182,900.03	Jan-06	Dec-11	Jan-07	Nov-09		2006
120596	FARM TAP REGULATOR UPGR	38,327.94	930,133.96	891,806.02	96%	0.1%	38,327.94	930,133.96	891,806.02	Jan-06	Dec-11	Jun-06		\$350K was transferred to Leak Repair project RRCS419G and the work was completed on that project. The remaining difference is due to a reduction in the scope of the project.	2006
120597	PURCH ANODES/RECTIFIERS	70,886.21	66,825.00	(4,061.21)	-6%	0.2%	70,886.21	66,825.00	(4,061.21)	Jan-06	Apr-07	Feb-06	Jul-08		2006
120598	SOUTHSIDE/NEWCUT TRANS LINE	64,338.01	104,170.48	39,832.47	38%	0.2%	64,338.01	104,170.48	39,832.47	Jan-06	May-07	Aug-06	Apr-09		2006
120599	P/I TECHINICAL EQUIP	27,827.59	14,580.00	(13,247.59)	-91%	0.1%	27,827.59	14,580.00	(13,247.59)	Mar-06	Nov-09	Jun-06	Dec-09		2006
120600 120601	MULDRAUGH FORKLIFT MULDRAUGH BACKHOE REPL	-	35,295.75 91,265.94	35,295.75 91,265.94	100% 100%	0.0%	-	35,295.75 91,265.94	35,295.75 91,265.94	Jan-06 Jan-06	Dec-06 Dec-06	Nov-05 Dec-05	Nov-05 Dec-05		2006 2006
120642	PUBLIC AWARENESS SYSTEM	54,103,39	61,719.48	7.616.09	12%	0.1%	54.103.39	61,719.48	7.616.09	Jan-06	Dec-06	Jul-06	Jan-07		2006
120703	MicroGADS Gold LGE	1,554.87	-	(1,554.87)		0.0%	1,554.87	-	(1,554.87)			Aug-05	Mar-06		2006
120749	GME - Blankenbaker Station	-	299,508.78	299,508.78	100%	0.0%	-	299,508.78	299,508.78	Jan-06	Dec-06				2006
120754	Misc. A/R Uncollect - LGE Cap	125,504.10		(125,504.10)		0.3%	125,504.10		(125,504.10)			Jun-05	Dec-09		2006
120773 120774	LGE PC Purchase LGE TOOLS	10,824.58 2,001.37	15,000.00 2,253.30	4,175.42 251.93	28% 11%	0.0%	10,824.58 2,001.37	30,000.00 4,506.60	19,175.42 2,505.23	Jan-06 Apr-06	Dec-06 Dec-06	Mar-06 Nov-06	Feb-07 Nov-06		2006 2006
120775	Real time Pricing	8,033.36	13,800.00	5,766.65	42%	0.0%	8,033.36	27,600.00	19,566.65	Jan-06	Nov-06	Dec-06	Aug-07		2006
120776	LGE ARCS Interface	-	15,000.00	15,000.00	100%	0.0%	-	30,000.00	30,000.00	Feb-06	Jun-06	Dec 00	1 105 07		2006
120777	LGE No Usage	12,244.31	15,000.11	2,755.79	18%	0.0%	12,244.31	30,000.21	17,755.90	Apr-06	Aug-06	Feb-06	Aug-06		2006
120778	CIS Transfer Billing	23,661.95	22,500.00	(1,161.95)	-5%	0.1%	23,661.95	45,000.00	21,338.05	Feb-06	Dec-06	Mar-06	Dec-06		2006
120779	Replace NRB Functionality	-	16,800.00	16,800.00	100%	0.0%	-	33,600.00	33,600.00	Sep-06	Oct-06				2006
120780 120781	Service Order Interface LGE Bill RECAIC	-	14,999.67 15.011.82	14,999.67 15.011.82	100%	0.0%	-	29,999.34 30,023.63	29,999.34	Mar-06 Jun-06	Jul-06 Oct-06				2006 2006
120782	NRB Billing	-	15,011.85	15,011.85	100%	0.0%	-	30,023.70	30,023.70	Mar-06	Jul-06				2006
120783	Credit Mgmt Phase 2		37,500.00	37,500.00	100%	0.0%	-	75,000.00	75,000.00	Mar-06	Sep-06				2006
120784	BRANDENBURG MP GAS SYS UPRATE	154.09		(154.09)		0.0%	154.09		(154.09)		•	Sep-05	Oct-06		2006
120785	MULD ENGINE CONTROL PANEL REPL	55,142.39	-	(55,142.39)		0.1%	55,142.39	-	(55,142.39)			Nov-05	Apr-09		2006
120789	LGE ERTS AMRS	28,574.70	37,499.18	8,924.48	24%	0.1%	28,574.70	74,998.36	46,423.66	Mar-06	Dec-06	Mar-06	Jun-07		2006
120790 120791	LGE AMR Pilot 2 LGE DUAL ERTS	11,340.64	75,000.00 15,011.85	75,000.00 3,671.21	100% 24%	0.0%	11,340.64	150,000.00 30,023.70	150,000.00 18,683.06	Feb-06 Jan-06	May-06 Jun-06	Son 05	Aug 06		2006 2006
120791	LGE FRTS HANDHELDS	11,340.04	14,999,67	14.999.67	100%	0.0%	11,340.04	29,999,34	29,999,34	Feb-06	Dec-06	Sep-05	Aug-06		2006
120796	LGE AVENUE	2,193.98	15,000.00	12,806.02	85%	0.0%	2,193.98	30,000.00	27,806.02	Jun-06	Oct-06	Dec-06	Apr-07		2006
120797	LGE WITNESS	49,296.65	22,500.00	(26,796.65)	-119%	0.1%	49,296.65	45,000.00	(4,296.65)	Mar-06	Nov-06	Sep-06	Jan-07		2006
120798	LGE IVR REPLACEMENT		22,500.00	22,500.00	100%	0.0%		45,000.00	45,000.00	Apr-06	Mar-07	Oct-07	Jan-08		2006
120799	LGE AUTO OUTBOUND CALLS	8,129.12	45,000.00	36,870.88	82%	0.0%	8,129.12	90,000.00	81,870.88	Mar-06	Dec-06	Apr-06	Nov-06		2006
120800 120801	LGE SMILE SMILE UPGRADE MANDATED RATE CASE (REAL TIME)	5,404.61 16,808.11	56,250.00 22,500.00	50,845.39 5,691.89	90% 25%	0.0%	5,404.61 16,808.11	112,500.00 45,000.00	107,095.39 28,191.89	Mar-06 Mar-06	Dec-06 Dec-06	Nov-06 Oct-06	Dec-06 Oct-07		2006 2006
120802	MISC RES CENTER	10,000.11	11,250.00	11.250.00	100%	0.0%	-	22,500.00	22,500.00	Jan-06	Oct-06	001-00	OCF-07		2006
120803	LGE SECURE EMAIL	-	37,500.00	37,500.00	100%	0.0%	-	75,000.00	75,000.00	Mar-06	Dec-06	Feb-07	Oct-09		2006
120858	HW/SW Dev Tools 026510 LGE	-	3,398.25	3,398.25	100%	0.0%	-	6,796.50	6,796.50	Jan-06	Dec-06				2006
120859	Projectors Main Conf Room LGE		1,903.02	1,903.02	100%	0.0%		3,806.04	3,806.04	Jan-06	Dec-06				2006
120860 120861	Generation PC & Dev Tool LGE Hardware Energy Marketing LGE	5,374.10 2,883.68	10,238.35 9,563.55	4,864.26 6,679.87	48% 70%	0.0%	5,374.10 2,883.68	20,476.70 19,127,11	15,102.61 16,243.42	Jan-06 Jan-06	Dec-06 Dec-06	Feb-06	Mar-07 Mar-07		2006 2006
120861	ITSD HW/SW EM 2006 LGE	2,883.08	9,363.33 1,912.71	1,912.71	100%	0.0%	2,883.08	3,825.42	3,825.42	Jan-06 Jan-06	Dec-06	May-06	Mar-07		2006
120863	ITSD HW/SW PG 2006 LGE	686.57	2,879.54	2,192.96	76%	0.0%	686.57	5,759.07	5,072.50	Jan-06	Dec-06	Mar-06	Jan-07		2006
120864	HW/SW Dev Tools 026540 LGE	341.36	6,079.03	5,737.66	94%	0.0%	341.36	12,158.05	11,816.69	Jan-06	Dec-06	Mar-06	Mar-09		2006
120865	HW/SW Dev Tools 026560 LGE	692.31	6,398.97	5,706.65	89%	0.0%	692.31	12,797.93	12,105.62	Jan-06	Dec-06	Jan-06	Nov-08		2006
120866	HW/SW Dev Tools 026570 LGE	903.63	3,999.35	3,095.72	77%	0.0%	903.63	7,998.71	7,095.08	Jan-06	Dec-06	Feb-06	Jun-07		2006
120867 120868	HW/SW Dev Tools 026580 LGE	1,835.76	3,595.65 8,156.21	1,759.89 8,156.21	49% 100%	0.0%	1,835.76	7,191.30	5,355.54	Jan-06	Dec-06	Feb-06	Sep-06		2006 2006
120868	BlackBerry Device Refresh LGE Impl WorkStn Dta Security LGE		10.194.90	10.194.90	100%	0.0%		16,312.41 20,389.81	16,312.41 20,389.81	Jan-06 Jan-06	Dec-06 Dec-06				2006
120870	Monitor Repl 2006 LGE	19,981.82	22,252.50	2,270.68	10%	0.0%	19,981.82	44,505.00	24,523.18	Jan-06	Dec-06	Sep-06	Jan-07		2006
120871	Tier C rotation 2006 LGE	68,600.17	107,821.21	39,221.04	36%	0.2%	68,600.17	215,642.41	147,042.25	Jan-06	Dec-06	Feb-06	Mar-09		2006
120872	DataCenter Furn,Racks,Pwr LGE	10,376.86	10,196.20	(180.66)	-2%	0.0%	10,376.86	20,392.40	10,015.54	Jan-06	Dec-06	Jan-06	Dec-06		2006
120873	Upgr Data Ctr Scheduling LGE	2,509.56	13,049.28	10,539.72	81%	0.0%	2,509.56	26,098.56	23,589.00	Jan-06	Dec-06	Oct-06	Apr-07		2006
120874 120875	Elim SPF at TKR Okolona LGE Elimination of IMUX Rings LGE	63,077.74 8,795.62	75,000.00 45,043.14	11,922.26 36,247.52	16% 80%	0.2% 0.0%	63,077.74 8,795.62	150,000.00 90,086.27	86,922.26 81,290.66	Jan-06 Jan-06	Dec-06 Dec-06	Aug-06 Sep-06	Feb-07 Dec-06		2006 2006
120876	Lou-Lex Ring Upgr OC-48 LGE	8,793.62 74,745.12	45,045.14 87.025.50	12.280.38	14%	0.0%	74,745.12	174,050.99	99,305.87	Jan-06 Jan-06	Dec-06	May-06	Jun-09		2006
120877	Mobile Radio 2006 LGE	4,046.24	7,998.72	3,952.48	49%	0.0%	4,046.24	15,997.43	11,951.19	Jan-06	Dec-06	Feb-06	Dec-06		2006
120878	NW Access Devices & Infrst LGE	10,471.43	10,194.75	(276.68)	-3%	0.0%	10,471.43	20,389.50	9,918.08	Jan-06	Dec-06	Feb-06	Dec-06		2006
120879	NW Tools & Test Equip 2006 LGE	8,378.66	10,194.75	1,816.09	18%	0.0%	8,378.66	20,389.50	12,010.84	Jan-06	Dec-06	Jan-06	Jan-07		2006
120880	Outside Cable Plant 2006 LGE	25,857.38	31,994.83	6,137.45	19%	0.1%	25,857.38	63,989.66	38,132.28	Jan-06	Dec-06	Jan-06	Jan-07		2006
120881 120882	Remote Fac Alarm Syst FEP LGE Replace Voice Mail Systems LGE	9,744.93	22,500.00 78,593.78	22,500.00 68,848.85	100% 88%	0.0%	9,744.93	45,000.00 157,187.56	45,000.00 147,442.63	Jan-06 Jan-06	Dec-06 Dec-07	Nov-06	Jan-07		2006 2006
120882	Site Security Improvements LGE	9,744.93	78,593.78 2,399.62	2,399.62	100%	0.0%	9,744.93	4,799.23	4,799.23	Jan-06 Jan-06	Dec-07 Dec-06	NOV-06	Jan-0/		2006
120884	Phone Systems Capacity Exp LGE	18,067.02	19,196.89	1,129.87	6%	0.0%	18,067.02	38,393.78	20,326.76	Jan-06	Dec-06	Jan-06	Mar-07		2006
120885	Backup Capacity Exp - 2006 LGE	9,694.84	24,467.52	14,772.68	60%	0.0%	9,694.84	48,935.05	39,240.21	Jan-06	Dec-06	Oct-06	Oct-06		2006
120886	Business Continuity - LEX LGE	-	21,884.56	21,884.56	100%	0.0%	-	43,769.12	43,769.12	Jan-06	Dec-06				2006
120887	Email Infrastructure 2006 LGE	-	4,078.15	4,078.15	100%	0.0%	-	8,156.29	8,156.29	Jan-06	Dec-06				2006
120888	Infrastructure Tech Enh LGE INTERNET/E-COMM Infr 2006 LGE	2.752.34	13,592.95 7,476.27	13,592.95 4.723.93	100% 63%	0.0%	2.752.34	27,185.89 14,952.53	27,185.89 12,200.20	Jan-06 Jan-06	Dec-06	Mar-06	Dec-06		2006 2006
120889	SERVER ENH - INTEL - 2006 LGE	2,752.34 3,904.93	6,795.60	4,723.93 2,890.67	43%	0.0%	2,752.34 3,904.93	14,952.53	9,686.27	Jan-06 Jan-06	Dec-06 Dec-06	Mar-06 Mar-06	Nov-06		2006
-20070	2000 202	3,701.73	-,,,,,,,,	_,,,,,,,,,	13,0	0.073	-,,,,,,,	,->4.24	.,000.27	Jun 00		00		Attachment to Response to PSC-1 Question	on No. 13(a)

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							Total	Total		Date.	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project	Actual	Original	In Dollars	As	Of	Project	Project Cost	In Dollars	Budget Start	Budget	Actual	Actual End	P 1 2	.,
120891	Title/Description SERVER ENH - UNIX - 2006 LGE	4.172.48	Budget 6,795,65	2.623.17	Percent 39%	Budget 0.0%	4,172.48	13,591.29	9,418,82	Jan-06	Dec-06	Start Jun-06	Nov-06	Explanations	Year 2006
120892	SERVER ROTATION - 2006 LGE	27,861.14	29,904.23	2,043.10	7%	0.1%	27,861.14	59,808.47	31,947.33	Jan-06	Dec-06	Jan-06	Apr-07		2006
120893	Services Mgmt Deployment LGE	-	13,592.89	13,592.89	100%	0.0%	-	27,185.78	27,185.78	Jan-06	Dec-06		-		2006
120894	SOFTWARE LICENSES - 2006 LGE	4,473.70	6,117.60	1,643.90	27%	0.0%	4,473.70	12,235.20	7,761.50	Jan-06	Dec-06	Jul-06	Dec-06		2006
120895 120896	Storage Area Network 2006 LGE Core Network Infrastruct LGE	39,723.62 34,646.84	25,826.64 27,185.93	(13,896.97) (7,460.91)	-54% -27%	0.1% 0.1%	39,723.62 34,646.84	51,653.29 54,371.86	11,929.67 19,725.02	Jan-06 Jan-06	Dec-06 Dec-06	Aug-06 Feb-06	Mar-07 Dec-06		2006 2006
120897	Data Network Expansion LGE	6,870.22	6,797.27	(72.95)	-1%	0.1%	6,870.22	13,594.54	6,724.32	Jan-06	Dec-06	Mar-06	Dec-06		2006
120898	Data Networks Test Tools LGE	-	6,796.73	6,796.73	100%	0.0%	-	13,593.47	13,593.47	Jan-06	Dec-06				2006
120899	Ecomm NW Infr Buildout LGE	7,481.72	6,797.06	(684.65)	-10%	0.0%	7,481.72	13,594.13	6,112.41	Jan-06	Dec-06	Mar-06	Nov-06		2006
120900	Network Management System LGE	4,564.85	6,796.73	2,231.88	33%	0.0%	4,564.85	13,593.47	9,028.61	Jan-06	Dec-06	Mar-06	Oct-06		2006
120901 120902	Network Security Expansion LGE VPN Buildout 2006 LGE	7,254.56	6,797.23 5,436.56	(457.33) 5,436.56	-7% 100%	0.0%	7,254.56	13,594.46 10,873.12	6,339.90 10,873.12	Jan-06 Jan-06	Dec-06 Dec-06	Feb-06	Mar-06		2006 2006
120903	Wiring-Closet UPS Project LGE	-	18.214.37	18.214.37	100%	0.0%	-	36,428,74	36,428.74	Jan-06	Dec-06				2006
120904	IT Research Tech Inv 2006 LGE	2,413.59	13,593.00	11,179.41	82%	0.0%	2,413.59	27,186.00	24,772.41	Jan-06	Dec-06	Dec-06	Dec-06		2006
120905	New Technology Implement LGE	18,379.01	34,186.40	15,807.38	46%	0.0%	18,379.01	68,372.79	49,993.78	Jan-06	Dec-06	Jul-06	Mar-07		2006
120906 120907	New Technology Pilot 2006 LGE Desktop Client Secur Enh LGE	4,551.38 10.192.64	13,593.00	9,041.62 6.797.76	67% 40%	0.0%	4,551.38 10.192.64	27,186.00 33,980.78	22,634.62 23,788.15	Jan-06 Jan-06	Dec-06 Dec-06	Dec-06 Oct-06	Sep-07 Jan-07		2006 2006
120907	IT Sec Mon/Audit/Mgmt Tool LGE	3,702.39	13,593.21	9,890.82	73%	0.0%	3,702.39	27,186.41	23,484.03	Jan-06 Jan-06	Dec-06	Sep-06	Jan-07 Jan-07		2006
120909	Multimedia Software Tools LGE	-	679.65	679.65	100%	0.0%	-	1,359.30	1,359.30	Jan-06	Dec-06	Sep 66	Jun 07		2006
120910	Training Room Equipment LGE	1,317.59	951.51	(366.08)	-38%	0.0%	1,317.59	1,903.02	585.43	Jan-06	Dec-06	Nov-06	Dec-06		2006
120911	Empl Mobility Increase NB LGE	4,273.03	16,311.60	12,038.57	74%	0.0%	4,273.03	32,623.20	28,350.17	Jan-06	Dec-06	Jul-06	Aug-06		2006
120912 120913	HW/SW Inventory Automation LGE Systems Management Tools LGE	7,568.49	6,117.41 8,971.38	6,117.41 1,402.89	100% 16%	0.0%	7,568.49	12,234.82 17,942.76	12,234.82 10,374.27	Jan-06 Jan-06	Dec-06 Dec-06	Sep-06	C 0C		2006 2006
120913	Upgr Dta Ctr Scheduling P2 LGE	7,308.49	12,600.00	1,402.89	100%	0.0%	7,308.49	25,200.00	25,200.00	Jan-06 Jan-06	Dec-06	Sep-06	Sep-06		2006
120915	Site Security Improvmnt P2 LGE		5,599.10	5,599.10	100%	0.0%	-	11,198.21	11,198.21	Jan-06	Dec-06				2006
120916	Business Continuity LEX P2 LGE	-	18,894.27	18,894.27	100%	0.0%	-	37,788.54	37,788.54	Jan-06	Dec-06				2006
120917	Linux Infrastructure - P2 LGE	-	8,019.77	8,019.77	100%	0.0%	-	16,039.55	16,039.55	Jan-06	Dec-06				2006
120918 120919	Wiring-Closet UPS Proj P2 LGE Enh User Authentic Tools LGE	-	5,573.13 6,796.50	5,573.13 6,796.50	100% 100%	0.0%	-	11,146.26 13,593.00	11,146.26 13,593.00	Jan-06 Jan-06	Dec-06 Dec-06				2006 2006
120919	LGE CUSTOMER COMPLAINT SYSTEM	729.67	0,790.50	(729.67)	100%	0.0%	729.67	13,393.00	(729.67)	Jan-06	Dec-06	Aug-05	Feb-06		2006
121072	Bulk Power & Envr Systems LGE	9,837.78	15,997.42	6,159.63	39%	0.0%	9,837.78	31,994.83	22,157.05	Jan-06	Dec-06	Jan-06	Dec-06		2006
121092	IVR ENHANCEMENT - LGE	1,233.92		(1,233.92)		0.0%	1,233.92		(1,233.92)			Sep-05	May-06		2006
121095	IVRU Enh for IT Support LGE	12,543.79	-	(12,543.79)		0.0%	12,543.79	-	(12,543.79)			Sep-05	May-06		2006
121097 121110	MAG-AIR TANK WATER COOLER COMPR UNIT #5	(2,000.00) 5,313.41	-	2,000.00 (5,313.41)		0.0%	(2,000.00) 5,313.41	-	2,000.00 (5,313.41)			Oct-05 Dec-05	Nov-06 Mar-07		2006 2006
121110	Server Rack Switches LGE	3,313.41	-	(34.89)		0.0%	34.89	-	(34.89)			Nov-05	Mar-06		2006
121154	HAWLY GIBSON REINFORCEMENT	25,036.32	-	(25,036.32)		0.1%	25,036.32	-	(25,036.32)			Oct-05	Apr-06		2006
121220	LGE ORACLE POINT RELEASE 06	-	28,799.98	28,799.98	100%	0.0%	-	57,599.95	57,599.95	Jun-06	Sep-06				2006
121222 121224	LGE PEOPLESOFT UPGRADE	-	34,501.50	34,501.50	100%	0.0%	-	69,003.00	69,003.00	Feb-06	Dec-06				2006
121224	LGE SUPPLIER MGMT LGE ACCORDE WORKFLOW	2.269.60	42,000.44 17.399.88	42,000.44 15,130.28	100% 87%	0.0%	2.269.60	84,000.87 34.799.76	84,000.87 32,530.16	Aug-06 Aug-06	Dec-06 Sep-07	Dec-06	Jan-07		2006 2006
121229	2006 Stretch	2,209.00	(96,000.00)	(96,000.00)	100%	0.0%	2,209.00	(192,000.00)	(192,000.00)	Mar-06	Jun-06	Dec-00	Jan-07		2006
121230	2006 OP Services Stretch	-	(21,000.00)	(21,000.00)	100%	0.0%	-	(42,000.00)	(42,000.00)	Jun-06	Jun-06				2006
121254	NARC PHONE PROJECT	16,407.02	-	(16,407.02)		0.0%	16,407.02	-	(16,407.02)			Feb-06	Jun-06		2006
121255	Xerox Servers LGE	308.78		(308.78)	1000/	0.0%	308.78	-	(308.78)		D 06	Nov-05	Feb-06		2006
121259 121260	Decision Cubes 2006 Unit Commitment 2006	-	9,900.00 21,024.00	9,900.00 21,024.00	100% 100%	0.0% 0.0%		19,800.00 42,048.00	19,800.00 42,048.00	Jan-06 Jan-06	Dec-06 Dec-06				2006 2006
121261	Other Systems Development 2006		29,700.00	29,700.00	100%	0.0%	-	59,400.00	59,400.00	Jan-06	Dec-06				2006
121262	Other Non-systems 2006	-	7,416.00	7,416.00	100%	0.0%	-	14,832.00	14,832.00	Jan-06	Dec-06				2006
121267	LG&E 401(k) Catch-up 2006	-	8,811.00	8,811.00	100%	0.0%	-	17,622.00	17,622.00	Apr-06	Sep-06				2006
121271 121274	LGE H&S Contractor Database LG&E Total Retire Out 2006	3,685.42	3,524.40 5,875.20	3,524.40 2,189.78	100% 37%	0.0%	2 695 42	7,048.80 11,750.40	7,048.80 8.064.98	Apr-06	Jun-06	N 0¢	Feb-07		2006 2006
121274	LG&E PS Upgrade 2006	3,083.42 8.493.36	32,245,20	2,189.78	74%	0.0%	3,685.42 8,493.36	64,490,40	55,997.04	Jan-06 Jan-06	Sep-06 Dec-07	Nov-06 Dec-06	Sep-07		2006
121285	LGE CALL RECORDING	8,764.08	-	(8,764.08)		0.0%	8,764.08	-	(8,764.08)			Oct-05	Feb-06		2006
121318	LGE GENTRAN GIS	19,349.06	-	(19,349.06)		0.0%	19,349.06	-	(19,349.06)			Dec-05	May-06		2006
121330	UPGR PRESTON CITY GATE PIPING	355.03	-	(355.03)		0.0%	355.03	-	(355.03)			Dec-05	Nov-06		2006
121333 121345	Budget Billing ISOLATED SERVICES	1,045.08 16,480.00	-	(1,045.08) (16,480.00)		0.0%	1,045.08 16,480.00	-	(1,045.08) (16,480.00)			Dec-05 Nov-05	Nov-06 Feb-06		2006 2006
121343	BOC Safety Security	1,308.83	-	(1,308.83)		0.0%	1,308.83	-	(1,308.83)			Dec-05	Mar-06		2006
121362	Earlington Tower Rebuild LGE	36,935.39	-	(36,935.39)		0.1%	36,935.39	-	(36,935.39)			Dec-05	Dec-06		2006
121382	LGE MOBILE SUPPLY CHAIN	4,596.88	-	(4,596.88)		0.0%	4,596.88	-	(4,596.88)			Dec-05	Oct-06		2006
121387	Database Monitoring LGE	5,216.68	-	(5,216.68)		0.0%	5,216.68	-	(5,216.68)			Dec-05	Jun-06		2006
121421 121447	MT WASHINGTON REG STATION TURBINE 10 POWER END REPLACE	219,280.25 38,692.09	-	(219,280.25) (38.692.09)		0.5% 0.1%	219,280.25 38,692.09	-	(219,280.25)			Aug-06 Mar-06	Dec-06 Mar-07		2006 2006
121474	DEC DECOMMISH VIPER	23,807.38	-	(23,807.38)		0.1%	23,807.38	-	(23,807.38)			May-06	Jan-07		2006
121491	LGE CUSTOMER INFO CONTROLS	30,550.27	-	(30,550.27)		0.1%	30,550.27	-	(30,550.27)			Mar-06	Oct-06		2006
121497	Storage Room Desktop Ops LGE	5,977.13	-	(5,977.13)		0.0%	5,977.13	-	(5,977.13)			Mar-06	May-06		2006
121523 121527	PINEVILLE EXPANSION RIVER PARK PLACE GAS RELO	29,112.98 78.431.15	-	(29,112.98)		0.1%	29,112.98 78.431.15	-	(29,112.98)			Apr-06 Oct-06	Jun-07 May-09		2006 2006
121527	LG&E Doc1 Print Support	/8,431.15 13.622.48	-	(13,622.48)		0.2%	78,431.15 13.622.48	-	(13,622.48)			Jun-06	Dec-06		2006
121539	Storm 04-02-2006	19,204.37	-	(19,204.37)		0.0%	19,204.37	-	(19,204.37)			Apr-06	Apr-07		2006
121581	MULD BACKHOE TRAILER	5,679.65	-	(5,679.65)		0.0%	5,679.65	-	(5,679.65)			Jun-06	Jul-06		2006
121633	ORACLE LICENSES (LG&E %)	10,264.30	-	(10,264.30)		0.0%	10,264.30	-	(10,264.30)			Jun-06	Jun-06		2006
121649	IMPACT software - LTFP	36,441.24	-	(36,441.24)		0.1%	36,441.24	-	(36,441.24)			Jun-06	Dec-06	Attachment to Response to PSC-1 (2006 Question No. 13(a)

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Yea
21696	NW Report and Sec Mgt Sys LGE	14,981.35	-	(14,981.35)		0.0%	14,981.35	-	(14,981.35)			Sep-06	Dec-06		2
1701	Magic Solutions Enh LGE	29,006.61	-	(29,006.61)		0.1%	29,006.61	-	(29,006.61)			Jul-06	Dec-06		2
1704	Rewire Auburndale LGE	9,637.56 32,583.27	-	(9,637.56)		0.0%	9,637.56 32,583.27	-	(9,637.56)			Jun-06	Feb-07		2
1769	Shepherds ville Uprate		-	(32,583.27)		0.1%		-	(32,583.27)			Jul-06	Dec-06		2
1770	Middletown/Crestwood Uprate ADVANTICA SOFTWARE	216,627.29	-	(216,627.29)		0.5%	216,627.29	-	(216,627.29)			Sep-06	Feb-07		2
1932 1938	ADVANTICA SOFTWARE MULD-ESS SYS REPLACEMENT	15,000.00	-	(15,000.00)		0.0%	15,000.00	-	(15,000.00)			Nov-06	Dec-06		2
1938 2051		176,827.62	-	(176,827.62)		0.4%	176,827.62	-	(176,827.62)			Dec-06	Apr-09		_
9051 9074	Command Center Renovation LGE Capital Tax	8,463.95 (2,356.04)	-	(8,463.95) 2,356.04		0.0% 0.0%	8,463.95 (2,356.04)	-	(8,463.95) 2,356.04			Jul-06 Jun-06	May-07 Jun-08		- 2
		(2,356.04) 21,705.45	-	(21,705.45)		0.0%	(2,356.04)	-	(21,705.45)				Dec-06		
2090	Avaya System Upgrades LGE COGNOS	18.918.82	-	(18.918.82)		0.1%	18.918.82	-	(18.918.82)			Aug-06	Jan-07		2
180	HARRODS CREEK PIPELINE	43,069,00	-	(43,069,00)		0.0%	43.069.00	-	(43,069,00)			Aug-06 Aug-06	Sep-09		- 3
182	2006 FT CONVERSIONS	45,069.00 25,856.68	-	(25,856,68)		0.1%	45,069.00 25,856.68	-	(25.856.68)			Oct-06	Aug-08		
193	Lexington Tape Upgrade LGE	106,828.93	-	(106,828.93)		0.1%	106,828.93	-	(106,828.93)			Oct-06	Aug-08 Aug-07		
218	PORTLAND STATION UPGRADE	23.312.80	-	(23.312.80)		0.1%	23.312.80	-	(23,312.80)			Nov-06	Feb-08		
223	ACS Radius Appl Upgrade LGE	4.195.36		(4.195.36)		0.0%	4.195.36	-	(4.195.36)			Oct-06	Dec-06		
223	ELECTRONIC PAYMENT PROJECT	13,176.55	-	(13,176.55)		0.0%	13,176.55	-	(13,176.55)			Sep-06	Mar-07		- 3
244	MOBILE COMPUTING	14,988.32		(14,988,32)		0.0%	14.988.32	-	(14,988.32)			Oct-06	Jun-07		- 3
245	SMALLWORLD NEW FUNCTIONALITY	11,425.33		(11.425.33)		0.0%	11.425.33		(11,425.33)			Oct-06	Dec-06		
275	Backup Data Center LGE	12,150,78		(12,150,78)		0.0%	12,150.78	-	(12,150.78)	Jan-07	Dec-08	Oct-06	Feb-09		- 3
476	MAGN-UPGR TANK CONTAINMENT	31,046.79		(31,046.79)		0.1%	31,046.79		(31,046.79)	Juli 07	Dec 00	Dec-06	Dec-06		- 3
486	RISS Backup LGE	19.175.95	-	(19,175,95)		0.1%	19.175.95	-	(19,175.95)			Nov-06	Dec-00		- 3
490	FileNet Upgrade (LG&E %)	1,927.11	_	(1,927.11)		0.0%	1,927.11	-	(1,927.11)			Nov-06	Aug-07		
532	LGE WWA TO SMALLWORLD	2,006.52	-	(2,006.52)		0.0%	2,006.52	-	(2,006.52)			Dec-06	Jan-07		- 3
541	BTOWN MISC CUT-OUTS/TIE-INS	17,375,31	_	(17.375.31)		0.0%	17.375.31	_	(17.375.31)			Nov-06	Nov-06		-
568	Trend Micro LGE	4,906.28	_	(4,906.28)		0.0%	4,906.28	_	(4,906.28)			Dec-06	Jan-07		
576	Dresser Roots Prover	7.755.98	_	(7,755,98)		0.0%	7.755.98	_	(7,755,98)			Dec-06	Dec-06		-
593	Test Tools for CIS LGE	12,694.58	_	(12,694,58)		0.0%	12,694,58	-	(12,694,58)			Dec-06	Jan-07		- 3
603	Share Point LGE	2,705,88	_	(2,705,88)		0.0%	2,705.88	-	(2,705,88)			Dec-06	Oct-08		- 3
616	BOC Call Center Training Room	2,726.38	_	(2,726.38)		0.0%	2,726.38	_	(2,726.38)			Dec-06	Feb-07		- 3
628	Primedia Units	22,784,70	_	(22,784,70)		0.1%	22,784.70	_	(22,784.70)			Dec-06	Dec-06		- 3
Y419	Regulator Assemblies	140,178,41	121.653.85	(18,524.56)	-15%	0.3%	140.178.41	121,653,85	(18,524.56)	Jan-06	Dec-09	Feb-06	Dec-09		2
120058	SR - Databases 2005 LEL	(9.97)		9.97		0.0%	(9.97)	-	9.97			Oct-05	Jan-06		2
R419	DO NOT USE (LEAK419G, CLAMP)	1,497,162.18	1,104,311.75	(392,850.43)	-36%	3.6%	1,497,162.18	1,104,311.75	(392,850,43)	Jan-04	Dec-08	Jan-04		The Leak Mitigation program includes large scale main replacements,	- 3
IE406	GAS MAIN EXT 406	2,338,771.29	3,266,137.88	927,366.59	28%	5.7%	2,338,771.29	3,266,137.88	927,366.59	Jan-04	Dec-09	Jan-04	Dec-09	2006 the net difference for these projects was \$277K. In total the program was reduced in 2006 due to the significant progress on main replacements during the year and the level of leaks. Decrease due to less customer requests for main extensions in the original budget which is generally based on historical trends, as well as	2
/IR414	Large Scale Main Replacements	11,919,414.74	15,591,839.84	3,672,425.10	24%	28.9%	11,919,414.74	15,591,839.84	3,672,425.10	Jan-04	Dec-09	Jan-04	Dec-09	postponement of projects that were scheduled for later in the year. The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2006 the net difference for these projects was \$277K. In total the program was reduced in 2006 due to the significant progress on main replacements	3
														during the year and the level of leaks.	
CS402	NEW BUS CON GAS SERV	(7,849.27)	-	7,849.27		0.0%	(7,849.27)	-	7,849.27			Jan-04	Nov-06	***************************************	
CS419	NEW BUS CONNECT SERV 419	743,783.79	1,056,451.35	312,667.56	30%	1.8%	743,783.79	1,056,451.35	312,667.56	Jan-05	Dec-09	Feb-04	Dec-09	Decrease due to less customer requests for service than anticipated in the	
														original budget which was generally based on historical trends.	
S341	INSTALL GAS SVC-JOINT TRENCH	425,538.48	-	(425,538.48)		1.0%	425,538.48	-	(425,538.48)			Mar-06	Dec-09 '	This was budgeted in other projects.	
S402	NEW BUS GAS SERV 402	870.89	-	(870.89)		0.0%	870.89	-	(870.89)	Jan-04	Dec-04	Jan-04	Oct-07		2
S419	NEW BUS GAS SERV 419	2,385,618.57	4,179,319.29	1,793,700.72	43%	5.8%	2,385,618.57	4,179,319.29	1,793,700.72	Jan-05	Dec-09	Feb-04		Decrease due to less customer requests for service than anticipated in the	2
														original budget which was generally based on historical trends.	
S421	NEW BUS GAS SERV 421	34,962.05	57,410.87	22,448.82	39%	0.1%	34,962.05	57,410.87	22,448.82	Jan-04	Dec-08	Jan-04	Dec-09		
S422	NBGS422	33,882.45	64,521.48	30,639.03	47%	0.1%	33,882.45	64,521.48	30,639.03	Jan-04	Dec-09	Jan-04	Dec-09		
		2,122,829.77	650,589.05	(1,472,240.72)	-226%	5.1%	2,122,829.77	650,589.05	(1,472,240.72)	Jan-04	Dec-09	Jan-04	:	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.	
		6,747.24	-	(6,747.24)		0.0%	6,747.24	-	(6,747.24)			Jan-04	May-09		
		1,174,697.26	1,486,350.78	311,653.52	21%	2.8%	1,174,697.26	1,486,350.78	311,653.52	Jan-04	Dec-09	Jan-04	Dec-09	Decrease due to underruns and deferments of public works jobs.	
(422G	Public Works	2,126.01	-	(2,126.01)		0.0%	2,126.01	-	(2,126.01)			May-04	Aug-07		
E406	MAIN MATERIAL ONLY	1,787.68	-	(1,787.68)		0.0%	1,787.68	-	(1,787.68)			Jan-04	Aug-09		
R414	Priority Main Replacement	743,248.85	463,104.65	(280,144.20)	-60%	1.8%	743,248.85	463,104.65	(280,144.20)	Jan-04	Dec-09	Jan-04	Dec-09		
406G	Customer requested - Gas	34,207.67	9,880.00	(24,327.67)	-246%	0.1%	34,207.67	9,880.00	(24,327.67)	Jan-06	Dec-09	Feb-04	Dec-09		- 2
PD419 S419G	Repair Third Party Damages-419 REP CO GAS SERV 419	104,597.18 3,806,591.50	99,915.10 1,063,601.70	(4,682.08) (2,742,989.80)	-5% -258%	0.3% 9.2%	104,597.18 3,806,591.50	99,915.10 1,063,601.70	(4,682.08) (2,742,989.80)	Jan-04 Jan-04	Dec-09 Dec-09	Jan-04 Jan-04	1	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2006 the net difference for these projects was \$277K. In total the program was reduced in 2006 due to the significant progress on main replacements during the same and the based of the way.	2
														during the year and the level of leaks. Attachment to Response to PSC-1 Question	on No
														Pa	age 1

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual Explanations	Year
RRCS421G	REM/REPL CO GAS SERVICE-421	10,899.78	40,003.93	29,104.15	73%	0.0%	10,899.78	40,003.93	29.104.15	Jan-04	Dec-09	Jan-04	Nov-09	2006
RRCS422G	RRCS422G	8,846.21	-	(8,846.21)		0.0%	8,846.21	-	(8,846.21)			Feb-04	Oct-09	2006
SYSEN406G	System enhancements - Gas	19.01	149,765.00	149,745.99	100%	0.0%	19.01	149,765.00	149,745.99	Jan-06	Dec-09	Jan-04	Dec-09	2006
TLEQ419	Purchase of Tools - 004190	42,791.68	200,475.00	157,683.32	79%	0.1%	42,791.68	200,475.00	157,683.32	Feb-04	Sep-09	Feb-04	Dec-09	2006
TLEQ447	TOOLS AND EQUIP 447	14,230.99	24,999.84	10,768.85	43%	0.0%	14,230.99	24,999.84	10,768.85	Jan-04	Dec-09	Mar-04	Dec-09	2006
TLEQ448	Tools and Equipment 448	22,996.47	24,600.11 10.000.67	1,603.64	7%	0.1%	22,996.47	24,600.11 10.000.67	1,603.64	Jan-05	Dec-09	May-05	Sep-09	2006
TLEQ450	Tools and Equipment , 004500	6,633.54	,	3,367.13	34%	0.0%	6,633.54	,	3,367.13	Mar-04	Nov-09	Jun-04	Dec-09	2006
TLEQ451 VK05A003U	Tools and Equipment , 004510 SR - Databases 2005 WKE	7,614.34 (33.24)	10,000.67	2,386.33 33.24	24%	0.0%	7,614.34 (33.24)	10,000.67	2,386.33 33.24	Mar-04	Sep-09	Mar-04 Oct-05	Dec-09 Jan-06	2006 2006
V KOJAOOJO	SR - Databases 2005 WKE	36,208,021.32	41,255,648.84	5,047,627.52		0.070	(33.24)	-	33.24			OCI-05	Jaii-00	2006 Tota
101175	Gas Main Hwy Relocations-ASC	(492,426.58)	-	492,426.58		-1.0%	(492,426.58)	_	492,426.58			Jan-04	Aug-08 Work on this project was completed in 2003 and the customer was	2007
													invoiced for the cost, but the invoice was recorded to the wrong accou (not on this capital project). In January 2004, this project was credited the amount invoiced to the customer. In 2005, the invoiced amount wa charged off, resulting in a debit to this capital project. In 2007, the inv was re-issued and the customer paid the amount invoiced, resulting in another credit to this project.	nt for s sice
104671	CAPITAL PIPE TRANSFERS - MULD	(9,649.20)	-	9,649.20		0.0%	(9,649.20)	-	9,649.20			Apr-04	Dec-09	2007
112491	Gas Meters-LGE	308,533.96	-	(308,533.96)		0.6%	308,533.96	-	(308,533.96)	Jan-04	Dec-06	Jan-04	Sep-08 Total actual costs (project 122650 and 112491) are \$1,953,779. The approved spend for gas meters was \$2.084m, which results in a variant \$130k. The budget was in project 121974 (Electric Meters) and in accu 108901 (removal).	ount
112644	Capital tools	15,339.58	20,315.00	4,975.42	24%	0.0%	15,339.58	20,315.00	4,975.42	Jan-04	Dec-09	May-04	Dec-09	2007
114098	GAS MAIN EXT AOC	18,895.54	2545	(18,895.54)		0.0%	18,895.54		(18,895.54)		D	Jan-04	Jan-07	2007
114268	Gas Regulator Replacements PURCHASE REGULATORS	1,842,315.92	2,545,559.91	703,243.99	28%	3.8%	1,842,315.92	2,545,559.91	703,243.99	Jan-04	Dec-09	Jan-04	Dec-09 Materials were purchased on project 120595.	2007
115030 115115	PURCHASE REGULATORS LCS-Sour Suppt CAP-CONT MANAG	75,020.62 (6,916.50)	58,478.52	(16,542.10) 6,916.50	-28%	0.2%	75,020.62 (6,916.50)	58,478.52	(16,542.10) 6,916.50	Jan-04 Mar-04	Dec-09 Dec-04	Aug-04 Jun-04	Dec-09 Oct-07	2007 2007
115115	P/I Act Compliance	(6,916.50) (1,098.52)	81,260.00	6,916.50 82,358.52	101%	0.0%	(6,916.50)	81,260.00	6,916.50 82,358.52	Mar-04 Jul-04	May-07	Jun-04 Apr-04	Oct-0/ Jun-07	2007
117361	Accrued Labor - LGE	1.727.15	81,200.00	(1.727.15)	10170	0.0%	1.727.15	81,200.00	(1.727.15)	Jui-04	May-07	Apr-04 Mar-07	Dec-09	2007
117904	Muldraugh Dehydrator #2	(1,498.43)	-	1,498.43		0.0%	(1,498.43)		1,498.43	Jan-05	Dec-05	Apr-05	Nov-07	2007
117914	Magn Inst PLC Eng Panel Contr	(12,253.15)	-	12,253.15		0.0%	(12,253.15)	-	12,253.15	Jan-05	Dec-05	Feb-05	Jul-09	2007
118241	Mt Wash & Lebanon Jct Uprate	(12,200.10)	_	-		0.0%	(12,200.10)	_	-	Apr-05	Feb-06	May-05	Apr-06	2007
119003	New Castle HP Main Replacement	(2,366.98)		2,366.98		0.0%	(2,366.98)	-	2,366.98	.4		Oct-04	Dec-07	2007
119902	Clear 12/04 A&G	(105,730.52)	-	105,730.52		-0.2%	(105,730.52)	-	105,730.52			Dec-04	Dec-09	2007
120060	SR - Databases 2005 LEM	(3.32)	-	3.32		0.0%	(3.32)	-	3.32			Oct-05	Apr-07	2007
120114	Land Mobile Radio NW Upgr LGE	9,537.94	-	(9,537.94)		0.0%	9,537.94	-	(9,537.94)	Jan-06	Dec-06	Jul-05	Jun-07	2007
120268	LGE FIRE PROTECTION SYSTEM	(1,559.40)	-	1,559.40		0.0%	(1,559.40)	-	1,559.40	Aug-06	Dec-06	Oct-06	Apr-07	2007
120270	LGE OFFICE RENOVATION	(4,500.00)	-	4,500.00		0.0%	(4,500.00)	-	4,500.00	Jan-06	Nov-06	May-06	Mar-07	2007
120276	Office Furniture and Equip.	5,850.00	-	(5,850.00)		0.0%	5,850.00	-	(5,850.00)	Apr-06	Dec-06	Jun-06	Apr-07	2007
120280	HVAC AIR HANDLER BOC	91.74	-	(91.74)		0.0%	91.74	-	(91.74)	Jan-06	Aug-06	Aug-06	Feb-07	2007
120283	Video Conferencing Equipment	1,136.33	-	(1,136.33)		0.0%	1,136.33	-	(1,136.33)	Mar-06	Nov-06	Nov-06	Dec-09	2007
120473	PC AND PRINTER INFRA-DO	4,709.63	-	(4,709.63)		0.0%	4,709.63	-	(4,709.63)	Jan-06	Oct-06	Mar-06	Dec-07	2007
120474	STORMS UPGRADE 2006	(30,574.57)	-	30,574.57		-0.1%	(30,574.57)	-	30,574.57	Jul-06	Sep-06	Apr-06	Jan-07	2007
120513 120562	WESTPORT ROAD MAGN FACILITY IMPROVEMENT	(34,871.27) 8,741.51	-	34,871.27 (8,741.51)		-0.1% 0.0%	(34,871.27) 8,741.51	-	34,871.27 (8,741.51)	Jan-06	Dec-06	Jul-05 Feb-06	Jul-07 May-07	2007 2007
120562	MAGN FACILITY IMPROVEMENT MAGN INSTALL PLC ENG#2 CONTR	169.851.45	-	(169,851.45)		0.0%	169,851,45	-	(169,851.45)	Jan-06 Jan-06	Dec-08	Jun-06	Dec-09	2007
120564	MAGN REPL HYDR MTRS W/ELECT	(15,381.21)		15,381.21		0.4%	(15,381.21)		15,381.21	Jan-06 Jan-06	Dec-06	Aug-06	Dec-09	2007
120567	MULD ENG PANEL UPGR	383,669.04		(383,669,04)		0.8%	383,669.04	-	(383,669.04)	Jan-06	Dec-09	Sep-06	May-09 Budgeted on project 121900.	2007
120569	MULD GAS COMPR COOLER REPL	2.109.82	_	(2,109.82)		0.0%	2.109.82	_	(2.109.82)	Jan-06	Dec-06	Jun-06	Jan-07	2007
120570	MULD GAS COMPR VIBRATION MONIT	(364.48)	-	364.48		0.0%	(364.48)	_	364.48	Jan-06	Dec-06	Sep-06	Jan-07	2007
120571	MULD H2S FLARE PLC	(3,414.92)		3,414.92		0.0%	(3,414.92)		3,414.92	Jan-06	Dec-06	Jun-06	Jul-07	2007
120572	MULD MISC FACILITY	19,406.88	-	(19,406.88)		0.0%	19,406.88	-	(19,406.88)	Jan-06	Dec-06	Aug-06	Nov-08	2007
120574	MULD BURIED STATION PIPE REPL	(18,378.37)	-	18,378.37		0.0%	(18,378.37)	-	18,378.37	Jan-06	Dec-06	Jul-06	Mar-07	2007
120575	DRILL SHALE GAS RECOVER WELLS	522,241.52	-	(522,241.52)		1.1%	522,241.52	-	(522,241.52)	Jan-06	Dec-06	Jul-06	Aug-08 Project was to enhance existing wells (not drill as title states). During budgeting process it was expected to be finished in one year (2006). It to the project starting later than expected and dealing with landowner considerations, some work was delayed to 2007. Net variance is \$70K	
120577	MAGN REPL BARE STL GATHER	(188.54)	-	188.54		0.0%	(188.54)	-	188.54	Jan-06	Dec-06	Sep-06	Oct-07	2007
120578	MULD STORAGE PIPELINE REPL	(2,118.55)	-	2,118.55		0.0%	(2,118.55)	-	2,118.55	Jan-06	Dec-06	Jul-06	Jul-07	2007
120581	MULD TRANSMISSION REPL	28,814.21	-	(28,814.21)		0.1%	28,814.21	-	(28,814.21)	Jan-06	Dec-06	Jun-06	Sep-07	2007
120585	REPL/ADD GENER @ CITY GATE	(7,000.00)	-	7,000.00		0.0%	(7,000.00)	-	7,000.00	Jan-06	Dec-06	Sep-05	Jun-07	2007
120586	UPGR FACILITES-CITY GATES	(1,765.96)	-	1,765.96		0.0%	(1,765.96)	-	1,765.96	Jan-06	Dec-06	Nov-06	Aug-07	2007
120587	UPGR REGULATORS AT CITY GATES	33,713.97	-	(33,713.97)		0.1%	33,713.97	-	(33,713.97)	Jan-06	Dec-06	Oct-06	Jan-07	2007
120588	UPGR VALVE ACTUATORS	(2,227.36)	-	2,227.36		0.0%	(2,227.36)	-	2,227.36	Jan-06	Dec-06	Jun-06	Oct-07	2007
120591 120592	2006 GAS REGUL CAPACITY 2006 REGUL RELIEF VALVE CAP	(448.23) 996.25	-	448.23 (996.25)		0.0%	(448.23) 996.25	-	448.23 (996.25)	Jan-06 Jan-06	Dec-06 Dec-06	Jun-06	Aug-07	2007 2007
120592			-					-				Aug-06	Aug-09	2007
120594	RELOC HI-PRES GAS REGULATORS PURCHASE REGUL-RES/COMM	39,745.09 504,329.32	119,500.00	(39,745.09) (384,829,32)	-322%	0.1% 1.0%	39,745.09 504.329.32	119,500.00	(39,745.09) (384.829.32)	Mar-06 Jan-06	Aug-06 Dec-11	May-06 Jan-07	Feb-09 Nov.00 Metarials were hudgeted on project 114269	2007
120595	FARM TAP REGULATOR UPGR	1,559,628.20	1,726,775.00	(384,829.32)	-322% 10%	3.2%	1,559,628.20	1.726,775.00	(384,829.32)	Jan-06 Jan-06	Dec-11	Jan-07 Jun-06	Nov-09 Materials were budgeted on project 114268. Dec-09	2007
120596	PURCH ANODES/RECTIFIERS	28.270.66	10,038.00	(18,232.66)	-182%	0.1%	28.270.66	1,726,775.00	(18,232.66)	Jan-06 Jan-06	Apr-07	Feb-06	Jul-08	2007
120597	SOUTHSIDE/NEWCUT TRANS LINE	185,988.54	192,395.00	6,406,46	-182%	0.1%	185,988.54	192,395.00	6.406.46	Jan-06 Jan-06	May-07	Aug-06	Apr-09	2007
120599	P/I TECHINICAL EOUIP	14,985,69	20,315.00	5,329,31	26%	0.0%	14,985,69	20,315.00	5,329.31	Mar-06	Nov-09	Jun-06	Dec-09	2007
120599	PUBLIC AWARENESS SYSTEM	692.36	20,313.00	(692.36)	2070	0.0%	692.36	20,313.00	(692.36)	Jan-06	Dec-06	Jul-06	Jan-07	2007
				(00=00)					(000)				Attachment to Response to PSC-1 Qu	estion No. 13(a Page 15 of 5 K. Blak

						_	Total	Total		Date	Date	_	_		
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
120754	Misc. A/R Uncollect - LGE Cap	103,305.60	-	(103,305.60)		0.2%	103,305.60	-	(103,305.60)			Jun-05	Dec-09		2007
120773	LGE PC Purchase	1,160.69	-	(1,160.69)		0.0%	1,160.69	-	(1,160.69)	Jan-06	Dec-06	Mar-06	Feb-07		2007
120775	Real time Pricing	(8,033.36)	-	8,033.36		0.0%	(8,033.36)	-	8,033.36	Jan-06	Nov-06	Dec-06	Aug-07		2007
120789	LGE ERTS AMRS	(49.27)	-	49.27		0.0%	(49.27)	-	49.27	Mar-06	Dec-06	Mar-06	Jun-07		2007
120796 120797	LGE AVENUE LGE WITNESS	(60.29)	-	60.29		0.0%	(60.29)	-	60.29	Jun-06 Mar-06	Oct-06 Nov-06	Dec-06 Sep-06	Apr-07 Jan-07		2007 2007
120798	LGE IVR REPLACEMENT	11,217.46	45,000.00	33,782.54	75%	0.0%	11,217.46	90,000.00	78,782.54	Apr-06	Mar-07	Oct-07	Jan-08		2007
120801	MANDATED RATE CASE (REAL TIME)	(16,808.11)	-	16,808.11	1570	0.0%	(16,808.11)	-	16,808.11	Mar-06	Dec-06	Oct-06	Oct-07		2007
120803	LGE SECURE EMAIL	7,690.07	-	(7,690.07)		0.0%	7,690.07	-	(7,690.07)	Mar-06	Dec-06	Feb-07	Oct-09		2007
120860	Generation PC & Dev Tool LGE	412.76	-	(412.76)		0.0%	412.76	-	(412.76)	Jan-06	Dec-06	Feb-06	Mar-07		2007
120861	Hardware Energy Marketing LGE	926.40	-	(926.40)		0.0%	926.40	-	(926.40)	Jan-06	Dec-06	May-06	Mar-07		2007
120863 120864	ITSD HW/SW PG 2006 LGE	(331.43)	-	331.43		0.0%	(221, 42)	-	- 221 42	Jan-06	Dec-06	Mar-06	Jan-07 Mar-09		2007
120864	HW/SW Dev Tools 026540 LGE HW/SW Dev Tools 026560 LGE	(331.43)	-	(610.25)		0.0%	(331.43) 610.25	-	331.43 (610.25)	Jan-06 Jan-06	Dec-06 Dec-06	Mar-06 Jan-06	Nov-08		2007
120866	HW/SW Dev Tools 026570 LGE	520.44		(520.44)		0.0%	520.44	-	(520.44)	Jan-06	Dec-06	Feb-06	Jun-07		2007
120870	Monitor Repl 2006 LGE	(22.94)	_	22.94		0.0%	(22.94)	_	22.94	Jan-06	Dec-06	Sep-06	Jan-07		2007
120873	Upgr Data Ctr Scheduling LGE	4,059.18	-	(4,059.18)		0.0%	4,059.18	-	(4,059.18)	Jan-06	Dec-06	Oct-06	Apr-07		2007
120874	Elim SPF at TKR Okolona LGE	1,279.37	-	(1,279.37)		0.0%	1,279.37	-	(1,279.37)	Jan-06	Dec-06	Aug-06	Feb-07		2007
120876	Lou-Lex Ring Upgr OC-48 LGE	7,017.52	-	(7,017.52)		0.0%	7,017.52	-	(7,017.52)	Jan-06	Dec-06	May-06	Jun-09		2007
120879	NW Tools & Test Equip 2006 LGE	153.33	-	(153.33)		0.0%	153.33	-	(153.33)	Jan-06	Dec-06	Jan-06	Jan-07		2007
120880 120882	Outside Cable Plant 2006 LGE Replace Voice Mail Systems LGE	393.51 197.02	77,234.98	(393.51) 77,037.96	100%	0.0%	393.51 197.02	154,469.96	(393.51) 154,272.94	Jan-06 Jan-06	Dec-06 Dec-07	Jan-06 Nov-06	Jan-07 Jan-07		2007 2007
120884	Phone Systems Capacity Exp LGE	26.60	11,234.90	(26.60)	100%	0.0%	26.60	134,409.90	(26.60)	Jan-06	Dec-06	Jan-06	Mar-07		2007
120892	SERVER ROTATION - 2006 LGE	(39.45)	_	39.45		0.0%	(39.45)	_	39.45	Jan-06	Dec-06	Jan-06	Apr-07		2007
120895	Storage Area Network 2006 LGE	215.53	-	(215.53)		0.0%	215.53	-	(215.53)	Jan-06	Dec-06	Aug-06	Mar-07		2007
120905	New Technology Implement LGE	576.32	-	(576.32)		0.0%	576.32	-	(576.32)	Jan-06	Dec-06	Jul-06	Mar-07		2007
120906	New Technology Pilot 2006 LGE	1,031.63	-	(1,031.63)		0.0%	1,031.63	-	(1,031.63)	Jan-06	Dec-06	Dec-06	Sep-07		2007
120907	Desktop Client Secur Enh LGE	651.74	-	(651.74)		0.0%	651.74	-	(651.74)	Jan-06	Dec-06	Oct-06	Jan-07		2007
120908 121110	IT Sec Mon/Audit/Mgmt Tool LGE WATER COOLER COMPR UNIT #5	53.12	-	(53.12) 590.00		0.0%	53.12 (590.00)	-	(53.12) 590.00	Jan-06	Dec-06	Sep-06 Dec-05	Jan-07 Mar-07		2007 2007
121110	LGE ACCORDE WORKFLOW	26.02	15,599.99	15,573.97	100%	0.0%	26.02	31,199.97	31,173.95	Aug-06	Sep-07	Dec-06	Jan-07		2007
121274	LG&E Total Retire Out 2006	2.181.65	-	(2,181.65)	10070	0.0%	2,181.65	-	(2,181.65)	Jan-06	Sep-06	Nov-06	Feb-07		2007
121277	LG&E PS Upgrade 2006	49,799.35	21,826.80	(27,972.55)	-128%	0.1%	49,799.35	43,653.60	(6,145.75)	Jan-06	Dec-07	Dec-06	Sep-07		2007
121447	TURBINE 10 POWER END REPLACE	(1,800.00)	-	1,800.00		0.0%	(1,800.00)	-	1,800.00			Mar-06	Mar-07		2007
121474	DEC DECOMMISH VIPER	807.85	-	(807.85)		0.0%	807.85	-	(807.85)			May-06	Jan-07		2007
121523 121527	PINEVILLE EXPANSION	156.00 (81,829.99)	-	(156.00) 81,829.99		0.0% -0.2%	156.00 (81,829.99)	-	(156.00) 81.829.99			Apr-06 Oct-06	Jun-07		2007 2007
121527	RIVER PARK PLACE GAS RELO Fire Protection System Equip	(81,829.99)	46.500.00	81,829.99 17.615.75	38%	-0.2% 0.1%	(81,829.99)	93,000.00	81,829.99 64.115.75	Mar-07	Sep-07	Oct-06	May-09 Jan-08		2007
121601	Security Systems Equipment	52,765.85	45,000.00	(7,765.85)	-17%	0.1%	52,765.85	90,000.00	37.234.16	Jun-07	Oct-07	May-07	Dec-07		2007
121602	Video Conference	20,832.59	15,000.00	(5,832.59)	-39%	0.0%	20,832.59	30,000.00	9,167.41	Mar-07	Dec-07	May-07	Oct-07		2007
121604	12TH FLOOR WEST ASSEMBLY ROOMS	88,742.53	120,000.00	31,257.47	26%	0.2%	88,742.53	240,000.00	151,257.47	Jul-07	Aug-07	Jan-07	Sep-07		2007
121605	2007 NEW BUSINESS	28,643.52	30,000.00	1,356.48	5%	0.1%	28,643.52	60,000.00	31,356.48	Jun-07	Jul-07	May-07	Nov-07		2007
121606	2007 Replace Failed Equipment	47,721.21	27,000.00	(20,721.21)	-77%	0.1%	47,721.21	54,000.00	6,278.79	Jan-07	Dec-07	Feb-07	Dec-07		2007
121607 121608	2007 Tools - Fac. Maint. LG&E Soundmasking	2,246.50 360.11	7,500.00 7,500.00	5,253.50 7,139.90	70% 95%	0.0%	2,246.50 360.11	15,000.00 15,000.00	12,753.50 14,639.90	Sep-07 Jun-07	Sep-07 Jun-07	Jan-07 Oct-07	Mar-07 Mar-09		2007 2007
121609	Replace Training Room Equip	11,399.20	9,000.00	(2,399.20)	-27%	0.0%	11,399.20	18,000.00	6,600.80	Apr-07	Apr-07	May-07	Dec-07		2007
121610	A/C Window Unit Replacement		3,000.00	3,000.00	100%	0.0%	-	6,000.00	6,000.00	Sep-07	Sep-07	may or	Dec or		2007
121611	2007 Carpet and Tile Replace	41,069.27	30,000.00	(11,069.27)	-37%	0.1%	41,069.27	60,000.00	18,930.73	Apr-07	May-07	Mar-07	Mar-09	·	2007
121612	2007 Office Furn. and Equip.	54,259.94	30,000.00	(24,259.94)	-81%	0.1%	54,259.94	60,000.00	5,740.06	Mar-07	Nov-07	Mar-07	Mar-08		2007
121613	Pave at AOC	29,965.91	30,000.00	34.10	0%	0.1%	29,965.91	60,000.00	30,034.10	Oct-07	Oct-07	Nov-07	Dec-07		2007
121614	HVAC Replacement EOC	26,970.00	30,000.00	3,030.00 78,900.00	10%	0.1%	26,970.00	60,000.00	33,030.00	Sep-07	Sep-07	Dec-07	Mar-09		2007
121615 121616	ANNEX HVAC Replacement 2007 Chair Replacement	42,363.44	78,900.00 30,000.00	(12,363.44)	100% -41%	0.0% 0.1%	42,363.44	157,800.00 60,000.00	157,800.00 17,636.56	May-07 Jul-07	Jun-07 Jul-07	May-07	Dec-07		2007 2007
121664	HAZARDOUS SPILL PREVENTION	4,553.22	21,000.00	16,446.78	78%	0.0%	4.553.22	42,000.00	37,446.78	Sep-07	Oct-07	Nov-07	Feb-08		2007
121665	CONSTRUCT STORAGE FACILITY	7,800.00	7,612.50	(187.50)	-2%	0.0%	7,800.00	15,225.00	7,425.00	Apr-07	Apr-07	Dec-07	Dec-07		2007
121704	Rewire Auburndale LGE	(600.00)	-	600.00		0.0%	(600.00)	-	600.00	-	-	Jun-06	Feb-07		2007
121770	Middletown/Crestwood Uprate	925.00	-	(925.00)		0.0%	925.00	-	(925.00)			Sep-06	Feb-07		2007
121774	2007 LGE DOIT GAS SYS ENH	70,738.62	100,000.08	29,261.46	29%	0.1%	70,738.62	100,000.08	29,261.46	Jul-07	Aug-07	Aug-07	Dec-07		2007
121787	2007 LGE DOIT GAS OMS SYS	-	300,002.36	300,002.36	100%	0.0%	-	300,002.36	300,002.36	Aug-07	Nov-07			Actuals were charged to project 121788. \$71K in 2007 and \$179K in 2008.	2007
121790	2007 LGE DOIT VECTOR GAS		199,999.98	199,999.98	100%	0.0%		199,999.98	199,999.98	Aug-07	Sep-07				2007
121794	Digital AUTO DISPATCH	17,112.48	37,500.00	20,387.52	54%	0.0%	17,112.48	75,000.00	57,887.52	Jun-07	Jul-07	Nov-07	Dec-07	,	2007
121803	ERTS AMR METERS	39,091.68	30,000.00	(9,091.68)	-30%	0.1%	39,091.68	60,000.00	20,908.32	Mar-07	Dec-07	Apr-07	Nov-07		2007
121806	UPGRADE INTEGRATOR	-	15,000.00	15,000.00	100%	0.0%	-	30,000.00	30,000.00	Apr-07	Jun-07	-			2007
121809	POWERMATRIX EQUIP	21,474.59	15,000.00	(6,474.59)	-43%	0.0%	21,474.59	30,000.00	8,525.41	Apr-07	Oct-07	May-07	Jun-08	•	2007
121810	LGE METER SHOP TOOLS	-	2,250.00	2,250.00	100%	0.0%	-	4,500.00	4,500.00	Jan-07	Aug-07				2007
121812 121814	METER TEST SYSTEM LGE PC PURCHASE	5,633.48	16,500.00 11,250.00	16,500.00 5,616,53	100%	0.0%	5,633.48	33,000.00 22,500.00	33,000.00 16,866.53	Feb-07 Jan-07	Feb-07 Dec-07	Mar-07	Mar-08		2007 2007
121814	TOU METER PURCHASES	2,033.46	11,250.00	5,616.53 11,250.00	100%	0.0%	2,033.48	22,500.00	22,500.00	Dec-07	Dec-07	Apr-08	Apr-08		2007
121820	INTERACTION CENTER/CTI	_	7,500.00	7,500.00	100%	0.0%	-	15,000.00	15,000.00	Aug-07	Sep-07	p. 00	p00		2007
121821	EWORKFORCE MODULE UPGRADE	-	1,080.00	1,080.00	100%	0.0%	-	2,160.00	2,160.00	Mar-07	Mar-07	Feb-08	Jun-08	i	2007
121828	CALL CENTER MISC	-	6,000.00	6,000.00	100%	0.0%	-	12,000.00	12,000.00	Dec-07	Dec-07				2007
121895	MULD-ELEC MTR AND PUMP REPLACE	37,500.26	24,999.40	(12,500.86)	-50%	0.1%	37,500.26	24,999.40	(12,500.86)	Jan-07	Dec-07	Jul-07	Mar-08	2	2007
121896	MULD-REPLACE AUX BLDG MTR CC	-	50,000.00	50,000.00	100%	0.0%	-	50,000.00	50,000.00	Jan-07	Dec-07			Attachment to Response to PSC-1 Question !	2007 No. 13(a)

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 121897	Title/Description MULD-2007 MISC IMPROVEMENTS	Cost 150,817.18	77,443.01	Dollars (73,374.17)	Percent -95%	Budget 0.3%	Cost 150,817.18	Cost 77,443.01	(73,374.17)	Start Jan-07	End Dec-07	Start Feb-07	End E Feb-09	xplanations	Year 2007
121897	MULD-ENGINE COOLING IMPROV	63.560.02	69,999.52	6,439.50	-95% 9%	0.1%	63,560.02	69.999.52	6,439.50	Jan-07 Jan-07	Dec-07	Feb-07	Mar-08		2007
121899	MULD-SPCC COMPLIANCE	607,715.80	150,000.26	(457,715.54)	-305%	1.3%	607,715.80	150,000.26	(457,715.54)	Jan-07	Dec-07	May-07	Dec-09 A placeholder was put in the bud	get for this project but upon receiving	2007
													EPA regulations.	nuch higher. This was to comply with	
121900	MULD-PH 2 ENG PANEL UPG		449,999.58	449,999.58	100%	0.0%		449,999.58	449,999.58	Jan-07	Dec-07		Actuals are on project 120567.		2007
121901	MULD-STORAGE PIPE REPL	47,871.82	50,239.76	2,367.94	5%	0.1%	47,871.82	50,239.76	2,367.94	Jan-07	Dec-07	Apr-07	Jun-08		2007
121902 121903	MULD-AIR STARTING SYS MULD-UDC FLIMINATION	35.677.74	19,999.52 38.260.32	19,999.52 2,582.58	100% 7%	0.0%	35,677,74	19,999.52 38.260.32	19,999.52 2,582.58	Aug-07 Jan-07	Dec-07 Dec-07	Apr-07	Nov-07		2007 2007
121904	MULD-BOILER SFTY PUR1 & DEHY2	48,000.91	90,002.62	42,001.71	47%	0.1%	48,000.91	90,002.62	42,001.71	Jan-07	Dec-07	Aug-07	Dec-08		2007
121905	MULD-2007 TRANSMISSION REPL	74,636.02	132,828.22	58,192.20	44%	0.2%	74,636.02	132,828.22	58,192.20	Jan-07	Dec-07	Jul-07	Nov-07		2007
121906	MULD-BALLARDSVILLE BLK VALV	138,672.51	273,374.89	134,702.38	49%	0.3%	138,672.51	273,374.89	134,702.38	Jan-07	Dec-07	Mar-07	Jan-08		2007
121907	2007 GAS REGULATOR CAPACITY	198,338.16	212,325.70	13,987.54	7%	0.4%	198,338.16	212,325.70	13,987.54	Jan-07	Dec-07	Apr-07	Dec-08		2007
121908 121909	2007 FT CUSTOMER CONVERSION REMOTE VALVE EQ PADDYS RUN	19,742.69 18,171.12	23,597.90	(19,742.69) 5.426.78	23%	0.0% 0.0%	19,742.69 18,171.12	23,597.90	(19,742.69) 5,426.78	Jan-07	Nov-07	Aug-07 Sep-07	Dec-09 Dec-08		2007 2007
121910	2007 REGULATOR/RELIEF VALVES	61,331.40	173,701.40	112,370.00	65%	0.1%	61,331.40	173,701.40	112,370.00	Jan-07	Dec-07	Jun-07	Mar-09		2007
121911	COMMERCIAL HP GAS SERV REPL	49,602.45	244,684.40	195,081.95	80%	0.1%	49,602.45	244,684.40	195,081.95	Jan-07	Dec-07	Jul-07	Sep-08		2007
121912	UPGR FACILITIES @ CITY GATES	-	24,944.43	24,944.43	100%	0.0%	-	24,944.43	24,944.43	Jan-07	Nov-07				2007
121913	UPGR MAJOR STATION REG/CONTRL	16,954.34	30,761.68	13,807.34	45% 0%	0.0%	16,954.34	30,761.68	13,807.34	Jan-07	Dec-07	Oct-07	Oct-07		2007
121914 121916	GAS CONTROL SCADA SYS UPGR MULD-BUSH HOG REPLACEMENT	40,341.29 5,377.15	40,328.86 5,724.05	(12.43) 346.90	6%	0.1% 0.0%	40,341.29 5,377.15	40,328.86 5,724.05	(12.43) 346.90	Jan-07 Jan-07	Nov-07 Dec-07	Jun-07 Jun-07	Dec-07 Jun-07		2007 2007
121910	MULD-ACID TANK REPLACEMENT	8,032.37	9.111.88	1.079.51	12%	0.0%	8,032.37	9,111.88	1,079.51	Jan-07	Dec-07	Oct-07	Oct-07		2007
121918	MULD-TRACTOR LOAD BACKHOE	-	47,299.30	47,299.30	100%	0.0%	-	47,299.30	47,299.30	Jan-07	Dec-07				2007
121920	MAGN-EMERGENCY PIPELINE/EQ REP	72,798.10	73,839.04	1,040.94	1%	0.2%	72,798.10	73,839.04	1,040.94	Jan-07	Dec-07	Apr-07	Aug-08		2007
121921	MAGN-SPCC REQ CAPITAL IMPROV	65,946.56	79,775.78	13,829.22	17%	0.1%	65,946.56	79,775.78	13,829.22	Jan-07	Dec-07	Mar-07	Dec-07		2007
121922 121923	MAG-UPGR HEAT TRACING MAGN-REPL #2 ENG CONTROL PANEL	104,147.31	99,531.04 191,038.25	(4,616.27) 191.038.25	-5% 100%	0.2%	104,147.31	99,531.04 191,038.25	(4,616.27) 191.038.25	Jan-07 Jan-07	Dec-07 Dec-07	Apr-07	Nov-07		2007 2007
121923	MAGN-PURCHASE PLASTIC TANKS	-	24,497.50	24,497,50	100%	0.0%	-	24.497.50	24,497,50	Jan-07 Jan-07	Aug-07				2007
121925	MAGN-REPL BARE STEEL LINES	54,242.97	56,857.06	2,614.09	5%	0.1%	54,242.97	56,857.06	2,614.09	Jan-07	Dec-07	Jul-07	Jul-08		2007
121926	MAGN-REPL 2" MAIN W/4" MAIN	280,926.67	246,107.69	(34,818.98)	-14%	0.6%	280,926.67	246,107.69	(34,818.98)	Jan-07	Nov-07	May-07	Sep-08		2007
121928	2007 RELINE GAS STORAGE WELLS	342,342.51	47,322.00	(295,020.51)	-623%	0.7%	342,342.51	47,322.00	(295,020.51)	Jun-07	Sep-07	Oct-07	Dec-09		2007
121929	2007 PLUG & REPAIR WELLS	177,685.54	135,094.75	(42,590.79)	-32%	0.4%	177,685.54	135,094.75	(42,590.79)	Apr-07	Aug-07	Mar-07	Oct-09		2007
121930 121934	2007 INSTALL GATE VALVES MAGN-INSTALL BLOWDOWN SYS	97,233.38 225,186.82	140,054.00 149,564.14	42,820.62 (75,622.68)	31% -51%	0.2%	97,233.38 225,186.82	140,054.00 149,564.14	42,820.62 (75,622.68)	Apr-07 Jan-07	Jul-07 Nov-07	Mar-07 May-07	Jul-09 Dec-07		2007 2007
121938	MULD-ESS SYS REPLACEMENT	22,205.83	142,504.14	(22,205,83)	-5170	0.0%	22,205.83	142,504.14	(22,205,83)	Jan-07	1404-07	Dec-06	Apr-09		2007
121942	OLD HENRY RD GAS REINFORCE	589,167.06	449,720.30	(139,446.76)	-31%	1.2%	589,167.06	449,720.30	(139,446.76)	Jan-07	Dec-07	Oct-07	Nov-08		2007
122051	Command Center Renovation LGE	(840.00)	-	840.00		0.0%	(840.00)	-	840.00			Jul-06	May-07		2007
122095	COGNOS	21.60	-	(21.60)		0.0%	21.60	-	(21.60)			Aug-06	Jan-07		2007
122180 122182	HARRODS CREEK PIPELINE 2006 FT CONVERSIONS	219,261.23 (25,856.68)	-	(219,261.23) 25,856.68		0.5% -0.1%	219,261.23 (25,856.68)	-	(219,261.23) 25,856.68			Aug-06 Oct-06	Sep-09 Aug-08		2007 2007
122102	Lexington Tape Upgrade LGE	181.79	_	(181.79)		0.0%	181.79	-	(181.79)			Oct-06	Aug-00 Aug-07		2007
122218	PORTLAND STATION UPGRADE	2,395.80	-	(2,395.80)		0.0%	2,395.80	-	(2,395.80)			Nov-06	Feb-08		2007
122227	ELECTRONIC PAYMENT PROJECT	2,523.27	-	(2,523.27)		0.0%	2,523.27	-	(2,523.27)			Sep-06	Mar-07		2007
122230 122244	WATERSIDE ARENA DO GAS	(10,664.20)	-	10,664.20		0.0%	(10,664.20)	-	10,664.20			Feb-07	May-09 Jun-07		2007 2007
122244	MOBILE COMPUTING Backup Data Center LGE	(3,751.16) 749,277.85	1,081,290.00	3,751.16 332,012.15	31%	0.0% 1.6%	(3,751.16) 749,277.85	2,162,580.00	3,751.16 1,413,302.15	Jan-07	Dec-08	Oct-06 Oct-06	Feb-09 Overruns in actual construction of	f the data center due to tonography of	2007
	-				3170								land and change in construction s		
122301	HWSW Dev Tools 026510 2007 LGE	1,316.40	3,861.75	2,545.35	66%	0.0%	1,316.40	7,723.50	6,407.10	Jan-07	Dec-07	Jan-07	Dec-07		2007
122303 122308	Replace Projectors 2007 LGE	6,999.65	2,162.58 9,991.68	2,162.58 2,992.03	100% 30%	0.0%	6,999.65	4,325.16 19,983.36	4,325.16 12.983.71	Jan-07	Dec-07	Ion 07	Ane OV		2007 2007
122310	Gen PC & Dev Tool 2007 LGE HW Energy Marketing 2007 LGE	2,629.32	9,367.20	6,737.88	72%	0.0%	2,629.32	18,734.40	16,105.08	Jan-07 Jan-07	Dec-07 Dec-07	Jan-07 Jul-07	Apr-08 Jan-08		2007
122312	ITSD HW/SW EM 2007 LGE	142.82	2,341.80	2,198.98	94%	0.0%	142.82	4,683.60	4,540.78	Jan-07	Dec-07	Mar-07	Mar-09		2007
122314	ITSD HW/SW PG 2007 LGE	978.77	2,341.80	1,363.03	58%	0.0%	978.77	4,683.60	3,704.83	Jan-07	Dec-07	Jan-07	Mar-09		2007
122316	HWSW Dev Tools 026540 2007 LGE	1,480.90	1,873.44	392.54	21%	0.0%	1,480.90	3,746.88	2,265.98	Jan-07	Dec-07	Mar-07	Dec-07		2007
122318 122320	HWSW Dev Tools 026560 2007 LGE	1,946.80 2,596.78	6,244.80 3,903.00	4,298.00 1,306.22	69% 33%	0.0%	1,946.80 2,596.78	12,489.60 7,806.00	10,542.80 5,209.22	Jan-07 Jan-07	Dec-07	Aug-07	Dec-07 Dec-07		2007 2007
122320	HWSW Dev Tools 026570 2007 LGE HWSW Dev Tools 026580 2007 LGE	2,390.78	3,903.00	1,886.27	33% 48%	0.0%	2,396.78	7,806.00	5,209.22	Jan-07 Jan-07	Dec-07 Dec-07	Apr-07 Feb-07	Dec-07		2007
122326	Monitor Replacement 2007 LGE	9,686.55	27,000.00	17,313.45	64%	0.0%	9,686.55	54,000.00	44,313.45	Jan-07	Dec-07	Jun-07	Jan-08		2007
122329	Tier C rotation 2007 LGE	143,883.83	144,324.00	440.18	0%	0.3%	143,883.83	288,648.01	144,764.18	Jan-07	Dec-07	Mar-07	Oct-08		2007
122333	System Mgmt Tools 2007 LGE	-	6,951.15	6,951.15	100%	0.0%	-	13,902.30	13,902.30	Jan-07	Dec-07				2007
122335 122337	Vista Deployment LGE	15,218.56	7,723.47 23.170.50	(7,495.09) 23.170.50	-97% 100%	0.0%	15,218.56	15,446.94 46.341.00	228.38 46.341.00	Jan-07	Dec-07	May-07	Dec-07		2007 2007
122337	SW License Management 2007 LGE EMC MVS Storage Replacemnt LGE	-	23,170.50 19,671.12	23,170.50 19,671.12	100%	0.0%	-	46,341.00 39.342.24	46,341.00 39.342.24	Jan-07 Jan-07	Dec-07 Dec-07				2007
122339	Lexington Racks and Furnit LGE	-	3,861.75	3,861.75	100%	0.0%	-	7,723.50	7,723.50	Jan-07	Dec-07				2007
122343	Lexington Electrical Upgr LGE	-	3,861.75	3,861.75	100%	0.0%	-	7,723.50	7,723.50	Jan-07	Dec-07				2007
122345	Louisville Racks and Furn LGE	12,634.52	7,723.50	(4,911.02)	-64%	0.0%	12,634.52	15,446.99	2,812.47	Jan-07	Dec-07	Mar-07	Oct-07		2007
122347	Louis ville Electrical Upgr LGE	11,529.25	7,723.52	(3,805.74)	-49%	0.0%	11,529.25	15,447.03	3,917.78	Jan-07	Dec-07	Mar-07	Aug-07		2007
122349 122351	Data Base Tools and Equip LGE Data Center Scheduler Repl LGE	17,376.55	7,723.50 37,381.74	(9,653.05) 37,381.74	-125% 100%	0.0%	17,376.55	15,447.01 74,763.48	(1,929.55) 74,763.48	Jan-07 Jan-07	Dec-07 Dec-07	Oct-07	Oct-07		2007 2007
122351	Data Center Scheduler Repi LGE Data Center Software LGE	-	4,634.08	4,634.08	100%	0.0%	-	9.268.16	9.268.16	Jan-07 Jan-07	Dec-07				2007
122355	Command Center Upgrade LGE	-	12,821.01	12,821.01	100%	0.0%	-	25,642.03	25,642.03	Jan-07	Dec-07				2007
122358	Bulk Power & Envr Sys 2007 LGE	15,040.17	15,612.00	571.83	4%	0.0%	15,040.17	31,224.00	16,183.83	Jan-07	Dec-07	Feb-07	Dec-07		2007
122360	Elimin of IMUX Rings 2007 LGE	7,286.50	44,999.97	37,713.47	84%	0.0%	7,286.50	89,999.94	82,713.44	Jan-07	Dec-07	Jan-07	May-07		2007
122362	Mobile Radio System Build LGE	556,364.25	468,359.96	(88,004.29)	-19%	1.2%	556,364.25	936,719.93	380,355.68	Jan-07	Dec-09	Jun-07	Dec-09	tachment to Response to PSC-1 Quest	2007 tion No. 13(a)

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							Total	Total		Date	Date				
Don to an	Period	Annual Actual	Annual	Variance In	Variance As	Percent Of	Actual	Budget	Variance In	Original	Original	Date Actual	Date Actual		
Project No.	Project Title/Description	Cost	Original Budget	In Dollars	As Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Start	Actual End	Explanations	Year
122364	NW Access Dev & Infrst2007 LGE	11,304.53	11,585.25	280.72	2%	0.0%	11,304.53	23,170.50	11,865.97	Jan-07	Dec-07	Jan-07	Dec-07	LOS PARAMOTES	2007
122366	NW Tools & Test Equip 2007 LGE	9,047.98	11,585.25	2,537.27	22%	0.0%	9,047.98	23,170.50	14,122.52	Jan-07	Dec-07	Feb-07	Nov-07		2007
122368	NextGen Sonet at Microwave LGE	45,820.91	47,772.76	1,951.85	4%	0.1%	45,820.91	95,545.52	49,724.62	Jan-07	Dec-07	Apr-07	Dec-07		2007
122370	OPGW on MC to Hardin Co. LGE	15,762.06	15,447.00	(315.06)	-2%	0.0%	15,762.06	30,894.00	15,131.94	Jan-07	Dec-07	Sep-07	Nov-09		2007
122372	Outside Cable Plant 2007 LGE	31,390.95	23,418.02	(7,972.93)	-34%	0.1%	31,390.95	46,836.05	15,445.10	Jan-07	Dec-07	Jan-07	Jan-08		2007
122374 122376	Ph Syst Capacity Exp 2007 LGE West KY SONET Microwave LGE	15,860.45	18,734.40 23,170.50	2,873.95 23,170.50	15% 100%	0.0%	15,860.45	37,468.80 46,341.00	21,608.35 46,341.00	Jan-07 Jan-07	Dec-07 Dec-07	Jan-07	Dec-07		2007 2007
122376	WiMAX Conversion of T1 LGE	-	23,170.50 12,357.60	23,170.50 12,357.60	100%	0.0%	-	46,341.00 24.715.20	24,715.20	Jan-07 Jan-07	Dec-07				2007
122378	WKE-Lou Ring Upgrade to OC LGE	151,481.16	144,120.52	(7.360.65)	-5%	0.3%	151,481.16	288.241.03	136,759,87	Jan-07	Dec-07	Jul-07	Jun-09		2007
122383	Remote Fac Alarm System LGE	16,098.22	19,515.00	3,416.78	18%	0.0%	16,098.22	39,030.00	22,931.78	Jan-07	Dec-07	Apr-07	Dec-07		2007
122385	Server Rotations for 2007 LGE	150,440,00	140,104.32	(10.335.67)	-7%	0.3%	150,440.00	280,208.65	129,768,65	Jan-07	Dec-07	Jan-07	Mar-08		2007
122387	SAN Reporting Tool LGE	30,912.15	31,666.35	754.19	2%	0.1%	30,912.15	63,332.69	32,420.54	Jan-07	Dec-07	Aug-07	Jan-08		2007
122389	Backup Strategy Expansion LGE	40,145.28	31,666.35	(8,478.93)	-27%	0.1%	40,145.28	63,332.69	23,187.42	Jan-07	Dec-07	Nov-07	Feb-08		2007
122391	RedHat Satellite/Test Serv LGE	27,759.88	17,053.49	(10,706.39)	-63%	0.1%	27,759.88	34,106.98	6,347.10	Jan-07	Dec-07	Oct-07	Jan-08		2007
122393	IP KVM Expansion (Remote a LGE	11,958.52	11,585.24	(373.27)	-3%	0.0%	11,958.52	23,170.49	11,211.97	Jan-07	Dec-07	Feb-07	Dec-07		2007
122396	Cabling for Server Connect LGE	4,252.07	3,861.75	(390.32)	-10%	0.0%	4,252.07	7,723.49	3,471.43	Jan-07	Dec-07	Mar-07	Jul-07		2007
122398 122400	OMS Hardware Replacements LGE Core Network Infrastructur LGE	21,127.45 51.407.43	62,448.00 23,170.50	41,320.56 (28,236,93)	66% -122%	0.0%	21,127.45 51,407.43	124,896.01 46.341.00	103,768.56 (5,066,43)	Jan-07 Jan-07	Dec-07 Dec-07	Jul-07 May-07	Dec-07 Feb-08		2007 2007
122400	Security Infrastructure En LGE	21,726.79	15,447.00	(6,279.79)	-122% -41%	0.1%	21,726.79	30,894.00	9,167.21	Jan-07 Jan-07	Dec-07	Mar-07	Dec-07		2007
122404	VPN Buildout 2007 LGE	11,937.16	7,723.50	(4,213,66)	-55%	0.0%	11,937.16	15,447.00	3,509.84	Jan-07	Dec-07	Mar-07	Sep-07		2007
122406	Network Managemnt Sys 2007 LGE	17,560.51	46,340,99	28,780,48	62%	0.0%	17,560.51	92,681,98	75,121.47	Jan-07	Dec-07	Jun-07	Dec-07		2007
122408	DN Test Tools 2007 LGE	8,112.50	7,723.50	(389.00)	-5%	0.0%	8,112.50	15,447.00	7,334.50	Jan-07	Dec-07	Mar-07	Sep-07		2007
122410	Gigabit Redundancy Upgrade LGE	43,531.42	61,788.01	18,256.59	30%	0.1%	43,531.42	123,576.02	80,044.60	Jan-07	Dec-07	Jul-07	Sep-07		2007
122412	SERUS II - 2007 LGE	10,417.26	11,585.26	1,168.00	10%	0.0%	10,417.26	23,170.52	12,753.26	Jan-07	Dec-07	Nov-07	Dec-07		2007
122414	CERUS II - 2007 LGE	42,075.72	46,341.00	4,265.28	9%	0.1%	42,075.72	92,682.00	50,606.28	Jan-07	Dec-07	Jun-07	Dec-07		2007
122416	NW Access Devices Gateways LGE	12,821.99	7,723.50	(5,098.49)	-66%	0.0%	12,821.99	15,447.00	2,625.01	Jan-07	Dec-07	Feb-07	Dec-07		2007
122418	IT Research Tech Inv 2007 LGE	12,685.31	13,902.30	1,217.00	9%	0.0%	12,685.31	27,804.60	15,119.30	Jan-07	Dec-07	Oct-07	Nov-08		2007
122420 122422	New Tech Implement 2007 LGE	-	49,337.72	49,337.72	100% 100%	0.0%	-	98,675.44	98,675.44	Jan-07 Jan-07	Dec-07				2007 2007
122422	New Technology Pilot 2007 LGE	15.493.23	6,178.80 15,446.99	6,178.80 (46,24)	100%	0.0%	15.493.23	12,357.60 30,893.97	12,357.60 15,400.74	Jan-07 Jan-07	Dec-07 Dec-07	Mar-07	Nov-08		2007
122424	IT Sec Mon/Audit/Mgmt 2007 LGE IT Security Infrastructure LGE	23,397.37	23,170.49	(226.88)	-1%	0.0%	23,397.37	46,340.98	22,943.61	Jan-07 Jan-07	Dec-07	Aug-07	Jul-08		2007
122428	Training Equipment and SW LGE	23,371.31	1,853.64	1,853.64	100%	0.0%	20,371.31	3,707.28	3,707.28	Jan-07	Dec-07	Aug-07	Juroo		2007
122450	OTTER CREEK GAS LINE RELOC	_	580,000.42	580,000,42	100%	0.0%	_	580,000.42	580,000,42	May-07	Sep-07			Project delayed to 2008 due to delays in obtaining necessary permits.	2007
122451	KAWANEE BOILER BLDG REPL	-	900,001.11	900,001.11	100%	0.0%	-	900,001.11	900,001.11	Apr-07	Aug-07			Project delayed to 2009 and completed on project 124802.	2007
122452	PRESTON CITY GATE STA BLDG	154,697.18	100,000.00	(54,697.18)	-55%	0.3%	154,697.18	100,000.00	(54,697.18)	Apr-07	May-07	Jul-07	Aug-09		2007
122453	GAS CONTROL MEASUREMENT	-	700,001.13	700,001.13	100%	0.0%	-	700,001.13	700,001.13	Nov-07	Dec-07			Project was budgeted on 122453 but project 122959 was used for actual	2007
														charges. Net variance is \$87K.	
122486	RISS Backup LGE	10,433.45	-	(10,433.45)		0.0%	10,433.45	-	(10,433.45)			Nov-06	Dec-07		2007
122490 122501	FileNet Upgrade (LG&E %) ORACLE 11i 5.10 (LG&E %)	2,678.49 64,859.00	38,250.14	(2,678.49)	-70%	0.0% 0.1%	2,678.49 64,859.00	76,500.27	(2,678.49) 11.641.27	Jan-07	Dec-08	Nov-06 Mar-07	Aug-07 Mar-08		2007 2007
122501	POWER PLANT SOFTWARE (LG&E %)	176,325.44	267,749.77	91,424.33	-70%	0.1%	176,325.44	535,499.54	359,174.10	Jan-07 Jan-07	Dec-08	Aug-07	Jul-09		2007
122505	EXPENSE & FILENET IM (LG&E %)	170,323.44	39.000.38	39,000,38	100%	0.4%	170,323.44	78.000.76	78.000.76	Jan-07	Dec-08	Oct-08	Jun-09		2007
122507	PO DISPATCH MGMT (LG&E %)		15,599.99	15.599.99	100%	0.0%		31,199.97	31,199.97	Jan-07	Dec-07	001-00	Juli-07		2007
122509	OTHER SC PROJECTS (LG&E %)	_	4,680.21	4,680,21	100%	0.0%	_	9,360.42	9,360.42	Jan-07	Dec-07				2007
122520	EMS Routine Capital-LGE	-	21,900.00	21,900.00	100%	0.0%	-	43,800.00	43,800.00	Jan-07	Dec-07				2007
122532	LGE WWA TO SMALLWORLD	1,148.51	-	(1,148.51)		0.0%	1,148.51	-	(1,148.51)			Dec-06	Jan-07		2007
122539	Customer Care System LGE	1,901,186.97	3,900,000.00	1,998,813.03	51%	3.9%	1,901,186.97	7,800,000.00	5,898,813.03	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	2007
122568	Trend Micro LGE	1,068.65		(1,068.65)		0.0%	1,068.65		(1,068.65)			Dec-06	Jan-07	numbers.	2007
122593	Test Tools for CIS LGE	1,000.05	-	(1,000.05)		0.0%	1,000.00	-	(1,000.03)			Dec-06	Jan-07 Jan-07		2007
122603	Share Point LGE	3,078.75	_	(3,078.75)		0.0%	3,078.75	_	(3,078.75)			Dec-06	Oct-08		2007
122616	BOC Call Center Training Room	537.76	_	(537.76)		0.0%	537.76	-	(537.76)			Dec-06	Feb-07		2007
122650	LGE Gas Meters	925,332.56	-	(925,332.56)		1.9%	925,332.56	-	(925,332.56)	Jan-08	Dec-09	Jan-07	Dec-09	Total actual costs (project 122650 and 112491) are \$1,953,779. The approved spend for gas meters was \$2.084m, which results in a variance of \$130k. The budget was in project 121974 (Electric Meters) and in account 108901 (removal).	2007
122697	Mobile Radio 2007 LGE	3,832.26	-	(3,832.26)		0.0%	3,832.26	-	(3,832.26)			Mar-07	Dec-07		2007
122698	Test Servers 2007 LGE	8,555.63	-	(8,555.63)		0.0%	8,555.63	-	(8,555.63)			Jan-07	Aug-07		2007
122702	BARDSTOWN HP REGULATOR STATION	287,669.02	-	(287,669.02)		0.6%	287,669.02	-	(287,669.02)			May-07	Aug-09		2007
122725	2007 LGE DOIT CUST LEAK	56,482.02	-	(56,482.02)		0.1%	56,482.02	-	(56,482.02)			Apr-07	Sep-07		2007
122730 122744	2ND Fiber BOC Data Center LGE Replace Voice Mail - LGE	22,730.15 75,325.82	-	(22,730.15) (75,325.82)		0.0% 0.2%	22,730.15 75,325.82	-	(22,730.15) (75,325.82)			Mar-07 Jun-07	Jan-08 Dec-07		2007 2007
122744	E-Procurement Reclass (LG&E)	75,325.82 2,075.68	-	(2,075.68)		0.2%	2,075.68	-	(2,075.68)			Mar-07	Apr-07		2007
122755	LGE-People Soft 8.0 - 2002	5,477,41	-	(5,477,41)		0.0%	5,477,41	-	(5,477,41)			Mar-07	Apr-07		2007
122759	North KY Backbone Renovate LGE	19,564.22	-	(19,564.22)		0.0%	19,564.22	-	(19,564.22)			Jul-07	Jan-08		2007
122779	2007 LGE DOIT WIM WR ENHANCE	2,904.00	-	(2,904.00)		0.0%	2,904.00	-	(2,904.00)			Jul-07	Jul-07		2007
122780	LGE WITNESS UNCOUPLING	801.06	-	(801.06)		0.0%	801.06	-	(801.06)			Aug-07	Jul-08		2007
122783	LGE-UMS Group Inv Eval	50,563.45	-	(50,563.45)		0.1%	50,563.45	-	(50,563.45)			May-07	Sep-08		2007
122789	WESTPORT ROAD GAS RELOCATION	882,477.93	-	(882,477.93)		1.8%	882,477.93	-	(882,477.93)			Jun-07	Jun-09	This is a public works relocation project required by regulation. It was not specifically budgeted but covered by the public works budget funding project. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more.	2007
122806	STELLENT J/E IMAGING (LG&E %)	1,365.46	-	(1,365.46)		0.0%	1,365.46	-	(1,365.46)			Dec-07	Dec-07	Attachment to Response to PSC-1 Question	2007 on No. 13(a) age 18 of 57 K. Blake

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start		'ear
122811	iSUPPLIER PORTAL (LG&E %)	24,481.58	-	(24,481.58)		0.1%	24,481.58	-	(24,481.58)			Dec-07		2007
122816	BRANDENBURG GAS MAIN REPL	18,724.38	-	(18,724.38)		0.0%	18,724.38	-	(18,724.38)			Dec-07	May-08	2007
122817	MULD-COMPRESSOR 8 BLOWER	49,911.36	-	(49,911.36)		0.1%	49,911.36	-	(49,911.36)			Jul-07		2007
122819	CCS - Bus Intelligence	33,567.11	-	(33,567.11)		0.1%	33,567.11	-	(33,567.11)			Jun-07		2007
122820	CCS - Change Mgmt	36,023.45	-	(36,023.45)		0.1%	36,023.45	-	(36,023.45)			May-07		2007
122821	CCS - Customer Service	529,948.47	-	(529,948.47)		1.1%	529,948.47	-	(529,948.47)			May-07	offsetting. Budgets and Actuals were recorded on different project	2007
122822	CCS - Development	81,935.66		(81,935.66)		0.2%	81,935.66		(81.935.66)			May-07	numbers.	2007
122823	CCS - Technology	1,304,388.25	-	(1,304,388.25)		2.7%	1,304,388.25	-	(1,304,388.25)			May-07		2007
122836	Microsoft Licenses 2007 LGE	11.372.26		(11.372.26)		0.0%	11.372.26		(11.372.26)			Jun-07		2007
122852	Tape Library Replacement LGE	32,747.64		(32,747.64)		0.1%	32,747.64		(32,747.64)			Aug-07		2007
122885	TMIS Replacement - LGE	3,726.55	-	(3,726.55)		0.0%	3,726.55	-	(3,726.55)			Dec-07		2007
122917	Suse Linux Implement - LGE	13,391,33	-	(13,391,33)		0.0%	13,391,33	-	(13,391,33)			Jul-07		2007
122959	MILL CREEK GAS MEASUREMENT	612,659.55	-	(612,659.55)		1.3%	612,659.55	-	(612,659.55)			Nov-07	Dec-09 Project was budgeted on 122453 but project 122959 was used for actual charges. Net variance is \$87K.	2007
123070	Serena Dimensions CM - LGE	22,477.98	-	(22,477.98)		0.0%	22,477.98	-	(22,477.98)			Dec-07	May-08	2007
123092	BOC Data Ctr Building Mgmt Sys	16,770.08	-	(16,770.08)		0.0%	16,770.08	-	(16,770.08)			Sep-07		2007
123141	2007 PI COMPLIANCE	293,811.00	-	(293,811.00)		0.6%	293,811.00	-	(293,811.00)			Sep-07		2007
123164	2007 DOIT LGE FLEXICAL IMS	11,761.22	-	(11,761.22)		0.0%	11,761.22	-	(11,761.22)			Oct-07		2007
123177	Magic Enhancements - LGE	8,436.71	-	(8,436.71)		0.0%	8,436.71	-	(8,436.71)			Nov-07		2007
123221	SERVICE RENEWALS FOR	197,728.57	-	(197,728.57)		0.4%	197,728.57	-	(197,728.57)			Aug-07		2007
123260	GDS Implementation - LGE	1,312.00	-	(1,312.00)		0.0%	1,312.00	-	(1,312.00)			Nov-07		2007
123262	NAS - LGE	33,388.62	-	(33,388.62)		0.1%	33,388.62	-	(33,388.62)			Dec-07		2007
123264	BOC Cooling Redundancy	142,857.30	-	(142,857.30)		0.3%	142,857.30	-	(142,857.30)			Dec-07		2007
123273 123275	MULDRAUGH ELECTRICAL UPGRADES	46,778.46 31.935.45	-	(46,778.46)		0.1% 0.1%	46,778.46	-	(46,778.46)			Nov-07		2007 2007
1232/5	PURCHASE MAYWOOD SUBD EASEMENT	31,935.45	-	(31,935.45)			31,935.45	-	(31,935.45)			Oct-07		2007
123384	EVA Replication LGE Bladelogic - LGE	51,094.61 57.615.44	-	(31,094.61) (57,615.44)		0.1% 0.1%	31,094.61 57,615.44	-	(31,094.61) (57,615.44)			Nov-07 Nov-07		2007
123388	nMarket PJM - LGE	35,537.26	-	(35,537.26)		0.1%	35,537.26	-	(35,537.26)			Oct-07		2007
123566	SSC Driveway	28.005.52	-	(28,005,52)		0.1%	28.005.52	-	(28.005.52)			Dec-07		2007
123560	2007 LGE DOIT Mobile GIS Lic	41,429.04	-	(41,429.04)		0.1%	41,429.04	-	(41,429.04)			Dec-07		2007
123563	2007 LGE DOIT Mobile St Light	3,060.83	-	(3,060.83)		0.0%	3,060.83	-	(3,060.83)			Dec-07		2007
123565	2007 LGE DOIT Gas Leak Survey	19.864.94		(19.864.94)		0.0%	19.864.94		(19.864.94)			Dec-07		2007
123570	OF Aquatic Habitat	26,671.17	_	(26,671.17)		0.1%	26,671.17	_	(26,671.17)			Dec-07		2007
123580	Storage Network Expansion LGE	44,275.51	_	(44,275.51)		0.1%	44,275.51	_	(44,275.51)			Nov-07		2007
123582	IM Corporate Rollout - LGE	10,265,40	-	(10,265,40)		0.0%	10,265,40	-	(10,265,40)			Dec-07		2007
123595	HR Gen Remodel	522.95		(522.95)		0.0%	522.95		(522.95)			Dec-07	Oct-08	2007
123603	Oracle Processor Licenses	13,933.62		(13,933.62)		0.0%	13,933.62		(13,933.62)			Dec-07	Dec-07	2007
123630	Blue Coat Appliances - LGE	13,563.09		(13,563.09)		0.0%	13,563.09		(13,563.09)			Dec-07		2007
123632	StoreRoom Cameras (LG&E %)	2,032.25		(2,032.25)		0.0%	2,032.25		(2,032.25)			Dec-07	Mar-09	2007
123635	iProcurement Punchout (LG&E %)	1,077.90		(1,077.90)		0.0%	1,077.90		(1,077.90)			Dec-07		2007
123663	MIDAS STORAGE - LGE	415.96	-	(415.96)		0.0%	415.96	-	(415.96)			Dec-07		2007
ASBLY419	Regulator Assemblies	99,404.82	140,513.99	41,109.17	29%	0.2%	99,404.82	140,513.99	41,109.17	Jan-06	Dec-09	Feb-06	Dec-09	2007
CLR419	DO NOT USE (LEAK419G, CLAMP)	1,000,097.65	1,070,480.84	70,383.19	7%	2.1%	1,000,097.65	1,070,480.84	70,383.19	Jan-04	Dec-08	Jan-04		2007
COMP419	GAS DISTRIBUTION COMPLIANCE	98,632.35	-	(98,632.35)		0.2%	98,632.35	-	(98,632.35)			Jul-07	Dec-09	2007
GME406	GAS MAIN EXT 406	1,752,381.04	3,000,000.07	1,247,619.03	42%	3.6%	1,752,381.04	3,000,000.07	1,247,619.03	Jan-04	Dec-09	Jan-04	Dec-09 Decrease due to less customer requests for main extensions than anticipated in the original budget which was generally based on historical trends.	2007
LSMR414	Large Scale Main Replacements	12,001,268.95	12,334,789.94	333,520.99	3%	24.9%	12,001,268.95	12,334,789.94	333,520.99	Jan-04	Dec-09	Jan-04		2007
	NEW BUS COMM UG 340	(77.95)	-	77.95		0.0%	(77.95)	-	77.95	Jan-05	Dec-09	Jan-04	Dec-09	2007
	NEW BUS COMM 341 UG	64.42	-	(64.42)		0.0%	64.42	-	(64.42)			Jun-07		2007
NBGCS419	NEW BUS CONNECT SERV 419	732,625.84	986,263.37	253,637.53	26%	1.5%	732,625.84	986,263.37	253,637.53	Jan-05	Dec-09	Feb-04		2007
NBGS341	INSTALL GAS SVC-JOINT TRENCH	486,899.83	-	(486,899.83)		1.0%	486,899.83	-	(486,899.83)			Mar-06		2007
NBGS402	NEW BUS GAS SERV 402	249.76	-	(249.76)		0.0%	249.76	-	(249.76)	Jan-04	Dec-04	Jan-04	Oct-07	2007
NBGS418	NEW BUS GAS SERV 418	-	-	-		0.0%	-	-	-					2007
NBGS419	NEW BUS GAS SERV 419	1,448,310.51	3,494,814.14	2,046,503.63	59%	3.0%	1,448,310.51	3,494,814.14	2,046,503.63	Jan-05	Dec-09	Feb-04	the original budget which was generally based on historical trends.	2007
NBGS421	NEW BUS GAS SERV 421	9,722.43	57,000.17	47,277.74	83%	0.0%	9,722.43	57,000.17	47,277.74	Jan-04	Dec-08	Jan-04		2007
NBGS422	NBGS422	25,431.52	65,030.24	39,598.72	61%	0.1%	25,431.52	65,030.24	39,598.72	Jan-04	Dec-09	Jan-04		2007
NBSB341UG	NEW BUS SUB 341 UG	1,800,779.75	583,444.29	(1,217,335.46)	-209%	3.7%	1,800,779.75	583,444.29	(1,217,335.46)	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 erowth.	2007
PBWK406G	PUB WORKS GAS 406	752,187.86	999,782.42	247.594.56	25%	1.6%	752,187.86	999,782.42	247.594.56	Jan-04	Dec-09	Jan-04		2007
PBWK422G	Public Works	2,544.44	777,104.4Z	(2,544.44)	2,370	0.0%	2,544.44	777,102.42	(2,544.44)	Jan-04	DCC-09	May-04		2007
PIPE406	MAIN MATERIAL ONLY	(401.53)	-	401.53		0.0%	(401.53)	-	401.53			Jan-04		2007
PMR414	Priority Main Replacement	589,265,41	390.508.82	(198,756.59)	-51%	1.2%	589,265,41	390,508.82	(198.756.59)	Jan-04	Dec-09	Jan-04	Dec-09	2007
1	y	303,203.41	370,300.02	(170,730.37)	51/0	1.270	303,203.41	370,300.02	(170,750.57)	J 04	Dec 37	J 07	Attachment to Response to PSC-1 Question No	o. 13(a)
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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No. RCST406G	Title/Description Customer requested - Gas	Cost 146,427,48	Budget 9,739,00	Dollars (136,688.48)	Percent -1404%	Budget 0.3%	Cost 146,427.48	Cost 9,739,00	Dollars (136,688,48)	Start Jan-06	End Dec-09	Start Feb-04	End Explanations Dec-09	Year 2007
RNTPD419	Repair Third Party Damages-419	214,578.90	100,000.40	(114,578.50)	-115%	0.4%	214,578.90	100,000.40	(114,578.50)	Jan-04	Dec-09	Jan-04	Dec-09	2007
RRCS419G	REP CO GAS SERV 419	1,434,577.35	4,849,511.41	3,414,934.06	70%	3.0%	1,434,577.35	4,849,511.41	3,414,934.06	Jan-04	Dec-09	Jan-04	Dec-09 The Leak Mitigation program includes large scale mai	in replacements, 2007
													downtown main replacements, priority main replacem	ents, and service line
													replacements, which are distinct projects but are many	
													2007 the net difference for these projects was \$3,618	K due primarily to
RRCS421G	REM/REPL CO GAS SERVICE-421	40,745.37	42,974.11	2,228.74	5%	0.1%	40,745.37	42,974.11	2,228.74	Jan-04	Dec-09	Jan-04	lower spending on leak back log. Nov-09	2007
RRCS422G	RRCS422G	3,923.26	42,974.11	(3,923.26)	370	0.1%	3,923.26	42,974.11	(3,923.26)	Jan-04	Dec-09	Feb-04	Oct-09	2007
SYSEN406G	System enhancements - Gas	28,145.97	227,772.40	199,626.43	88%	0.1%	28,145.97	227,772.40	199,626.43	Jan-06	Dec-09	Jan-04	Dec-09	2007
TLEQ419	Purchase of Tools - 004190	123,142.89	120,000.00	(3,142.89)	-3%	0.3%	123,142.89	120,000.00	(3,142.89)	Feb-04	Sep-09	Feb-04	Dec-09	2007
TLEQ447	TOOLS AND EQUIP 447	42,485.42	14,999.64	(27,485.78)	-183%	0.1%	42,485.42	14,999.64	(27,485.78)	Jan-04	Dec-09	Mar-04	Dec-09	2007
TLEQ448	Tools and Equipment 448	24,277.85	15,002.03	(9,275.82)	-62%	0.1%	24,277.85	15,002.03	(9,275.82)	Jan-05	Dec-09	May-05	Sep-09	2007
TLEQ450	Tools and Equipment , 004500	13,946.89 7,782.00	9,560.00 9,560.00	(4,386.89) 1.778.00	-46% 19%	0.0%	13,946.89 7.782.00	9,560.00 9,560.00	(4,386.89) 1,778.00	Mar-04 Mar-04	Nov-09	Jun-04 Mar-04	Dec-09 Dec-09	2007 2007
TLEQ451	Tools and Equipment, 004510	43,439,988.70	48,212,250.86	4,772,262.16	19%	0.0%	7,782.00	9,500.00	1,778.00	War-04	Sep-09	Mar-04	Dec-09	2007 2007 Tota
101175	Gas Main Hwy Relocations-ASC	-	-	-		0.0%	_	-	_			Jan-04	Aug-08	2008
104671	CAPITAL PIPE TRANSFERS - MULD	331,212.34	-	(331,212.34)		0.6%	331,212.34	-	(331,212.34)			Apr-04	Dec-09 This was used as a blanket to order pipe prior to uniq	que projects being 2008
													opened. It was intended to be shifted to unique proje	
													it was not shifted until 2009.	
112491	Gas Meters-LGE	3,606.54	-	(3,606.54)	110/	0.0%	3,606.54	-	(3,606.54)	Jan-04	Dec-06	Jan-04	Sep-08	2008
112644 114268	Capital tools Gas Regulator Replacements	22,179.11 2,287,745.11	19,920.00 2,444,000.13	(2,259.11) 156.255.02	-11% 6%	0.0% 4.5%	22,179.11 2,287,745.11	19,920.00 2,444,000.13	(2,259.11) 156,255,02	Jan-04 Jan-04	Dec-09 Dec-09	May-04 Jan-04	Dec-09 Dec-09	2008 2008
115030	PURCHASE REGULATORS	87,441.78	57,111.75	(30,330.03)	-53%	0.2%	87.441.78	57,111.75	(30,330.03)	Jan-04	Dec-09	Aug-04	Dec-09	2008
117361	Accrued Labor - LGE	163.40	-	(163.40)	5570	0.0%	163.40	-	(163.40)	Jun 04	200 07	Mar-07	Dec-09	2008
119902	Clear 12/04 A&G	227,425.85	-	(227,425.85)		0.4%	227,425.85	-	(227,425.85)			Dec-04	Dec-09	2008
120162	PAYG removal	1,447.49	-	(1,447.49)		0.0%	1,447.49	-	(1,447.49)			Jan-08	Jan-08	2008
120563	MAGN INSTALL PLC ENG#2 CONTR	434,295.16	543,872.54	109,577.38	20%	0.8%	434,295.16	543,872.54	109,577.38	Jan-06	Dec-08	Jun-06	Dec-09	2008
120567 120572	MULD ENG PANEL UPGR MULD MISC FACILITY	207,922.16 (121.51)	328,953.44	121,031.28 121.51	37%	0.4%	207,922.16 (121.51)	328,953.44	121,031.28 121.51	Jan-06 Jan-06	Dec-09 Dec-06	Sep-06 Aug-06	May-09 Nov-08	2008 2008
120572	DRILL SHALE GAS RECOVER WELLS	(725.20)	-	725.20		0.0%	(725.20)	-	725.20	Jan-06 Jan-06	Dec-06	Jul-06	Aug-08	2008
120592	2006 REGUL RELIEF VALVE CAP	(760.53)	-	760.53		0.0%	(760.53)	-	760.53	Jan-06	Dec-06	Aug-06	Aug-09	2008
120594	RELOC HI-PRES GAS REGULATORS	2,731.67	-	(2,731.67)		0.0%	2,731.67	-	(2,731.67)	Mar-06	Aug-06	May-06	Feb-09	2008
120595	PURCHASE REGUL-RES/COMM	242,134.41	124,040.60	(118,093.81)	-95%	0.5%	242,134.41	124,040.60	(118,093.81)	Jan-06	Dec-11	Jan-07	Nov-09	2008
120596	FARM TAP REGULATOR UPGR	2,156,768.47	2,014,556.91	(142,211.56)	-7%	4.2%	2,156,768.47	2,014,556.91	(142,211.56)	Jan-06	Dec-11	Jun-06	Dec-09	2008
120597 120599	PURCH ANODES/RECTIFIERS P/I TECHINICAL EQUIP	2,062.25 14,056.38	21,507.38	(2,062.25) 7,451.00	35%	0.0%	2,062.25 14,056.38	21,507.38	(2,062.25) 7,451.00	Jan-06 Mar-06	Apr-07 Nov-09	Feb-06 Jun-06	Jul-08 Dec-09	2008 2008
120754	Misc. A/R Uncollect - LGE Cap	(25,398.00)	21,307.30	25,398.00	3370	0.0%	(25,398.00)	21,307.30	25,398.00	Wan-00	1404-05	Jun-05	Dec-09	2008
120798	LGE IVR REPLACEMENT	11.42	-	(11.42)		0.0%	11.42	-	(11.42)	Apr-06	Mar-07	Oct-07	Jan-08	2008
120803	LGE SECURE EMAIL	9,245.18	-	(9,245.18)		0.0%	9,245.18	-	(9,245.18)	Mar-06	Dec-06	Feb-07	Oct-09	2008
120865	HW/SW Dev Tools 026560 LGE	9.10	-	(9.10)		0.0%	9.10	-	(9.10)	Jan-06	Dec-06	Jan-06	Nov-08	2008
121527 121600	RIVER PARK PLACE GAS RELO Fire Protection System Equip	(90.00)	-	90.00		0.0%	(90.00)	-	90.00	Mar-07	Sep-07	Oct-06 Oct-07	May-09 Jan-08	2008 2008
121611	2007 Carpet and Tile Replace	(6,237.94)	-	6,237.94		0.0%	(6,237.94)	-	6,237.94	Apr-07	May-07	Mar-07	Mar-09	2008
121612	2007 Office Furn. and Equip.	72.56	-	(72.56)		0.0%	72.56	-	(72.56)	Mar-07	Nov-07	Mar-07	Mar-08	2008
121664	HAZARDOUS SPILL PREVENTION	1,471.80	-	(1,471.80)		0.0%	1,471.80	-	(1,471.80)	Sep-07	Oct-07	Nov-07	Feb-08	2008
121809	POWERMATRIX EQUIP	5,940.56	-	(5,940.56)		0.0%	5,940.56	-	(5,940.56)	Apr-07	Oct-07	May-07	Jun-08	2008
121814 121816	LGE PC PURCHASE TOU METER PURCHASES	278.71 5,496.13	-	(278.71) (5,496.13)		0.0%	278.71 5,496.13	-	(278.71) (5,496.13)	Jan-07 Dec-07	Dec-07 Dec-07	Mar-07 Apr-08	Mar-08	2008 2008
121810	EWORKFORCE MODULE UPGRADE	3,490.13 4.051.65	-	(4,051.65)		0.0%	3,496.13 4.051.65	-	(4,051.65)	Mar-07	Mar-07	Feb-08	Apr-08 Jun-08	2008
121895	MULD-ELEC MTR AND PUMP REPLACE	1,925.96	-	(1,925.96)		0.0%	1,925.96	-	(1,925.96)	Jan-07	Dec-07	Jul-07	Mar-08	2008
121897	MULD-2007 MISC IMPROVEMENTS	3,170.69	-	(3,170.69)		0.0%	3,170.69	-	(3,170.69)	Jan-07	Dec-07	Feb-07	Feb-09	2008
121898	MULD-ENGINE COOLING IMPROV	(1,476.00)	-	1,476.00		0.0%	(1,476.00)	-	1,476.00	Jan-07	Dec-07	Feb-07	Mar-08	2008
121899	MULD-SPCC COMPLIANCE	11,199.54	-	(11,199.54)		0.0%	11,199.54	-	(11,199.54)	Jan-07	Dec-07	May-07	Dec-09	2008
121901 121904	MULD-STORAGE PIPE REPL MULD-BOILER SFTY PUR 1 & DEHY2	1,851.29 14,977.42	-	(1,851.29) (14,977.42)		0.0% 0.0%	1,851.29 14,977.42	-	(1,851.29) (14,977.42)	Jan-07 Jan-07	Dec-07 Dec-07	Apr-07 Aug-07	Jun-08 Dec-08	2008 2008
121904	MULD-BOILER STIT PORT & DERT2 MULD-BALLARDSVILLE BLK VALV	14,977.42	-	(100.38)		0.0%	14,977.42	-	(100.38)	Jan-07 Jan-07	Dec-07	Mar-07	Jan-08	2008
121907	2007 GAS REGULATOR CAPACITY	47,564,53	-	(47,564.53)		0.1%	47,564.53	-	(47,564.53)	Jan-07	Dec-07	Apr-07	Dec-08	2008
121908	2007 FT CUSTOMER CONVERSION	(17,287.33)	-	17,287.33		0.0%	(17,287.33)	-	17,287.33			Aug-07	Dec-09	2008
121909	REMOTE VALVE EQ PADDYS RUN	2,501.08	-	(2,501.08)		0.0%	2,501.08	-	(2,501.08)	Jan-07	Nov-07	Sep-07	Dec-08	2008
121910	2007 REGULATOR/RELIEF VALVES	62,586.09	-	(62,586.09)		0.1%	62,586.09	-	(62,586.09)	Jan-07	Dec-07	Jun-07	Mar-09	2008
121911	COMMERCIAL HP GAS SERV REPL	10,027.37	-	(10,027.37)		0.0%	10,027.37	-	(10,027.37)	Jan-07	Dec-07	Jul-07	Sep-08	2008
121920 121925	MAGN-EMERGENCY PIPELINE/EQ REP MAGN-REPL BARE STEEL LINES	(1,666.47) 5.444.71	-	1,666.47		0.0%	(1,666.47) 5.444.71	-	1,666.47 (5.444.71)	Jan-07 Jan-07	Dec-07 Dec-07	Apr-07 Jul-07	Aug-08 Jul-08	2008
121926	MAGN-REPL 2" MAIN W/4" MAIN	4,663.02	-	(4,663,02)		0.0%	4.663.02	-	(4,663.02)	Jan-07	Nov-07	May-07	Sep-08	2008
121928	2007 RELINE GAS STORAGE WELLS	19,692.30	-	(19,692.30)		0.0%	19,692.30	-	(19,692.30)	Jun-07	Sep-07	Oct-07	Dec-09	2008
121938	MULD-ESS SYS REPLACEMENT	(856.78)	-	856.78		0.0%	(856.78)	-	856.78		-	Dec-06	Apr-09	2008
121942	OLD HENRY RD GAS REINFORCE	19,383.60	-	(19,383.60)		0.0%	19,383.60	-	(19,383.60)	Jan-07	Dec-07	Oct-07	Nov-08	2008
122180 122182	HARRODS CREEK PIPELINE 2006 FT CONVERSIONS	51,198.47	-	(51,198.47)		0.1% 0.0%	51,198.47	-	(51,198.47)			Aug-06 Oct-06	Sep-09	2008 2008
122182 122218	2006 FT CONVERSIONS PORTLAND STATION UPGRADE	(22,143.00)	-	22,143.00		0.0%	(22,143.00)	-	22,143.00			Nov-06	Aug-08 Feb-08	2008
122230	WATERSIDE ARENA DO GAS	10,664.20	-	(10,664.20)		0.0%	10,664.20	-	(10,664.20)			Feb-07	May-09	2008
122275	Backup Data Center LGE	759,402.40	647,170.70	(112,231.71)	-17%	1.5%	759,402.40	1,294,341.39	534,938.99	Jan-07	Dec-08	Oct-06	Feb-09	2008
122308	Gen PC & Dev Tool 2007 LGE	696.23	-	(696.23)		0.0%	696.23	-	(696.23)	Jan-07	Dec-07	Jan-07	Apr-08	onse to PSC-1 Question No. 13(a)
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							Total	Total		Date	Date				
	.	Annual Actual	Annual	Variance In	Variance	Percent Of	Actual	Budget	Variance In	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
122310	HW Energy Marketing 2007 LGE	237.80	- Buuget	(237.80)	reiteili	0.0%	237.80	- COST	(237.80)	Jan-07	Dec-07	Jul-07	Jan-08	Explanations	2008
122314	ITSD HW/SW PG 2007 LGE	-	-	-		0.0%	-	-	-	Jan-07	Dec-07	Jan-07	Mar-09		2008
122326	Monitor Replacement 2007 LGE	154.23	-	(154.23)		0.0%	154.23	-	(154.23)	Jan-07	Dec-07	Jun-07	Jan-08		2008
122329	Tier C rotation 2007 LGE	5,859.75		(5,859.75)		0.0%	5,859.75	-	(5,859.75)	Jan-07	Dec-07	Mar-07	Oct-08		2008
122362 122370	Mobile Radio System Build LGE OPGW on MC to Hardin Co. LGE	572,122.37 13,772.44	607,439.94	35,317.57 (13,772.44)	6%	1.1%	572,122.37 13.772.44	1,214,879.89	642,757.52 (13,772,44)	Jan-07 Jan-07	Dec-09 Dec-07	Jun-07	Dec-09 Nov-09		2008
122370	Outside Cable Plant 2007 LGE	52.30	-	(52.30)		0.0%	52.30	-	(52.30)	Jan-07 Jan-07	Dec-07	Sep-07 Jan-07	Jan-08		2008
122380	WKE-Lou Ring Upgrade to OC LGE	(29.37)	-	29.37		0.0%	(29.37)	-	29.37	Jan-07	Dec-07	Jul-07	Jun-09		2008
122385	Server Rotations for 2007 LGE	(1,330.84)	-	1,330.84		0.0%	(1,330.84)	-	1,330.84	Jan-07	Dec-07	Jan-07	Mar-08		2008
122387	SAN Reporting Tool LGE	0.01	-	(0.01)		0.0%	0.01	-	(0.01)	Jan-07	Dec-07	Aug-07	Jan-08		2008
122389	Backup Strategy Expansion LGE	514.96 353.16	-	(514.96)		0.0%	514.96	-	(514.96)	Jan-07	Dec-07	Nov-07	Feb-08		2008
122391 122400	RedHat Satellite/Test Serv LGE Core Network Infrastructur LGE	353.16 5.44	-	(353.16) (5.44)		0.0%	353.16 5.44	-	(353.16) (5.44)	Jan-07 Jan-07	Dec-07 Dec-07	Oct-07 May-07	Jan-08 Feb-08		2008
122418	IT Research Tech Inv 2007 LGE	7,346.31	-	(7,346.31)		0.0%	7,346.31	-	(7,346.31)	Jan-07	Dec-07	Oct-07	Nov-08		2008
122424	IT Sec Mon/Audit/Mgmt 2007 LGE	181.90	_	(181.90)		0.0%	181.90	-	(181.90)	Jan-07	Dec-07	Mar-07	Nov-08		2008
122426	IT Security Infrastructure LGE	(1,472.96)	-	1,472.96		0.0%	(1,472.96)	-	1,472.96	Jan-07	Dec-07	Aug-07	Jul-08		2008
122452	PRESTON CITY GATE STA BLDG	(4,911.19)	-	4,911.19		0.0%	(4,911.19)	-	4,911.19	Apr-07	May-07	Jul-07	Aug-09		2008
122501	ORACLE 11i 5.10 (LG&E %)	1,480.92	225,000.94	223,520.02	99%	0.0%	1,480.92	450,001.87	448,520.95	Jan-07	Dec-08	Mar-07	Mar-08		2008
122503 122505	POWER PLANT SOFTWARE (LG&E %) iEXPENSE & FILENET IM (LG&E %)	170,086.15 9.582.81	121.500.36	(170,086.15) 111,917.55	92%	0.3%	170,086.15 9.582.81	243,000.72	(170,086.15) 233.417.91	Jan-07 Jan-07	Dec-07 Dec-08	Aug-07 Oct-08	Jul-09 Jun-09		2008 2008
122539	Customer Care System LGE	5,418,820.99	7,008,274.12	1,589,453.13	23%	10.5%	5,418,820.99	14,016,548.23	8,597,727.25	Jan-07	Apr-09	Apr-07		es on Customer Care System (CCS) projects are related and	2008
12200	customer care system 202	3,110,020.55	7,000,274.12	1,000,100.10	2570	10.570	3,110,020.55	14,010,040.20	0,077,727.20	Jul 07		.4.0		ng. Budgets and Actuals were recorded on different project	2000
122603	Share Point LGE	4,284.09	-	(4,284.09)		0.0%	4,284.09	-	(4,284.09)			Dec-06	Oct-08		2008
122650	LGE Gas Meters	2,085,108.51	2,017,816.99	(67,291.52)	-3%	4.1%	2,085,108.51	2,017,816.99	(67,291.52)	Jan-08	Dec-09	Jan-07	Dec-09		2008
122702 122730	BARDSTOWN HP REGULATOR STATION 2ND Fiber BOC Data Center LGE	6,679.71 2.30	-	(6,679.71) (2.30)		0.0%	6,679.71 2.30	-	(6,679.71)			May-07 Mar-07	Aug-09 Jan-08		2008 2008
122759	North KY Backbone Renovate LGE	(1.258.63)	-	1,258.63		0.0%	(1,258.63)	-	1,258.63			Jul-07	Jan-08		2008
122780	LGE WITNESS UNCOUPLING	2,663.29	_	(2,663.29)		0.0%	2,663.29	-	(2,663.29)			Aug-07	Jul-08		2008
122783	LGE-UMS Group Inv Eval	1,391.44	-	(1,391.44)		0.0%	1,391.44	-	(1,391.44)			May-07	Sep-08		2008
122789	WESTPORT ROAD GAS RELOCATION	(12,983.30)	-	12,983.30		0.0%	(12,983.30)	-	12,983.30			Jun-07	Jun-09		2008
122811	iSUPPLIER PORTAL (LG&E %)	25,431.75	-	(25,431.75)		0.0%	25,431.75	-	(25,431.75)			Dec-07	Oct-08		2008
122816 122817	BRANDENBURG GAS MAIN REPL MULD-COMPRESSOR 8 BLOWER	7,203.92 (7,778.84)	-	(7,203.92) 7,778.84		0.0% 0.0%	7,203.92 (7,778.84)	-	(7,203.92) 7,778.84			Dec-07 Jul-07	May-08 Nov-08		2008 2008
122817	CCS - Bus Intelligence	(7,778.84)	-	(171,940.83)		0.0%	171,940.83	-	(171,940.83)			Jun-07	May-09		2008
122820	CCS - Change Mgmt	46,561.42	-	(46,561.42)		0.1%	46,561.42	-	(46,561.42)			May-07	May-09		2008
122821	CCS - Customer Service	884,937.37	-	(884,937.37)		1.7%	884,937.37	-	(884,937.37)			May-07	Nov-09 Variance	es on Customer Care System (CCS) projects are related and ng. Budgets and Actuals were recorded on different project	2008
122822	CCS - Development	308,713.71	-	(308,713.71)		0.6%	308,713.71	-	(308,713.71)			May-07	Jul-09 Variance offsettin	es on Customer Care System (CCS) projects are related and ng. Budgets and Actuals were recorded on different project	2008
122823	CCS - Technology	762,409.78	-	(762,409.78)		1.5%	762,409.78	-	(762,409.78)			May-07		es on Customer Care System (CCS) projects are related and ng. Budgets and Actuals were recorded on different project	2008
122885	TMIS Replacement - LGE	4.040.01	_	(4,040.01)		0.0%	4.040.01	_	(4,040.01)			Dec-07	Aug-08	s.	2008
122917	Suse Linux Implement - LGE	84.54	_	(84.54)		0.0%	84.54	-	(84.54)			Jul-07	Jan-08		2008
122933	LGE Call Recording Storage	-	3,750.00	3,750.00	100%	0.0%	-	7,500.00	7,500.00	Jun-08	Jun-08				2008
122934	LGE CALL CENTER TECH UPGRADE	5,675.40	40,500.00	34,824.60	86%	0.0%	5,675.40	81,000.00	75,324.60	Mar-08	Dec-08	Jul-08	Apr-09		2008
122935	LGE INTERACTION/CTI	80,195.65	67,500.00	(12,695.65)	-19%	0.2%	80,195.65	135,000.00	54,804.35	Oct-08	Dec-08	Sep-08	Dec-09		2008
122936 122937	LGE MV-90 UPGRADE LGE POWERMATRIX EQUIP	936.28	9,000.00 17,250.00	9,000.00 16,313.72	100% 95%	0.0%	936.28	18,000.00 34,500.00	18,000.00 33,563.72	Jun-08 May-08	Jun-08 Nov-08	Sep-08	Oct-08		2008 2008
122938	2008 LGE PC PURCHASES	8,796.10	7,500.00	(1,296.10)	-17%	0.0%	8,796.10	15,000.00	6,203.90	Jan-08	Dec-08	Mar-08	Jun-09		2008
122939	LGE I&C RTP	(25.33)	93,600.00	93,625.34	100%	0.0%	(25.33)	187,200.00	187,225.34	Mar-08	Dec-08	Oct-08	Sep-09		2008
122940	2008 LGE INTERNAL REQUESTS	53,763.03	30,000.00	(23,763.03)	-79%	0.1%	53,763.03	60,000.00	6,236.97	Mar-08	Dec-08	Jul-08	Feb-09		2008
122941	2008 LGE CARPET & TILE	22,901.62	30,000.00	7,098.38	24%	0.0%	22,901.62	60,000.00	37,098.38	Mar-08	Oct-08	May-08	Sep-09		2008
122943	LGE FIRE SYSTEM	11,038.79	13,500.00	2,461.21	18%	0.0%	11,038.79	27,000.00	15,961.21	Mar-08	Oct-08	Dec-08	Feb-09		2008
122944 122945	2008 LGE CHAIR REPLACEMENT 2008 LGE FURNITURE & EQUIP	35,417.84 34,399.96	30,000.00	(5,417.84)	-18% -15%	0.1%	35,417.84 34.399.96	60,000.00	24,582.17 25.600.04	Feb-08 Jan-08	Dec-08 Nov-08	Mar-08 Feb-08	Feb-09 Jul-09		2008 2008
122945	FOC HVACS	21,575.18	24.000.00	2.424.82	10%	0.1%	21.575.18	48,000.00	26,424.82	Mar-08	Mar-08	Dec-08	Dec-08		2008
122947	EMERGENCY POWER	22,486.04	105,000.13	82,514.09	79%	0.0%	22,486.04	210,000.25	187,514.21	Aug-08	Aug-08	May-08	Sep-09		2008
122948	PSRT Air Handler System	30,853.25	30,000.00	(853.25)	-3%	0.1%	30,853.25	60,000.00	29,146.75	May-08	Jun-08	Oct-08	Sep-09		2008
122949	BOC LL HVAC UPGRADE	32,272.26	45,000.00	12,727.74	28%	0.1%	32,272.26	90,000.00	57,727.74	Sep-08	Nov-08	Oct-08	Sep-09		2008
122950	2008 SECURITY SYSTEMS	29,151.30	12,000.00	(17,151.30)	-143%	0.1%	29,151.30	24,000.00	(5,151.30)	Jun-08	Jun-08	Jul-08	Dec-08		2008
122951 122954	LGE FAILED EQUIPMENT 2008 MAILROOM REPRO	26,134.31	40,500.00 19,500.00	14,365.69 19,500.00	35% 100%	0.1% 0.0%	26,134.31	81,000.00 39,000.00	54,865.69 39,000.00	Mar-08 Jan-08	Dec-08 Nov-08	May-08	Dec-08		2008 2008
122959	MILL CREEK GAS MEASUREMENT	202.382.89	19,300.00	(202.382.89)	100%	0.0%	202.382.89	39,000.00	(202,382.89)	Jan-08	1404-09	Nov-07	Dec-09		2008
123011	2008 FT CUSTOMER CONVERSIONS	32,545.34	39,427.64	6,882.30	17%	0.1%	32,545.34	39,427.64	6,882.30	Jan-08	Dec-08	Sep-08	Dec-09		2008
123012	MULD-PURIFIER 2 BOILER	180,358.62	146,022.32	(34,336.30)	-24%	0.4%	180,358.62	146,022.32	(34,336.30)	Jan-08	Dec-08	Jul-08	Jan-09		2008
123013	MAGN-#4 COMPRESSOR FOUNDATION	38,414.85	116,488.46	78,073.61	67%	0.1%	38,414.85	116,488.46	78,073.61	Jan-08	Dec-08	Sep-08	Oct-08		2008
123014	MAG-GROUND WATER PROTECTION	115,266.39	100,000.98	(15,265.41)	-15%	0.2%	115,266.39	100,000.98	(15,265.41)	Jan-08	Dec-08	Jul-08	Dec-08		2008
123015	MULD-CANE RUN LINE RELO	346,070.31	507,818.07	161,747.76	32%	0.7%	346,070.31	507,818.07	161,747.76	Jan-08	Dec-08	Jul-08	May-09		2008
123016 123018	MULD-COMPRESSOR GAS DETECTION MULD-ENGINE COOLING REPL#7	145,435.00 55,945.44	155,349.86 140,250.50	9,914.86 84,305.06	6% 60%	0.3% 0.1%	145,435.00 55,945.44	155,349.86 140,250.50	9,914.86 84,305.06	Jan-08 Jan-08	Dec-08 Dec-08	Jul-08 Sep-08	Feb-09 Feb-09		2008
123018	MOLD-LAGING COOLING KEFL#/	33,743.44	140,230.30	04,505.00	00%	0.1%	33,743.44	140,230.30	04,303.00	Jan-08	DCC-08	Sep-08	1.00-05	Attachment to Response to PSC-1 Que	estion No. 13(a)

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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
123019 123020	MULD-HANDRAIL IMPROVEMENTS MULD-MISC FACILITY IMPRV	19,853.77 141.598.24	47,460.65 99,999.84	27,606.88	58% -42%	0.0%	19,853.77 141.598.24	47,460.65 99,999.84	27,606.88 (41,598.40)	Jan-08 Jan-08	Dec-08 Dec-08	Aug-08 Apr-08	Apr-09 Jan-09	2008
123020	MULD-SPCC COMPLIANCE PH 2	292,364.50	210,005.01	(82,359.49)	-39%	0.5%	292,364.50	210,005.01	(82,359.49)	Jan-08	Dec-08	May-08	Dec-09	2008
123022	AC MITIGATION ON GAS PIPELINES	-	25,086.75	25,086.75	100%	0.0%	-	25,086.75	25,086.75	Feb-08	May-08	may oo	Dec 07	2008
123023	CP IMPRESSED CURRENT SYS	14,254.63	68,475.00	54,220.37	79%	0.0%	14,254.63	68,475.00	54,220.37	Feb-08	Apr-08	May-08	Dec-09	2008
123024	INTERNAL CORROSION MITIGATION	-	50,173.50	50,173.50	100%	0.0%	-	50,173.50	50,173.50	Apr-08	Jul-08			2008
123025	INSTALL VALVES ON STOR WELLS	639,340.41	953,977.53	314,637.12	33%	1.2%	639,340.41	953,977.53	314,637.12	Mar-08	Sep-08	Mar-08	Dec-09 The work (stopping the gas flow in the wells) went better than expected.	2008
123026	PLUG AND REPAIR WELLS	338,800.55	133,218.74	(205,581.81)	-154%	0.7%	338,800.55	133,218.74	(205,581.81)	May-08	Oct-08	Apr-08	Sep-09	2008
123027	RE-LINING STOR WELLS W CORROD	483,467.77	834,666.69	351,198.92	42%	0.9%	483,467.77	834,666.69	351,198.92	Mar-08	Dec-08	Aug-08	Feb-09 The casing inspection logs run showed less wells needing relining than anticipated.	2008
123028	MAGN-EMERGENCY EQUIP & REPAIRS	105,125.61	66,294.93	(38.830.68)	-59%	0.2%	105,125.61	66,294.93	(38.830.68)	Jan-08	Dec-08	Aug-08	Dec-09	2008
123038	MULD-ACID RIG PIPE REPLACE	1,180.75	29,780.40	28,599.65	96%	0.0%	1,180.75	29,780.40	28,599.65	Jan-08	Dec-08	Dec-08	Nov-09	2008
123039	MULD-DRILL 5 RECOVERY WELLS	2,317,912.09	3,200,227.68	882,315.59	28%	4.5%	2,317,912.09	3,200,227.68	882,315.59	Jan-08	Dec-11	May-08	Dec-09 Multi-year project spanned 2008-2013. Some work in 2008 was delayed	2008
													due to compressor and water handling facilities not being completed due to	,
													property owner negotations.	
123040 123041	MULD-STORAGE PIPELINE REPL PLACT COMPLIANCE 2008	61,048.59 87.612.01	46,455.29	(14,593.30) 168.335.09	-31% 66%	0.1%	61,048.59 87.612.01	46,455.29 255,947.10	(14,593.30) 168.335.09	Jan-08	Dec-08 Jul-08	Mar-08	Dec-08	2008
123041	DOE RUN, IN PIPELINE EXPOSURE	435,533,52	255,947.10 327,788.58	(107,744.94)	-33%	0.2%	435,533.52	255,947.10 327,788.58	(107,744.94)	Apr-08 Jan-08	Dec-08	Jan-08 Nov-08	Dec-08 May-09	2008
123043	MULD-TRANSMISSION REPLACEMENTS	51,409.84	96,265.09	44,855.25	47%	0.1%	51,409.84	96,265.09	44,855.25	Jan-08	Dec-08	Apr-08	Mar-09	2008
123044	PENILE CITY GATE STATION	-	675,000.41	675,000.41	100%	0.0%	-	675,000.41	675,000.41	Mar-08	Dec-08	7.p. 00	Original intent was to bring an outside engineering firm in to complete	2008
													design work, but ended up doing work in-house in 2010.	
123045	REPLACE MULDRAUGH ODORANT SYS	114,848.77	136,316.33	21,467.56	16%	0.2%	114,848.77	136,316.33	21,467.56	Jan-08	Dec-08	Jun-08	Apr-09	2008
123046	2008 REGUL RELIEF VALVE CAP	24,185.89	165,723.30	141,537.41	85%	0.0%	24,185.89	165,723.30	141,537.41	Jan-08	Dec-08	Dec-08	Feb-09	2008
123047	2008 GAS REGUL CAPACITY PROJ	77,224.21	66,913.80	(10,310.41)	-15%	0.2%	77,224.21	66,913.80	(10,310.41)	Jan-08	Dec-08	Feb-08	Dec-09	2008
123048 123049	COMMERCIAL HI PRESSURE SERV MULD-DISTRIBUTION REPLACEMENTS	177,217.00	252,853.50 11,366.85	75,636.50 11,366.85	30% 100%	0.3%	177,217.00	252,853.50 11,366.85	75,636.50 11.366.85	Jan-08 Jan-08	Dec-08 Dec-08	Mar-08	Sep-09	2008 2008
123050	MULD-DOE RUN LINE OTTER CREEK	742,717.42	551,476.49	(191,240.93)	-35%	1.4%	742,717.42	551,476.49	(191,240.93)	Jan-08	Dec-08	Jun-08	Dec-09	2008
123070	Serena Dimensions CM - LGE	8,795.63	331,470.47	(8,795.63)	-3570	0.0%	8,795.63	331,470.47	(8,795.63)	Jan-00	DCC-00	Dec-07	May-08	2008
123075	2008 DOIT SOFTWARE LIC	5,744.22	6,000.00	255.78	4%	0.0%	5,744.22	12,000.00	6,255.78	Apr-08	Apr-08	Jun-08	Dec-08	2008
123076	2008 DOIT FIELD DATA E-COLLECT	-	37,500.00	37,500.00	100%	0.0%	-	75,000.00	75,000.00	Oct-08	Oct-08			2008
123077	2008 DOIT FIELD DATA G-COLLECT	80,965.78	75,000.00	(5,965.78)	-8%	0.2%	80,965.78	150,000.00	69,034.22	Jul-08	Aug-08	Oct-08	Oct-09	2008
123078	2008 DOIT GIS ENHANCE	29,448.53	30,000.00	551.47	2%	0.1%	29,448.53	60,000.01	30,551.48	Apr-08	Apr-08	Jun-08	Dec-08	2008
123079 123081	2008 DOIT GIS LIC AGREE 2008 DOIT MOBILE COMP INFRA	62.544.40	22,500.00 60,000.00	22,500.00 (2,544.40)	100%	0.0% 0.1%	62,544.40	45,000.00 120,000.00	45,000.00 57,455.60	Apr-08 Jun-08	Apr-08 Jul-08	Jul-08	Mar-09	2008 2008
123081	2008 DOTT PC AND PRINTER INFRA	49,205.01	45,000.00	(4.205.01)	-476 -9%	0.1%	49,205.01	90.000.00	40,794.99	Jan-08	Dec-08	Feb-08	Jan-09	2008
123083	2008 DOIT STORM WM UPGRADE	47,205.01	15,000.00	15.000.00	100%	0.0%	49,203.01	30,000.00	30,000.00	Sep-08	Sep-08	1 00-00	Jair 0)	2008
123123	BARDSTOWN FENCE REPAIR	54,910.85	50,000.00	(4,910.85)	-10%	0.1%	54,910.85	50,000.00	(4,910.85)	Mar-08	May-08	Jul-08	Sep-08	2008
123163	2008 LGE ERTS	37,982.54	37,500.00	(482.54)	-1%	0.1%	37,982.54	75,000.00	37,017.46	Apr-08	Dec-08	Apr-08	Jun-08	2008
123221	SERVICE RENEWALS FOR	8,431.52	-	(8,431.52)		0.0%	8,431.52	-	(8,431.52)			Aug-07	Jul-08	2008
123260	GDS Implementation - LGE	5,965.60	-	(5,965.60)		0.0%	5,965.60	-	(5,965.60)			Nov-07	Dec-09	2008
123264 123273	BOC Cooling Redundancy MULDRAUGH ELECTRICAL UPGRADES	2,539.93 4.520.85	-	(2,539.93) (4,520.85)		0.0%	2,539.93 4,520.85	-	(2,539.93) (4,520.85)			Dec-07 Nov-07	Dec-08 May-08	2008 2008
123275	PURCHASE MAYWOOD SUBD EASEMENT	4,320.63	-	(4,320.63)		0.0%	4,320.63	-	(4,320.63)			Oct-07	May-09	2008
123362	LGE-SL-CEMS Stacks	_	209.916.00	209,916.00	100%	0.0%	-	419,832.00	419,832.00	Jan-08	Dec-08	Oct 07	may 07	2008
123384	Bladelogic - LGE	538.03		(538.03)		0.0%	538.03		(538.03)			Nov-07	Apr-08	2008
123388	nMarket PJM - LGE	67.47	-	(67.47)		0.0%	67.47	-	(67.47)			Oct-07	Jan-08	2008
123407	PS 8.9 Enhance		21,657.60	21,657.60	100%	0.0%		43,315.20	43,315.20	Jan-08	Dec-11			2008
123413 123415	HW/SW Dev Tools026510 2008-LGE	3,422.66	3,758.25	335.59	9% 55%	0.0%	3,422.66	7,516.50	4,093.84	Jan-08	Dec-08	Feb-08	Dec-08	2008
123417	ITSD HW/SW EM 2008 - LGE ITSD HW/SW PG 2008 - LGE	1,024.15 1.304.29	2,277.90 2,277.90	1,253.75 973.61	43%	0.0%	1,024.15 1,304.29	4,555.80 4,555.80	3,531.65 3,251.51	Jan-08 Jan-08	Dec-08 Dec-08	Feb-08 May-08	Nov-08 Dec-08	2008 2008
123419	HW/SW Dev Tools026540 2008-LGE	1,676.40	3,037.20	1,360.80	45%	0.0%	1,676.40	6,074.40	4,398.00	Jan-08	Dec-08	Feb-08	Dec-08	2008
123421	HW/SW Dev Tools026560 2008-LGE	2,008.30	3,796.50	1,788.20	47%	0.0%	2,008.30	7,593.00	5,584.70	Jan-08	Dec-08	Feb-08	Dec-08	2008
123423	HW/SW Dev Tools026570 2008-LGE	2,745.93	3,796.50	1,050.57	28%	0.0%	2,745.93	7,593.00	4,847.07	Jan-08	Dec-08	Feb-08	Dec-08	2008
123425	HW/SW Dev Tools026580 2008-LGE	2,757.31	3,796.50	1,039.19	27%	0.0%	2,757.31	7,593.00	4,835.69	Jan-08	Dec-08	Feb-08	Apr-09	2008
123429	Monitor Replacement - LGE 2008	9,253.31	9,300.00	46.70 280.35	1%	0.0%	9,253.31	18,600.00	9,346.70	Jan-08	Dec-08	Mar-08	Dec-08	2008
123434 123436	Tier C rotation - LGE 2008 DBProtect -DB Monitoring - LGE	102,932.23 8.807.69	103,212.58	(8,807,69)	0%	0.2%	102,932.23 8,807.69	206,425.15	103,492.93 (8,807.69)	Jan-08	Dec-08	Mar-08 Dec-08	Jun-09 Dec-08	2008 2008
123438	Lou Elec Upgrades 2008 - LGE	10,091.38	15,032.98	4,941.61	33%	0.0%	10,091.38	30,065.96	19,974.59	Jan-08	Dec-08	Jan-08	Dec-08	2008
123440	Lou Racks & Furn 2008 - LGE	7.060.19	15,052.76	(7.060.19)	3370	0.0%	7.060.19	50,005.20	(7.060.19)	Jan-00	DCC-00	Jun-08	Dec-08	2008
123443	Bulk Pwr & Enviro Sys 2008-LGE	11,877.02	15,186.05	3,309.04	22%	0.0%	11,877.02	30,372.10	18,495.09	Jan-08	Dec-08	Jan-08	Mar-09	2008
123446	Mobile Radio 2008 - LGE	3,451.06	3,796.51	345.46	9%	0.0%	3,451.06	7,593.02	4,141.97	Jan-08	Dec-08	Apr-08	Dec-08	2008
123448	NW Devices & Infrast2008-LGE	8,393.67	7,516.51	(877.16)	-12%	0.0%	8,393.67	15,033.01	6,639.35	Jan-08	Dec-08	Jan-08	Dec-08	2008
123450	NW Tools & Test Equip 2008-LGE	7,371.99	7,516.49	144.51	2%	0.0%	7,371.99	15,032.99	7,661.00	Jan-08	Dec-08	Jan-08	Nov-08	2008
123454 123456	OPGW-MC to Hardin 345KV-LGE Outside Cable Plant 2008-LGE	27,391.46	15,033.00 30,371.99	15,033.00 2,980.53	100% 10%	0.0% 0.1%	27,391.46	30,066.00 60,743.99	30,066.00 33,352.52	Jan-08 Jan-08	Dec-08 Dec-08	Feb-08	Apr-09	2008 2008
123456	Telephone Sys Cap Exp2008-LGE	27,391.46 14,466.93	30,371.99 15,033.00	2,980.53 566.07	10%	0.1%	27,391.46 14.466.93	30.066.00	33,352.52 15,599.07	Jan-08 Jan-08	Dec-08 Dec-08	Feb-08	Apr-09 Dec-08	2008
123462	TMIS Replacement 2008- LGE	- 4,400.73	15,033.00	15,033.01	100%	0.0%	,400.73	30,066.02	30,066.02	Jan-08	Dec-08	. 20-00		2008
123464	Cabl for Server Connec2008-LGE	5,823.03	6,764.84	941.82	14%	0.0%	5,823.03	13,529.69	7,706.66	Jan-08	Dec-08	Feb-08	Mar-09	2008
123466	Content Switch Replacement-LGE	30,118.67	22,549.51	(7,569.16)	-34%	0.1%	30,118.67	45,099.01	14,980.34	Jan-08	Dec-08	Oct-08	Dec-08	2008
123475	Server HW Refresh 2008-LGE	44,841.70	42,092.43	(2,749.27)	-7%	0.1%	44,841.70	84,184.86	39,343.16	Jan-08	Dec-08	Feb-08	Dec-08	2008
123479	Access Switch Rotation2008-LGE	44,169.13	45,098.97	929.85	2%	0.1%	44,169.13 22,335.53	90,197.95	46,028.82	Jan-08	Dec-08	Mar-08	Dec-08	2008
123481 123485	Core NW Infrastructure2008-LGE Ebusiness Firewall Replace-LGE	22,335.53 12.169.91	22,549.49 16,536.30	213.97 4,366.39	1% 26%	0.0%	22,335.53 12,169.91	45,098.99 33,072.60	22,763.46	Jan-08 Jan-08	Dec-08 Dec-08	Feb-08 Oct-08	Jul-08 Feb-09	2008
123488	NW Acc Device&Gateway2008-LGE	7,492.09	10,550.50	(7,492.09)	20%	0.0%	7,492.09	33,072.00	(7,492.09)	Jan-08	DCC-08	Jun-08	Dec-08	2008
122 .50		.,=.07		(.,=)		2.270	.,=/		(.,.,=.,))				Attachment to Response to PSC-1 Quest	ion No. 13(a)

Attachment to Response to PSC-1 Question No. 13(a)
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K. Blake

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Year
123490	Network Management 2008-LGE	8,053.90	7,516.49	(537.40)	-7%	0.0%	8,053.90	15,032.99	6,979.09	Jan-08	Dec-08	Apr-08	Dec-08 2008
123492	Sec Infrastructure Enh-LGE	2,455.49	3,006.60	551.11	18%	0.0%	2,455.49	6,013.20	3,557.71	Jan-08	Dec-08	Apr-08	Sep-08 2008
123496	IT Research Tech Inv 2008-LGE	-	6,013.20	6,013.20	100%	0.0%	-	12,026.40	12,026.40	Jan-08	Dec-08		2008
123500	Intrusion Prevention 2008-LGE	5,432.78	7,516.50	2,083.72	28%	0.0%	5,432.78	15,033.00	9,600.22	Jan-08	Dec-08	Dec-08	Jan-09 2008
123502	ITSecurity Infrastruce2008-LGE	10,523.91	18,791.24	8,267.32	44%	0.0%	10,523.91	37,582.47	27,058.56	Jan-08	Dec-08	Mar-08	Feb-09 2008
123506	LogConsol/Cor/AlertExp2008-LGE	14,094.36	22,549.52	8,455.16	37%	0.0%	14,094.36	45,099.03	31,004.67	Jan-08	Dec-08	Dec-08	Jan-09 2008
123508	VulnerabilityScanning2008-LGE	831.94	3,344.85	2,512.91	75%	0.0%	831.94	6,689.69	5,857.76	Jan-08	Dec-08	Dec-08	Jan-09 2008
123516	GE-Infrared Analysis Equip	-	5,245.20	5,245.20	100%	0.0%	-	10,490.40	10,490.40	Jan-08	Dec-08		2008
123518	SL-LGE-Coal Analyzer	-	7,349.40	7,349.40	100%	0.0%	-	14,698.80	14,698.80	Jan-08	Dec-08		2008
123519	GE-LGE-PCs	-	1,498.50	1,498.50	100%	0.0%	-	2,997.00	2,997.00	Jan-08	Dec-09		2008
123521	SL-LGE-ION Chromatograph Repl		5,994.00	5,994.00	100%	0.0%	-	11,988.00	11,988.00	Jan-08	Dec-08		2008
123522	SL-LGE-Sulfer Analyzer	-	7,948.80	7,948.80	100%	0.0%	-	15,897.60	15,897.60	Jan-08	Dec-08		2008
123523	SL-LGE-Gas Chromatograph	-	6,743.70	6,743.70	100%	0.0%	-	13,487.40	13,487.40	Jan-08	Dec-08		2008
123524	GE-LGE-Testing Equip	-	2,998.80	2,998.80	100%	0.0%	-	5,997.60	5,997.60	Jan-08	Dec-11		2008
123525	GE-LGE-Grnd Radar Equip	-	3,899.70	3,899.70	100%	0.0%	-	7,799.40	7,799.40	Jan-08	Dec-10		2008
123526	GE-LGE-Predictive Equip	-	10,349.10	10,349.10	100%	0.0%	-	20,698.20	20,698.20	Jan-08	Dec-08		2008
123527	SL-LGE-Mercury Analyzer	-	8,999.10	8,999.10	100%	0.0%	-	17,998.20	17,998.20	Jan-08	Dec-08		2008
123528	GE-LGE-Digital Microscope	-	3,749.40	3,749.40	100%	0.0%	-	7,498.80	7,498.80	Jan-08	Dec-09		2008
123529	GE-LGE-Data Quality Initiative	-	7,499.70	7,499.70	100%	0.0%	-	14,999.40	14,999.40	Jan-08	Dec-08		2008
123530	GE-LGE-Thermography Camera	-	5,994.00	5,994.00	100%	0.0%	-	11,988.00	11,988.00	Jan-08	Dec-08		2008
123531	SL-LGE-Moisture Analyzer		900.00	900.00	100%	0.0%	-	1,800.00	1,800.00	Jan-08	Feb-11		2008
123533	GE-LGE-Eddy Current		3,747.60	3,747.60	100%	0.0%	-	7,495.20	7,495.20	Jan-08	Dec-08		2008
123555	SSC Driveway	135.00		(135.00)		0.0%	135.00		(135.00)			Dec-07	Jan-08 2008
123565	2007 LGE DOIT Gas Leak Survey	5,904.06		(5,904.06)		0.0%	5,904.06		(5,904.06)			Dec-07	Feb-08 2008
123570	OF Aquatic Habitat	383.75		(383.75)		0.0%	383.75		(383.75)			Dec-07	Jan-08 2008
123595	HR Gen Remodel	1,585.13	-	(1,585.13)		0.0%	1,585.13	-	(1,585.13)			Dec-07	Oct-08 2008
123622	LGE 3-Phase Testing Equip	7,439,84	_	(7,439.84)		0.0%	7,439,84	-	(7,439.84)			Sep-08	Sep-08 2008
123630	Blue Coat Appliances - LGE	43.32	_	(43.32)		0.0%	43.32	-	(43.32)			Dec-07	Apr-08 2008
123635	iProcurement Punchout (LG&E %)	8,235,98	-	(8,235.98)		0.0%	8,235,98	_	(8,235.98)			Dec-07	Feb-09 2008
123731	BOC Training Room LGE	2,000.70	_	(2,000.70)		0.0%	2,000.70	-	(2,000.70)			Jan-08	Feb-08 2008
123754	MULD-BRINE STOR TANKS CONTAINM	168,010.21	_	(168,010.21)		0.3%	168,010.21	-	(168,010.21)			Feb-08	Jun-09 2008
123786	PEOPLESOFT SELF GIVING (LGE %)	8,662,82	_	(8,662.82)		0.0%	8,662.82	_	(8,662.82)			Feb-08	May-08 2008
123798	OpenFEP Database Increase	1,802.39	_	(1,802.39)		0.0%	1,802.39	_	(1,802.39)			Apr-08	Apr-08 2008
123807	MOBILE S/C EXPANSION (LG&E %)	12,205.52	_	(12,205.52)		0.0%	12,205.52	_	(12,205.52)			Apr-08	Apr-09 2008
123831	CORRODED SERVICE LINE REPL	198,727,14	_	(198,727.14)		0.4%	198,727.14	_	(198,727.14)			Jul-08	Dec-09 2008
123887	SOL Server Licenses - LGE	4.097.84		(4.097.84)		0.0%	4.097.84		(4.097.84)			May-08	May-08 2008
123889	UPS ASHBOTTOM (GAS)	(5.022.00)	_	5.022.00		0.0%	(5,022,00)	_	5,022.00			Jun-08	Dec-09 2008
124153	MULD-INSTALL MAIN AMINE PUMPS	374,204.84	-	(374,204.84)		0.7%	374,204.84	-	(374,204.84)			Aug-08	Dec-09 Project was budgeted in the 2008 budget for year 2009 but needed to be 2008 completed sooner due to reliability problems experienced during the heating season of 2007-2008
124297	REDUNDANT PURIFIER PLC	51,291.65	_	(51,291.65)		0.1%	51,291.65	-	(51,291.65)			Jun-08	Dec-09 2008
124414	EnerSys Watering System	1.669.46	_	(1,669.46)		0.0%	1,669.46	-	(1,669.46)			Jun-08	Jan-09 2008
124420	Bladelogic Lic Compliance LGE	17.210.92	_	(17,210.92)		0.0%	17.210.92	_	(17,210.92)			Jul-08	Jul-08 2008
124581	Fill Casing Under 1-65	53,422.03	_	(53,422.03)		0.1%	53,422.03	-	(53,422.03)			Aug-08	Feb-09 2008
124656	LG&E DETS Breakers	9,198.95	_	(9,198.95)		0.0%	9,198.95	_	(9,198.95)			Sep-08	Jan-09 2008
124716	REPL LEAKING MTRS AT SCHOOLS	17,221.60	_	(17,221.60)		0.0%	17,221.60	_	(17,221.60)			Aug-08	Oct-08 2008
124781	MULD COMP STA ELE OH TO UG	835,292.75	-	(835,292.75)		1.6%	835,292.75	-	(835,292.75)			Jul-08	Dec-09 Emergent work due to safety concerns for operating overhead cranes in gas processing areas and reliability issues at the plant,.
124863	CSS Redesign	3,992.54	-	(3,992.54)		0.0%	3,992.54	-	(3,992.54)			Aug-08	Oct-08 2008
125104	SMART CAR LGE	6,227.21	-	(6,227.21)		0.0%	6,227.21	-	(6,227.21)			Aug-08	Aug-08 2008
125168	MAGN PIPELINE WASHOUT REPAIR	254,980.01	-	(254,980.01)		0.5%	254,980.01	-	(254,980.01)			Oct-08	Nov-08 2008
125171	MAGN PURIFIER 1 REPAIR	31,677.21	-	(31,677.21)		0.1%	31,677.21	-	(31,677.21)			Sep-08	Dec-09 2008
125678	Storage Area Network LGE	151,130.19	-	(151,130.19)		0.3%	151,130.19	-	(151,130.19)			Nov-08	Feb-09 2008
125682 125684	Virtual Tape Library LGE PIGGABILITY CALVARY LINE	39,560.71 302,516.95	-	(39,560.71) (302,516.95)		0.1% 0.6%	39,560.71 302,516.95	-	(39,560.71) (302,516.95)			Sep-08 Nov-08	Oct-08 2008 2008 Materials were ordered in 2008 due to long lead times in order to allow 2008 early start to 2009 construction project.
125733	SERVER FOR OMS - LGE	3,836.45	-	(3,836.45)		0.0%	3,836.45	-	(3,836.45)			Oct-08	Oct-08 2008
125769	PROCARD RECEIPT (LG&E %)	2,032.88	-	(2,032.88)		0.0%	2,032.88	-	(2,032.88)			Nov-08	Dec-08 2008
125771	PC Power Management-LGE	9,178.55	-	(9,178.55)		0.0%	9,178.55	-	(9,178.55)			Dec-08	Jan-09 2008
125773	WISM Expans & High Avail-LGE	23,081.54	-	(23,081.54)		0.0%	23,081.54	-	(23,081.54)			Dec-08	Dec-08 2008
125797	SynerGEE CMM Module for LGE El	3,498.00	-	(3,498.00)		0.0%	3,498.00	-	(3,498.00)			Dec-08	Dec-08 2008
125811	eDiscovery - LGE	25,894.64	-	(25,894.64)		0.1%	25,894.64	-	(25,894.64)			Dec-08	Dec-09 2008
125813	LEGAL DEPT OFFICE REMODEL	12,376.13	-	(12,376.13)		0.0%	12,376.13	-	(12,376.13)			Dec-08	Oct-09 2008
ASBLY419		142,926.03	139,953.38	(2,972.65)	-2%	0.3%	142,926.03	139,953.38	(2,972.65)	Jan-06	Dec-09	Feb-06	Dec-09 2008
CLR419	DO NOT USE (LEAK419G, CLAMP)	162.57	939,638.00	939,475.43	100%	0.0%	162.57	939,638.00	939,475.43	Jan-04	Dec-08	Jan-04	Dec-09 Decrease due to an accounting change. Leak clamps were previously 2008 recorded to capital and were budgeted to capital in 2008. Actual charges are recorded to operating expenses in 2008 and going forward.
COMP419	GAS DISTRIBUTION COMPLIANCE	19,055.75	-	(19,055.75)		0.0%	19,055.75	-	(19,055.75)			Jul-07	Dec-09 2008
GME406	GAS MAIN EXT 406	1,334,293.82	2,202,073.16	867,779.34	39%	2.6%	1,334,293.82	2,202,073.16	867,779.34	Jan-04	Dec-09	Jan-04	Dec-09 Decrease due to less customer requests for main extensions than 2008 anticipated in the original budget which was generally based on historical trends.

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations
MR414	Large Scale Main Replacements	12,639,111.43	13,165,126.00	526,014.57	4%	24.6%	12,639,111.43	13,165,126.00	526,014.57	Jan-04	Dec-09	Jan-04	Dec-09 The Leak Mrigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. This decrease is partially offset by increases in service line replacements. The net difference for the Leak Mritgation program in 2008 is \$406K.
	NEW BUS COMM UG 340 NEW BUS COMM 341 UG	4,877.55	-	(4,877,55)		0.0%	- 4,877.55	-	(4,877.55)	Jan-05	Dec-09	Jan-04 Jun-07	Dec-09 Jul-09
CS419	NEW BUS CONNECT SERV 419	578,966.32	868,735.82	289,769.50	33%	1.1%	578,966.32	868,735.82	289,769.50	Jan-05	Dec-09	Feb-04	Dec-09
S341	INSTALL GAS SVC-JOINT TRENCH	340,663.13		(340,663.13)		0.7%	340,663.13	-	(340,663.13)			Mar-06	Dec-09 This was budgeted in other projects.
S419	NEW BUS GAS SERV 419	1,030,632.11	2,340,088.72	1,309,456.61	56%	2.0%	1,030,632.11	2,340,088.72	1,309,456.61	Jan-05	Dec-09	Feb-04	Dec-09 Decrease due to less customer requests for gas services than anticipated in the original budget which was generally based on historical trends.
S421 S422	NEW BUS GAS SERV 421 NRGS422	14,745.35 18.533.61	57,005.16 65,117.88	42,259.81 46,584.27	74% 72%	0.0%	14,745.35 18,533.61	57,005.16 65,117.88	42,259.81 46,584.27	Jan-04 Jan-04	Dec-08 Dec-09	Jan-04 Jan-04	Dec-09 Dec-09
	NEW BUS SUB 341 UG	1,050,770.69	541.186.38	(509.584.31)	-94%	2.0%	1,050,770.69	541.186.38	(509.584.31)	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.
(406G	PUB WORKS GAS 406	211,303.89	1,052,982.23	841,678.34	80%	0.4%	211,303.89	1,052,982.23	841,678.34	Jan-04	Dec-09	Jan-04	Dec-09 Decrease due to less public works activity than anticipated in the original budget which was generally based on historical trends.
R414	Priority Main Replacement	468,486.63	418,000.00	(50,486.63)	-12%	0.9%	468,486.63	418,000.00	(50,486.63)	Jan-04	Dec-09	Jan-04	Dec-09
	Customer requested - Gas	11,530.02	50,024.23	38,494.21	77%	0.0%	11,530.02	50,024.23	38,494.21	Jan-06	Dec-09	Feb-04	Dec-09
D419	Repair Third Party Damages-419	184,761.32	100,118.21	(84,643.11)	-85%	0.4%	184,761.32	100,118.21	(84,643.11)	Jan-04	Dec-09	Jan-04	Dec-09
419G 421G	REP CO GAS SERV 419	1,539,481.41	1,421,236.00	(118,245.41)	-8%	3.0%	1,539,481.41	1,421,236.00	(118,245.41)	Jan-04 Jan-04	Dec-09 Dec-09	Jan-04 Jan-04	Dec-09 Nov-09
421G 422G	REM/REPL CO GAS SERVICE-421 RRCS422G	17,066.85 3.498.10	64,296.36	47,229.51 (3.498.10)	73%	0.0%	17,066.85 3.498.10	64,296.36	47,229.51 (3.498.10)	Jan-04	Dec-09	Jan-04 Feb-04	Nov-09 Oct-09
1406G	System enhancements - Gas	144,554.57	243,883.15	99.328.58	41%	0.3%	144.554.57	243,883.15	99.328.58	Jan-06	Dec-09	Jan-04	Dec-09
419G	MISC GAS MAIN LEAK REPAIR/REM	17,847.26	-	(17,847.26)		0.0%	17,847.26	-	(17,847.26)	Jan-09	Dec-09	Jun-08	Dec-09
419	Purchase of Tools - 004190	111,439.25	130,102.50	18,663.25	14%	0.2%	111,439.25	130,102.50	18,663.25	Feb-04	Sep-09	Feb-04	Dec-09
447	TOOLS AND EQUIP 447	173,629.06	25,095.47	(148,533.59)	-592%	0.3%	173,629.06	25,095.47	(148,533.59)	Jan-04	Dec-09	Mar-04	Dec-09
)448)450	Tools and Equipment 448 Tools and Equipment , 004500	10,569.93 10,259.05	20,798.97 9,960.00	10,229.04 (299.05)	49% -3%	0.0%	10,569.93 10,259.05	20,798.97 9,960.00	10,229.04 (299.05)	Jan-05 Mar-04	Dec-09 Nov-09	May-05 Jun-04	Sep-09 Dec-09
)450)451	Tools and Equipment, 004510	2.476.59	9,960.00	7.483.41	-3% 75%	0.0%	2,476.59	9,960.00	7.483.41	Mar-04	Sep-09	Mar-04	Dec-09
	1000 and Equipment, 001010	48,649,388.88	51,383,072.24	2,733,683.37	1570	0.070	2,170.57	2,200.00	7,100.11	01	Бер оз		Dec 07
671	CAPITAL PIPE TRANSFERS - MULD	(305,951.44)	-	305,951.44		-0.7%	(305,951.44)	-	305,951.44			Apr-04	Dec-09 This is the shift from 2008 of actuals to specific projects for pipe purchases.
644	Capital tools	19,521.26	20,482.20	960.94	5%	0.0%	96,809.82	83,383.24	(13,426.58)	Jan-04	Dec-09	May-04	Dec-09
268	Gas Regulator Replacements	2,022,758.24	2,110,074.41	87,316.17	4%	4.3%	16,967,653.91	9,751,404.37	(7,216,249.54)	Jan-04	Dec-09	Jan-04	Dec-09
030	PURCHASE REGULATORS	80,651.87	79,631.20	(1,020.67)	-1%	0.2%	80,651.87	79,631.20	(1,020.67)	Jan-04	Dec-09	Aug-04	Dec-09
361 914	Accrued Labor - LGE	4,128.11	-	(4,128.11)		0.0%	5,397.11	1,890.54	(3,506.57)		D 05	Mar-07	Dec-09 Jul-09
914 918	Magn Inst PLC Eng Panel Contr Plug & Repair Wells-Corroded	(5,115.19) (6,009.04)	-	5,115.19 6,009.04		0.0%	232,850.48 61.051.18	237,965.67 67.060.22	5,115.19 6,009.04	Jan-05 Jan-05	Dec-05 Dec-05	Feb-05 Apr-05	Jui-09 Dec-09
222	DRILL SHALE RECOV WELLS-INDY	(47,422.72)	-	47.422.72		-0.1%	148.334.39	195,757,11	47.422.72	Jun-05	Aug-05	Sep-05	Aug-09
075	T1 DIGITAL MUX REPL LGE	6.99	_	(6.99)		0.0%	238,052.09	238,045.10	(6.99)	Jan-05	Dec-06	Aug-05	Jun-09
902	Clear 12/04 A&G	(88,605.37)	-	88,605.37		-0.2%	(426,599.32)	135,429.72	562,029.03			Dec-04	Dec-09
283	Video Conferencing Equipment	4.50	-	(4.50)		0.0%	31,397.51	31,393.01	(4.50)	Mar-06	Nov-06	Nov-06	Dec-09
563	MAGN INSTALL PLC ENG#2 CONTR	2,541.83	-	(2,541.83)	1000/	0.0%	750,946.23	750,521.20	(425.03)	Jan-06	Dec-08	Jun-06	Dec-09
567 583	MULD ENG PANEL UPGR PLUG/REPR WELLS W CORRODED CAS	(118,764.16)	96,999.93	96,999.93 118,764.16	100%	0.0% -0.3%	821,651.02 49,024.31	918,650.95 167,788.47	96,999.93 118,764.16	Jan-06 Apr-06	Dec-09 Aug-06	Sep-06 Mar-06	May-09 Oct-09
589	UPGR ROTARY MTRS-IND	(3,765.37)	-	3,765,37		0.0%	(0.00)	3,765,37	3,765.37	Jan-06	Dec-06	Mar-06	Feb-09
592	2006 REGUL RELIEF VALVE CAP	-	-	-		0.0%	141,377.55	141,377.55	-	Jan-06	Dec-06	Aug-06	Aug-09
94	RELOC HI-PRES GAS REGULATORS	(2,103.61)	-	2,103.61		0.0%	101,789.32	103,892.93	2,103.61	Mar-06	Aug-06	May-06	Feb-09
95	PURCHASE REGUL-RES/COMM	88,716.46	117,203.70	28,487.24	24%	0.2%	88,716.46	117,203.70	28,487.24	Jan-06	Dec-11	Jan-07	Nov-09
596 598	FARM TAP REGULATOR UPGR SOUTHSIDE/NEWCUT TRANS LINE	1,574,573.12 (4,180.45)	1,066,127.85	(508,445.27) 4,180.45	-48%	3.4% 0.0%	5,898,100.06 246,146.10	9,529,852.46 250,326.55	3,631,752.40 4,180.45	Jan-06 Jan-06	Dec-11 May-07	Jun-06 Aug-06	Dec-09 Work completed earlier than anticipated. Apr-09
98 599	P/I TECHINICAL EQUIP	(4,180.45) 35,965.48	19,344,30	4,180.45 (16,621.18)	-86%	0.0%	92,835,14	76,213.96	4,180.45 (16,621.18)	Jan-06 Mar-06	Nov-09	Jun-06	Apr-09 Dec-09
754	Misc. A/R Uncollect - LGE Cap	(84,330.85)		84,330.85		-0.2%	50,736.60	209,512.50	158,775.90	50		Jun-05	Dec-09
785	MULD ENGINE CONTROL PANEL REPL	(4,720.00)	-	4,720.00		0.0%	128,001.88	132,721.88	4,720.00			Nov-05	Apr-09
1803	LGE SECURE EMAIL	(9,216.98)	-	9,216.98		0.0%	7,718.27	16,935.25	9,216.98	Mar-06	Dec-06	Feb-07	Oct-09
1864 1871	HW/SW Dev Tools 026540 LGE Tier C rotation 2006 LGE	(9.94)	-	9.94		0.0%	0.00 64.475.49	9.94 68.600.17	9.94 4,124.67	Jan-06	Dec-06	Mar-06 Feb-06	Mar-09 Mar-09
1871 1876	Lou-Lex Ring Upgr OC-48 LGE	(4,124.67)	-	4,124.67		0.0%	81.762.64	68,600.17 81.762.64	4,124.67	Jan-06 Jan-06	Dec-06 Dec-06	May-06	Mar-09 Jun-09
527	RIVER PARK PLACE GAS RELO	2,183.93	-	(2,183.93)		0.0%	(101,464.76)	(3,398.84)	98,065.92	Jun 00	_200	Oct-06	May-09
608	Soundmasking	(360.11)	-	360.11		0.0%	-	360.11	360.11	Jun-07	Jun-07	Oct-07	Mar-09
611	2007 Carpet and Tile Replace	(5,062.37)	-	5,062.37		0.0%	29,768.96	34,831.33	5,062.37	Apr-07	May-07	Mar-07	Mar-09
614 897	HVAC Replacement EOC MULD-2007 MISC IMPROVEMENTS	(2,697.00)	-	2,697.00 30.53		0.0%	24,273.00 153.957.34	26,970.00 153,987.87	2,697.00 30.53	Sep-07 Jan-07	Sep-07 Dec-07	Dec-07 Feb-07	Mar-09 Feb-09
897 899	MULD-2007 MISC IMPROVEMENTS MULD-SPCC COMPLIANCE	(30.53)	-	(194.13)		0.0%	615,156.05	618,915.34	3,759.29	Jan-07 Jan-07	Dec-07	May-07	Dec-09
908	2007 FT CUSTOMER CONVERSION	(325.80)	-	325.80		0.0%	2,129.56	2,455.36	325.80	Jan-07	DCC-07	Aug-07	Dec-09
1910	2007 REGULATOR/RELIEF VALVES	(6,068.36)	-	6,068.36		0.0%	117,849.13	123,917.49	6,068.36	Jan-07	Dec-07	Jun-07	Mar-09
1928	2007 RELINE GAS STORAGE WELLS	(939.91)	-	939.91		0.0%	361,094.90	362,034.81	939.91	Jun-07	Sep-07	Oct-07	Dec-09
929	2007 PLUG & REPAIR WELLS	(22,197.47)	-	22,197.47		0.0%	155,488.07	177,685.54	22,197.47	Apr-07	Aug-07	Mar-07	Oct-09
930 938	2007 INSTALL GATE VALVES MULD-ESS SYS REPLACEMENT	(19,446.67) (4.419.43)	-	19,446.67 4.419.43		0.0% 0.0%	77,786.71 193,757.24	97,233.38 198,176,67	19,446.67 4,419.43	Apr-07	Jul-07	Mar-07 Dec-06	Jul-09 Apr-09
	MULD-EGG 5 I 5 KEPLACEMENT	(4,419.43)	-	4,419.43		0.0%	193,737.24	198,170.67	4,419.43			Dec-06	Арт-07
,30													Attachment to Response to PSC-1 Question

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year 2009
122180 122230	HARRODS CREEK PIPELINE WATERSIDE ARENA DO GAS	1,551.12 450.64	-	(1,551.12) (450.64)		0.0%	315,079.82 197.86	313,528.70 (0.00)	(1,551.12) (197.86)			Aug-06 Feb-07	Sep-09 May-09		2009
122275	Backun Data Center LGE	(700.78)	-	700.78		0.0%	1,520,130.25	1.520.831.03	700.78	Jan-07	Dec-08	Oct-06	Feb-09		2009
122312	ITSD HW/SW EM 2007 LGE	(142.82)		142.82		0.0%	1,520,150.25	142.82	142.82	Jan-07	Dec-07	Mar-07	Mar-09		2009
122314	ITSD HW/SW PG 2007 LGE	152.76	_	(152.76)		0.0%	1,131.53	978.77	(152.76)	Jan-07	Dec-07	Jan-07	Mar-09		2009
122362	Mobile Radio System Build LGE	422,030.38	439,184,18	17,153,81	4%	0.9%	1,550,544.01	1,567,670.81	17,126.79	Jan-07	Dec-09	Jun-07	Dec-09		2009
122370	OPGW on MC to Hardin Co. LGE	18,018.83	-	(18,018.83)		0.0%	47,553.33	29,534.50	(18,018.83)	Jan-07	Dec-07	Sep-07	Nov-09		2009
122380	WKE-Lou Ring Upgrade to OC LGE	(671.66)	-	671.66		0.0%	150,780.14	151,451.80	671.66	Jan-07	Dec-07	Jul-07	Jun-09		2009
122452	PRESTON CITY GATE STA BLDG	(10,946.46)	-	10,946.46		0.0%	138,839.53	149,785.99	10,946.46	Apr-07	May-07	Jul-07	Aug-09		2009
122503	POWER PLANT SOFTWARE (LG&E %)	766.53	-	(766.53)		0.0%	347,178.12	346,411.59	(766.53)	Jan-07	Dec-07	Aug-07	Jul-09		2009
122505	iEXPENSE & FILENET IM (LG&E %)	13,846.26	-	(13,846.26)		0.0%	23,429.07	9,582.81	(13,846.26)	Jan-07	Dec-08	Oct-08	Jun-09		2009
122539	Customer Care System LGE	5,683,699.57	1,595,100.00	(4,088,599.57)	-256%	12.2%	13,067,418.94	8,915,107.96	(4,152,310.99)	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
122650	LGE Gas Meters	1,984,602.71	2,023,010.09	38,407.38	2%	4.3%	1,984,602.71	2,023,010.09	38,407.38	Jan-08	Dec-09	Jan-07	Dec-09	numbers.	2009
122702	BARDSTOWN HP REGULATOR STATION	1,004.59	-,,	(1,004.59)		0.0%	282,853.32	294,348.73	11,495.41			May-07	Aug-09		2009
122789	WESTPORT ROAD GAS RELOCATION	(23,659.96)		23,659.96		-0.1%	845,834.67	869,494.63	23,659.96			Jun-07	Jun-09		2009
122819	CCS - Bus Intelligence	(197,162.63)	-	197,162.63		-0.4%	(0.02)	205,507.93	205,507.95			Jun-07	May-09		2009
122820	CCS - Change Mgmt	(82,558.48)	-	82,558.48		-0.2%	(0.02)	82,584.86	82,584.88			May-07	May-09		2009
122821	CCS - Customer Service	(1,373,291.03)	-	1,373,291.03		-2.9%	0.16	1,414,885.85	1,414,885.68			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
122822	CCS - Development	(384,473.64)	-	384,473.64		-0.8%	(0.06)	390,649.37	390,649.43			May-07	Jul-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project	2009
122823	CCS - Technology	(2,059,689.89)	-	2,059,689.89		-4.4%	1,460.26	2,066,798.03	2,065,337.77			May-07	Oct-09	numbers. Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project	2009
122934	LGE CALL CENTER TECH UPGRADE	315.73		(315.73)		0.0%	5,991.13	5,675.40	(315.73)	Mar-08	Dec-08	Jul-08	Apr-09	numbers.	2009
122935	LGE INTERACTION/CTI	4,370.74	-	(4,370,74)		0.0%	84,566,39	80.195.65	(4,370,74)	Oct-08	Dec-08	Sep-08	Dec-09		2009
122938	2008 LGE PC PURCHASES	1,337.94	-	(1,337.94)		0.0%	10,134.04	8,796.10	(1,337.94)	Jan-08	Dec-08	Mar-08	Jun-09		2009
122939	LGE I&C RTP	25.34		(25.34)		0.0%	0.00	(25.33)	(25.34)	Mar-08	Dec-08	Oct-08	Sep-09		2009
122940	2008 LGE INTERNAL REQUESTS	(302.48)	-	302.48		0.0%	53,460.55	53,763.03	302.48	Mar-08	Dec-08	Jul-08	Feb-09		2009
122941	2008 LGE CARPET & TILE	(2,290,16)	-	2,290,16		0.0%	20,611.46	22,901.62	2,290.16	Mar-08	Oct-08	May-08	Sep-09		2009
122943	LGE FIRE SYSTEM	(178.17)	-	178.17		0.0%	10,860.62	11,038.79	178.17	Mar-08	Oct-08	Dec-08	Feb-09		2009
122944	2008 LGE CHAIR REPLACEMENT	(193.35)	-	193.35		0.0%	35,224.49	35,417.84	193.35	Feb-08	Dec-08	Mar-08	Feb-09		2009
122945	2008 LGE FURNITURE & EQUIP	(2,545.61)	-	2,545.61		0.0%	31,854.35	34,399.96	2,545.61	Jan-08	Nov-08	Feb-08	Jul-09		2009
122947	EMERGENCY POWER	(2,248.61)	-	2,248.61		0.0%	20,237.43	22,486.04	2,248.61	Aug-08	Aug-08	May-08	Sep-09		2009
122948	PSRT Air Handler System	(3,085.33)	-	3,085.33		0.0%	27,767.93	30,853.25	3,085.33	May-08	Jun-08	Oct-08	Sep-09		2009
122949	BOC LL HVAC UPGRADE	(2,151.48)	-	2,151.48		0.0%	30,120.77	32,272.26	2,151.48	Sep-08	Nov-08	Oct-08	Sep-09		2009
122959	MILL CREEK GAS MEASUREMENT	1.73	-	(1.73)		0.0%	800,664.97	815,042.44	14,377.47			Nov-07	Dec-09		2009
123011 123012	2008 FT CUSTOMER CONVERSIONS MULD-PURIFIER 2 BOILER	(31,785.10)	-	31,785.10		-0.1%	760.24	32,545.34	31,785.10	Jan-08	Dec-08	Sep-08 Jul-08	Dec-09		2009 2009
123012	MULD-PURIFIER 2 BOILER MULD-CANE RUN LINE RELO	(75.62) 2,907.13	-	75.62 (2,907.13)		0.0%	180,283.00 348,977.44	180,358.62 346,070.31	75.62 (2,907.13)	Jan-08 Jan-08	Dec-08 Dec-08	Jul-08 Jul-08	Jan-09 May-09		2009
123016	MULD-COMPRESSOR GAS DETECTION	6,010.30	-	(6,010.30)		0.0%	151,445.30	145,435.00	(6,010.30)	Jan-08	Dec-08	Jul-08	Feb-09		2009
123018	MULD-ENGINE COOLING REPL#7	11,031.64		(11,031.64)		0.0%	66,977.08	55,945.44	(11,031.64)	Jan-08	Dec-08	Sep-08	Feb-09		2009
123019	MULD-HANDRAIL IMPROVEMENTS	2,792,85	-	(2,792.85)		0.0%	22,646.62	19,853.77	(2,792.85)	Jan-08	Dec-08	Aug-08	Apr-09		2009
123020	MULD-MISC FACILITY IMPRV	(15,112.54)	-	15,112.54		0.0%	105,770.83	141,598.24	35,827.41	Jan-08	Dec-08	Apr-08	Jan-09		2009
123021	MULD-SPCC COMPLIANCE PH 2	143.00	-	(143.00)		0.0%	289,595.50	292,364.50	2,769.00	Jan-08	Dec-08	May-08	Dec-09		2009
123023	CP IMPRESSED CURRENT SYS	6,206.66	-	(6,206.66)		0.0%	18,042.09	14,254.63	(3,787.46)	Feb-08	Apr-08	May-08	Dec-09		2009
123025	INSTALL VALVES ON STOR WELLS	9,799.26	-	(9,799.26)		0.0%	647,753.38	639,340.41	(8,412.97)	Mar-08	Sep-08	Mar-08	Dec-09		2009
123026	PLUG AND REPAIR WELLS	(276,661.82)	-	276,661.82		-0.6%	62,138.73	338,800.55	276,661.82	May-08	Oct-08	Apr-08	Sep-09		2009
123027	RE-LINING STOR WELLS W CORROD	9,400.70	-	(9,400.70)		0.0%	492,868.47	483,467.77	(9,400.70)	Mar-08	Dec-08	Aug-08	Feb-09		2009
123028	MAGN-EMERGENCY EQUIP & REPAIRS	(23,291.32)	-	23,291.32		-0.1%	62,790.27	105,125.61	42,335.34	Jan-08	Dec-08	Aug-08	Dec-09		2009
123038 123039	MULD-ACID RIG PIPE REPLACE MULD-DRILL 5 RECOVERY WELLS	(1,180.75) 1,691,475.30	2,964,000.64	1,180.75 1,272,525.34	43%	0.0% 3.6%	9,544,809.31	1,180.75 8,527,912.73	1,180.75 (1,016,896.58)	Jan-08 Jan-08	Dec-08 Dec-11	Dec-08 May-08	Nov-09	14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2009 i- 2009
123039	MULD-DRILL 3 RECOVERT WELLS	1,091,473.30	2,904,000.04	1,272,323.34	43%	3.0%	9,344,809.31	8,327,912.73	(1,010,890.38)	Jan-08	Dec-11	May-08	Dec-09	Multi-year project spanned 2008-2013. Project scope and timing in multi year project changed due to deciding to install a water disposal well (because of high water recovery in new recovery wells), which required additional planning and permitting and delayed some work into future year	
														of the project.	
123042	DOE RUN, IN PIPELINE EXPOSURE	18,666.75	-	(18,666.75)		0.0%	454,200.27	435,533.52	(18,666.75)	Jan-08	Dec-08	Nov-08	May-09		2009
123043	MULD-TRANSMISSION REPLACEMENTS	2,318.07	-	(2,318.07)		0.0%	53,727.91	51,409.84	(2,318.07)	Jan-08	Dec-08	Apr-08	Mar-09		2009
123045	REPLACE MULDRAUGH ODORANT SYS	4,283.50	-	(4,283.50)		0.0%	119,132.27	114,848.77	(4,283.50)	Jan-08	Dec-08	Jun-08	Apr-09		2009
123046	2008 REGUL RELIEF VALVE CAP	8,627.55	-	(8,627.55)		0.0%	32,813.44	24,185.89	(8,627.55)	Jan-08	Dec-08	Dec-08	Feb-09		2009
123047	2008 GAS REGUL CAPACITY PROJ	19.88	-	(19.88)		0.0%	76,839.28	77,224.21	384.93	Jan-08	Dec-08	Feb-08	Dec-09		2009
123048 123050	COMMERCIAL HI PRESSURE SERV MULD-DOE RUN LINE OTTER CREEK	8,473.20 78,287.04	-	(8,473.20) (78.287.04)		0.0%	185,690.20 822,544.51	177,217.00 742.717.42	(8,473.20)	Jan-08 Jan-08	Dec-08 Dec-08	Mar-08 Jun-08	Sep-09 Dec-09		2009 2009
123050	MULD-DOE RUN LINE OTTER CREEK 2008 DOIT FIELD DATA G-COLLECT	78,287.04 72,547.57	-	(78,287.04)		0.2%	822,544.51 153,513.35	80,965.78	(79,827.09)	Jan-08 Jul-08	Dec-08 Aug-08	Oct-08	Oct-09		2009
123077	2008 DOIT FIELD DATA G-COLLECT 2008 DOIT MOBILE COMP INFRA	120.64	-	(120.64)		0.2%	62,665.04	62,544.40	(120.64)	Jui-08 Jun-08	Aug-08 Jul-08	Jul-08	Mar-09		2009
123081	2008 DOIT PC AND PRINTER INFRA	141.13	-	(141.13)		0.0%	49,346,14	49,205.01	(141.13)	Jan-08	Dec-08	Feb-08	Jan-09		2009
123260	GDS Implementation - LGE	2,874.29	-	(2,874.29)		0.0%	11,497.97	7,277.59	(4,220.38)	00		Nov-07	Dec-09		2009
123275	PURCHASE MAYWOOD SUBD EASEMENT	-	-	-		0.0%	31,935.45	31,935.45	-			Oct-07	May-09		2009
123407	PS 8.9 Enhance	-	22,315.50	22,315.50	100%	0.0%	-	252,909.90	252,909.90	Jan-08	Dec-11				2009
123425	HW/SW Dev Tools026580 2008-LGE	514.16	-	(514.16)		0.0%	3,271.47	2,757.31	(514.16)	Jan-08	Dec-08	Feb-08	Apr-09	Attachment to Response to PSC-1 Ques	2009 stion No. 13(a)
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							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explan	ations Year	
123434	Tier C rotation - LGE 2008	1,458.15	-	(1,458.15)		0.0%	104,390.38	102,932.23	(1,458.15)	Jan-08	Dec-08	Mar-08	Jun-09	2009)
123443	Bulk Pwr & Enviro Sys 2008-LGE	(1,473.31)	-	1,473.31		0.0%	10,403.71	11,877.02	1,473.31	Jan-08	Dec-08	Jan-08	Mar-09	2009	
123456	Outside Cable Plant 2008-LGE	(70.39)	-	70.39		0.0%	27,321.08	27,391.46	70.39	Jan-08	Dec-08	Feb-08	Apr-09	2009	
123464 123485	Cabl for Server Connec2008-LGE Ebusiness Firewall Replace-LGE	1,036.04 15.03	-	(1,036.04)		0.0%	6,859.07 12,184.94	5,823.03 12,169.91	(1,036.04) (15.03)	Jan-08 Jan-08	Dec-08 Dec-08	Feb-08 Oct-08	Mar-09 Feb-09	2009 2009	
123500	Intrusion Prevention 2008-LGE	325.97	-	(325.97)		0.0%	5,758,75	5.432.78	(325.97)	Jan-08	Dec-08	Dec-08	Ian-09	2009	
123502	ITSecurity Infrastruce2008-LGE	627.05	-	(627.05)		0.0%	11,150.96	10,523.91	(627.05)	Jan-08	Dec-08	Mar-08	Feb-09	2009	
123506	LogConsol/Cor/AlertExp2008-LGE	81.86	-	(81.86)		0.0%	14,176.22	14,094.36	(81.85)	Jan-08	Dec-08	Dec-08	Jan-09	2009	9
123508	VulnerabilityScanning2008-LGE	49.92	-	(49.92)		0.0%	881.86	831.94	(49.92)	Jan-08	Dec-08	Dec-08	Jan-09	2009	
123519	GE-LGE-PCs	-	1,507.50	1,507.50	100%	0.0%	-	1,507.50	1,507.50	Jan-08	Dec-09			2009	
123524 123528	GE-LGE-Testing Equip GE-LGE-Digital Microscope	-	3,731.10 5,223.60	3,731.10 5,223.60	100% 100%	0.0% 0.0%	-	11,193.30 5,223.60	11,193.30 5,223.60	Jan-08 Jan-08	Dec-11 Dec-09			2009 2009	
123632	StoreRoom Cameras (LG&E %)	(2.032.25)	3,223.00	2.032.25	100%	0.0%	-	2.032.25	2.032.25	Jan-08	Dec-09	Dec-07	Mar-09	2009	
123635	iProcurement Punchout (LG&E %)	505.91	-	(505.91)		0.0%	9,819.79	9,313.88	(505.91)			Dec-07	Feb-09	2009	9
123754	MULD-BRINE STOR TANKS CONTAINM	36,308.35	-	(36,308.35)		0.1%	204,318.56	168,010.21	(36,308.35)			Feb-08	Jun-09	2009	
123807	MOBILE S/C EXPANSION (LG&E %)	187.92	-	(187.92)		0.0%	12,393.44	12,205.52	(187.92)			Apr-08	Apr-09	2009	
123831	CORRODED SERVICE LINE REPL	13,756.68	-	(13,756.68)		0.0%	212,483.82	198,727.14	(13,756.68)			Jul-08	Dec-09	2009	
123889 124153	UPS ASHBOTTOM (GAS) MULD-INSTALL MAIN AMINE PUMPS	31.35 1,862.15	-	(31.35) (1,862.15)		0.0%	(5,629.05) 376,066.99	(5,022.00) 374.204.84	607.05 (1,862.15)			Jun-08 Aug-08	Dec-09 Dec-09	2009	
124133	REDUNDANT PURIFIER PLC	(12,475.42)	-	12.475.42		0.0%	38.816.23	51,291.65	12.475.42			Aug-08	Dec-09	2009	
124414	EnerSys Watering System	(633.00)	-	633.00		0.0%	1,036.46	1,669.46	633.00			Jun-08	Jan-09	2009	9
124581	Fill Casing Under 1-65	3,173.48	-	(3,173.48)		0.0%	56,595.51	53,422.03	(3,173.48)			Aug-08	Feb-09	2009	
124656	LG&E DETS Breakers	34.89	-	(34.89)		0.0%	9,233.83	9,198.95	(34.89)			Sep-08	Jan-09	2009	
124723	2009 LGE DOIT Mobile GIS	13,816.99	16,385.48	2,568.49	16%	0.0%	13,816.99	46,386.28	32,569.29	Jan-09	Dec-11	Feb-09	Dec-09	2009	
124725 124729	2009 LGE DOIT Electric OMS	22,332.35	24,919.24 43,384.68	2,586.89 43,384.68	10% 100%	0.0%	22,332.35	39,919.38 110.885.81	17,587.03 110,885.81	Jun-09 Jan-09	Dec-11	Sep-09	Dec-09	2009 2009	
124729	2009 LGE DOIT Elec Fac Insp 2009 LGE DOIT Mobile Infra	58,675.96	43,384.68 30,040.56	(28,635.40)	-95%	0.0%	58,675.96	135,041.88	76,365.92	Apr-09	Dec-11 Dec-11	Jun-09	Dec-09	2009	
124731	2009 LGE DOIT Nobile lilita 2009 LGE DOIT Software Lic	38,073.90	8.534.25	8,534.25	100%	0.1%	36,073.90	46,035.11	46,035.11	Mar-09	Dec-11	Juli-09	Dec-09	2009	
124735	2009 LGE DOIT Carry Over Proj	18,199.24	16,384.94	(1,814.30)	-11%	0.0%	18,199.24	31,386.10	13,186.86	Jan-09	Dec-11	Jun-09	Dec-09	2009	
124742	2009 LGE DOIT Hardware Infra	51,585.86	49,498.65	(2,087.21)	-4%	0.1%	51,585.86	139,499.82	87,913.96	Jan-09	Dec-11	Feb-09	Dec-09	2009	9
124781	MULD COMP STA ELE OH TO UG	29,703.22	-	(29,703.22)		0.1%	864,995.97	835,292.75	(29,703.22)			Jul-08	Dec-09	2009	
124788	2009 FT CONVERSION PROJECTS	1,730.68	40,739.69	39,009.01	96%	0.0%	1,730.68	40,739.69	39,009.01	Jan-09	Dec-09	Jun-09	Nov-09	2009	
124792	MAGN REP/REPL DEF EQUIP	105,324.78	89,612.89	(15,711.89)	-18% 45%	0.2%	105,324.78	89,612.89	(15,711.89)	Jan-09	Dec-09	Apr-09	Sep-09	2009	
124793 124794	MAGN GRND WATER PROT MAGN IMPRY TEMP CONTR #2 PUR	41,410.39 128,962.23	75,172.02 70,940.87	33,761.63	45% -82%	0.1%	34,735.39 128,962.23	75,172.02 70.940.87	40,436.63	Jan-09 Jan-09	Dec-09 Dec-09	Aug-09 Aug-09	Dec-09 Dec-09	2009	
124795	MAGN AERIAL COOLER #2DEHYDR	120,902.23	48,004.99	48,004.99	100%	0.0%	120,902.23	48,004.99	48,004.99	Jan-09	Dec-09	Aug-09	Dec-09	2009	
124796	MAGN PURCHASE AIR COMPR CANMER		18,206.40	18,206.40	100%	0.0%	-	18,206.40	18,206.40	Apr-09	Apr-09			2009	
124797	MAGN REPL MUFFLERS ENG#6	34,067.16	25,246.99	(8,820.17)	-35%	0.1%	34,067.16	25,246.99	(8,820.17)	Jan-09	Dec-09	Jul-09	Nov-09	2009	9
124798	MAGN EMERG EQUIP REP	57,245.56	90,587.30	33,341.74	37%	0.1%	54,532.08	90,587.30	36,055.22	Jan-09	Dec-09	Mar-09	Aug-09	2009	
124799	MAGN PURCH PLAST TANKS	-	28,447.50	28,447.50	100%	0.0%	-	28,447.50	28,447.50	Apr-09	Sep-09			2009	
124800 124801	MAGN REPL 4100 FT 16" CENTER MAGN REPL BARE STEEL LINES	679,598.70 72.822.87	477,986.36 53,125.54	(201,612.34)	-42% -37%	1.5% 0.2%	679,598.70 72.822.87	477,986.36 53,125.54	(201,612.34)	Jan-09 Jan-09	Dec-09 Dec-09	Apr-09 Mar-09	Dec-09 Dec-09	2009 2009	
124801	MULD KEWANEE BOILER BLDG	2,519,093.84	2,600,040.14	80.946.30	-37% 3%	5.4%	2,539,911.54	2,600,040.14	60.128.60	Jan-09 Jan-09	Dec-09	May-09	Dec-09	2009	
124804	MULD HYDRAULIC FAN MOTORS	63,565.55	175.009.02	111,443.47	64%	0.1%	105.015.40	175,009.02	69,993,62	Jan-09	Dec-09	Jun-09	Dec-09	2009	
124805	MULD REPL PURIF 1 BOOSTER PUMP	70,877.87	75,000.13	4,122.26	5%	0.2%	73,941.38	75,000.13	1,058.75	Jan-09	Dec-09	May-09	Dec-09	2009	
124806	MULD COMPR COOLING LIN REPL	28,780.21	49,998.97	21,218.76	42%	0.1%	28,780.21	49,998.97	21,218.76	Jan-09	Dec-09	Nov-09	Dec-09	2009	
124808	MULD OXIDIZER UPGRADE	20,766.19	31,001.17	10,234.98	33%	0.0%	20,766.19	31,001.17	10,234.98	Jan-09	Dec-09	Aug-09	Dec-09	2009	
124809	MULD COMPR STA YARD VALVES	24,907.45	66,999.19	42,091.74	63%	0.1%	24,907.45	66,999.19	42,091.74	Jan-09	Dec-09	Nov-09	Nov-09	2009	
124810 124812	MULD DR KY AIR RECEIVER MULD REPAIR/REPLACE DEF EQUIP	114,965.78	24,999.66 75,000.40	24,999.66 (39,965.38)	100% -53%	0.0% 0.2%	114,404.18	24,999.66 75,000.40	24,999.66 (39,403.78)	Dec-09 Jan-09	Dec-09 Dec-09	Apr. 00	Dec-09	2009 2009	
124813	MULD FIELD STAIRWAY	114,703.78	19,002.93	19,002.93	100%	0.2%	114,404.18	19,002.93	19,002.93	Jan-09 Jan-09	Dec-09	Apr-09	Da-07	2009	
124815	MULD H2S SENSORS	109,931.35	119,999.52	10,068.17	8%	0.2%	109,018.92	119,999.52	10,980.60	Jan-09	Dec-09	Apr-09	May-09	2009	
124816	MULD HANDRAIL IMPROV	81,452.55	88,000.63	6,548.08	7%	0.2%	81,452.55	88,000.63	6,548.08	Jan-09	Dec-09	Mar-09	Nov-09	2009)
124817	MULD PLC REPLACEMENTS	65,841.40	48,019.38	(17,822.02)	-37%	0.1%	66,019.71	48,019.38	(18,000.33)	Jan-09	Dec-09	Apr-09	Dec-09	2009	
124818 124819	MULD PURIF#3 REFLUX PUMP	14,565.80	59,000.12	44,434.32	75%	0.0%	59,471.38	59,000.12	(471.26)	Jan-09	Dec-09	Dec-09	Dec-09	2009	
124819	MULD PURIF 2 REFLUX PUMP REPL MULD STATION PIPING REPL	110,276.41 92,032.32	59,000.12 99,999.79	(51,276.29) 7,967.47	-87% 8%	0.2% 0.2%	89,324.00 92,032.32	59,000.12 99,999.79	(30,323.88)	Jan-09 Jan-09	Dec-09 Dec-09	Jun-09 Jun-09	Dec-09 Nov-09	2009 2009	
124821	MULD VALVE ACTUATOR REPL PH 1	92,032.32 47,992.12	86,998.56	7,967.47 39,006.44	8% 45%	0.2%	92,032.32 47,992.12	99,999.79 86,998.56	39,006.44	Jan-09 Jan-09	Dec-09	Jun-09 Mar-09	Nov-09 Nov-09	2009	
124823	MULD ACID SPILL PREVENTION	-1,,,,2.12	45,000.35	45,000.35	100%	0.0%		45,000.35	45,000.35	Jan-09	Dec-09	57		2009	
124824	MULD ACID RIG REPIPE PH2	38,702.22	119,000.44	80,298.22	67%	0.1%	41,621.67	119,000.44	77,378.77	Jan-09	Dec-09	Jun-09	Dec-09	2009	9
124825	MULD ACID TANK REPL	-	40,281.66	40,281.66	100%	0.0%	-	40,281.66	40,281.66	Jul-09	Sep-09			2009	
124826	MULD STORAGE PIPELINE REPL	77,390.49	49,997.89	(27,392.60)	-55%	0.2%	82,802.14	49,997.89	(32,804.25)	Jan-09	Dec-09	Sep-09	Dec-09	2009	
124827 124828	MULD TRANSMISSION R/R DEF EQ MULD DISTR REPL/RETIRE	65,636.45	99,999.07 29,999.60	34,362.62 29.999.60	34% 100%	0.1%	59,928.64	99,999.07 29,999.60	40,070.43 29,999.60	Jan-09 Jan-09	Dec-09 Dec-09	Dec-09	Dec-09	2009 2009	
124828 124829	MULD DISTR REPL/RETIRE MULD LEAK SURVEY EQUIP	-	29,999.60 48,000.04	29,999.60 48,000.04	100%	0.0%	-	29,999.60 48,000.04	29,999.60 48,000.04	Jan-09 Jan-09	Dec-09 Dec-09			2009 2009	
124829	2009 INST GATE VALVES ON WELLS	492,198.58	48,000.04 709,001.59	48,000.04 216,803.01	31%	1.1%	476,512.66	48,000.04 709,001.59	48,000.04 232,488.93	Jan-09 Mar-09	Oct-09	Apr-09	Dec-09	2009	
124831	2009 PLUG OR REPAIR WELLS	43,712.53	134,000.24	90,287.71	67%	0.1%	12,375.24	134,000.24	121,625.00	Jul-09	Dec-09	May-09	Nov-09	2009	
124832	PURCHASE SERV RIG FOR FIELDS	-	359,999.70	359,999.70	100%	0.0%		359,999.70	359,999.70	Oct-09	Oct-09		The service rig was delayed until 2010	and purchased on project 123039 to 2009)
													enable development of detailed equipn	nent specifications.	
124833	2009 RELINE GAS STORAGE WELLS	386,221.32	710,999.75	324,778.43	46%	0.8%	334,317.48	2,485,999.75	2,151,682.27	Sep-09	Dec-11	May-09	Dec-09 The casing inspection logs run showed	d less wells needing relining than 2009	,
124834	CORROSION WORK SERV LINE REPL	70,117.36	174,098.70	103,981.34	60%	0.2%	60,309.05	174,098.70	113,789.65	Apr-09	Dec-09	Apr-09	anticipated. Dec-09	2009	a
124835	CP IMPRESSED CURRENT SY IMPRV	57,611.71	22,758.00	(34,853.71)	-153%	0.1%	62,452.78	22,758.00	(39,694.78)	Aug-09	Aug-09	Sep-09	Nov-09	2009	
124836	INTERNAL CONTROL MITIGATION	-	46,653.90	46,653.90	100%	0.0%	-	46,653.90	46,653.90	Jul-09	Jul-09	• "		2009) .
													Attachi	ment to Response to PSC-1 Question No. 13((a)

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K. Blake

Deninc*	pi	Annual Actual	Annual	Variance In	Variance	Percent	Total Actual	Total Budget	Variance In	Date Original	Date Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Ot	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
124838	PI ACT COMPLI PIGGABILITY	Cost -	1,585,094.70	1,585,094.70	100%	0.0%	- Cost	5,700,094.70	5,700,094.70	Mar-09	Nov-11	Start		Expanations Budget is developed at a higher level to encompass pipeline modification	2009
														projects and reallocated to individual projects as they are identified.	
124839 124840	PI ACT COMPLI RCVs	63,976.48	160,916.36	96,939.88	60%	0.1%	134,824.35	160,916.36	26,092.01	Jan-09	Dec-09	Jun-09	Dec-09		2009
124840	DISTRIB INTEGRITY EXPENDITURES 2009 UPGR MALSTA REGS & CONTR	35.401.41	136,548.00 59.003.10	136,548.00 23,601.69	100%	0.0%	51.318.25	136,548.00 59.003.10	136,548.00 7.684.85	Jul-09 Jan-09	Dec-09 Dec-09	Nov-09	Nov-09		2009
124842	UPGR BLDGS AT MAJOR STATIONS	81,541.94	93,696.28	12,154.34	13%	0.2%	82,024.35	93,696.28	11,671.93	Jan-09	Dec-09	Aug-09	Dec-09		2009
124843	UPGR FACILITIES AT CITY GATE	22,272.00	18,131.12	(4,140.88)	-23%	0.0%	22,272.00	18,131.12	(4,140.88)	Jan-09	Dec-09	May-09	Sep-09		2009
124844	UPGR INDIRECT HEATER FLAME	-	21,469.54	21,469.54	100%	0.0%	-	21,469.54	21,469.54	Jan-09	Dec-09	•	•		2009
124845	FT CUSTOMER MONITORING EQ	58,141.23	50,904.36	(7,236.87)	-14%	0.1%	58,141.23	50,904.36	(7,236.87)	Jan-09	Dec-09	Nov-09	Dec-09		2009
124846	UPGR ODORANT SYS CONTROLLERS	39,909.79	49,766.46	9,856.67	20%	0.1%	39,909.79	49,766.46	9,856.67	Jan-09	Dec-09	Jul-09	Sep-09		2009
124847	UPGR GAS CONTROL SCADA SYS	511,275.98	525,032.28	13,756.30	3%	1.1%	1,344,390.85	525,032.28	(819,358.57)	Jan-09	Dec-09	Jun-09	Dec-09		2009
124848 124849	2009 COMMERCIAL HP SERV REPL 2009 GAS REG CAPACITY	170,887.11 115,812.72	225,080.50 142,320.99	54,193.39 26,508.27	24% 19%	0.4% 0.2%	204,870.42 124,863.83	225,080.50 142,320.99	20,210.08 17,457.16	Jan-09 Jan-09	Dec-09 Dec-09	Mar-09 Apr-09	Dec-09 Dec-09		2009
124849	2009 REGULATOR RELIEF VALVES	235,170.31	297,087.77	61,917.46	21%	0.5%	247,918.67	297,087.77	49,169,10	Jan-09 Jan-09	Dec-09	Apr-09 Apr-09	Dec-09		2009
124868	SHEP NORTH BULLITT UPRATE	200,170.01	79,000.98	79,000.98	100%	0.0%	-	79,000.98	79,000.98	Mar-09	Oct-09		Dec 07		2009
124869	HARRODS CREEK UPRATE	-	41,108.69	41,108.69	100%	0.0%	-	41,108.69	41,108.69	Jan-09	Dec-09				2009
124874	AVAYA INTERACTION CTR LGE		45,000.00	45,000.00	100%	0.0%	-	45,000.00	45,000.00	Apr-09	Sep-09				2009
124876	AMI LGE	-	75,000.00	75,000.00	100%	0.0%	-	75,000.00	75,000.00	Dec-09	Dec-09				2009
124885	CALL CENTER TECH LGE	-	35,250.00	35,250.00	100%	0.0%	-	35,250.00	35,250.00	Mar-09	Dec-09				2009
124886	2009 MV90 UPGRADE	21 620 26	15,000.20	15,000.20	100%	0.0%		15,000.20	15,000.20	Apr-09	Dec-09		D 00		2009
124887 124889	2009 ERTS LGE 2009 RETAIL PC PURCHASES LGE	31,628.36	44,660.36 30.000.00	13,032.01	29% 100%	0.1%	31,628.36	44,660.36 30.000.00	13,032.01	Apr-09 Jan-09	Apr-09 Dec-09	Jun-09	Dec-09		2009
124941	Gas Consumption LGE	-	22,500.00	22,500.00	100%	0.0%	-	22,500.00	22,500.00	Jan-09	Dec-09				2009
124943	Energy Marketing Portal LGE	-	15,000.00	15,000.00	100%	0.0%	_	15,000.00	15,000.00	Jan-09	Dec-09				2009
124944	Integrated Database LGE	-	15,000.00	15,000.00	100%	0.0%	-	15,000.00	15,000.00	Jan-09	Dec-09				2009
124994	FACILITY EQUIPMENT	16,835.53	12,825.54	(4,009.99)	-31%	0.0%	8,417.77	25,040.34	16,622.57	Feb-09	Jun-11	Dec-09	Dec-09		2009
124999	OS LGE FAC IMPROVEMENTS	45,647.55	88,557.30	42,909.75	48%	0.1%	43,987.07	293,155.20	249,168.13	Mar-09	Nov-11	Aug-09	Dec-09		2009
125001	OFFICE FURNISHINGS AND EQUP	31,394.93	37,255.14	5,860.22	16%	0.1%	31,624.84	74,677.93	43,053.09	Mar-09	Dec-10	Jun-09	Dec-09		2009
125002 125008	GREEN INITIATIVES ASC LARGE HVAC UNITS	22,678.50 30,945.00	30,537.00 45.805.50	7,858.50 14.860.50	26% 32%	0.0%	22,678.50	366,444.00 45.805.50	343,765.50 14.860.50	Apr-09	Jun-11	Dec-09	Dec-09		2009
125008	CONTRACT MGMT EQP	30,945.00 13,382.70	45,805.50 15.000.00	1,617.30	32% 11%	0.1%	30,945.00 13.382.70	45,805.50 100.500.00	14,860.50 87.117.30	Oct-09 May-09	Oct-09 Nov-11	Aug-09 Apr-09	Sep-09 Oct-09		2009
125010	ASC ROOF REPLACEMENT	13,362.70	91.611.00	91.611.00	100%	0.0%	575,612.26	309,889.48	(265,722.79)	Sep-09	Oct-11	Apr-09	OCI-09		2009
125011	ASC SECURITY EOUIP	11,787.86	6.412.77	(5,375,09)	-84%	0.0%	11.787.86	6.412.77	(5,375.09)	May-09	May-09	May-09	Oct-09		2009
125012	SECURITY SYSTEMS & EQP	45,077.44	42,000.00	(3,077.44)	-7%	0.1%	44,954.45	76,500.00	31,545.55	Apr-09	Nov-10	May-09	Nov-09		2009
125013	FAILED EQUIPMT REPLACE	11,796.86	19,849.05	8,052.19	41%	0.0%	11,762.57	39,698.10	27,935.53	May-09	Nov-10	May-09	Dec-09		2009
125036	DIST FAC IMPROVEMENTS	17,114.48	45,000.00	27,885.52	62%	0.0%	17,816.93	142,800.00	124,983.07	Jun-09	Oct-11	Sep-09	Dec-09		2009
125107	Stellent Upgrade-LGE	12,458.99	14,631.60	2,172.61	15%	0.0%	12,458.99	14,631.60	2,172.61	Jan-09	Dec-09	Aug-09	Dec-09		2009
125109 125111	HW/SW Dev Tools 026580-LGE HW/SW Dev Tools 026540-LGE	409.91 1,206.94	5,535.00 2,925.30	5,125.09 1,718.36	93% 59%	0.0% 0.0%	515.65 1,206.94	5,535.00 2,925.30	5,019.35 1,718.36	Jan-09 Jan-09	Dec-09 Dec-09	Mar-09 Feb-09	Dec-09 Nov-09		2009 2009
125111	ITSD HW/SW EM-LGE	1,206.94	2,925.30	2,214.00	100%	0.0%	1,206.94	2,925.30 2,214.00	2,214.00	Jan-09 Jan-09	Dec-09	Feb-09	Nov-09		2009
125115	ITSD HW/SW PG-LGE	5.275.75	4.023.00	(1.252.75)	-31%	0.0%	2.855.78	4.023.00	1.167.22	Jan-09	Dec-09	Mar-09	Dec-09		2009
125118	HW/SW Dev Tools 026560-LGE	813.13	4,170.00	3,356.87	81%	0.0%	813.13	4,170.00	3,356.87	Jan-09	Dec-09	Sep-09	Sep-09		2009
125120	HW/SW Dev Tools 026570-LGE	1,143.82	4,389.60	3,245.78	74%	0.0%	1,161.21	4,389.60	3,228.39	Jan-09	Dec-09	Mar-09	Dec-09		2009
125122	Intrusion Prevention-LGE	15,162.55	40,589.27	25,426.72	63%	0.0%	16,072.30	40,589.27	24,516.97	Jan-09	Dec-09	Dec-09	Dec-09		2009
125124	IT Security Infrastructure-LGE		18,818.54	18,818.54	100%	0.0%	-	18,818.54	18,818.54	Jan-09	Dec-09				2009
125126	IT Sec Infrastructure-LGE	5,113.88	3,322.65	(1,791.23)	-54%	0.0%	5,113.88	3,322.65	(1,791.23)	Jan-09	Dec-09	Dec-09	Dec-09		2009
125128 125130	IT Sec Mon/Aud/Mgmt Tools-LGE Vulnerability Scanning-LGE	5,633.04 823.07	14,760.03 6,235.96	9,127.00 5.412.89	62% 87%	0.0%	5,971.02 823.07	14,760.03 6,235.96	8,789.01 5,412.89	Jan-09 Jan-09	Dec-09 Dec-09	Oct-09 Dec-09	Oct-09 Dec-09		2009 2009
125130	Access Switch Replacement-LGE	43.857.33	44.277.77	420.44	1%	0.1%	43,857,33	44,277,77	420.44	Jan-09 Jan-09	Dec-09	Mar-09	Sep-09		2009
125134	Core Ntwk Infrastructure-LGE	18,247.48	22,140.11	3,892.63	18%	0.0%	18,247.48	22,140.11	3,892.63	Jan-09	Dec-09	Jun-09	Dec-09		2009
125138	Data Networks Test Tools-LGE	6,082.81	3,690.02	(2,392.79)	-65%	0.0%	6,082.81	3,690.02	(2,392.79)	Jan-09	Dec-09	Mar-09	Sep-09		2009
125140	Ntwk Access Device/Gateway-LGE	7,787.72	7,378.97	(408.76)	-6%	0.0%	7,787.72	7,378.97	(408.76)	Jan-09	Dec-09	May-09	Nov-09		2009
125142	Network Management-LGE	6,835.85	7,379.47	543.62	7%	0.0%	6,835.85	7,379.47	543.62	Jan-09	Dec-09	Apr-09	Oct-09		2009
125145	Pix Firewall Rep/Upg-LGE	29,081.44	44,281.04	15,199.60	34%	0.1%	29,081.44	44,281.04	15,199.60	Jan-09	Dec-09	Apr-09	Oct-09		2009
125147	Sec Infrastructure Enhance-LGE	7,392.49	7,381.22	(11.27)	0%	0.0%	7,392.49	7,381.22	(11.27)	Jan-09	Dec-09	May-09	Oct-09		2009
125151	VPN Switch Upgrade-LGE	26,420.12	44,287.42 29,519.89	17,867.30	40%	0.1%	26,420.12	44,287.42	17,867.30	Jan-09	Dec-09	Mar-09	Oct-09		2009
125153 125160	Backup Capacity Expansion-LGE SAN Switch Capacity Exp-LGE	31,045.66 20,932.79	29,519.89	(1,525.77)	-5% 5%	0.1%	31,045.66 20,932.79	29,519.89 22,140.11	(1,525.77)	Jan-09 Jan-09	Dec-09 Dec-09	Jul-09 Oct-09	Oct-09 Dec-09		2009
125162	SAN Switch Refresh-LGE	70,933.27	59,778.02	(11,155.25)	-19%	0.2%	70,933.27	59,778.02	(11,155.25)	Jan-09	Dec-09	Aug-09	Aug-09		2009
125166	Mid-Level Storage Refresh-LGE	17,604.36	23,763.62	6,159.26	26%	0.0%	17,604.36	23,763.62	6,159.26	Jan-09	Dec-09	Jul-09	Oct-09		2009
125171	MAGN PURIFIER 1 REPAIR	24,930.56		(24,930.56)		0.1%	55,263.77	31,677.21	(23,586.56)			Sep-08	Dec-09		2009
125172	HP Openview Monitoring-LGE	-	14,760.00	14,760.00	100%	0.0%	-	14,760.00	14,760.00	Jan-09	Dec-09				2009
125176	Cabling-Server Connect-LGE	5,296.07	6,642.00	1,345.93	20%	0.0%	5,296.07	6,642.00	1,345.93	Jan-09	Dec-09	Apr-09	Dec-09		200
125179	Server Hardware Refresh-LGE	62,944.43	65,684.27	2,739.84	4%	0.1%	62,944.44	65,684.27	2,739.83	Jan-09	Dec-09	May-09	Dec-09		200
125181 125183	Storage Capacity-Virtual-LGE Bladelogic Upg-Wndws 2008-LGE	33,811.56	66,418.92 14.760.17	32,607.36 14.760.17	49% 100%	0.1%	33,811.56	66,418.92 14.760.17	32,607.36 14.760.17	Jan-09 Jan-09	Dec-09 Dec-09	Aug-09	Aug-09		200
125183	RISS 2.0 Upgrade-LGE	23,208.79	2,361,60	(20.847.19)	-883%	0.0%	34,273.02	2.361.60	(31,911.42)	Jan-09 Jan-09	Dec-09	Dec-09	Dec-09		2009
125185	Exchange 2007 Migration-LGE	23,200.79	15,498.44	15,498.44	100%	0.0%	54,215.02	15,498.44	15,498.44	Jan-09	Dec-09	DCC-09	1.00-09		200
125189	OPGW-Mill Creek/HardinCo-LGE	-	22,140.00	22.140.00	100%	0.0%	-	22.140.00	22.140.00	Jan-09	Dec-09				200
125195	Outside Cable Plant-LGE	13,759.49	29,263.20	15,503.71	53%	0.0%	13,759.49	29,263.20	15,503.71	Jan-09	Dec-09	Jun-09	Dec-09		200
125197	Bulk Pwr & Env Systems-LGE	15,256.36	14,631.60	(624.76)	-4%	0.0%	15,514.34	14,631.60	(882.74)	Jan-09	Dec-09	Mar-09	Dec-09		200
125199	Channel Bank Standard-LGE		43,893.60	43,893.60	100%	0.0%	-	43,893.60	43,893.60	Jan-09	Dec-09				200
125204	Mobile Radio-LGE	-	7,315.80	7,315.80	100%	0.0%	-	7,315.80	7,315.80	Jan-09	Dec-09				200
125205	Ntwk Access Dev/Site Infrs-LGE	14,603.02	18,450.00	3,846.98	21%	0.0%	14,603.02	18,450.00	3,846.98	Jan-09	Dec-09	Feb-09	Dec-09	Attachment to Response to PSC-1 Quest	2009
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
125207 125211	Network Tools & Test Equip-LGE Telephone Sys Capacity Exp-LGE	7,205.34 17,927.85	7,380.00 22,140.00	174.66 4,212.15	2% 19%	0.0%	7,205.34 17,927.85	7,380.00 22,140.00	174.66 4,212.15	Jan-09 Jan-09	Dec-09 Dec-09	Mar-09 Mar-09	Nov-09 Dec-09		2009 2009
125213	Sec Fiber Connect-Simpson-LGE	14,471.15	118,080.47	103,609.32	88%	0.0%	35,305.90	118,080.47	82,774.56	Jan-09	Dec-09	Jul-09	Dec-09		2009
125215	New Conference Bridge-LGE	23,990.94	29,519.52	5,528.57	19%	0.1%	23,990.94	29,519.52	5,528.57	Jan-09	Dec-09	Oct-09	Dec-09		2009
125218	Computer HW Capital-LOB's-SVCO	-	60,000.00	60,000.00	100%	0.0%	-	60,000.00	60,000.00	Jan-09	Dec-09				2009
125220	Monitor Replacement - LGE	6,818.63	9,000.00	2,181.38	24%	0.0%	6,818.63	9,000.00	2,181.38	Jan-09	Dec-09	Apr-09	Nov-09		2009
125222	Monitor Replacement - SVCO		15,000.00	15,000.00	100%	0.0%		15,000.00	15,000.00	Jan-09	Dec-09				2009
125224 125226	Tier C rot-desktop/laptops-LGE	286,548.14	337,985.38 181,932.99	51,437.24 181,932.99	15% 100%	0.6% 0.0%	286,548.14	337,985.38 181,932.99	51,437.24 181,932.99	Jan-09 Jan-09	Dec-09 Dec-09	Mar-09	Dec-09		2009 2009
125226	Tier C rot-desktop/laptops-SVC Tech TestLab&Related 2008-LGE	3,608.08	13.284.00	9,675.92	73%	0.0%	3,608.08	13,284.00	9,675.92	Jan-09 Jan-09	Dec-09	Apr-09	Aug-09		2009
125233	Data Center Software-LGE	-	4,428.02	4,428.02	100%	0.0%	5,000.00	4,428.02	4,428.02	Jan-09	Dec-09		rang 07		2009
125235	Louis ville Electrical Upg-LGE	6,631.40	7,380.00	748.60	10%	0.0%	7,221.86	7,380.00	158.14	Jan-09	Dec-09	Mar-09	Oct-09		2009
125237	Louis ville Racks&Furniture-LGE	3,403.83	3,690.00	286.17	8%	0.0%	3,403.83	3,690.00	286.17	Jan-09	Dec-09	Mar-09	Apr-09		2009
125239	Simpsonville Racks&Furn-LGE	2,859.35	3,690.00	830.65	23%	0.0%	2,859.35	3,690.00	830.65	Jan-09	Dec-09	Mar-09	Jul-09		2009
125241	Simpsonville Electric Upg-LGE	11,808.62	14,760.00	2,951.38	20%	0.0%	11,824.47	14,760.00	2,935.53	Jan-09	Dec-09	Feb-09	Dec-09		2009
125243 125245	Data Base Tools and Equip-LGE Proj Mirror-Inst UC4-Simp-LGE	6,926.38	7,380.02 295.42	453.64 295.42	6% 100%	0.0%	6,926.38	7,380.02 295.42	453.64 295.42	Jan-09 Jan-09	Dec-09 Dec-09	Jul-09	Dec-09		2009 2009
125247	Proj Mirror-Database tech-LGE	7,964.14	30,259.24	22,295,11	74%	0.0%	7,964.14	30,259.24	22,295.11	Jan-09 Jan-09	Dec-09	Aug-09	Nov-09		2009
125249	Upgrade to SQL 2008-LGE	7,269.34	6,642.00	(627.34)	-9%	0.0%	7,269.34	6,642.00	(627.34)	Jan-09	Dec-09	Jul-09	Dec-09		2009
125253	Convert to UC4-LGE	7,486.39	7,968.89	482.50	6%	0.0%	7,486.39	7,968.89	482.50	Jan-09	Dec-09	Dec-09	Dec-09		2009
125255	Proj Mirror-Gold Svc Level-LGE	254,898.99	309,961.40	55,062.41	18%	0.5%	252,263.13	309,961.40	57,698.27	Jan-09	Dec-09	Mar-09	Dec-09		2009
125256	Repl BOC DCtr CRAC Units-LGE	-	36,900.00	36,900.00	100%	0.0%	-	36,900.00	36,900.00	Jan-09	Dec-09				2009
125261	Office Comm Server Ext IM-LGE	-	2,952.00	2,952.00	100%	0.0%		2,952.00	2,952.00	Jan-09	Dec-09				2009
125307	Enterprise Storage Exp-LGE10	62,770.34	-	(62,770.34)		0.1%	62,821.85	57,563.91	(5,257.94)	Jan-10	Dec-10	Dec-09	Dec-09		2009
125348 125636	Impl Red Elec Sys-BOC DC-LGE10 PowerPlan Budgeting (LG&E %)	7,234.55 22,843.94	90,000.00	(7,234.55) 67,156,07	75%	0.0% 0.0%	250,592.81 97,206.77	313,650.00 90,000.00	63,057.19 (7,206.77)	Jan-10 Jan-09	Dec-10 Dec-09	Dec-09 Sep-09	Dec-09 Dec-09		2009 2009
125638	Unix Servers 2009 (LG&E %)	22,043.74	74,999.99	74,999.99	100%	0.0%	71,200.77	74,999.99	74,999.99	Jan-09	Dec-09	Scp-07	DCC-0)		2009
125645	Services Management (LG&E %)		37,499.96	37,499.96	100%	0.0%	-	37,499.96	37,499.96	Jan-09	Dec-09				2009
125678	Storage Area Network LGE	(153.00)	-	153.00		0.0%	150,977.19	151,130.19	153.00			Nov-08	Feb-09		2009
125684	PIGGABILITY CALVARY LINE	1,579,768.37	-	(1,579,768.37)		3.4%	1,855,245.40	302,516.95	(1,552,728.45)			Nov-08		Reallocated from budget funding project 124838.	2009
125771	PC Power Management-LGE	1,344.55	-	(1,344.55)		0.0%	10,523.10	9,178.55	(1,344.55)			Dec-08	Jan-09		2009
125811 125813	eDiscovery - LGE	19,666.07	-	(19,666.07)		0.0%	46,323.64	25,894.64	(20,429.00)			Dec-08	Dec-09		2009 2009
125813	LEGAL DEPT OFFICE REMODEL MAGN-CENTER-REPL 4700' 20"	(38.02)	-	38.02		0.0% 0.0%	12,338.12	12,376.13	38.02			Dec-08 Feb-09	Oct-09 Dec-09		2009
125824	Oracle BI Publisher & RightFax	5.562.70	-	(5.562.70)		0.0%	5.562.70	-	(5.562.70)			Apr-09	Nov-09		2009
125878	CALL CENTER TECH 2008	19.078.39	-	(19,078.39)		0.0%	19,078,39	-	(19,078.39)			Aug-09	Dec-09		2009
125881	LGE AVAYA INTERACTION CTR	37,294.55	-	(37,294.55)		0.1%	36,902.47	-	(36,902.47)			Nov-09	Dec-09		2009
125882	2009 PC PURCHASES	20,861.23	-	(20,861.23)		0.0%	21,099.48	-	(21,099.48)			Mar-09	Dec-09		2009
125900	MULD ENGINE COOLING	68,376.22	-	(68,376.22)		0.1%	64,926.16	-	(64,926.16)			Sep-09	Dec-09		2009
125906	Leak Survey Advance Notify	16,383.72	-	(16,383.72)		0.0%	16,383.72	-	(16,383.72)			Mar-09	Jul-09		2009
125981 125982	KY HWY 480 PHASE I KY HWY 22 RELOCATION	253,239.78 362,711.57	-	(253,239.78) (362,711.57)		0.5% 0.8%	222,093.91 362,711.57	-	(222,093.91) (362,711.57)			May-09 Apr-09	Dec-09	Deally and described as fooding a size for sublication and a size	2009 2009
123702	KI HW I 22 RELOCATION	302,711.37	-	(302,711.37)		0.670	302,711.37	-	(302,711.37)			Apr-09		Reallocated from budget funding project for public works relocations. Internal policy required individual projects for anything normally in a	2009
														blanket project that cost \$300K or more.	
126044	FieldSmart View Licenses	15,311.70	-	(15,311.70)		0.0%	15,311.70	-	(15,311.70)			Jul-09	Dec-09		2009
126162	Microsoft Licenses - LGE	7,337.33	-	(7,337.33)		0.0%	7,337.33	-	(7,337.33)			Apr-09	May-09		2009
126186	Oracle Data - 2009 (LG&E %)	1,710.50	-	(1,710.50)		0.0%	1,710.50	-	(1,710.50)			Jul-09	Jul-09		2009
126203	Forklift @ EOC Storeroom	5,371.66	-	(5,371.66)		0.0%	5,371.66	-	(5,371.66)			May-09	May-09		2009
126205 126215	OPEN ENROLL LGE OUTAGE SUMMARY MAPS LGE	10,586.54 70,561.94	-	(10,586.54) (70,561.94)		0.0% 0.2%	10,586.54 70,812.32	-	(10,586.54) (70,812.32)			Jun-09 Sep-09	Dec-09 Dec-09		2009 2009
126217	ERT TOOLKITS LGE	37,233.85	-	(37,233.85)		0.1%	37,233.85	-	(37,233.85)			Jun-09	Dec-09		2009
126233	E PERFORMANCE LGE	45,954.29	-	(45,954.29)		0.1%	58,124.36	-	(58,124.36)			Jul-09	Dec-09		2009
126337	Generator Replacement - LGE	1,382.87	-	(1,382.87)		0.0%	1,382.87	-	(1,382.87)			Aug-09	Sep-09		2009
126415	Trend Micro Licenses - LGE	6,354.63	-	(6,354.63)		0.0%	6,354.63	-	(6,354.63)			Jul-09	Aug-09		2009
126505	Develop EONUS Rmte Campus -LGE	6,985.16	-	(6,985.16)		0.0%	6,985.16	-	(6,985.16)			Oct-09	Dec-09		2009
126751	MS Project 2007-LGE	5,611.31	-	(5,611.31)		0.0%	5,611.31	-	(5,611.31)			Aug-09	Dec-09		2009
127060 127084	Forklift at ESC Oracle Servers - 2009 (LG&E %)	4,854.34 32.257.53	-	(4,854.34) (32,257.53)		0.0% 0.1%	5,116.68 35,854.07	-	(5,116.68) (35,854.07)			Dec-09 Aug-09	Dec-09 Dec-09		2009 2009
127125	Gas Management Relocation	18.692.82	-	(18,692,82)		0.1%	0.01	-	(0.01)			Aug-09 Aug-09	Dec-09		2009
127138	FITNESS RM AND PSRT RM	84.066.92	-	(84,066,92)		0.2%	84,726,76	-	(84,726,76)			Aug-09	Dec-09		2009
127218	HP D2D Solution - LGE	12,604.14	-	(12,604.14)		0.0%	12,604.14	-	(12,604.14)			Oct-09	Nov-09		2009
127233	PASS MGR - LGE	4,195.11	-	(4,195.11)		0.0%	4,195.11	-	(4,195.11)			Nov-09	Dec-09		2009
127244	CSS Redesign - LGE	10,543.79	-	(10,543.79)		0.0%	10,543.79	-	(10,543.79)			Sep-09	Dec-09		2009
127256	LGE DCC CALL RECORD SYSTEM	17,446.28	-	(17,446.28)		0.0%	20,614.99	-	(20,614.99)			Dec-09	Dec-09		2009
127282 127287	TREE TRIMMING MODEL LGE Sharepoint Hardware - LGE	20,179.68 466.63	-	(20,179.68) (466.63)		0.0%	20,179.68 466.63	-	(20,179.68) (466.63)			Nov-09 Dec-09	Dec-09 Dec-09		2009 2009
127287	DOCKING STATIONS & PR (LG&E %)	466.63 358.49	-	(358.49)		0.0%	466.63 358.49	-	(358.49)			Dec-09 Nov-09	Dec-09		2009
127302	MULD-NON-FUSEABLE SWITCHES	15.709.16	_	(15,709,16)		0.0%	15.709.16	_	(15,709,16)			Dec-09	Dec-09		2009
127309	FieldSmartView Licenses II LGE	3,975.00	-	(3,975.00)		0.0%	4,195.28	-	(4,195.28)			Dec-09	Dec-09		2009
127311	Auburndale Racking	3,975.09	-	(3,975.09)		0.0%	3,970.49	-	(3,970.49)			Dec-09	Dec-09		2009
127344	FILL CASINGS WITH WAX	46,226.07	-	(46,226.07)		0.1%	52,557.13	-	(52,557.13)			Dec-09	Dec-09		2009
127352	TRANSPORTATION HOIST LGE	13,780.68	-	(13,780.68)		0.0%	24,635.51	-	(24,635.51)		D	Dec-09	Dec-09		2009
ASBLY419 CLR419	Regulator Assemblies DO NOT USE (LEAK419G, CLAMP)	141,663.94 11,889.95	138,664.89	(2,999.05) (11,889.95)	-2%	0.3%	524,173.20 4,650,798.42	521,174.15 4,638,908.47	(2,999.05) (11,889.95)	Jan-06 Jan-04	Dec-09 Dec-08	Feb-06 Jan-04	Dec-09 Dec-09		2009 2009
CLACTIO	DO TO TODE (ELEMENT) O, CERTIF)	11,007.93	-	(11,007.73)		0.076	-,0.70,770.42	4,030,200.47	(11,007.33)	Jan-04	DCC-00	Jan-04	DCC-07	Attachment to Response to PSC-1 Ques	tion No. 13(a)

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K. Blake

Project No	Project Title/Description	Annual Actual	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
COMP419	GAS DISTRIBUTION COMPLIANCE	COST -	Buuget -	Donais -	reiceii	0.0%	118,326.59	117,688.10	(638.49)	Start	Laid	Jul-07	Dec-09 2009
GME406	GAS MAIN EXT 406	816,895.13	2,247,000.12	1,430,104.99	64%	1.8%	816,895.13	2,247,000.12	1,430,104.99	Jan-04	Dec-09	Jan-04	Dec-09 Decrease due to less customer requests for main extensions than 2009 anticipated in the original budget which was generally based on historical trends.
LSMR414	Large Scale Main Replacements	5,524,165.06	13,274,014.24	7,749,849.18	58%	11.9%	5,524,165.06	13,274,014.24	7,749,849.18	Jan-04	Dec-09	Jan-04	Dec-09 The Leak Mitigation program includes large scale main replacements, and downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The program spans several years. The net difference for the Leak Mitigation program in 2009 is \$6,783K. Fewer miles of main were replaced than organily budgeted and spending and contractor crews were reduced. The length of the program was extended so the work could be completed in later years.
MAN414	ELECTRIC/GAS MANHOLE CONFLICTS	588,871.33	-	(588,871.33)		1.3%	588,871.33	-	(588,871.33)			Oct-09	Dec-09 The Leak Mitgation program includes large scale main replacements. 2009 downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The net difference for the Leak Mitgation program in 2009 is \$6,783K. Manhole conflicts were emergent work due to safety concerns associated with gas mains identified in electric manholes. This work started in 4th quarter 2009 and was completed in 2010.
NBCD340OH	NEW BUS COMM OH 340	104.13	-	(104.13)		0.0%	104.13	-	(104.13)	Jan-04	Dec-09	Jan-04	Dec-09 2009
NBGCS419	NEW BUS CONNECT SERV 419	502,897.68	643,990.39	141,092.71	22%	1.1%	4,441,079.68	4,377,277.64	(63,802.04)	Jan-05	Dec-09	Feb-04	Dec-09 2009
NBGS341	INSTALL GAS SVC-JOINT TRENCH	163,085.37	-	(163,085.37)		0.4%	1,618,124.04	1,253,101.44	(365,022.60)			Mar-06	Dec-09 2009
NBGS419	NEW BUS GAS SERV 419	1,061,833.22	1,379,544.55	317,711.33	23%	2.3%	16,691,362.47	11,562,840.58	(5,128,521.89)	Jan-05	Dec-09	Feb-04	Dec-09 Decrease due to less customer requests for gas services than anticipated in the original budget which was generally based on historical trends.
NBGS421	NEW BUS GAS SERV 421 NBGS422	12,904.12		(12,904.12)	87%	0.0%	252,661.80	178,636.92	(74,024.88)	Jan-04	Dec-08	Jan-04	Dec-09 2009
NBGS422	NEW BUS RESID UG 341	8,111.50 147.90	60,201.60	52,090.10 (147.90)	87%	0.0%	252,065.16 147.90	231,196.26	(20,868.90) (147.90)	Jan-04 Jan-04	Dec-09	Jan-04	Dec-09 2009 Dec-09 2009
	NEW BUS SUB 341 UG	166,316.75	583,415.60	417,098.85	71%	0.4%	147.90 166,316.75	583,415.60	417,098.85	Jan-04 Jan-04	Dec-09 Dec-09	Jan-04 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.
PBWK405G	PUB WORKS GAS 405	(2,476.78)	_	2,476.78		0.0%	1,498,096.05	1,500,572.83	2,476.78			Jan-04	May-09 2009
PBWK406G	PUB WORKS GAS 406	933,275.82	1,272,000.95	338,725.13	27%	2.0%	933,275.82	1,272,000.95	338,725.13	Jan-04	Dec-09	Jan-04	Dec-09 Budget was developed at a higher level to encompass multiple public works rebocation jobs. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more. In 2009 this included the KY Hwy 22 reheation for \$363K.
PIPE406	MAIN MATERIAL ONLY	(24,455.19)	-	24,455.19		-0.1%	179,341.02	203,796.21	24,455.19			Jan-04	Aug-09 2009
PMR414	Priority Main Replacement	205,496.87	340,968.45	135,471.58	40%	0.4%	205,496.87	340,968.45	135,471.58	Jan-04	Dec-09	Jan-04	Dec-09 2009
RCST340	CUST REQ 340	4,505.45	-	(4,505.45)		0.0%	4,505.45	-	(4,505.45)	Jan-04	Dec-09	Jan-04	Dec-09 2009
RCST406G	Customer requested - Gas	34,829.87	84,854.99	50,025.12	59%	0.1%	34,829.87	84,854.99	50,025.12	Jan-06	Dec-09	Feb-04	Dec-09 2009
RNTPD340 RNTPD419	REP THR PARTY DAM 340	1,014.42 106,923.21	94,330.39	(1,014.42) (12,592.82)	-13%	0.0% 0.2%	1,014.42 1,159,954.92	868,544.96	(1,014.42) (291,409.96)	Jan-04 Jan-04	Dec-09	Jan-04 Jan-04	Dec-09 2009 Dec-09 2009
RRCS419G	Repair Third Party Damages-419 REP CO GAS SERV 419	1,979,065.17	94,330.39 1,456,098.00	(12,392.82) (522,967.17)	-13% -36%	4.3%	1,139,934.92	800,344.90 1,456,098.00	(591,409.96) (522,967.17)	Jan-04 Jan-04	Dec-09 Dec-09	Jan-04 Jan-04	Dec-09 The Leak Mitigation program includes large scale main replacements, 2009 downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The program spans several years. The net difference for the Leak Mitigation program in 2009 is \$6,783 K. In 2009, fewer miles of main were replaced than organally budgeted and spending and contractor crews were reduced. The length of the program was extended so the work could be completed in later years.
RRCS421G	REM/REPL CO GAS SERVICE-421	44,915.69	68,006.20	23,090.51	34%	0.1%	44,915.69	68,006.20	23,090.51	Jan-04	Dec-09	Jan-04	Nov-09 2009
RRCS422G	RRCS422G	2,171.61	-	(2,171.61)		0.0%	2,171.61	-	(2,171.61)			Feb-04	Oct-09 2009
STRMLGE	LGE Major Storm Event	90,091.55	-	(90,091.55) 505.95		0.2%	90,091.55	-	(90,091.55)			Jan-09	Dec-09 2009 Nov-09 2009
SYSEN406G	Minor Storm Event Louisville System enhancements - Gas	(505.95)	193,210.41	(35,262.48)	-18%	0.5%	(505.95) 228,472.89	193,210.41	505.95 (35,262.48)	Jan-06	Dec-09	Feb-09 Jan-04	Nov-09 2009 Dec-09 2009
TBRD419G	MISC GAS MAIN LEAK REPAIR/REM	208,348.15	100.147.32	(108,200.83)	-108%	0.4%	208,348.15	100.147.32	(108,200.83)	Jan-09	Dec-09	Jun-08	Dec-09 2009
TLEQ419	Purchase of Tools - 004190	72,764.40	80,000.06	7,235.66	9%	0.2%	1,154,434.78	982,915.09	(171,519.69)	Feb-04	Sep-09	Feb-04	Dec-09 2009
TLEQ447	TOOLS AND EQUIP 447	16,640.12	33,000.23	16,360.11	50%	0.0%	382,977.59	298,057.64	(84,919.95)	Jan-04	Dec-09	Mar-04	Dec-09 2009
TLEQ448	Tools and Equipment 448	33,516.05	28,447.50	(5,068.55)	-18%	0.1%	33,516.05	28,447.50	(5,068.55)	Jan-05	Dec-09	May-05	Sep-09 2009
TLEQ450	Tools and Equipment , 004500	15,679.73	13,654.80	(2,024.93)	-15%	0.0%	15,679.73	13,654.80	(2,024.93)	Mar-04	Nov-09	Jun-04	Dec-09 2009
TLEQ451	Tools and Equipment, 004510	15,755.75 33,370,842.92	22,758.00 46,563,330,39	7,002.25 13.192.487.47	31%	0.0%	84,391.58	58,906.02	(25,485.56)	Mar-04	Sep-09	Mar-04	Dec-09 2009 2009 Total
112491	Gas Meters-LGE	1,127.48	40,303,330.39	(1,127.48)		0.0%	1,127.48	_	(1,127.48)			Jan-01	2009 Tota 2010
112644	Capital tools	3.30	21,603.00	21,599.70	100%	0.0%	96,809.82	16,104,025.30	16,007,215.48	Jun-01	Dec-14	Jun-01	2010
114268	Gas Regulator Replacements	3,963,267.63	4,247,886.01	284,618.38	7%	6.7%	16,967,653.91	18,881,245.19	1,913,591.28	May-02	Dec-08	May-02	2010
115030	PURCHASE REGULATORS	69,895.53	84,401.40	14,505.87	17%	0.1%	69,895.53	84,401.40	14,505.87	Aug-02	Dec-14	Aug-02	2010
117361 119902	Accrued Labor - LGE Clear 12/04 A&G	3,074.37 519,181.41	-	(3,074.37) (519,181.41)		0.0% 0.9%	5,397.11 (426,599.32)	6,018.65 46,824.35	621.54 473,423.67	Mar-04	Aug-10	Mar-04 Dec-04	This project is used for the annual true-up activity and does not have a 2010
120563	MAGN INSTALL PLC ENG#2 CONTR	(2,116.80)	- 120 522 52	2,116.80	150	0.0%	750,946.23	753,063.03	2,116.80	Jan-06	Jan-10	Jan-06 Jan-06	cooresponding budget amount.
120595 120596	PURCHASE REGUL-RES/COMM FARM TAP REGULATOR UPGR	138,859.31 510,448.21	120,522.00 2,837,701.86	(18,337.31) 2,327,253.65	-15% 82%	0.2% 0.9%	138,859.31 5,898,100.06	120,522.00 8,166,999.59	(18,337.31) 2,268,899.53	Jan-06 Jan-06	Jan-10 Dec-14	Jan-06 Jan-06	This was a multi-year program that was completed earlier than expected. 2010 There was also a reduction in scope because less farm taps needed replaced than originally anticipated.
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							Total	Total		Date	Date			
n	B 1 1	Annual Actual	Annual	Variance In	Variance As	Percent Of	Actual	Budget	Variance In	Original	Original	Date Actual	Date Actual	
Project No.	Project Title/Description	Cost	Original Budget	In Dollars	As Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Start	End Explanations	Year
120754	Misc. A/R Uncollect - LGE Cap	(125,181.65)	-	125,181.65	recen	-0.2%	50,736.60	125,181.65	74,445.05	Juit	Land	Jun-05	Ling annual Linguista Control of the	2010
121151	6623 River Park Relo	840.30	-	(840.30)		0.0%	840.30		(840.30)			Oct-05		2010
121527	RIVER PARK PLACE GAS RELO	42,964.22	-	(42,964.22)		0.1%	(101,464.76)	(1,214.91)	100,249.85			Mar-06		2010
121612 121899	2007 Office Furn. and Equip. MULD-SPCC COMPLIANCE	(8.10)	-	8.10 3,953.42		0.0%	54,324.40 615,156.05	54,332.50 619,109.47	8.10 3.953.42			Jan-07 Jan-07		2010 2010
121920	MAGN-EMERGENCY PIPELINE/EO REP	(7,877.00)	-	7,877.00		0.0%	63,254.63	71,131.63	3,933.42 7.877.00			Jan-07 Jan-07		2010
122230	WATERSIDE ARENA DO GAS	(252.78)	-	252.78		0.0%	197.86	450.64	252.78			Aug-06		2010
122272	MULD THIRD PARTY DAMAGES-BLANT	71.24	-	(71.24)		0.0%	-	-	-			Sep-06		2010
122362	Mobile Radio System Build LGE	27.02	-	(27.02)		0.0%	1,550,544.01	1,550,517.00	(27.01)			Jan-07		2010
122539 122650	Customer Care System LGE LGE Gas Meters	63,711.42 1,971,977.32	2,026,118.25	(63,711.42) 54,140.94	3%	0.1% 3.3%	13,067,418.94 1,971,977,32	13,003,707.52 2.026,118.25	(63,711.42) 54,140.94	Jan-07	Dec-14	Dec-06 Jan-07		2010 2010
122702	BARDSTOWN HP REGULATOR STATION	(12,500,00)	2,020,116.23	12.500.00	370	0.0%	282,853,32	295,353,32	12,500,00	Jan-07	Dec-14	Feb-07		2010
122819	CCS - Bus Intelligence	(8,345.32)	-	8,345.32		0.0%	(0.02)	8,345.30	8,345.32			May-07		2010
122820	CCS - Change Mgmt	(26.40)	-	26.40		0.0%	(0.02)	26.38	26.40			May-07		2010
122821	CCS - Customer Service	(41,594.65)	-	41,594.65		-0.1%	0.16	41,594.81	41,594.65			May-07		2010
122822 122823	CCS - Development CCS - Technology	(6,175.78) (7,108.04)	-	6,175.78 7,108.04		0.0% 0.0%	(0.06) 1,460.26	6,175.73 7,108.15	6,175.78 5,647.88			May-07 May-07		2010 2010
122959	MILL CREEK GAS MEASUREMENT	(14.343.64)	-	14.343.64		0.0%	800.664.97	815.044.17	14.379.20			Jul-07		2010
123020	MULD-MISC FACILITY IMPRV	(20,714.87)	-	20,714.87		0.0%	105,770.83	126,485.70	20,714.87			Jan-08		2010
123021	MULD-SPCC COMPLIANCE PH 2	(2,912.00)	-	2,912.00		0.0%	289,595.50	292,507.50	2,912.00			Jan-08		2010
123023	CP IMPRESSED CURRENT SYS	(2,419.20)	-	2,419.20		0.0%	18,042.09	20,461.29	2,419.20			Jan-08		2010
123025 123028	INSTALL VALVES ON STOR WELLS MAGN-EMERGENCY EQUIP & REPAIRS	0.49 (19,044.02)	-	(0.49) 19,044.02		0.0% 0.0%	647,753.38 62,790.27	649,139.67 81,834.29	1,386.29 19,044.02			Jan-08 Jan-08		2010 2010
123028	MULD-DRILL 5 RECOVERY WELLS	2,768,508.19	2,739,900.05	(28,608.14)	-1%	4.7%	9.544.809.31	8,796,271.66	(748,537,65)	Jan-08	Dec-08	Jan-08 Jan-08		2010
123047	2008 GAS REGUL CAPACITY PROJ	6.14	2,737,700.03	(6.14)	-170	0.0%	76,839.28	77,244.09	404.81	Jan-00	DCC-00	Jan-08		2010
123050	MULD-DOE RUN LINE OTTER CREEK	1,540.05	-	(1,540.05)		0.0%	822,544.51	821,004.46	(1,540.05)			Jan-08		2010
123260	GDS Implementation - LGE	1,346.09	-	(1,346.09)		0.0%	11,497.97	10,151.89	(1,346.09)			Aug-07		2010
123407	PS 8.9 Enhance	-	90,000.00	90,000.00	100%	0.0%		247,500.00	247,500.00	Sep-07	Dec-13			2010
123531 123889	SL-LGE-Moisture Analyzer UPS ASHBOTTOM (GAS)	11,655.57	-	(11,655.57)		0.0%	11,655.57	(4,990.65)	(11,655.57)			Jul-10		2010
123889	CR4 Front Lower WW Slope Repl	9.69	150,000.03	(9.69) 150,000.03	100%	0.0%	(5,629.05)	(4,990.65)	638.40 296,999.99	Jun-08	Nov-11	Apr-08		2010
124793	MAGN GRND WATER PROT	(6,675.00)	150,000.05	6,675.00	100/0	0.0%	34,735.39	41,410.39	6,675.00	Jun-00	1404-11	Jan-09		2010
124798	MAGN EMERG EQUIP REP	(2,713.48)	-	2,713.48		0.0%	54,532.08	57,245.56	2,713.48			Jan-09		2010
124802	MULD KEWANEE BOILER BLDG	20,817.70	-	(20,817.70)		0.0%	2,539,911.54	2,519,093.84	(20,817.70)			Jan-09		2010
124804	MULD HYDRAULIC FAN MOTORS	(63,565.55)	-	63,565.55		-0.1%	105,015.40	63,565.55	(41,449.85)			Jan-09		2010
124805 124812	MULD REPL PURIF I BOOSTER PUMP	3,063.51 (561.60)	-	(3,063.51) 561.60		0.0%	73,941.38 114.404.18	70,877.87	(3,063.51) 561.60			Jan-09 Jan-09		2010 2010
124812	MULD REPAIR/REPLACE DEF EQUIP MULD H2S SENSORS	(912.43)		912.43		0.0%	109,018.92	114,965.78 109,931.35	912.43			Jan-09 Jan-09		2010
124817	MULD PLC REPLACEMENTS	178.31	-	(178.31)		0.0%	66.019.71	65.841.40	(178.31)			Jan-09		2010
124818	MULD PURIF#3 REFLUX PUMP	44,905.58	-	(44,905.58)		0.1%	59,471.38	14,565.80	(44,905.58)			Nov-09		2010
124819	MULD PURIF 2 REFLUX PUMP REPL	(20,952.41)	-	20,952.41		0.0%	89,324.00	110,276.41	20,952.41			Jan-09		2010
124824	MULD ACID RIG REPIPE PH2	2,919.45	-	(2,919.45)		0.0%	41,621.67	38,702.22	(2,919.45)			Jan-09		2010
124826 124827	MULD STORAGE PIPELINE REPL	5,642.39	-	(5,642.39)		0.0%	82,802.14	77,390.49	(5,411.65)			Jan-09		2010
124827	MULD TRANSMISSION R/R DEF EQ 2009 INST GATE VALVES ON WELLS	(5,707.81) (12,570.54)	-	5,707.81 12,570.54		0.0%	59,928.64 476,512.66	65,636.45 492,198.58	5,707.81 15,685.92			Jan-09 Jan-09		2010 2010
124831	2009 PLUG OR REPAIR WELLS	(31,337.29)	-	31,337.29		-0.1%	12,375.24	43,712.53	31,337.29			Jan-09		2010
124833	2009 RELINE GAS STORAGE WELLS	(51,903.84)	-	51,903.84		-0.1%	334,317.48	386,221.32	51,903.84			Jan-09		2010
124834	CORROSION WORK SERV LINE REPL	(9,808.31)	-	9,808.31		0.0%	60,309.05	70,117.36	9,808.31			Jan-09		2010
124835	CP IMPRESSED CURRENT SY IMPRV	7,444.34	25,014.00	17,569.66	70%	0.0%	62,452.78	82,625.71	20,172.93	Jan-09	Oct-10	Jan-09		2010
124839 124841	PI ACT COMPLI RCVs 2009 UPGR MAJ STA REGS & CONTR	50,692.78 15,916.84	-	(50,692.78) (15,916.84)		0.1% 0.0%	134,824.35 51,318.25	63,976.48 35,401.41	(70,847.87) (15,916.84)			Jan-09 Jan-09		2010 2010
124841	UPGR BLDGS AT MAJOR STATIONS	482.41		(482.41)		0.0%	82,024,35	33,401.41 81.541.94	(482.41)			Jan-09 Jan-09		2010
124847	UPGR GAS CONTROL SCADA SYS	654,332.41	758,830.72	104.498.31	14%	1.1%	1,344,390.85	1.270.106.70	(74.284.15)	Jan-09	Sep-12	Jan-09		2010
124848	2009 COMMERCIAL HP SERV REPL	34,101.09		(34,101.09)		0.1%	204,870.42	170,887.11	(33,983.31)			Jan-09		2010
124849	2009 GAS REG CAPACITY	9,051.11	-	(9,051.11)		0.0%	124,863.83	115,812.72	(9,051.11)			Jan-09		2010
124850	2009 REGULATOR RELIEF VALVES	12,748.36	-	(12,748.36)		0.0%	247,918.67	235,170.31	(12,748.36)			Jan-09		2010
124994	FACILITY EQUIPMENT	(8,417.77)	-	8,417.77		0.0%	8,417.77	16,835.53	8,417.77			Dec-08		2010
124999 125001	OS LGE FAC IMPROVEMENTS OFFICE FURNISHINGS AND EOUP	(1,660.48) 229.91	-	1,660.48 (229.91)		0.0%	43,987.07 31.624.84	45,647.55 31,394.93	1,660.48 (229.91)			Nov-08 Dec-08		2010
125010	ASC ROOF REPLACEMENT	576,078.67	90,004.50	(486,074,17)	-540%	1.0%	575,612.26	90,004.50	(485,607.76)	Dec-08	May-11	Dec-08	Project completed earlier than anticipated. The budget included \$2,320K in	
125010	ac too ta because	370,010.07),,oo.i.so	(100,001.17)	3.0%	1.0%	373,012.20	70,001.30	(10,007.70)	200	, , , , , , , , , , , , , , , , , , ,	560 00	2010-2015, but work was completed in 2010 and 2011 for \$2,145K. Replacement of roofs at this time enabled roofing contractors to reuse existing insulation materials to help contain replacement costs. Prolonging the replacement would have decreased the likelihood of salvaging those materials which would have resulted in increased costs and greater potential for leaks and roofing system failure.	2010
125012	SECURITY SYSTEMS & EQP	(122.99)	-	122.99		0.0%	44,954.45	45,077.44	122.99			Dec-08		2010
125036	DIST FAC IMPROVEMENTS	702.45	-	(702.45)		0.0%	17,816.93	17,114.48	(702.45)			Dec-08		2010
125109	HW/SW Dev Tools 026580-LGE	105.74	-	(105.74)		0.0%	515.65	409.91	(105.74)			Jan-09		2010
125115 125120	ITSD HW/SW PG-LGE HW/SW Dev Tools 026570-LGE	(2,419.97) 17.39	-	2,419.97		0.0%	2,855.78 1.161.21	5,275.75 1.143.82	2,419.97			Jan-09 Jan-09		2010
125120	Intrusion Prevention-LGE	909.75	-	(17.39) (909.75)		0.0%	1,161.21	1,143.82 15,162.55	(17.39) (909.75)			Jan-09 Jan-09		2010
125128	IT Sec Mon/Aud/Mgmt Tools-LGE	337.99	-	(337.99)		0.0%	5,971.02	5,633.04	(337.99)			Sep-09		2010
125171	MAGN PURIFIER 1 REPAIR	(1,344.00)	-	1,344.00		0.0%	55,263.77	56,607.77	1,344.00			Aug-08	,	2010
													Attachment to Response to PSC-1 Questio Pa	on No. 13(a) age 30 of 57 K. Blake

						ъ.	Total	Total		Date	Date	ъ.	Date.		
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Actual		
No. 125179	Title/Description Server Hardware Refresh-LGE	Cost 0.01	Budget	Dollars (0.01)	Percent	Budget 0.0%	Cost 62,944.44	Cost 62,944.43	Dollars (0.01)	Start	End	Start Jan-09	End	Explanations	Year 2010
125179	RISS 2.0 Upgrade-LGE	11,064.23	-	(11,064.23)		0.0%	34,273.02	62,944.43 23,208.79	(11,064.23)			Nov-09			2010
125197	Bulk Pwr & Env Systems-LGE	257.99	-	(257.99)		0.0%	15,514.34	15,256.36	(257.99)			Jan-09			2010
125213	Sec Fiber Connect-Simpson-LGE	20,834.75	20,777.10	(57.65)	0%	0.0%	35,305,90	35,248.25	(57.65)	Jul-09	Jun-10	Jul-09			2010
125235	Louis ville Electrical Upg-LGE	590.45		(590.45)		0.0%	7.221.86	6,631.40	(590.45)			Jan-09			2010
125241	Simpsonville Electric Upg-LGE	15.85	-	(15.85)		0.0%	11,824.47	11,808.62	(15.85)			Jan-09			2010
125255	Proj Mirror-Gold Svc Level-LGE	(2,635.86)	-	2,635.86		0.0%	252,263.13	254,898.99	2,635.86			Jan-09			2010
125264	HW/SW Dev Tools 026510-LGE10	1,128.81	5,214.90	4,086.09	78%	0.0%	1,128.81	5,214.90	4,086.09	Jan-10	Dec-10	Jan-10			2010
125266	Upg-Imaging Jukebox sys-LGE10	-	11,385.00	11,385.00	100%	0.0%	-	11,385.00	11,385.00	Jan-10	Dec-09				2010
125267	HW/SW Dev Tools 026580-LGE10	7,016.74	5,692.50	(1,324.24)	-23%	0.0%	7,025.61	5,692.50	(1,333.11)	Jan-10	Dec-10	Jan-10			2010
125268	HW/SW Dev Tools 026540-LGE10	1,253.05 14.848.02	2,979.30	1,726.25	58%	0.0%	1,259.69 14,848.02	2,979.30	1,719.61	Jan-10	Dec-10	Jan-10			2010 2010
125269 125270	Upgrade-Magic System-LGE10 HW/SW Dev Tools 026530-LGE10	2,251.48	15,659.40 3,795.00	811.38 1.543.52	5% 41%	0.0%	2.251.48	15,659.40 3,795.00	811.38 1,543.52	Jan-10 Jan-10	Mar-10 Dec-10	Jan-10 Jan-10			2010
125276	Rate Case-LGE10	43,597.31	237,587.76	193,990.46	82%	0.1%	43,597.31	237,587.76	193,990.46	Jan-10 Jan-10	Dec-10	Jan-10			2010
125277	CRM Upgrade-LGE10		74,490.00	74,490.00	100%	0.0%		74,490.00	74,490.00	Jan-10	Dec-10	Jun 10			2010
125278	Patches & CCS Rel Upg-LGE10		306,428.36	306,428.36	100%	0.0%		306,428.36	306,428.36	Jan-10	Dec-10			Variances on Customer Care System (CCS) projects are related and	2010
														offsetting. Budgets and Actuals were recorded on different project numbers.	
125279	CCS Archiving-LGE10	-	148,980.00	148,980.00	100%	0.0%	-	148,980.00	148,980.00	Jan-10	Dec-10				2010
125282	HW/SW Dev Tools 026560-LGE10	-	5,214.90	5,214.90	100%	0.0%	-	5,214.90	5,214.90	Jan-10	Dec-10				2010
125283	HW/SW Dev Tools 026570-LGE10	616.02	4,469.40	3,853.38	86%	0.0%	616.02	4,469.40	3,853.38	Jan-10	Dec-10	Jan-10			2010
125284	NetAdvan&V Studio LGE-10	11,587.52	12,599.40	1,011.89	8%	0.0%	11,587.52	12,599.40	1,011.89	Jan-10	Dec-10	Jan-10			2010
125285 125286	.NET WPF CLIENT FRAMEWORK-LGE	3,856.48 40,343.85	7,973.70	4,117.22 5,268.41	52% 12%	0.0%	4,143.29 40,343.85	7,973.70	3,830.41	Jan-10 Jul-10	Dec-10	Jan-10 Jul-10			2010 2010
125286	Intrusion Prevention-LGE10 IT Security Infrastruc-LGE10	40,343.85 9.093.53	45,612.26 7,636.97	5,268.41	-19%	0.1%	40,343.85 8.973.62	45,612.26 7.636.97	5,268.41	Jui-10 Jun-10	Dec-10 Nov-10	Jui-10 Jun-10			2010
125289	Data Protection-LGE10	22,723.88	17,504.60	(5,219.27)	-30%	0.0%	22,723.88	17,504.60	(5,219.27)	Mar-10	Jul-10	Mar-10			2010
125290	ITSec Mon/Aud/Mgmt Tools-LGE10	22,725.00	11,509.57	11,509.57	100%	0.0%		11,509.57	11,509.57	Jan-10	Dec-10	1744 10			2010
125291	Gen Compl Infras-LGE10	23,984.74	37,950.00	13,965.26	37%	0.0%	24,109.75	37,950.00	13,840.25	Jan-10	Dec-10	Jan-10			2010
125292	Vulnerability Scanning-LGE10	· -	9,914.87	9,914.87	100%	0.0%		9,914.87	9,914.87	Jan-10	Oct-10				2010
125294	IT Security Lab Enh-LGE10	2,649.37	3,818.77	1,169.40	31%	0.0%	2,649.37	3,818.77	1,169.40	Jan-10	Jan-11	Jan-10			2010
125295	Access Switch Repl-LGE10	58,337.15	61,200.21	2,863.06	5%	0.1%	58,337.15	61,200.21	2,863.06	Jan-10	Dec-10	Jan-10			2010
125296	Core Network Infrastruc-LGE10	23,095.17	23,056.16	(39.02)	0%	0.0%	23,095.17	23,056.16	(39.02)	Jan-10	Oct-10	Jan-10			2010
125297	Data Networks Test Tools-LGE10	6,213.40	7,638.15	1,424.75	19%	0.0%	6,213.40	7,638.15	1,424.75	Jan-10	Dec-10	Jan-10			2010
125298	Ntwk Access Dev/Gateway-LGE10	7,612.41	7,637.58	25.17	0%	0.0%	7,612.41	7,637.58	25.17	Jan-10	Dec-10	Jan-10			2010
125299 125300	Ntwk Admission Control-LGE10 Network Management-LGE10	7,935.56	69,269.63 7.638.15	69,269.63 (297.41)	100%	0.0%	7.935.56	69,269.63 7.638.15	69,269.63 (297.41)	Jan-10 Jan-10	Dec-10 Oct-10	Jan-10			2010 2010
125300	Router Upgrade Project-LGE10	43,290.87	46,259.62	2,968.75	-4% 6%	0.1%	43,290.87	46,259.62	2,968.75	Jan-10 Jan-10	Dec-10	Jan-10 Jan-10			2010
125302	Sec Infrastructure Enh-LGE10	7,860.16	7,639.03	(221.13)	-3%	0.0%	7,860.16	7,639.03	(221.13)	Jan-10	Dec-10	Jan-10			2010
125302	Wireless Buildout-LGE10	1,264.67	7,638.15	6,373.48	83%	0.0%	-,000.10	7,638.15	7,638.15	Jan-10	Dec-10	Jan-10			2010
125305	Backup Capacity Exp-LGE10	26,534.90	30,455.76	3,920.86	13%	0.0%	30,231.82	30,455.76	223.94	Jun-10	Oct-10	Jun-10			2010
125306	SAN Capacity Exp-LGE10	-	69,876.16	69,876.16	100%	0.0%	-	69,876.16	69,876.16	Jan-10	Dec-10				2010
125307	Enterprise Storage Exp-LGE10	51.52	60,768.16	60,716.64	100%	0.0%	62,821.85	123,538.49	60,716.64	Nov-09	Dec-09	Nov-09			2010
125308	Cable-Server Connect-LGE10	6,839.45	6,831.00	(8.45)	0%	0.0%	6,915.10	6,831.00	(84.10)	Jan-10	Dec-10	Jan-10			2010
125309	HP Openview Monitoring-LGE10		6,265.80	6,265.80	100%	0.0%		6,265.80	6,265.80	Jan-10	Dec-10				2010
125310	Server Hardware Refresh-LGE10	52,620.17	46,116.26	(6,503.91)	-14%	0.1%	56,544.92	46,116.26	(10,428.67)	Jan-10	Dec-10	Jan-10			2010
125311 125314	Virtual Infrastruc Upg-LGE10 Site Security Improve-LGE10	6,169.22	19,783.34 7,543.70	19,783.34 1,374.47	100% 18%	0.0% 0.0%	6,169.22	19,783.34 7,543.70	19,783.34 1,374.47	Jan-10 Mar-10	Dec-10 Nov-10	Mar-10			2010 2010
125314	Outside Cable Plant-LGE10	15,486,03	30,076.99	14,590.96	49%	0.0%	15,486,03	30,076.99	14,590.96	Jan-10	Dec-10	Jan-10			2010
125317	Bulk Pwr & Env Systems-LGE10	15,066.14	14.991.53	(74.60)	0%	0.0%	15,103.42	14.991.53	(111.89)	Jan-10	Dec-10	Jan-10			2010
125318	Channel Bank Standard-LGE10	-	75,902.00	75,902.00	100%	0.0%	-	75,902.00	75,902.00	Jan-10	Nov-10	Jun 10			2010
125319	Microwave Shelter Renov-LGE10	24,111.02	7,471.55	(16,639.47)	-223%	0.0%	24,111.02	7,471.55	(16,639.47)	Apr-10	Nov-10	Apr-10			2010
125320	Mobile Radio-LGE10	5,043.17	7,471.56	2,428.40	33%	0.0%	7,449.29	7,471.56	22.27	Jan-10	Dec-10	Jan-10			2010
125321	Ntwk Acc Dev/Site Infr-LGE10	25,868.54	19,070.54	(6,798.00)	-36%	0.0%	25,986.77	19,070.54	(6,916.23)	Jan-10	Dec-10	Jan-10			2010
125322	Ntwk Tools/Test Equip-LGE10	15,117.81	15,227.31	109.50	1%	0.0%	15,213.29	15,227.31	14.02	Jan-10	Dec-10	Jan-10			2010
125323	Phone Sys Capacity Exp-LGE10	12,646.06	22,865.24	10,219.18	45%	0.0%	12,888.76	22,865.24	9,976.49	Jan-10	Dec-10	Jan-10			2010
125325	ConT1 Sv-Bdstn-Unlic Wls-LGE10	8,340.96	22,879.36	14,538.40	64%	0.0%	27,128.73	22,879.36	(4,249.37)	Jun-10	May-11	Jun-10			2010
125326 125327	LG&E SCADA Radios-LGE10	17,111.75	18,093.76 75,000.00	982.01 75.000.00	5%	0.0%	17,111.75	18,093.76 75,000.00	982.01	Jul-10	Dec-10	Jul-10			2010 2010
125327	Comp HW Cap-LOB's-LGE10 Eval Tools & Util-LGE10	19,112.21	22,770.00	3,657.79	100% 16%	0.0%	22,175.92	22,770.00	75,000.00 594.08	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10			2010
125329	Monitor Replacement - LGE 10	8,840.05	9,000.00	159.95	2%	0.0%	8,840.05	9,000.00	159.95	Jan-10	Dec-10	Jan-10			2010
125329	Monitor Replacement - SVCO 10	0,040.05	15,000.00	15,000.00	100%	0.0%	0,040.05	15,000.00	15,000.00	Jan-10	Dec-10	Jan-10			2010
125331	Tier C rot-desk/lap-LGE10	185,573.79	183,250.36	(2,323.43)	-1%	0.3%	184,573.87	183,250.36	(1,323.51)	Jan-10	Dec-10	Jan-10			2010
125332	Tier C rot-desk/lap-SVCO10	-	238,044.42	238,044.42	100%	0.0%	-	238,044.42	238,044.42	Jan-10	Dec-10				2010
125334	New Tech Implement-LGE10	3,771.04	15,180.00	11,408.96	75%	0.0%	3,771.04	15,180.00	11,408.96	Jan-10	Dec-10	Jan-10			2010
125336	Data Center Software-LGE10	327.50	4,554.00	4,226.51	93%	0.0%	327.50	4,554.00	4,226.51	Jan-10	Dec-10	Jan-10			2010
125338	Louisville Electric Upg-LGE10	3,351.19	7,590.00	4,238.81	56%	0.0%	3,351.19	7,590.00	4,238.81	Jan-10	Dec-10	Jan-10			2010
125339	Lou Racks & Furniture-LGE10	3,204.50	3,795.00	590.50	16%	0.0%	3,204.50	3,795.00	590.50	Jan-10	Dec-10	Jan-10			2010
125340	Simpson Electric Upg-LGE10	6,176.43	15,180.00	9,003.57	59%	0.0%	6,176.43	15,180.00	9,003.57	Jan-10	Dec-10	Jan-10			2010
125341 125342	Simpson Racks/Furniture-LGE10 Data Base Tools & Equip-LGE10	3,254.63 10,447.18	3,795.00 12,144.00	540.37 1.696.82	14% 14%	0.0%	3,254.63 10,447.18	3,795.00 12,144.00	540.37 1,696.82	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10 Jan-10			2010 2010
125342	Purchase UC4 Executors-LGE10	10,447.18	12,144.00 645.62	1,696.82 645.62	100%	0.0%	10,447.18	12,144.00 645.62	1,696.82 645.62	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10			2010
125345	Proj Mirror-DB tech-LGE10	12,924.94	31,119.00	18.194.06	58%	0.0%	12,924.94	31,119.00	18.194.06	Feb-10	Dec-10	Feb-10			2010
125347	Proj Mirror-Sil Svc Lev-LGE10	203.828.43	214.915.58	11.087.15	5%	0.3%	203.828.43	214.915.58	11.087.15	Jan-10	Dec-10	Jan-10			2010
125348	Impl Red Elec Sys-BOC DC-LGE10	238,407.37	322,862.56	84,455.18	26%	0.4%	250,592.81	330,097.10	79,504.29	Nov-09	Dec-10	Nov-09			2010
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							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
125357	Rep BOC Data Center UPS-LGE10	-	56,261.76	56,261.76	100%	0.0%	-	56,261.76	56,261.76	Jan-10	Dec-10				2010
125359	Rep BOC Data Ctr EPO Sys-LGE10	-	6,072.00	6,072.00	100%	0.0%	-	6,072.00	6,072.00	Jan-10	Dec-10				2010
125361 125366	PMO Platform Project - LGE10 Data Protection-LGE11	11,278.08	15,180.00	15,180.00 (11,278.08)	100%	0.0%	15,400.79	15,180.00 30,456.05	15,180.00 15,055.27	Jan-10 Jun-10	Dec-10 Dec-11	Jun-10			2010 2010
125415	MidLevel Strge Refresh-LGE11	67.480.71	-	(67,480.71)		0.1%	62.207.84	68.405.74	6.197.90	Nov-10	Dec-11	Nov-10			2010
125427	Server Hardware Refresh-LGE11	11,415.14	-	(11,415.14)		0.0%	75,894.93	72,959.10	(2,935.83)	Jun-10	Dec-11	Jun-10			2010
125437	SAN Cap Ex incl virtual-LGE11	3,192.59	-	(3,192.59)		0.0%	14,987.21	15,228.16	240.95	Nov-10	Dec-11	Nov-10			2010
125571	Simpsonville Rks and Fur-LGE11	3,820.70		(3,820.70)		0.0%	3,820.70	3,795.00	(25.69)			Jun-10			2010
125636 125641	PowerPlan Budgeting (LG&E %) CFO MTP CapEx (LG&E %)	69,215.27	73,650.00 8,100.00	4,434.74 8,100.00	6% 100%	0.1% 0.0%	97,206.77	96,493.94 8,100.00	(712.84) 8,100.00	Sep-09 Jan-10	Jun-10 Dec-13	Sep-09			2010 2010
125643	Oracle IPM (LG&E %)	53,950.77	40,500.00	(13.450.77)	-33%	0.1%	56,689.98	40.500.00	(16,189,98)	Jul-10	Dec-13	Jul-10			2010
125651	Stores Capital - 2010 (LG&E %)	-	1,500.00	1,500.00	100%	0.0%	-	1,500.00	1,500.00	Jan-09	Oct-10				2010
125659	Misc SC - 2010 (LG&E %)	-	12,150.00	12,150.00	100%	0.0%	-	12,150.00	12,150.00	Jan-10	Jan-11				2010
125663	CFO Computers - 2010 (LG&E %)	-	2,940.00	2,940.00	100%	0.0%		2,940.00	2,940.00	Jan-10	Jan-11				2010
125665 125684	PowerPlant Upgrade (LG&E %) PIGGABILITY CALVARY LINE	43,913.83 837.20	51,450.00	7,536.17	15%	0.1%	62,740.15 1.855,245.40	51,450.00 1.882,285.32	(11,290.15)	Jul-10	Nov-10	Jul-10 Nov-08			2010 2010
125811	eDiscovery - LGE	762.93	-	(762.93)		0.0%	46,323.64	45.560.72	(762.93)			Nov-08			2010
125881	LGE AVAYA INTERACTION CTR	(392.08)	-	392.08		0.0%	36,902.47	37,294.55	392.08			Jan-09			2010
125882	2009 PC PURCHASES	238.25	-	(238.25)		0.0%	21,099.48	20,861.23	(238.25)			Jan-09			2010
125900	MULD ENGINE COOLING	134.90	-	(134.90)		0.0%	64,926.16	68,376.22	3,450.06			Jan-09			2010
125981	KY HWY 480 PHASE I	(31,145.87)	-	31,145.87		-0.1%	222,093.91	253,239.78	31,145.87			Jan-09			2010
126215 126233	OUTAGE SUMMARY MAPS LGE E PERFORMANCE LGE	250.37 12,170.07	-	(250.37) (12,170.07)		0.0% 0.0%	70,812.32 58,124.36	70,561.94 45,954.29	(250.37) (12,170.07)			Aug-09 May-09			2010 2010
126233	HONEYWELL EXPERION SCADA	215,461.85	183.652.77	(31,809.08)	-17%	0.0%	215.461.85	43,954.29 183.652.77	(31.809.08)	Jun-10	Dec-10	Jun-10			2010
126340	MAGNOLIA 2010 FACIL IMPR	112,702.08	116,572.75	3,870.67	3%	0.2%	133,169.30	116,572.75	(16,596.55)	Feb-10	Dec-10	Feb-10			2010
126350	MULD ELECTRIC MOTOR REPL	87,918.67	127,271.00	39,352.33	31%	0.1%	87,918.67	127,271.00	39,352.33	Jan-10	Dec-10	Jan-10			2010
126351	MULD 2010 HANDRAIL IMPROV	-	67,059.74	67,059.74	100%	0.0%	-	67,059.74	67,059.74	Jan-10	Dec-10				2010
126370	MULD REFLUX COOL REFURB PUR#3	131,819.12	180,112.20	48,293.08	27%	0.2%	127,345.02	180,112.20	52,767.18	Jan-10	Nov-10	Jan-10			2010
126371	MULD ENG #4 & #8 WATER PUMP	198,592.97	167,341.36	(31,251.61)	-19%	0.3%	102,274.29	167,341.36	65,067.07	Jan-10	Dec-10	Jan-10			2010 2010
126382 126384	MULD 2010 REP/REPL DEF EQ MULD TURBINE PANEL UPGR	136,854.05 426,791.23	101,121.98 272,186.65	(35,732.07) (154,604.58)	-35% -57%	0.2% 0.7%	138,199.57 426,791.23	101,121.98 272,186.65	(37,077.59) (154,604.58)	Jan-10 Jun-10	Dec-10 Nov-10	Jan-10 Jun-10			2010
126385	DOIT GAS FAC INSPEC & SURVEYS	63,506.66	75,042.00	11,535.34	15%	0.1%	63,506.66	75,042.00	11,535.34	Jan-10 Jan-10	Dec-10	Jan-10			2010
126386	DOIT GAS EMER MGMT SYSTEM	245,241.25	700,392.00	455,150.75	65%	0.4%	482,357.45	700,392.00	218,034.55	Jun-10	Nov-11	Jun-10		Full project cost was originally budgeted as Gas only and subsequently it	2010
126387	DOIT GAS RISER AUDIT		375,210.00	375,210.00	100%	0.0%		375,210.00	375,210.00	Jan-10	Dec-10			was determined that actuals should be split between Electric and Gas. Project scope changed which led to IT project being cancelled; revised	2010
														scoped included in Gas Distribution project in 2012.	
126388	DOIT CARRY OVER PROJECTS	7,422.53	15,008.40	7,585.87	51%	0.0%	7,422.53	15,008.40	7,585.87	Jan-10	Dec-10	Jan-10			2010
126389 126390	DOIT ELEC FAC INSPEC & SURVEYS DOIT HARDWARE INFRASTRUCTURE	35,903.09 49,040.78	37,521.00 45.025.20	1,617.91 (4.015.58)	4% -9%	0.1%	35,903.09 49,581.78	37,521.00 45.025.20	1,617.91	Mar-10 Jan-10	Dec-10 Dec-10	Mar-10 Jan-10			2010
126391	DOIT IF - ONLINE OUTAGE MAPS	32,028.00	11.256.30	(20.771.70)	-185%	0.1%	32,028.00	11.256.30	(20.771.70)	Jan-10	Dec-10	Jan-10 Jan-10			2010
126392	DOIT MOBILE GIS ENHANCEMENTS	28,475.29	15,008.40	(13,466.89)	-90%	0.0%	28,475.29	15,008.40	(13,466.89)	Jan-10	Dec-10	Jan-10			2010
126393	DOIT MOBILE GIS ENT LICENSE	25,974.68	37,521.00	11,546.32	31%	0.0%	25,974.68	37,521.00	11,546.32	Jan-09	Dec-10	Jan-09			2010
126394	DOIT MOBILE GIS ROUTING	31,449.54	37,521.00	6,071.46	16%	0.1%	30,654.54	37,521.00	6,866.46	Jan-10	Dec-10	Jan-10			2010
126395 126396	DOIT RELIABILITY RPTG DATABASE	9,824.74	30,016.80 37,521.00	20,192.06 37,521.00	67% 100%	0.0%	9,824.74	30,016.80 37,521.00	20,192.06 37,521.00	Jan-10	Dec-10	Jan-10			2010 2010
126396	DOIT RESOURCE MGMT SYSTEM DOIT SMLWRLD GIS UPGRD ENHNC	6,031.91	7,504.20	37,521.00 1,472.29	20%	0.0%	6,031.91	37,521.00 7,504.20	1,472.29	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10			2010
126398	DOIT SOFTWARE LICENSES	0,031.91	15,008.40	15.008.40	100%	0.0%	0,031.91	15,008.40	15,008.40	Jan-10	Dec-10	Jan-10			2010
126399	DOIT MOBILE INFRASTRUCTURE	68,972.01	150,084.00	81,111.99	54%	0.1%	70,116.92	150,084.00	79,967.09	Feb-10	Dec-10	Feb-10			2010
126419	2010 INTERNAL CORROSION MITIG	-	46,617.00	46,617.00	100%	0.0%	-	46,617.00	46,617.00	Jan-10	Dec-10				2010
126420	2010 INST CONTROL VALVES/WELLS	350,608.09	757,999.25	407,391.16	54%	0.6%	350,928.78	757,999.25	407,070.47	Jan-10	Dec-10	Jan-10		The work (stopping the gas flow in the wells) went better than expected.	2010
126421	2010 PLUG AND REPAIR WELLS	7,184.52	143,000.50	135,815.98	95%	0.0%	7,184.52	143,000.50	135,815.98	Jan-10	Dec-10	Jan-10			2010
126422 126423	2010 RELINE GAS STORAGE WELLS PLUG WELLS IN WEST POINT	509,901.06	760,999.80 102,356.04	251,098.74 102,356.04	33% 100%	0.9%	519,454.73	760,999.80 102,356.04	241,545.07 102,356.04	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10			2010
126439	MAGN EMERGENCY EO & REPAIRS	141.754.28	111.330.45	(30.423.83)	-27%	0.0%	141.754.28	111.330.45	(30.423.83)	Feb-10	Dec-10	Feb-10			2010
126440	MAGN FARM TAP UPGRADE	881,170.19	1,249,945.82	368,775.63	30%	1.5%	896,633.92	1,249,945.82	353,311.90	Jan-10	Dec-10	Jan-10		Original scope of project was to convert all farm tap customers to the new	2010
														design. 43 were converted to a distribution main instead, resulting in the decrease from budget	
126441	MAG PURCHASE PLASTIC TANKS	27,418.65	29,562.00	2,143.35	7%	0.0%	10,903.59	29,562.00	18,658.41	Feb-10	Dec-10	Feb-10		decrease from oddget.	2010
126442	MAGN PURCHASE MISC EQUIP	50,789.53	28,425.00	(22,364.53)	-79%	0.1%	49,841.77	28,425.00	(21,416.77)	Feb-10	Dec-10	Feb-10			2010
126443	MULD UPGRADE EXISTING FARM TAP	46,417.06	100,187.86	53,770.80	54%	0.1%	55,334.81	100,187.86	44,853.05	Jan-10	Dec-10	Jan-10			2010
126444	MULD STORAGE PIPELINE	130,098.70	106,134.18	(23,964.52)	-23%	0.2%	102,753.92	106,134.18	3,380.26	Jan-10	Dec-10	Jan-10			2010
126445	MULD TRANSMISSION LINE REPL	100,296.80	105,190.65	4,893.85	5%	0.2%	134,416.99	105,190.65	(29,226.34)	Jan-10	Dec-10	Jan-10			2010
126470 126471	REMOTE CONTROL VALVES 2010 PI COMPL PIGGABILITY	154,631.45	389,568.75 4,995,699.39	234,937.30 4,995,699.39	60% 100%	0.3% 0.0%	194,565.82	389,568.75 4,995,699.39	195,002.93 4,995,699.39	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10		Budget is developed at a higher level to encompass pipeline modification	2010 2010
		-					-			Jan-10				projects and reallocated to individual projects as they are identified.	
126473	UPGR INDIRECT HEATER FLAME SYS	51,860.53	44,197.82	(7,662.71)	-17%	0.1%	51,860.53	44,197.82	(7,662.71)	May-10	Dec-10	May-10			2010
126474	UPGR MAJOR STATION REG & CONTR	30.940.12	26,414.40	26,414.40	100%	0.0%	29,616.59	26,414.40 47.409.10	(3,202.19)	Jan-10	Dec-10	Jan-10			2010
126475 126476	REPL BARDSTOWN RD EMER GEN FT FIELD DEVICE UPGRADES	30,940.12 53,026.59	47,409.10 44,740.18	16,468.98 (8,286.41)	35% -19%	0.1% 0.1%	30,940.12 53,026.59	47,409.10 44,740.18	16,468.98 (8,286.41)	Jun-10 May-10	Dec-10 Dec-10	Jun-10 May-10			2010 2010
126477	UPGR ROTARY METERS AT IND FAC	79,010.21	78,106.20	(904.01)	-1%	0.1%	83,630.84	78,106.20	(5,524.64)	Mar-10	Dec-10	Mar-10			2010
126478	UPGR ODORANT SYS CONTR	75,626.06	90,645.04	15,018.98	17%	0.1%	75,626.06	90,645.04	15,018.98	Jun-10	Dec-10	Jun-10			2010
126479	2010 RELIEF VALVE CAPACITY	57,256.83	171,429.96	114,173.13	67%	0.1%	73,130.26	171,429.96	98,299.70	Apr-10	Dec-10	Apr-10			2010
126480	COMMERCIAL HP GAS SERVICE	207,801.94	481,926.42	274,124.48	57%	0.3%	209,476.98	481,926.42	272,449.44	Jan-10	Dec-10	Jan-10			2010
126481	INST ELECTR PRESSURE RECORDERS	89,963.40	63,020.10	(26,943.30)	-43%	0.2%	89,963.40	63,020.10	(26,943.30)	Jan-10	Dec-10	Jan-10		Attachment to Response to PSC-1 Questio	2010 on No. 13(a)
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oject	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Original Budget	Date Actual	Date Actual		
n.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	,
182	UPGRADE REGULATION FACILITIES	287,180,92	89,057,40	(198,123,52)	-222%	0.5%	415,147,15	89,057,40	(326,089,75)	Mar-10	Sep-11	Mar-10	Like	LA PARRENTE	
183	2010 DISTRIBUTION INTEGRITY	-	139,851.00	139,851.00	100%	0.0%	-	139,851.00	139,851.00	Jan-10	Dec-10				
85	GAS REGULATORY TOOLS & EQ	_	20,466.00	20,466.00	100%	0.0%	89,921.38	20,466.00	(69,455.38)	Jan-11	Dec-14	Jan-11			
86	2010 FT CUSTOMER CONVERSION	(1.869.10)	42,465,05	44,334,15	104%	0.0%	(1.869.10)	42,465,05	44,334,15	Jan-10	Oct-10	Jan-10			
11	LGE FACILITY EQUIPMENT-2011	2.190.00	13.488.17	11.298.17	84%	0.0%	4,050.00	13,488.17	9.438.17	Dec-09	Jan-11	Dec-09			
15	FAC IMPROVEMENTS-LGE 2011	107,585.56	149,867.56	42,282.00	28%	0.2%	107,585.56	2,566,667.56	2,459,082.00	Dec-09	Jan-11	Dec-09			
16	FURNITURE/OFFICE FOP-LGE 2011	46.270.54	65.042.44	18.771.90	29%	0.1%	48 444 86	65.042.44	16.597.58	Dec-09	Oct-13	Dec-09			
17	GREEN INITIATIVES-LGE 2011	84,233,77	116,896.62	32,662,85	28%	0.1%	89,788.28	116,896.62	27,108.35	Dec-09	Jan-11	Dec-09			
18	CONTRACT MGMT EOUIP-LGE 2011	21,075,72	30,000.48	8,924.77	30%	0.0%	21.075.72	30,000,48	8,924.77	Oct-10	Jan-11	Oct-10			
19	SECURITY SYSTEM EQUIP-LGE 2011	31,511.87	33,893,40	2.381.54	7%	0.1%	31.511.87	33,893,40	2.381.54	Dec-09	Jan-11	Dec-09			
20	FACILITY EQUIP-ESC & SSC GEN	132,795.43	14,986.82	(117,808.61)	-786%	0.2%	148,861.42	14,986.82	(133,874.60)	Sep-10	Dec-10	Sep-10			
34	DOIT POLE LOADING DESIGN	24,671.25	30,016.80	5,345.55	18%	0.0%	24,671.25	30.016.80	5,345.55	Jan-10	Dec-10	Jan-10			
55	Jeffersontown Circuit Work	8,257,29	30,010.00	(8.257.29)	10/0	0.0%	24,071.23	30,010.00	5,545.55	Jan-10	Dec-10	Jan-10			
73	HW/SW Dev Tools 026520-LGE10	0,237.27	4.469.40	4.469.40	100%	0.0%	-	4.469.40	4.469.40	Jul-09	Dec-10	Jan-10			
80	Config Mgr Infra Req-LGE10	18,197.19	9,867.00	(8.330.19)	-84%	0.0%	18,197.19	9,867.00	(8,330,19)	Jan-10	Dec-10	Jan-10			
82	New OS Compatibility -LGE10	8,240.70	7,590,00	(650.70)	-9%	0.0%	8.240.70	7,590.00	(650.70)	Jan-10	Dec-10	Jan-10 Jan-10			
84	Prod Software Upgrd-LGE10	73,187.06	54,192.60	(18,994.46)	-35%	0.0%	73,187.06	54,192.60	(18,994.46)	Jan-10 Jan-10	Dec-10	Jan-10 Jan-10			
86	Microsoft License-LGE10	24,827.29	11,385.00	(13,442.29)	-33%	0.1%	24,827.29	11,385.00	(13,442.29)	Apr-10	Nov-10	Apr-10			
88		24,021.27	161.54	161.54	100%	0.0%	24,021.27	161.54	161.54	Apr-10 Jan-10	Dec-10	Apr-10			
	UC4 Upgrade-LGE10	16,546.22				0.0%	16,546.22					I 10			
90	Server Cap Expan & Rel-LGE10	16,546.22	15,421.39	(1,124.83)	-7%		10,546.22	15,421.39	(1,124.83)	Jan-10	Jan-11	Jan-10			
92	CRAC Unit Repl - LGE10	-	37,948.50	37,948.50	100%	0.0%	-	37,948.50	37,948.50	Jan-10	Dec-10				
94 96	SAN DR/Test Envrmt- LGE10	-	69,876.16	69,876.16	100%	0.0%	-	69,876.16	69,876.16	Jan-10	Dec-10				
	Std logon wActive Dir-LGE10	-	2,325.16	2,325.16		01070	-	2,325.16	2,325.16	Jan-10	Dec-10				
98	Migration to OV Ops-LGE10	-	6,265.80	6,265.80	100%	0.0%	-	6,265.80	6,265.80	Jan-10	Dec-10				
00	Exp to cvr & mntr srvr-LGE10	-	3,795.00	3,795.00	100%	0.0%	-	3,795.00	3,795.00	Jan-10	Dec-10				
02	Intgrt wBladelogic&NetIQ-LGE10	-	6,265.80	6,265.80	100%	0.0%	-	6,265.80	6,265.80	Jan-10	Dec-10				
04	Storage for HP RISS-LGE10	-	14,238.90	14,238.90	100%	0.0%	-	14,238.90	14,238.90	Jan-10	Dec-10				
06	Upgrd BlackBerry Ver-LGE10	-	746.67	746.67	100%	0.0%	-	746.67	746.67	Jan-10	Dec-10				
08	EnterpriseStorage Exp-LGE10		22,770.00	22,770.00	100%	0.0%		60,768.16	60,768.16	Jan-10	Dec-10				
10	CIP Compliance-LGE10	22,546.73	75,900.00	53,353.27	70%	0.0%	22,546.73	75,900.00	53,353.27	Jan-10	Dec-10	Jan-10			
14	IT LGE IVR	204,412.57	150,033.23	(54,379.34)	-36%	0.3%	202,456.84	150,033.23	(52,423.61)	Mar-10	Nov-10	Mar-10			
15	IT LGE CALL CENTER TECHNOLOGY	7,042.82	35,239.05	28,196.24	80%	0.0%	7,042.82	35,239.05	28,196.24	Jan-10	Dec-10	Jan-10			
16	IT LGE ADDRESS VERIFICATION	-	7,502.41	7,502.41	100%	0.0%	-	7,502.41	7,502.41	Jan-10	Dec-10				
17	IT LGE DSM TECH (DB/TLKIT)	-	37,496.79	37,496.79	100%	0.0%	-	37,496.79	37,496.79	Jan-10	Dec-10				
18	IT LGE RETAIL HARDWARE INFRA	18,650.65	29,998.96	11,348.31	38%	0.0%	18,650.65	29,998.96	11,348.31	Jan-10	Dec-10	Jan-10			
19	IT LGE TEXTING & CUST COMM	58,347.60	37,527.30	(20,820.30)	-55%	0.1%	67,377.20	37,527.30	(29,849.90)	Jan-10	Aug-11	Jan-10			
20	IT LGE BASE BHVR/CRDT SCORING	-	7,500.89	7,500.89	100%	0.0%	-	7,500.89	7,500.89	Jan-10	Dec-10				
21	IT LGE XEROX REPLACE/CONTRACT	-	11,242.94	11,242.94	100%	0.0%	-	11,242.94	11,242.94	Jan-10	Dec-10				
34	Worthington Sub Expansion	214.23	-	(214.23)		0.0%	214.23	-	(214.23)	Jun-10	Dec-12	Jun-10			
61	LGE METER EQUIPMENT	2,291.98	17,550.88	15,258.90	87%	0.0%	2,291.98	17,550.88	15,258.90	Jan-10	Dec-10	Jan-10			
62	LGE METER PROJECT	-	12,898.10	12,898.10	100%	0.0%	-	12,898.10	12,898.10	Jan-10	Dec-10				
63	LGE ERTS 2010	33,722.24	37,504.42	3,782.18	10%	0.1%	33,722.24	37,504.42	3,782.18	Jan-10	Dec-10	Jan-10			
764	LGE METER READ GPS	-	1,500.18	1,500.18	100%	0.0%	-	1,500.18	1,500.18	Jan-10	Dec-10				
765	WEST CALL CTR KU	-	339,750.00	339,750.00	100%	0.0%	-	339,750.00	339,750.00	Jan-09	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.	
25	Repl Prologix Platform-LGE10		46.020.23	46.020.23	100%	0.0%	-	46.020.23	46.020.23	Jan-10	Dec-10			III 2012.	
28	Retire Bluelick Structure-LGE		13,594,34	13.594.34	100%	0.0%	-	13,594,34	13,594,34	Jul-10	Dec-10	Jul-10			
29	MuldraughToHlsclw MW Radio Lnk	56,037.27	75,946.79	19,909.53	26%	0.1%	56,724.27	75,946.79	19,222.52	Mar-10	Nov-10	Mar-10			
30	Replace MW Radio Northside	92,548.33	105,380.81	12,832.47	12%	0.2%	92,548.33	105,380.81	12,832.47	Mar-10	Dec-10	Mar-10			
33	Tech Test Lab & Related-LGE10	1,627.43	13,662.00	12,034.57	88%	0.0%	1,627.43	13,662.00	12,034.57	Jan-10	Dec-10	Jan-10			
55 11	Replace DC Roof - LGE12	49,307,18	13,002.00	(49,307,18)	0070	0.0%	49.307.18	57.684.00	8.376.82	Jan-10	DCC-10	Jan-10 Jun-10			
50	Forklift at ESC	49,307.18 262.34	-	(262.34)		0.1%	49,307.18 5.116.68	57,684.00 4.854.34	(262.34)			Jun-10 Jul-09			
50 84		262.34 3,596.55	-			0.0%		4,854.34 32,257.53							
84 25	Oracle Servers - 2009 (LG&E %) Gas Management Relocation	3,596.55 (18,692.81)	-	(3,596.55) 18,692.81		0.0%	35,854.07 0.01	32,257.53 18,692.82	(3,596.55) 18,692.81			Aug-09 Aug-09			
25 38			-			0.0%									
	FITNESS RM AND PSRT RM SMART METER LUTL	47.06	75 000 00	(47.06)	1000	0.0%	84,726.76	84,066.92	(659.84)	, 10	D- 10	Aug-09			
59		-	75,000.00	75,000.00	100%		-	3,225,000.00	3,225,000.00	Jan-10	Dec-10				
07	Automate Sourcing (LG&E %)		32,400.00	32,400.00	100%	0.0%		32,400.00	32,400.00	May-11	Aug-11				
09	Replace 12" Line at Center	510,924.58	541,212.00	30,287.42	6%	0.9%	510,924.58	541,212.00	30,287.42	Mar-10	Jun-10	Mar-10			
10	FIELDNET LUTL	31,076.44	30,000.48	(1,075.96)	-4%	0.1%	31,076.44	30,000.48	(1,075.96)	Jan-10	Dec-10	Jan-10			
11	AUTO DISPATCH LUTL	-	45,000.73	45,000.73	100%	0.0%	-	45,000.73	45,000.73	Jan-10	Dec-10				
21	Adj Pension to Mercer budget		(58,053.60)	(58,053.60)	100%	0.0%		(898,513.20)	(898,513.20)	Jan-10	Jan-00				
56	LGE DCC CALL RECORD SYSTEM	3,168.70	-	(3,168.70)		0.0%	20,614.99	17,446.28	(3,168.70)			Nov-09			
08	TEE SOFTWARE LGE	7,524.44	-	(7,524.44)		0.0%	7,524.44	-	(7,524.44)			Mar-10			
09	FieldSmartView Licenses II LGE	220.28	-	(220.28)		0.0%	4,195.28	3,975.00	(220.28)			Nov-09			
11	Auburndale Racking	(4.61)	-	4.61		0.0%	3,970.49	3,975.09	4.61			Nov-09			
44	FILL CASINGS WITH WAX	6,331.06	-	(6,331.06)		0.0%	52,557.13	46,226.07	(6,331.06)			Dec-09			
52	TRANSPORTATION HOIST LGE	10,854.83	-	(10,854.83)		0.0%	24,635.51	13,780.68	(10,854.83)			Dec-09			
76	ETARIFF LGE 2010	36,028.52	-	(36,028.52)		0.1%	36,028.52	-	(36,028.52)			Jan-10			
12	UPGR BEDFORD CG CEDAR LAKE	80,478.77	-	(80,478.77)		0.1%	80,478.77	-	(80,478.77)			Apr-10			
13	TWIN FALLS RIVERCREST REG FAC	90,161.16	-	(90,161.16)		0.2%	120,245.64	-	(120,245.64)			Oct-10			
15	CustSelfServ LowIncome Enh LGE	3,604.62	-	(3,604.62)		0.0%	3,604.62	-	(3,604.62)			Feb-10			
22	BI Infrastructure - LGE	3,518.61	-	(3,518.61)		0.0%	3,518.61	-	(3,518.61)			Feb-10			
	TRACTOR	83,918.26	-	(83,918.26)		0.1%	83,918.26	-	(83,918.26)			Jan-10			
26														Attachment to Response to PSC-1 Questi	on !
26															age

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In Dollars	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	P. 1. 2	.,
No. 127427	Title/Description KUBOTA	Cost 41,417.39	Budget	(41,417.39)	Percent	Budget 0.1%	Cost 41,417.39	Cost	Dollars (41.417.39)	Start	End	Start Jan-10	End	Explanations	Year 2010
127428	CustSelfServ-First Release LGE	82,975.79	_	(82,975.79)		0.1%	82,852.10	_	(82,852.10)			Apr-10			2010
127430	SAP-ParalleTest&QAEnvironLGE	43,936.60	-	(43,936.60)		0.1%	35,442.77	-	(35,442.77)			Feb-10			2010
127442	EnergyEff CommAuditProj LGE	51,892.15	-	(51,892.15)		0.1%	51,892.12	-	(51,892.12)			Feb-10			2010
127455 127464	MAGNOLIA TO PICCADILLY MODIF	1,252,834.43	-	(1,252,834.43)		2.1%	1,268,674.87	-	(1,268,674.87)			Jun-10		Reallocated from budget funding project 126471.	2010 2010
127464	SV Conf. Table- LGE WK BLUE & GREEN MODIFICATIONS	882.73 1,195,677.55	-	(882.73) (1,195,677.55)		0.0% 2.0%	882.73 2,055,208.94	-	(882.73) (2,055,208.94)	Jun-10	Nov-11	Mar-10 Jun-10		Reallocated from budget funding project 126471. Work for 2011 project	2010
12/4/3	WK BLOE & GKELLY MODII ICATIONS	1,175,077.55		(1,175,077.55)		2.070	2,033,200.74		(2,055,200.74)	Juli-10	1404-11	Juli-10		started earlier than anticipated.	2010
127481	LGE WEB MAPS CONNECTOR	2,255.36	-	(2,255.36)		0.0%	2,255.36	-	(2,255.36)			Apr-10			2010
127483	LGE DETS ENHANCEMENTS	21,886.80	-	(21,886.80)		0.0%	21,886.80	-	(21,886.80)			May-10			2010
127540	Ener Eff -Operations Auto LGE	17,541.34	-	(17,541.34)		0.0%	315,173.85	-	(315,173.85)	Jan-10	Dec-12	Jan-10			2010 2010
127542 127646	Service Order Recon-LGE FUEL WORKS LICENSE FEE LGE	8,764.18 6.431.55	-	(8,764.18)		0.0%	8,764.18 2,443.99	-	(8,764.18) (2,443.99)			May-10 May-10			2010
127649	MAGNOLIA UPGRADE STATION PLCs	188,599.30	_	(188,599.30)		0.3%	291,425.34	-	(291,425.34)			Aug-10			2010
127650	UPGR EFCs AT INDUSTRIAL METERS	108,309.30	-	(108,309.30)		0.2%	108,309.30	-	(108,309.30)			Jun-10			2010
127652	MULDRAUGH SHORING EQUIP	45,874.09	-	(45,874.09)		0.1%	45,874.09	-	(45,874.09)			Jan-10			2010
127653 130000	MULDRAUGH KUBOTA REPLACE BOC CRAC UNIT-LGE	41,616.25 44,772.53	-	(41,616.25) (44,772.53)		0.1% 0.1%	41,616.25 87,598.02	-	(41,616.25) (87,598.02)			May-10 Aug-10			2010 2010
130000	CCS/TOE ENHANCE LGE10	5,845.68		(5,845.68)		0.1%	5,845.68		(5,845.68)			May-10			2010
130014	AVG HANDLE TIME LGE 10	43,165.27	_	(43,165.27)		0.1%	43,165.27	-	(43,165.27)			May-10			2010
130020	Emergency Generator Doe Run	27,139.47	-	(27,139.47)		0.0%	76,938.37	-	(76,938.37)	Jul-10	Dec-13	Jul-10			2010
130031	CERUS III - LGE 10	43,431.47	-	(43,431.47)		0.1%	43,431.47	-	(43,431.47)			Jun-10			2010
130034	LGE Channel Bank Standard	35,534.64	-	(35,534.64)		0.1%	72,709.11	-	(72,709.11)	Jun-10	Nov-11	Jun-10			2010
130076 130166	FIM Export to Excel (BCP) UPGRADE RTUs	4,950.00 34.811.63	-	(4,950.00)		0.0% 0.1%	4,950.00 34.811.63	-	(4,950.00)			Jun-10 Jul-10			2010 2010
130167	RISS Storage Upgrade-LGE	6.021.64	-	(6,021.64)		0.1%	6.021.64	-	(6,021.64)			Jul-10			2010
130170	TANDBERG MGMT SUITE-LGE	1,944.19	_	(1,944.19)		0.0%	1,944.19	-	(1,944.19)			Jun-10			2010
130176	RATECASE-STIPULATION AGREE-LGE	42,669.12	-	(42,669.12)		0.1%	42,669.12	-	(42,669.12)			Jun-10			2010
130190	CONSTRUCTION-SVCDESK - LGE	2,168.85	-	(2,168.85)		0.0%	2,161.54	-	(2,161.54)			Jun-10			2010
130223	SYS MONITOR-BLADELOGIC-LGE11	8,031.08	-	(8,031.08)		0.0%	8,031.08	-	(8,031.08)			Sep-10			2010
130484 130486	FINANCE DUNNING ENH-LGE10 SRVC ORDR ENH-LGE13	44,192.57 43,694.52	-	(44,192.57) (43,694.52)		0.1% 0.1%	44,192.57 43,694.52	-	(44,192.57) (43,694.52)			Jun-10 Jun-10			2010 2010
130488	BILLING ENHANCEMENTS - LGE10	5.755.03	-	(5.755.03)		0.1%	44,306,99	-	(44,306,99)	Sep-10	Dec-11	Sep-10			2010
130490	VENTYX MOBILE UPGRD-LGE10	32,089.79	-	(32,089.79)		0.1%	32,084.03	-	(32,084.03)			Aug-10			2010
130558	WinDot Application for GC&S	14,943.46	-	(14,943.46)		0.0%	14,943.46	-	(14,943.46)			Jun-10			2010
130570	BUSINESS OBJECTS IMPL-LGE10	27,158.58	-	(27,158.58)		0.0%	27,158.58	-	(27,158.58)			Jul-10			2010
130601 130888	METER READING ENH - LGE13 RATE COMPARE - LGE10	39,784.31 14,897.90	-	(39,784.31) (14,897.90)		0.1% 0.0%	39,784.31 31,997.36	-	(39,784.31) (31,997.36)			Jul-10 Aug-10			2010 2010
131377	CALVARY LINE REPL B'TOWN CG	639,531.26	-	(639,531.26)		1.1%	665,911.93	-	(665,911.93)			Jul-10		Emergent work due to serious anomalies found in internal inspections of	2010
131377	C.E. T.R. I E.R. E.R. E.B. TOWN CO	057,551.20		(03),331.20)		1.170	000,711.70		(000,711.70)			Jul 10		pipeline conducted in May 2010. Reallocated from budget funding project	2010
														126471.	
131700	REPL TUBING BUNDLE PURIF#1	157,210.57	-	(157,210.57)		0.3%	157,210.57	-	(157,210.57)			Aug-10			2010
131743 131746	MULDRAUGH FACILITY MAGNOLIA BLDG CONSTRUCTION	28,105.80 472,986.66	-	(28,105.80) (472,986.66)		0.0%	28,105.80 509,799.82	-	(28,105.80) (509,799.82)			Aug-10 Aug-10		This building replaced an existing trailer that posed significant safety,	2010 2010
			-					-						Ins outung replaced an existing trader that posed significant safety, security, and operational liabilities in addition to being a potential electric and fire hazard. Funding reallocated from budget funding project for Distribution capital facility improvements and additional funds reallocated from other Energy Delivery projects.	
131837	Forklift @ AOC (2010)	5,497.90	-	(5,497.90)		0.0%	5,497.90	-	(5,497.90)			Aug-10			2010
131960 132041	WinIGS Software - LGE MULTIFUNCTIONAL DEVICES LGE	3,090.96 217,125.43	-	(3,090.96) (217,125.43)		0.0% 0.4%	3,090.96 353,411.98	-	(3,090.96) (353,411.98)	Aug-10	Jun-11	Aug-10 Aug-10			2010 2010
132078	2010 UPGR ROTARY METERS	3,492,38	-	(3,492.38)		0.4%	333,411.90	-	(333,411.96)	Aug-10	Juli-11	Aug-10 Aug-10			2010
132123	MT WASHINGTON SCHOOL RELOC	(175.10)	-	175.10		0.0%	-	-	-			Aug-10			2010
132125	FTP Product - LGE	7,033.37	-	(7,033.37)		0.0%	7,033.37	-	(7,033.37)			Aug-10			2010
132153	CENTER MODIFICATIONS	712,925.04	-	(712,925.04)		1.2%	898,240.02	-	(898,240.02)			Sep-10		Emergent work due to a customer hearing water in the Center Transmission line during the summer. The line needed to be modified in order to pig the line to remove the water and other contaminants in the line before the winter operating season.	2010
132167	CMS Upgrade - LGE	10,595.03	-	(10,595.03)		0.0%	10,595.03	-	(10,595.03)			Sep-10			2010
132174	STORAGE VIRTUALIZATION-LGE10	151,905.67	-	(151,905.67)		0.3%	163,603.27	-	(163,603.27)			Jan-10			2010
132177	DNS/DHCP MANAGEMENT-LGE10	12,947.15	-	(12,947.15)		0.0%	12,947.15	-	(12,947.15)			Sep-10			2010
132180 132186	IPS REPLACEMENT - LGE UNIX/LINUX PATCH,MGT,AUDIT-LGE	13,594.61 22,760.55	-	(13,594.61) (22,760.55)		0.0%	13,594.61 22,760.55	-	(13,594.61) (22,760.55)			Sep-10			2010 2010
132180	LG&E PSRT Radios 2010	22,760.55	-	(22,760.55)		0.0%	30.380.88	-	(30,380,88)			Sep-10 Sep-10			2010
132190	2010 DCC Cyber Control Area	14,942.12	-	(14,942.12)		0.0%	14,942.12	-	(14,942.12)			Sep-10			2010
132195	SERVICE SUITE ENHANCEMENTS-LGE	10,734.81	-	(10,734.81)		0.0%	10,734.81	-	(10,734.81)			Sep-10			2010
132198	PERFORMANCE SUITE RPTING-LGE	24,171.22	-	(24,171.22)		0.0%	32,691.39	-	(32,691.39)			Sep-10			2010
132229	Meter Shop Tablets - LGE	30,944.50	-	(30,944.50)		0.1%	30,944.50	-	(30,944.50)			Sep-10			2010
132234 132235	WK YELLOW @HWY44 CUTOUT WK YELLOW LINE REPL 4 ELLS	97,826.31 74,766.70	-	(97,826.31) (74,766.70)		0.2% 0.1%	97,827.02 145,802.29	-	(97,827.02) (145,802.29)			Sep-10 Sep-10			2010 2010
132236	CALVARY LINE @ GENTRY LN REP	52,209.29	-	(52,209.29)		0.1%	52,210.20	-	(52,210.20)			Sep-10 Sep-10			2010
132246	ORACLE LICENSES - LGE10	234,256.72	-	(234,256.72)		0.4%	234,256.72	-	(234,256.72)			Sep-10			2010
132283	SCALES TRANSPORT LGE	13,966.14	-	(13,966.14)		0.0%	13,966.14	-	(13,966.14)			Oct-10			2010
132287	VCS GATEWAY&CONTROLLER LGE	8,739.39	-	(8,739.39)		0.0%	8,739.39	-	(8,739.39)			Oct-10		Attachment to Response to PSC-1 Question	2010 on No. 13(a)
														Attachment to Response to PSC-1 Question	лі №. 13(а)

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		Annual	Annual	Variance	Verience	D	Total Actual	Total	Verience	Date	Date	Date	Date		
Project	Project	Annuai Actual	Original	Variance In	Variance As	Percent Of	Project Project	Budget Project	Variance In	Original Budget	Original Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
132323 132351	Performance Mgmt Project-LGE SAP License Software - LGE 11	115,087.02 570,047.28	-	(115,087.02) (570,047.28)		0.2% 1.0%	124,016.79 570,047.28	-	(124,016.79) (570,047.28)			Oct-10 Oct-10		Unanticipated purchases of licenses as a result of the exit from EON	2010 2010
132359	MULD WELDING TRK	58,064.45	-	(58,064.45)		0.1%	64,484.28	-	(64,484.28)			Oct-10		Change parenases of needses as a result of the extention EON	2010
132360	MULD AERIAL LIFT DEVICE	115,743.39	-	(115,743.39)		0.2%	115,743.39	-	(115,743.39)			Oct-10			2010
132442	SYS CNTR OPS MGR-LGE	40,193.91	-	(40,193.91)		0.1%	37,347.89	-	(37,347.89)			Nov-10			2010
132479	Polaris Ranger 800 ATV - LGE	5,921.91	-	(5,921.91)		0.0%	5,921.91	-	(5,921.91)			Nov-10			2010
132523 132525	OUTAGE WEATHER LGE	3,600.00	-	(3,600.00)		0.0%	3,600.00 22,086.53	-	(3,600.00)			Dec-10			2010 2010
132525	ORACLE IPROCUREMENT LICENSE-L STRAT ASSET INVEST SFTWR LGE	22,086.53 15.131.70	-	(22,086.53)		0.0%	22,086.53 58.151.71	-	(22,086.53) (58,151.71)			Dec-10 Dec-10			2010
132543	CENTER BY-PASS	278,327.76	-	(278,327.76)		0.5%	350,592.44	-	(350,592.44)			Dec-10			2010
COMP419	GAS DISTRIBUTION COMPLIANCE	638.49	-	(638.49)		0.0%	118,326.59	117,688.10	(638.49)			Jun-06			2010
GME406	GAS MAIN EXT 406	1,112,036.17	1,224,741.20	112,705.03	9%	1.9%	1,112,036.17	1,224,741.20	112,705.03	Jan-02	Dec-25	Jan-02			2010
L5-2010	RELOCATIONS T LINES LGE 2010	1,861.09	-	(1,861.09)		0.0%	-	-	-	Aug-08	Dec-10	Aug-08			2010
L9-2010	PRIORITY REPL T-LINES LGE 2010	25,161.33	-	(25,161.33)	28%	0.0%	25,161.33	-	(25,161.33)	Jan-10	Dec-10	Jan-10			2010
LSMR414	Large Scale Main Replacements	13,560,939.47	18,865,459.82	5,304,520.35	28%	22.8%	13,560,939.47	18,865,459.82	5,304,520.35	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. Work was shifted from large scale to manhole conflicts and priority main replacements. In 2010 the net difference for these projects was \$2,929K.	2010
														The net underspend on these projects is due to ramp up time required to increase spending in 2010 compared to 2009 actual spending levels.	
MAN414	ELECTRIC/GAS MANHOLE CONFLICTS	1,521,778.52	-	(1,521,778.52)		2.6%	1,521,778.52	-	(1,521,778.52)			Oct-09		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2010 the net difference for these projects was \$2,929K. Work was shifted from large scale to manhole conflicts to eliminate risks associated with gas mains identified in electric manholes in downtown Louisville.	2010
	NEW BUS COMM OH 340 NEW BUS COMM UG 340	(104.13) 2,632.77	-	104.13 (2,632.77)		0.0%	(104.13) 2,632.77	-	104.13 (2,632.77)	Jan-00 Mar-00	Dec-25 Dec-25	Jan-00 Mar-00			2010 2010
NBGCS419	NEW BUS CONNECT SERV 419	2,632.77	500,201.21	(2,632.77)	60%	0.0%	4,441,079.68	4,736,386.14	(2,632.77)	Mar-00 Mar-01	Dec-25 Dec-25	Mar-00 Mar-01			2010
NBGCS419 NBGS341	INSTALL GAS SVC-JOINT TRENCH	81.493.81	210.013.66	128,519.85	61%	0.3%	1.618.124.04	1,626,200.47	8,076.43	Feb-06	Dec-25	Feb-06			2010
NBGS419	NEW BUS GAS SERV 419	1,506,073.75	870,433.37	(635,640.38)	-73%	2.5%	16,691,362.47	12,115,562.62	(4,575,799.85)	Mar-01	Dec-25	Mar-01		Increase due to more customer requests for gas services than anticipated in	
NBGS421	NEW BUS GAS SERV 421	16.118.20	122.051.19	105.932.99	87%	0.0%	252,661.80	313,592,23	60.930.43	Nov-01	Dec-14	Nov-01		the original budget which is generally based on historical trends.	2010
NBGS422	NBGS422	17,021.07	61,747.78	44,726.71	72%	0.0%	252,065.16	240,853.94	(11,211.22)	Nov-01	Dec-25	Nov-01			2010
NBSB341UG	NEW BUS SUB 341 UG	173,976.57		(173,976.57)		0.3%	173,976.57		(173,976.57)	Dec-01	Dec-25	Dec-01			2010
PBWK406G	PUB WORKS GAS 406	695,674.87	1,319,105.95	623,431.08	47%	1.2%	695,674.87	1,319,105.95	623,431.08	Jan-02	Dec-25	Jan-02		Decrease due to less public works activity than anticipated because the Kentucky Transportation Cabinet/Metro Government were not ready for relocation projects.	2010
PMR414	Priority Main Replacement	2,076,411.55	1,362,207.52	(714,204.03)	-52%	3.5%	2,076,411.55	1,362,207.52	(714,204.03)	Sep-01	Dec-25	Sep-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2010 the net difference for these projects was \$2,929K. Some funds were shifted from large scale to priority main replacements to begin replacing services on elevated pressure systems, which was not originally budgeted.	2010
RCST340	CUST REQ 340	48,445.58		(48,445.58)		0.1%	48,445.58		(48,445.58)	Feb-01	Dec-25	Feb-01			2010
RCST406G	Customer requested - Gas	(14.063.46)	87,766.05	101,829.51	116%	0.1%	(14,063.46)	87,766.05	101,829.51	Dec-01	Dec-25	Dec-01			2010
RNTPD340	REP THR PARTY DAM 340	57,423.37	-	(57,423.37)	110/0	0.1%	57,423.37	-	(57,423.37)	Mar-01	Dec-25	Mar-01			2010
RNTPD419	Repair Third Party Damages-419	118,436.87	-	(118,436.87)		0.2%	1,159,954.92	881,137.78	(278,817.14)	Jul-01	Dec-25	Jul-01			2010
RRCS419G		2,163,246.92	1,949,007.00	(214,239.92)	-11%	3.6%	2,163,246.92	1,949,007.00	(214,239.92)	Feb-01	Dec-25	Feb-01			2010
RRCS421G	REM/REPL CO GAS SERVICE-421	19,234.25	95,954.91	76,720.66	80%	0.0%	19,234.25	95,954.91	76,720.66	Nov-01	Dec-14	Nov-01			2010
RRCS422G STRM03230	RRCS422G LGE Minor Storm Events	2,503.04 175.07	-	(2,503.04) (175.07)		0.0%	2,503.04 175.07	-	(2,503.04) (175.07)			Nov-01 Jan-10			2010 2010
SYSEN406G	System enhancements - Gas	404,673.31	626,026.16	221,352.85	35%	0.7%	404,673.31	626,026.16	221,352.85	Dec-02	Dec-25	Dec-02			2010
SYSENH340		12,741.58	-	(12,741.58)	3370	0.0%	12,741.58	-	(12,741.58)	Mar-00	Dec-25	Mar-00			2010
TBRD419G	MISC GAS MAIN LEAK REPAIR/REM	186,454.34	-	(186,454.34)		0.3%	186,454.34	-	(186,454.34)	Jun-08	Dec-25	Jun-08			2010
TLEQ419	Purchase of Tools - 004190	76,546.84	83,001.00	6,454.16	8%	0.1%	1,154,434.78	1,058,680.43	(95,754.35)	Dec-02	Dec-25	Dec-02			2010
TLEQ447	TOOLS AND EQUIP 447	46,136.24	206,934.00	160,797.76	78%	0.1%	382,977.59	488,631.53	105,653.94	Aug-05	Dec-14	Aug-05			2010
TLEQ450	Tools and Equipment, 004500	21,884.39 8,582.08	25,014.00 25,014.00	3,129.61 16.431.92	13%	0.0%	21,884.39 84.391.58	25,014.00	3,129.61	Aug-02 Mar-05	Dec-14	Aug-02 Mar-05			2010 2010
TLEQ451	Tools and Equipment, 004510	8,582.08 51.862.298.85	25,014.00 59,501,194.02	16,431.92 7.638.895.17	66%	0.0%	84,391.58	76,917.77	(7,473.81)	Mar-05	Dec-14	Mar-05			2010 2010 Tota
112491	Gas Meters-LGE	(1,127.48)	57,501,174.02 -	1,127.48		0.0%	(1,127.48)	-	1,127.48			Jan-01			2010 101
112644	Capital tools	14,384.22	21,660.00	7,275.78	34%	0.0%	96,809.82	151,965.60	55,155.78	Jun-01	Dec-14	Jun-01			2011
114268	Gas Regulator Replacements	2,132,626.31	3,499,150.38	1,366,524.07	39%	3.4%	16,967,653.91	18,758,159.80	1,790,505.89	May-02	Dec-08	May-02		This was a multi-year program. Less work was needed to be done than expected, causing the final two years (2011-2012) to be under budget. In 2011, work was still being performed to verify what needed to be done to complete the 10-year program. The remaining scope was not fine-tuned until after the budgeting cycle was complete.	2011
115030	PURCHASE REGULATORS	83,065.24	76,380.00	(6,685.24)	-9%	0.1%	83,065.24	76,380.00	(6,685.24)	Aug-02	Dec-14	Aug-02			2011
117361	Accrued Labor - LGE	221.62	-	(221.62)		0.0%	5,397.11	9,093.02	3,695.91	Mar-04	Aug-10	Mar-04			2011

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No. 119902	Title/Description Clear 12/04 A&G	Cost (704,118.67)	Budget	Dollars 704,118,67	Percent	Budget -1.1%	Cost (426,599.32)	Cost 566.005.76	Dollars 992,605,08	Start	End	Start Dec-04	End	Explanations This project is used for the annual true-up activity and does not have a	Year 201
				(160.550.04)					(150.552.24)	. 06	. 10	. 05		cooresponding budget amount.	
120595 120596	PURCHASE REGUL-RES/COMM FARM TAP REGULATOR UPGR	169,552.34 58,349.43	-	(169,552.34) (58,349.43)		0.3% 0.1%	169,552.34 5,898,100.06	5,839,745.94	(169,552.34) (58,354.12)	Jan-06 Jan-06	Jan-10 Dec-14	Jan-06 Jan-06			201
120754	Misc. A/R Uncollect - LGE Cap	(4,975,39)	_	4,975,39		0.0%	50.736.60	0.00	(50,736.60)	Jun 00	200 14	Jun-05			201
121527	RIVER PARK PLACE GAS RELO	(143,214.07)	-	143,214.07		-0.2%	(101,464.76)	41,749.31	143,214.07			Mar-06			201
122272	MULD THIRD PARTY DAMAGES-BLANT	(71.24)	-	71.24		0.0%	-	71.24	71.24			Sep-06			201
122650	LGE Gas Meters	2,328,288.26	2,086,963.00	(241,325.26)	-12%	3.8%	2,328,288.26	2,086,963.00	(241,325.26)	Jan-07	Dec-14	Jan-07			201
122959 123025	MILL CREEK GAS MEASUREMENT INSTALL VALVES ON STOR WELLS	0.82	-	(0.82) 32.87		0.0%	800,664.97 647,753,38	800,700.53 649,140,16	35.56 1.386.78			Jul-07 Jan-08			20 20
123025	MULD-DRILL 5 RECOVERY WELLS	1,836,178.68	1,846,999.87	10,821.19	1%	3.0%	9,544,809.31	8,624,895.45	(919,913.86)	Jan-08	Dec-08	Jan-08 Jan-08			20
123039	2008 GAS REGUL CAPACITY PROJ	9.41	1,040,999.07	(9.41)	170	0.0%	76,839.28	77,250.23	410.95	Jan-08	Dec-08	Jan-08			20
123407	PS 8.9 Enhance	-	90,000.00	90,000.00	100%	0.0%	-	326,250.00	326,250.00	Sep-07	Dec-13				20
123598	LGE-Gen Stator Bar Study	141.42	-	(141.42)		0.0%	141.42		(141.42)	Jul-10	Aug-11	Jul-10			20
123889	UPS ASHBOTTOM (GAS)	14.82	-	(14.82)		0.0%	(5,629.05)	(4,980.96)	648.09			Apr-08			20
124804	MULD HYDRAULIC FAN MOTORS	105,015.40	-	(105,015.40)		0.2%	105,015.40		(105,015.40)			Jan-09			20
124826 124830	MULD STORAGE PIPELINE REPL	(230.74)	-	230.74 3.115.38		0.0%	82,802.14 476,512.66	83,032.88 479,628.04	230.74			Jan-09			20 20
124830	2009 INST GATE VALVES ON WELLS CP IMPRESSED CURRENT SY IMPRV	(3,115.38) (2,603.27)	-	3,115.38 2,603.27		0.0%	62,452.78	479,628.04 65,056.05	3,115.38 2,603.27	Jan-09	Oct-10	Jan-09 Jan-09			20
124839	PI ACT COMPLI RCVs	20,155.09	-	(20,155,09)		0.0%	134,824.35	114.669.26	(20.155.09)	Jan-09	OCt-10	Jan-09			20
124847	UPGR GAS CONTROL SCADA SYS	231,233.16	_	(231,233.16)		0.4%	1.344.390.85	1,165,608.39	(178,782.46)	Jan-09	Sep-12	Jan-09			20
124848	2009 COMMERCIAL HP SERV REPL	(117.78)	-	117.78		0.0%	204,870.42	204,988.20	117.78			Jan-09			20
125010	ASC ROOF REPLACEMENT	(466.41)	-	466.41		0.0%	575,612.26	576,078.67	466.41	Dec-08	May-11	Dec-08			20
125267	HW/SW Dev Tools 026580-LGE10	8.87	-	(8.87)		0.0%	7,025.61	7,016.74	(8.87)	Jan-10	Dec-10	Jan-10			20
125268	HW/SW Dev Tools 026540-LGE10	6.65	-	(6.65)		0.0%	1,259.69	1,253.05	(6.64)	Jan-10	Dec-10	Jan-10			20
125285	.NET WPF CLIENT FRAMEWORK-LGE	286.82	-	(286.82)		0.0%	4,143.29	3,856.48	(286.82)	Jan-10	Dec-10	Jan-10			20
125287 125291	IT Security Infrastruc-LGE10 Gen Compl Infras-LGE10	(119.90) 125.01	-	119.90 (125.01)		0.0%	8,973.62 24,109.75	9,093.53 23,984.74	119.90 (125.01)	Jun-10 Jan-10	Nov-10 Dec-10	Jun-10 Jan-10			20
125291	Identity Mgmt - LGE11	2,459.99	8,297.40	5.837.41	70%	0.0%	2,763.76	8,297.40	5,533.64	Dec-11	Jan-12	Dec-11			20
125303	Wireless Buildout-LGE10	(1,264.67)	0,257.10	1,264.67	70,0	0.0%	2,705.70	1,264.67	1,264.67	Jan-10	Dec-10	Jan-10			20
125305	Backup Capacity Exp-LGE10	3,696.92	-	(3,696.92)		0.0%	30,231.82	26,534.90	(3,696.92)	Jun-10	Oct-10	Jun-10			20
125308	Cable-Server Connect-LGE10	75.65	-	(75.65)		0.0%	6,915.10	6,839.45	(75.65)	Jan-10	Dec-10	Jan-10			20
125310	Server Hardware Refresh-LGE10	3,924.75	-	(3,924.75)		0.0%	56,544.92	52,620.17	(3,924.75)	Jan-10	Dec-10	Jan-10			20
125317	Bulk Pwr & Env Systems-LGE10	37.29	-	(37.29)		0.0%	15,103.42	15,066.14	(37.29)	Jan-10	Dec-10	Jan-10			20
125320	Mobile Radio-LGE10	2,406.13	-	(2,406.13)		0.0%	7,449.29	5,043.17	(2,406.13)	Jan-10	Dec-10	Jan-10			20
125321 125322	Ntwk Acc Dev/Site Infr-LGE10 Ntwk Took/Test Equip-LGE10	118.23 95.48	-	(118.23)		0.0% 0.0%	25,986.77 15,213.29	25,868.54 15.117.81	(118.23)	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10 Jan-10			20
125322	Phone Sys Capacity Exp-LGE10	242.70	-	(242.70)		0.0%	12,888.76	12,646.06	(242.70)	Jan-10 Jan-10	Dec-10	Jan-10			20
125324	Conv-Leased T1 Circ-Wls-LGE11	-	11,978.66	11,978.66	100%	0.0%	-	11,978.66	11,978.66	Jan-10	Nov-11	Jun 10			20
125325	ConT1 Sv-Bdstn-Unlic Wls-LGE10	18,787.77	-	(18,787.77)		0.0%	27,128.73	8,340.96	(18,787.77)	Jun-10	May-11	Jun-10			20
125328	Eval Tools & Util-LGE10	3,063.71	-	(3,063.71)		0.0%	22,175.92	19,112.21	(3,063.71)	Jan-10	Dec-10	Jan-10			20
125331	Tier C rot-desk/lap-LGE10	(999.92)	-	999.92		0.0%	184,573.87	185,573.79	999.92	Jan-10	Dec-10	Jan-10			20
125348	Impl Red Elec Sys-BOC DC-LGE10	4,950.89		(4,950.89)		0.0%	250,592.81	245,641.92	(4,950.89)	Nov-09	Dec-10	Nov-09			20
125351 125352	HW/SW Dev Tools 026510-LGE11 HW/SW Dev Tools 026580-LGE11	1,606.24 2,171.23	6,685.20 5,625.00	5,078.96 3,453.77	76% 61%	0.0%	1,606.24 2,179.60	6,685.20 5,625.00	5,078.96 3,445.40	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11 Jan-11			20 20
125352	HW/SW Dev Tools 026540-LGE11	2,758.23	2,971.20	212.97	7%	0.0%	2,758.23	2,971.20	212.97	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			20
125355	HW/SW Dev Tools 026530-LGE11	1,408.70	3,750.00	2,341.30	62%	0.0%	1,408.70	3,750.00	2,341.30	Jan-11	Dec-11	Jan-11			20
125360	CRM Upgrade-LGE11	-,	103,991.02	103,991.02	100%	0.0%	-,	103,991.02	103,991.02	Jan-11	Dec-11				20
125362	HW/SW Dev Tools 026560-LGE11	808.96	7,428.00	6,619.04	89%	0.0%	808.96	7,428.00	6,619.04	Jan-11	Dec-11	Jan-11			20
125366	Data Protection-LGE11	4,122.71	20,344.82	16,222.12	80%	0.0%	15,400.79	31,622.90	16,222.12	Jun-10	Dec-11	Jun-10			201
125368	IT Sec Mon/Aud/Mgt Tools-LGE11	107,795.67	37,689.60	(70,106.07)	-186%	0.2%	108,450.85	37,689.60	(70,761.25)	Jan-11	Dec-11	Jan-11			20
125374 125376	Msging Sec Infrastr -LGE11	-	7,499.99 6,956.82	7,499.99 6.956.82	100%	0.0%	-	7,499.99 6,956.82	7,499.99 6,956.82	Jan-11	Nov-11				20
125376	Vulnerability Scanning-LGE11 Intrusion Prevention-LGE11	-	6,956.82 48,986.85	6,956.82 48,986.85	100%	0.0%	-	6,956.82 48,986.85	48,986.85	Jan-11 Jun-10	Oct-11 Oct-11				20
125377	IT Sec Lab Enh-LGE11	1,421.77	3,773.70	2,351.93	62%	0.0%	1,421.77	3,773.70	2,351.93	Jun-10 Jan-11	Dec-11	Jan-11			20
125384	Access Switch Rotation-LGE11	61,678.05	60,473.53	(1,204.52)	-2%	0.1%	59,233.65	60,473.53	1,239.88	Apr-11	Dec-11	Apr-11			20
125388	Core Network Infra-LGE11	21,911.37	22,736.78	825.41	4%	0.0%	21,911.37	22,736.78	825.41	Jan-11	Dec-11	Jan-11			20
125393	Data Networks Test Tools-LGE11	6,935.35	7,547.37	612.02	8%	0.0%	6,935.35	7,547.37	612.01	Mar-11	Aug-11	Mar-11			20
125397	Network Acc Dev and Gate-LGE11	6,465.74	7,547.37	1,081.63	14%	0.0%	6,465.74	7,547.37	1,081.63	Feb-11	Oct-11	Feb-11			20
125400	Network Adm Control-LGE11		30,473.71	30,473.71	100%	0.0%		30,473.71	30,473.71	Jan-11	Dec-11				20
125403	Network Management-LGE11	6,621.50	7,547.40	925.90	12%	0.0%	6,621.50	7,547.40	925.90	Mar-11	Aug-11	Mar-11			21
125406 125408	Security Infra Enh-LGE11 Wireless Buildout-LGE11	14,871.62 41,711.20	15,094.77 7,547.40	223.15 (34.163.80)	1% -453%	0.0% 0.1%	14,871.62 38,058.89	15,094.77 7,547.40	223.15 (30,511.49)	Mar-11 Feb-11	Oct-11 Dec-11	Mar-11 Feb-11			2
125408	MidLevel Strge Refresh-LGE11	(5,272.87)	60,749.98	(34,163.80)	-453% 109%	0.1%	38,058.89 62,207.84	7,547.40 128,230.69	(30,511.49)	Nov-10	Dec-11	Nov-10			2
125419	Cabling for Server Conn-LGE11	6.130.69	6,750.00	619.31	9%	0.0%	6.130.69	6.750.00	619.31	Jan-11	Dec-11	Jan-11			20
125427	Server Hardware Refresh-LGE11	64,248.39	67,499.85	3,251.46	5%	0.1%	75,894.93	78,914.99	3,020.05	Jun-10	Dec-11	Jun-10			20
125432	Backup Cap Expansion-LGE11		33,749.97	33,749.97	100%	0.0%	-	33,749.97	33,749.97	Jan-11	Nov-11				20
125437	SAN Cap Ex incl virtual-LGE11	11,794.62	14,999.99	3,205.37	21%	0.0%	14,987.21	18,192.58	3,205.37	Nov-10	Dec-11	Nov-10			2
125445	Bulk Power & Envir Sys-LGE11	8,404.30	14,949.87	6,545.57	44%	0.0%	8,398.36	14,949.87	6,551.51	Jan-11	Dec-11	Jan-11			2
125545	Mobile Radio-LGE11	2,804.93	14,879.45	12,074.52	81%	0.0%	2,804.93	14,879.45	12,074.52	Jan-11	Dec-11	Jan-11			21
125546	Netwk Acc Dev & St Infra-LGE11	17,059.19 13,191.96	18,984.23 15,158.73	1,925.04 1,966.77	10% 13%	0.0%	17,059.19	18,984.23 15,158.74	1,925.04	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			20
125547	Netwk Tools & Test Equi-LGE11 Outside Cable Plant -LGE11	13,191.96 8.737.45	15,158.73 29,993.43	21,255.99	71%	0.0%	13,191.96 10,572.11	15,158.74 29,993.43	1,966.78 19,421.33	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11 Jan-11			20
125552	Site Security Impmts-LGE11	6,723.81	7,474.94	751.12	10%	0.0%	6,723.81	29,993.43 7,474.94	751.12	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			20
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							Total	Total		Date	Date				
Di	Project	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project	Project Cost	In Dollars	Budget Start	Budget	Actual	Actual End	Explanations	Year
125556	Telephone Syst Cap Exp-LGE11	19,346.81	22,761.99	3,415.18	15%	0.0%	17,822.94	22,761.98	4,939.04	Jan-11	Dec-11	Jan-11	Linu	- — — — — — — — — — — — — — — — — — — —	2011
125558	VOIP Campus Upgrades-LGE11	-	75,841.28	75,841.28	100%	0.0%	-	75,841.28	75,841.28	Jun-08	Dec-11				2011
125559	Com HW Cptl for LOB's-SVCO11		45,000.00	45,000.00	100%	0.0%		45,000.00	45,000.00	Jan-11	Dec-11				2011
125561 125562	Monitor Replmt - LGE-LGE11	2,032.15	9,000.00 15,000.00	6,967.85 15,000.00	77% 100%	0.0%	2,032.15	9,000.00 15,000.00	6,967.85 15,000.00	Jan-11	Dec-11	Jan-11			2011
125562 125564	Monitor Replmt - Servco-LGE11 TC rot of dkt & ltp-SER-LGe11	-	15,000.00 280,177.50	15,000.00 280,177.50	100%	0.0%	-	15,000.00 280,177.50	15,000.00 280,177.50	Jan-11 Jan-11	Dec-11 Dec-11				2011
125566	TC rot of dskt & lt-LGE-LGE11	90,300.96	408,561.00	318,260.04	78%	0.1%	90,300.96	408,561.00	318,260.04	Jan-11	Dec-11	Jan-11		Budget was incorrectly identified as a utility project and therefore included	2011
		,	,	,			,	,	,					in this data set. Actuals are correctly attributed to Capital Corp.	
125567	Tech Tst Lab & Rel -LGE11	-	13,500.00	13,500.00	100%	0.0%	-	13,500.00	13,500.00	Jan-11	Dec-11				2011
125569	New Tech Implmt-LGE11	4,652.21	15,000.00	10,347.79	69%	0.0%	4,652.21	15,000.00	10,347.79	Jan-11	Dec-11	Jan-11			2011
125572	Smpsnville Elect Upgrds-LGE11	12,672.78 3,478.41	14,250.00	1,577.22	11%	0.0%	12,672.78	14,250.00	1,577.22	Aug-10	Dec-11	Aug-10			2011
125573 125574	Louis ville Racks & Fur-LGE11 Louis ville Elect Upgds-LGE11	3,478.41	3,750.00 7,500.00	271.59 3.735.08	7% 50%	0.0%	3,478.41 3.764.92	3,750.00 7,500.00	271.59 3,735.08	Aug-10 Aug-10	Dec-11 Dec-11	Aug-10 Aug-10			2011
125575	DB Tools & Eqiptmnt-LGE11	11,000.00	11,250.00	250.00	2%	0.0%	11,000.00	11,250.00	250.00	Jan-11	Dec-11	Jan-11			2011
125576	Data Center Software-LGE11	6,829.77	6,750.00	(79.77)	-1%	0.0%	6,829.77	6,750.00	(79.77)	Aug-10	Dec-11	Aug-10			2011
125582	Project Mirror - LGE11	91,564.72	89,999.04	(1,565.68)	-2%	0.1%	91,564.72	89,999.04	(1,565.68)	Jan-11	Dec-11	Jan-11			2011
125584	Patches & CCS Rel Upg-LGE11	-	329,922.03	329,922.03	100%	0.0%	-	820,167.11	820,167.11	Aug-12	Dec-12			Variances on Customer Care System (CCS) projects are related and	2011
														offsetting. Budgets and Actuals were recorded on different project numbers.	
125636	PowerPlan Budgeting (LG&E %)	5,147,57		(5,147.57)		0.0%	97,206.77	92,059.20	(5,147.57)	Sep-09	Jun-10	Sep-09		numbers.	2011
125643	Oracle IPM (LG&E %)	23,873.97	2.897.01	(20,976.96)	-724%	0.0%	56,689.98	56,847.78	157.81	Jul-10	Dec-11	Jul-10			2011
125661	Stores Capital - 2011 (LG&E %)		1,650.00	1,650.00	100%	0.0%	-	1,650.00	1,650.00	Feb-11	Nov-11				2011
125665	PowerPlant Upgrade (LG&E %)	18,908.82	-	(18,908.82)		0.0%	62,740.15	43,913.83	(18,826.32)	Jul-10	Nov-10	Jul-10			2011
125684	PIGGABILITY CALVARY LINE	(27,877.12)	-	27,877.12		0.0%	1,855,245.40	1,883,122.52	27,877.12			Nov-08			2011
125900	MULD ENGINE COOLING	81.98	-	(81.98)		0.0%	64,926.16	68,511.12	3,584.96			Jan-09			2011
126340 126370	MAGNOLIA 2010 FACIL IMPR MULD REFLUX COOL REFURB PUR#3	20,467.22 (4,474.10)	-	(20,467.22) 4,474.10		0.0%	133,169.30 127,345.02	112,702.08 131,819.12	(20,467.22) 4,474.10	Feb-10 Jan-10	Dec-11 Nov-10	Feb-10 Jan-10			2011 2011
126370	MULD ENG #4 & #8 WATER PUMP	(96.318.68)	-	96.318.68		-0.2%	102,274.29	131,819.12	96.318.68	Jan-10 Jan-10	Dec-10	Jan-10 Jan-10			2011
126382	MULD 2010 REP/REPL DEF EO	1,897.45	_	(1,897.45)		0.0%	138,199.57	136,854.05	(1,345.52)	Jan-10	Dec-10	Jan-10			2011
126386	DOIT GAS EMER MGMT SYSTEM	241,395.06	813,119.45	571,724.39	70%	0.4%	482,357.45	1,058,360.70	576,003.25	Jun-10	Nov-11	Jun-10		Full project cost was originally budgeted as Gas only and subsequently it	2011
														was determined that actuals should be split between Electric and Gas.	
126390 126394	DOIT HARDWARE INFRASTRUCTURE DOIT MOBILE GIS ROUTING	541.00 (795.00)	-	(541.00) 795.00		0.0%	49,581.78 30.654.54	49,040.78 31,449.54	(541.00) 795.00	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10 Jan-10			2011 2011
126394	DOIT MOBILE GIS ROUTING DOIT MOBILE INFRASTRUCTURE	(795.00)	-	/95.00 (1,144.90)		0.0%	30,654.54 70,116.92	51,449.54 68,972.01	(1,144.90)	Jan-10 Feb-10	Dec-10 Dec-10	Feb-10			2011
126420	2010 INST CONTROL VALVES/WELLS	320.69		(320.69)		0.0%	350,928.78	350,608.09	(320.69)	Jan-10	Dec-10	Jan-10			2011
126422	2010 RELINE GAS STORAGE WELLS	9,553.67		(9,553.67)		0.0%	519,454.73	509,901.06	(9,553.67)	Jan-10	Dec-10	Jan-10			2011
126440	MAGN FARM TAP UPGRADE	7,441.38	-	(7,441.38)		0.0%	896,633.92	881,170.19	(15,463.73)	Jan-10	Dec-10	Jan-10			2011
126441	MAG PURCHASE PLASTIC TANKS	(16,515.06)	-	16,515.06		0.0%	10,903.59	27,418.65	16,515.06	Feb-10	Dec-10	Feb-10			2011
126442	MAGN PURCHASE MISC EQUIP	(947.76)	-	947.76		0.0%	49,841.77	50,789.53	947.76	Feb-10	Dec-10	Feb-10			2011
126443 126444	MULD UPGRADE EXISTING FARM TAP MULD STORAGE PIPELINE	8,917.75 1.191.16	-	(8,917.75)		0.0%	55,334.81 102.753.92	46,417.06 130.098.70	(8,917.75) 27.344.78	Jan-10 Jan-10	Dec-10 Dec-10	Jan-10 Jan-10			2011 2011
126445	MULD TRANSMISSION LINE REPL	2.284.33	-	(2,284.33)		0.0%	134,416.99	100,296.80	(34,120.19)	Jan-10 Jan-10	Dec-10	Jan-10			2011
126470	REMOTE CONTROL VALVES	38,311.29	_	(38,311,29)		0.1%	194,565.82	154,631.45	(39,934,37)	Jan-10	Dec-10	Jan-10			2011
126474	UPGR MAJOR STATION REG & CONTR	29,616.59	-	(29,616.59)		0.0%	29,616.59	-	(29,616.59)	Jan-10	Dec-10	Jan-10			2011
126477	UPGR ROTARY METERS AT IND FAC	4,620.63	-	(4,620.63)		0.0%	83,630.84	79,010.21	(4,620.63)	Mar-10	Dec-10	Mar-10			2011
126479	2010 RELIEF VALVE CAPACITY	15,873.38	-	(15,873.38)		0.0%	73,130.26	57,256.83	(15,873.43)	Apr-10	Dec-10	Apr-10			2011
126480 126482	COMMERCIAL HP GAS SERVICE UPGRADE REGULATION FACILITIES	16,499.63 131,365.28	-	(16,499.63) (131,365.28)		0.0% 0.2%	209,476.98 415,147.15	207,801.94 287,180.92	(1,675.04) (127,966.23)	Jan-10 Mar-10	Dec-10	Jan-10 Mar-10			2011 2011
126482	GAS REGULATORY TOOLS & EO	151,505.28 55.640.94	20,520.00	(35,120.94)	-171%	0.2%	413,147.13 89.921.38	61,560.00	(28,361.38)	Jan-11	Sep-11 Dec-14	Jan-11			2011
126611	LGE FACILITY EQUIPMENT-2011	1.860.00	20,520.00	(1,860.00)	-1/1/0	0.0%	4.050.00	2,190.00	(1,860.00)	Dec-09	Jan-11	Dec-09			2011
126616	FURNITURE/OFFICE EQP-LGE 2011	3,415.72	-	(3,415.72)		0.0%	48,444.86	46,270.54	(2,174.32)	Dec-09	Oct-13	Dec-09			2011
126617	GREEN INITIATIVES-LGE 2011	5,554.51	-	(5,554.51)		0.0%	89,788.28	84,233.77	(5,554.51)	Dec-09	Jan-11	Dec-09			2011
126620	FACILITY EQUIP-ESC & SSC GEN	16,066.00	-	(16,066.00)		0.0%	148,861.42	132,795.43	(16,066.00)	Sep-10	Dec-10	Sep-10			2011
126655	Jeffersontown Circuit Work	(8,257.29)	-	8,257.29		0.0%		8,257.29	8,257.29	Jan-10	Dec-11	Jan-10			2011
126714 126719	IT LGE TEXTING & CUST COMM	50.03 9.029.60	-	(50.03) (9,029.60)		0.0%	202,456.84 67,377.20	204,412.57 58,347.60	1,955.73 (9,029.60)	Mar-10 Jan-10	Nov-10	Mar-10 Jan-10			2011
126/19	IT LGE TEXTING & CUST COMM MuldraughToHlsclw MW Radio Lnk	9,029.60 687.00	-	(9,029.60)		0.0%	56,724.27	56,037.27	(9,029.60)	Mar-10	Aug-11 Nov-10	Mar-10			2011
126837	HW/SW Dev Tools 026520-LGE11	665.52	5,942,40	5,276.88	89%	0.0%	665.52	5,942.40	5,276.88	Jan-11	Dec-11	Jan-11			2011
126839	CCS Archiving-LGE11	-	74,279.27	74,279.27	100%	0.0%	-	74,279.27	74,279.27	Jan-11	Dec-10				2011
126841	Actuate Reimplement - LGE11	-	15,000.00	15,000.00	100%	0.0%	-	15,000.00	15,000.00	Jan-11	Dec-11				2011
126843	Microsoft License-LGE11	16,862.89	3,750.00	(13,112.89)	-350%	0.0%	16,862.89	3,750.00	(13,112.89)	Jan-11	Dec-10	Jan-11			2011
126845	Srvr Cap Expan & Rel-LGE11	14,721.69	12,749.92	(1,971.77)	-15%	0.0%	14,721.69	12,749.92	(1,971.77)	Aug-10	Dec-11	Aug-10			2011
126849 126851	Upgrd Vmware Infrast-LGE11 Pur/Rebuild Radio Sites-LGE11	12,025.80	12,047.35 44,802.49	21.55 44.802.49	0% 100%	0.0%	12,025.80	12,047.35 44,802.49	21.55 44.802.49	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11			2011 2011
126851	Wiring Upgrd VoIP & Data-LGE11	5.618.92	22,424.80	16,805,88	75%	0.0%	5.618.92	22,424.80	16,805.88	Jan-11 Jan-11	Dec-11	Jan-11			2011
127138	FITNESS RM AND PSRT RM	612.77	, :- ::50	(612.77)	.570	0.0%	84,726.76	84,113.98	(612.77)			Aug-09			2011
127207	Automate Sourcing (LG&E %)	-	17,700.00	17,700.00	100%	0.0%	-	17,700.00	17,700.00	May-11	Aug-11				2011
127345	PENILE CITY GATE ST REDESIGN	118.22	-	(118.22)		0.0%	1,154,177.84	-	(1,154,177.84)	Jun-09	Sep-13	Jun-09			2011
127413	TWIN FALLS RIVERCREST REG FAC	30,084.37	-	(30,084.37)		0.0%	120,245.64	90,161.16	(30,084.48)			Oct-10			2011
127428	CustSelfServ-First Release LGE	(123.69)	-	123.69		0.0%	82,852.10	82,975.79	123.69			Apr-10			2011
127430 127442	SAP-ParallefTest&QAEnvironLGE EnergyEff CommAuditProj LGE	(8,493.83)	-	8,493.83 0.03		0.0%	35,442.77 51,892.12	43,936.60 51,892.15	8,493.83 0.03			Feb-10 Feb-10			2011 2011
127442	MAGNOLIA TO PICCADILLY MODIF	15.839.90	-	(15,839,90)		0.0%	1,268,674.87	1,252,834.43	(15.840.44)			Jun-10			2011
127473	WK BLUE & GREEN MODIFICATIONS	1,144,130.12	2,212,740.00	1,068,609.88	48%	1.8%	2,055,208.94	3,408,417.55	1,353,208.61	Jun-10	Nov-11	Jun-10		Project started early in 2010 and remainder in 2011.	2011
														Attachment to Response to PSC-1 Question	n No. 13(a)

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 127540	Title/Description Ener Eff -Operations Auto LGE	Cost 183,249.44	Budget 169,652.76	Dollars (13,596.67)	Percent -8%	Budget 0.3%	Cost 315,173.85	Cost 187,194.10	Dollars (127,979,75)	Start Jan-10	End Dec-12	Start Jan-10	End	Explanations	Year 2011
127540	FUEL WORKS LICENSE FEE LGE	(3,987.56)	109,032.70	3,987.56	-8%	0.5%	2,443.99	6,431.55	3,987.56	Jan-10	Dec-12	May-10			2011
127649	MAGNOLIA UPGRADE STATION PLCs	72,367.33	-	(72,367.33)		0.1%	291,425.34	188,599.30	(102,826.04)			Aug-10			2011
130000	REPLACE BOC CRAC UNIT-LGE	42,825.49	-	(42,825.49)		0.1%	87,598.02	44,772.53	(42,825.49)			Aug-10			2011
130003	IMPLEMENT SOA-LGE	138,613.80	225,000.00	86,386.20	38%	0.2%	142,389.98	225,000.00	82,610.02	May-11	Jan-12	May-11			2011
130020	Emergency Generator Doe Run	49,798.90	47,266.42	(2,532.48)	-5%	0.1%	76,938.37	141,664.89	64,726.52	Jul-10	Dec-13	Jul-10			2011
130034	LGE Channel Bank Standard	37,178.51	37,500.03	321.52	1%	0.1%	72,709.11	73,034.67	325.56	Jun-10	Nov-11	Jun-10			2011
130173 130184	CIP COMPLIANCE INFRASTR-LGE11 CIP COMPLIANCE TOOLS-LGE11	39,933.88 25,443.44	180,646.67 37,499.88	140,712.79 12.056.44	78% 32%	0.1%	40,627.15 26.518.54	180,646.67 37.499.88	140,019.52 10,981.34	Jan-11 Sep-11	Dec-11 Dec-11	Jan-11 Sep-11			2011
130190	CONSTRUCTION-SVCDESK - LGE	(7.31)	37,422.00	7.31	32/0	0.0%	2,161.54	2,168.85	7.31	Зер-11	Dec-11	Jun-10			2011
130210	SP ADMIN TOOL - LGE11	4,197.67	720.00	(3,477.67)	-483%	0.0%	891.24	720.00	(171.24)	Jan-11	Dec-11	Jan-11			2011
130219	SYS MONITOR-HP OPENVIEW-LGE11		9,749.84	9,749.84	100%	0.0%	-	9,749.84	9,749.84	Jan-11	Dec-11				2011
130226	SP XP STORAGE COST-LGE11	-	570.00	570.00	100%	0.0%	-	570.00	570.00	Jan-11	Dec-11				2011
130236	ENTERPRISE STORAGE EXPAN-LGE11	35,880.39	37,499.99	1,619.60	4%	0.1%	35,880.53	37,499.99	1,619.45	Jan-11	Dec-11	Jan-11			2011
130241 130271	UPGRADE TO SP2011-LGE11 RISS REPLACEMENT-LGE11	20,542.64 50,694.74	6,630.26	(13,912.37) (50,694.74)	-210%	0.0% 0.1%	15,735.14 73,974.65	6,630.26 74,999.69	(9,104.87) 1,025.04	Jan-11	Dec-11	Jan-11 Oct-11			2011 2011
130271	KSTN Strategic Arch Dsgn-LGE	30,094.74	75,554.92	75,554.92	100%	0.1%	75,974.05	151.110.07	151,110.07	Jan-11	Dec-12	Oct-11			2011
130362	PROJMIRROR DB TECH-LGE11	14,132.04	15,150.00	1,017.96	7%	0.0%	14,132.04	15,150.00	1,017.96	Jan-11	Dec-12	Jan-11			2011
130401	EVALUATE TOOLS&UTILITIES-LGE11	18,563.30	11,250.00	(7,313.30)	-65%	0.0%	18,563.30	11,250.00	(7,313.30)	Jan-11	Dec-11	Jan-11			2011
130438	WPF CLIENT FRAMEWORK DEV-LGE11	-	9,000.00	9,000.00	100%	0.0%		9,000.00	9,000.00	Jan-11	Dec-11				2011
130464	Collaborative Tools	512.60	2,250.00	1,737.40	77%	0.0%	512.60	2,250.00	1,737.40	Jan-11	Dec-11	Jan-11			2011
130479	2011 FT CONVERSION PROJ		44,723.21	44,723.21	100%	0.0%	-	44,723.21	44,723.21	Jan-11	Dec-11				2011
130481	MULD MODIFY ST FLD LINES	242,072.70	249,999.86	7,927.16	3%	0.4%	276,396.95	961,017.98	684,621.03	Mar-11	Dec-12	Mar-11			2011
130488 130490	BILLING ENHANCEMENTS - LGE10 VENTYX MOBILE UPGRD-LGE10	38,551.96 (5.75)	35,237.85	(3,314.11)	-9%	0.1% 0.0%	44,306.99 32,084.03	40,992.88 32,089.79	(3,314.11)	Sep-10	Dec-11	Sep-10			2011 2011
130490	UPGR INDIRECT HEAT RE-LITER	40,432.10	45,138.12	4,706.02	10%	0.0%	40,432.10	136,655.90	96,223.80	Jan-11	Dec-11	Aug-10 Jan-11			2011
130493	UPGR DR & ELLINGSWORTH	181,543.08	169,618.92	(11,924.16)	-7%	0.3%	181,447.49	390,617.76	209,170.27	Jan-11	Jul-12	Jan-11			2011
130494	2011 UPGR MAJOR STAT REGS	29,796.06	49,377.14	19,581.08	40%	0.0%	31,711.92	73,556.92	41,845.00	Jan-11	Dec-12	Jan-11			2011
130495	REMOTE ODORANT SYS REP	5,189.74	68,312.84	63,123.10	92%	0.0%	-	163,362.19	163,362.19	Jan-11	Nov-11	Jan-11			2011
130497	UPGR FAC @ CITY GATES Prj	-	27,623.20	27,623.20	100%	0.0%	-	137,154.97	137,154.97	Jan-11	Dec-13				2011
130498	UPGRADE VALVE ACTUATORS Prj	64,753.15	82,474.80	17,721.65	21%	0.1%	67,378.87	234,249.41	166,870.54	Jan-11	Dec-11	Jan-11			2011
130499	UPGRADE ELLINGSWORTH REG	50,092.12	45,957.14	(4,134.98)	-9%	0.1%	50,092.12	45,957.14	(4,134.98)	Jan-11	Dec-11	Jan-11			2011
130500	UPGR ODORANT CONTROLL	99,372.11	98,434.81	(937.30)	-1%	0.2%	99,372.11	123,514.81	24,142.70	Jan-11	Nov-11	Jan-11			2011
130501 130502	COMM HP SERV COMPLIANCE Prj GAS RELIEF VALVE COMPLIAN	433,714.85	495,752.31 166,371.42	62,037.46 166,371.42	13% 100%	0.7%	425,725.36	1,532,798.19 166,371.42	1,107,072.83 166,371.42	May-11 Jan-11	Dec-11 Dec-11	May-11			2011 2011
130502	GAS REG CAPACITY PROG	417,845.30	100,371.42	(417,845.30)	100%	0.7%	496,788.85	100,371.42	(496,788.85)	May-11	Dec-11	May-11		The project was budgeted to a 122 Electric Distribution product code but	2011
130303	G.D. K.D. C.B. T. C. T. T. K.O.	117,015.50		(117,013.30)		0.770	170,700.00		(170,700.02)		Dec 11	,,m, 11		the actuals hit a 131 Gas Common product code. The net variance is \$89K	2011
130504	MAGN FACILITY IMPROV	105,260.99	104,402.48	(858.51)	-1%	0.2%	110,772.64	348,028.92	237,256.28	Jan-11	Dec-11	Jan-11		389K.	2011
130505	GAS COMPRESSOR REP/ADD	5,774,791.39	5,000,040.00	(774,751.39)	-15%	9.3%	29,122,822.65	21.999.096.04	(7,123,726.61)	Jan-11	Nov-13	Jan-11		Materials purchased for multi-year project were higher than budgeted for	2011
		.,,	.,,.				., ,	, ,	(,, ,, ,, ,, ,,					2011.	
130510	REPLACE PURIFIER #1 REBOIL	873,705.24	846,000.66	(27,704.58)	-3%	1.4%	901,109.13	846,000.66	(55,108.47)	Jan-11	Nov-11	Jan-11			2011
130511	REPL INSULATION PIPE IN PURIF	62,748.62	65,394.05	2,645.43	4%	0.1%	62,748.62	208,808.97	146,060.35	Jan-11	Dec-11	Jan-11			2011
130512	MULD CAPITAL PIPELINE REP	· · · · · · · · ·	96,611.81	96,611.81	100%	0.0%	-	96,611.81	96,611.81	Jan-11	Dec-11				2011
130514	MULD COMPRESSOR PIPE REP	129,148.46	104,000.11	(25,148.35)	-24%	0.2%	126,854.76	323,000.99	196,146.23	Jun-11	Dec-13	Jun-11			2011
130515 130516	MULD STATION TRANSM PURCHASE DIAGNOSTIC TOOLS	59,671.20 55,117.38	82,486.53 51,300.00	22,815.33	28% -7%	0.1%	60,035.50 55,117.38	82,486.53 161,880.00	22,451.03 106,762.62	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			2011
130517	MULD REPLACE DEFECTIVE EQ	152.098.32	101,091.28	(51,007.04)	-50%	0.1%	152,098.32	101,091.28	(51.007.04)	Jan-11	Nov-11	Jan-11			2011
130518	MULD STATION YARD VALVE	69,534.48	56,002,78	(13,531.70)	-24%	0.1%	79,002.13	174,468,58	95,466,45	Jan-11	Dec-11	Jan-11			2011
130847	MAGN INST FLASH SEPARATOR	-	20,520.00	20,520.00	100%	0.0%	-	20,520.00	20,520.00	Jan-11	Dec-11				2011
130852	MAGN INSTALL WATER INLET	28,375.50	27,608.43	(767.07)	-3%	0.0%	28,375.50	86,171.91	57,796.41	Jan-11	Dec-11	Jan-11			2011
130853	MULD ELEC MTR & PUMP	87,147.25	140,517.03	53,369.78	38%	0.1%	87,147.25	140,517.03	53,369.78	Jan-11	Dec-11	Jan-11			2011
130855	MAGN REPLACE MUFFLERS	21,801.29	29,888.43	8,087.14	27%	0.0%	21,801.29	95,882.69	74,081.40	Jan-11	Dec-11	Jan-11			2011
130856	MULD PURIFIER PROCESS PIPE	40,544.36	50,000.27	9,455.91	19%	0.1%	40,544.36	50,000.27	9,455.91	Jan-11	Dec-11	Jan-11			2011
130858 130860	MAGN AIR SYS UPGRADE MAGN INST PNEUMATIC CRANE	71,176.06 35,447.63	59,611.24 33,060.00	(11,564.82) (2,387.63)	-19% -7%	0.1%	71,176.06 35,447.63	59,611.24 33,060.00	(11,564.82) (2,387.63)	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11 Jan-11			2011 2011
130862	MULD MISC HANDRAILS Prj	33,447.03	37,530.07	37,530.07	100%	0.1%	33,447.03	37,530.07	37.530.07	Jan-11	Dec-11	Jan-11			2011
130864	MAGN INST SAVE-AIR SYS	62,874.93	76,545.62	13,670.69	18%	0.1%	62,874.93	242,928.26	180,053.33	Jan-11	Dec-11	Jan-11			2011
130865	MAGN INSTALL SUCTION & DISCHRG	-	29,640.00	29,640.00	100%	0.0%	-	29,640.00	29,640.00	Jan-11	Dec-11				2011
130869	MULDRAUGH FIELD STAIRWAY	26,259.07	20,263.09	(5,995.98)	-30%	0.0%	26,259.07	20,263.09	(5,995.98)	Jan-11	Dec-11	Jan-11			2011
130874	MAGN REPACK #1 PURIFIER	78,052.88	145,111.24	67,058.36	46%	0.1%	72,825.03	145,111.24	72,286.21	Jan-11	Dec-11	Jan-11			2011
130888	RATE COMPARE - LGE10	17,099.46	-	(17,099.46)		0.0%	31,997.36	14,897.90	(17,099.46)			Aug-10			2011
130912	MULD COMPR COOLER BLDG	101,712.49	102,654.17	941.68	1%	0.2%	98,356.07	102,654.17	4,298.10	Jan-11	Dec-11	Jan-11			2011
130913 130914	MULD H2S INLET UNITS Prj MULD STA ACID BERM	84,445.60	125,209.53	40,763.93	33% -85%	0.1%	84,445.60 95.183.60	125,209.53	40,763.93	Jan-11	Dec-11	Jan-11			2011
130914	MULD STA ACID BERM MULD INT AUX COOLING	86,116.23 52,818.99	46,488.79 83,113.53	(39,627.44) 30,294.54	-85% 36%	0.1%	95,183.60 52,818.99	46,488.79 83,113.53	(48,694.81) 30,294.54	Jan-11 Jan-11	Jun-12 Dec-11	Jan-11 Jan-11			2011
130915	MULD ENG NO. 7 COOLING PIPING	52,818.99 41,409.48	52,278.64	10,869.16	21%	0.1%	41.409.48	161.589.02	120.179.54	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			2011
130917	AC MITIGATION Pri	21,459.01	17,100.00	(4,359.01)	-25%	0.0%	21,459.01	52,440.00	30,980.99	Jan-11	Dec-11	Jan-11			2011
130921	CP IMPRESSED SYS IMP	80,687.48	33,160.23	(47,527.25)	-143%	0.1%	46,315.48	88,852.84	42,537.36	Aug-11	Aug-12	Aug-11			2011
130922	2011 INTERN CORROSION MIT	-	47,880.00	47,880.00	100%	0.0%	-	149,340.00	149,340.00	Jan-11	Dec-13	-			2011
130923	2011 PI CASING RETIREMENT	-	53,358.02	53,358.02	100%	0.0%	-	160,925.78	160,925.78	Jan-11	Dec-11				2011
130925	MAGN EMERGENCY EQ REP	116,503.20	103,905.62	(12,597.58)	-12%	0.2%	107,559.89	319,266.28	211,706.39	Jan-11	Dec-11	Jan-11			2011
130930	MAGN PLASTIC TANKS	29,066.01	26,220.00	(2,846.01)	-11%	0.0%	29,066.01	85,500.00	56,433.99	Jan-11	Dec-11	Jan-11			2011

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No. 130931	Title/Description MULD THREE REPLMENT WELLS	Cost	Budget 1.226,000.21	Dollars 1,226,000.21	Percent 100%	Budget 0.0%	Cost	Cost 1,226,000.21	Dollars 1,226,000.21	Start Jan-11	End	Start	End	Explanations	Year 2011
130931	MULD THREE REPLIMENT WELLS	-	1,226,000.21	1,226,000.21	100%	0.0%	-	1,226,000.21	1,226,000.21	Jan-11	Dec-11			Project was cancelled due to detailed engineering study finding replacement wells were not required.	2011
130934	MAGN 2011 REPL BARE STEEL LN	147,253.93	158,956.86	11,702.93	7%	0.2%	147,253.93	497,312.92	350,058.99	Jan-11	Dec-11	Jan-11			2011
130935	DRILL WELLS IN CENTER	744,020.60	745,165.29	1,144.69	0%	1.2%	1,052,611.62	3,955,938.83	2,903,327.21	Jan-11	Oct-12	Jan-11			2011
130937 130939	MULD UPG EXISTING FARM TAPS 2011 INST GATE VALVES	19,310.51 602,242.43	90,409.53 751,260.00	71,099.02 149,017.57	79% 20%	0.0% 1.0%	20,239.42 663,426.75	89,409.53 1,936,860.00	69,170.11 1,273,433.25	Jan-11 Jan-11	Dec-11 Dec-13	Jan-11 Jan-11			2011 2011
130939	RELINE GAS STORAGE WELL	99,650.73	772,920.00	673,269.27	87%	0.2%	108,081.53	2,406,540.00	2,298,458.47	Jan-11	Oct-11	Jan-11		The casing inspection logs run showed less wells needing relining than	2011
														anticipated.	
130941	MAGN OIL & WATER COOLING CONTR	14,331.00	26,302.81	11,971.81	46%	0.0%	23,053.99	168,635.09	145,581.10	Jan-11	Dec-11	Jan-11			2011
130942	WK YELLOW LINE MODIFICATIONS	1,901,136.10	2,944,620.00	1,043,483.90	35%	3.1%	1,777,139.01	2,944,620.00	1,167,480.99	Jan-11	Jun-12	Jan-11		More detailed engineering review received after budgeting process resulted	2011
130944	MULD GAS TRANSMISSION	89,669.57	110,006.77	20,337.20	18%	0.1%	90,920.97	340.216.65	249,295,68	Jan-11	Dec-11	Jan-11		in a lower revised estimate.	2011
130945	2011 PIGGABILITY Pri	67,007.57	2,368,920.00	2,368,920.00	100%	0.0%	-	2,368,920.00	2,368,920.00	Jan-11	Dec-11	Jan-11		Budget is developed at a higher level to encompass pipeline modification	2011
	,													projects and reallocated to individual projects as they are identified.	
130946	DIST REG FACILITY REPL	173,659.90	217,338.45	43,678.55	20%	0.3%	209,279.83	1,623,134.97	1,413,855.14	Jan-11	Dec-13	Jan-11			2011
130947 130948	MAG MOISTURE ANALYZER MAGN AIR COMPRESSOR	21,382.21 16.492.54	14,902.81 19.380.00	(6,479.40) 2.887.46	-43% 15%	0.0%	21,382.21 16,492.54	59,376.11 19,380.00	37,993.90 2,887.46	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			2011 2011
130948	MULD WELDING TRUCK Prj	16,492.54	65.000.52	2,887.46 65.000.52	100%	0.0%	16,492.54	65,000.52	2,887.46 65,000.52	Jan-11 Jan-11	Dec-11	Jan-11			2011
131014	Internet Functionality-LGE	6,600.00	11,400.00	4,800.00	42%	0.0%	6,600.00	34,199.99	27,599.99	Jan-11	Sep-11	Jan-11			2011
131014	Mobile Storm Ament Tool - LGE	-	74,872.49	74,872.49	100%	0.0%	-	82,372.49	82,372.49	Jan-11	Dec-13	Jun 11			2011
131019	Mobile Auto Dispatch - LGE	397,488.57	150,000.00	(247,488.57)	-165%	0.6%	1,049,008.04	315,000.00	(734,008.04)	Sep-11	Jun-14	Sep-11			2011
131022	Mobile Infrastructure LGE	-	224,400.62	224,400.62	100%	0.0%	-	329,400.61	329,400.61	Jan-11	Dec-13				2011
131025	Mobile GIS Enhancements LGE	8,560.96	14,860.62	6,299.66	42%	0.0%	11,237.91	44,860.61	33,622.70	Jan-11	Dec-13	Jan-11			2011
131027	GPS Tracking - LGE	-	371.39	371.39	100%	0.0%	-	75,371.38	75,371.38	Jan-11	Dec-13				2011
131028 131031	Elec Fac Inspec Surveys - LGE Work Mgmt System Prj	-	37,500.00 148,451.35	37,500.00 148,451.35	100% 100%	0.0%	617.649.93	112,500.00 636,451.02	112,500.00 18,801.09	Jan-11 Sep-12	Dec-13 Dec-14	Sep-12			2011 2011
131031	Rptg Business Intelligence LGE	9,295.35	22,500.00	13,204.65	59%	0.0%	9,588.02	67,499.99	57.911.98	Jan-11	Dec-14 Dec-11	Jan-11			2011
131033	Smallworld_GIS Upgrade LGE	57,474.26	81.459.28	23,985.02	29%	0.1%	58,011.64	131.859.28	73.847.64	Jan-11	Dec-11	Jan-11			2011
131036	Schematics - LGE	-	22,500.00	22,500.00	100%	0.0%	-	22,500.00	22,500.00	Jan-11	Dec-11				2011
131038	SynerGee System Modeling LGE	-	742.92	742.92	100%	0.0%	-	8,242.92	8,242.92	Jan-11	Dec-13				2011
131039	Hardware Infrastructure - LGE	46,230.62	41,100.00	(5,130.62)	-12%	0.1%	46,839.86	125,529.89	78,690.03	Jan-11	Dec-11	Jan-11			2011
131040	Carry Over Projects - LGE	47.58	7,500.00	7,452.42	99%	0.0%	4,045.43	22,500.00	18,454.57	Jan-11	Dec-11	Jan-11			2011
131045 131046	Joint Trench Replacement - LGE Damage Tracking System - LGE	-	28,500.00 27,000.00	28,500.00 27,000.00	100% 100%	0.0%	-	28,500.00 27,000.00	28,500.00 27,000.00	Jan-11 Jan-11	Dec-11 Dec-11				2011 2011
131046	METER LGE EQUIP	8,291.81	17,945.18	9,653,37	54%	0.0%	16,466.29	55,199.03	38,732.73	Jan-11 Jan-10	Jul-12	Jan-10			2011
131080	METER LGE PROJECTS	0,271.01	13.241.10	13.241.10	100%	0.0%	-	40,692.90	40,692,90	Jan-10	Dec-11	Jun 10			2011
131082	ERTS LGE	31,284.61	18,746.61	(12,538.00)	-67%	0.1%	31,255.55	56,239.83	24,984.28	Jan-11	Dec-11	Jan-11			2011
131083	RATE CASE KVA METER	-	4,199.58	4,199.58	100%	0.0%	-	4,199.58	4,199.58	Jan-11	Dec-11				2011
131086	GAS Facility Inspections	247,818.33	149,742.60	(98,075.74)	-65%	0.4%	247,818.33	374,742.60	126,924.26	Jan-11	Dec-11	Jan-11			2011
131124 131126	Customer Comm LGE	-	37,496.25 22,497.75	37,496.25 22,497.75	100%	0.0%	-	127,487.25 52.494.75	127,487.25 52,494.75	Jan-11 Jan-11	Dec-37 Dec-12				2011 2011
131126	Rptg_BI_Data Analysis LGE Ventyx Perf Suite - LGE	-	22,497.75 37,496.25	22,497.75 37,496.25	100%	0.0%	-	32,494.75 37,496.25	32,494.75 37,496.25	Jan-11 Jan-11	Dec-12 Dec-11				2011
131129	Radio Infrastructure - LGE		14.998.50	14,998.50	100%	0.0%	-	14,998.50	14,998.50	Jan-11	Dec-11				2011
131131	Call Center Tech - LGE		14,998.50	14,998.50	100%	0.0%	-	47,395.26	47,395.26	Jan-11	Dec-13				2011
131140	Retail Hardware IFS - LGE	26,850.61	29,997.00	3,146.39	10%	0.0%	27,784.39	41,995.80	14,211.41	Jan-11	Dec-11	Jan-11			2011
131286	BOC MAILROOM / REPRO EQP	-	19,500.00	19,500.00	100%	0.0%	-	34,500.00	34,500.00	Jan-11	Dec-11				2011
131291	LGE VIDEO CONFERENCE EQP	6,228.44	18,000.00	18,000.00	100%	0.0%	6,228.44	54,000.00	54,000.00	Jan-11	Dec-11				2011 2011
131293	BOC BATTERIES CALVARY LINE REPL B'TOWN CG	6,228.44 26,380.67	7,500.16	(26.380.67)	17%	0.0%	6,228.44	7,500.16 639.531.26	1,271.72	Jan-11	Dec-11	Jan-11 Jul-10			2011
131432	Retail System Enhncmnts - LGE	21,652.85	44,995.50	23,342.65	52%	0.0%	23.340.24	119,988.00	96,647.76	Jan-11	Dec-11	Jan-11			2011
131515	DO-FAC IMPROVEMENTS LGE	6,415.11	10,908.00	4,492.89	41%	0.0%	6,415.11	92,807.08	86,391.97	Jan-11	Dec-11	Jan-11			2011
131566	DO-GAS STORAGE FAC IMPRVMTS	24,033.30	27,599.66	3,566.36	13%	0.0%	24,033.30	88,499.63	64,466.33	Jan-11	Dec-11	Jan-11			2011
131573	DO-MULDRAUGH HVAC	1,770.00	13,800.14	12,030.14	87%	0.0%	1,770.00	13,800.14	12,030.14	Jan-11	Dec-11	Jan-11			2011
131577	EON BLDG CARPET	-	14,984.87	14,984.87	100%	0.0%	-	14,984.87	14,984.87	Jan-11	Dec-11				2011
131580 131582	EOC-PARKING LOT	50.391.44	40,455.05	40,455.05	100% -291%	0.0%	33,606,38	40,455.05	40,455.05	Jan-11 Jan-11	Dec-11	Jan-11			2011
131582	CARPET - LGE FACILITIES REMODEL LGE OFFICES	50,391.44 64,573.25	12,878.71 26,967.00	(37,512.72)	-291% -139%	0.1%	65,715.62	35,000.14 83,840.10	1,393.75 18.124.48	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11 Jan-11			2011
131586	LGE FIRE PROTECT. EQUIP	-	20,400.00	20,400.00	100%	0.1%	-	44,400.00	44,400.00	Jan-11	Dec-11	Jan-11			2011
131589	OFFICE FURNITURE - LGE	49,218.65	45,450.00	(3,768.65)	-8%	0.1%	50,965.86	143,985.60	93,019.74	Jan-11	Dec-11	Jan-11			2011
131606	SSC - HVAC REPLACEMENT	15,212.70	22,725.00	7,512.30	33%	0.0%	15,212.70	22,725.00	7,512.30	Jan-11	Dec-11	Jan-11			2011
131614	LGE CYBER SECURITY EQP	38,095.23	30,000.00	(8,095.23)	-27%	0.1%	38,018.30	30,000.00	(8,018.30)	Jan-11	Dec-11	Jan-11			2011
131618 131623	LGE SECURITY EQUIP FAILED EQUIPMENT - LGE	9,843.86 3,135.00	7,500.00 8,635.50	(2,343.86) 5,500.50	-31% 64%	0.0% 0.0%	9,843.86 3,135.00	37,500.00 38,677.95	27,656.14 35,542.95	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			2011 2011
131746	MAGNOLIA BLDG CONSTRUCTION	3,135.00	8,035.30	(36.813.16)	04%	0.0%	3,135.00 509,799.82	38,677.95 472,986.66	(36,813,16)	Jan-11	Dec-11	Jan-11 Aug-10			2011
131825	Financial Planning Software	54,750.14	60,000.00	5,249.87	9%	0.1%	53,743.10	60,000.00	6,256.91	Feb-11	Apr-12	Feb-11			2011
132041	MULTIFUNCTIONAL DEVICES LGE	136,286.56	151,714.44	15,427.88	10%	0.2%	353,411.98	368,839.87	15,427.88	Aug-10	Jun-11	Aug-10			2011
132062	Clarity Software (LG&E %)	-	15,000.00	15,000.00	100%	0.0%	-	15,000.00	15,000.00	Feb-11	Nov-11	-			2011
132069	EDI Direct Connect (LG&E %)		7,500.00	7,500.00	100%	0.0%		7,500.00	7,500.00	Jan-11	Sep-11				2011
132072 132074	PowerPlant Memory (LG&E %)	4,991.24	6,000.00 750.00	1,008.77 750.00	17% 100%	0.0%	4,991.24	6,000.00	1,008.77 461,250.00	Jan-11	Dec-11	Jan-11			2011 2011
132074	Other CFO CapEx (LTP) - LG&E % 2010 UPGR ROTARY METERS	(3,492.38)	/50.00	750.00 3,492.38	100%	0.0%	-	461,250.00 3,492.38	461,250.00 3,492.38	Jan-11	Dec-21	Aug-10			2011
132078	MT WASHINGTON SCHOOL RELOC	(3,492.38)	-	3,492.38 (175.10)		0.0%	-	3,492.38 (175.10)	3,492.38 (175.10)			Aug-10 Aug-10			2011
132153	CENTER MODIFICATIONS	206,398.93	_	(206,398.93)		0.3%	898,240.02	712,925.04	(185,314.98)			Sep-10			2011
132174	STORAGE VIRTUALIZATION-LGE10	11,697.60	-	(11,697.60)		0.0%	163,603.27	151,905.67	(11,697.60)			Jan-10			2011
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							Total	Total		Date	Date	ъ.	ъ.		
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
132198	PERFORMANCE SUITE RPTING-LGE	8,520.17	-	(8,520.17)		0.0%	32,691.39	24,171.22	(8,520.17)			Sep-10			2011
132234 132235	WK YELLOW @HWY44 CUTOUT WK YELLOW LINE REPL 4 ELLS	0.71 71,035.29	-	(0.71) (71,035.29)		0.0% 0.1%	97,827.02 145.802.29	97,826.31 74,766.70	(0.71) (71,035.59)			Sep-10 Sep-10			2011 2011
132236	CALVARY LINE @ GENTRY LN REP	0.91	-	(0.91)		0.1%	52,210.20	52,209.29	(0.91)			Sep-10			2011
132323	Performance Mgmt Project-LGE	8,929.77	-	(8,929.77)		0.0%	124,016.79	115,087.02	(8,929.77)			Oct-10			2011
132359	MULD WELDING TRK	6,419.83	-	(6,419.83)		0.0%	64,484.28	58,064.45	(6,419.83)			Oct-10			2011
132442	SYS CNTR OPS MGR-LGE	(2,846.01)	-	2,846.01		0.0%	37,347.89	40,193.91	2,846.01			Nov-10			2011
132536	STRAT ASSET INVEST SFTWR LGE CENTER BY-PASS	38,443.26 59.361.31	-	(38,443.26)		0.1%	58,151.71 350,592.44	15,131.70	(43,020.01)			Dec-10			2011
132543 132548	BPEM ENHANCEMENTS-LGE	59,361.31 41,385.65	-	(59,361.31) (41,385.65)		0.1% 0.1%	350,592.44 41,385.65	278,327.76	(72,264.68) (41,385.65)			Dec-10 Dec-10			2011 2011
132587	MORGANFIELD OFFICE BLDG LGE	46,201.76	-	(46,201.76)		0.1%	47,551.82	-	(47,551.82)			Jan-11			2011
132588	INTERIM MORGANFLD CALL CTR LGE	43,440.90	-	(43,440.90)		0.1%	28,720.47	-	(28,720.47)			Jan-11			2011
132621	PENILE TO PADDY'S RUN PIPELINE	1,198,196.82	-	(1,198,196.82)		1.9%	4,044,614.45	-	(4,044,614.45)	Feb-11	Dec-12	Feb-11		Reallocated from budget funding project 130945.	2011
132629	Cooper Chapel Rd Gas Main Relo	84,929.79	-	(84,929.79)		0.1%	754,247.31	-	(754,247.31)			Sep-11			2011
132666 132684	MY ACCOUNT 2011 FIRST RELEASE MILL CREEK LINE MODIFICATIONS	46,237.79 296,298.71	-	(46,237.79) (296.298.71)		0.1%	89,589.56 297.069.38	-	(89,589.56) (297.069.38)			Feb-11			2011 2011
132684	TOAD LICENSES-LGE11	10,159.37	-	(296,298.71)		0.5%	297,069.38 10,159.37	-	(297,069.38)			Mar-11			2011
132741	MAG-16 DENTS	124.835.94	-	(124,835.94)		0.2%	91,637.26	-	(91,637.26)			Mar-11			2011
132742	MR/SO/DIST CCS ENH BUND-LGE	43,032.14	-	(43,032.14)		0.1%	43,032.14	-	(43,032.14)			Mar-11			2011
132763	EDI IMPLEMENTATION-LGE 11	26,043.73	-	(26,043.73)		0.0%	26,406.16	-	(26,406.16)			Mar-11			2011
132770	EOC T-40LP TRAILER	21,448.06	-	(21,448.06)		0.0%	21,448.06	-	(21,448.06)			Mar-11			2011
132771	AOC T-40LP Trailer	21,448.06	-	(21,448.06)		0.0%	21,448.06	-	(21,448.06)			Mar-11			2011
132987 133024	MISC FARM TAP REPLACEMENTS CCS LOW INCOME COMMITMENT-LGE	1,509.29 44.342.71	-	(1,509.29) (44,342.71)		0.0%	44.581.46	-	(44.581.46)			Apr-11			2011
133024	Auburndale Forklift	9,135.50	-	(9.135.50)		0.1%	9,135.50	-	(9,135.50)			Apr-11 Mav-11			2011
133092	KY HWY 22 RELOC - PHASE 3	79,808.90	-	(79,808.90)		0.1%	52,456.81		(52,456.81)			Apr-11			2011
133160	CCS ARCHIVE/PURGE TECH-LGE	7,216.25	-	(7,216.25)		0.0%	8,958.64	-	(8,958.64)			May-11			2011
133434	CALVARY 12"@WESTSIDE DRIVE	9,572.25	-	(9,572.25)		0.0%	9,572.25	-	(9,572.25)			May-11			2011
133893	MINOR CONSTRUCTION BOC2-LGE	9,322.53	-	(9,322.53)		0.0%	9,322.53	-	(9,322.53)			Jun-11			2011
134178 134270	BALLARDSVILLE LINE @ HWY 146	171,897.29 255,286,76	-	(171,897.29)		0.3%	184,845.96 373.069.95	-	(184,845.96)		D 12	Jul-11			2011
134270	VIRTUAL DESKTOP - LGE MAGNOLIA DUMP TRUCK	14,325.26	-	(255,286.76) (14,325.26)		0.4%	14,325.26	-	(373,069.95) (14,325.26)	Sep-11	Dec-12	Sep-11 Jun-11			2011 2011
134308	BOC TELLER AREA RENOVATION	9.583.00	-	(9.583.00)		0.0%	9.583.00	-	(9,583.00)			Jun-11			2011
134438	ROD DROP INSTRUMENTATION	22,435.65	-	(22,435.65)		0.0%	114,022.97	-	(114,022.97)	Nov-11	Feb-12	Nov-11			2011
134439	HYDRAULIC PUSHRODS_ROCKER ARMS	32,936.04	-	(32,936.04)		0.1%	32,936.04	-	(32,936.04)	Jan-11	Dec-11	Jan-11			2011
134441	INST LEVEL MONITORS ON TOWERS	65,263.46	-	(65,263.46)		0.1%	65,263.46	-	(65,263.46)	Nov-11	Dec-11	Nov-11			2011
134447	VISTA SWITCH_ELEC LINE FEEDS	86,812.14	-	(86,812.14)		0.1%	92,694.26	-	(92,694.26)	Oct-11	Dec-12	Oct-11			2011
134523 134588	Resource Mgmt Tool-LGE HEATER RELITER UPGRADE	24,587.70 22,263.44	-	(24,587.70)		0.0%	42,008.23 38.341.10	-	(42,008.23)	Oct-11 Nov-11	Dec-12 Dec-11	Oct-11 Nov-11			2011
134603	CG & LG REGULATOR ST RTUs	68,715.20	-	(68,715.20)		0.1%	94.258.97	-	(94.258.97)	Nov-11 Nov-11	Dec-11	Nov-11			2011
134652	MAGNOLIA LEAK SURVEY INSTRU	47,551.43	_	(47,551.43)		0.1%	49,134.31		(49,134.31)	Nov-11	Dec-11	Nov-11			2011
134656	DOZER WITH TRAILER	179,731.54	-	(179,731.54)		0.3%	184,752.60	-	(184,752.60)	Nov-11	Dec-11	Nov-11			2011
134890	QUALITY OF SERVICE-LGE 2011	14,855.84	-	(14,855.84)		0.0%	35,804.55	-	(35,804.55)			Aug-11			2011
135118 135163	Check Sealer A/P REPLACE CG CONTROLLERS	797.86 37,033.13	-	(797.86) (37,033.13)		0.0% 0.1%	797.86 37,033.13	-	(797.86) (37,033.13)	Nov-11	Dec-14	Jul-11 Nov-11			2011 2011
135168	OBSOLETE ROTARY METER UPGR	37,033.13 42,691.18	-	(42,691.18)		0.1%	52,676,67	-	(52,676.67)	Nov-11 Nov-11	Dec-14 Dec-12	Nov-11 Nov-11			2011
135182	ALLEN BRADLEY PLC_H2S FLARE	14.431.58	-	(14,431.58)		0.1%	60.382.61	-	(60,382.61)	Nov-11	Jun-13	Nov-11			2011
135300	PEOPLESOFT 9.1 LGE	45,431.89	-	(45,431.89)		0.1%	188,109.86	-	(188,109.86)	Sep-11	Aug-12	Sep-11			2011
135355	BLUESTRIPE - LGE 2011	7,393.35	-	(7,393.35)		0.0%	7,393.35	-	(7,393.35)			Aug-11			2011
135435	IRISE SOFTWARE - LGE 2011	53,934.50	-	(53,934.50)		0.1%	103,624.35	-	(103,624.35)			Aug-11			2011
135471	REPL ACTUATOR CONTROLLERS	28,020.11	-	(28,020.11)		0.0%	28,372.67	-	(28,372.67)			Aug-11			2011
135558 135566	6TH FLOOR CONSTRUCTION-LGE11 Swing Reach	6,025.37 27,189,40	-	(6,025.37)		0.0%	7,018.69 27,189.40	-	(7,018.69) (27,189.40)			Sep-11			2011
135578	SAP BWA Licenses-LGE11	18.881.57	-	(27,189.40)		0.0%	18.881.57	-	(18.881.57)			Apr-11 Sep-11			2011
135586	REPLACE WESTERN KY YELLOW LINE	928,601.88	_	(928,601.88)		1.5%	4,782,935.79		(4,782,935.79)	Sep-11	Sep-12	Sep-11		Reallocated from budget funding project 130945. Materials were ordered	2011
		,		,,			, ,				1			in 2011 (most due to long lead times) to allow early start to 2012	
														construction project.	
135587	MAGNOLIA 20" REPAIRS	348,710.97	-	(348,710.97)		0.6%	691,734.98	-	(691,734.98)			Sep-11		Emergent work due to serious anomalies found in internal inspections of	2011
135591	Netscout-LGE11	35,286.41		(35,286.41)		0.1%	35,286.41	-	(35,286.41)			Sep-11		pipeline in July 2011. Reallocated from budget funding project 130945.	2011
135599	DCS IPM CUSTOMER CLIENT-LGE	80,000.00	-	(80,000.00)		0.1%	80,000.00	-	(80,000.00)			Sep-11			2011
135608	Contact Center - CTI - LGE11	180,470.37	-	(180,470.37)		0.3%	264,880.77	-	(264,880.77)	Oct-11	Jun-12	Oct-11			2011
135633	MULDRAUGH PARTS WASHER	13,523.60	-	(13,523.60)		0.0%	13,523.60	-	(13,523.60)			Oct-11			2011
135635	UPGR FACIL AT DISTRICT REG STA	449.03	-	(449.03)		0.0%		-				Oct-11			2011
135636	DEMAGNITIZER	28,833.43	-	(28,833.43)		0.0%	28,833.43	-	(28,833.43)			Oct-11			2011
135663 135668	SolMan Process Blueprint-LGE11 2,550 ITRON GAS 40 GB ERTS	15,769.54 156,773.64	-	(15,769.54) (156,773.64)		0.0% 0.3%	15,769.54 156,773.64	-	(15,769.54) (156,773.64)			Oct-11 Oct-11			2011 2011
135692	LACONIA OFFICE UPGRADE	20,509.35	-	(20,509,35)		0.5%	20,509.35	-	(20.509.35)			Oct-11			2011
135693	FLARE INFRARED CAMERA	14,747.08	-	(14,747.08)		0.0%	14,747.08	-	(14,747.08)			Oct-11			2011
135702	HP QUALITY CENTER UPGR-LGE	4,731.21	-	(4,731.21)		0.0%	4,731.21	-	(4,731.21)			Oct-11			2011
135771	SSC BUILDING	40,906.35	-	(40,906.35)		0.1%	56,288.85	-	(56,288.85)			Nov-11			2011
135775	CENTER TRAN LINE REPLACEMENT	42,789.92	-	(42,789.92)		0.1%	37,116.37	-	(37,116.37)			Oct-11			2011
135777 135778	REPL PIECE PENILE TO PADDY'S DUMP TRUCK	50,056.10 14,325,26	-	(50,056.10)		0.1%	46,088.62 14,325.26	-	(46,088.62)			Nov-11			2011
155//8	DUMP I KUCK	14,323.26	-	(14,325.26)		0.0%	14,323.26	-	(14,325.26)			Nov-11		Attachment to Response to PSC-1 Question	n No. 13(a)
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		A1	A1	Variance	Variance.	Percent	Total Actual	Total	Mariana	Date	Date	Date	Date		
Project	Project	Annual Actual	Annual Original	In	As	Of	Project	Budget Project	Variance In	Original Budget	Original Budget	Actual	Actual		
No. 135805	Title/Description TRACTOR LOADER CUTTER	Cost 43.615.24	Budget	Dollars (43.615.24)	Percent	Budget 0.1%	Cost 43.615.24	Cost	Dollars (43.615.24)	Start	End	Start Nov-11	End	Explanations	Year 2011
135839	Satellite Phones	10,233.24	-	(10,233.24)		0.1%	10,776.51	-	(10,776.51)			Dec-11			2011
135675LGE	PPL Alternate Data Ctr-LGE11	35,737.00	-	(35,737.00)		0.1%	17.582.09	-	(17,582,09)			Oct-11			2011
135677LGE	Disk Backup & NAS Rfresh-LGE11	99,862.13	-	(99,862.13)		0.2%	99,862.13	-	(99,862.13)			Oct-11			2011
135689LGE	Bill Redesign-LGE11	13,713.64	-	(13,713.64)		0.0%	40,496.63	-	(40,496.63)			Oct-11			2011
135695LGE	SAP Testing Automation-LGE11	53,867.18	-	(53,867.18)		0.1%	77,764.40	-	(77,764.40)			Oct-11			2011
135697LGE	Revenue Collect Enh-LGE11	1,616.63	-	(1,616.63)		0.0%	41,238.85	-	(41,238.85)			Oct-11			2011
135719LGE	TDMS Implementation-LGE11	25,364.86	-	(25,364.86)		0.0%	25,668.67	-	(25,668.67)			Oct-11			2011
135754LGE GME406	SQL Server Compression-LGE11 GAS MAIN EXT 406	5,281.97 1,069,491.24	1,149,970.27	(5,281.97) 80,479.03	7%	0.0% 1.7%	5,281.97 1,069,491.24	1,149,970.27	(5,281.97) 80,479.03	Jan-02	Dec-25	Nov-11 Jan-02			2011 2011
L9-2010	PRIORITY REPL T-LINES LGE 2010	4,152.20	1,149,970.27	(4.152.20)	770	0.0%	4,152.20	1,149,970.27	(4.152.20)	Jan-02 Jan-10	Dec-25 Dec-10	Jan-02 Jan-10			2011
L9-2010	PRIORITY REPL T-LINES LGE 2011	4,132.20	359,893.73	359,893,73	100%	0.0%	4,132.20	719,787.46	719,787.46	Jan-11	Jun-12	Jan-11		Actuals recorded with a 121 product code but budget used a 141	2011
			,	,				,	,					(common) product code. Variances essentially offset.	
LSMR414	Large Scale Main Replacements	18,326,935.42	17,248,924.05	(1,078,011.37)	-6%	29.5%	18,326,935.42	17,248,924.05	(1,078,011.37)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The program spans several years. In 2011 the net difference for these projects was (S1,141K). More miles of main were replaced than originally budgeted	2011
														and resurfacing costs were higher than anticipated.	
MAN414	ELECTRIC/GAS MANHOLE CONFLICTS	8.07	_	(8.07)		0.0%	8.07	_	(8.07)			Oct-09			2011
NBCD340UG		130,423.06	-	(130,423.06)		0.2%	130,423.06	-	(130,423.06)	Mar-00	Dec-25	Mar-00			2011
NBGCS419	NEW BUS CONNECT SERV 419	2,814.10	-	(2,814.10)		0.0%	4,441,079.68	4,438,265.58	(2,814.10)	Mar-01	Dec-25	Mar-01			2011
NBGS341	INSTALL GAS SVC-JOINT TRENCH	78,191.77	100,617.80	22,426.03	22%	0.1%	1,618,124.04	1,812,414.28	194,290.24	Feb-06	Dec-25	Feb-06			2011
NBGS419	NEW BUS GAS SERV 419	1,739,081.22	1,400,930.11	(338,151.11)	-24%	2.8%	16,691,362.47	17,160,293.93	468,931.46	Mar-01	Dec-25	Mar-01		Increase due to more customer requests for gas services than anticipated in the original budget which is generally based on historical trends.	2011
NBGS421	NEW BUS GAS SERV 421	21,219.35	124,864.40	103,645.05	83%	0.0%	252,661.80	595,825.06	343,163.26	Nov-01	Dec-14	Nov-01			2011
NBGS422	NBGS422	17,813.17	62,206.95	44,393.78	71%	0.0%	252,065.16	391,980.04	139,914.88	Nov-01	Dec-25	Nov-01			2011
NBRD341UG NBSB341UG		843.60 214,733.95	-	(843.60) (214,733.95)		0.0%	843.60 214.733.95	-	(843.60) (214.733.95)	Jan-00	Dec-25	Jan-00			2011
	PUB WORKS GAS 406	214,733.95 539.806.87	1,348,518.37	(214,733.95) 808,711.50	60%	0.3%	539,806.87	1,348,518.37	(214,733.95) 808,711.50	Dec-01 Jan-02	Dec-25 Dec-25	Dec-01 Jan-02		Budget was developed at a higher level to encompass multiple public works	2011
131111000		33,,00.07	1,510,510.57	000,71130		0.70	337,000.07	1,540,510.57	000,711.50	San 02	200	Juli 02		relocation jobs. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more so if there are individual job greater than \$300K money was reallocated to these separate projects. In 2011 this included \$875K estimated cost for Cooper Chapel Rd Gas Main Relocation (132629), which started in 2011 but most work was completed in 2012.	2011
PMR414	Priority Main Replacement	2,688,068.82	2,732,629.91	44,561.09	2%	4.3%	2,688,068.82	2,732,629.91	44,561.09	Sep-01	Dec-25	Sep-01			2011
RCST406G	Customer requested - Gas	138,460.37	67,066.16	(71,394.21)	-106%	0.2%	138,460.37	67,066.16	(71,394.21)	Dec-01	Dec-25	Dec-01			2011
RNTPD340	REP THR PARTY DAM 340	57,159.47	-	(57,159.47)		0.1%	57,159.47	-	(57,159.47)	Mar-01	Dec-25	Mar-01			2011
RNTPD419	Repair Third Party Damages-419	86,834.73		(86,834.73)		0.1%	1,159,954.92	999,574.65	(160,380.27)	Jul-01	Dec-25	Jul-01			2011
RRCS419G RRCS421G	REP CO GAS SERV 419	1,785,082.17	1,614,538.55	(170,543.62)	-11%	2.9%	1,785,082.17	1,614,538.55	(170,543.62)	Feb-01	Dec-25	Feb-01			2011
RRCS42IG RRCS422G	REM/REPL CO GAS SERVICE-421 RRCS422G	16,669.02 1,773.58	81,132.65	64,463.63 (1,773.58)	79%	0.0%	16,669.02 1,773.58	81,132.65	64,463.63 (1,773.58)	Nov-01	Dec-14	Nov-01 Nov-01			2011 2011
SYSEN406G		441,500.57	879,953.71	438,453.14	50%	0.7%	441,500.57	879,953.71	438,453.14	Dec-02	Dec-25	Dec-02		Decrease due to less system enhancement work than anticipated in the	2011
														original budget which is generally based on historical trends.	
TBRD419G	MISC GAS MAIN LEAK REPAIR/REM	35,222.18	50,516.76	15,294.58	30%	0.1%	35,222.18	50,516.76	15,294.58	Jun-08	Dec-25	Jun-08			2011
TLEQ419 TLEO447	Purchase of Tools - 004190 TOOLS AND EQUIP 447	102,208.51 55,143.82	93,480.00 25,000.20	(8,728.51)	-9% -121%	0.2%	1,154,434.78 382,977.59	1,348,626.27 404,835.07	194,191.49 21.857.48	Dec-02 Aug-05	Dec-25 Dec-14	Dec-02 Aug-05			2011 2011
TLEQ44/	Tools and Equipment 448	70.358.97	30,780.00	(39,578,97)	-121%	0.1%	70.358.97	30.780.00	(39,578,97)	Aug-03 Aug-02	Dec-14 Dec-12	Aug-03 Aug-02			2011
TLEO450	Tools and Equipment , 004500	51,162.91	25,080.00	(26,082.91)	-104%	0.1%	51,162.91	25,080.00	(26,082.91)	Aug-02	Dec-14	Aug-02			2011
TLEQ451	Tools and Equipment, 004510	23,905.73	25,080.00	1,174.27	5%	0.0%	84,391.58	135,725.85	51,334.27	Mar-05	Dec-14	Mar-05			2011
		58,316,833.72	62,063,280.68	3,746,446.96											2011 Tota
112644	Capital tools	-	19,686.00	19,686.00	100%	0.0%	96,809.82	158,183.82	61,374.00	Jun-01	Dec-14	Jun-01			2012
114268	Gas Regulator Replacements	1,205,950.76	1,610,778.00	404,827.24	25%	2.3%	16,967,653.91	17,370,760.14	403,106.23	May-02	Dec-08	May-02		This was a multi-year program. Less work was needed to be done than expected, causing the final two years (2011-2012) to be under budget. In 2011, work was still being performed to verify what needed to be done to complete the 10-year program. The remaining scope was not fine-tuned until after the budgeting cycle was complete.	2012
115030	PURCHASE REGULATORS	101,310.03	92,640.00	(8,670.03)	-9%	0.2%	101,310.03	92,640.00	(8,670.03)	Aug-02	Dec-14	Aug-02		and the stage of the complete.	2012
117361	Accrued Labor - LGE	(8,213.44)		8,213.44		0.0%	5,397.11	9,314.64	3,917.53	Mar-04	Aug-10	Mar-04			2012
119902	Clear 12/04 A&G	(639,999.95)	-	639,999.95		-1.2%	(426,599.32)	(138,112.90)	288,486.41			Dec-04		This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2012
120595	PURCHASE REGUL-RES/COMM	107,428.38	129,696.00	22,267.62	17%	0.2%	107,428.38	129,696.00	22,267.62	Jan-06	Jan-10	Jan-06			2012
120596	FARM TAP REGULATOR UPGR	4.69	-	(4.69)		0.0%	5,898,100.06	5,898,095.37	(4.69)	Jan-06	Dec-14	Jan-06			2012
120754	Misc. A/R Uncollect - LGE Cap	60,360.85		(60,360.85)	_	0.1%	50,736.60	(4,975.39)	(55,711.99)			Jun-05			2012
122650 122959	LGE Gas Meters MILL CREEK GAS MEASUREMENT	2,219,154.81	2,036,712.60	(182,442.21)	-9%	4.2%	2,219,154.81	2,036,712.60	(182,442.21)	Jan-07	Dec-14	Jan-07 Jul-07			2012
122959 123025	MILL CREEK GAS MEASUREMENT INSTALL VALVES ON STOR WELLS	(36.38) (1,353.91)	-	36.38 1,353.91		0.0%	800,664.97 647,753.38	800,701.35 649,107.29	36.38 1,353.91			Jul-07 Jan-08			2012 2012
123025	MULD-DRILL 5 RECOVERY WELLS	904,278.71	670,656.13	(233,622.58)	-35%	1.7%	9,544,809.31	9,284,730.39	(260,078.92)	Jan-08	Dec-08	Jan-08 Jan-08			2012
123047	2008 GAS REGUL CAPACITY PROJ	(420.36)	070,050.15	420.36	-5370	0.0%	76,839,28	77.259.64	420.36	Jan-08	DCC-00	Jan-08			2012
123889	UPS ASHBOTTOM (GAS)	(662.91)	-	662.91		0.0%	(5,629.05)	(4,966.14)	662.91			Apr-08			2012
124847	UPGR GAS CONTROL SCADA SYS	(52,450.70)	-	52,450.70		-0.1%	1,344,390.85	1,396,841.55	52,450.70	Jan-09	Sep-12	Jan-09			2012
125013	FAILED EQUIPMT REPLACE	(34.29)	-	34.29		0.0%	11,762.57	11,796.86	34.29		•	Dec-08			2012
														Attachment to Response to PSC-1 Questio Pa	on No. 13(a) age 41 of 57 K. Blake

							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
Project No.	Project Title/Description	Cost	Original Budget	In Dollars	As Percent	Budget	Cost	Cost	In Dollars	Start	End	Start	Actual End	Explanations	Year
125293	Identity Mgmt - LGE11	303.77	- Duaget	(303.77)	recent	0.0%	2,763.76	2,459.99	(303.77)	Dec-11	Jan-12	Dec-11	Late	LApanations	2012
125352	HW/SW Dev Tools 026580-LGE11	8.38	-	(8.38)		0.0%	2,179.60	2,171.23	(8.38)	Jan-11	Dec-11	Jan-11			2012
125358	Rate Case-LGE11	-	44,532.00	44,532.00	100%	0.0%	-	44,532.00	44,532.00	Jun-12	Dec-11				2012
125368	IT Sec Mon/Aud/Mgt Tools-LGE11	655.18	-	(655.18)		0.0%	108,450.85	107,795.67	(655.18)	Jan-11	Dec-11	Jan-11			2012
125384 125408	Access Switch Rotation-LGE11 Wireless Buildout-LGE11	(2,444.40) (3.652.31)	-	2,444.40 3.652.31		0.0%	59,233.65 38,058.89	61,678.05 41.711.20	2,444.40 3,652.31	Apr-11 Feb-11	Dec-11 Dec-11	Apr-11 Feb-11			2012 2012
125427	Server Hardware Refresh-LGE11	231.41	-	(231.41)		0.0%	75,894.93	75,663.53	(231.40)	Jun-10	Dec-11	Jun-10			2012
125445	Bulk Power & Envir Sys-LGE11	(5.94)	-	5.94		0.0%	8,398.36	8,404.30	5.94	Jan-11	Dec-11	Jan-11			2012
125549	Outside Cable Plant -LGE11	1,834.66	-	(1,834.66)		0.0%	10,572.11	8,737.45	(1,834.66)	Jan-11	Dec-11	Jan-11			2012
125556	Telephone Syst Cap Exp-LGE11	(1,523.87)		1,523.87		0.0%	17,822.94	19,346.81	1,523.87	Jan-11	Dec-11	Jan-11			2012
125584 125643	Patches & CCS Rel Upg-LGE11 Oracle IPM (LG&E %)	(21,134.76)	74,220.00	74,220.00 21,134.76	100%	0.0%	56,689.98	74,220.00 77,824.74	74,220.00 21,134.76	Aug-12 Jul-10	Dec-12 Dec-11	Jul-10			2012 2012
125665	PowerPlant Upgrade (LG&E %)	(82.50)		82.50		0.0%	62.740.15	62.822.65	82.50	Jul-10	Nov-10	Jul-10			2012
125667	PowerPlant - Version (LG&E %)	20,866.25	46,152.96	25,286.71	55%	0.0%	20,866.25	120,000.00	99,133.75	Mar-12	May-12	Mar-12			2012
125669	Stores Capital - 2012 (LG&E %)	-	1,650.00	1,650.00	100%	0.0%	-	1,650.00	1,650.00	Feb-12	Nov-12				2012
125900	MULD ENGINE COOLING	(3,666.94)	-	3,666.94		0.0%	64,926.16	68,593.10	3,666.94			Jan-09			2012
126382 126386	MULD 2010 REP/REPL DEF EQ DOIT GAS EMER MGMT SYSTEM	(551.93) (4,278.85)	-	551.93 4.278.85		0.0% 0.0%	138,199.57 482,357.45	138,751.50 486,636.30	551.93 4,278.85	Jan-10 Jun-10	Dec-10 Nov-11	Jan-10 Jun-10			2012 2012
126444	MULD STORAGE PIPELINE	(28,535.94)	-	28,535.94		-0.1%	102,753.92	131,289.86	28,535.94	Jan-10	Dec-10	Jan-10			2012
126445	MULD TRANSMISSION LINE REPL	31,835.86	-	(31,835.86)		0.1%	134,416.99	102,581.13	(31,835.86)	Jan-10	Dec-10	Jan-10			2012
126470	REMOTE CONTROL VALVES	1,623.08	-	(1,623.08)		0.0%	194,565.82	192,942.74	(1,623.08)	Jan-10	Dec-10	Jan-10			2012
126479	2010 RELIEF VALVE CAPACITY	0.05	-	(0.05)		0.0%	73,130.26	73,130.21	(0.05)	Apr-10	Dec-10	Apr-10			2012
126480 126482	COMMERCIAL HP GAS SERVICE	(14,824.59)	-	14,824.59		0.0%	209,476.98	224,301.57	14,824.59	Jan-10	Dec-10	Jan-10			2012 2012
126482	UPGRADE REGULATION FACILITIES GAS REGULATORY TOOLS & EQ	(3,399.05)	20,959.80	3,399.05 (13,601.25)	-65%	0.0% 0.1%	415,147.15 89,921.38	418,546.20 119,446.74	3,399.05 29,525.36	Mar-10 Jan-11	Sep-11 Dec-14	Mar-10 Jan-11			2012
126865	HW/SW Dev Tools 026540-LGE12	4,065.19	7,422.00	3,356.81	45%	0.0%	4,065.19	7.422.00	3,356.81	Jan-12	Dec-12	Jan-12			2012
126871	HW/SW Dev Tools 026580-LGE12	-	5,649.75	5,649.75	100%	0.0%	-	5,649.75	5,649.75	Dec-11	Dec-12				2012
126881	New Tech Implement-LGE12	-	30,132.00	30,132.00	100%	0.0%	-	30,132.00	30,132.00	Jan-12	Dec-12				2012
126890	Comp HW Cap for LOB's-LGE12	11,172.49	45,000.00	33,827.51	75%	0.0%	11,172.49	45,000.00	33,827.51	Feb-12	Dec-12	Feb-12			2012
126892 126894	Monitor Replacement-LGE12 Monitor Replacement-SVCO12	6,553.01 12,347.47	9,000.00 15,000.00	2,447.00 2,652.53	27% 18%	0.0%	6,553.01	9,000.00 15,000.00	2,447.00 15,000.00	Feb-12 Jan-12	Dec-12 Dec-12	Feb-12 Jan-12			2012 2012
126898	Tech Refresh - LGE12	265,835.37	273,084.00	7,248.63	3%	0.5%	265,682.07	273,084.00	7,401.93	Feb-12	Dec-12	Feb-12			2012
126900	Tech Refresh - SVCO12	-	331,197.73	331,197.73	100%	0.0%	-	331,197.73	331,197.73	Jan-12	Dec-12	100 12		Budget was incorrectly identified as a utility project and therefore included	2012
														in this data set. Actuals are correctly attributed to Capital Corp.	
126901	Lou Electrical Upg-LGE12	7,225.04	7,533.00	307.96	4%	0.0%	7,225.04	7,533.00	307.96	Jan-12	Dec-12	Jan-12			2012
126903 126907	Lou Racks & Furniture-LGE12 Replace Air Handler Unit-LGE12	3,484.24 5,850.94	3,766.50 13,559.40	282.26 7,708.46	7% 57%	0.0%	3,484.24 8,247.19	3,766.50 13,559.40	282.26 5,312.21	Jan-12	Dec-12 Dec-12	Jan-12 Aug-10			2012 2012
126907	ReplChillers&Pumps-BOC-LGE12	41.168.63	4.519.80	(36.648.83)	-811%	0.1%	41.168.63	4.519.80	(36,648,83)	Aug-10 Oct-12	Dec-12	Oct-12			2012
126913	Srvr Cap Expan & Rel-LGE12	12,174.64	12,806.10	631.46	5%	0.0%	12,174.64	12,806.10	631.46	Jan-12	Dec-12	Jan-12			2012
126915	Server Hardware Refresh-LGE12	129,949.36	167,206.35	37,256.99	22%	0.2%	131,034.61	167,206.35	36,171.74	Jan-12	Dec-12	Jan-12			2012
126917	Simpsonville Elect Upg-LGE12	11,713.62	14,312.70	2,599.08	18%	0.0%	11,699.19	14,312.70	2,613.51	Jan-12	Dec-12	Jan-12			2012
126919	Simpsonville Racks&Furn-LGE12	2,898.51	3,766.50	867.99	23%	0.0%	2,898.51	3,766.50	867.99	Jan-12	Dec-12	Jan-12			2012
126921 126924	Cabling for Server Conn-LGE12 Data Center Software-LGE12	5,211.20 7,006.68	6,779.70 6,779.70	1,568.50 (226.98)	23% -3%	0.0%	5,211.20 7,006.68	6,779.70 6,779.70	1,568.50 (226.98)	Jan-12 Sep-12	Dec-12 Dec-12	Jan-12 Sep-12			2012 2012
126928	VESDA Interlock CRAC-LGE12	11,362.68	11.299.50	(63.18)	-1%	0.0%	11.362.68	11,299.50	(63.18)	Mar-12	Dec-12	Mar-12			2012
126930	Bulk Pwr & Env Systems-LGE12	5,669.72	7,628.19	1,958.47	26%	0.0%	5,924.62	7,628.19	1,703.57	Jan-12	Jan-13	Jan-12			2012
126935	Mobile Radio-LGE12	16,166.03	15,089.49	(1,076.54)	-7%	0.0%	16,166.03	15,089.49	(1,076.54)	Jan-12	Dec-12	Jan-12			2012
126937	NtwkAccessDev/Site Infrs-LGE12	23,106.23	18,927.66	(4,178.57)	-22%	0.0%	18,080.25	18,927.66	847.41	Jan-12	Dec-12	Jan-12			2012
126939 126941	Ntwk Tools/Test Equip-LGE12 Outside Cable Plant -LGE12	14,255.09 17,190.22	15,122.31 30.417.45	867.22 13,227.23	6% 43%	0.0%	14,255.09 17,699.79	15,122.31 30.417.45	867.22 12,717.66	Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2012 2012
126941	Pur/Rebuild Radio Sites-LGE12	17,190.22	22,598.97	22,598.97	100%	0.0%	17,099.79	22,598.97	22,598.97	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12			2012
126946	Site Sec Improvements-LGE12	5,016.73	7,580.58	2,563.85	34%	0.0%	5,016.73	7,580.58	2,563.85	Sep-12	Dec-12	Sep-12			2012
126948	Phone Sys Capacity Exp-LGE12	22,649.24	22,694.16	44.92	0%	0.0%	22,649.24	22,694.16	44.92	Jan-12	Dec-12	Jan-12			2012
126950	Cisco UC&C-LGE12	209,213.57	301,320.03	92,106.46	31%	0.4%	263,134.69	301,320.03	38,185.34	Jan-12	Dec-12	Jan-12			2012
126956	Conv-Leased T1 Circ-Wls-LGE12	15,384.89	12,147.96	(3,236.93)	-27%	0.0%	15,384.89	12,147.96	(3,236.93)	Jan-12	Dec-12	Jan-12			2012
126963 126965	Backup Capacity Exp-LGE12 MidLevel Storage Refresh-LGE12	290,203.70	30,131.40 61.017.27	30,131.40 (229,186.43)	100% -376%	0.0%	329,869.90	30,131.40 61,017.27	30,131.40 (268,852,63)	Jan-12 Jan-12	Dec-12 Aug-13	Jan-12			2012 2012
126971	SAN Capacity Exp-LGE12	36,374,48	30,132.00	(6,242.48)	-21%	0.1%	36,374,48	30,132.00	(6,242.48)	Jul-12	Dec-12	Jul-12			2012
126975	Upgrd Vmware Infrast-LGE12	13,243.03	14,360.82	1,117.79	8%	0.0%	12,955.24	14,360.82	1,405.58	Feb-12	Dec-12	Feb-12			2012
126987	Upgrade to SQL 2011-LGE12	-	6,659.16	6,659.16	100%	0.0%	-	6,659.16	6,659.16	Jan-12	Dec-12				2012
126989	Access Switch Rotate-LGE12	74,770.27	75,329.76	559.49	1%	0.1%	74,770.27	75,329.76	559.49	Feb-12	Dec-12	Feb-12			2012
126991	CERUS III-LGE12	69,087.89	68,272.29	(815.60)	-1% 4%	0.1%	61,665.54	68,272.29	6,606.75	Jan-12	Dec-12	Jan-12			2012
126993 126995	Core Network Infra-LGE12 Data Networks Test Tools-LGE12	21,780.12 6,685.75	22,598.97 7,580.58	818.85 894.83	4% 12%	0.0%	21,780.12 6.758.75	22,598.97 7.580.58	818.85 821.83	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2012 2012
126997	Net Access Dev & Gateway-LGE12	7,016.59	7,580.58	563.99	7%	0.0%	7,016.59	7,580.58	563.99	Jan-12	Dec-12	Jan-12 Jan-12			2012
126999	Network Management-LGE12	51,546.02	55,466.73	3,920.71	7%	0.1%	51,546.02	55,466.73	3,920.71	May-12	Oct-12	May-12			2012
127001	Sec Infrastructure Enh-LGE12	14,566.97	15,161.16	594.19	4%	0.0%	14,746.14	15,161.16	415.02	Jan-12	Dec-12	Jan-12			2012
127003	Wireless Upgrade-LGE12	39,028.23	45,222.00	6,193.77	14%	0.1%	36,578.01	45,222.00	8,643.99	Jan-12	Dec-12	Jan-12			2012
127005 127009	DB Tools and Equip-LGE12 Data Protection-LGE12	10,088.19 9,736.55	11,299.50 7,580.61	1,211.31 (2,155.94)	11% -28%	0.0%	10,088.19 9,736.55	11,299.50 7,580.61	1,211.31 (2,155.94)	May-12 Jan-12	Dec-12 Dec-12	May-12 Jan-12			2012 2012
127011	Identity Mgmt - LGE12	7,730.33	3,766.50	3,766.50	100%	0.0%	9,730.33	3,766.50	3,766.50	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12			2012
127011	IT Sec Infrastructure-LGE12	2,386.46	18,880.11	16,493.65	87%	0.0%	2,386.46	18,880.11	16,493.65	Jan-12	Dec-12	Jan-12			2012
127019	Msging Sec Infrastr -LGE12	1,977.24	37,759.80	35,782.56	95%	0.0%	1,977.24	37,759.80	35,782.56	Aug-12	Dec-12	Aug-12			2012
127021	Vulnerability Scanning-LGE12	14,972.22	7,580.61	(7,391.61)	-98%	0.0%	14,972.22	7,580.61	(7,391.61)	Mar-12	Dec-12	Mar-12		Attachment to Response to PSC-1 Questic	2012 on No. 13(a)
														cament to recoporac to 15C-1 Question	10. 15(a)

Attachment to Response to PSC-1 Question No. 13(a)
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K. Blake

oject No	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Actual Project Cost	Budget Project Cost	Variance In Dollars	Original Budget Start	Original Budget End	Date Actual Start	Date Actual End	Explanations	,
025	Microsoft License-LGE12	18,926.21	11,299.50	(7,626.71)	-67%	0.0%	18,926.21	11,299.50	(7,626.71)	Jan-12	Apr-12	Jan-12	Eliu	Expanations	_
81 45	PeopleSoft Time (LG&E %) PENILE CITY GATE ST REDESIGN	64,618.88 (118.22)	60,000.00 876,833.40	(4,618.88) 876,951.62	-8% 100%	0.1% 0.0%	234,196.97 1,154,177.84	75,000.00 876,951.62	(159,196.97) (277,226.22)	Jul-11 Jun-09	Jun-15 Sep-13	Jul-11 Jun-09		Initial work on this project was completed in 2010. The remainder of the project work was delayed until 2013 due to construction resource constraints and gas system constraints associated with other construction	
														work.	
3	TWIN FALLS RIVERCREST REG FAC MAGNOLIA TO PICCADILLY MODIF	0.11 0.54	-	(0.11)		0.0%	120,245.64	120,245.53 1,268,674.33	(0.11)			Oct-10 Jun-10			
73	WK BLUE & GREEN MODIFICATIONS	(284,598.73)	-	284,598.73		-0.5%	2,055,208.94	2,339,807.67	284,598.73	Jun-10	Nov-11	Jun-10			
10	Ener Eff -Operations Auto LGE	114,383.07	-	(114,383.07)		0.2%	315,173.85	200,790.77	(114,383.07)	Jan-10	Dec-12	Jan-10			
19	MAGNOLIA UPGRADE STATION PLCs	30,458.71	-	(30,458.71)		0.1%	291,425.34	260,966.63	(30,458.71)			Aug-10			
)3 34	IMPLEMENT SOA-LGE LGE Channel Bank Standard	3,776.19 (4.04)	-	(3,776.19)		0.0%	142,389.98 72,709.11	138,613.80 72,713.15	(3,776.19)	May-11 Jun-10	Jan-12 Nov-11	May-11 Jun-10			
13	IT ASSET MGMT - LGE12	25,369.56	45,197.82	19,828.26	44%	0.0%	25,369.56	45,197.82	19,828.26	Oct-12	Dec-12	Oct-12			
3	CIP COMPLIANCE INFRASTR-LGE11	693.27	-	(693.27)		0.0%	40,627.15	39,933.88	(693.27)	Jan-11	Dec-11	Jan-11			
34	CIP COMPLIANCE TOOLS-LGE11	1,075.10		(1,075.10)		0.0%	26,518.54	25,443.44	(1,075.10)	Sep-11	Dec-11	Sep-11			
)4)8	CIP COMPLI INFRA-LGE12 CIP COMPLIANCE TOOLS-LGE12	17,836.34 46,814.66	146,365.80 37,665.39	128,529.47 (9,149.27)	88% -24%	0.0% 0.1%	18,164.65 41,206.31	146,365.80 37,665.39	128,201.15 (3,540.92)	Jan-12 Jan-12	Dec-13 Dec-12	Jan-12 Jan-12			
10	SP ADMIN TOOL - LGE11	(3,306.43)	57,005.57	3,306,43	-2470	0.0%	891.24	4.197.67	3,306,43	Jan-11	Dec-12	Jan-12			
13	SP EXTRANET IMPLEMENT - LGE11	-	7,532.82	7,532.82	100%	0.0%	-	7,532.82	7,532.82	Jan-12	Dec-12				
36	ENTERPRISE STORAGE EXPAN-LGE11	0.14	-	(0.14)		0.0%	35,880.53	35,880.39	(0.14)	Jan-11	Dec-11	Jan-11			
41 54	UPGRADE TO SP2011-LGE11 BAMBOO WEB PART UPGRD-LGE12	(4,807.50)	90.39	4,807.50 90.39	100%	0.0% 0.0%	15,735.14	20,542.64 90.39	4,807.50 90.39	Jan-11 Jan-12	Dec-11 Nov-14	Jan-11			
58	SUN SOLARIS PLATFORM-LGE12	4,684.16	22,598.91	17,914.75	79%	0.0%	4,684.16	22,598.91	17,914.75	Jun-12 Jun-12	Dec-12	Jun-12			
52	SYS MONITOR-HP OPENVIEW-LGE12	-1,001.10	7,533.00	7,533.00	100%	0.0%	-,001.10	7,533.00	7,533.00	Jan-12	Dec-12	Juli 12			
55	SYS MONITOR-NETIQ-LGE12	5,030.00	9,792.69	4,762.69	49%	0.0%	5,044.19	9,792.69	4,748.50	May-12	Dec-12	May-12			
58	SP ADMIN TOOL RENEWAL-LGE12	179.45	8,738.16	8,558.71	98%	0.0%		8,738.16	8,738.16	Jan-12	Nov-12	Jan-12			
71 77	RISS REPLACEMENT-LGE11 CITRIX - LGE13	23,279.91	6.628.77	(23,279.91) 6,628.77	100%	0.0%	73,974.65	50,694.74 6,628.77	(23,279.91) 6,628.77	Feb-12	Sep-13	Oct-11			
08	NETAPP NAS REFRESH-LGE13	22,987.65	36,158.30	13,170.64	36%	0.0%	22,987.65	36,158.30	13,170.64	Feb-12	Dec-13	Feb-12			
15	KSTN Strategic Arch Dsgn-LGE	-	45,197.85	45,197.85	100%	0.0%		45,197.85	45,197.85	Jan-11	Dec-12				
)4	EVALUATE TOOLS&UTILITIES-LGE12	7,907.14	18,832.50	10,925.36	58%	0.0%	7,907.14	18,832.50	10,925.36	Jan-12	Dec-12	Jan-12			
35 17	IT SEC INFRASTRUCTURE-LGE13	12,507.16	11,299.50	(1,207.66)	-11% 100%	0.0%	12,507.16	11,299.50	(1,207.66)	Feb-12	Nov-12	Feb-12			
#/ R1	SERENA RENEWAL-LGE13 MULD MODIFY ST FLD LINES	34,324.25	6,327.72	6,327.72 (34,324.25)	100%	0.0% 0.1%	276,396.95	6,327.72 242,072.70	6,327.72 (34,324.25)	Feb-12 Mar-11	Dec-13 Dec-12	Mar-11			
93	UPGR DR & ELLINGSWORTH	(95.59)	-	95.59		0.0%	181,447.49	181,543.08	95.59	Jan-11	Jul-12	Jan-11			
94	2011 UPGR MAJOR STAT REGS	1,915.86	-	(1,915.86)		0.0%	31,711.92	29,796.06	(1,915.86)	Jan-11	Dec-12	Jan-11			
95	REMOTE ODORANT SYS REP	(5,189.74)	-	5,189.74		0.0%		5,189.74	5,189.74	Jan-11	Nov-11	Jan-11			
98 01	UPGRADE VALVE ACTUATORS Prj COMM HP SERV COMPLIANCE Prj	2,625.72 (7,989.49)	-	(2,625.72) 7,989,49		0.0%	67,378.87 425,725.36	64,753.15 433,714.85	(2,625.72) 7,989,49	Jan-11 May-11	Dec-11 Dec-11	Jan-11 May-11			
03	GAS REG CAPACITY PROG	78.943.55	-	(78.943.55)		0.0%	496.788.85	417.845.30	(78.943.55)	May-11	Dec-11	May-11			
04	MAGN FACILITY IMPROV	5,511.65	-	(5,511.65)		0.0%	110,772.64	105,260.99	(5,511.65)	Jan-11	Dec-11	Jan-11			
05	GAS COMPRESSOR REP/ADD	19,787,843.46	17,000,000.48	(2,787,842.98)	-16%	37.9%	29,122,822.65	22,774,791.87	(6,348,030.78)	Jan-11	Nov-13	Jan-11		Multi-year project construction spanned 2011-2013. The net variance to budget for all three years is \$3.9M higher, due to higher construction costs than estimated in original engineering cost estimate.	
10	REPLACE PURIFIER #1 REBOIL	27,403.89	-	(27,403.89)		0.1%	901,109.13	873,705.24	(27,403.89)	Jan-11	Nov-11	Jan-11			
14	MULD COMPRESSOR PIPE REP	(293.70)	-	293.70		0.0%	126,854.76	129,148.46	2,293.70	Jun-11	Dec-13	Jun-11			
15 18	MULD STATION TRANSM MULD STATION YARD VALVE	364.30 9,467.65	-	(364.30) (9,467.65)		0.0%	60,035.50 79,002.13	59,671.20 69,534.48	(364.30) (9,467.65)	Jan-11 Jan-11	Dec-11 Dec-11	Jan-11 Jan-11			
18 74	MAGN REPACK #1 PURIFIER	(5,227.85)	-	5,227.85		0.0%	79,002.13	78.052.88	5,227.85	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			
12	MULD COMPR COOLER BLDG	(3,356.42)	-	3,356.42		0.0%	98,356.07	101,712.49	3,356.42	Jan-11	Dec-11	Jan-11			
14	MULD STA ACID BERM	9,067.37	-	(9,067.37)		0.0%	95,183.60	86,116.23	(9,067.37)	Jan-11	Jun-12	Jan-11			
21	CP IMPRESSED SYS IMP	(34,372.00)	-	34,372.00		-0.1%	46,315.48	80,687.48	34,372.00	Aug-11	Aug-12	Aug-11			
25 35	MAGN EMERGENCY EQ REP DRILL WELLS IN CENTER	(8,943.31) 254,569.91	-	8,943.31 (254,569.91)		0.0%	107,559.89 1,052,611.62	116,503.20 744,020.60	8,943.31 (308,591.02)	Jan-11 Jan-11	Dec-11 Oct-12	Jan-11 Jan-11			
37	MULD UPG EXISTING FARM TAPS	928.91	-	(928.91)		0.0%	20,239.42	19,310.51	(928.91)	Jan-11	Dec-11	Jan-11			
39	2011 INST GATE VALVES	2,314.56	-	(2,314.56)		0.0%	663,426.75	602,242.43	(61,184.32)	Jan-11	Dec-13	Jan-11			
10	RELINE GAS STORAGE WELL	8,430.80	-	(8,430.80)		0.0%	108,081.53	99,650.73	(8,430.80)	Jan-11	Oct-11	Jan-11			
41 42	MAGN OIL & WATER COOLING CONTR WK YELLOW LINE MODIFICATIONS	8,722.99 13,559.73	-	(8,722.99) (13,559.73)		0.0%	23,053.99 1,777,139.01	14,331.00 1,901,136.10	(8,722.99) 123,997.09	Jan-11 Jan-11	Dec-11 Jun-12	Jan-11 Jan-11			
42 44	MULD GAS TRANSMISSION	13,559.73		(13,559.73)		0.0%	90.920.97	1,901,136.10 89.669.57	(1.251.40)	Jan-11 Jan-11	Dec-11	Jan-11 Jan-11			
16	DIST REG FACILITY REPL	35,619.93	_	(35,619.93)		0.1%	209,279.83	173,659.90	(35,619.93)	Jan-11	Dec-13	Jan-11			
19	Mobile Auto Dispatch - LGE	365,440.20	322,711.76	(42,728.44)	-13%	0.7%	1,049,008.04	1,017,512.99	(31,495.06)	Sep-11	Jun-14	Sep-11			
25 31	Mobile GIS Enhancements LGE Work Mgmt System Prj	2,676.95 124,833.31	450,000.13	(2,676.95) 325,166.83	72%	0.0% 0.2%	11,237.91 617,649.93	8,560.96 900,000.21	(2,676.95) 282,350.28	Jan-11 Sep-12	Dec-13 Dec-14	Jan-11 Sep-12		Originally budgeted but delayed due to discussions with parent on singular	
13	Rptg Business Intelligence LGE	292.67	-	(292.67)		0.0%	9,588.02	9,295.35	(292.66)	Jan-11	Dec-11	Jan-11		work mgmt. platform.	
34	Smallworld_GIS Upgrade LGE	537.38	-	(537.38)		0.0%	58,011.64	57,474.26	(537.38)	Jan-11	Dec-11	Jan-11			
39	Hardware Infrastructure - LGE	609.24	-	(609.24)		0.0%	46,839.86	46,230.62	(609.24)	Jan-11	Dec-11	Jan-11			
40 75	Carry Over Projects - LGE METER LGE EQUIP	3,997.85 8.174.49	-	(3,997.85)		0.0%	4,045.43 16.466.29	47.58 8.291.81	(3,997.85)	Jan-11 Jan-10	Dec-11 Jul-12	Jan-11 Jan-10			
75 82	METER LGE EQUIP ERTS LGE	8,174.49 (29,05)	-	(8,174.49) 29.05		0.0%	16,466.29 31,255.55	8,291.81 31,284.61	(8,174.49) 29.05	Jan-10 Jan-11	Jul-12 Dec-11	Jan-10 Jan-11			
40	Retail Hardware IFS - LGE	933.78	-	(933.78)		0.0%	27,784.39	26,850.61	(933.78)	Jan-11	Dec-11	Jan-11			
12	Retail System Enhncmnts - LGE	1,687.40	-	(1,687.40)		0.0%	23,340.24	21,652.85	(1,687.40)	Jan-11	Dec-11	Jan-11			_
														Attachment to Response to PSC-1 Question	σn

							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
131510	SHAREPOINT ENTRPRSE LIC-LGE12	99,725.39	30,221.70	(69,503.69)	-230%	0.2%	99,725.39	30,221.70	(69,503.69)	Jan-12	Apr-12	Jan-12			2012
131582	CARPET - LGE FACILITIES	(16,785.05)	-	16,785.05		0.0%	33,606.38	50,391.44	16,785.05	Jan-11	Dec-11	Jan-11			2012
131583	REMODEL LGE OFFICES	1,142.38	-	(1,142.38)		0.0%	65,715.62	64,573.25	(1,142.38)	Jan-11	Dec-11	Jan-11			2012
131589	OFFICE FURNITURE - LGE	1,960.81	-	(1,960.81)		0.0%	50,965.86	49,218.65	(1,747.21)	Jan-11	Dec-11	Jan-11			2012
131614 131825	LGE CYBER SECURITY EQP	(76.93)	-	76.93		0.0%	38,018.30 53,743.10	38,095.23 54,750.14	76.93 1.007.04	Jan-11 Feb-11	Dec-11	Jan-11 Feb-11			2012 2012
131828	Financial Planning Software Oracle Upgrade 2012 (LG&E%)	1,766.89 357,246.23	225,000.00	(1,766.89) (132,246.23)	-59%	0.7%	1,044,475.01	1,350,000.00	305,524.99	Jan-12	Apr-12 Aug-13	Jan-12			2012
132074	Other CFO CapEx (LTP) - LG&E %	337,240.23	1.500.00	1,500.00	100%	0.0%	1,044,475.01	393,000.00	393,000.00	Jan-11	Dec-21	Jan-12			2012
132153	CENTER MODIFICATIONS	(21,083.95)	-	21,083.95	10070	0.0%	898,240.02	919,323.97	21,083.95	Jun 11	200 21	Sep-10			2012
132235	WK YELLOW LINE REPL 4 ELLS	0.30	-	(0.30)		0.0%	145,802.29	145,801.99	(0.30)			Sep-10			2012
132536	STRAT ASSET INVEST SFTWR LGE	4,304.88	-	(4,304.88)		0.0%	58,151.71	53,574.96	(4,576.75)			Dec-10			2012
132543	CENTER BY-PASS	12,903.37	-	(12,903.37)		0.0%	350,592.44	337,689.07	(12,903.37)			Dec-10			2012
132587	MORGANFIELD OFFICE BLDG LGE	1,350.06	-	(1,350.06)		0.0%	47,551.82	46,201.76	(1,350.06)			Jan-11			2012
132588	INTERIM MORGANFLD CALL CTR LGE PENILE TO PADDY'S RUN PIPELINE	(14,720.43)	1,874,802.00	14,720.43	-51%	0.0%	28,720.47	43,440.90	14,720.43	F. 1. 11	D 10	Jan-11			2012 2012
132621	PENILE TO PADD 1 S KUN PIPELINE	2,835,231.66	1,874,802.00	(960,429.66)	-31%	5.4%	4,044,614.45	3,072,998.82	(971,615.63)	Feb-11	Dec-12	Feb-11		Project completed later than expected due to weather delays and shortage of contractors. Extra work was performed to mitigate the risk of outages to industrial customers and Cane Run during in-line inspection operations.	2012
132629	Cooper Chapel Rd Gas Main Relo	669,317.52	-	(669,317.52)		1.3%	754,247.31	84,929.79	(669,317.52)			Sep-11		Reallocated from gas public works budget funding project (PBWK406G). Internal policy required individual projects for anything normally in a	2012
132666	MY ACCOUNT 2011 FIRST RELEASE	43,351.76		(43,351.76)		0.1%	89,589.56	46,237.79	(43,351.76)			Feb-11		blanket project that cost \$300K or more.	2012
132666	MILL CREEK LINE MODIFICATIONS	43,351.76 770.67	-	(43,351.76)		0.1%	89,589.56 297,069.38	46,237.79 296,298.71	(43,351.76)			Feb-11			2012
132741	MAG-16 DENTS	(33,198.68)	-	33,198,68		-0.1%	91,637.26	124,835,94	33,198,68			Mar-11			2012
132763	EDI IMPLEMENTATION-LGE 11	362.43	-	(362.43)		0.0%	26,406.16	26,043.73	(362.43)			Mar-11			2012
132987	MISC FARM TAP REPLACEMENTS	(1,509.29)	-	1,509.29		0.0%	-	1,509.29	1,509.29			Apr-11			2012
133024	CCS LOW INCOME COMMITMENT-LGE	238.75	-	(238.75)		0.0%	44,581.46	44,342.71	(238.75)			Apr-11			2012
133092	KY HWY 22 RELOC - PHASE 3	(27,352.09)	-	27,352.09		-0.1%	52,456.81	79,808.90	27,352.09			Apr-11			2012
133160 133222	CCS ARCHIVE/PURGE TECH-LGE PERSONI, PROD GROWTH REFRES	1,742.39		(1,742.39)	2710	0.0%	8,958.64 15,333.49	7,216.25	(1,742.39)		D 10	May-11			2012
133222	PERSONAL PROD GROW 1H REFRES PERSONAL PROD GR REF LGE13	35,488.80 47,589.54	7,533.00	(27,955.80) (47,589.54)	-371%	0.1% 0.1%	15,333.49	7,533.00 60,264.00	(7,800.49) (64,717.85)	Jan-12 Dec-12	Dec-12 Dec-13	Jan-12 Dec-12			2012
133477	IT SAN SWITCH EXPAN LGE12	47,309.34	30,132.00	30,132.00	100%	0.0%	124,961.63	30,132.00	30,132.00	Jan-12	Dec-13	1000-12			2012
133544	BLD-ENHANCE SP DEV.TEST LGE12	8,427.75	9.039.57	611.82	7%	0.0%	8,427.75	9,039,57	611.82	Jan-12	Dec-12	Jan-12			2012
133548	SHAREPOINT SP TEST ENVR LGE12	-	5,273.10	5,273.10	100%	0.0%	-	5,273.10	5,273.10	Jan-12	Dec-12				2012
133558	SHAREPOINT RAD EDITOR LGE12	-	451.98	451.98	100%	0.0%	-	451.98	451.98	Jan-12	Dec-12				2012
133569	SHAREPOINT RE-CODE SP LGE12	2,982.61	6,779.67	3,797.06	56%	0.0%	2,982.61	6,779.67	3,797.06	Jan-12	Dec-12	Jan-12			2012
133623	CONF TOOL VIDEO CONF LGE 12	7,634.12	8,286.30	652.18	8%	0.0%	7,634.12	8,286.30	652.18	May-12	Dec-12	May-12			2012
133696	UPGRADE TO LYNC SERV-LGE12	4,255.25	18,079.20	13,823.95	76%	0.0%	4,255.25	18,079.20	13,823.95	Feb-12	Dec-12	Feb-12			2012
133768 133856	IT DOCUMENT MGR UPG - LGE12 NE DATA COM NETSCOUT - LGE12	38,900.03	45,198.00 37,664.85	45,198.00 (1.235.18)	100% -3%	0.0% 0.1%	38,900.03	45,198.00 37,664.85	45,198.00 (1.235.18)	Jan-12 Feb-12	Nov-12 Dec-12	Jan-12 Feb-12			2012 2012
133876	GS Maximo Upgrd	31,560.34	37,004.63	(31,560.34)	-370	0.1%	112,830.11	37,004.03	(112,830.11)	Jan-12	Nov-13	Jan-12			2012
133908	NEW WIDE AREA NTWK FIB - LGE12	51,500.54	30,108.90	30.108.90	100%	0.0%	112,030.11	30,108,90	30.108.90	Jan-12	Dec-12	Jan-12			2012
133948	NE WD ARA NWK RFAS & RT- LGE12	8,256.22	15,649.29	7,393.07	47%	0.0%	7,766.36	15,649.29	7,882.93	Jan-12	Dec-12	Jan-12			2012
133965	IT INTAL APPLI TLS FOR - LGE12	430.95	1,506.60	1,075.65	71%	0.0%	430.95	1,506.60	1,075.65	Apr-12	Dec-12	Apr-12			2012
133985	BI IMPLEMNTATN DA WSE - LGE12	59,843.26	22,599.00	(37,244.26)	-165%	0.1%	59,843.26	22,599.00	(37,244.26)	Feb-12	Dec-12	Feb-12			2012
133992	SharePoint Dev Framework-LGE12	54,925.32	7,533.00	(47,392.32)	-629%	0.1%	54,925.32	7,533.00	(47,392.32)	Feb-12	Dec-12	Feb-12			2012
133995	HTML5 Framework - LGE12	25,820.35	7,533.00	(18,287.35)	-243%	0.0%	25,820.35	7,533.00	(18,287.35)	May-12	Dec-12	May-12			2012
134003	COLLECTIVE BILLING ENH - LGE12	1,596.55	74,171.46	72,574.91	98%	0.0%	16,853.35	74,171.46	57,318.11	Jun-12	Dec-14	Jun-12			2012
134005 134007	CRM/ECC ENHANC PACKS - LGE12 CCS ENHANCEMENTS - LGE12	-	115,369.77 74,155.13	115,369.77 74,155,13	100%	0.0%	-	115,369.77 74.155.13	115,369.77 74,155,13	Jan-12 Jan-12	Dec-12 Dec-12				2012
134013	ENERGY EFFICENCY - LGE12		75,377.25	75,377.25	100%	0.0%	-	75,377.25	75,377.25	Jan-12 Jan-12	Dec-12				2012
134178	BALLARDSVILLE LINE @ HWY 146	12,948.67	-	(12,948,67)	10070	0.0%	184,845.96	171,897.29	(12.948.67)	Jun 12	200 12	Jul-11			2012
134270	VIRTUAL DESKTOP - LGE	112,784.29	158,192.92	45,408.62	29%	0.2%	373,069.95	413,479.68	40,409.72	Sep-11	Dec-12	Sep-11			2012
134356	MFDS GROWTH/REFRESH-2012L	· -	9,000.00	9,000.00	100%	0.0%		9,000.00	9,000.00	Jan-12	Dec-12	•			2012
134417	2012 FT CONVERSION PROJ	19.64	44,860.08	44,840.44	100%	0.0%	19.64	137,594.96	137,575.32	Jan-12	Dec-12	Jan-12			2012
134427	CATALYSTS AND AF RATIO CNTL	179,213.97	750,707.52	571,493.55	76%	0.3%	185,682.77	750,707.52	565,024.75	Jan-12	Dec-12	Jan-12		This equipment was to fulfill new EPA regulations at the time. There were not many options available during the budgeting process. However, by the time the project was started, there were alternative systems for meeting the new regulations that allowed for simpler control (single fuel control valve vs several per engine). Also, the catalyst elements could be installed in the existing exhaust piping rather than requiring a new exhaust silencer.	2012
134428	REPL TRANSITE PANELS W/ METAL	133,632.82	64,848.00	(68,784.82)	-106%	0.3%	133,572.82	260,550.00	126,977.18	Aug-12	Dec-12	Aug-12			2012
134428	INSTALL FIRE DETECTION_ENG RM	1.53,032.02	26,704.22	26,704.22	100%	0.5%		26,704.22	26,704.22	Jan-12	Oct-12	Aug-12			2012
134431	REPL INSULATION PIPING PURIF	49.376.23	85,170,58	35,794.35	42%	0.1%	55,088.89	260,741.53	205,652,64	Jan-12	Dec-12	Jan-12			2012
134435	MAGN FAC IMPROV_EQ REPLACE	126,595.02	117,098.44	(9,496.58)	-8%	0.2%	120,546.27	364,574.47	244,028.20	Jan-12	Dec-12	Jan-12			2012
134436	SECURITY UPGR MAGN & CANMER	261,235.50	82,359.59	(178,875.91)	-217%	0.5%	262,122.15	168,453.57	(93,668.58)	Jan-12	Dec-12	Jan-12			2012
134437	WATER INLET HEADERS ON COOPERS	22,552.32	29,091.59	6,539.27	22%	0.0%	22,552.32	59,162.53	36,610.21	Jan-12	Nov-12	Jan-12			2012
134438	ROD DROP INSTRUMENTATION	91,587.32	105,378.00	13,790.68	13%	0.2%	114,022.97	242,455.65	128,432.68	Nov-11	Feb-12	Nov-11			2012
134439 134440	HYDRAULIC PUSHRODS_ROCKER ARMS OIL AND WATER COOLING CONTROLS	-	40,883.41 58.041.59	40,883.41 58.041.59	100%	0.0%	32,936.04	73,819.45 142,501.47	40,883.41 142,501.47	Jan-11 Jan-12	Dec-11	Jan-11			2012
134440	INST LEVEL MONITORS ON TOWERS		58,041.59 68,605.18	58,041.59 68,605.18	100%	0.0%	65,263.46	142,501.47	68,605.18	Nov-11	Dec-12 Dec-11	Nov-11			2012
134444	PORTABLE MOISTURE ANALYZER	61,632.51	60,357.59	(1,274.92)	-2%	0.1%	61,632.51	60,357.59	(1,274.92)	Jan-12	Oct-12	Jan-12			2012
134445	INSTALL RING GEAR STARTERS	70,176.00	81,201.59	11,025.59	14%	0.1%	70,176.00	252,249.62	182,073.62	Jan-12	Oct-12	Jan-12			2012
	200	,	- ,=	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			-,	. ,=	. ,					Attachment to Response to PSC-1 Questio Pa	on No. 13(a) age 44 of 57 K. Blake

							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
134446	REPL MUFFLERS ON ENG #4	-	32,565.59	32,565.59	100%	0.0%	-	100,701.08	100,701.08	Jan-12	Oct-12				2012
134447	VISTA SWITCH_ELEC LINE FEEDS	5,882.12	126,703.91	120,821.79	95%	0.0%	92,694.26	213,516.05	120,821.79	Oct-11	Dec-12	Oct-11			2012
134448 134449	MULD REPL DEFECTIVE EQ RYDER BANDS #1_ENG COMP	135,161.11 186,220,45	91,513.38 174,125.94	(43,647.73) (12,094.51)	-48% -7%	0.3% 0.4%	135,161.11 186,620,89	295,533.35 174,125.94	160,372.24 (12,494.95)	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2012 2012
134450	AERIAL COOLERS H2S REM UNITS	257.203.47	300.020.96	42.817.49	14%	0.5%	257.203.47	879.168.16	621.964.69	Jan-12	Dec-12	Jan-12			2012
134451	COMPRESSOR STA PIPELINE REP	86,873.04	101,764.17	14,891.13	15%	0.2%	86,873.04	305,000.54	218,127.50	Jan-12	Dec-12	Jan-12			2012
134452	REPL PURIFICATION PROCESS PIPE	33,765.48	52,283.13	18,517.65	35%	0.1%	35,135.69	150,779.93	115,644.24	Jan-12	Dec-12	Jan-12			2012
134453	YARD VALVE REPLACEMENTS	72,313.92	45,907.45	(26,406.47)	-58%	0.1%	72,313.92	133,804.27	61,490.35	Jun-12	Dec-12	Jun-12			2012
134454	COOLANT PIPING ENG_ENG COOLERS	31,279.91	46,492.72	15,212.81	33%	0.1%	31,279.91	147,177.13	115,897.22	Jan-12	Dec-12	Jan-12			2012
134455 134459	HEAT TRACE_#2 PURIF COOLER UPGR PURIF FOR FREEZE PROTECT	21,162.37 32,814.32	129,127.32 74,997.67	107,964.95 42,183.35	84% 56%	0.0% 0.1%	21,162.37 36,187.12	129,127.32 129,537.26	107,964.95 93,350.14	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2012 2012
134461	REINFORCEMENT BOLTS_COOPER ENG	32,014.32	44,396.88	44,396.88	100%	0.0%	30,167.12	44,396.88	44,396.88	Jan-12	Dec-12	Jan-12			2012
134462	REPL MUFFLERS_COMPRESSOR ENG	35,709.40	69,027.12	33,317.72	48%	0.1%	35,709.40	69,027.12	33,317.72	Jan-12	Dec-12	Jan-12			2012
134464	SEP HP & LOW PRESSURE AIR SYS	113,503.02	109,372.26	(4,130.76)	-4%	0.2%	123,690.76	109,372.26	(14,318.50)	Jan-12	Oct-13	Jan-12			2012
134467	UPG RICH AMINE FILT 2&3 PURIF		29,702.28	29,702.28	100%	0.0%	-	74,700.65	74,700.65	Jan-12	Dec-13				2012
134468 134469	ERTS LGE 2012 SOIL/AIR INTERFACE CTG REPL	28,246.39	15,000.03 50.782.85	(13,246.36) 50.782.85	-88% 100%	0.1%	28,246.39	45,000.08 153,818.80	16,753.70 153,818.80	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12			2012 2012
134472	METER EQUIP LGE 2012	-	17,949,89	17.949.89	100%	0.0%	-	53,849.66	53,849.66	Jan-12 Jan-12	Dec-12 Dec-14				2012
134474	AOC Metering Renov 2012	12,128.13	13,500.21	1,372.08	10%	0.0%	15,357.19	40,500.62	25,143.44	Oct-12	Oct-12	Oct-12			2012
134497	Electric OMS Replace/Upg-LGE	191,733.51	-	(191,733.51)		0.4%	211,381.67	-	(211,381.67)			Jan-12			2012
134506	Gas Facility Inspec/Surveys	228,789.29	75,038.40	(153,750.89)	-205%	0.4%	294,057.16	75,038.40	(219,018.76)	Jan-12	Dec-12	Jan-12			2012
134507	Elec Facility Inspec/Surv-LGE		37,519.20	37,519.20	100%	0.0%		37,519.20	37,519.20	Jan-12	Jan-12				2012
134509 134511	Reporting/Bus Intel-LGE	14,436.21 31.456.21	22,581.00 32,424.00	8,144.79 967.79	36% 3%	0.0% 0.1%	14,436.21 31,456.21	22,581.00 62,424.00	8,144.79 30,967.79	Jan-12	Dec-12	Jan-12 Oct-12			2012
134511	2012 CP IMPRESSED SYS IMPROV 2012 AC MITIGATION	56,526,44	128.074.80	71.548.36	56%	0.1%	203,670.09	523,976.47	30,967.79	Oct-12 Jan-12	Dec-12 Dec-13	Jan-12			2012
134515	2012 INTERNAL CORROS MITIGATE	81,789.22	150,000.00	68,210.78	45%	0.2%	88,900.71	450,000.01	361,099.30	Jan-12	Dec-12	Jan-12			2012
134520	15,000' 2"_30,000' 4" PLASTIC	-	(2.80)	(2.80)	100%	0.0%	-	863,170.36	863,170.36	Jan-12	Dec-13				2012
134523	Resource Mgmt Tool-LGE	17,420.53	52,499.80	35,079.27	67%	0.0%	42,008.23	77,087.50	35,079.27	Oct-11	Dec-12	Oct-11			2012
134526	MAGN EMERG PIPE_EQ REP	126,901.38	107,816.85	(19,084.53)	-18%	0.2%	126,901.38	362,839.34	235,937.96	Jan-12	Dec-12	Jan-12			2012
134529 134533	34,149' 4" GATH LINE_4,100/YR 2012 Hardware Infra-LGE	32.62 30,469.86	171,877.84 30,300.00	171,845.22 (169.86)	100% -1%	0.0% 0.1%	30,469.86	529,978.54 30,300.00	529,978.54 (169.86)	Jan-12 Jan-12	Dec-12 Jan-12	Jan-12 Jan-12			2012 2012
134534	2012 Carry Over Proj-LGE	30,409.80	3,300.00	3,300.00	100%	0.0%	30,409.80	3,300.00	3,300.00	Jan-12	Jan-12	Jan-12			2012
134536	Customer Communc-LGE	17,850.00	37,500.00	19,650.00	52%	0.0%	17,850.00	37,500.00	19,650.00	Jan-12	Dec-12	Jan-12			2012
134538	Retail Sys Enhance-LGE	17,985.89	37,500.00	19,514.11	52%	0.0%	17,985.89	37,500.00	19,514.11	Jan-12	Dec-12	Jan-12			2012
134541	Call Center Tech-LGE		15,750.00	15,750.00	100%	0.0%		15,750.00	15,750.00	Jan-12	Jan-12				2012
134543 134546	Reporting/BI/DataAna-LGE	17,640.90	22,500.00 45,000.00	4,859.10 45,000.00	22% 100%	0.0%	24,754.91	22,500.00 45,000.00	(2,254.91) 45,000.00	Jan-12 Jan-12	Dec-12 Jan-12	Jan-12			2012 2012
134546	Call Analyzer Tool-LGE FieldNet Enhance/Up-LGE	-	45,000.00 15,000.00	45,000.00 15,000.00	100%	0.0%	-	45,000.00 15,000.00	45,000.00 15,000.00	Jan-12 Jan-12	Jan-12 Jan-12	Jan-12			2012
134550	2012 Retail HW Infra-LGE	29,989.48	30,000.00	10.52	0%	0.1%	32,684.87	30,000.00	(2,684.87)	Jan-12	Jan-12	Jan-12			2012
134554	INSTALL CONTROL VALVES ON WELL	171,008.41	200,334.00	29,325.59	15%	0.3%	70,766.85	443,514.00	372,747.15	Mar-12	Dec-12	Mar-12			2012
134555	RELINE GAS STORAGE WELLS_2012	112,031.98	399,946.68	287,914.70	72%	0.2%	104,837.99	1,422,268.48	1,317,430.49	Jan-12	Dec-12	Jan-12			2012
134581	REPL BARE STEEL_WK TRANS LN	-	656,792.76	656,792.76	100%	0.0%	-	2,076,784.74	2,076,784.74	Jan-12	Dec-14			Project delayed due to higher priority projects taking precedence.	2012
134582	REPL BARE STEEL_DR INDIANA	231,005.20	90,005.88	(140,999.32)	-157%	0.4%	230,986.41	293,361.83	62,375.42	Jan-12	Dec-12	Jan-12			2012
134583 134584	WASHOUTS STORAGE FLDS/TRANS LN MULD GAS TRANS LN REPL	125,842.47	104,502.12 90,313.06	(21,340.35) 90,313.06	-20% 100%	0.2%	125,842.47	342,383.83 290,028.06	216,541.36 290,028.06	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12			2012 2012
134585	MOD MULD_DR LNS FOR PIGGING	-	(1,006.38)	(1,006.38)	100%	0.0%	_	578,715.05	578,715.05	Jan-12	Dec-12				2012
134586	REPAIR TRANS LNS_INLINE INSP	-	551,208.00	551,208.00	100%	0.0%	-	1,027,146.00	1,027,146.00	Jan-12	Dec-14			Budget is developed at a higher level to encompass pipeline modification	2012
														projects and reallocated to individual projects as they are identified.	
134588	HEATER RELITER UPGRADE	16,077.66	38,768.16	22,690.50	59%	0.0%	38,341.10	61,031.60	22,690.50	Nov-11	Dec-11	Nov-11			2012
134600	UPGR CG EMER GENERATORS	28,870.80	52,815.12	23,944.32	45% -5%	0.1%	28,870.80	117,812.46	88,941.66	Jan-12	Dec-12	Jan-12			2012
134601 134602	UPGRADE ELLINGSWORTH CG ST UPGR CG & LG REG ST ELEC EQ	48,461.21 71.041.09	46,169.04 60,006.02	(2,292.17) (11,035.07)	-18%	0.1% 0.1%	53,474.95 71,041.09	93,408.49 190,073.07	39,933.54 119,031.98	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2012 2012
134603	CG & LG REGULATOR ST RTUs	9,581.78	92,338.08	82,756,30	90%	0.0%	94.258.97	352,218,16	257,959,19	Nov-11	Dec-12	Nov-11			2012
134604	CG VALVE ACTUATORS	27,748.72	79,600.08	51,851.36	65%	0.1%	27,748.72	158,438.96	130,690.24	Jan-12	Dec-12	Jan-12			2012
134605	UPGR FACILITIES @ CITY GATE ST	17,904.96	15,910.08	(1,994.88)	-13%	0.0%	17,904.96	62,324.96	44,420.00	Jan-12	Dec-14	Jan-12			2012
134607	CALVARY CG CHROMATOGRAPH	57,084.23	43,853.04	(13,231.19)	-30%	0.1%	57,084.23	43,853.04	(13,231.19)	Jan-12	Dec-12	Jan-12			2012
134613 134614	UPG CG TRANMITTERS	26,650.33	21,851.04	(4,799.29)	-22%	0.1%	26,650.33	68,797.48	42,147.15	Feb-12	Apr-12	Feb-12			2012
134614	ELDER PARK CG IND FIRED HTR ELLINGSWORTH REG ST IND HTR	23,596,40	(1.26) 58,061.61	(1.26) 34,465.21	100% 59%	0.0%	23,596.40	236,999.74 58,061.61	236,999.74 34,465.21	Jan-12 Jan-12	Dec-13 Dec-12	Jan-12			2012 2012
134618	AUTOM CG FUEL GAS INDICATORS	4,922.88	31,115.04	26,192.16	84%	0.0%	6,689.65	31,115.04	24.425.39	Jan-12	Jun-13	Jan-12			2012
134631	GMPS CUSTOMER CONVERSIONS	-	14,903.04	14,903.04	100%	0.0%	-	44,479.48	44,479.48	Jan-12	Dec-14				2012
134637	UPGR FT FIELD DEVICE	106,596.52	98,128.08	(8,468.44)	-9%	0.2%	106,596.52	198,396.98	91,800.46	Jan-12	Dec-12	Jan-12			2012
134641	REPL MAGNOLIA ODORANT SYSTEM	-	11,581.48	11,581.48	100%	0.0%	-	200,581.00	200,581.00	Jan-12	Dec-13				2012
134642	ODORANT SYSTEM CONTROLLERS	107,255.61	94,654.08	(12,601.53)	-13%	0.2%	107,255.61	290,450.96	183,195.35	Jan-12	Dec-12	Jan-12			2012
134645 134646	ELECTRONIC RECORDING GAUGES UPGR FACIL DISTRICT REGUL ST	60,596.24	2.22 21,851.04	2.22 (38,745.20)	100% -177%	0.0% 0.1%	71,292.60	910,989.13 68,797.48	910,989.13 (2,495.12)	Jan-12 Jan-12	Dec-14 Jun-13	Jan-12			2012 2012
134648	GAS REGULATION CAPACITY	278,450.74	21,851.04 290,586.82	(38,745.20)	-1 / /% 4%	0.1%	71,292.60 272,078.18	68,797.48 872,417.89	(2,495.12) 600,339.71	Jan-12 Jan-12	Dec-12	Jan-12 Jan-12			2012
134652	MAGNOLIA LEAK SURVEY INSTRU	1.582.88	44,004.00	42,421.12	96%	0.0%	49,134.31	91,555.43	42,421.12	Nov-11	Dec-12	Nov-11			2012
134653	BED FOR CRANE TRUCK	8,440.63	7,990.20	(450.43)	-6%	0.0%	8,440.63	7,990.20	(450.43)	Jan-12	Dec-12	Jan-12			2012
134655	HYDRAULIC VALVE OPERATOR	16,758.50	20,033.40	3,274.90	16%	0.0%	16,758.50	20,033.40	3,274.90	Nov-11	Dec-11	Nov-11			2012
134656	DOZER WITH TRAILER	5,021.06	170,226.00	165,204.94	97%	0.0%	184,752.60	349,957.54	165,204.94	Nov-11	Dec-11	Nov-11			2012
134787	DRILL WELLS IN CENTER FIELD	1,526,766.05	1,940,112.91	413,346.86	21%	2.9%	1,772,436.45	1,940,112.89	167,676.44	Jan-12	Aug-13	Jan-12		Project was scaled back by one well.	2012
134885 134890	EQUIPMENT TRAILERS QUALITY OF SERVICE-LGE 2011	20,948.71	45,046.20	45,046.20 (20,948.71)	100%	0.0%	35,804.55	90,092.40 14,855.84	90,092.40 (20,948.71)	Jan-12	Dec-14	Aug-11			2012 2012
154070	QUALITY OF BERTICEFEDE 2011	20,740.71	-	(20,740.71)		0.070	30,004.33	14,000.04	(20,740.71)			Aug-11		Attachment to Response to PSC-1 Question	on No. 13(a)

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Page								Total	Total		Date	Date			
	Droiset	Project						Actual	Budget		Original	Original			
100 100														Explanations	Year
1989 1987 1987 1987 1988 1989 1980						2%	0.1%				Jan-12			<u> </u>	
STOCK CONTINUE NETTEX 1.50 1.															
1969 1867 1867 1868 1869															
1909 1908															
Mathematical Content of Math															
100 100	135030	LGE-REPLACE SECURITY EQP 2012	25,306.61	40,500.00	15,193.39	38%	0.0%	38,682.02	40,500.00	1,817.98	Jan-12	Dec-12	Jan-12		2012
Month March Marc															
18-10 18-1-19 18-1-1															
Decomposition Decompositio															
DOCESSEE CONSTITUTE FLOW 1985 1			18,210.00					10,027.90					Jan-12		
			-					-							
1958 REFLACE WEIGH REFELICATIONS 1.0			-					-							
			94,282.02												
Signal S															
Section Sect			09,403.33												
Part			-					57,035.13					1404-11	Project was delayed as a result of the Penile City Gate Station (project	
Signature Sign					,				,					127345) being delayed. Gas system constraints could not support two city gate station renovation projects proceeding at the same time. Engineering is now expected to be completed in 2014 with material ordering and preliminary construction work in 2015 and the majority of the construction	
No. 19 19 19 19 19 19 19 1															
Part															
MININGALIFY PLANE 42,790 43,801 5,808 5,908 0,108 0,082 1,467 8 0,071 0,			102,875.94					370,215.90			-		Aug-12	regulator station was delayed due to construction resource constraints. Initial work was started in 2012 with the project completed in 2014. With expected spend in 2014, the total project will be \$473K - a net variance of	
SANS PROPERTIES ARRIAL COOLERS 145,900 141,447.00 140,404 -39. 148,648.01 14,478.00 0.09.			42.700.04					- - 202 CI					N 11		
1525 1525					(.,										
1550 1550			143,928.04					140,004.90					Jan-12		
15455 RESE SOFTWARE L-GE 2011			-					44,773.58					Jun-13		
1845 RRES OFTWARE 1-GE 2011 49,898 - 49,898 - 10,898 - 10,898 - 10,898 - 10,500 -	135300	PEOPLESOFT 9.1 LGE	142,677.97	144,545.41	1,867.44	1%	0.3%	188,109.86	189,977.30	1,867.44	Sep-11	Aug-12	Sep-11		2012
15558 FILE PLOOK CONSTRUCTION LIGHE 19.32 19.32 10.000				-											
REPLACE WISTERN KY YELLOW LINE 3,789,951,51 5,000,0031,6 1,210,049 of 2,109,000,000,000,000,000,000,000,000,000															
MAGNOLIA 27 REPAIRS 339,788.22 339,788.82 6,78 691,73 548,710 7 691,73 7 691						2404					Con 11	Son 12		Materials were adverted in 2011 to allow only started 2012 and the started	
1566						2470					3ep-11	3ep-12	•	project.	
18563 UPGR FACIL AT DISTRICT REG STA 449 03 0.0% 449 03 0.0% 1.00														pipeline in July 2011. A full engineering review revealed the need for six additional unplanned pipe replacements in 2012. An estimate for unknown	
15577 SC BUILDNO				85,559.48		2%		264,880.77			Oct-11	Jun-12			
15775 CENTER TRAN LINE REPLACEMENT 1.526.45 .01,256.45 .00% 37,116.37 42,789.92 .5,673.55 .0c-11 .2012				-				- - -							
135776 GAS VACUIM EXCAV RIG 24,145,14 24,145,14 0.0% 24,145,14 24,145,14 0.0% 24,145,14				-											
13577 RPL PIECE PENILE TO PADDYS 3,967-48 0.9									42,767.72						
13898 SMALL TOOLS 2012-004199 134,032.47 1,034,032.47 1,32,080.42 1,23,080									50,056.10						
13593 ELECTRIC PUMP JACK FOR DOE RUN 61,297.64 . (61,297.64) . . (61,297.64) . . (61,297.64) (61,297.64) 	135839	Satellite Phones	543.27	-	(543.27)		0.0%	10,776.51	10,233.24	(543.27)			Dec-11		2012
13998 2012 MUDRAUGH SMALL TOOLS 13 19 16 3 31 19 16 3 31 19 16 3 31 19 16 3 31 19 16 3 31 19 16 3 31 19 10 31 32 19 20 31 32 32 32 32 32 32 32				-					-						
135942 2012 MAGNOLIA SMALL TOOLS 31,237.92 - (33,237.92) 0.1% 33,237.92 - (33,237.92) Jan-12 2012 315943 2012 SRO SMALL TOOLS 50,110.89 - (50,10.89) 0.1% 48,323.63 - (48,323.63) Jan-12 2012 315953 SECURITY OFFICE REMODEL 13,308.48 - (13,308.48) 0.0% 13,308.48 - (13,308.48) Jan-12 2012 315953 SECURITY OFFICE REMODEL 13,308.48 - (13,308.48) 0.0% 13,308.48 - (13,308.48) Jan-12 2012 316018 Jan-12 316018				-			01170		-						
135942 2012 ME SMALL TOOLS				-					-						
135943 2012 SRO SMALL TOOLS 50,110.89 - (50,110.89) 0.1% 50,110.89 - (50,110.89) Jan-12 2012 136918 J GALT FC X (LGE) 686.88 - (686.88) 0.0% 686.88 - (686.88) Jan-12 2012 136018 J GALT FC X (LGE) 686.88 - (686.88) 0.0% 686.88 - (686.88) Jan-12 2012 136026 BRI-MAR DUMP TRAILER 7,717.17 - (7,717.17) 0.0% 7,717.17 - (7,717.17) Feb-12 2012 136121 BAT WING 14,852.46 - (14,852.46) 0.0% 14,852.46 - (14,852.46) Jan-12 2012 136122 BASS-TRIGON UPGR SOFTWARE-LGE 5,343.10 - (5,343.10) 0.0% 5,343.10 - (5,343.10) Feb-12 2012 136368 2012 WAG LINE DENT CUTOUT/REPL 10,988.64 - (10,988.64) 0.0% 10,358.64 - (10,388.64) Mar-12 2012 136514 CENTER NEW POLE BARN 141,747.12 - (14,1747.12) - (14,1747.12) Jan-12 2012 136514 CENTER NEW POLE BARN 141,747.12 - (14,1747.12) - (14,1747.12) Jan-12 2012 136614 THEMATIC MAPPING - LGE 2012 3,864.30 - (3,864.30) 0.0% 3,864.30 - (1,521.00) May-12 2012 136973 LOU REG ARPORT AUTH GAS REL 2,450.71 - (2,450.71) 0.0% 1,461.62 - (11,461.62) May-12 2012 137489 UPGR FENDING AT DOE RUNSTIFE 256.93 9 - (256.93.9) May-12 2012 137489 UPGR FENDING AT DOE RUNSTIFE 256.93 9 - (256.93.9) May-12 2012 137489 UPGR FENDING AT DOE RUNSTIFE 256.93 9 - (256.93.9) May-12 2012 137489 UPGR FENDING AT DOE RUNSTIFE 256.93 9 - (256.93.9) May-12 2012 137489 UPGR FENDING AT DOE RUNSTIFE 256.93 9 - (256.93.9) May-12 2012 137489 UPGR FENDING AT DOE RUNSTIFE 256.93 9 - (256.93.9) May-12 2012 137489 UPGR FENDING AT DOE RUNSTIFE 256.93 9 - (256.93.9) - (256.93.9) May-12 2012 137489 UPGR FENDING AT DOE RUNSTIFE 256.93 9 - (256.93.9) - (256.93.9) - (256.93.9) May-12 2012 137489 UPGR FENDING AT DOE RUNSTIFE 256.93 9 - (256.93.9) - (256.93.9) - (256.93.9) - (256.93.9) - (256.93.9) - (256.93.9)				-					-						
13593 SECURITY OFFICE REMODEL 13,308.48 - (13,308.48) 0,0% 13,308.48 - (13,308.48) Jan-12 2012 136018 JGALT FCX (LGE) 686.88 - (686.88) 0,0% 686.88 - (7,771.77) - (7,771.77) Feb-12 2012 136121 BAT WING 14,582.46 - (14,582.46) 0,0% 14,582.46 - (14,582.46) Jan-12 2012 136129 SCE Centrance-2012 229,953.43 - (229,953.43) - (25,9				-					-						
136018 J.G.A.I.F.C.X.(LGE) 686.88 - (686.88) 0.0% 686.88 - (686.88) Jan-12 2012 136026 BRI-MAR DUMP TRAILER 7,717.17 - (7,717.17) 0.0% 7,717.17 - (7,717.17) Feb-12 2012 136121 BAT WING 14,582.46 - (14,582.46) 0.0% 14,582.46 - (14,582.46) Jan-12 2012 136129 ESC. Entrance - 2012 229,953.43 - (229,953.43) 0.4% 229,953.43 - (229,953.43) Feb-12 2012 136142 BASS-TRIGON UPGR SOFTWARE-LGE 5,343.10 0.0% 3,343.10 0.0% 5,343.10 - (5,343.10) Feb-12 2012 136368 2012 MAG LINE DENT CUTOUT/REPL 10,958.64 - (10,958.64) 0.0% 10,358.64 - (10,358.64) Mar-12 2012 13698 CHAINAGE ALIGNMENT TOOL-LGE 9,223.49 - (9,223.49) 0.0% 9,223.49 - (9,223.49) Apr-12 2012 136142 ENTER INEW POLE BARN 14,747.12 - (14,747.12) 0.3% 14,747.12 - (14,747.12) Jan-12 2012 136614 THEMATIC MAPPING - LGE 2012 3,864.30 - (1,521.00) 0.0% 1,521.00 - (1,521.00) Apr-12 2012 136614 THEMATIC MAPPING - LGE 2012 3,864.30 - (3,864.30) 0.0% 3,864.30 - (3,864.30) May-12 2012 136973 LOU REG AIRPORT AUTH GAS REL 2,450.71 - (2,450.71) 0.0% - (2,669.39) - (2,5669				_											
136026 BRI-MAR DUMP TRAILER 7,717,17 - (7,717,17) 0,0% 7,717,17 - (7,717,17) Feb-12 136121 BAT WING 14,582.46 - (14,582.46) 0,0% 14,582.46 - (14,582.46) Jan-12 136122 ESC Entrance - 2012 229,953.43 - (229,953.43) 0.4% 229,953.43 - (229,953.43) Feb-12 136142 BASS-TRIGON UPGR SOFTWARE-LGE 5,343.10 - (5,343.10) 0.0% 5,343.10 - (5,343.10) Feb-12 136368 2012 MAG LINE DERTI CUTOUT/REPL 10,958.64 - (10,598.64) 0.0% 13,586.44 - (10,538.64) Mar-12 136514 CENTER NEW POLE BARN 14,174.72 - (14,174.72) 0,3% 14,174.72 - (14,174.72) Jan-12 136516 EEI SOFTWARE ED - LGE 1,521.00 - (1,521.00) 0,0% 1,521.00 - (1,521.00) Apr-12 136614 THEMATIC MAPPING - LGE 2012 3,864.30 - (3,864.30) 0.0% 3,864.30 - (1,521.00) Apr-12 136973 LOU REG AIRPORT AUTH GAS REL 2,450.71 - (2,450.71) 0.0% - (1,461.62) - (11,461.62) -	136018	J GALT FC X (LGE)		-	(686.88)		0.0%	686.88	-	(686.88)			Jan-12		2012
156129 ESC Entrance - 2012 229,953.43 - (229,953.43) 0.4% 229,953.43 - (229,953.43) Feb-12 2012 156142 BASS-TRIGON UPGR SOFTWARE-LGE 5,343.10 - (5,343.10) 0.0% 5,343.10 - (5,343.10) Feb-12 2012 156368 2012 MAG LINE DENT CUTOUT/REPL 10,958.64 - (10,558.64) Mm-12 2012 156498 CHAINAGE ALIGNMENT TOOL-LGE 9,223.49 - (9,223.49) 0.0% 0.08,234.94 - (9,223.49) Apr-12 2012 156516 EEL SOFTWARE ED - LGE 1,521.00 - (141,747.12) - (141,747.12) - (141,747.12) Jan-12 2012 156516 EEL SOFTW ARE ED - LGE 1,521.00 - (1,521.00) 0.0% 1,521.00 - (1,521.00) Apr-12 2012 156616 THEMATIC MAPPING - LGE 2012 3,864.30 - (3,864.30) 0.0% 3,864.30 - (3,864.30) Mmy-12 2012 156973 LOU REG AIRPORT AUTH GAS REL 2,450.71 - (2,450.71) 0.0% - (1,461.62) - (11,461.62) 0.0% 1,461.62 - (11,461.62) - (11,	136026	BRI-MAR DUMP TRAILER	7,717.17	-			0.0%	7,717.17	-						2012
136142 BASS-TRIGON UPGR SOFTWARE-LGE 5,343.10 - (5,343.10) 0.0% 5,343.10 - (5,343.10) Feb-12 136368 2012 MAG LING DENT CUTOUTKREPL 10,958.64 - (10,958.64) 0.0% 10,358.64 - (10,358.64) Mar-12 136514 CHAINAGE ALIGNMENT TOOLAGE 9,223.49 - (9,223.49) 0.0% 9,223.49 - (9,223.49) Apr-12 136516 EEI SOFTW ARE ED - LGE 1,521.00 - (1,521.00) 0.0% 14,747.12 - (1,521.00) Apr-12 136616 THEMATIC MAPPING - LGE 2012 3,864.30 - (3,864.30) 0.0% 3,864.30 - (3,864.30) May-12 136973 LOU REG AIRPORT AUTH GAS REL 2,450.71 - (2,450.71) 0.0% - (1,461.62) - (1,461.62) May-12 137489 UPGR FENCING AGT DOER INN SITE 2,566.39 - (2,566.39) 0.0% 1,461.62 - (1,461.62) May-12							01070	,	-	. , ,					
136368 2012 MAG LINE DENT CUTOUTKRPL 19,958.64 - (10,958.64) 0.0% 10,358.64 - (10,358.64) Mar-12 2012 13658 CENTER NEW POLE BARN 14,747.12 - (14,747.12) 0.3% 141,747.12 - (14,747.12) Jan-12 2012 136514 CENTER NEW POLE BARN 14,747.12 - (14,747.12) 0.3% 141,747.12 - (14,747.12) Jan-12 2012 136516 EEI SOFTWARE ED - LGE 1,521.00 - (1,521.00) 0.0% 1,521.00 - (1,521.00) Apr-12 2012 136614 THEMATIC MAPPING - LGE 2012 3,864.30 - (3,864.30) 0.0% 3,864.30 - (3,864.30) May-12 2012 13693 LOU REG AIRPORT AUTH GAS REL 2,450.71 - (2,450.71) 0.0% - (-	(229,953.43)				-						
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136514 CENTER NEW POLE BARN 141,747.12 - (141,747.12) 0.3% 141,747.12 - (141,747.12) Jan-12 2012 136516 EBI SOFTWARE ED - LGE 1,521.00 - (1,521.00) 0.0% 1,521.00 - (1,521.00) Apr-12 2012 136614 THEMATIC MAPPING - LGE 2012 3,864.30 - (3,864.30) 0.0% 3,864.30 - (3,864.30) May-12 2012 136973 LOU REG AIRPORT AUTH GAS REL 2,450.71 - (2,450.71) 0.0%				-					-						
136516 EEI SOFTWARE ED - LGE 1,521,00 - (1,521,00) 0,0% 1,521,00 - (1,521,00) Apr-12 2012 136614 THEMATIC MAPPING - LGE 2012 3,864,30 - (3,864,30) 0,0% 3,864,30 - (3,864,30) May-12 2012 136973 LOU REG AIRPORT AUTH GAS REL 2,450,71 - 2,450,71 0,0% - - - May-12 2012 136985 SIMPSONVILLE DATA CITE IMPROV 11,461,62 - (11,461,62) 0,0% 1,461,62 - (11,461,62) May-12 2012 137489 UPGE FENCING ACT DOE RUN SITE 2,5669,39 - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) - (2,5669,39) -				_											
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137489 UPGR FENCING AT DOE RUN SITE 25,669.39 - (25,669.39 0.0% 25,669.39 - (25,669.39 0.0% 25,6				-	() ,			-	-	-					
15/489 UPUR FENCING AI DUE KUN SITE 25,069.39 - (25,669.39) U.06 25,669.39 - (25,669.39) May-12 Attachment to Response to PSC-I Question No. 13(a.)				-					-						
	137489	UPGR FENCING AT DOE RUN SITE	25,669.39	-	(25,669.39)		0.0%	25,669.39	-	(25,669.39)			May-12	Attachment to Response to PSC-1 Question	2012 n No. 13(a)

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
138243	WK A STAFFORD TO ST HELENS	41,786.74	Duuget	(41,786.74)	rciccii	0.1%	25,854.25	Cost	(25,854.25)	Start	Laiu	Jul-12	Liid	Сарапаконз	2012
138286	WKA LN PRESSURE TST BLANTON LN	65,006.41	_	(65,006.41)		0.1%	65,464.71	_	(65,464.71)			Apr-12			2012
138384	GAS MAOP DOC MGMT	2,787.38		(2,787.38)		0.0%	2,787.38		(2,787.38)			Jul-12			2012
138512	MAGNOLIA 16" PIPELINE	384,766.01	-	(384,766.01)		0.7%	400,733.91	-	(400,733.91)			Jul-12		Emergent work due to serious anomalies found in internal inspections of pipeline in 2012. An estimate for unknown pipeline modifications is budgeted in project 134586.	2012
138614	PowerPlant Prop Tax	31,521.91	-	(31,521.91)		0.1%	57,717.00	-	(57,717.00)	Oct-12	Mar-13	Oct-12			2012
138669	REPLACE PIPE WK A MAG 16 IN	362,798.44	-	(362,798.44)		0.7%	433,058.59	-	(433,058.59)			Jun-12		Emergent work due to serious anomalies found in internal inspections of pipeline in 2012. An estimate for unknown pipeline modifications is budgeted in project 134586.	2012
138675	EAST END OHIO RVR BRIDGES GAS	12,104.00	-	(12,104.00)		0.0%	12,104.00	-	(12,104.00)			Aug-12			2012
138689	REPLACE PIPE ON THE WKA LINE	496,946.99	-	(496,946.99)		1.0%	2,189,145.45	-	(2,189,145.45)	Aug-12	Dec-13	Aug-12		Emergent work due to serious anomalies found in internal inspections of pipeline in July 2012. An estimate for unknown pipeline modifications is budgeted in project 134586.	2012
138694	INST120 FT 4" PIPE AND DRIP	76,311.67	-	(76,311.67)		0.1%	76,717.25	-	(76,717.25)			Aug-12			2012
138695	PURCHASE NEW AMINE PUMP	15,628.12	-	(15,628.12)		0.0%	15,628.12	-	(15,628.12)			Aug-12			2012
138696	RADIO COMM	36,158.12	-	(36,158.12)		0.1%	38,659.77	-	(38,659.77)			Aug-12			2012
138697	2012 GAS RISER PROJECT	108,087.53	-	(108,087.53)		0.2%	108,087.53	-	(108,087.53)			Aug-12			2012
138728	Fuelworx to Aligne Fuels-LGE	4,082.45	-	(4,082.45)		0.0%	5,973.34	-	(5,973.34)			Aug-12			2012
138796	REPLACE VALVE 2 BCG	5,077.42	-	(5,077.42)		0.0%	5,077.42	-	(5,077.42)			Sep-12			2012
138813 138863	AIRPACKS/TANKS-4190 GMI COMBUSTIBLE GAS INDICATORS	11,225.88 6.665.47	-	(11,225.88)		0.0%	11,225.88 48.242.00	-	(11,225.88)			Oct-12			2012 2012
138864	SYNERGEE CM LICENSE- LGE	1,306.97	-	(6,665.47) (1,306.97)		0.0%	48,242.00 1,306.97	-	(48,242.00) (1,306.97)			Oct-12			2012
138867	PROJECT WISE UPGR-LGE	2,748.35	-	(2,748.35)		0.0%	2,748.35	-	(2,748.35)			Oct-12			2012
138872	REPL 20' 16" PIPE WKY B LINE	33,227.83		(33,227.83)		0.1%	42,585.90	-	(42,585.90)			Oct-12			2012
138879	Purchase AMR Meters	31,644.20	-	(31,644.20)		0.1%	31,644.20	-	(31,644.20)			Oct-12			2012
138882	2012 ATV MAGNOLIA	20,868.60	_	(20,868.60)		0.0%	20,868.60	_	(20,868.60)			Oct-12			2012
138919	TOWMASTER TRAILER-004190	22,685.83		(22,685.83)		0.0%	22,638.61		(22,638.61)			Nov-12			2012
138978	REPL BELLS LANE 8" PIPELINE	16,062.22	-	(16,062.22)		0.0%	16,062.22	-	(16,062.22)			Nov-12			2012
139003	WK B LINE ASHLAWN DR CRUMS LN	57,411.14	-	(57,411.14)		0.1%	663,005.77	-	(663,005.77)			Dec-12			2012
139009	WILSON ROAD GAS RELOCATION	463,519.55	-	(463,519.55)		0.9%	458,389.89	-	(458,389.89)			Dec-12		Reallocated from gas public works budget funding project (PBWK406G). Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more.	2012
139030	PENILE TO PADDY'S ILI REPL	152,343.93	-	(152,343.93)		0.3%	923,558.56	-	(923,558.56)			Dec-12			2012
139039	CAPX WEST POINT DERAILMENT	3,004.09	-	(3,004.09)		0.0%	116,407.47	-	(116,407.47)			Oct-12			2012
126932LGE	Connect to LGE RemoteOff-LGE12	32,240.18	-	(32,240.18)		0.1%	32,240.18		(32,240.18)			Jul-12			2012
135675LGE	PPL Alternate Data Ctr-LGE11	(18,154.91)	-	18,154.91		0.0%	17,582.09	35,737.00	18,154.91			Oct-11			2012
135689LGE	Bill Redesign-LGE11	26,782.99	-	(26,782.99)		0.1%	40,496.63	13,713.64	(26,782.99)			Oct-11			2012
135695LGE	SAP Testing Automation-LGE11	15,920.32 16,700.84	-	(15,920.32)		0.0%	77,764.40 41,238.85	53,867.18	(23,897.22)			Oct-11 Oct-11			2012 2012
135697LGE 135719LGE	Revenue Collect Enh-LGE11 TDMS Implementation-LGE11	303.81	-	(16,700.84)		0.0%	25,668.67	1,616.63 25,364.86	(39,622.21)			Oct-11			2012
135810LGE	Billing Enhancement-LGE12	12,247.94		(12,247.94)		0.0%	25,007.93	23,304.00	(25,007.93)			Nov-11			2012
135937LGE	SP EXTRANET IMPLEMENT - LGE12	922.61	_	(922.61)		0.0%	922.61	_	(922.61)			Jan-12			2012
135944LGE	Solution Mngr Automate - LGE12	8,753.64		(8,753.64)		0.0%	8,753.64		(8,753.64)			Apr-12			2012
136126LGE	CIP - PACS isolation-LGE12	6,480.40	-	(6,480.40)		0.0%	6,480.40	-	(6,480.40)			Feb-12			2012
136147LGE	Auto Reconnects Enh-LGE12	13,645.94	-	(13,645.94)		0.0%	13,645.94	-	(13,645.94)			Feb-12			2012
136181LGE	Ferch Cubicle Purchase-LGE12	5,763.59	-	(5,763.59)		0.0%	2,814.36	-	(2,814.36)			Mar-12			2012
136587LGE	CIP Process Automation-LGE12	18,956.54	-	(18,956.54)		0.0%	18,956.54	-	(18,956.54)			Apr-12			2012
136671LGE	CSS 1st Floor Mods-LGE12	1,379.16	-	(1,379.16)		0.0%	1,379.16	-	(1,379.16)			May-12			2012
137721LGE	LGECenter 6SW Furniture-LGE12	826.80	-	(826.80)		0.0%	826.80	-	(826.80)			Jun-12			2012 2012
138122LGE	TDMS - LGE12	29,927.54 4,902.86	-	(29,927.54)		0.1%	26,197.43	-	(26,197.43)			Jul-12 Jul-12			2012
138175LGE 138281LGE	eTariff Upgrade - LGE13 Ener Eff Enhancements-LGE12	4,902.86 19.922.84	-	(4,902.86) (19,922.84)		0.0%	4,902.86 42,623.50	-	(4,902.86) (42,623.50)	Jul-12	Jul-13	Jul-12 Jul-12			2012
138283LGE	Rate Case 2012 - LGE12	34.094.64	-	(34,094.64)		0.1%	42,023.30	-	(41,573.17)	Jul-12	Jui-15	Jul-12 Jul-12			2012
138443LGE	MyAccount Enhance - LGE12	13,668.47		(13,668.47)		0.1%	35,923.61	-	(35,923.61)	Jul-12	Sep-13	Jul-12 Jul-12			2012
138687LGE	Low Income Enhance-LGE12	7,008.90	-	(7,008.90)		0.0%	27,550,37	-	(27,550.37)	Aug-12	Dec-13	Aug-12			2012
138707LGE	Globalscape FTP to Tier1-LGE12	8,328.47	_	(8,328.47)		0.0%	8,328.47	_	(8,328.47)			Aug-12			2012
138807LGE	McAfee License True Up-LGE12	1,915.34	-	(1,915.34)		0.0%	1,915.34	-	(1,915.34)			Sep-12			2012
138823LGE	BW/BWA Upgrade - LGE12	56,844.98	-	(56,844.98)		0.1%	78,744.21	-	(78,744.21)			Oct-12			2012
138830LGE	DMZ Redesign-Firewalls-LGE12	39,212.38	-	(39,212.38)		0.1%	39,212.38	-	(39,212.38)			Oct-12			2012
138835LGE	Jabber - LGE12	19,646.02	-	(19,646.02)		0.0%	26,215.03	-	(26,215.03)			Aug-12			2012
138854LGE	Access Policy Manager - LGE12	9,743.59	-	(9,743.59)		0.0%	10,108.39	-	(10,108.39)			Oct-12			2012
138861LGE	Memory Upgrade VDI-LGE12	14,827.40	-	(14,827.40)		0.0%	14,827.40	-	(14,827.40)			Nov-12			2012
138862LGE	Pekt Flw Switch Inf Exp-LGE12	44,885.84	-	(44,885.84)		0.1%	44,885.84	-	(44,885.84)			Nov-12			2012
138892LGE	Licensing Citrix 4.5 upg-LGE12	30,066.48	-	(30,066.48)		0.1%	30,066.48	-	(30,066.48)			Oct-12			2012
138898LGE	Enterprise Info Mgmt-LGE12	136,314.29	-	(136,314.29)		0.3%	258,142.48	-	(258,142.48)			Dec-12			2012
138904LGE	Vulnerability Scan-DMZ-LGE12	942.39	-	(942.39)		0.0%	942.39	-	(942.39)			Nov-12			2012
138925LGE 13896H.GE	Nexus Lab-LGE12 OpenText Email Mgmt-LGE12	52,725.70 24.748.03	-	(52,725.70) (24,748.03)		0.1%	52,725.70 24,748.03	-	(52,725.70)			Nov-12 Nov-12			2012 2012
138961LGE 138970LGE	Open Lext Email Mgmt-LGE12 Exchange 2010 Inf Upg-LGE12	24,748.03 8,093.16	-	(24,748.03)		0.0%	24, /48.03 8,172.36	-	(8,172.36)			Nov-12 Nov-12			2012
139025LGE	BlueStripe-LGE12	15,467.52	-	(15,467.52)		0.0%	15,467.52	-	(15,467.52)			Dec-12			2012
139029LGE		133.94	-	(133.94)		0.0%	1.874.28	-	(1,874.28)			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
DLSMR414	DWNTWN LRG SCALE MAIN	- Cost	2,470,882.63	2,470,882.63	100%	0.0%	- Cost	13,413,982.87	13,413,982.87	Jan-01	Dec-25	Jan-01	End	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line	20
														replacements, which are distinct projects but are managed collectively. The budget amounts for large scale main replacements and downtown main replacements were entered on opposite projects (i.e., the budget for large scale main replacements should have been \$2,471K and budget for downtown main replacements should have been \$1,030K). The net overspend for these three projects is (\$256K). In 2012 crews worked to	
														catch up on service connections related to sections of main that were replaced in 2011. They also encountered large pockets of rock during construction, which increased costs, and resurfacing costs were higher than anticipated.	
GME406	GAS MAIN EXT 406	1,820,282.34	1,200,282.80	(619,999.54)	-52%	3.5%	1,820,282.34	1,200,282.80	(619,999.54)	Jan-02	Dec-25	Jan-02		Increase due to more customer requests for main extensions than anticipated in the original budget which is generally based on historical trends.	20
L5-2010	RELOCATIONS T LINES LGE 2010	(1,861.09)	-	1,861.09		0.0%	-	1,861.09	1,861.09	Aug-08	Dec-10	Aug-08			20
L9-2010 L9-2011	PRIORITY REPL T-LINES LGE 2010 PRIORITY REPL T-LINES LGE 2011	4,613.48 4,915.73	-	(4,613.48) (4,915.73)		0.0%	4,613.48 4,915.73	-	(4,613.48) (4,915.73)	Jan-10 Jan-11	Dec-10 Jun-12	Jan-10 Jan-11			20
L9-2011 SMR414	Large Scale Main Replacements	4,915.73 3,966,734.97	1,029,771.63	(2,936,963.34)	-285%	7.6%	4,915.73 3,966,734.97	2,059,543.26	(1,907,191.71)	Jan-11 Jan-01	Dec-25	Jan-11 Jan-01		The Leak Mitigation program includes large scale main replacements,	20
				(,,,,,,,,,,,			.,							downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The budget amounts for large scale main replacements and downtown main replacements where entered on opposite projects (i.e., the budget for large scale main replacements should have been \$2.1/18 and budget for downtown main replacements should have been \$5.1/3/08.) The net overspend for these three projects is (\$52/68.) To 2012 crews worked to catch up on service connections related to sections of main that were replaced in 2011. They also encountered large pockets of fock during construction, which increased costs, and resurfacing costs were higher than	
MAN414	ELECTRIC/GAS MANHOLE CONFLICTS	(31,454,48)	_	31.454.48		-0.1%	(31.454.48)	_	31,454,48			Oct-09		anticipated.	20
BCD340UG	NEW BUS COMM UG 340	840.13	-	(840.13)		0.0%	840.13	-	(840.13)	Mar-00	Dec-25	Mar-00			20
NBGS341 NBGS419	INSTALL GAS SVC-JOINT TRENCH NEW BUS GAS SERV 419	41,255.78 2,179,795.96	229,284.00 1,632,989.14	188,028.22 (546,806.82)	82% -33%	0.1% 4.2%	1,618,124.04 16,691,362.47	2,200,613.42 19,636,553.64	582,489.38 2,945,191.17	Feb-06 Mar-01	Dec-25 Dec-25	Feb-06 Mar-01		Increase due to more customer requests for gas services than anticipated in	20 20
NBGS421	NEW BUS GAS SERV 421	15,490,12	32,490,12	17,000.00	52%	0.0%	252,661.80	332,091,15	79,429,35	Nov-01	Dec-14	Nov-01		the original budget which was generally based on historical trends.	2
NBGS422	NBGS422	22,463.87	67,670.49	45,206.62	67%	0.0%	252,065.16	420,611.49	168,546.33	Nov-01	Dec-25	Nov-01			2
BRD341UG		322.51		(322.51)		0.0%	322.51	-	(322.51)	Jan-00	Dec-25	Jan-00			20
	NEW BUS SUB 341 UG PUB WORKS GAS 406	129,592.26 (7,423.94)	1,373,984.95	(129,592.26) 1,381,408.89	101%	0.2% 0.0%	129,592.26 (7,423.94)	1,373,984.95	(129,592.26) 1,381,408.89	Dec-01 Jan-02	Dec-25 Dec-25	Dec-01 Jan-02			20
														Budget was developed at a higher level to encompass multiple public works relocation jobs. Internal policy required individual projects for anything normally in a blanket project that cost \$300K or more so if there are individual jobs greater than \$300K money was reallocated to these separate projects. In 2012 this included Cooper Chapel Rd Gas Main Relocation (132629) and Wilson Rd Gas Relocation (139009).	
PMR414 RCST340	Priority Main Replacement CUST REO 340	1,058,809.23 (15,639.55)	998,775.10	(60,034.13) 15,639.55	-6%	2.0%	1,058,809.23 (15,639.55)	1,997,550.20	938,740.97 15,639.55	Sep-01 Feb-01	Dec-25 Dec-25	Sep-01 Feb-01			2
CST406G	Customer requested - Gas	(29,542,13)	70.331.12	99,873.25	142%	-0.1%	(29.542.13)	70,331.12	99.873.25	Dec-01	Dec-25	Dec-01			2
NTPD340	REP THR PARTY DAM 340	68,755.46	-	(68,755.46)		0.1%	68,755.46	-	(68,755.46)	Mar-01	Dec-25	Mar-01			20
NTPD419	Repair Third Party Damages-419	56,635.58	-	(56,635.58)		0.1%	1,159,954.92	1,086,409.38	(73,545.54)	Jul-01	Dec-25	Jul-01			2
NTPD422 RCS419G	Blanket Project - Org 004220 REP CO GAS SERV 419	(2,495.16) 420,973.11	405,590,48	2,495.16 (15,382.63)	-4%	0.0%	(2,495.16) 420.973.11	811.180.96	2,495.16 390.207.85	Feb-01	Dec-25	Oct-05 Feb-01			2
RCS421G	REM/REPL CO GAS SERVICE-421	1,885.65	39,003.04	37,117.39	95%	0.0%	1,885.65	39,003.04	37,117.39	Nov-01	Dec-14	Nov-01			2
RCS422G	RRCS422G	883.64	-	(883.64)		0.0%	883.64	-	(883.64)			Nov-01			2
SEN406G	System enhancements - Gas MISC GAS MAIN LEAK REPAIR/REM	493,708.88 183,902.83	403,087.08 125,712.38	(90,621.80) (58,190.45)	-22% -46%	0.9%	493,708.88 183,902.83	403,087.08 125,712.38	(90,621.80)	Dec-02	Dec-25	Dec-02			2
BRD419G FLEQ419	Purchase of Tools - 004190	183,902.83	97,272.00	(58,190.45)	-46% 100%	0.4%	1,154,434.78	1,453,198.78	(58,190.45) 298.764.00	Jun-08 Dec-02	Dec-25 Dec-25	Jun-08 Dec-02			2
TLEQ447	TOOLS AND EQUIP 447	-	25,997.10	25,997.10	100%	0.0%	382,977.59	462,879.59	79,902.00	Aug-05	Dec-14	Aug-05			2
TLEQ448	Tools and Equipment 448	3,517.71	32,424.00	28,906.29	89%	0.0%	3,517.71	32,424.00	28,906.29	Aug-02	Dec-12	Aug-02			20
TLEQ450	Tools and Equipment , 004500	-	25,476.00	25,476.00	100%	0.0%		25,476.00	25,476.00	Aug-02	Dec-14	Aug-02			2
ΓLEQ451	Tools and Equipment, 004510	57.018.354.55	25,476.00 57,163,759.12	25,476.00 145.404.56	100%	0.0%	84,391.58	160,819.62	76,428.04	Mar-05	Dec-14	Mar-05			2012
114268	Gas Regulator Replacements	1,721.01	,103,737.12	(1,721.01)		0.0%	16,967,653.91	16,965,932.90	(1,721.01)	May-02	Dec-08	May-02			2012
115030	PURCHASE REGULATORS	704.35	-	(704.35)		0.0%	704.35	-	(704.35)	Aug-02	Dec-14	Aug-02			2
117361	Accrued Labor - LGE	4,295.91	731,840.70	727,544.79	99%	0.0%	5,397.11	3,660,304.70	3,654,907.59	Mar-04	Aug-10	Mar-04		Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2
119902	Clear 12/04 A&G	351,513.53	-	(351,513.53)		1.0%	(426,599.32)	(778,112.85)	(351,513.53)			Dec-04		This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2
120595	PURCHASE REGUL-RES/COMM	2,291.87	-	(2,291.87)		0.0%	2,291.87	-	(2,291.87)	Jan-06	Jan-10	Jan-06			2
120754	Misc. A/R Uncollect - LGE Cap	(4,648.86)	-	4,648.86		0.0%	50,736.60	55,385.46	4,648.86			Jun-05			2
122650 122823	LGE Gas Meters CCS - Technology	99,917.27 1,460.16	-	(99,917.27) (1,460.16)		0.3% 0.0%	99,917.27 1,460.26	0.10	(99,917.27) (1,460.16)	Jan-07	Dec-14	Jan-07 May-07			2
122823	MULD-DRILL 5 RECOVERY WELLS	1,460.16 26,456.34	-	(26,456.34)		0.0%	9,544,809.31	9,518,352.97	(26,456.34)	Jan-08	Dec-08	Jan-08			21
123407	PS 8.9 Enhance	20,450.54	33,750.00	33,750.00	100%	0.0%		168,750.00	168,750.00	Sep-07	Dec-13				21
123407														Attachment to Response to PSC-1 Question	

		Annual	Annual	Variance	Variance.	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project No.	Project	Actual Cost	Original	In	As	Of	Project	Project Cost	In	Budget	Budget	Actual	Actual End	Fundamental	V
126440	Title/Description MAGN FARM TAP UPGRADE	8.022.35	Budget	Dollars (8.022.35)	Percent	Budget 0.0%	Cost 896.633.92	888.611.57	Dollars (8,022.35)	Start Jan-10	Dec-10	Start Jan-10	End	Explanations	Year 2013
126485	GAS REGULATORY TOOLS & EQ	(280.61)	-	280.61		0.0%	89,921.38	90,201.99	280.61	Jan-11	Dec-14	Jan-11			2013
126616	FURNITURE/OFFICE EQP-LGE 2011	(1,241.40)	-	1,241.40		0.0%	48,444.86	49,686.26	1,241.40	Dec-09	Oct-13	Dec-09			2013
126714	IT LGE IVR	(2,005.76)	-	2,005.76		0.0%	202,456.84	204,462.60	2,005.76	Mar-10	Nov-10	Mar-10			2013
126894	Monitor Replacement-SVCO12	(12,347.47)	-	12,347.47		0.0%		12,347.47	12,347.47	Jan-12	Dec-12	Jan-12			2013
126898 126907	Tech Refresh - LGE12 Replace Air Handler Unit-LGE12	(153.30) 2,396.25	-	153.30 (2,396.25)		0.0% 0.0%	265,682.07 8,247.19	265,835.37 5,850.94	153.30 (2,396.25)	Feb-12 Aug-10	Dec-12 Dec-12	Feb-12 Aug-10			2013 2013
126907	Server Hardware Refresh-LGE12	2,396.25 1,085.25	-	(2,396.25) (1,085.25)		0.0%	8,247.19 131.034.61	5,850.94 129,949.36	(2,396.25) (1,085.25)	Aug-10 Jan-12	Dec-12 Dec-12	Jan-12			2013
126917	Simpsonville Elect Upg-LGE12	(14.43)	-	14.43		0.0%	11.699.19	11,713.62	14.43	Jan-12	Dec-12	Jan-12			2013
126930	Bulk Pwr & Env Systems-LGE12	254.90	_	(254.90)		0.0%	5,924.62	5,669.72	(254.90)	Jan-12	Jan-13	Jan-12			2013
126937	NtwkAccessDev/Site Infrs-LGE12	(5,025.98)	-	5,025.98		0.0%	18,080.25	23,106.23	5,025.98	Jan-12	Dec-12	Jan-12			2013
126941	Outside Cable Plant -LGE12	509.57	-	(509.57)		0.0%	17,699.79	17,190.22	(509.57)	Jan-12	Dec-12	Jan-12			2013
126950	Cisco UC&C-LGE12	53,921.11	-	(53,921.11)		0.1%	263,134.69	209,213.57	(53,921.11)	Jan-12	Dec-12	Jan-12			2013
126965	MidLevel Storage Refresh-LGE12	39,666.20	40,650.00	983.80	2%	0.1%	329,869.90	330,853.70	983.80	Jan-12	Aug-13	Jan-12			2013
126975	Upgrd Vmware Infrast-LGE12	(287.79)	-	287.79		0.0%	12,955.24	13,243.03	287.79	Feb-12	Dec-12	Feb-12			2013
126991	CERUS III-LGE12	(7,422.35)	-	7,422.35		0.0%	61,665.54	69,087.89	7,422.35	Jan-12	Dec-12	Jan-12			2013
126995 127001	Data Networks Test Tools-LGE12 Sec Infrastructure Enh-LGE12	73.00 179.18	-	(73.00) (179.18)		0.0%	6,758.75 14,746.14	6,685.75 14,566.97	(73.00) (179.17)	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2013
127001	Wireless Upgrade-LGE12	(2,450.22)	-	2,450.22		0.0%	36,578.01	39,028.23	2,450.22	Jan-12 Jan-12	Dec-12	Jan-12 Jan-12			2013
127003	PeopleSoft Time (LG&E %)	169,578.09	117,600.00	(51,978.09)	-44%	0.5%	234,196.97	182,218.88	(51,978.09)	Jul-12	Jun-15	Jul-12			2013
127345	PENILE CITY GATE ST REDESIGN	1,154,177.84	-	(1,154,177.84)		3.2%	1,154,177.84	-	(1,154,177.84)	Jun-09	Sep-13	Jun-09		Actuals charged to project 127345 but budgeted on project 137927 for	2013
		, , , , , , ,		(,,,,,,,,,,,			, . ,		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					2013. Total project gross was expected to be \$4.1M with payment from Texas Gas of \$2.5M, leaving a net \$1.6M. The net variance is \$443K. Budget was based on engineering estimates, actuals came in lower than expected.	
130083	Hdwe Capital for LOBs - LGE13	30,089.71	17,000.01	(13,089.71)	-77%	0.1%	30,089.71	17,000.01	(13,089.71)	Jan-13	Dec-13	Jan-13			2013
130085	MONITOR REPLACEMENT-LGE13	9,768.18	9,600.00	(168.18)	-2%	0.0%	9,768.18	9,600.00	(168.18)	Jan-13	Dec-13	Jan-13			2013
130089	TECHNOLOGY REFRESH - LGE13	177,392.39	176,894.55	(497.84)	0%	0.5%	177,392.39	176,894.55	(497.84)	Jan-13	Dec-13	Jan-13			2013
130107	LOU ELEC UPGRADES-LGE13	7,739.06	7,500.00	(239.06)	-3%	0.0%	7,739.06	7,500.00	(239.06)	Aug-10	Dec-13	Aug-10			2013
130110	LOU RACKS & FURN-LGE13	3,609.47	3,750.00	140.53	4%	0.0%	3,609.47	3,750.00	140.53	Jan-13	Dec-13	Jan-13			2013
130113	SIMPSONVL RACK&FURN LGE13	3,586.80	3,750.00	163.20	4%	0.0%	3,586.80	3,750.00	163.20	Jan-13	Dec-13	Jan-13			2013
130116 130125	SIMPSONVL ELEC UPGRADE-LGE13 SERVER HW REFRESH - LGE13	7,175.03 108.566.33	7,500.00 76,500.03	324.97 (32.066.30)	4% -42%	0.0%	7,175.03 108.566.33	7,500.00 76,500.03	324.97 (32.066.30)	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13 Jan-13			2013
130123	CABLING SERVER CONNECT-LGE13	6,421.80	6,750.00	328.20	-42% 5%	0.0%	6,421.80	6,750.00	328.20	Jan-13	Dec-13	Jan-13			2013
130120	DATA CENTER SW - LGE13	6,070.59	11,250.00	5,179.41	46%	0.0%	6,070.59	11,250.00	5,179.41	Aug-10	Dec-13	Aug-10			2013
130135	SERVER CAP EXP&REL - LGE13	11,934.36	12,750.00	815.64	6%	0.0%	11.934.36	12,750.00	815.64	Aug-10	Dec-13	Aug-10			2013
130194	CIP COMPLI INFRA-LGE12	328.32	-	(328.32)		0.0%	18,164.65	17,836.34	(328.32)	Jan-12	Dec-13	Jan-12			2013
130198	CIP COMPLIANCE TOOLS-LGE12	(5,608.35)	-	5,608.35		0.0%	41,206.31	46,814.66	5,608.35	Jan-12	Dec-12	Jan-12			2013
130201	CIP COMPLIANCE INFRASTR-LGE13	-	124,500.02	124,500.02	100%	0.0%	-	124,500.02	124,500.02	Jan-13	Dec-13				2013
130205	CIP COMPLIANCE TOOLS-LGE13	32,006.67	37,500.00	5,493.33	15%	0.1%	32,006.67	37,500.00	5,493.33	Jan-13	Dec-14	Jan-13			2013
130265	SYS MONITOR-NETIQ-LGE12	14.19	-	(14.19)		0.0%	5,044.19	5,030.00	(14.19)	May-12	Dec-12	May-12			2013
130268	SP ADMIN TOOL RENEWAL-LGE12	(179.45)		179.45		0.0%		179.45	179.45	Jan-12	Nov-12	Jan-12			2013
130274 130285	VMWARE INFRA UPGRD-LGE13	16,983.21	16,500.00 33,750.01	(483.21) 560.99	-3% 2%	0.0%	16,983.21	16,500.00 33,750.01	(483.21) 560.99	Jan-13	Dec-13	Jan-13			2013
130288	BACKUP CAPACITY EXP-LGE13 SYS MONITOR-HP OPENVIEW-LGE13	33,189.01	7,500.00	7,500.00	100%	0.1%	33,189.01	7,500.00	7,500.00	Mar-13 Jan-13	Dec-13 Dec-13	Mar-13			2013 2013
130200	SP XP STORAGE-LGEI3	-	7,300.00	75.00	100%	0.0%	-	7,300.00	7,500.00	Jan-13	Mar-13				2013
130312	BES RENEWAL-LGE13	-	1.875.00	1,875.00	100%	0.0%	-	1.875.00	1,875.00	Jan-13	Dec-13				2013
130321	REPLACE FIBER REACH NODES-LGE	74,792.92	405,395.40	330,602.48	82%	0.2%	74,792.92	405,395.41	330,602.48	Jan-13	Dec-15	Jan-13		Offset by project 130321. Change in project naming convention.	2013
130322	BULK PWR&ENVIRO SYSTEMS-LGE13	17,132.79	15,000.00	(2,132.79)	-14%	0.0%	17,132.79	15,000.00	(2,132.79)	Jan-13	Dec-13	Jan-13			2013
130324	CONFERENCE BRIDGE - LGE13	11,035.70	29,999.99	18,964.29	63%	0.0%	11,035.70	29,999.99	18,964.29	Apr-13	Dec-13	Apr-13			2013
130328	MW SHELTER RENOVATION-LGE13	-	11,250.01	11,250.01	100%	0.0%	-	11,250.01	11,250.01	Jan-13	Dec-13				2013
130330	MOBILE RADIO - LGE13	28,896.63	30,000.00	1,103.37	4%	0.1%	28,896.63	30,000.00	1,103.37	Jan-13	Dec-13	Jan-13			2013
130332	NTWK ACCESS DEV&SITE IN-LGE13	10,746.35	18,750.00	8,003.66	43%	0.0%	10,746.35	18,750.00	8,003.66	Jan-13	Dec-13	Jan-13			2013
130341 130345	OUTSIDE CABLE PLANT-LGE13 SCADA&UHF CHAN REPLACE-LGE13	21,864.47	29,999.99 34,500.01	8,135.51 34,500.01	27% 100%	0.1%	21,864.47	29,999.99 34,500.01	8,135.51 34,500.01	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13			2013 2013
130345	SCADA&UHF CHAN REPLACE-LGE13 SITE SECURITY IMPROVE-LGE13	-	34,500.01 7.500.00	34,500.01 7,500.00	100%	0.0%	-	34,500.01 7,500.00	34,500.01 7,500.00	Jan-13 Jan-13	Dec-13 Nov-13				2013
130348	UC&C-LGEI3	566,330,81	509.169.37	(57.161.44)	-11%	1.6%	566,330,81	509.169.37	(57.161.44)	Jan-13 Jul-13	Dec-13	Jul-13			2013
130355	ACCESS SWITCH ROTATION-LGE13	75,354.16	75,000.02	(354.14)	-1176	0.2%	75,354,16	75,000.02	(354.14)	Jan-13	Dec-13	Jan-13			2013
130371	CORE NTWK INFRASTRUCT-LGE13	22,275.29	22,500.00	224.71	1%	0.1%	22,275.29	22,500.00	224.71	Jan-13	Dec-13	Jan-13			2013
130377	EBUSINESS FIREWALL REPL-LGE13	38,997.30	30,000.00	(8,997.30)	-30%	0.1%	38,997.30	30,000.00	(8,997.30)	May-13	Dec-13	May-13			2013
130383	NTWK ACCESS DEVICE>WY-LGE13	6,614.91	7,500.00	885.09	12%	0.0%	6,614.91	7,500.00	885.09	Jan-13	Dec-13	Jan-13			2013
130389	SEC INFRASTRUCTURE ENH-LGE13	14,107.94	15,000.00	892.07	6%	0.0%	14,107.94	15,000.00	892.07	Jun-13	Dec-13	Jun-13			2013
130392	WIRELESS BUILDOUT - LGE13	4,603.82	750.00	(3,853.82)	-514%	0.0%	4,603.82	750.00	(3,853.82)	Dec-12	Aug-14	Dec-12			2013
130410	MICROSOFT LICENSE TRUEUP-LGE13	34,464.87	11,250.00	(23,214.87)	-206%	0.1%	34,464.87	11,250.00	(23,214.87)	Jan-13	Dec-13	Jan-13			2013
130420 130429	DATA PROTECTION - LGE13 SEC EVENT MANAGEMENT-LGE13	-	3,750.00 15,000.01	3,750.00 15,000.01	100% 100%	0.0% 0.0%	-	3,750.00 15,000.01	3,750.00 15,000.01	Jan-13 Jan-13	Dec-13 Dec-13				2013 2013
130429	SAP ECC/CCS UPGRADE-LGE13	-	928,154.81	928,154.81	100%	0.0%	-	928,154.81	928,154.81	Jan-13 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
130505	GAS COMPRESSOR REP/ADD	3,560,187.80	3,227,000.96	(333,186.84)	-10%	9.9%	29,122,822.65	28,789,635.81	(333,186.84)	Jan-11	Nov-13	Jan-11		Multi-year project construction spanned 2011-2013. The net variance to budget for all three years is \$3.9M higher, due to higher construction costs than estimated in original engineering cost estimate.	2013
130514	MULD COMPRESSOR PIPE REP	(2,000.00)	-	2,000.00		0.0%	126,854.76	128,854.76	2,000.00	Jun-11	Dec-13	Jun-11			2013
130935	DRILL WELLS IN CENTER	54,021.11	-	(54,021.11)		0.2%	1,052,611.62	998,590.51	(54,021.11)	Jan-11	Oct-12	Jan-11			2013
130939	2011 INST GATE VALVES	58,869.76	-	(58,869.76)		0.2%	663,426.75	604,556.99	(58,869.76)	Jan-11	Dec-13	Jan-11		Attachment to Response to PSC-1 Question	2013
															n No. 13(a) age 49 of 57 K. Blake

							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start		planations	Year
130942	WK YELLOW LINE MODIFICATIONS	(137,556.82)	-	137,556.82		-0.4%	1,777,139.01	1,914,695.83	137,556.82	Jan-11	Jun-12	Jan-11			2013
131019 131031	Mobile Auto Dispatch - LGE Work Memt System Pri	286,079.27 492,816.62	545,457.08	(286,079.27) 52,640,45	10%	0.8% 1.4%	1,049,008.04 617,649.93	762,928.77 799,890.08	(286,079.27) 182,240.15	Sep-11	Jun-14	Sep-11			2013 2013
131031	OFFICE FURNITURE - LGE	492,816.62 (213.60)	545,457.08	52,640.45 213.60	10%	0.0%	50,965.86	799,890.08 51,179.46	213.60	Sep-12 Jan-11	Dec-14 Dec-11	Sep-12 Jan-11			2013
131825	Financial Planning Software	(2,773.93)	_	2,773.93		0.0%	53,743.10	56,517.03	2,773.93	Feb-11	Apr-12	Feb-11			2013
131828	Oracle Upgrade 2012 (LG&E%)	687,228.78	677,791.26	(9,437.52)	-1%	1.9%	1,044,475.01	1,035,037.49	(9,437.52)	Jan-12	Aug-13	Jan-12			2013
132058	Stores Capital (2013) - LG&E %	-	3,450.00	3,450.00	100%	0.0%	-	97,290.00	97,290.00	Jan-13	Dec-19				2013
132074	Other CFO CapEx (LTP) - LG&E %		1,500.00	1,500.00	100%	0.0%		301,500.00	301,500.00	Jan-11	Dec-21	D 10			2013
132536 132621	STRAT ASSET INVEST SFTWR LGE PENILE TO PADDY'S RUN PIPELINE	271.88 11.185.97	-	(271.88) (11,185.97)		0.0%	58,151.71 4,044,614.45	57,879.84 4,033,428.48	(271.88) (11,185.97)	Feb-11	Dec-12	Dec-10 Feb-11			2013
133222	PERSONL PROD GROWTH REFRES	(20.155.31)	-	20.155.31		-0.1%	15,333.49	35,488.80	20,155,31	Jan-12	Dec-12	Jan-12			2013
133234	PERSONAL PROD GR REF LGE13	77,392.31	60,000.00	(17,392.31)	-29%	0.2%	124,981.85	107,589.54	(17,392.31)	Dec-12	Dec-13	Dec-12			2013
133486	SAN SWTCH REFRSH LGE14	135,193.43	-	(135,193.43)		0.4%	135,193.43	183,750.00	48,556.57			Sep-13			2013
133497 133553	IT SYSTEMS MANAGE - BMC LGE13	-	9,750.00 5,250.00	9,750.00	100%	0.0%	-	9,750.00	9,750.00	Jan-13	Dec-13				2013
133533	SHARET BUILD SP TEST LGE13 REPLACE MXP VIDEO UNITS LGE	13.904.59	5,250.00 8.250.00	5,250.00	100% -69%	0.0%	13,904.59	5,250.00 8,250.00	5,250.00	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13			2013
133676	UPGRADE TO SQL -LGE 13	13,504.35	6,630.00	6,630.00	100%	0.0%	13,904.39	6,630.00	6.630.00	Jan-13	Dec-13	Jan-13			2013
133716	Encase Forensics Tool-LGE13	9,525.21	7,500.00	(2,025.21)	-27%	0.0%	9,525.21	7,500.00	(2,025.21)	Jan-13	Dec-13	Jan-13			2013
133732	NETWORK SEC LAB ENH-LGE 13	-	3,750.00	3,750.00	100%	0.0%	-	3,750.00	3,750.00	Jan-13	Dec-13				2013
133815	WORKST UTILITIES FUT - LGE13		150,255.03	150,255.03	100%	0.0%		150,255.03	150,255.03	Jan-13	Dec-13				2013
133876 133948	GS Maximo Upgrd NE WD ARA NWK RFAS & RT- LGE12	81,269.78 (489.86)	-	(81,269.78) 489.86		0.2%	112,830.11 7,766.36	31,560.34 8,256.22	(81,269.78) 489.86	Jan-12 Jan-12	Nov-13 Dec-12	Jan-12 Jan-12			2013 2013
133958	Tele Rm to Data Ctr Move-LGE13	(409.00)	37,499.97	37,499.97	100%	0.0%	7,700.30	37,499.97	37,499.97	Jan-12	Dec-12 Dec-13	Jan-12			2013
134003	COLLECTIVE BILLING ENH - LGE12	15,256.80	-	(15,256.80)		0.0%	16,853.35	1,596.55	(15,256.80)	Jun-12	Dec-14	Jun-12			2013
134009	IT CSS ENHNCEMNTS - LGE13	-	65,999.99	65,999.99	100%	0.0%	-	65,999.99	65,999.99	Jan-13	Dec-13				2013
134015	IT ENRGY EFFIC - LGE13		47,280.00	47,280.00	100%	0.0%	-	47,280.00	47,280.00	Jan-13	Dec-13				2013
134270 134359	VIRTUAL DESKTOP - LGE MFDS GROWTH/REFRESH-2013L	4,998.90	15,000.00	(4,998.90) 15,000.00	100%	0.0% 0.0%	373,069.95	368,071.05 15,000.00	(4,998.90) 15.000.00	Sep-11 Jan-13	Dec-12 Dec-13	Sep-11			2013
134427	CATALYSTS AND A/F RATIO CNTL	6,468.80	15,000.00	(6,468.80)	100%	0.0%	185,682.77	179,213.97	(6,468.80)	Jan-13 Jan-12	Dec-13 Dec-12	Jan-12			2013
134428	REPL TRANSITE PANELS W/ METAL	(60.00)		60.00		0.0%	133,572.82	133,632.82	60.00	Aug-12	Dec-12	Aug-12			2013
134431	REPL INSULATION_PIPING PURIF	5,712.66	-	(5,712.66)		0.0%	55,088.89	49,376.23	(5,712.66)	Jan-12	Dec-12	Jan-12			2013
134435	MAGN FAC IMPROV_EQ REPLACE	(6,048.75)	-	6,048.75		0.0%	120,546.27	126,595.02	6,048.75	Jan-12	Dec-12	Jan-12			2013
134436 134449	SECURITY UPGR MAGN & CANMER RYDER BANDS #1_ENG COMP	886.65 400.44	-	(886.65) (400.44)		0.0% 0.0%	262,122.15 186,620.89	261,235.50 186,220.45	(886.65) (400.44)	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2013 2013
134449	REPL PURIFICATION PROCESS PIPE	1.370.21	-	(1,370.21)		0.0%	35.135.69	33.765.48	(1,370.21)	Jan-12 Jan-12	Dec-12 Dec-12	Jan-12 Jan-12			2013
134459	UPGR PURIF FOR FREEZE PROTECT	3,372.80	-	(3,372.80)		0.0%	36,187.12	32,814.32	(3,372.80)	Jan-12	Dec-12	Jan-12			2013
134464	SEP HP & LOW PRESSURE AIR SYS	10,187.74	-	(10,187.74)		0.0%	123,690.76	113,503.02	(10,187.74)	Jan-12	Oct-13	Jan-12			2013
134474	AOC Metering Renov 2012	3,229.06	-	(3,229.06)		0.0%	15,357.19	12,128.13	(3,229.06)	Oct-12	Oct-12	Oct-12			2013
134497 134506	Electric OMS Replace/Upg-LGE	19,648.16	-	(19,648.16)		0.1% 0.2%	211,381.67	191,733.51	(19,648.16)	I 12	D 12	Jan-12			2013 2013
134512	Gas Facility Inspec/Surveys 2012 AC MITIGATION	65,267.87 147,143.65	-	(65,267.87) (147,143.65)		0.2%	294,057.16 203,670.09	228,789.29 56,526,44	(65,267.87) (147,143,65)	Jan-12 Jan-12	Dec-12 Dec-13	Jan-12 Jan-12			2013
134515	2012 AC MITIGATION 2012 INTERNAL CORROS MITIGATE	7,111.49	-	(7,111.49)		0.0%	88,900.71	81,789.22	(7,111.49)	Jan-12	Dec-13	Jan-12			2013
134529	34,149' 4" GATH LINE_4,100/YR	(32.62)	-	32.62		0.0%	-	32.62	32.62	Jan-12	Dec-12	Jan-12			2013
134543	Reporting/BI/DataAna-LGE	7,114.01	-	(7,114.01)		0.0%	24,754.91	17,640.90	(7,114.01)	Jan-12	Dec-12	Jan-12			2013
134550 134554	2012 Retail HW Infra-LGE	2,695.39	-	(2,695.39) 100.241.56		0.0%	32,684.87	29,989.48 171.008.41	(2,695.39)	Jan-12 Mar-12	Jan-12	Jan-12 Mar-12			2013
134554	INSTALL CONTROL VALVES ON WELL RELINE GAS STORAGE WELLS 2012	(100,241.56) (7,193.99)	-	7,193.99		-0.3%	70,766.85 104,837.99	171,008.41	100,241.56 7,193.99	Jan-12	Dec-12 Dec-12	Jan-12			2013
134562	2013 Mobile Auto Dspch-LGE	-	323,937.74	323,937.74	100%	0.0%	-	340,223.24	340,223.24	Jan-13	Dec-14	Jun 12	Project number changed to #1310	19: variance is less than \$300k	2013
134570	2013 Elec OMS Upgrade-LGE	11,234.21	16,206.67	4,972.46	31%	0.0%	11,234.21	16,206.67	4,972.46	Jan-13	Dec-13	Jan-13			2013
134577	2013 Ventyx Upgrades-LGE	-	12,159.09	12,159.09	100%	0.0%		430,636.91	430,636.91	Jan-13	Dec-15				2013
134582 134591	REPL BARE STEEL_DR INDIANA 2013 Report/BI-LGE	(18.79)	22,500.00	18.79 22,500.00	100%	0.0%	230,986.41	231,005.20 22,500.00	18.79 22,500.00	Jan-12 Jan-13	Dec-12 Dec-13	Jan-12			2013 2013
134595	2013 SynerGee-LGE	7,295.92	8,128.37	832.45	10%	0.0%	7,295.92	8,128.37	832.45	Jan-13 Jan-13	Dec-13	Jan-13			2013
134597	2013 Hardware Infra-LGE	17,275.88	32,446.49	15,170.62	47%	0.0%	17,275.88	32,446.49	15,170.62	Jan-13	Dec-13	Jan-13			2013
134601	UPGRADE ELLINGSWORTH CG ST	5,013.74		(5,013.74)		0.0%	53,474.95	48,461.21	(5,013.74)	Jan-12	Dec-12	Jan-12			2013
134603	CG & LG REGULATOR ST RTUs	15,961.99	-	(15,961.99)		0.0%	94,258.97	78,296.98	(15,961.99)	Nov-11	Dec-12	Nov-11			2013
134618 134646	AUTOM CG FUEL GAS INDICATORS	1,766.77	-	(1,766.77)		0.0%	6,689.65	4,922.88	(1,766.77)	Jan-12	Jun-13	Jan-12			2013
134648	UPGR FACIL_DISTRICT REGUL ST GAS REGULATION CAPACITY	10,696.36 (6,372.56)	-	(10,696.36)		0.0%	71,292.60 272,078.18	60,596.24 278,450.74	(10,696.36)	Jan-12 Jan-12	Jun-13 Dec-12	Jan-12 Jan-12			2013
134671	2013 Cust Commication-LGE	(0,372.30)	40,498.50	40.498.50	100%	0.0%	272,076.16	40.498.50	40,498,50	Jan-13	Dec-12	Jan-12			2013
134675	2013 Ret Sys Enhance-LGE	14,531.96	48,720.00	34,188.05	70%	0.0%	14,531.96	48,720.00	34,188.05	Jan-13	Dec-13	Jan-13			2013
134677	2013 Call Center Tech-LGE	-	243,052.48	243,052.48	100%	0.0%	-	243,052.48	243,052.48	Jan-13	Dec-13				2013
134687 134689	Call Recording Replace-LGE 2013 FieldNet Enhance-LGE	4.096.13	202,554.01 8.221.50	202,554.01 4.125.37	100%	0.0%	4.096.13	202,554.01 8,221.50	202,554.01 4.125.37	Jan-13 Jan-13	Dec-14 Dec-13	Jan-13			2013
134689 134691	2013 FieldNet Enhance-LGE 2013 Retail HW Infra-LGE	4,096.13 20,617.84	8,221.50 32,429.27	4,125.37 11,811.43	50% 36%	0.0%	4,096.13 20,617.84	8,221.50 32,429.27	4,125.37 11,811.43	Jan-13 Jan-13	Dec-13 Mar-14	Jan-13 Jan-13			2013
134787	DRILL WELLS IN CENTER FIELD	245,670.40	32,429.27	(245,670.40)	3070	0.1%	1,772,436.45	1,526,766.05	(245,670.40)	Jan-13 Jan-12	Aug-13	Jan-13 Jan-12			2013
135030	LGE-REPLACE SECURITY EQP 2012	13,375.41	-	(13,375.41)		0.0%	38,682.02	25,306.61	(13,375.41)	Jan-12	Dec-12	Jan-12			2013
135043	LGE-FURNITURE AND EQPMT 2012	(20,498.28)	-	20,498.28		-0.1%	30,898.86	51,397.14	20,498.28	Jan-12	Dec-12	Jan-12			2013
135045	LGE-FIRE PROTECTION EQUIP-2012	(182.10)	-	182.10		0.0%	18,027.90	18,210.00	182.10	Jan-12	Dec-12	Jan-12			2013
135158 135159	REPLACE WELKER REGULATORS CRESTWOOD CITY GATE	15,136.99 13.72	-	(15,136.99) (13.72)		0.0%	15,136.99 146,126.81	146,113.09	(15,136.99) (13.72)	Jan-12 Jan-12	Jun-13 Dec-12	Jan-12 Jan-12			2013 2013
135166	COMM HP SERVICE UPGRADES	20,209.97	-	(20,209.97)		0.1%	534,670.10	514,460.13	(20,209.97)	Mar-12	Jun-13	Mar-12			2013
135170	2012 GAS REGUL FACIL UPGR	267,339.96	-	(267,339.96)		0.7%	370,215.90	102,875.94	(267,339.96)	Aug-12	Dec-14	Aug-12			2013
135182	ALLEN BRADLEY PLC_H2S FLARE	3,161.99	-	(3,161.99)		0.0%	60,382.61	57,220.62	(3,161.99)	Nov-11	Jun-13	Nov-11	***	achment to Response to PSC-1 Ques	2013
													Att	acument to response to 1 oC-1 Que	Juon 130, 13(a)

Attachment to Response to PSC-1 Question No. 13(a)
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K. Blake

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Year	:
135183	FANS FOR PURIF AERIAL COOLERS	2,936.94	-	(2,936.94)		0.0%	148,864.98	145,928.04	(2,936.94)	Jan-12	Dec-12	Jan-12	201	
135260	Wallstreet Suite	44,773.58	50,469.23	5,695.65	11%	0.1%	44,773.58	50,469.23	5,695.65	Jun-13	Jun-14	Jun-13	201	
135586 135587	REPLACE WESTERN KY YELLOW LINE	64,380.40	-	(64,380.40)		0.2%	4,782,935.79	4,718,555.39	(64,380.40)	Sep-11	Sep-12	Sep-11	201 201	
135608	MAGNOLIA 20" REPAIRS Contact Center - CTI - LGE11	3,235.19 273.80	-	(3,235.19) (273.80)		0.0%	691,734.98 264,880.77	688,499.79 264,606.97	(3,235.19) (273.80)	Oct-11	Jun-12	Sep-11 Oct-11	201	
135775	CENTER TRAN LINE REPLACEMENT	(7,200.00)	_	7,200.00		0.0%	37,116.37	44,316.37	7,200.00	00111	Juli 12	Oct-11	201	
135869	SMALL TOOLS 2012 - 004190	(10,952.05)	-	10,952.05		0.0%	123,080.42	134,032.47	10,952.05			Dec-11	201	13
135942	2012 IME SMALL TOOLS	(232.16)	-	232.16		0.0%	48,323.63	48,555.79	232.16			Jan-12	201	
136368	2012 MAG LINE DENT CUTOUT/REPL	(600.00)	-	600.00		0.0%	10,358.64	10,958.64	600.00			Mar-12	201	
136973 137583	LOU REG AIRPORT AUTH GAS REL	(2,450.71)	26,144.18	2,450.71	100%	0.0%	-	2,450.71	2,450.71	A 12	N 12	May-12	201 201	
137372	EMS App Enhancements-LGE(2013) TRODS - LG&E	5.195.18	10.050.80	26,144.18 4.855.62	48%	0.0%	5,195.18	26,144.18 20,227.16	26,144.18 15.031.98	Aug-13 Jun-12	Nov-13 Dec-14	Jun-12	201	
137818	MAGN GAS STOR FAC IMPROVEMENT	155.190.78	121.890.67	(33,300,11)	-27%	0.4%	155,190,78	121.890.67	(33,300,11)	Jan-13	Dec-13	Jan-13	201	
137820	MAGNOLIA STATION VALVE UPGRADE	194,188.33	241,290.42	47,102.09	20%	0.5%	194,188.33	241,290.42	47,102.09	Jan-13	Dec-13	Jan-13	201	
137821	MAGN RPL INSUL REP PIPE PURIF	58,499.00	25,506.72	(32,992.28)	-129%	0.2%	58,499.00	25,506.72	(32,992.28)	Jan-13	Dec-13	Jan-13	201	
137822	INSTALL RING GEARS STARTERS		(1,976.90)	(1,976.90)	100%	0.0%		(1,976.90)	(1,976.90)	Jan-13	Dec-13		201 201	
137831	WATER INLET HEADERS COOPERS REMOVE CONCRETE PIERS	27,416.80 40,332.45	27,820.36 80.252.12	403.56 39.919.67	1% 50%	0.1%	27,416.80 40,332.45	27,820.36 80,252.12	403.56 39.919.67	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13 Jan-13	201 201	
137833	FLAME AND GAS DETECTION	123,492,50	150.415.71	26,923.21	18%	0.3%	123,492,50	150,415.71	26,923,21	Jan-13	Dec-13	Jan-13	201	
137840	COOLANT HEATERS - 6 ENGINES	233,288.52	400,066.42	166,777.90	42%	0.6%	233,288.52	400,066.42	166,777.90	Jan-13	Dec-13	Jan-13	201	
137843	MULD YARD VALVE REPL	150,153.08	46,172.36	(103,980.72)	-225%	0.4%	150,153.08	46,172.36	(103,980.72)	Jan-13	Dec-13	Jan-13	201	
137844	REPL 2 AERIAL COOL H2S REMOVAL	247,935.31	285,000.19	37,064.88	13%	0.7%	247,935.31	285,000.19	37,064.88	Jan-13	Dec-13	Jan-13	201	
137845	UPGR FAC IN PUR FOR FREEZ PROD	65,692.95	54,148.29	(11,544.66)	-21%	0.2%	65,692.95	54,148.29	(11,544.66)	Jan-13	Dec-13	Jan-13	201	
137846 137847	INST VIB MONIT FOR TURBINES INST VIB MONI FOR AIR COMPR	11,398.54 57,053.17	79,757.06 49,634.78	68,358.52 (7,418.39)	86% -15%	0.0% 0.2%	11,398.54 57,053.17	79,757.06 49,634.78	68,358.52 (7,418.39)	Jan-13 Jan-13	Dec-14 Dec-13	Jan-13 Jan-13	201 201	
137848	REPL/UPGR PIPE SUP IN MULD STA	31,004.13	21,512.80	(9,491.33)	-44%	0.1%	31,004.13	21,512.80	(9,491.33)	Jan-13	Dec-13	Jan-13 Jan-13	201	
137852	REPL #3 PUR BOILER BUILDING	249,280.83	223,904.82	(25,376.01)	-11%	0.7%	249,280.83	223,904.82	(25,376.01)	Jan-13	Dec-13	Jan-13	201	
137855	REPL MUFFLERS ON COMPR ENGINES	66,810.09	69,270.49	2,460.40	4%	0.2%	66,810.09	69,270.49	2,460.40	Jan-13	Dec-13	Jan-13	201	
137858	INST FLSH TANK ON #3 PURI UNIT	-	239,488.95	239,488.95	100%	0.0%	-	239,488.95	239,488.95	Jan-13	Dec-13		201	
137861	UPGR AMINE FILT #2, #3 PUR UNT	76,982.67	38,756.28	(38,226.39)	-99%	0.2%	76,982.67	38,756.28	(38,226.39)	Jan-13	Dec-13	Jan-13	201	
137864 137867	REPL DEF EQPT COMPR STATION PIPLINE REP	106,999.11 207,297.78	113,296.25 94,999.11	6,297.14 (112,298.67)	6% -118%	0.3% 0.6%	106,999.11 207,297.78	113,296.25 94,999.11	6,297.14 (112,298.67)	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13 Jan-13	201 201	
137869	REPL PURI PROCESS PIPING	21,406.84	50.148.79	28.741.95	57%	0.1%	21,406.84	50,148.79	28,741.95	Jan-13	Dec-13	Jan-13 Jan-13	201	
137870	EMGNCY PIPE/EQPT IMPR	138,581.42	111,500.00	(27,081.42)	-24%	0.4%	138,581.42	111,500.00	(27,081.42)	Jan-13	Dec-13	Jan-13	201	
137872	REPL 34,149 FT BARE 4" GATH LN	221,683.83	174,917.84	(46,765.99)	-27%	0.6%	221,683.83	174,917.84	(46,765.99)	Jan-13	Dec-13	Jan-13	201	
137874	REPL 1410FT BARE 8" PIPE MAG	59,178.29	118,052.83	58,874.54	50%	0.2%	59,178.29	118,052.83	58,874.54	Jan-13	Dec-13	Jan-13	201	
137875 137896	INST 20" VALVE ON MAG UPPER	150,635.39	206,164.60	55,529.21	27%	0.4%	150,635.39	206,164.60	55,529.21	Jan-13	Dec-13	Jan-13	201	
137896	REPL BARE STL PIPELN DOE RUN DRKY FARM POT REMOV	108,803.07 86,013.01	97,270.36 21,659.10	(11,532.71) (64,353.91)	-12% -297%	0.3% 0.2%	108,803.07 86,013.01	97,270.36 21,659.10	(11,532.71) (64,353.91)	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13 Jan-13	201 201	
137900	RELIN GAS STORAGE WELLS	208,187.91	299,997.44	91.809.53	31%	0.6%	208,187.91	299,997.44	91,809.53	Jan-13	Dec-13	Jan-13	201	
137901	INST CTRL VALV GAS STOR WEL	102,416.76	167,250.00	64,833.24	39%	0.3%	102,416.76	167,250.00	64,833.24	Jan-13	Dec-13	Jan-13	201	
137907	WSH OUTS STOR FLD/TRANS LN	-	110,330.36	110,330.36	100%	0.0%	-	110,330.36	110,330.36	Jan-13	Dec-13		201	
137910	REPL STL PIPELN WK TRANS LN	2,489,083.72	688,783.42	(1,800,300.30)	-261%	6.9%	2,489,083.72	688,783.42	(1,800,300.30)	Jan-13	Dec-13	Jan-13	Emergent work due to serious anomalies found in internal inspections of pipeline. Results from in-line inspections identified more defects than	13
													budgeted.	
137912 137914	GAS TRANS LN REPL REPL TRANS VALVE	-	94,999.10 278,783.61	94,999.10 278,783.61	100%	0.0%	-	94,999.10 278,783.61	94,999.10 278,783.61	Jan-13 Jan-13	Dec-13 Dec-13		201 201	
137914	#2 REACTIVATOR REPL	258,896.63	235,099.96	(23.796.67)	-10%	0.7%	258,896.63	235,099.96	(23,796.67)	Jan-13 Jan-13	Dec-13	Jan-13	201	
137917	BKHOES STOR FLD & MAG DIST	149,350.20	84,740.00	(64.610.20)	-76%	0.4%	149,350.20	84,740.00	(64,610.20)	Jan-13	Dec-13	Jan-13	201	
137918	AIR COMPRESSOR.	15,449.45	21,185.00	5,735.55	27%	0.0%	15,449.45	21,185.00	5,735.55	Jan-13	Dec-13	Jan-13	201	
137919	TELETRUCK CTR STOR	65,219.54	66,900.00	1,680.46	3%	0.2%	65,219.54	66,900.00	1,680.46	Jan-13	Dec-13	Jan-13	201	
137920	TELETRUCK MAG STATION	65,219.54	66,900.00	1,680.46	3%	0.2%	65,219.54	66,900.00	1,680.46	Jan-13	Dec-13	Jan-13	201	
137921 137922	T&E MAG GAS STORAGE	31,647.95	33,450.00	1,802.05	5% -65%	0.1%	31,647.95	33,450.00	1,802.05	Jan-13	Dec-13	Jan-13	201 201	
137922	GAS T&E MULD PURCH/INST CHROMATOGRAPHS	44,592.61	26,999.73 45,859.38	(17,592.88) 45,859.38	-65% 100%	0.1%	44,592.61	26,999.73 45,859.38	(17,592.88) 45,859.38	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13	201 201	
137926	SOIL/AIR INTERF COATING	-	51,548.36	51,548.36	100%	0.0%	-	51,548.36	51.548.36	Jan-13	Dec-13		201	
137927	PENILE CTY GATE STA PROJ		1,587,736.09	1,587,736.09	100%	0.0%	-	1,587,736.09	1,587,736.09	Jan-13	Dec-13		Actuals charged to project 127345 but budgeted on project 137927 for 201	
			, ,	, , , , , , , , , , , , , , , , , , , ,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,				2013. Total project gross was expected to be \$4.1M with payment from Texas Gas of \$2.5M, leaving a net \$1.6M. The net variance is \$443K. Budget was based on engineering estimates, actuals came in lower than expected.	
137928	UPGR CG LG REG STA PIPE SUP	110,010.37	145,383.14	35,372.77	24%	0.3%	110,010.37	145,383.14	35,372.77	Jan-13	Dec-14	Jan-13	201	
137929	UPGR CG STA EMER GENER	36,548.65	55,068.13	18,519.48	34%	0.1%	36,548.65	55,068.13	18,519.48	Jan-13	Dec-14	Jan-13	201	
137930 137931	UPGR CG & LG REG STA ELEC EQP	94,497.80	61,076.26	(33,421.54)	-55%	0.3%	94,497.80	61,076.26	(33,421.54)	Jan-13	Dec-13	Jan-13	201 201	
137931	UPGR CG & LG REG STA RTU'S UPGR CG VALVE ACTUATORS	108,289.24 37,924.55	95,208.14 79.453.76	(13,081.10) 41,529.21	-14% 52%	0.3%	108,289.24 37,924.55	95,208.14 79.453.76	(13,081.10) 41,529.21	Jan-13 Jan-13	Dec-14 Dec-13	Jan-13 Jan-13	201 201	
137934	UPGR FAC @ CG STATIONS	71,361.65	23,703.76	(47,657.89)	-201%	0.1%	71,361.65	23,703.76	(47,657.89)	Jan-13	Dec-13	Jan-13	201	
137935	RET/REPL CG CONTROLLERS	40,616.60	48,233.76	7,617.16	16%	0.1%	40,616.60	48,233.76	7,617.16	Jan-13	Dec-13	Jan-13	201	
137936	REPL ELDER PK IND FIRED HEAT	122,284.61	220,088.14	97,803.53	44%	0.3%	122,284.61	220,088.14	97,803.53	Jan-13	Dec-14	Jan-13	201	
137937	UPGR CG TRANSMITTERS	30,673.60	23,559.38	(7,114.22)	-30%	0.1%	30,673.60	23,559.38	(7,114.22)	Jan-13	Dec-13	Jan-13	201	
137939 137940	AUTOM FUEL GAS INDIC @ CG COMM HP GAS SERV UPGR	19,486,70	(0.01) 517,195,01	(0.01) 497,708.31	100% 96%	0.0%	19.486.70	(0.01) 517,195.01	(0.01) 497,708,31	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13	Most of project delayed to 2014 due to construction resource constraints 201	
157,40	COMMITTED ON SERVICE OR	17,400.70	517,175.01	777,700.31	2070	0.170	12,400.70	311,123.01	427,700.31	Jan-13	100-13	Jan-13	Most of project delayed to 2014 due to construction resource constraints 201 associated with shifting resources to system reinforcement initiatives required for the MAOP project.	

associated with stitting resources or project.

required for the MAOP project.

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K. Blake

ject	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
).	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Y
1	GMPS CUST CONVERSIONS	-	14,639.38	14,639.38	100%	0.0%	-	14,639.38	14,639.38	Jan-13	Dec-13				
2	UPGR FT FLD DEVICE	101,244.08	100,638.76	(605.32)	-1%	0.3%	101,244.08	100,638.76	(605.32)	Jan-13	Dec-13	Jan-13			
3	UPGR OBSOLETE ROTARY MTRS	93,078.81	79,681.72	(13,397.09)	-17%	0.3%	93,078.81	79,681.72	(13,397.09)	Jan-13	Dec-13	Jan-13			
4	BELTLINE SEPERATION PROJ	-	438,840.90	438,840.90	100%	0.0%	-	438,840.90	438,840.90	Jan-13	Dec-13			Project delayed to 2014-2015 due to construction resource constraints associated with shifting resources to system reinforcement initiatives required for the MAOP project.	
5	REPL MAGNOLIA ODORANT SYS	144,559.25	148,583.76	4,024.51	3%	0.4%	144,559.25	148,583.76	4,024.51	Jan-13	Dec-13	Jan-13			
7	UPGR FAC DISTR REGU STA		23,544.18	23,544.18	100%	0.0%		23,544.18	23,544.18	Jan-13	Dec-13				
3	GAS REGULATION FAC UPGR	107,856.25	611,502.71	503,646.46	82%	0.3%	107,856.25	611,502.71	503,646.46	Jan-13	Dec-14	Jan-13		Most of project delayed to 2014 due to construction resource constraints associated with shifting resources to system reinforcement initiatives required for the MAOP project.	
)	GAS REG CAPACITY PROJ	160,056.36	290,804.26	130,747.90	45%	0.4%	160,056.36	290,804.26	130,747.90	Jan-13	Mar-14	Jan-13			
)	PUR/INTE SCADA SYS DEV DRIV		68,159.38	68,159.38	100%	0.0%	-	68,159.38	68,159.38	Jan-13	Dec-13				
	PUR SMALL TOOLS IME GROUP	24,967.93	25,645.00	677.07	3%	0.1%	24,967.93	25,645.00	677.07	Jan-13	Dec-13	Jan-13			
2	PUR SMALL TOOLS SRO GROUP	5,453.57	25,645.00	20,191.43	79%	0.0%	5,453.57	25,645.00	20,191.43	Jan-13	Dec-13	Jan-13			
3	CP IMPRESSED CUR SYS IMPR	14,050.05	15,052.50	1,002.45	7%	0.0%	14,050.05	15,052.50	1,002.45	Jan-13	Dec-13	Jan-13			
1	AC-MITIGATION	42,700.58	200,031.00	157,330.42	79%	0.1%	42,700.58	200,031.00	157,330.42	Jan-13	Dec-13	Jan-13			
l	REPL BARE ST PIPELN WK TRANS	132,625.73	-	(132,625.73)		0.4%	132,625.73	710,000.65	577,374.92			Jan-13			
1	UPGR CG STA TRANSMITTERS	27,820.63	-	(27,820.63)		0.1%	27,820.63	24,603.15	(3,217.48)			Oct-13			
4	UPGR ELDER PK CG STATION	38,687.73	48,089.38	9,401.65	20%	0.1%	38,687.73	48,089.38	9,401.65	Jan-13	Dec-13	Jan-13			
1	FT CUST CONVER PROJ	(522.85)	46,148.13	46,670.98	101%	0.0%	(522.85)	46,148.13	46,670.98	Jan-13	Dec-13	Jan-13			
2	INT CORR- PRESSURE MON EQP	82,778.25	200,275.71	117,497.46	59%	0.2%	82,778.25	200,275.71	117,497.46	Jan-13	Dec-14	Jan-13			
3	INT CORR- POI, COU, PROBES	49,262.46	250,450.71	201,188.25	80%	0.1%	49,262.46	250,450.71	201,188.25	Jan-13	Dec-13	Jan-13			
5	INST ODOR INJ SYS LRG REG FAC	-	60,498.76	60,498.76	100%	0.0%	-	60,498.76	60,498.76	Jan-13	Dec-13				
6	INSTALL ELEC RECORDING DEVICES	-	(3,953.80)	(3,953.80)	100%	0.0%	-	(3,953.80)	(3,953.80)	Jan-13	Dec-13				
7	UPG REMOTE DATA COMM SITES	36,478.61	47,676.26	11,197.65	23%	0.1%	36,478.61	47,676.26	11,197.65	Jan-13	Dec-13	Jan-13			
0	UPGR PADDYS RUN STATION	-	73,878.76	73,878.76	100%	0.0%	-	73,878.76	73,878.76	Jan-13	Dec-13				
2	2013-IMPROVE PIPELINES RCV- POW GAS RESERVE TANKS	-	699,901.10	699,901.10	100%	0.0%	-	699,901.10 16,000.25	699,901.10	Jan-13 Jan-13	Dec-13 Dec-14			Budget is developed at a higher level to encompass pipeline modification projects and reallocated to individual projects as they are identified.	
3	RCV- POW GAS RESERVE TANKS RCV- MAG LINE @ HWY 1600	85,749.49	120.067.00	16,000.25 34.317.51	100%	0.0%	85,749.49	120.067.00	34.317.51			Jan-13			
										Jan-13	Aug-14				
5	RCV- MAG LINE @ MULDRAUGH	78,545.72	74,928.00	(3,617.72)	-5%	0.2%	78,545.72	74,928.00	(3,617.72)	Jan-13	Dec-13	Jan-13			
6	RCV- MULDRAUGH STATION	10.140.40	164,797.00	164,797.00	100%	0.0%		164,797.00	164,797.00	Jan-13	Dec-13				
7	RCV- PENILE CALVARY CROSSOVER	13,142.43	69,018.50	55,876.07	81%	0.0%	13,142.43	69,018.50	55,876.07	Jan-13	Dec-14	Jan-13			
8	RCV- CHECK VALVES	43,755.23	74,036.00	30,280.77	41%	0.1%	43,755.23	74,036.00	30,280.77	Jan-13	Dec-14	Jan-13			
9	VLV REPL- MAG 16" LN @HWY 1135	37,951.80 11.987.86	100,015.50 30,105.00	62,063.70 18.117.14	62% 60%	0.1%	37,951.80 11.987.86	100,015.50	62,063.70 18.117.14	Jan-13 Jan-13	Dec-14	Jan-13 Jan-13			
3	GAS REGULATORY TOOLS & EPQT BOC CSCC - LGE	18,024.40	11,250.00	(6,774.40)	-60%	0.1%	18,024.40	30,105.00 11,250.00	(6,774.40)	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13 Jan-13			
9	CAMERAS - LGE 2013		7,500.00		-60% -93%	0.1%	18,024.40								
1	FIRE SYSTEMS - LGE 2013	14,453.29 10,098.13	7,500.00 9,000.00	(6,953.29) (1,098.13)	-93% -12%	0.0%	14,453.29	7,500.00 9,000.00	(6,953.29) (1,098.13)	Jan-13 Jan-13	Dec-14 Dec-13	Jan-13 Jan-13			
3	SECURITY EQUIPMENT LGE 2013	8,717.95	15,000.00	6.282.05	-12% 42%	0.0%	8.717.95	15,000.00	6.282.05	Jan-13 Jan-13		Jan-13 Jan-13			
3	WK A STAFFORD TO ST HELENS	(15,932.49)	15,000.00	15.932.49	42%	0.0%	25.854.25	41.786.74	15.932.49	Jan-15	Dec-13	Jan-13 Jul-12			
)	ERTs 2014 LG&E	(13,532.45)	15,000.28	15,000.28	100%	0.0%	23,034.23	33,750.18	33,750.18	Jan-13	Dec-14	Jul-12			
5	2013 LGE METER PROJECTS	-	13,500.02	13,500.02	100%	0.0%	-	27,000.03	27.000.03	Jan-13	Dec-14 Dec-18				
9	2013 LGE METER PROJECTS 2013 LGE PERFORM MNGMT	-	40,499.72	40,499.72	100%	0.0%	-	40,499.72	40,499.72	Jan-13	Dec-18				
6	WKA LN PRESSURE TST BLANTON LN	458.30	40,499.72	(458.30)	10070	0.0%	65,464.71	65,006,41	(458.30)	Jan-13	Dec-13	Apr-12			
,	2013 IRAS ENHANCEMENTS	430.30	90.002.02	90.002.02	100%	0.0%	05,404.71	90.002.02	90.002.02	Jan-13	Dec-13	Apr-12			
4	TRMS REPL/UPGR LGE	44,304.32	80,999.19	36,694.88	45%	0.1%	44,304.32	80,999.19	36,694,88	Jan-13	Dec-13	Jan-13			
1	2013 LGE MV90 REPL	44,304.32	24.238.50	24.238.50	100%	0.1%	44,304.32	24.238.50	24.238.50	Jan-13	Dec-14 Dec-13	Jan-13			
7	SMALL TOOLS -2013	-	24,238.50 97,005.00	24,238.50 97.005.00	100%	0.0%	-	24,238.50 97,005.00	24,238.50 97,005.00	Jan-13 Jan-13	Dec-13 Dec-13				
3	2013 SMALL TOOLS - 2013	-	23.415.00	23,415.00	100%	0.0%	-	23.415.00	23.415.00	Jan-13 Jan-13	Dec-13				
1	AUB GAS REG OFFICE RENOVATION	-	3.900.00	3,900.00	100%	0.0%	-	3,900.00	3.900.00	Jan-13 Jan-13	Dec-13				
5	ADMIN CONTRACT SVC EOUIP	20,535.17	3,900.00 15,000.00	(5,535.17)	-37%	0.0%	20,535.17	15,000.00	(5,535.17)	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13			
7	BOC REPLACE WINDOWS	78,959,60	61.500.00	(17,459,60)	-37%	0.1%	78.959.60	61.500.00	(17.459.60)	Jan-13 Jan-13	Dec-13	Jan-13 Jan-13			
1	LGE NEW BUSINESS-REMODEL	78,939.00	9,000.00	9,000,00	-28% 100%	0.2%	70,939.00	9,000.00	9,000.00	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13			
3	LGE - REPLACE FAILED EQUIPMENT	11.903.18	15,000.00	3.096.83	21%	0.0%	11.903.18	15,000.00	3.096.83	Jan-13 Jan-13	Dec-13	Jan-13			
4	LGE FURNITURE & OFFICE FOP	31.734.46	9.000.00	(22,734.46)	-253%	0.1%	31.734.46	9.000.00	(22,734.46)	Jan-13	Dec-13	Jan-13			
2	MAJOR PROJECT- KOSMOSDALE	-	1,589,262.54	1,589,262.54	100%	0.0%	-	1,589,262.54	1,589,262.54	Jan-13	Dec-13	Jan 13		CEMEX (formerly Kosmosdale) had communicated plans for a project that would greatly increase their gas load and require new gas measurement an regulation facilities to serve this very large gas demand. Budget funds were allocated to cover this cost during the planning process for the 2013	
12	MAGNOLIA 16" PIPELINE	15,967.90	-	(15,967.90)		0.0%	400,733.91	384,766.01	(15,967.90)			Jul-12		budget. Later in 2013, CEMEX decided not to go forward with this project.	
9	HWY 53 - GAS RELOCATION	-	1,200,714.41	1,200,714.41	100%	0.0%	-	1,200,714.41	1,200,714.41	Jul-12	Dec-13			Project delayed due to Kentucky Transportation Cabinet project schedule	
	p. pl. r		0.026.60	0.026.62	100	0.5		0.025.00	0.025.62					changes.	
7	PowerPlant Lease	-	9,936.00	9,936.00	100%	0.0%	-	9,936.00	9,936.00	Jan-13	Jun-13				
0	Auburndale Pole Racks 13-14	26.105.00	30,000.00	30,000.00	100%	0.0%		60,000.00	60,000.00	Sep-13	Dec-14	Sep-13			
4	PowerPlant Prop Tax	26,195.09	29,040.00	2,844.91	10%	0.1%	57,717.00	60,561.91	2,844.91	Oct-12	Mar-13	Oct-12			
7	PowerPlant Memory	-	5,280.00	5,280.00	100%	0.0%	-	5,280.00	5,280.00	Jan-13	Dec-13				
9	SFTY TAGGING SYS-LGE14	-	120,000.00	120,000.00	100%	0.0%	400.000.00	195,000.00	195,000.00	Jan-13	Dec-14				
9	REPLACE PIPE WK A MAG 16 IN	70,260.15		(70,260.15)		0.2%	433,058.59	362,798.44	(70,260.15)		ъ	Jun-12			
9	REPLACE PIPE ON THE WKA LINE	1,692,198.46	3,000,000.00	1,307,801.54	44%	4.7%	2,189,145.45	3,496,946.99	1,307,801.54	Aug-12	Dec-13	Aug-12		Project started earlier than anticipated (in 2012) to expedite repairs.	
4	INST120 FT 4" PIPE AND DRIP	405.58	-	(405.58)		0.0%	76,717.25	76,311.67	(405.58)			Aug-12		Attachment to Response to PSC-1 Question	on i
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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 138696	Title/Description RADIO COMM	Cost 2,501.65	Budget	Dollars (2,501.65)	Percent	Budget 0.0%	Cost 38,659.77	Cost 36,158.12	(2,501,65)	Start	End	Start	End	Explanations	Year 2013
138710	Corporate Web Site & App LGE	27,382.29	139,500.00	(2,301.63)	80%	0.1%	27,382.29	139,500.00	(2,301.63)	Jan-13	Dec-14	Aug-12 Jan-13			2013
138719	CTS 3.0 and AFB 3.0 - LGE	-	51,042.60	51,042.60	100%	0.0%	-	51,042.60	51,042.60	Sep-12	Jun-14	Sep-12			2013
138728	Fuelworx to Aligne Fuels-LGE	1,890.90	-	(1,890.90)		0.0%	5,973.34	4,082.45	(1,890.90)	1		Aug-12			2013
138863	GMI COMBUSTIBLE GAS INDICATORS	41,576.53	-	(41,576.53)		0.1%	48,242.00	6,665.47	(41,576.53)			Oct-12			2013
138872	REPL 20' 16" PIPE WKY B LINE	9,358.07	-	(9,358.07)		0.0%	42,585.90	33,227.83	(9,358.07)			Oct-12			2013
138919 139003	TOWMASTER TRAILER-004190 WK B LINE ASHLAWN DR CRUMS LN	(47.22) 605,594.63	-	47.22 (605,594.63)		0.0% 1.7%	22,638.61 663,005.77	22,685.83 57,411.14	47.22 (605,594.63)			Nov-12 Dec-12		Emergent work due to serious anomalies found in internal inspections of	2013 2013
139003	WK B LINE ASHLAWN DR CRUMS LN	003,394.03	-	(603,394.63)		1.7%	663,003.77	37,411.14	(603,394.63)			Dec-12		pipeline in February 2013. An estimate for pipeline modifications is budgeted in project 138051.	2013
139009	WILSON ROAD GAS RELOCATION	(5,129.66)	-	5,129.66		0.0%	458,389.89	463,519.55	5,129.66			Dec-12			2013
139030	PENILE TO PADDY'S ILI REPL	771,214.63	-	(771,214.63)		2.1%	923,558.56	152,343.93	(771,214.63)			Dec-12		Emergent work due to serious anomalies found in internal inspections of pipeline in January 2013. An estimate for pipeline modifications is budgeted in project 138051	2013
139039	CAPX WEST POINT DERAILMENT	113,403.38		(113,403.38)		0.3%	116,407.47	3,004.09	(113,403.38)			Oct-12		budgeted in project 136031.	2013
139103	PURCHASE OLIVER WELLS_RIGHTS	9,255.90	-	(9,255.90)		0.0%	9,255.90		(9,255.90)			Jan-13			2013
139120	CASCADE WORK MGMT FAC-LGE	12,784.74	-	(12,784.74)		0.0%	12,784.74	-	(12,784.74)			Jan-13			2013
139170	Pole Rack Stops Auburndale	3,550.57	-	(3,550.57)		0.0%	3,550.57	-	(3,550.57)			Feb-13			2013
139484	Oce Plotwave Printer-LG&E	636.80	-	(636.80)		0.0%	636.80	-	(636.80)			Mar-13			2013
139503 139504	C1-36 Drilling Machine	10,244.45 58.896.62		(10,244.45)		0.010	10,244.45 58,896.62	-	(10,244.45)			Mar-13			2013
139504	WK B LINE AT SALT RIVER REPL WK A AT SALT RIVER	58,896.62 100,759.01	-	(58,896.62) (100,759.01)		0.2% 0.3%	58,896.62 100,759.01	-	(58,896.62) (100,759.01)			Mar-13 Apr-13			2013 2013
139655	DOWNTOWN OHIO RVR BRIDGE GAS	127.74		(127.74)		0.0%	127.74		(127.74)			Apr-13			2013
139754	TOW MASTER TRAILERS-GAS DIST	68.853.58	-	(68,853.58)		0.2%	68,853.58	-	(68,853,58)			May-13			2013
139784	REPL DRIPS DRIN AND DRKY	143,309.12		(143,309.12)		0.4%	143,309.12		(143,309.12)			May-13			2013
139943	MILL CREEK REG REPLACEMENT	14,697.99	-	(14,697.99)		0.0%	14,697.99	-	(14,697.99)			May-13			2013
139961	ERTs 2013 LG&E Gas	10,445.03	-	(10,445.03)		0.0%	10,445.03	-	(10,445.03)			May-13			2013
140148	ELECTRONIC PRESSURE RECORDERS	226,323.43	-	(226,323.43)		0.6%	226,323.43	-	(226,323.43)			May-13			2013
140240	RECRUITING SYSTEM IMPL LGE	9,093.24	-	(9,093.24)		0.0%	9,093.24	-	(9,093.24)			Jul-13			2013
140369	TRANSITE SIDING GARAGE BLDG	181,175.23	-	(181,175.23)		0.5%	181,175.23	-	(181,175.23)			Jun-13			2013
140373	HARDWARE/SOFTWARE INFR-LGE	54,435.42	-	(54,435.42)		0.2%	54,435.42	-	(54,435.42)			Jun-13			2013
140381 140387	MAOP UPGRADE PROJECT BOC-1 ROOM 114	451,299.91 7.270.60		(451,299.91) (7,270.60)		1.3%	451,299.91 7.270.60	-	(451,299.91) (7.270.60)			Jun-13 Jun-13		Emergent work due to system reinforcement needs.	2013
140387	AOC - OFFICE RENOVATION	46.808.37	-	(46,808.37)		0.0%	46,808.37	-	(46,808.37)			Jun-13 Jun-13			2013
140497	REPL 5700' 16" BELLS LN TO PR	18,838.47		(18,838.47)		0.1%	18,838.47		(18,838.47)			Nov-13			2013
140567	TANKS FOR SHALE COMPRESSION	24.825.76	-	(24.825.76)		0.1%	24.825.76		(24.825.76)			Oct-13			2013
140578	REPLACE EQUIP TRAILERS	75,028.68		(75,028.68)		0.2%	75,028.68	-	(75,028.68)			Oct-13			2013
140583	ALL TERRAIN VEHICLE	17,284.11	-	(17,284.11)		0.0%	17,284.11	-	(17,284.11)			Oct-13			2013
140588	HWY 44 RELOCATION - 004190	199,342.27		(199,342.27)		0.6%	199,342.27	-	(199,342.27)			Jul-13			2013
140600	BATTERY CHENG CONTROL PA	14,966.74	-	(14,966.74)		0.0%	14,966.74	-	(14,966.74)			Oct-13			2013
140863	FENCE AND GATE LACONIA SHOP	26,361.25	-	(26,361.25)		0.1%	26,361.25	-	(26,361.25)			Nov-13			2013
140873	PRE-MANUFACTURE BLDG	65,332.35	-	(65,332.35)		0.2%	65,332.35	-	(65,332.35)			Nov-13			2013
140957 141000	High Speed Hist Arch LG&E 2014 BACKHOES FOR MAGNOLIA	22,525.40 72,284.50	-	(22,525.40) (72,284.50)		0.1% 0.2%	22,525.40 72,284.50	-	(22,525.40) (72,284.50)			Jan-13 Oct-13			2013 2013
141000	2014 BACKHOLS FOR MAGNOLIA 2014 TRACTORS FOR MAG FLD	53,881.90		(53.881.90)		0.1%	53.881.90		(53.881.90)			Oct-13			2013
141392	LGE FURNITURE PROJ	73,384.50	_	(73,384.50)		0.2%	73,384.50	_	(73,384.50)			Jul-13			2013
142516	LGE Replace Garage Equip	21,030.59		(21,030.59)		0.1%	21,030.59	-	(21,030.59)			Sep-13			2013
142521	MOBILE SEPARATOR	59,741.57	-	(59,741.57)		0.2%	59,741.57	-	(59,741.57)			Aug-13			2013
142534	GRADIENT CONTROL MATS	101,166.71	-	(101,166.71)		0.3%	101,166.71	-	(101,166.71)			Aug-13			2013
142561	REMODEL AT EOC - 2013	686.31	-	(686.31)		0.0%	686.31	-	(686.31)			Aug-13			2013
142571	RESPIRATOR GEAR FOR GAS CONS	49,904.52	-	(49,904.52)		0.1%	49,904.52	-	(49,904.52)			Aug-13			2013
142621	PENILE TEE REPLACEMENT	505.53	-	(505.53)		0.0%	505.53	-	(505.53)			Aug-13			2013
142635	2013_EMS_Dbase_Expansion_LGE	5,341.77	-	(5,341.77)		0.0%	5,341.77	-	(5,341.77)			Sep-13			2013
142647 142653	REMODEL AT AOC - 2013 BOC-TREADMILL	1,475.55 1,047.81	-	(1,475.55) (1,047.81)		0.0% 0.0%	1,475.55 1,047.81	-	(1,475.55) (1,047.81)			Sep-13 Jan-13			2013 2013
142033	LGE-BOC IT OFFICE	78.750.02	-	(78,750.02)		0.0%	78.750.02	-	(78,750.02)			Sep-13			2013
142741	MAGN#1 REACTIVATOR	172,891.47		(172.891.47)		0.5%	172,891,47		(172.891.47)			Oct-13			2013
142761	ICCP Domain Cntrlrs-LGE-2013	729.91	-	(729.91)		0.0%	729.91	_	(729.91)			Oct-13			2013
142771	TOOL HYDR SQUEEZE OFF STEEL	45,469.81		(45,469.81)		0.1%	45,469.81		(45,469.81)			Oct-13			2013
142775	BOC Lobby Lighting 2013	867.37	-	(867.37)		0.0%	867.37	-	(867.37)			Oct-13			2013
142798	IPS Device for QAS-LGE-2013	3,096.23		(3,096.23)		0.0%	3,096.23	-	(3,096.23)			Oct-13			2013
142822	RESPIRATOR GEAR - GAS DIST	30,578.82	-	(30,578.82)		0.1%	30,578.82	-	(30,578.82)			Oct-13			2013
142836	BI Space 2013 LG&E-BOC 3	2,965.60	-	(2,965.60)		0.0%	2,965.60	-	(2,965.60)			Oct-13			2013
142852	LOAD User Licenses-LG&E	4,541.04	-	(4,541.04)		0.0%	4,541.04	-	(4,541.04)			Oct-13			2013
142863	MULDRAUGH HELICOPTER PAD	27,536.86	-	(27,536.86)		0.1%	27,536.86	-	(27,536.86)			Oct-13			2013
142924 142952	Powerbase License - LGE 29 COMPUTER MONITORS FOR GRS	5,716.85 2,325.89	-	(5,716.85) (2,325.89)		0.0% 0.0%	5,716.85 2,325.89	-	(5,716.85) (2,325.89)			Nov-13 Nov-13			2013 2013
142952	GPS EQUIPMENT - GAS DIST	2,325.89 40,097.90		(2,325.89)		0.0%	40.097.90		(40,097.90)			Dec-13			2013
143004	SECURITY & PA SYSTEM - BOC	19.233.60	-	(40,097.90)		0.1%	19.233.60	-	(19.233.60)			Dec-13			2013
143025	MULDRAUGH PURCH TELEHANDLER	131,076.57	_	(131,076.57)		0.4%	131,076.57	-	(131,076.57)			Dec-13			2013
143029	MATERIAL HANDLER -LACONIA	51,843.43	-	(51,843.43)		0.1%	51,843.43	-	(51,843.43)			Dec-13			2013
143030	BACKHOE - AUBURNDALE 2013	89,938.27	-	(89,938.27)		0.3%	89,938.27	-	(89,938.27)			Dec-13			2013
143031	BACKHOE TRAILER - AOC	38,577.93	-	(38,577.93)		0.1%	38,577.93	-	(38,577.93)			Dec-13			2013
143032	ED&MA MONITORS 2013 LG&E	3,315.75	-	(3,315.75)		0.0%	3,315.75	-	(3,315.75)			Dec-13		Attach	2013
														Attachment to Response to PSC-1 Question	ən No. 15(a)

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							Total	Total		Date	Date				
Don in an	Desires	Annual Actual	Annual	Variance In	Variance As	Percent Of	Actual	Budget	Variance In	Original	Original	Date	Date		
Project No.	Project Title/Description	Cost	Original Budget	In Dollars	As Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
143036	Pin Brazing Machine 2013	3,715.68	-	(3,715.68)	1 Ciccin	0.0%	3,715.68	-	(3,715.68)	Juli	Laid	Dec-13	Laid	ъчрания <i>он</i>	2013
143037	CATALYST FOR EMISSION CONT SYS	6,005.15	-	(6,005.15)		0.0%	6,005.15	-	(6,005.15)			Dec-13			2013
143038	MINI EXCAVATOR MAG	38,479.58	-	(38,479.58)		0.1%	38,479.58	-	(38,479.58)			Dec-13			2013
143040 143041	PRESS WASH & TOOL BOXES MINI EXCAVATOR MULDRAUGH	43,223.90 39,664.15	-	(43,223.90) (39,664.15)		0.1% 0.1%	43,223.90 39,664.15	-	(43,223.90) (39,664.15)			Dec-13 Dec-13			2013 2013
143045	TRACKED SKID LOADER-MULD	51.847.01	-	(51.847.01)		0.1%	51.847.01	-	(51.847.01)			Dec-13			2013
143046	LEAK DETECTION EQ - MULD	34,332.39	-	(34,332.39)		0.1%	34,332.39	-	(34,332.39)			Dec-13			2013
143051	GEOEXPLORER GPS UNIT	8,824.09	-	(8,824.09)		0.0%	8,824.09	-	(8,824.09)			Dec-13			2013
143069	MR 2013 ERG MODULE	32,351.25 21,331.09	-	(32,351.25)		0.1%	32,351.25 21,331.09	-	(32,351.25)			Dec-13			2013 2013
002LGE14 019LGE14	Appt Scheduling-LGE14 PACS Replacement-LGE14	21,331.09 79,154.64	-	(21,331.09) (79,154.64)		0.1%	21,331.09 79,154.64	-	(21,331.09) (79,154.64)			Sep-13 Aug-13			2013
130321LGE	REPL FIBER NODES-LGE ONLY	270,510.34	-	(270,510.34)		0.8%	270,510.34	-	(270,510.34)			Jan-13			2013
134687LGE	Call Recording Replace-LGE13	62,437.89	-	(62,437.89)		0.2%	62,437.89	-	(62,437.89)			Aug-13			2013
135695LGE	SAP Testing Automation-LGE11	7,976.90	-	(7,976.90)		0.0%	77,764.40	69,787.49	(7,976.90)			Oct-11			2013
135697LGE 135810LGE	Revenue Collect Enh-LGE11 Billing Enhancement-LGE12	22,921.37 12.759.99	-	(22,921.37)		0.1%	41,238.85 25,007.93	18,317.47 12,247.94	(22,921.37)			Oct-11 Nov-11			2013 2013
135810LGE 136181LGE	Ferch Cubicle Purchase-LGE12	(2,949.23)	-	(12,759.99) 2,949.23		0.0%	25,007.93	12,247.94 5,763.59	(12,759.99)			Mar-12			2013
137819LGE	Exchange HA Re-architect-LGE13	11,121.44	9,750.00	(1,371.44)	-14%	0.0%	11,121.44	9,750.00	(1,371.44)	Sep-12	Dec-14	Sep-12			2013
137826LGE	Upgrade F5-LGE13	37,515.56	24,749.99	(12,765.57)	-52%	0.1%	37,515.56	24,749.99	(12,765.57)	Aug-13	Dec-14	Aug-13			2013
137830LGE	Call Mgmt Sys Reporting-LGE13	-	7,500.00	7,500.00	100%	0.0%	-	7,500.00	7,500.00	Jan-13	Dec-13				2013
137842LGE	Refresh Zenapp Blades-LGE13	53,080.68	15,000.00	(38,080.68)	-254%	0.1%	53,080.68	15,000.00	(38,080.68)	Apr-13	Dec-13	Apr-13			2013
137863LGE 137889LGE	Voice/Vid Monitor Tools-LGE13 IP Management-LGE13	72,624.79	75,000.00 11,249.99	2,375.21 11,249.99	3% 100%	0.2%	72,624.79	75,000.00 11,249.99	2,375.21 11,249.99	Sep-13 May-13	Dec-13 Dec-13	Sep-13			2013 2013
137891LGE	SOA Infrastructure-LGE13	-	37,500.00	37,500.00	100%	0.0%	-	37,500.00	37,500.00	Jun-13	Jun-13				2013
138122LGE	TDMS - LGE12	(3,730.11)	-	3,730.11		0.0%	26,197.43	29,927.54	3,730.11			Jul-12			2013
138281LGE	Ener Eff Enhancements-LGE12	22,700.66	25,028.72	2,328.06	9%	0.1%	42,623.50	44,951.57	2,328.06	Jul-12	Jul-13	Jul-12			2013
138283LGE 138443LGE	Rate Case 2012 - LGE12 MyAccount Enhance - LGE12	7,478.54 22,255.14	19,759.52	(7,478.54) (2,495.63)	-13%	0.0% 0.1%	41,573.17 35,923.61	34,094.64 33,427.98	(7,478.54) (2,495.63)	Jul-12	C 12	Jul-12 Jul-12			2013 2013
138687LGE	Low Income Enhance-LGE12	20,541.47	26,346.00	5,804.53	-15%	0.1%	27,550.37	33,354.90	5,804.53	Aug-12	Sep-13 Dec-13	Aug-12			2013
138823LGE	BW/BWA Upgrade - LGE12	21,899.24	-	(21,899.24)	2270	0.1%	78,744.21	56,844.98	(21,899.24)	.105 12	Dec 13	Oct-12			2013
138835LGE	Jabber - LGE12	6,569.01	-	(6,569.01)		0.0%	26,215.03	19,646.02	(6,569.01)			Aug-12			2013
138854LGE	Access Policy Manager - LGE12	364.80	-	(364.80)		0.0%	10,108.39	9,743.59	(364.80)			Oct-12			2013
138898LGE 138970LGE	Enterprise Info Mgmt-LGE12 Exchange 2010 Inf Upg-LGE12	121,828.19 79.21	-	(121,828.19) (79.21)		0.3%	258,142.48 8,172.36	136,314.29 8,093.16	(121,828.19) (79.21)			Dec-12 Nov-12			2013 2013
139029LGE	Carbide Optic Fiber Ins-LGE12	1.740.35	-	(1,740.35)		0.0%	1.874.28	133.94	(1,740.35)			Dec-12			2013
139146LGE	OpenText Email Upgrade-LGE13	7,812.02	-	(7,812.02)		0.0%	7,812.02	-	(7,812.02)			Jan-13			2013
139205LGE	EE DLC MULITFAM ENH-LGE13	13,115.96	-	(13,115.96)		0.0%	13,115.96	-	(13,115.96)			Apr-13			2013
139250LGE	SAP Connector-LGE13	2,434.99	-	(2,434.99)		0.0%	2,434.99	-	(2,434.99)			Feb-13			2013
139253LGE 139579LGE	Adv Business Reporting-LGE13 FERCH TOOLS-LGE13	28,705.54 317.46	-	(28,705.54) (317.46)		0.1%	28,705.54 317.46	-	(28,705.54) (317.46)			Feb-13 Apr-13			2013 2013
139679LGE	SQL Server Tooket-LGE13	1.298.63	-	(1,298.63)		0.0%	1.298.63	-	(1,298.63)			May-13			2013
139738LGE	Oracle Licenses - LGE13	586,976.16	-	(586,976.16)		1.6%	586,976.16	-	(586,976.16)			May-13		Change in approach to universal license agreement	2013
139933LGE	SAP PI Upgrade-LGE13	70,613.76	-	(70,613.76)		0.2%	70,613.76	-	(70,613.76)			May-13			2013
140316LGE	CCS SQL Server Integ LGE13	20,841.87 948.86	-	(20,841.87) (948.86)		0.1%	20,841.87 948.86	-	(20,841.87)			Aug-13 Jun-13			2013 2013
140354LGE 140363LGE	SP SITE COLLECT - LGE13 RECORDS MGMT PILOT LGE13	948.80 4.874.18		(4.874.18)		0.0%	4.874.18	-	(948.86) (4,874.18)			Jun-13 Jun-13			2013
140922LGE	LOGRHYTHM UPGRADE-LGE13	15,839.42		(15,839.42)		0.0%	15,839.42	-	(15,839.42)			Jul-13			2013
141114LGE	App Sec Initiative-LGE13	15,192.05	-	(15,192.05)		0.0%	15,192.05	-	(15,192.05)			Jul-13			2013
142497LGE		25,384.04	-	(25,384.04)		0.1%	25,384.04	-	(25,384.04)			Aug-13			2013
142539LGE 142648LGE	Retail Meter Dashboard-LGE13 Data Center Renov-LGE13	11,567.52 1,314.33	-	(11,567.52) (1,314.33)		0.0%	11,567.52 1,314.33	-	(11,567.52) (1,314.33)			Aug-13 Sep-13			2013 2013
142664LGE	RoD Upgrade-13	1,278.15	-	(1,278.15)		0.0%	1,278.15	-	(1,278.15)			Sep-13			2013
142683LGE	XP Replacement-LGE13	76,911.26	-	(76,911.26)		0.2%	76,911.26	-	(76,911.26)			Sep-13			2013
142684LGE	SHAREPOINT 2013-LGE13	115,510.25	-	(115,510.25)		0.3%	115,510.25	-	(115,510.25)			Sep-13			2013
142687LGE	iFactor Upgrade-LGE13	7,684.05	-	(7,684.05)		0.0%	7,684.05	-	(7,684.05)			Sep-13			2013
142688LGE 142721LGE	MV90 Web-LGE13 Paymentus-LGE13	9,663.07 9,043.79	-	(9,663.07) (9,043.79)		0.0%	9,663.07 9.043.79	-	(9,663.07) (9,043.79)			Oct-13 Sep-13			2013 2013
142806LGE	IT 2nd FLR Renov-LGE13	4,041.33	-	(4,041.33)		0.0%	4,041.33	-	(4,041.33)			Sep-13			2013
142818LGE	DB Backup-LGE13	103,529.80	-	(103,529.80)		0.3%	103,529.80	-	(103,529.80)			Oct-13			2013
142819LGE	Telecom Monitor Enhance-LGE13	25,017.46	-	(25,017.46)		0.1%	25,017.46	-	(25,017.46)			Oct-13			2013
142823LGE	OMS Circuit Enhance-LGE13	2,177.33	-	(2,177.33)		0.0%	2,177.33	-	(2,177.33)			Oct-13			2013
142827LGE 142831LGE	Additional Tough Books-LGE13 OpenText Email Mgmt-LGE13	21,037.16 4.924.16	-	(21,037.16) (4,924.16)		0.1%	21,037.16 4,924.16	-	(21,037.16) (4,924.16)			Oct-13 Oct-13			2013 2013
142846LGE	Storage Reporting Tool-LGE13	33,927,95	-	(33.927.95)		0.1%	33.927.95	-	(33.927.95)			Oct-13			2013
142888LGE	DDoS Protection Plan-LGE13	30,355.73	-	(30,355.73)		0.1%	30,355.73	-	(30,355.73)			Nov-13			2013
142908LGE	EMC PowerPath-LGE13	28,564.47	-	(28,564.47)		0.1%	28,564.47	-	(28,564.47)			Nov-13			2013
142912LGE	Core Switch Modules-LGE13	12,271.56	-	(12,271.56)		0.0%	12,271.56	-	(12,271.56)			Nov-13			2013 2013
142946LGE 142956LGE	Downtown Network-LGE13 Savinson Monitoring-LGE13	3,665.99 11,000.89	-	(3,665.99) (11,000.89)		0.0%	3,665.99 11,000.89	-	(3,665.99) (11,000.89)			Nov-13 Nov-13			2013 2013
142993LGE	Monitoring SAP Mgmt Pack-LGE13	3,406.58	-	(3,406.58)		0.0%	3,406.58	-	(3,406.58)			Dec-13			2013
142997LGE	Isilon Test Cluster-LGE13	8,026.88	-	(8,026.88)		0.0%	8,026.88	-	(8,026.88)			Dec-13			2013
143000LGE	Bluestripe Monitoring-LG13	47,146.68	-	(47,146.68)		0.1%	47,146.68	-	(47,146.68)			Dec-13			2013
143005LGE	Magik Dev Tools-LGE13 Test Drive Monitoring-LGE13	1,353.11 9,201.46	-	(1,353.11) (9,201.46)		0.0%	1,353.11 9,201.46	-	(1,353.11) (9,201.46)			Dec-13 Dec-13			2013 2013
143009LGE	Test Dave Wollholling-LOE15	7,201.40	-	(7,201.40)		0.0%	7,201.40	-	(7,201.40)			DCC-13		Attachment to Response to PSC-1 Q	uestion No. 13(a)

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
143012LGE	SAP Licenses-LGE13	27,067.93	-	(27,067.93)		0.1%	27,067.93	-	(27,067.93)			Dec-13			2013
143070LGE	FERC EQR-LGE13	4,487.58	-	(4,487.58)		0.0%	4,487.58	-	(4,487.58)			Dec-13			2013
143075LGE	Addt'l Microsoft True-up-LGE13	3,985.31	-	(3,985.31)		0.0%	3,985.31	-	(3,985.31)			Dec-13			2013
143078LGE	Web ASA's Replacement-LGE13	6,647.68	-	(6,647.68)		0.0%	6,647.68	-	(6,647.68)			Dec-13			2013
143086LGE	VMAX Expansion-LGE13	40,090.68	-	(40,090.68)		0.1%	40,090.68	-	(40,090.68)			Dec-13			2013
CCAPR460	Purchase Regulators - 004600	122,458.92	1 200 71 6 60	(122,458.92)	270/	0.3%	122,458.92	1 200 716 60	(122,458.92)	D 10	D 05	Jan-13			2013 2013
CGME406	NB Gas Main Ext - 004060	1,654,928.43	1,299,716.69	(355,211.74)	-27%	4.6%	1,654,928.43	1,299,716.69	(355,211.74)	Dec-12	Dec-25	Dec-12		Increase due to more customer requests for main extensions than anticipated in the original budget which is generally based on historical trends.	2013
CGMTR134	LGE Gas Meters - 001340	2,192,906.17	1,548,419.08	(644,487.09)	-42%	6.1%	2,192,906.17	1,548,419.08	(644,487.09)	Jan-13	Dec-19	Jan-13		Increase due primarily to purchasing more gas meters as a result of the gas main & riser replacement projects and replacing core gas meters that are	2013
CNBGS419	NB Gas Services - 004190	1.810.751.31	2.000.404.88	189,653,57	00/	5.0%	1.810.751.31	2.000.404.88	189,653,57		D 05			normally remanufactured.	2012
CNBGS419 CNBGS421	NB Gas Services - 004190 NB Gas Services - 004210	3,676.53	2,000,404.88 36,997.24	33,320.71	9% 90%	0.0%	3,676,53	2,000,404.88	33,320.71	Jan-13 Jan-13	Dec-25 Dec-14	Jan-13 Jan-13			2013 2013
	NB Resid UG - 003410	381,723.74	30,997.24	(381,723.74)	90%	1.1%	381,723.74	30,997.24	(381,723.74)	Jan-13 Jan-13	Dec-14 Dec-25	Jan-13 Jan-13		Variance to budget reflects actual versus projected investments associated	2013
CNBRD3410	NB RESIL UG - 005410	381,723.74	-	(381,723.74)		1.1%	381,723.74	-	(381,723.74)	Jan-13	Dec-25	Jan-13		with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new	2013
														development	
CNBREG451		92,178.32	94,775.00	2,596.68	3%	0.3%	92,178.32	94,775.00	2,596.68	Jan-13	Dec-14	Jan-13			2013
CPBWK406G		1,129,968.41	1,412,017.25	282,048.84	20%	3.1%	1,129,968.41	1,412,017.25	282,048.84	Jan-13	Dec-25	Jan-13			2013 2013
CRCS421 CRCST406G	Repl Co Gas Services - 004210 Cust Requested - 004060	(114.269.03)	32,940.42 124,628.26	32,940.42 238.897.29	100% 192%	0.0% -0.3%	(114,269,03)	32,940.42 124.628.26	32,940.42 238,897.29	Jan-13 Jan-13	Dec-13 Dec-25	Jan-13			2013
CSYSEN406	Svs Enh - 004060	340.283.27	246.674.99	(93,608,28)	-38%	-0.5%	340,283,27	246,674.99	(93,608,28)	Jan-13 Jan-13	Dec-25	Jan-13 Jan-13			2013
CTBRD419	Cap Trbl Orders Gas - 004190	153,492,43	80.251.97	(73,240.46)	-38% -91%	0.4%	153,492,43	80,251.97	(73,240,46)	Jan-13 Jan-13	Dec-25	Jan-13 Jan-13			2013
CTPD340	Capital Thrd Party - 003400	51,304.00	60,231.97	(51,304.00)	-9170	0.1%	51.304.00	00,231.97	(51,304.00)	Jan-13	Dec-25	Jan-13			2013
CTPD419	Capital Third Party - 003400	108,558,50	100,279,83	(8.278.66)	-8%	0.3%	108,558,50	100.279.83	(8,278,66)	Jan-13	Dec-25	Jan-13			2013
GME406	GAS MAIN EXT 406	153,825,36	100,277.03	(153,825.36)	-070	0.4%	153,825,36	100,277.03	(153,825,36)	Jan-02	Dec-25	Jan-02			2013
L9-2010	PRIORITY REPL T-LINES LGE 2010	2,655,49	_	(2,655.49)		0.0%	2,655,49	_	(2,655.49)	Jan-10	Dec-10	Jan-10			2013
L9-2011	PRIORITY REPL T-LINES LGE 2011	13,501.68		(13,501.68)		0.0%	13,501.68		(13,501.68)	Jan-11	Jun-12	Jan-11			2013
L9-2012	3PRIORITY REPL T-LINE LGE 2012	156.75	_	(156.75)		0.0%	156.75	_	(156.75)	Jan-12	Dec-12	Jan-12			2013
NBGS341	INSTALL GAS SVC-JOINT TRENCH	995.87	_	(995,87)		0.0%	1.618.124.04	1.617.128.17	(995.87)	Feb-06	Dec-25	Feb-06			2013
NBGS419	NEW BUS GAS SERV 419	21.282.29	-	(21,282,29)		0.1%	16,691,362,47	16,670,080,18	(21,282.29)	Mar-01	Dec-25	Mar-01			2013
NBGS421	NEW BUS GAS SERV 421	8,293.09	-	(8,293.09)		0.0%	252,661.80	244,368.71	(8,293.09)	Nov-01	Dec-14	Nov-01			2013
NBGS422	NBGS422	15,660.89		(15,660.89)		0.0%	252,065.16	236,404.27	(15,660.89)	Nov-01	Dec-25	Nov-01			2013
NBSB341UG	NEW BUS SUB 341 UG	56,393.49	-	(56,393.49)		0.2%	56,393.49		(56,393.49)	Dec-01	Dec-25	Dec-01			2013
PBWK406G	PUB WORKS GAS 406	1,101.85	-	(1,101.85)		0.0%	1,101.85	-	(1,101.85)	Jan-02	Dec-25	Jan-02			2013
RCST406G	Customer requested - Gas	20,321.43	-	(20,321.43)		0.1%	20,321.43	-	(20,321.43)	Dec-01	Dec-25	Dec-01			2013
RNTPD340	REP THR PARTY DAM 340	18,568.08	-	(18,568.08)		0.1%	18,568.08	-	(18,568.08)	Mar-01	Dec-25	Mar-01			2013
RNTPD419	Repair Third Party Damages-419	16,909.97	-	(16,909.97)		0.0%	1,159,954.92	1,143,044.95	(16,909.97)	Jul-01	Dec-25	Jul-01			2013
SYSEN406G	System enhancements - Gas	19,456.35	-	(19,456.35)		0.1%	19,456.35	-	(19,456.35)	Dec-02	Dec-25	Dec-02			2013
		35,345,189.48 435,232,938.68	35,958,865.81 468,514,523.86	613,676.33 33,281,585.18											2013 Tota Grand To
			. ,												

	Question No.	13	
Mechanism Gas	Construction	Projects	2004-2013

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No. 131820	Title/Description EE EDUCATION CTR LGE	Cost -	Budget 300,000.30	Dollars 300,000.30	Percent 100%	Budget 0.0%	Cost -	Cost 1,950,001.95	Dollars 1,950,001.95	Start Jan-11	End Dec-11	Start	End	Explanations 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 (RFSC 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.	Year 2011
131821	EE AMI TECH LGE	-	270,003.30 570,003.60	270,003.30 570,003.60	100%	0.0%	-	1,291,802.63	1,291,802.63	Jan-11	Dec-11				2011 2011 Tota
135074	EE RESIDENTIAL DLC LGE	-	457,298.33	457,298.33	100%	0.0%	-	1,099,630.88	1,099,630.88	Jan-12	Dec-21			This project was closed and eventually replaced with project 158910 and thus no actuals where allocated to this specific project number. Actual costs for project #135910 in 2012 were \$18.841, resulting in a net budget variance of \$438.457. 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
135083 135910	EE COMMERCIAL DLC LGE	10.040.52	23,853.27	23,853.27	100%	0.0%	- 17 079 17	51,907.92	51,907.92	Jan-12	Dec-21	I 10			2012
DLSMR414	LGE GAS DLC DWNTWN LRG SCALE MAIN	18,840.53 3,595,915.78	7,416,121.32	(18,840.53) 3,820,205.54	52%	4.9%	17,078,17 3,595,915.78	4,945,238.69	(17,078.17) 1,349,322.91	Jan-12 Jan-01	Dec-19 Dec-25	Jan-12 Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The budget amounts for large scale main replacements and downtown main replacements were entered on opposite projects (i.e., the budget for large scale main replacements should have been \$7,416K and budget for downtown main replacements should have been \$6,3096K). The net overspend for these three projects is (\$530K). In 2012 crews worked to catch up on service connections related to sections of main that were replaced in 2011. They also encountered large pockets of rock during construction, which increased costs, and resurfacing costs were higher than anticipated.	2012 2012
GASRSR419	Gas Service Riser Repl & CSO	504,396.94	-	(504,396.94)		0.7%	16,273,394.58	29,209,496.00	12,936,101.42	Jan-01	Dec-25	Jan-01		This was a reallocation from preliminary engineering and operating expenses to capital, upon approval of original GLT filing. Some customer owned facilities were replaced in order to compile failure data on risers as part of the pilot program.	2012
LSMR414	Large Scale Main Replacements	8,389,499.68	3,095,929.89	(5,293,569.79)	-171%	11.4%	8,389,499.68	2,066,158.26	(6,323,341.42)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, and owntown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The budget amounts for large scale main replacements and downtown main replacements were entered on opposite projects (i.e., the budget for large scale main replacements should have been \$7.416K and budget for downtown main replacements should have been \$6.3096K). The net overspend for these three projects is (\$530K). In 2012 crews worked to catch up on service connections related to sections of main that were replaced in 2011. They also encountered large pockets of rock during construction, which increased costs, and resurfacing costs were higher than anticipated.	2012
PMR414	Priority Main Replacement	2,057,926.26	3,000,957.27	943,031.01	31%	2.8%	2,057,926.26	2,002,182.17	(55,744.09)	Sep-01	Dec-25	Sep-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The budget amounts for large scale main replacements and downtown main replacements were entered on opposite projects (i.e., the budget for large scale main replacements should have been \$7.416K and budget for downtown main replacements should have been \$6.3096K). The net overspend for these three projects is (\$550K). In 2012 crews worked to catch up on service connections related to sections of main that were replaced in 2011. They also encountered large pockets of rock during construction, which increased costs, and resurfacing costs were higher than anticipated.	2012
RRCS419G		1,309,568.49	1,240,627.05	(68,941.44)	-6%	1.8%	1,309,568.49	835,036.57	(474,531.92)	Feb-01	Dec-25	Feb-01		-	2012
RRCS422G	RRCS422G	848.03 15,876,995.71	15,234,787.13	(848.03) (642,208.59)		0.0%	848.03	-	(848.03)			Nov-01			2012 2012 Tota
135910	LGE GAS DLC	(1,762.36)	457,581.32	459,343.68	100%	0.0%	17,078.17	476,421.85	459,343.68	Jan-12	Dec-19	Jan-12		After the 2013 budget process it was determined that the company would not be allocating expense to our gas customers for the DSM Direct Load Control program and all of the expense was allocated to the LG&E Electric project 138439.	2013
137877 138291 138697	INST 15000' 2",30000' 4" PLST 2013 GAS RISER PROJECT 2012 GAS RISER PROJECT	825,422.58 104,576.68 (108,087.53)	929,890.96 225,000.97 -	104,468.38 120,424.29 108,087.53	11% 54%	1.7% 0.2% -0.2%	825,422.58 104,576.68 (108,087.53)	929,890.96 225,000.97 -	104,468.38 120,424.29 108,087.53	Jan-13 Jan-13	Dec-13 Dec-13	Jan-13 Jan-13 Aug-12			2013 2013 2013

						Mechanis	m Gas Construct	ion Projects 2004	
							Total	Total	
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	
roject	Project	Actual	Original	In	As	Of	Project	Project	
No	Title/Description	Cost	Budget	Dollare	Percent	Budget	Cost	Cost	

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
CCSO419	REPL EXIST CUST SRV W RISER	1,794,521.35	-	(1,794,521.35)		3.7%	1,794,521.35	-	(1,794,521.35)			Jan-01		This is a new project that was created when the GLT mechanism was implemented. This activity was budgeted to a different project, RSRSR419, which included replacement of existing customer service and a new services and riser for all areas. The net underspend for these projects is \$2.498K due to lower than expected number of customer services in need of replacement in conjunction with leaking company service lines.	2013
CCSO421	REPL EXIST CS WITH RISER-MUL	31,222.26	-	(31,222.26)		0.1%	31,222.26	-	(31,222.26)			Nov-12			2013
CCSO4485	REPL EXIST CS & RISER-4485	60,539.09	-	(60,539.09)		0.1%	60,539.09	-	(60,539.09)			Dec-12			2013
CNBCS419	NB CUST SRV LINE & GAS RISER	2,179,714.57	-	(2,179,714.57)		4.5%	2,179,714.57	-	(2,179,714.57)			Jan-01		This is a new project that was created when the GLT mechanism was implemented. This activity was budgeted to a different project, NBGRSR419, which included installation of customer service line and gas riser associated with a new gas service for all areas. The net overspend for these projects is (\$231K).	2013
CNBCS421	REPL EXIST CUST SRV-MULD	46,160.56	-	(46,160.56)		0.1%	46,160.56	-	(46,160.56)			Nov-12			2013
CNBCS4485	INST CUST SRV - MAGNOLIA	20,907.93	-	(20,907.93)		0.0%	20,907.93	-	(20,907.93)			Nov-12			2013
CRCST419	RELOCATING CO OWNED SERV	1,366.48	-	(1,366.48)		0.0%	1,366.48	-	(1,366.48)			Jan-01			2013
CTPDC419	REPL CUST OWNED SRV LINES	8,533.71	-	(8,533.71)		0.0%	8,533.71	-	(8,533.71)			Jan-01			2013
CTPDC421	REPL CUST OWNED SRV-MULD	152.77	-	(152.77)		0.0%	152.77	-	(152.77)			Nov-12			2013
DLSMR414	DWNTWN LRG SCALE MAIN	5,775,111.33	5,132,544.84	(642,566.49)	-13%	12.0%	5,775,111.33	5,132,544.84	(642,566.49)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The net overspend for these three projects is (§911K). Material orders for long lead items were expedited, prudent orders on gas service and main material were issued, and the pace of production on priority and downtown main replacements was increased and maintained (respectively).	2013
GASRSR419	Gas Service Riser Repl & CSO	15,768,997.64	17,699,510.00	1,930,512.36	11%	32.7%	16,273,394.58	18,203,906.94	1,930,512.36	Jan-01	Dec-25	Jan-01		Average riser replacement costs were less than originally estimated during the first year of the large scale riser replacement program.	2013
LSMR414	Large Scale Main Replacements	11,011,678.90	11,276,560.86	264,881.96	2%	22.8%	11,011,678.90	11,276,560.86	264,881.96	Jan-01	Dec-25	Jan-01			2013
NBGRSR419	NEW BUS GAS RISER 419	-	2,015,920.00	2,015,920.00	100%	0.0%	· · -	2,015,920.00	2,015,920.00	Jul-11	Jul-26			New project numbers were created when the GLT mechanism was implemented. This project, which included installation of customer service line and gas riser associated with a new gas service for all areas, became CNBCS419, CNBCS421, and CNBCS4485. The net overspend for these projects is (S231K).	2013
PMR414	Priority Main Replacement	4,730,558.51	4,268,611.60	(461,946.91)	-11%	9.8%	4,730,558.51	4,268,611.60	(461,946.91)	Sep-01	Dec-25	Sep-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The net overspend for these three projects is (S911K). Material orders for long lead items were expedited, prudent orders on gas service and main material were issued, and the pace of production on priority and downtown main replacements was increased and maintained (respectively).	2013
RRCS419G	REP CO GAS SERV 419	1,866,211.27	1,801,844.11	(64,367.16)	-4%	3.9%	1,866,211.27	1,801,844.11	(64,367.16)	Feb-01	Dec-25	Feb-01			2013
RRCS421	Serv Line Repl-Muldraugh	6,513.32	-	(6,513.32)		0.0%	6,513.32	-	(6,513.32)			Jan-13			2013
RSRSR419	REP GAS SÉRV RISEŘS 419	-	4,384,180.00	4,384,180.00	100%	0.0%	-	4,384,180.00	4,384,180.00	Mar-01	Dec-25			New project numbers were created when the GLT mechanism was implemented. This project, which included replacement of existing customer service and a new services and riser for all areas, became CCSO419, CCSO421, and CCSO4485. The net underspend for these projects is \$2.498K due to lower than expected number of customer services in need of replacement in conjunction with leaking company service lines.	2013

Louisville Gas and Electric Company

Schedule 13b(1)

Case No. 2014-00372

Calculation of Capital Construction Project Slippage Factor -Non-Mechanism Construction Projects

Source: Schedule 13a - Construction Projects

Year	Base Rate Capital Actual Cost	Base Rate Capital Budget Cost	Variance in Dollars	Variance as a percent	Slippage Factor
2013	301,411,193.81	297,836,537.79	3,574,656.02	1.20%	101.200%
2012 1	198,826,795.00	214,793,287.22	(15,966,492.22)	-7.43%	92.567%
2011	197,524,642.18	226,223,175.03	(28,698,532.85)	-12.69%	87.314%
2010	203,125,349.26	170,001,290.88	33,124,058.38	19.48%	119.485%
2009	167,411,672.68	179,893,509.16	(12,481,836.48)	-6.94%	93.062%
2008	212,232,535.43	216,569,289.78	(4,336,754.35)	-2.00%	97.998%
2007	202,326,523.36	221,184,943.14	(18,858,419.78)	-8.53%	91.474%
2006	145,065,671.47	128,674,790.25	16,390,881.22	12.74%	112.738%
2005	125,175,056.79	134,222,260.17	(9,047,203.38)	-6.74%	93.260%
2004	130,193,426.72	137,674,832.24	(7,481,405.52)	-5.43%	94.566%

Totals	1,883,292,866.70	1,927,073,915.66	(43,781,048.96)	-2.272%	97.728%

10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)

98.366%

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.

Louisville Gas and Electric Company

Case No. 2014-00372

Calculation of Capital Construction Project Slippage Factor -Mechanism Construction Projects Only

Source: Schedule 13a - Construction Projects

_	A	В	C	$\mathbf{D} = \mathbf{A} + \mathbf{B} + \mathbf{C}$	\mathbf{E}	\mathbf{F}	G	H=E+F+G	I=D-H	J=I/H	K=D/H
				Mechanism Capital				Mechanism Capital	Variance in	Variance as a	Slippage
Year	Actual ECR	Actual DSM	Actual GLT	Actual Total	ECR	DSM	GLT	Budget Total	Dollars	percent	Factor
2013	247,148,690.61	1,530,890.68	44,368,113.68	293,047,694.97	323,761,867.38	1,307,381.01	48,259,065.60	373,328,313.99	(80,280,619.02)	-21.50%	78.496%
2012 1	80,423,350.07	248,316.39	15,858,155.00	96,529,821.46	231,552,739.10	1,603,838.65	14,753,636.00	247,910,213.75	(151,380,392.29)	-61.06%	38.937%
2011	9,605,231.97	-	-	9,605,231.97	77,034,797.49	1,900,012.00		78,934,809.49	(69,329,577.52)	-87.83%	12.169%
2010	7,859,153.91	-	-	7,859,153.91	17,203,190.87	-		17,203,190.87	(9,344,036.96)	-54.32%	45.684%
2009	17,420,491.64	-	-	17,420,491.64	11,793,860.61	-	-	11,793,860.61	5,626,631.03	47.71%	147.708%
2008	25,900,841.10	-	-	25,900,841.10	26,519,109.10	-	-	26,519,109.10	(618, 268.00)	-2.33%	97.669%
2007	16,228,936.88	-	-	16,228,936.88	20,224,497.58	-		20,224,497.58	(3,995,560.70)	-19.76%	80.244%
2006	9,269,214.17	-	-	9,269,214.17	8,629,001.84	-		8,629,001.84	640,212.33	7.42%	107.419%
2005	11,706,431.98	-	-	11,706,431.98	2,875,001.95	-		2,875,001.95	8,831,430.03	307.18%	407.180%
2004	16,007,062.76	-	-	16,007,062.76	14,137,721.68	-		14,137,721.68	1,869,341.08	13.22%	113.222%
		·	·								
Totals	441 569 405 09	1 779 207 07	60 226 268 68	503 574 880 84	733 731 787 60	4 811 231 66	63 012 701 60	801 555 720 86	(297 980 840 02)	-37 175%	62 825%

10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)

112.873%

Schedule 13b (2)

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 Continued permitting delays on the Trimble County landfill and less work completed on the Mill Creek Environmental Air Project than had been expected in the budget. With regards to DSM, there were 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 Mill Creek 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 Later start to the Mill Creek 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 Delay in the Trimble County barge Loading (Holcim) project, and the Mill Creek SAM mitigation cancelled.
- 2009 More costs incurred on the Trimble County Bottom Ash Pond that had been expected in the budget.
- 2005 Completion of the TC1 FGD upgrade, which had not been budgeted as a separate ECR project.

Louisville Gas and Electric Company

Schedule 13b(3)

Case No. 2014-00372

Calculation of Capital Construction Project Slippage Factor - Includes Mechanism Construction Projects

Source: Schedule 13a - Construction Projects

Year	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as a percent	Slippage Factor
2013	594,458,888.78	671,164,851.78	(76,705,963.00)	-11.43%	88.571%
2012 1	295,356,616.76	462,703,500.50	(167,346,883.74)	-36.17%	63.833%
2011	207,129,874.15	305,157,984.52	(98,028,110.37)	-32.12%	67.876%
2010	210,984,503.17	187,204,481.75	23,780,021.42	12.70%	112.703%
2009	184,832,164.32	191,687,369.77	(6,855,205.45)	-3.58%	96.424%
2008	238,133,376.53	243,088,398.88	(4,955,022.35)	-2.04%	97.962%
2007	218,555,460.24	241,409,440.72	(22,853,980.48)	-9.47%	90.533%
2006	154,334,885.64	137,303,792.09	17,031,093.55	12.40%	112.404%
2005	136,881,488.77	137,097,262.12	(215,773.35)	-0.16%	99.843%
2004	146,200,489.48	151,812,553.92	(5,612,064.44)	-3.70%	96.303%

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2 To 1 out 17 out of (17 union man 17 out of the 1 out of 10 1 out	10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)	92.645%
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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.

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

Case No. 2014-00372

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 the 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.

Louisville Gas and Electric Company Case No. 2014-00372

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)	4,754,469,884.71	4,761,859,744.91	4,776,423,429.39	4,787,855,893.84	4,795,126,976.75	4,801,069,323.25	4,822,909,724.84	4,844,533,011.40	4,853,195,352.42	4,874,087,253.73	4,881,753,899.26	4,919,490,294.02	4,922,870,819.42	62,795,645,607.94	4,830,434,277.53
(b) (c)	1.891.827.45	1.891.827.45	1,891,827.45	- 1.891.827.45	5.064.728.43	5,064,728.43	5,064,728.43	5,083,908.12	5,083,908.12	5,083,908.12	5,523,195.81	5,523,195.81	5,523,195,81	54,582,806.88	4.198.677.45
(d)	125,274,974.75	133,938,556.23	127,357,054.70	129,466,734.05	136,384,390.63	139,067,205.69	141,624,452.40	130,291,253.88	137,797,022.15	149,084,457.44	163,594,963.60	126,336,078.13	139,519,259.25	1,779,736,402.90	136,902,800.22
(e)	258,364,758.23	267,649,417.91	295,695,731.70	319,188,756.48	345,566,501.35	386,827,424.95	407,255,760.17	435,730,395.76	462,971,352.32	489,409,280.08	534,927,288.75	588,680,542.80	651,432,115.60	5,443,699,326.10	418,746,102.01
(f)	(2,178,172,141.23)													(28,993,174,749.73)	(2,230,244,211.52)
(g)	32,727,609.51	34,044,336.81	34,369,732.02	34,245,776.81	34,563,046.74	35,151,353.66	35,651,188.45	35,812,476.23	35,795,504.65	35,559,936.23	35,385,184.42	35,353,533.48	35,816,744.57	454,476,423.58	34,959,724.89
(j)	59,361,434.98	52,277,357.79	53,998,277.77	64,375,042.87	78,440,924.40	79,551,430.01	75,131,684.38	72,795,726.28	72,795,726.28	71,342,204.92	87,732,594.92	101,633,125.34	92,240,772.09	961,676,302.03	73,975,100.16

⁽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.

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

Case No. 2014-00372

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:
 - a. electric capitalization and net investment rate base for the base period.
 - b. gas capitalization and net investment rate base for the base period.
- A-15. a.-b. See attached.

Reconciliation of Capitalization and Rate Base As of February 28, 2015

Line		7	Total Company				
No.	Description		Balance		Electric		Gas
1	Rate Base Percentage (Schedule J-1)				82.34%		17.66%
2	Capitalization:						
3	Common Equity	\$	1,796,561,406				
4	Long-Term Debt		1,324,803,922				
5	Short-Term Debt		203,062,341	_			
6	Subtotal	\$	3,324,427,669	\$	2,737,333,743	\$	587,093,926
7	Adjustments to Capitalization:						
8	Trimble County Inventories				(4,123,613)		-
9	Investment in OVEC and Other				(1,133,706)		-
10	Environmental Compliance Plans				(725,133,128)		-
11	Demand Side Management Plans				(2,277,111)		(126,647)
12	Investment Tax Credits				35,762,059		220,046
13	Gas Line Tracker				-		(94,839,262)
14	Subtotal		-		(696,905,499)		(94,745,863)
15		_		_		_	
16	Total Adjusted Capitalization (Schedule J-1)	\$	3,324,427,669	\$	2,040,428,244	\$	492,348,063
17							
18	Assets per books not included in rate base:						
19	Net ARO Assets				(38,463,195)		(18,246,213)
20	Other Property and Investments		(22,341,077)		(17,462,149)		(3,745,222)
21	Cash and Temporary Investments		(5,019,790)		(4,133,295)		(886,495)
22	Accounts Receivable		(129,517,805)		(106,644,961)		(22,872,844)
23	Other Current Assets		(52,300,684)		(43,064,383)		(9,236,301)
24	Deferred Regulatory Assets		(309, 376, 707)		(254,740,781)		(54,635,926)
25	Other Deferred Debits		(3,772,095)		(3,105,943)		(666,152)
26	Accumulated Deferred Income Taxes		(236,988)		(195,136)		(41,852)
27	Subtotal		(522,565,146)		(467,809,843)		(110,331,005)
28							
29	Liabilities per books not included in rate base:						
30	Other Deferred Credits		53,805,770		14,676,006		3,147,659
31	Regulatory Liabilities		79,102,014		65,132,599		13,969,416
32	ARO Liabilities		86,858,716		71,519,466		15,339,249
33	Other Current Liabilities		403,653,438		332,368,241		71,285,197
34	Misc. Long-Term Liabilities		19,804,550		16,307,066		3,497,484
34	Accumulated Provision for Pension & Postretirement		60,775,761		50,042,762		10,732,999
35	Subtotal		704,000,249		550,046,140		117,972,004
36							
37	Items not included in rate base:						
38	Environmental Compliance Cash Working Capital				441,338		-
39							
40	Items included in rate base:						
41	Cash Working Capital Formula		96,981,032		87,781,184		8,758,510
42	Capitalization / Rate Base Allocation Differences		-		(14,180,871)		14,180,871
43	Subtotal		96,981,032		73,600,313		22,939,381
44					, , ,		· ,
45	Total Reconciliation		278,416,135		156,277,948		30,580,380
46							
47	Total Rate Base (Schedule B-1)	\$	3,602,843,804	\$	2,196,706,192	\$	522,928,443

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

Case No. 2014-00372

Question No. 16

Responding Witness: Kent W. Blake

- Q-16. Provide a rate base, capital structure, and statement of income for the both the electric and gas operations of 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. In the course of preparing the information responsive to this request for information, LG&E determined that the accumulated deferred income taxes in the rate base calculation for the base period in the application inadvertently included the accumulated deferred income taxes associated with ITC and excess deferred income taxes. The attached schedules reflect the accumulated deferred income taxes in the rate base calculation for the base period with the associated ITC and excess deferred income taxes excluded.

Case No. 2014-00372

Comparison of Base Period and Most Recent Actuals Rate Base - Total Company

	Total Company Rate Base	Total Company Rate Base	
Title of Account	Base Period	10/31/2014	Variance
1. Utility Plant at Original Cost (a)	\$ 6,368,646,850	\$ 6,268,420,954	\$ 100,225,896
2. Deduct:			
3. Reserve for Depreciation (a)	2,368,551,089	2,406,013,060	(37,461,971)
4. Net Utility Plant	4,000,095,761	3,862,407,894	137,687,867
5. Deduct:			
6. Customer Advances for Construction	7,445,564	8,221,982	(776,418)
7. Accumulated Deferred Income Taxes (a)	646,294,052	634,928,298	11,365,754
8. Total Deductions	653,739,616	643,150,280	10,589,336
9. Net Plant Deductions	3,346,356,144	3,219,257,614	127,098,530
10. Add:			
11. Material and Supplies (b)(c)	96,550,760	97,732,800	(1,182,040)
12. Gas Stored Underground (b)	34,194,164	35,334,352	(1,140,188)
13. Prepayments (d)	5,736,018	5,820,819	(84,801)
14. Cash Working Capital	96,981,032	97,442,340	(461,308)
15. Total Additions	233,461,975	236,330,311	(2,868,336)
16. Total Net Original Cost Rate Base	\$ 3,579,818,119	\$ 3,455,587,925	\$ 124,230,194

⁽a) Common utility plant and the reserve for depreciation are allocated 70% to the Electric Department and 30% to the Gas Department.

⁽b) Average for 13 months.

⁽c) Includes emission allowances.

⁽d) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2014-00372

Comparison of Base Period and Most Recent Actuals Rate Base - Electric

	Electric Rate Base	Electric Rate Base		
Title of Account	Base Period	10/31/2014	Variance	Explanations on variances greater than \$1 million
Utility Plant at Original Cost (a)	\$ 5,303,216,358	\$ 5,226,230,263	\$ 76,986,095	Increase driven primarily by capital spend from November 2014 through February 2015, partially offset by retirement of Mill Creek 4 FGD.
2. Deduct:				
3. Reserve for Depreciation (a)	2,044,994,785	2,088,736,896	(43,742,111)	Decrease driven primarily by retirement of Mill Creek 4 FGD offset by depreciation from November 2014 through February 2015.
4. Net Utility Plant	3,258,221,573	3,137,493,367	120,728,206	
5. Deduct:				
6. Customer Advances for Construction	1,483,141	1,663,333	(180,192)	
				Increase driven by accelerated tax depreciation over book depreciation from November 2014 through Feburary 2015 (primarily Bonus Depreciation). Note: Accumulated Deferred Income Taxes for the base period in the application inadvertently included -\$20.3 million of
7. Accumulated Deferred Income Taxes (a)	499,424,698	488,664,162	10,760,536	accumulated deferred income taxes associated with ITC and excess deferred income taxes.
8. Total Deductions	500,907,839	490,327,495	10,580,344	
9. Net Plant Deductions	2,757,313,733	2,647,165,872	110,147,861	
10. Add:				
11. Material and Supplies (b)(c)	95,919,694	97,163,180	(1,243,486)	Decrease driven by the planned retirement of the Cane Run generating station.
12. Gas Stored Underground (b)	-	0	-	
13. Prepayments (d)	4,991,011	5,033,139	(42,128)	
14. Cash Working Capital	88,222,522	89,231,440	(1,008,918)	Decrease driven by lower fuel cost due to normal, milder weather forecasted in the base period, partially offset by higher O&M.
15. Total Additions	189,133,227	191,427,759	(2,294,532)	
16. Total Net Original Cost Rate Base	\$ 2,946,446,960	\$ 2,838,593,631	\$ 107,853,329	

⁽a) Common utility plant and the reserve for depreciation are allocated 70% to the Electric Department and 30% to the Gas Department.

(d) Excludes PSC fees.

⁽b) Average for 13 months.

⁽c) Includes emission allowances.

LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2014-00372

Comparison of Base Period and Most Recent Actuals Rate Base - Gas

	Gas Rate Base	Gas Rate Base		
Title of Account	Base Period	10/31/2014	Variance	Explanations on variances greater than \$1 million
1. Utility Plant at Original Cost (a)	\$ 1,065,430,492	\$ 1,042,190,691	\$ 23,239,801	Increase driven primarily by capital spend from November 2014 through February 2015.
2. Deduct:				
3. Reserve for Depreciation (a)	323,556,304	317,276,164	6,280,140	Increase driven primarily by depreciation from November 2014 through February 2015.
4. Net Utility Plant	741,874,188	724,914,527	16,959,661	
5. Deduct:				
6. Customer Advances for Construction	5,962,423	6,558,649	(596,226)	
				Note: Accumulated Deferred Income Taxes for the base period in the application
7. Accumulated Deferred Income Taxes (a)	146,869,354	146,264,136	605,218	inadvertently included -\$2.8 million of accumulated deferred income taxes associated with ITC and excess deferred income taxes.
8. Total Deductions	152,831,777	152,822,785	8,992	
9. Net Plant Deductions	589,042,411	572,091,742	16,950,669	
10. Add:				
11. Material and Supplies (b)	631,066	569,620	61,446	
12. Gas Stored Underground (b)	34,194,164	35,334,352	(1,140,188)	Decrease driven by lower gas costs.
13. Prepayments (c)	745,007	787,680	(42,673)	
14. Cash Working Capital	8,758,510	8,210,900	547,610	
15. Total Additions	44,328,748	44,902,552	(573,804)	
16. Total Net Original Cost Rate Base	\$ 633,371,159	\$ 616,994,294	\$ 16,376,865	

⁽a) Common utility plant and the reserve for depreciation are allocated 70% to the Electric Department and 30% to the Gas Department.

⁽b) Average for 13 months.

⁽c) Excludes PSC fees.

CASE NO. 2014-00372

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	203,062,341	6.11%	184,987,468	5.76%	18,074,873	(1)
2	LONG-TERM DEBT	1,324,803,922	39.85%	1,323,695,114	41.25%	1,108,808	(2)
3	COMMON EQUITY	1,796,561,406	54.04%	1,700,395,371	52.99%	96,166,035	(3)
4	TOTAL CAPITAL	3,324,427,668	100.00%	3,209,077,953	100.00%	115,349,715	=
	ELECTRIC:						
1	SHORT-TERM DEBT	167,140,613	6.11%	151,958,005	5.76%	15,182,607	
2	LONG-TERM DEBT	1,090,446,108	39.85%	1,087,349,707	41.25%	3,096,401	
3	COMMON EQUITY	1,478,749,693	54.04%	1,396,790,235	52.99%	81,959,458	_
4	TOTAL CAPITAL	2,736,336,414	100.00%	2,636,097,948	100.00%	100,238,466	=
	GAS:						
1	SHORT-TERM DEBT	35,921,728	6.11%	33,029,463	5.76%	2,892,265	
2	LONG-TERM DEBT	234,357,814	39.85%	236,345,406	41.25%	(1,987,593)	
3	COMMON EQUITY	317,811,713	54.04%	303,605,136	52.99%	14,206,577	-
4	TOTAL CAPITAL	588,091,255	100.00%	572,980,005	100.00%	15,111,250	_

⁽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.

Louisville Gas and Electric Company Case No. 2014-00372 Comparison of Base Period and Most Recent Actuals Income Statement

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	\$ 1,154,087,494.10		\$ (21,293,332.01)	Lower retail volumes and lower fuel cost recovery revenues driven by forecasted milder weather in the base period and lower off-system sales partially offset by increased environmental cost recovery revenues from higher environmental capital spend. Lower retail revenues in the base period due to forecasted milder weather in the base period. The base period does not include similar colder than normal weather extremes during the most recent winter months.
Gas Operating Revenues Total Operating Revenues	340,889,990.76 1,494,977,484.86		(18,607,173.44) (39,900,505.45)	most recent winter months.
Total Operating Revenues	1,494,977,484.86	1,534,877,990.31	(39,900,303.43)	
Operating Expenses				
Fuel for Electric Generation	399,138,792.78	416,161,822.09	(17,023,029.31)	Due to normal, milder weather forecasted in the base period.
Power Purchased	45,713,229.54	49,805,011.73	(4,091,782.19)	Due to normal, milder weather forecasted in the base period.
Gas Supply Expenses	173,702,468.27	192,377,551.57	(18,675,083.30)	Due to normal, milder weather forecasted in the base period.
				Increased generation expense related to new environmental systems, higher headcount and associated labor expense, higher bad debt expense driven by higher forecasted uncollectible
Other Operation Expenses	266,216,805.82	255,285,310.66	10,931,495.16	accounts and other outside services and material increases.
Maintenance	110,492,657.63	108,091,584.21	2,401,073.42	Increase due to scope and timing of plant outages and other maintenance activities.
Depreciation & Amortization Expense	159,868,190.03	154,765,115.02	5,103,075.01	Increase due to additional assets in service.
Federal & State Income Taxes	52,323,435.05	70,383,194.84	(18,059,759.79)	Decrease is primarily due to lower pre-tax income and accelerated tax depreciation.
Defermed Federal 9 State Income Trees	42 820 407 72	22 111 772 01	0.700.732.01	Increase in deferred taxes is mainly due to an increase in accelerated tax depreciation over
Deferred Federal & State Income Taxes Property and Other Taxes	42,820,497.72 36,556,128.67	33,111,773.91 34,818,699.29	9,708,723.81 1,737,429.38	book depreciation in the base period, which is primarily attributed to bonus depreciation. Increase due to higher book value of property.
Investment Tax Credit	30,330,128.07	34,818,099.29	1,/3/,429.36	increase due to higher book value of property.
Amortization of Investment Tax Credit	(1,713,755.33)	(1,868,597.00)	154,841.67	
Loss(Gain) from Disposition of Allowances	(427.27)		-	
Total Operating Expenses	1,285,118,022.91	1,312,931,039.05	(27,813,016.14)	
Net Operating Income	209,859,461.95	221,946,951.26	(12,087,489.31)	
Other Income less deductions	(1,980,696.00)	(2,859,952.06)	879,256.06	
Income before Interest Charges	207,878,765.94	219,086,999.20	(11,208,233.26)	
Interest Charges	49,776,857.87	49,443,242.43	333,615.44	
Net Income	\$ 158,101,908.07	\$ 169,643,756.77	\$ (11,541,848.70)	

Louisville Gas and Electric Company Case No. 2014-00372 Comparison of Base Period and Most Recent Actuals Income Statement

Title of Account	Electric 2/28/2015 Base Period	Electric 10/31/2014 YECM	Variance	Explanations on variances greater than \$1 million
Operating Revenues				
				Lower retail volumes and lower fuel cost recovery revenues driven by forecasted milder weather in the base period and lower off-system sales partially offset by increased
Electric Operating Revenues	\$ 1,154,087,494.10	\$ 1,175,380,826.11	\$ (21,293,332.01)	environmental cost recovery revenues from higher environmental capital spend.
Total Operating Revenues	1,154,087,494.10	1,175,380,826.11	(21,293,332.01)	
Operating Expenses				
Fuel for Electric Generation	399,138,792.78	416,161,822.09	(17,023,029.31)	Due to normal, milder weather forecasted in the base period.
Power Purchased	45,713,229.54	49,805,011.73	(4,091,782.19)	Due to normal, milder weather forecasted in the base period.
				Increased generation expense with new environmental systems, higher headcount and
Other Operation Expenses	213,991,335.17	207,500,842.69	6,490,492.48	associated labor expenses and other outside services and material increases.
Maintenance	92,650,046.78	90,188,854.24	2,461,192.54	Increase due to scope and timing of plant outages and other maintenance activities.
Depreciation & Amortization Expense	129,615,889.73	125,774,441.85	3,841,447.88	Increase due to additional assets in service.
Federal & State Income Taxes	55,671,253.14	69,261,134.89	(13,589,881.75)	Decrease is primarily due to lower pre-tax income and accelerated tax depreciation. Increase in deferred taxes is mainly due to an increase in accelerated tax depreciation over
Deferred Federal & State Income Taxes	16,615,762.64	12,976,504.70	3,639,257.94	book depreciation in the base period, which is primarily attributed to bonus depreciation.
Property and Other Taxes	28,000,092.00	26,741,740.72	1,258,351.28	Increase due to higher book value of property.
Investment Tax Credit	-	-	-	
Amortization of Investment Tax Credit	(1,619,701.33)	(1,768,627.00)	148,925.67	
Loss(Gain) from Disposition of Allowances	(427.27)	(427.27)		
Total Operating Expenses	979,776,273.18	996,641,298.64	(16,865,025.46)	
Net Operating Income	174,311,220.92	178,739,527.47	(4,428,306.55)	
Other Income less deductions	(2,743,234.24)	(2,168,798.03)	(574,436.21)	
Income before Interest Charges	171,567,986.68	176,570,729.44	(5,002,742.76)	
Interest Charges	40,319,254.88	39,881,750.39	437,504.49	
Net Income	\$ 131,248,731.80	\$ 136,688,979.05	\$ (5,440,247.25)	

Louisville Gas and Electric Company Case No. 2014-00372 Comparison of Base Period and Most Recent Actuals Income Statement

Title of Account	Gas 2/28/2015 Base Period	Gas 10/31/2014 YECM	Variance	Explanations on variances greater than \$1 million
Operating Revenues				
operating revenues				Lower retail revenue in the base period due to forecasted milder weather in the base period.
				The base period does not include similar colder than normal weather extremes during the
Gas Operating Revenues	\$ 340,889,990.76	\$ 359,497,164.20	\$ (18,607,173.44)	most recent winter months.
Total Operating Revenues	340,889,990.76	359,497,164.20	(18,607,173.44)	
Operating Expenses				
Gas Supply Expenses	173,702,468.27	192,377,551.57	(18,675,083.30)	Due to normal, milder weather forecasted in the base period.
				Higher headcount and associated labor expenses, increases in bad debt expense driven by
Other Operation Expenses	52,225,470.64	47,784,467.97	4,441,002.67	higher forecasted uncollectible accounts and other outside services and material increases.
Maintenance	17,842,610.85	17,902,729.97	(60,119.12)	
Depreciation & Amortization Expense	30,252,300.30	28,990,673.17	1,261,627.13	Increase due to additional assets in service.
Federal & State Income Taxes	(3,347,818.09)	1,122,059.95	(4,469,878.04)	Decrease is primarily due to lower pre-tax income and accelerated tax depreciation.
				Increase in deferred taxes is mainly due to an increase in accelerated tax depreciation over
Deferred Federal & State Income Taxes	26,204,735.09	20,135,269.21	6,069,465.88	book depreciation in the base period, which is primarily attributed to bonus depreciation.
Property and Other Taxes	8,556,036.67	8,076,958.57	479,078.10	
Amortization of Investment Tax Credit	(94,054.00)	(99,970.00)	5,916.00	
Total Operating Expenses	305,341,749.73	316,289,740.41	(10,947,990.68)	
Net Operating Income	35,548,241.03	43,207,423.79	(7,659,182.76)	
Other Income less deductions	762,538.24	(691,154.03)	1,453,692.27	
Income before Interest Charges	36,310,779.27	42,516,269.76	(6,205,490.49)	
Interest Charges	9,457,603.00	9,561,492.04	(103,889.04)	
Net Income	\$ 26,853,176.27	\$ 32,954,777.72	\$ (6,101,601.45)	

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

Case No. 2014-00372

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 separately for electric and gas operations.
- A-17. See attached.

			Accumulated Costs									
Line No. (A)	Project No. (B)	Description Of Project (C)		Construction Amount (D)	Cap	FUDC italized (E)	Inc	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)	
1	112767	MC Landfill Expansion	\$	250,000.00	\$	-	\$	-	\$	250,000.00	100%	
2	117149	Trimble County 2	\$	570,000.00	\$	_	\$	-	\$	570,000.00	100%	
3	123137	LG&E POLE INSPECTION	\$	5,476,911.54	\$	-	\$	-	\$	5,476,911.54	100%	
4	126116	MC Coal S/R Travel System	\$	230,000.00	\$	-	\$	-	\$	230,000.00	100%	
5	127091	Ohio Falls Redev. #4	\$	740,000.00	\$	-	\$	-	\$	740,000.00	100%	
6	127095	Ohio Falls Redev. #8	\$	12,790,580.03	\$	-	\$	-	\$	12,790,580.03	100%	
7	127135	TC CCP LANDFILL PH1 RAV-LGE	\$	5,365,000.00	\$	-	\$	-	\$	5,365,000.00	100%	
8	127559	CANE RUN 7 - LGE	\$	1,144,545.38	\$	-	\$	-	\$	1,144,545.38	100%	
9	127572	MC Coal Barge Unloader	\$	700,000.00	\$	-	\$	-	\$	700,000.00	100%	
10	130875	MC1&2 FGD, MC1FF, MC2FF	\$	17,506,001.89	\$	-	\$	-	\$	17,506,001.89	100%	
11	130881	MC3 FGD & FABRIC FILTER	\$	114,271,544.35	\$	-	\$	-	\$		100%	
12	130896	TC1 FABRIC FILTER	\$	23,691,873.72	\$	-	\$	-	\$	23,691,873.72	100%	
13	131849	CIP-LGE-2015	\$	165,040.66	\$	-	\$	-	\$	165,040.66	100%	
14	131915	Scanning Equip-LGE	\$	36,050.02	\$	-	\$	-	\$	36,050.02	100%	
15	131948	XRay Spectograph	\$	43,000.00	\$	-	\$	-	\$	43,000.00	100%	
16	132000	TC CT HGP Insp #1	\$	1,917,280.53	\$	-	\$	-	\$	1,917,280.53	100%	
17	132058	Stores Capital (2013) - LG&E %	\$	11,850.00	\$	-	\$	-	\$	11,850.00	100%	
18	132756	GS GE Lab Equip	\$	49,327.00	\$	-	\$	-	\$	49,327.00	100%	
19	132893	MC Railroad Track 2015	\$	150,000.00	\$	-	\$	-	\$	150,000.00	100%	
20	132895	MC Coal Chutes 2015	\$	230,000.00	\$	-	\$	-	\$	230,000.00	100%	
21	132901	MC4 Cooling Tower Fill	\$	50,000.00	\$	-	\$	-	\$	50,000.00	100%	
22	132920	MC3 Boiler Extended Arch	\$	855,000.00	\$	-	\$	-	\$	855,000.00	100%	
23	132928	GS CDM Aurora Mit LGE	\$	28,922.00	\$	-	\$	-	\$	28,922.00	100%	
24	132929	GS RD Renew Eng Prj LGE	\$	210,600.00	\$	-	\$	-	\$	210,600.00	100%	
25	132930	GS RD Elec Veh & Chrgrs LGE	\$	90,600.00	\$	-	\$	-	\$	90,600.00	100%	
26	132932	GS RD Strgc Tech LGE	\$	205,224.00	\$	-	\$ \$	-	\$	205,224.00	100%	
27	132938	MC2 Exp Joints 2016	\$ \$	90,000.00	\$	-	\$	-	\$	90,000.00	100%	
28	132939 132944	MC3 Exp Joints 2016	\$	90,000.00	\$ \$	-	\$ \$	-	\$ \$	90,000.00	100%	
29 30		MC Safety Equipment 2015	\$	35,000.00	\$ \$	-	\$	-	\$	35,000.00	100% 100%	
31	132946 132954	MC Lab Equipment 2015	\$	50,000.00	\$ \$	-	\$	-	\$	50,000.00	100%	
32	132955	MC Misc Equipment 2015 MC Misc Equipment 2016	\$	400,000.00 250,000.00	\$ \$	-	\$	-	\$	400,000.00 250,000.00	100%	
33	132957	MC3 SCR Catalyst Layer 3	\$	1,900,000.00	\$	_	\$		\$	1,900,000.00	100%	
34	132958	MC3 SCR Catalyst Layer 4	\$	700,000.00	\$		\$		\$	700,000.00	100%	
35	132978	MC Conveyor Belts 2015	\$	260,000.00	\$	_	\$	_	\$	260,000.00	100%	
36	132989	MC2 Relays	\$	475,000.00	\$	_	\$	_	\$	475,000.00	100%	
37	132995	MC3 Field Instrumentation 2015	\$	170,000.00	\$	_	\$	_	\$	170,000.00	100%	
38	133076	GS GE Dam Impnd '16	\$	40,000.00	\$	_	\$	_	\$	40,000.00	100%	
39	133102	GS GE 345kV Spr LGE	\$	2,171,000.00	\$	_	\$	_	\$	2,171,000.00	100%	
40	133604	MC CCR-LF EXPANSION	\$	6,224,175.72	\$	_	\$	_	\$	6,224,175.72	100%	
41	133614	MC4 FGD, FF	\$	2,198,867.79	\$	_	\$	_	\$	2,198,867.79	100%	
42	133620	EFFLUENT WATER STUDY - LGE	\$	333,333.36	\$	_	\$	_	\$	333,333.36	100%	
43	133679	EFFLUENT WATER STUDY-TC LGE	\$	4,159,999.98	\$	_	\$	_	\$	4,159,999.98	100%	
44	133712	TC1 SCR CAT L3 RE-GEN	\$	1,170,620.88	\$	_	\$	-	\$	1,170,620.88	100%	
45	134198	CNL-DLPRK 69KV	\$	(104,599.00)	\$	_	\$	-	\$	(104,599.00)		
46	134200	REL JFRSNTWN 138 SWTCH	\$	696,478.66	\$	-	\$	-	\$	696,478.66	100%	
47	134362	TC1 REPLACE AIR HEATER BASKETS	\$	1,167,551.07	\$	-	\$	-	\$	1,167,551.07	100%	
48	134406	REPLACE VIDEO WALL LGE	\$	453,333.00	\$	-	\$	-	\$	453,333.00	100%	
49	134759	Routine EMS- LGE 2015	\$	6,250.00	\$	-	\$	-	\$	6,250.00	100%	
50	134760	Routine EMS-LGE 2016	\$	6,250.00	\$	-	\$	-	\$	6,250.00	100%	
51	134898	PE Vehicle Purchases	\$	50,000.00	\$	-	\$	-	\$	50,000.00	100%	
52	135208	2 pole top mannequins	\$	5,024.26	\$	-	\$	-	\$	5,024.26	100%	
53	135230	Purchase Leased Vehicles	\$	1,500,000.00	\$	-	\$	-	\$	1,500,000.00	100%	
54	135246	Relocate 138kV CR7 Lines	\$	186,328.74	\$	-	\$	-	\$	186,328.74	100%	
55	135266	New 345kV CR7 Line	\$	238,127.94	\$	-	\$	-	\$	238,127.94	100%	
56	135305	UPGRDE EMS SWARE LGE_2016	\$	62,745.68	\$	-	\$	-	\$	62,745.68	100%	
57	135424	EM Soft Tools LGE 2015	\$	50,523.99	\$	-	\$	-	\$	50,523.99	100%	
58	135426	EM Soft Tools LGE 2016	\$	50,523.95	\$	-	\$	-	\$	50,523.95	100%	
59	136480	GS GE Test Equip Pool LGE	\$	78,000.00	\$	-	\$	-	\$	78,000.00	100%	
60	136548	GS SL BTU Cal'ter LGD	\$	70,000.00	\$	-	\$	-	\$	70,000.00	100%	
61	136555	GS SL IFT Anlzr LGE	\$	11,650.00	\$	-	\$	-	\$	11,650.00	100%	
62	136637	MC4 SCR Catalyst Layer 2 2016	\$	300,000.00	\$	-	\$	-	\$	300,000.00	100%	
63	136640	GS RD Hg Contrl LGE	\$	777,000.00	\$	-	\$	-	\$	777,000.00	100%	
64	136663	MC1 DCS Hardware 2016	\$	73,000.00	\$	-	\$	-	\$	73,000.00	100%	
65	137491	TC Landfill Add'l Land LGE	\$	361,000.00	\$	-	\$	-	\$	361,000.00	100%	
66	137590	TC1 SCR Nox SHELTER	\$	166,552.54	\$	-	\$	-	\$	166,552.54	100%	
67	137642	TC1 REPL GEN PROTECT RELAY	\$	23,023.58	\$	-	\$	-	\$	23,023.58	100%	

				Accumulated Costs											
Line No.	Project No.	Description Of Project		Construction Amount		AFUDC apitalized	In	direct Costs Other		Total Cost	Estimated Physical Percent Completed				
(A) 68	(B) 137660	(C) OF Station Admin Bldg Stairs	\$	(D) 35,000.00	\$	(E)	\$	(F)*	- \$	(G=D+E+F) 35,000.00	(H=D/G) 100%				
69	137600	OF Station Vent Fan Repl	\$	32,500.00	\$	-	\$		- 3 - \$		100%				
70	137677	OF Quonset Hut Repl	\$	75,000.00	\$	-	\$		- 4 - §		100%				
71	137763	RIVER RD HWY RELO	\$	740,316.18	\$	_	\$		- 9		100%				
72	138090	DSP RUS COR CIRC WORK	\$	270,133.35	\$	_	\$		- 9		100%				
73	138135	DSP LYNDON S CIR WORK	\$	572,801.35	\$	_	\$		- 9	,	100%				
74	138136	DSP LYNDON S SUBST PROJ	\$	7,193.28	\$	_	\$		- \$,	100%				
75	138137	DSP MANSLICK CIRCUIT WORK	\$	812,124.21	\$	_	\$		- §		100%				
76	138138	DSP MANSLICK SUBST EXPAN	\$	3,110,692.57	\$	_	\$		- \$,	100%				
77	138140	DSP RUSSELL COR SUBST PROJ	\$	1,021,887.01	\$	_	\$		- 9		100%				
78	138315	Green River 5 - LGE	\$	135,000.02	\$	_	\$		- 9		100%				
79	138392	TC1 SH PLATEN WCS	\$	51,163.50	\$	_	\$		- \$		100%				
80	138393	TC1 UPPER ARCH	\$	716,289.00	\$	_	\$		- 9		100%				
81	138439	DLC - LG&E Electric	\$	1,285,377.32	\$	_	\$		- \$		100%				
82	139595	GS GE DME Phase II LGE	\$	29,000.00	\$	_	\$		- \$		100%				
83	139598	GS GE Aux Trans Prot LGE	\$	82,830.00	\$	_	\$		- \$		100%				
84	139600	GS CDM PRC-05 Collect LGE	\$	44,450.00	\$	_	\$		- \$		100%				
85	139606	GS CDM PLC Sftwr LGE	\$	52,090.87	\$	_	\$		- \$		100%				
86	139638	GS CDM CIP Ver 5.0 LGE	\$	212,843.00	\$	_	\$		- 9		100%				
87	139670	GS CDM CIP Ver 6.0 LGE	\$	77,680.00	\$	-	\$		- \$		100%				
88	139689	Test Lab Equipment-2016-LGE	\$	62,646.10	\$	-	\$		- \$	62,646.10	100%				
89	139781	TC1 CO MONITORING SYSTEM	\$	537,216.75	\$	-	\$		- \$	537,216.75	100%				
90	139783	TC1 REBUILD BURNER WINDBOXES	\$	345,865.26	\$	-	\$		- \$	345,865.26	100%				
91	139786	TC1 SCR STRUCT STEEL BYPASS	\$	163,723.20	\$	-	\$		- \$	163,723.20	100%				
92	140054	EMS Dbase Expansion-LGE-2016	\$	31,250.00	\$	-	\$		- \$	31,250.00	100%				
93	140065	Digital EMS Com Chnls-LGE-2015	\$	34,531.46	\$	-	\$		- \$	34,531.46	100%				
94	140137	High Spd Historic Arch-LGE2015	\$	10,690.34	\$	-	\$		- \$	10,690.34	100%				
95	140139	High Spd Historic ArchLGE-2016	\$	(532.00)	\$	-	\$		- \$		100%				
96	140401	OG VEHICLE PURCH 16	\$	30,000.00	\$	-	\$		- \$	30,000.00	100%				
97	140502	SCM MODIFY CANE RUN 14KV PLANT	\$	291,306.74	\$	-	\$		- \$		100%				
98	140537	SCM2015 LGE CO RELAY REPLACE	\$	20,809.57	\$	-	\$		- \$	20,809.57	100%				
99	140539	SCM2015 LGE RTU REPLACEMENTS	\$	17,243.23	\$	-	\$		- \$		100%				
100	140540	SCM2015 LGE REPL AIR MAG BRKRS	\$	179,650.33	\$	-	\$		- \$		100%				
101	140541	SCM2015 LGE REPL OIL BRKRS	\$	80,540.53	\$	-	\$		- \$		100%				
102	140544	SCM2015 LGE REPL SUB BATTERY	\$	38,807.56	\$	-	\$		- \$		100%				
103	140553	SCM2015 LGE SUB BLDNG & GND	\$	57,615.16	\$	-	\$		- \$		100%				
104	140625	SCM2015 LGE LTC OIL FILT ADDS	\$	18,037.83	\$	-	\$		- \$		100%				
105	140626	SCM2015 LGE MISC CAPITAL SUB	\$	64,682.61	\$	-	\$		- \$		100%				
106	140627	SCM2015 LGE MISC NESC COMPL	\$	23,588.67	\$	-	\$		- \$		100%				
107	140629	SCM2015 LGE REPL ABB VHK MECH	\$	11,560.25	\$	-	\$		- \$,	100%				
108	140631	SCM2015 LGE WILDLIFE PROTECT	\$	32,332.88	\$	-	\$		- \$		100%				
109	140637	2015 LGE TRANSFORMER REWIND	\$	466,964.91	\$	-	\$		- \$,	100%				
110	140639	TLEQ340 - 2015	\$	141,532.02	\$	-	\$		- \$,	100%				
111	140643	SCM2015 LGE TOOLS & EQUIPMENT	\$	29,105.89	\$	-	\$		- \$,	100%				
112	140650	MANHOLE COVER REPL PROG 2015	\$	540,843.05	\$	-	\$		- \$,	100%				
113	140988	Black Start TC - LGE	\$	3,488,442.75	\$	-	\$		- \$		100%				
114	140993	Black Start Cane Run - LGE	\$	371,951.19	\$	-	\$		- \$,	100%				
115	141094	Purchase Garage Equipment	\$	39,500.00	\$	-	\$		- \$		100%				
116	141212	TC CCR TREATMENT LGE	\$	18,650,000.00	\$	-	\$		- \$		100%				
117	141215	TC CCR TRANSPORT LGE	\$	1,397,000.00	\$	-	\$		- \$		100%				
118	141383	AUB-LIGHTING SYSTEM	\$	69,129.73	\$	-	\$		- \$		100%				
119	141390	Environmental Equipment LGE	\$	27,650.00	\$	-	\$		- \$		100%				
120	141392	LGE FURNITURE PROJ	\$	398,724.85	\$	-	\$		- \$		100%				
121	141419	CARPET REPLACEMENT 2015	\$	64,029.52	\$	-	\$		- \$		100%				
122	141423	LGE REPLACE FAILED EQP 2015	\$	97,170.00	\$	-	\$		- \$		100%				
123	141424	LGE REPL FAILED EQP 2016-2019	\$	63,863.60	\$	-	\$		- \$		100%				
124	141425	A/V EQUIP - LG&E 2015	\$	55,300.00	\$	-	\$		- \$		100%				
125	141435	LGE FAC IMPROVEMENTS 2015-19	\$	77,517.96	\$	-	\$		- \$		100%				
126	141440	LGE FURN/CHAIRS 2016-2019	\$	33,849.92	\$	-	\$		- \$		100%				
127	141580	Meter Projects 2015 LG&E Elec	\$	40,290.13	\$	-	\$		- \$		100%				
128	141581	Meter Projects 2016 LG&E Elec	\$	11,060.03	\$	-	\$		- \$		100%				
129	141600	Meter Equipment 2015 LG&E Elec	\$	45,820.14	\$	-	\$		- \$		100%				
130	141618	Meter Equipment 2016 LG&E Elec	\$	16,590.06	\$	-	\$		- \$		100%				
131	141654	ERTs 2015 LGE	\$	39,500.13	\$	-	\$		- \$		100%				
132	141655	ETRs 2016 LGE	\$	16,590.06	\$	-	\$		- \$		100%				
133	141677	Meter Readers LG&E 2015	\$	2,370.00	\$	-	\$		- \$		100%				
134	141720	Meter Readers LG&E 2016	\$	2,370.01	\$	-	\$		- \$	2,370.01	100%				

			Accumulated Costs										
Line No. (A)	Project No. (B)	Description Of Project (C)		Construction Amount (D)		FUDC pitalized (E)	Inc	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)		
135	142339	Retail Hardware LG&E 2015	\$	69,125.00	\$	-	\$	-	\$	69,125.00	100%		
136	142356	Retail Hardware LG&E 2016	\$	29,625.00	\$	-	\$	_	\$	29,625.00	100%		
137	142496	TC BENTLY NEVADA PHASE II	\$	183,421.14	\$	-	\$	-	\$	183,421.14			
138	143042	Brown Solar Facility - LGE	\$	8,519,314.83	\$	-	\$	-	\$	8,519,314.83	100%		
139	143061	FORD SUBSTATION UPGRADE	\$	25,000.02	\$	-	\$	-	\$	25,000.02	100%		
140	143608	MC Ash Pond Riverside Slope	\$	50,000.00	\$	-	\$	-	\$	50,000.00	100%		
141	143615	MC2 Fire Protection System	\$	140,000.00	\$	-	\$	-	\$	140,000.00	100%		
142	143616	MC3 Fire Protection System	\$	125,000.00	\$	-	\$	-	\$	125,000.00	100%		
143	143619	MC1 Boiler Upper Arch	\$	200,000.00	\$	-	\$	-	\$	200,000.00	100%		
144	143790	MC City Water Line	\$	175,000.00	\$	-	\$	-	\$	175,000.00	100%		
145	143864	PR Gas Pipe Line	\$	7,817,500.00	\$	-	\$	-	\$	7,817,500.00	100%		
146	144041	MC Blowdown Silencers	\$	85,000.00	\$	-	\$	-	\$	85,000.00	100%		
147	144042	MC Safety Relief Silencers	\$	50,000.00	\$	-	\$	-	\$	50,000.00	100%		
148	144121	MC1 Environmental Spares	\$	1,225,000.00	\$	-	\$	-	\$	1,225,000.00	100%		
149	144122	MC2 Environmental Spares	\$	1,225,000.00	\$	-	\$	-	\$	1,225,000.00	100%		
150	144123	MC3 Environmental Spares	\$	1,250,000.00	\$	-	\$	-	\$	1,250,000.00	100%		
151	144124	MC4 Environmental Spares	\$	1,250,000.00	\$	-	\$	-	\$	1,250,000.00	100%		
152	144135	Rpl (2) Mill Creek 345kV Brkrs	\$	577,013.06	\$	-	\$	-	\$	577,013.06	100%		
153	144161	Inst Online Mon Eqp Ashbottom	\$	6,000.01	\$	-	\$	-	\$	6,000.01	100%		
154	144164	Inst Onlin Mon Equip Midtown	\$	64,819.86	\$	-	\$	-	\$	64,819.86	100%		
155	144330	New 69kV Bkr Station MC-CRSW	\$	857,995.01	\$	-	\$	-	\$	857,995.01	100%		
156	144474	GS GE 2140 Analyzer	\$	15,536.00	\$	-	\$	-	\$	15,536.00	100%		
157	144475	GS GE CORS	\$	128,951.00	\$	-	\$	-	\$	128,951.00	100%		
158	144503	GS CDM GMD Protection	\$	19,420.00	\$	-	\$	-	\$	19,420.00	100%		
159	144531	CR7 Misc Project (multi-year)	\$	106,260.00	\$	-	\$	-	\$	106,260.00	100%		
160	144550	Rpl Paddys Run Fence	\$	30,000.00	\$	-	\$	-	\$	30,000.00	100%		
161	144568	AUBURNDALE HVAC 2015	\$	302,148.14	\$	-	\$	-	\$	302,148.14	100%		
162	144570	BOC-HVAC 2015	\$	128,024.24	\$	-	\$	-	\$	128,024.24	100%		
163	144584	ESC-RENOVATIONS 2015	\$	269,724.96	\$	-	\$	-	\$	269,724.96			
164	144585	SSC RENOVATIONS	\$	97,170.00	\$	-	\$	_	\$	97,170.00	100%		
165	144586	SIMPSONVILLE RENOVATIONS	\$	128,030.14	\$	-	\$	-	\$	128,030.14	100%		
166	144588	SIMPSONVILLE HVAC	\$	25,604.69	\$	_	\$	_	\$	25,604.69	100%		
167	144595	LGE FAILED EQUIPMENT 2015	\$	23,557.01	\$	_	\$	_	\$	23,557.01	100%		
168	144596	LGE HEALTH EQUIPMENT 2015	\$	25,605.48	\$	-	\$	_	\$	25,605.48			
169	144628	MILL CREEK LANDFILL RELOCATION	\$	609,701.15	\$	_	\$	_	\$	609,701.15	100%		
170	144683	PLN-DFR Replace MODs-LGE	\$	165,093.96	\$	_	\$	_	\$	165,093.96	100%		
171	144754	Mill Creek 51 MERC	\$	8,500,000.02	\$	_	\$	_	\$	8,500,000.02	100%		
172	144758	MANHOLE COVER REPL PROG 2016	\$	142,146.75	\$	-	\$	-	\$	142,146.75	100%		
173	144759	LEO TRANSMISSION LINE CLR 2015	\$	176,564.20	\$	-	\$	-	\$	176,564.20	100%		
174	144760	LEO TRANSMISSION LINE CLR 2016	\$	144,857.53	\$	_	\$	_	\$	144,857.53	100%		
175	144761	TLEQ340 - 2016	\$	279,999.99	\$	_	\$	_	\$	279,999.99	100%		
176	144780	SCM2015 LGE TR DIFF RELAY REPL	\$	52,656.68	\$	_	\$	_	\$	52,656.68			
177	144781	SCM2015 LGE CAP&PIN INSUL UPG	\$	128,506.23	\$	_	\$	_	\$	128,506.23	100%		
178	144790	CEMI > 5 CKTS LGE 2015-16	\$	340,415.60	\$	_	\$	_	\$	340,415.60	100%		
179	144791	CIFI Level 1 LGE 2015-16	\$	995,061.50	\$	_	\$	_	\$	995,061.50			
180	144792	CIFI Level 2 LGE 2015-16	\$	1,246,243.72	\$	_	\$	_	\$	1,246,243.72	100%		
181	144793	CIFI Level 3 LGE 2015-16	\$	3,093,473.88	\$	_	\$	_	\$	3,093,473.88	100%		
182	144794	PILC UG NCR LGE (Inc)	\$	1,700,393.10	\$	_	\$	_	\$	1,700,393.10			
183	144795	PILC UG Net Cab Rep LGE	\$	3,399,477.92	\$	_	\$	_	\$	3,399,477.92	100%		
184	144796	Sm Wire OH Repl Rear Ease LGE	\$	425,146.18	\$	_	\$	_	\$	425,146.18			
185	144802	UG Sub Exit Cable Repl LGE	\$	871,145.46	\$	_	\$	_	\$	871,145.46			
186	144803	Cable Rep/Rej LGE 2015-16	\$	447,638.00	\$	_	\$	_	\$	447,638.00	100%		
187	144816	SCM2015 LGE OIL CONTAIN UPGRD	\$	60,489.12	\$	_	\$	_	\$	60,489.12			
188	144827	SCM2016 LGE CAP&PIN INSUL UPGD	\$	84,679.46	\$	_	\$	_	\$	84,679.46	100%		
189	144829	SCM2016 LGE CO RELAY REPL	\$	26,949.87	\$	_	\$	_	\$	26,949.87	100%		
190	144830	SCM2016 LGE REPL AIR MAG BRKR	\$	132,543.88	\$	_	\$	_	\$	132,543.88			
191	144831	SCM2016 LGE REPL SUB BATTERY	\$	48,292.68	\$	_	\$	_	\$	48,292.68	100%		
192	144832	SCM2016 LGE TR DIFF RELAY REPL	\$	17,968.36	\$	_	\$	_	\$	17,968.36	100%		
193	144833	SCM2016 LGE REPL LGCY OIL BRKR	\$	21,340.15	\$	_	\$	_	\$	21,340.15	100%		
194	144889	SCM2016 LGE LTC OIL FILT ADDS	\$	29,761.58	\$	_	\$	_	\$	29,761.58			
195	144890	SCM2016 LGE MISC CAPITAL SUB	\$	44,924.86	\$	_	\$	_	\$	44,924.86	100%		
196	144891	SCM2016 LGE MISC NESC COMPL	\$	26,958.48	\$	_	\$	_	\$	26,958.48			
197	144892	SCM2016 LGE OIL CONTAIN UPGRD	\$	44,919.27	\$	_	\$	_	\$	44,919.27	100%		
198	144893	SCM2016 LGE REPL ABB VHK MECH	\$	16,847.50	\$	_	\$	_	\$	16,847.50			
199	144894	SCM2016 LGE SUB BLDNG & GND	\$	50,543.95	\$	_	\$	_	\$	50,543.95	100%		
200	144895	SCM2016 LGE WILDLIFE PROTECT	\$	42,676.51	\$	_	\$	_	\$	42,676.51	100%		
201	144901	2016 LGE TRANSFORMER REWIND	\$	457,888.05	\$	_	\$	_	\$	457,888.05	100%		
231	1.1701	DDD TREED ORDER RETIED	Ψ	.5.,000.05	Ψ,		Ψ	_	Ψ	.57,000.05	100/0		

			Accumulated Costs										
Line No.	Project No.	Description Of Project	C	Construction Amount		AFUDC apitalized	Inc	direct Costs Other		Total Cost	Estimated Physical Percent Completed		
(A) 202	(B) 144916	(C) DIST CAPACITORS LGE - 2015	\$	(D) 82,367.39	\$	(E)	\$	(F)*	\$	(G=D+E+F) 82,367.39	(H=D/G) 100%		
202	144916	LEO PADMOUNT SWITCHGEAR 2015	\$	42,306.39	\$	-	\$	-		42,306.39	100%		
204	144918	LEO DWNTN NTWRK VAULT RPR 2015	\$	118,838.52	\$	-	\$	-		118,838.52	100%		
205	144920	DIST CAPACITORS LGE - 2016	\$	74,623.25	\$	_	\$		\$	74,623.25	100%		
206	144921	LEO PADMOUNT SWITCHGEAR 2016	\$	138,789.87	\$	_	\$	_	\$	138,789.87	100%		
207	144922	LEO DWNTN NTWRK VAULT RPR 2016	\$	162,998.04	\$	_	\$	_	\$	162,998.04	100%		
208	144951	LGE HW/SW 2015	\$	63,891.60	\$	_	\$	_	\$	63,891.60	100%		
209	144952	LGE HW/SW 2016	\$	61,229.45	\$	_	\$	_		61,229.45	100%		
210	144968	CONFERENCE ROOM CHAIRS-ESC	\$	23,044.30	\$	_	\$	_	\$	23,044.30	100%		
211	144987	LGE CAMERAS 2015	\$	39,500.00	\$	_	\$	_	\$	39,500.00	100%		
212	144989	LGE FIRE SYSTEMS 2015	\$	19,750.00	\$	_	\$	-		19,750.00	100%		
213	144991	LGE SECURITY EQUIPMENT 2015	\$	19,750.00	\$	_	\$	-		19,750.00	100%		
214	144993	LGE CAMERAS 2016	\$	31,600.00	\$	-	\$	-	\$	31,600.00	100%		
215	144995	LGE FIRE SYSTEMS 2016	\$	19,750.00	\$	-	\$	-	\$	19,750.00	100%		
216	144997	LGE SECURITY EQUIPMENT 2016	\$	19,750.00	\$	-	\$	-	\$	19,750.00	100%		
217	145135	Gas Regulators 2015	\$	77,420.24	\$	-	\$	-	\$	77,420.24	100%		
218	145402	HR Cap Equip Improvmnts LGE	\$	7,742.00	\$	-	\$	-	\$	7,742.00	100%		
219	145404	Adv Meter Sys LG&E 2015	\$	302,569.98	\$	-	\$	-	\$	302,569.98	100%		
220	145800	HR PLANNING LGE	\$	126,400.00	\$	-	\$	-	\$	126,400.00	100%		
221	151004	TC1 SDRS DAMPER REFURB	\$	375,000.00	\$	-	\$	-	\$	375,000.00	100%		
222	151100	TC1 TURBINE REPL 1B FPT PACK	\$	30,698.10	\$	-	\$	-	\$	30,698.10	100%		
223	001LGE15	Access Switch Rotation-LGE15	\$	85,583.27	\$	-	\$	-	\$	85,583.27	100%		
224	001LGE16	Access Switch Rotation-LGE16	\$	98,749.98	\$	-	\$	-	\$	98,749.98	100%		
225	002LGE15	Aligne Fuels Reports-LGE15	\$	4,690.63	\$	-	\$	-	-	4,690.63	100%		
226	002LGE16	Analog Sunset Yr 3/3-LGE16	\$	52,535.03	\$	-	\$	-	\$	52,535.03	100%		
227	003LGE15	Aligne Upgrade-LGE15	\$	19,750.02	\$	-	\$	-	\$	19,750.02	100%		
228	004LGE14	Call Center-Route&Report-LGE14	\$	98,749.89	\$	-	\$	-	\$	98,749.89	100%		
229	004LGE15	Analog Sunset Yr 2/3-LGE15	\$	58,372.27	\$	-	\$	-	Ψ	58,372.27	100%		
230	004LGE16	Backup Cap Exp-LGE16	\$	39,499.98	\$	-	\$	-	\$	39,499.98	100%		
231	005LGE14	Cust Comm-text, apps-LGE14	\$	63,594.97	\$	-	\$	-	\$	63,594.97	100%		
232	005LGE15	Backup Cap Exp-LGE15	\$	78,999.97	\$	-	\$	-	\$	78,999.97	100%		
233	006LGE15	Bulk Power & Env Systems-LGE15	\$	29,625.00	\$	-	\$	-	\$	29,625.00	100%		
234	006LGE16	Bulk Power & Env Systems-LGE16	\$	24,687.48	\$	-	\$	-	\$	24,687.48	100%		
235	007LGE15	Cabling Server Connect-LGE15	\$	6,771.44	\$	-	\$	-	\$	6,771.44	100%		
236	007LGE16	Cabling Server Connect-LGE16	\$	8,887.50	\$	-	\$	-	\$	8,887.50	100%		
237	008LGE16	Call Center - Routing LGE16	\$	47,005.02	\$	-	\$	-	-	47,005.02	100%		
238	009LGE16	CERUS IV-LGE16	\$	79,000.02	\$	-	\$	-	Ψ	79,000.02	100%		
239	010LGE15	CFO Sys Capital-LGE15	\$	13,166.63	\$	-	\$	-	\$	13,166.63	100%		
240	010LGE16	CFO Sys Capital-LGE16	\$	19,750.02	\$	-	\$	-	\$	19,750.02	100%		
241	011LGE15	CIP Compl Year 5-LGE15	\$	161,017.71	\$	-	\$	-	\$	161,017.71	100%		
242	011LGE16	CIP Compl Year 6-LGE16	\$	104,556.63	\$	-	\$	-	\$	104,556.63	100%		
243	012LGE15	CIP Compl Tools - Year 5-LGE15	\$	83,514.19	\$	-	\$	-	\$	83,514.19	100%		
244	012LGE16	CIP Compl Tools - Year 6-LGE16	\$	74,062.50	\$	-	\$	-	\$	74,062.50	100%		
245	013LGE16	Core Network Infra-LGE16	\$	29,625.00	\$	-	\$	-	\$	29,625.00	100%		
246	014LGE16	Customer Comm-text-LGE16	\$	59,250.00	\$	-	\$	-	\$	59,250.00	100%		
247	015LGE15	Core Network Infra-LGE15 Corp Firewall Repl-LGE15	\$ \$	25,675.00	\$	-	\$ \$	-	\$	25,675.00	100%		
248	016LGE15	1 1		74,062.46	\$	-		-	\$	74,062.46	100%		
249	017LGE16	Electric Insp Enhan-LGE16 Data Protection-LGE15	\$	49,375.02	\$	-	\$	-	\$	49,375.02	100%		
250	018LGE15		\$ \$	24,377.11	\$	-	\$	-	\$ \$	24,377.11	100%		
251 252	018LGE16	Email Spam Filt AV Gtwy-LGE16	\$	21,902.73 295,459.98	\$ \$	-	\$ \$	-		21,902.73 295,459.98	100% 100%		
	019LGE15	Design Tool Repl (WIM)-LGE15	\$		\$	-	\$	-	\$				
253	021LGE15 021LGE16	Electric Insp Enhan-LGE15	\$	49,375.02	\$	-		-	\$	49,375.02 46,906.23	100%		
254		Further app virt build-LGE16 IT Security Infrast-LGE16	\$	46,906.23	\$	-	\$ \$	-	\$	14,812.50	100%		
255 256	023LGE16 024LGE15	Further app virt build-LGE15	\$	14,812.50 46,906.23	\$	-	\$	-	\$ \$	46,906.23	100% 100%		
257	024LGE15 025LGE15	Gas Nomination System-LGE15	\$	98,749.88	\$	-	\$	-	\$	98,749.88	100%		
258	025LGE15	Lville Electrical Upgr-LGE16	\$	9,874.98	\$	-	\$	-	\$	9,874.98	100%		
259	025LGE10 026LGE15	GIS Enhance and Upgr-LGE15	\$	93,812.37	\$	-	\$	-		93,812.37	100%		
260	026LGE15	Lville Racks & Furn-LGE16	\$	4,937.52	\$	-	\$	-	\$	4,937.52	100%		
261	020LGE10 029LGE15	IPM Replacement-Yr 4/4-LGE15	\$	98,749.94	\$	_	\$	_	\$	98,749.94	100%		
262	029LGE13 029LGE16	Microsoft Lic True-up-LGE16	\$	29,625.00	\$	-	\$	-	\$	29,625.00	100%		
263	030LGE15	IRAS Enhancements-LGE15	\$	98,750.02	\$	-	\$	-	\$	98,750.02	100%		
264	030LGE15 031LGE15	IT Sec&CIP Labs Enhance-LGE15	\$	13,166.63	\$	-	\$	-	\$	13,166.63	100%		
265	031LGE15	Mobile Infrastructure-LGE16	\$	39,499.98	\$	-	\$	-	\$	39,499.98	100%		
266	031LGE10 032LGE16	Mobile Radio-LGE16	\$	39,499.98	\$	-	\$	-	\$	39,499.98	100%		
267	032LGE10 033LGE15	LGEBldg Telecom Rm Renov-LGE15	\$	13,133.78	\$	-	\$	-	\$	13,133.78	100%		
268	033LGE15	Mble Rad Syst RepYr 1/2-LGE16	\$	695,199.97	\$	_	\$	_		695,199.97	100%		
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Line No. (A)	Project No. (B)	Description Of Project (C)	C	Construction Amount (D)		FUDC pitalized (E)	Inc	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
269	034LGE16	Multi-Fun Dev Grow&Ref-LGE16	\$	64,187.52	\$	(E)	\$	(1')	\$	64,187.52	100%
270	035LGE15	Lville Electrical Upgr-LGE15	\$	9,874.98	\$	_	\$	_	\$	9,874.98	100%
271	035LGE16	NAS Capacity Expansion-LGE16	\$	39,499.98	\$	_	\$	_	\$	39,499.98	100%
272	036LGE15	Lville Racks & Furn-LGE15	\$	4,937.53	\$	_	\$	_	\$	4,937.53	100%
273	037LGE15	Mat Failure Track-LGE15	\$	75,050.03	\$	-	\$	-	\$	75,050.03	100%
274	037LGE16	Ntwrk Acc Dev&Site Infra-LGE16	\$	29,625.00	\$	_	\$	_	\$	29,625.00	100%
275	038LGE16	Ntwrk Acc Dev & Gate-LGE16	\$	4,937.52	\$	_	\$	_	\$	4,937.52	100%
276	039LGE16	Network Management-LGE16	\$	7,406.25	\$	_	\$	_	\$	7,406.25	100%
277	040LGE15	Mobile Infrastructure-LGE15	\$	49,374.97	\$	-	\$	-	\$	49,374.97	100%
278	040LGE16	Network Test Equipment-LGE16	\$	19,750.02	\$	-	\$	-	\$	19,750.02	100%
279	041LGE15	Mobile Radio-LGE15	\$	43,888.92	\$	-	\$	-	\$	43,888.92	100%
280	041LGE16	Open Enrollment 2016-LGE16	\$	9,874.98	\$	-	\$	-	\$	9,874.98	100%
281	042LGE15	Mble Rad Syst RepYr 1/2-LGE15	\$	56,287.55	\$	-	\$	-	\$	56,287.55	100%
282	042LGE16	Orcl Ntwk Mgmt Sys Rep-LGE16	\$	98,749.98	\$	-	\$	-	\$	98,749.98	100%
283	043LGE16	Original SW Upgrade-LGE16	\$	5,628.75	\$	-	\$	-	\$	5,628.75	100%
284	044LGE15	Monitor Replace-LGE15	\$	13,789.13	\$	-	\$	-	\$	13,789.13	100%
285	044LGE16	Outside Cable Plant-LGE16	\$	39,500.08	\$	-	\$	-	\$	39,500.08	100%
286	046LGE16	Pers Product Grow & Ref-LGE16	\$	39,499.98	\$	-	\$	-	\$	39,499.98	100%
287	047LGE15	Multi-Fun Dev Grow&Ref-LGE15	\$	70,022.69	\$	-	\$	-	\$	70,022.69	100%
288	047LGE16	Phone Expan/Break Fix-LGE16	\$	14,812.50	\$	-	\$	-	\$	14,812.50	100%
289	048LGE15	Ntwrk Acc Dev&Site Infra-LGE15	\$	35,549.95	\$	-	\$	-	\$	35,549.95	100%
290	049LGE15	Ntwrk Acc Dev & Gateways-LGE15	\$	5,486.12	\$	-	\$	-	\$	5,486.12	
291	050LGE15	Network Test Equipment-LGE15	\$	9,875.00	\$	-	\$	-	\$	9,875.00	
292	051LGE15	Open Enrollment 2015-LGE15	\$	39,499.91	\$	-	\$	-	\$	39,499.91	100%
293	053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	\$	40,936.35	\$	-	\$	-	\$	40,936.35	100%
294	053LGE16	Replace PDUs - BOC-LGE16	\$	69,124.98	\$	-	\$	-	\$	69,124.98	100%
295	054LGE15	Other Computer Equipment-LGE15	\$	43,090.96	\$	-	\$	-	\$	43,090.96	100%
296	055LGE15	PeopleSoft Enhancements-LGE15	\$	42,215.63	\$	-	\$	-	\$	42,215.63	100%
297	056LGE15	Pers Product Grow & Ref-LGE15	\$	16,159.09	\$	-	\$	-	\$	16,159.09	100%
298	056LGE16	SAN Capacity Expansion-LGE16	\$	188,020.02	\$	-	\$	-	\$	188,020.02	100%
299	057LGE15	Phone Expan/Break Fix-LGE15	\$	32,318.22	\$	-	\$	-	\$	32,318.22	100%
300	059LGE16	Sec Infra Enhancements-LGE16	\$	19,750.02	\$	-	\$	-	\$	19,750.02	100%
301	060LGE16	Serv Cap Expan and Rel-LGE16	\$	8,393.73	\$	-	\$	-	\$	8,393.73	100%
302	062LGE15	RefSG-810 Bluecoat dev-LGE15	\$	15,635.40	\$	-	\$	-	\$	15,635.40	100%
303	063LGE15	Replace ACS Servers-LGE15	\$	12,508.31	\$		\$ \$	-	\$	12,508.31	100%
304	063LGE16	Simpsonville Elect Upg-LGE16	\$ \$	9,874.98	\$	-	\$	-	\$ \$	9,874.98	100%
305	064LGE16	Simpson Furn&Racks-LGE16	\$	4,937.52	\$ \$	-	\$	-	\$	4,937.52	100% 100%
306 307	065LGE15 065LGE16	Rep VentSyst 2Floor-LGE15 Site Security Improve-LGE16	\$	20,102.70 9,875.03	\$	-	\$	-	\$	20,102.70 9,875.03	100%
308	067LGE15	Router Upgrade Project-LGE15	\$	74,062.50	\$	-	\$	-	\$	74,062.50	100%
309	067LGE15	TeleRm Data Cent Y1/2-LGE16	\$	98,749.98	\$	-	\$	-	\$	98,749.98	100%
310	068LGE15	RSA SecurID App Upg Proj-LGE15	\$	7,504.98	\$	-	\$	_	\$	7,504.98	
311	068LGE15	Telecom Shelter Ren-LGE16	\$	14,812.50	\$	-	\$	_	\$	14,812.50	100%
312	069LGE15	SAN Capacity Expansion-LGE15	\$	189,779.53	\$	_	\$		\$	189,779.53	100%
313	072LGE15	Sec Infra Enhancements-LGE15	\$	19,750.03	\$	_	\$		\$	19,750.03	100%
314	073LGE15	Serv Cap Expan and Rel-LGE15	\$	9,655.57	\$		\$	_	\$	9,655.57	100%
315	074LGE15	Serv HW Refresh-LGE15	\$	123,886.35	\$	_	\$	_	\$	123,886.35	100%
316	074LGE16	Upgrade Vmware Infra-LGE16	\$	27,649.98	\$	_	\$	_	\$	27,649.98	100%
317	075LGE15	Simpsonville Elect Upg-LGE15	\$	10,972.19	\$	_	\$	_	\$	10,972.19	100%
318	076LGE15	Simpson Furn&Racks-LGE15	\$	6,171.91	\$	_	\$	_	\$	6,171.91	100%
319	076LGE16	Vulnerability Scanning-LGE16	\$	39,500.03	\$	_	\$	_	\$	39,500.03	100%
320	077LGE15	Site Security Impr LGE15	\$	10,972.19	\$	_	\$	_	\$	10,972.19	100%
321	077LGE16	Wireless Upgrade (WERUS)-LGE16	\$	34,562.47	\$	_	\$	_	\$	34,562.47	100%
322	078LGE15	Tele Rm Dat Cent YR1/2-LGE15	\$	52,118.04	\$	_	\$	_	\$	52,118.04	100%
323	078LGE16	WMS Work MGMT Syst Enhance	\$	19,750.02	\$	_	\$	_	\$	19,750.02	100%
324	079LGE15	Telecom Shelter Ren-LGE15	\$	17,555.57	\$	_	\$	_	\$	17,555.57	100%
325	079LGE16	Gas Facility Inspections-LGE16	\$	98,749.98	\$	_	\$	_	\$	98,749.98	100%
326	080LGE14	Lockout/Tagout (LOTO)-LGE14	\$	246,099.22	\$	_	\$	_	\$	246,099.22	100%
327	080LGE16	Gas Nomination System-LGE16	\$	112,575.00	\$	_	\$	_	\$	112,575.00	100%
328	081LGE16	Monitor Replacement-LGE16	\$	12,640.02	\$	-	\$	-	\$	12,640.02	100%
329	082LGE15	Upgrade Vmware Infra-LGE15	\$	25,675.02	\$	_	\$	_	\$	25,675.02	100%
330	082LGE16	Tech Ref desktop/laptops-LGE16	\$	601,427.41	\$	-	\$	-	\$	601,427.41	100%
331	083LGE15	VDI Deploy Expans-LGE15	\$	56,287.45	\$	-	\$	-	\$	56,287.45	100%
332	086LGE15	Wireless Buildout -LGE15	\$	4,937.50	\$	_	\$	-	\$	4,937.50	100%
333	087LGE14	EE DSM Filing (Non-AMS)-LGE14	\$	69,124.94	\$	-	\$	-	\$	69,124.94	100%
334	087LGE15	Wrk Mgmt Syst Enhance-LGE15	\$	43,090.91	\$	_	\$	-	\$	43,090.91	100%
335	090LGE15	Call RecordTech DCC-LGE15	\$	28,143.75	\$	-	\$	-	\$	28,143.75	100%
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Line No. (A)	Project No. (B)	Description Of Project (C)	(Construction Amount (D)	Capi	UDC talized E)	Inc	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
336	092LGE16	NetScout Infini Upgr-LGE16	\$	84,431.25	\$	<i>-</i>	\$	-	\$	84,431.25	100%
337	093LGE16	Server HW Refresh-LGE16	\$	100,725.00	\$		\$	_	\$	100,725.00	100%
338	094LGE15	NetScout PM Upgrade-LGE15	\$	31,600.00	\$	_	\$	_	\$	31,600.00	100%
339	096LGE15	Provide Safety Stat BI-LGE15	\$	29,644.72	\$		\$	_	\$	29,644.72	100%
340	100LGE15		\$	41,277.44	\$	-	\$	-	\$	41,277.44	100%
		Replace Edge 95 units-LGE15				-					
341	100LGE16	Microsoft EA-LGE16	\$	169,123.20	\$	-	\$	-	\$	169,123.20	100%
342	101LGE16	Citrix XenDesk True-up-LGE16	\$	9,874.98	\$	-	\$	-	\$	9,874.98	100%
343	102LGE16	Citrix XenMobile True-up-LGE16	\$	9,874.98	\$	-	\$	-	\$	9,874.98	100%
344	103LGE16	Endpoint Protect License-LGE16	\$	987.48	\$	-	\$	-	\$	987.48	100%
345	104LGE16	LogRhythm (CIP)-LGE16	\$	10,862.52	\$	-	\$	-	\$	10,862.52	100%
346	105LGE16	SQL Server EA True-up-LGE16	\$	19,750.02	\$	-	\$	-	\$	19,750.02	100%
347	106LGE16	Intrusion Prevention-LGE16	\$	49,967.52	\$	-	\$	-	\$	49,967.52	100%
348	107LGE16	LogRhythm (Corp)-LGE16	\$	10,862.52	\$	-	\$	-	\$	10,862.52	100%
349	108LGE16	SOA Middleware Upgrades-LGE16	\$	39,499.98	\$	-	\$	-	\$	39,499.98	100%
350	109LGE15	Tech Ref desk&laptops- LGE15	\$	435,039.15	\$	-	\$	-	\$	435,039.15	100%
351	109LGE16	WallStreet Suite Upgrade-LGE16	\$	23,700.00	\$	-	\$	-	\$	23,700.00	100%
352	110LGE16	Monitoring Project-LGE16	\$	39,499.98	\$	-	\$	-	\$	39,499.98	100%
353	111LGE15	SynerGEE System Modeling-LGE15	\$	19,749.98	\$	-	\$	-	\$	19,749.98	100%
354	111LGE16	Barcoding Gas Material-LGE16	\$	118,500.00	\$	-	\$	-	\$	118,500.00	100%
355	112LGE16	IRAS Enhancements-LGE16	\$	276,499.98	\$	-	\$	-	\$	276,499.98	100%
356	113LGE16	TOA Enhancements-LGE16	\$	19,750.02	\$	_	\$	_	\$	19,750.02	100%
357	114LGE16	Expand My Account & Apps-LGE16	\$	49,375.02	\$	_	\$	_	\$	49,375.02	100%
358	115LGE16	Rev Collection (Regulus)-LGE16	\$	14,812.50	\$	_	\$	_	\$	14,812.50	100%
359	116LGE16	SAP CRM/ECC Enhancement-LGE16	\$	98,749.98	\$	_	\$	_	\$	98,749.98	100%
360	117LGE16	TRODS-LGE16	\$	19,750.02	\$	_	\$	_	\$	19,750.02	100%
361	118LGE16	Facilities Casc to Ora-LGE16	\$	54,312.48	\$	_	\$	_	\$	54,312.48	100%
362	119LGE16	SAP Data Archiving-LGE16	\$	98,749.98	\$		\$	_	\$	98,749.98	100%
363	120LGE16	SynerGEE Gas Isolat Mod-LGE16	\$	39,499.98	\$	-	\$	_	\$	39,499.98	100%
			\$		\$	-	\$	-	\$,	
364	121LGE15	Transmission Outage App-LGE15		82,554.85		-				82,554.85	100%
365	121LGE16	LogRhythm HW Refresh-LGE16	\$	43,845.00	\$	-	\$	-	\$	43,845.00	100%
366	122LGE14	Ventyx Mobile Upgrade-LGE14	\$	510,276.68	\$	-	\$	-	\$	510,276.68	100%
367	122LGE16	LogRhythm Tech Upg/Ref-LGE16	\$	14,812.50	\$	-	\$	-	\$	14,812.50	100%
368	123LGE16	Oracle ULA VM Buildout-LGE16	\$	4,937.52	\$	-	\$	-	\$	4,937.52	100%
369	124LGE16	Cisco Dial Tone-LGE16	\$	89,269.98	\$	-	\$	-	\$	89,269.98	100%
370	125LGE16	EMS CIP-LGE16	\$	20,152.30	\$	-	\$	-	\$	20,152.30	100%
371	126LGE16	Expand EMS Dev System-LGE16	\$	59,250.00	\$	-	\$	-	\$	59,250.00	100%
372	127LGE16	EMS Sys_Monitor Tool-LGE16	\$	29,625.00	\$	-	\$	-	\$	29,625.00	100%
373	128LGE16	Cascade Biennial Tech-LGE16	\$	98,750.03	\$	-	\$	-	\$	98,750.03	100%
374	129LGE16	Implement SDE Replace-LGE16	\$	59,250.00	\$	-	\$	-	\$	59,250.00	100%
375	130321LGE	REPL FIBER NODES-LGE ONLY	\$	375,249.97	\$	-	\$	-	\$	375,249.97	100%
376	130LGE15	Advanced Malware Detect-LGE15	\$	24,292.50	\$	-	\$	-	\$	24,292.50	100%
377	130LGE16	NAS Refresh (BOC)-LGE16	\$	191,377.50	\$	-	\$	-	\$	191,377.50	100%
378	131607LGE	TC1 SDRS REACTANT TANK ROOF	\$	2,392,360.73	\$	_	\$	_	\$	2,392,360.73	100%
379	131LGE16	NAS Refresh (SDC)-LGE16	\$	191,377.50	\$	_	\$	_	\$	191,377.50	100%
380	132LGE15	Career Website Enhance-LGE15	\$	19,749.99	\$	_	\$		\$	19,749.99	100%
381	133615LGE	TC PLT ENG/MTR RWNDS	\$	224,364.23	\$		\$	_	\$	224,364.23	100%
382	133622LGE	TC LAB PURCH MONITORS	\$	77,645.73	\$	_	\$	_	\$	77,645.73	100%
383			\$	47,101.12	\$	-	\$	-	\$		100%
	133627LGE	TC LAB EQUIP PURCHASES	\$		\$	-		-		47,101.12	
384	133LGE15	Cascade Impl Gen Relays-LGE15		11,850.00		-	\$	-	\$	11,850.00	100%
385	134111LGE	TC2 SCR L2 REPLACEMENT	\$	173,375.20	\$	-	\$	-	\$	173,375.20	100%
386	134232LGE	TC2 LGE Boiler Wall Coating	\$	148,731.27	\$	-	\$	-	\$	148,731.27	100%
387	134LGE15	Cascade Corp Sec Assets-LGE14	\$	56,287.50	\$	-	\$	-	\$	56,287.50	100%
388	135LGE15	Central Firewall Mgmt-LGE15	\$	43,090.82	\$	-	\$	-	\$	43,090.82	100%
389	136LGE15	Citrix XenDesk True-up-LGE15	\$	9,874.98	\$	-	\$	-	\$	9,874.98	100%
390	137045LGE	TC2 REPL AIR HEATER BASKETS	\$	447,168.99	\$	-	\$	-	\$	447,168.99	100%
391	137LGE15	Citrix XenMobile True-up-LGE15	\$	4,937.52	\$	-	\$	-	\$	4,937.52	100%
392	139682LGE	TC PREDICTIVE DEVICES MAINT	\$	16,284.32	\$	-	\$	-	\$	16,284.32	100%
393	139788LGE	TC COAL HANDLING PLC REPL	\$	99,768.83	\$	-	\$	-	\$	99,768.83	100%
394	139789LGE	TC RADIO SYST COAL BLEND TUNL	\$	29,930.65	\$	-	\$	-	\$	29,930.65	100%
395	139864LGE	BRCT GT24 Evap Media Repl LGE	\$	72,200.00	\$	-	\$	-	\$	72,200.00	100%
396	140032LGE	TC PURCHASE JLG LIFT	\$	85,801.19	\$	_	\$	-	\$	85,801.19	100%
397	140234LGE	TC2 TURBINE COUPLING BOLTS	\$	58,326.39	\$	_	\$		\$	58,326.39	100%
398	140342LGE	OG MISC TOOLS LGE	\$	15,349.05	\$	_	\$	_	\$	15,349.05	100%
399	140608LGE	TC2 STATIC EXCITER UPDATE	\$	153,490.50	\$	_	\$	_	\$	153,490.50	100%
400		Endpoint Protect License-LGE15	\$		\$	-	\$	_	\$		
400	141LGE15 142LGE15	Implement Sec Mgmt Prod-LGE15	\$	1,975.00	\$	-	\$		\$ \$	1,975.00	100%
401		HP QC Upgrade to ALM-LGE15	\$	28,214.27	\$	-	\$	-	\$	28,214.27	100%
+02	143LGE15	III QC Opgrade to ALWI-LGE13	Þ	29,625.00	ψ	-	φ	-	ф	29,625.00	100%

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Line No. (A)	Project No. (B)	Description Of Project (C)	(Construction Amount (D)		FUDC pitalized (E)	Inc	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
403	144LGE15	Opentext Licensing-LGE15	\$	5,135.00	\$	-	\$	-	\$	5,135.00	100%
404	145853LGE	TC CONVEYOR BELT 2015	\$	115,731.84	\$	-	\$	-	\$	115,731.84	100%
405	145854LGE	TC LAB EQUIPMENT 2015	\$	23,779.77	\$	-	\$	-	\$	23,779.77	100%
406	145858LGE	TC SAFETY ERT EQUIP 2015	\$	24,817.37	\$	-	\$	-	\$	24,817.37	100%
407	145LGE15	Oracle HTTP Servers-LGE15	\$	9,874.98	\$	-	\$	-	\$	9,874.98	100%
408	146LGE15	UC4 Upgrade to V10-LGE15	\$	4,443.75	\$	-	\$	-	\$	4,443.75	100%
409	147LGE15	Upgrade Quest to SOA 11g-LGE15	\$	14,812.45	\$	-	\$	-	\$	14,812.45	100%
410	148LGE15	Upgrade Quick Test Pro-LGE15	\$	24,687.53	\$	-	\$	-	\$	24,687.53	100%
411	149LGE15	Upgrade SAP Test Data-LGE15	\$	19,750.02	\$	-	\$	-	\$	19,750.02	100%
412	150012LGE	TC2 BOX HEADER AT DIPPER PLATE	\$	65,617.19	\$	-	\$	-	\$	65,617.19	100%
413	150020LGE	TC2 BOILER PENDANT ALIGN BRACK	\$	21,872.40	\$	-	\$	-	\$	21,872.40	100%
414	150030LGE	TC FA BARGE LO DUST COLLECT	\$	139,676.36	\$	-	\$	-	\$	139,676.36	100%
415	150037LGE	TC RACK SYS PW SWITCHGEAR	\$	99,768.83	\$	-	\$	-	\$	99,768.83	100%
416	150041LGE	TC WAREHOUSE BARCODE/SCANNING	\$	76,745.25	\$	-	\$	-	\$	76,745.25	100%
417	150076LGE	TC2 REPOSITION BOILER BAL RING	\$	174,979.17	\$	-	\$	-	\$	174,979.17	100%
418	150LGE15	LogRhythm (CIP)-LGE15	\$	9,875.00	\$	-	\$	-	\$	9,875.00	100%
419	151LGE15	LogRhythm HW Refresh-LGE15	\$	176,762.50	\$	-	\$	-	\$	176,762.50	100%
420	152000LGE	TC CT REPL GEN PROT RELAY	\$	15,143.37	\$	-	\$	-	\$	15,143.37	100%
421	152002LGE	TC CT EX2000 DIGITAL FE CT5	\$	151,443.96	\$	-	\$	-	\$	151,443.96	100%
422	152LGE15	LogRhythm Tech Upg/Ref-LGE15	\$	13,166.68	\$	-	\$	-	\$	13,166.68	100%
423	153LGE15	IT Sec Infrast Enhance-LGE15	\$	44,437.55	\$	-	\$	-	\$	44,437.55	100%
424	154LGE15	LogRhythm (Corp)-LGE15	\$	9,875.00	\$	-	\$	-	\$	9,875.00	100%
425	155LGE15	NAS Capacity Expansion-LGE15	\$	39,499.98	\$	-	\$	-	\$	39,499.98	100%
426	157LGE15	EMS CIP-LGE15	\$	22,005.02	\$	-	\$	-	\$	22,005.02	100%
427	158LGE15	FIM Replacement-LGE15	\$	177,749.95	\$	-	\$	-	\$	177,749.95	100%
428	159LGE15	LOAD Vendor Upgrade-LGE15	\$	47,400.00	\$	-	\$	-	\$	47,400.00	100%
429	160LGE15	Maximo Licenses-LGE15	\$	25,675.02	\$	-	\$	-	\$	25,675.02	100%
430	161LGE15	Reliability Report Enh-LGE15	\$	29,624.91	\$	-	\$	-	\$	29,624.91	100%
431	162LGE15	Primavera P6-LGE15	\$	5,925.00	\$	-	\$	-	\$	5,925.00	100%
432	163LGE15	SAP CRM/ECC Enhancement-LGE15	\$	98,749.79	\$	-	\$	_	\$	98,749.79	100%
433	164LGE15	TRODS-LGE15	\$	21,545.43	\$	-	\$	_	\$	21,545.43	100%
434	165LGE15	Non-SCADA Load Data-LGE15	\$	37,524.97	\$	-	\$	_	\$	37,524.97	100%
435	166LGE15	ROD Enhancements-LGE15	\$	4,937.52	\$	-	\$	_	\$	4,937.52	100%
436	167LGE15	Gas Training System-LGE15	\$	78,999.98	\$	_	\$	_	\$	78,999.98	100%
437	168LGE15	Upgrade Gas Equip-LGE15	\$	29,625.00	\$	_	\$	_	\$	29,625.00	100%
438	169LGE15	Expand My Account & Apps-LGE15	\$	49,375.02	\$	_	\$	_	\$	49,375.02	100%
439	170LGE15	Low Income Assist Portal-LGE15	\$	39,499.89	\$	_	\$	_	\$	39,499.89	100%
440	171LGE15	Rev Collections Impl-LGE15	\$	14,812.50	\$	_	\$	_	\$	14,812.50	100%
441	172LGE15	Monitoring Project-LGE15	\$	43,090.82	\$	_	\$	_	\$	43,090.82	100%
442	175LGE15	Replace RedHat Servers-LGE15	\$	25,214.00	\$	_	\$	_	\$	25,214.00	100%
443	176LGE15	UC&C/CUCM Major Upgrade-LGE15	\$	54,312.38	\$	_	\$	_	\$	54,312.38	100%
444	177LGE15	PowerPlant Module Upgr-LGE15	\$	12,664.71	\$	_	\$	_	\$	12,664.71	100%
445	178LGE15	Upgrade Quest Server-LGE15	\$	7,406.23	\$	_	\$	_	\$	7,406.23	100%
446	179LGE15	CIP V5 EMS-LGE15	\$	187,624.98	\$	_	\$	_	\$	187,624.98	100%
447	200LGE15	Customer Bill Redesign-LGE15	\$	197,499.97	\$	_	\$	_	\$	197,499.97	100%
448	200LGE16	Application Sec Enhance-LGE16	\$	7,900.02	\$	_	\$	_	\$	7,900.02	100%
449	201LGE15	Corp Web Redesign Upgr-LGE15	\$	69,125.00	\$	_	\$	_	\$	69,125.00	100%
450	201LGE16	Transmission Work Mgmt-LGE16	\$	217,249.98	\$	_	\$	_	\$	217,249.98	100%
451	202LGE15	Trans OATT Billing Tool-LGE15	\$	93,363.64	\$	_	\$	_	\$	93,363.64	100%
452	202LGE16	Mobile Dispatch for ARM-LGE16	\$	86,899.98	\$		\$		\$	86,899.98	100%
453	203LGE15	PowerPlant Upgrade-LGE15	\$	76,037.52	\$		\$		\$	76,037.52	100%
454	203LGE16	PS 9.2 Upgrade-LGE16	\$	119,329.50	\$		\$		\$	119,329.50	100%
455	204LGE16	SAP CRM/ECC Upgr-LGE16	\$	2,989,359.97	\$		\$		\$	2,989,359.97	100%
456	205LGE16	Oracle Financials Upgr-LGE16	\$	607,905.24	\$	-	\$	-	\$	607,905.24	100%
457	400LGE16	OTN Core Rings Y2/2 LOU-LGE15	\$	750,500.03	\$	-	\$	-	\$	750,500.03	100%
458	CCAPR340	Capital CAP/REG/RECL - 003400	\$	601,473.28	\$	-	\$	-	\$	601,473.28	100%
459	CEMTR134	LGE Electric Meters - 001340	\$	685,196.92	\$	_	\$	-	\$	685,196.92	100%
460	CNBCD340O	NB Comm OH - 003400	\$	1,993,529.68	\$	-	\$	-	\$	1,993,529.68	100%
461	CNBCD340U CNBCD340U	NB Comm UG - 003400	\$	3,266,110.67	\$	-	\$	-	\$	3,266,110.67	100%
462	CNBCD3400 CNBRD3400	NB Resid OH - 003400	\$	1,093,240.46	\$	-	\$	-	\$	1,093,240.46	100%
463	CNBRD340U CNBRD340U	NB Resid UG - 003400	\$	1,093,240.46	\$	-	\$	-	\$	101,066.56	100%
464	CNBRD341U	NB Resid UG - 003400	\$	4,158,696.49	\$	-	\$	-	\$	4,158,696.49	100%
465	CNBSV3400	NB Elect Serv OH - 003400	\$	1,343,056.50	\$	-	\$	-	\$	1,343,056.50	100%
466	CNBSV340U CNBSV340U	NB Elect Serv UG - 003400 NB Elect Serv UG - 003400	\$	858,722.85	\$	-	\$		\$	858,722.85	100%
467	CNBVLT343	NB Network Vaults - 003430	\$		\$	-	\$	-	\$		100%
468	CPBWK340	El Public Works - 003400	\$	721,518.28 1,304,655.46	\$	-	\$	-	\$	721,518.28 1,304,655.46	100%
469	CRCST340	Cust Requested - 003400	\$	234,271.85	\$	-	\$	-	\$	234,271.85	100%
409	CKC31340	Cust requested - 003400	Ф	254,2/1.03	φ	-	φ	-	Ф	234,2/1.63	10070

						Accumula	ated (Costs			
Line No. (A)	Project No. (B)	Description Of Project (C) Repl Defective Cable - 003400	,	Construction Amount (D)	Capi	FUDC italized (E)	Inc	lirect Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
470	CRDCBL340	Repl Defective Cable - 003400	\$	822,377.22	\$	-	\$	-	\$	822,377.22	100%
471	CRDD340O	Capital Rep Def OH - 003400	\$	4,227,551.58	\$	-	\$	_	\$	4,227,551.58	100%
472	CRDD340U	Capital Rep Def UG - 003400	\$	1,278,173.24	\$	-	\$	_	\$	1,278,173.24	100%
473	CRDMV332	Mercury Bulb Repl - 003320	\$	248,466.78	\$	-	\$	-	\$	248,466.78	100%
474	CRELD340	Capital Reliability - 003400	\$	590,252.14	\$	-	\$	-	\$	590,252.14	100%
475	CRPOLE340	Pole Repair/Replace - 003400	\$	2,540,799.83	\$	-	\$	-	\$	2,540,799.83	100%
476	CRSTLT332	Repair Street Lights - 003320	\$	2,438,773.81	\$	-	\$	-	\$	2,438,773.81	100%
477	CSTLT332	NB Street Lights - 003320	\$	2,015,077.66	\$	-	\$	-	\$	2,015,077.66	100%
478	CSTRMLGE	Cap LGE Major Storms	\$	1,046,998.14	\$	-	\$	-	\$	1,046,998.14	100%
479	CSYSEN340	Sys Enh - 003400	\$	161,544.13	\$	-	\$	-	\$	161,544.13	100%
480	CTBRD340O	Cap Trouble Orders OH - 003400	\$	3,360,439.27	\$	-	\$	-	\$	3,360,439.27	100%
481	CTBRD340U	Cap Trouble Orders UG - 003400	\$	816,631.09	\$	-	\$	-	\$	816,631.09	100%
482	CTPD340	Capital Thrd Party - 003400	\$	632,381.58	\$	-	\$	-	\$	632,381.58	100%
483	CVLT343	Capital Network Vlts - 003430	\$	652,028.48	\$	-	\$	-	\$	652,028.48	100%
484	CXFRM311	LGE Line Transformers	\$	5,259,727.36	\$	-	\$	-	\$	5,259,727.36	100%
485	CXFRM340	NB Transformers - 003400	\$	306,812.01	\$	-	\$	-	\$	306,812.01	100%
486	L5-2015	RELOCATION T-LINES LG&E 2015	\$	26,666.03	\$	-	\$	-	\$	26,666.03	100%
487	L5-2016	RELOCATIONS T-LINES LG&E 2016	\$	25,569.75	\$	-	\$	-	\$	25,569.75	100%
488	L8-2015	STORM DAMAGE T-LINE LGE 2015	\$	111,000.06	\$	-	\$	-	\$	111,000.06	100%
489	L8-2016	STORM DAMAGE T-LINE LGE 2016	\$	111,000.06	\$	-	\$	-	\$	111,000.06	100%
490	L9-2015	PRIORITY REPL T-LINES LGE 2015	\$	2,173,493.64	\$	-	\$	-	\$	2,173,493.64	100%
491	L9-2016	PRIORITY REPL T-LINES LGE 2016	\$	4,967,982.16	\$	-	\$	-	\$	4,967,982.16	100%
492	LBR-16	LG&E Breaker Replacements 2016	\$	284,969.88	\$	-	\$	-	\$	284,969.88	100%
493	LBRFAIL15	LGE-Brkr Fail-2015	\$	405,862.63	\$	-	\$	-	\$	405,862.63	100%
494	LBRFAIL16	LGE-Brkr Fail-2016	\$	355,008.56	\$	-	\$	-	\$	355,008.56	100%
495	LOTFAIL15	LGE-OtherFail-2015	\$	224,993.98	\$	-	\$	-	\$	224,993.98	100%
496	LOTFAIL16	LGE-OtherFail-2016	\$	224,993.90	\$	-	\$	-	\$	224,993.90	100%
497	L-OTHER15	LGE-Other-2015	\$	238,663.35	\$	-	\$	-	\$	238,663.35	100%
498	L-OTHER16	LGE-Other-2016	\$	361,205.58	\$	-	\$	-	\$	361,205.58	100%
499	LOTPR15	LG&E Other Prot Blanket 2015	\$	29,999.21	\$	-	\$	-	\$	29,999.21	100%
500	LOTPR16	LG&E Other Prot Blanket 2016	\$	30,115.02	\$	-	\$	-	\$	30,115.02	100%
501	LOTPRFL15	LG&E Oth Prot Fail 2015	\$	20,153.86	\$	-	\$	-	\$	20,153.86	100%
502	LOTPRFL16	LG&E Oth Prot Fail 2016	\$	20,153.70	\$	-	\$	-	\$	20,153.70	100%
503	LRELAY-15	Relay Replacements-LG&E-2015	\$	221,794.68	\$	-	\$	-	\$	221,794.68	100%
504	LRELAY-16	Relay Replacements-LG&E-2016	\$	314,483.22	\$	-	\$	-	\$	314,483.22	100%
505	LREL-FL15	LG&E Relay Failures-2015	\$	32,663.25	\$	-	\$	-	\$	32,663.25	100%
506	LREL-FL16	LG&E Relay Failures-2016	\$	32,721.11	\$	-	\$	-	\$	32,721.11	100%
507	LRTU-15	LGE RTU Replacements-15	\$	362,653.38	\$	-	\$	-	\$	362,653.38	100%
508	LRTU-16	LGE RTU Replacements-16	\$	594,115.83	\$	-	\$	-	\$	594,115.83	100%
509	LRTU-FL15	LG&E RTU Failures-2015	\$	12,625.06	\$	-	\$	-	\$	12,625.06	100%
510	LRTU-FL16	LG&E RTU Failures-2016	\$	12,567.23	\$	-	\$	-	\$	12,567.23	100%
511	LTFFAIL15	LGE-Xfrmr Fail-2015	\$	713,067.74	\$	-	\$	-	\$	713,067.74	100%
512	LTPGENLG	Other LTP Gen Projects LGE	\$	50,000.02	\$	-	\$	-	\$	50,000.02	100%
TOTAL			Φ.	379,006,863.88	\$		\$		ø	379,006,863.88	

 $[\]frac{\text{TOTAL}}{\text{*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)		Construction Amount (D)	Cap	FUDC oitalized (E)	In	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1	112767	MC Landfill Expansion	\$	382,820.57	\$	-	\$	-	\$	382,820.57	100%
2	117149	Trimble County 2	\$	518,091.22	\$	-	\$	-	\$	518,091.22	100%
3	117361	Accrued Labor - LGE	\$	24,129.93	\$	-	\$	-	\$	24,129.93	100%
4	119902	Clear 12/04 A&G	\$	142,552.62	\$	-	\$	-	\$	142,552.62	100%
5	121684	TC2 AQCS - LGE	\$	(5,485.26)	\$	-	\$	-	\$	(5,485.26)	100%
6	122457	EDO ADJUSTMENTS	\$	(28,000.00)	\$	-	\$	-	\$	(28,000.00)	100%
7	122650	LGE Gas Meters	\$	4,294.08	\$	-	\$	-	\$	4,294.08	100%
8	123137	LG&E POLE INSPECTION	\$	(238,323.58)	\$	-	\$	-	\$	(238,323.58)	
9	123220	LGE BRCT7 A/B Conversion 08	\$	178,669.08	\$	-	\$	-	\$	178,669.08	100%
10	123929	GS SL Micro Digestor	\$	13,269.00	\$	-	\$	-	\$	13,269.00	100%
11	123930	GS LGE ICP Spectro 2013	\$	(86,953.67)	\$	-	\$	-	\$	(86,953.67)	100%
12	124035	MC4 EHC Upgrade	\$	1,030,499.73	\$	-	\$	-	\$	1,030,499.73	100%
13	124042	MC2 Primary Air Duct Insul	\$	135,405.10	\$	-	\$ \$	-	\$ \$	135,405.10	100%
14	124068	MC2 Condenser Tubing	\$ \$	(164.54)	\$					(164.54)	100%
15	124086	MC E1 Coal Crusher		415,953.58	\$	-	\$ \$	-	\$ \$	415,953.58	100%
16	124087	MC E2 Coal Crusher	\$	415,953.59	\$	-		-		415,953.59	100%
17	124489	TC SCREEN HSE RIVER FL BERM	\$	(46,649.85)	\$	-	\$	-	\$	(46,649.85)	100%
18	126141 126656	MC4 Field Instrumentation	\$ \$	474,708.53	\$ \$	-	\$ \$	-	\$ \$	474,708.53	100%
19 20		NTWK TRAN PRTCT AUTO PILOT	\$	102,774.34 503,440.42	\$	-	\$	-	\$	102,774.34	100%
21	127090 127091	Ohio Falls Redev. #3 Ohio Falls Redev. #4	\$		\$	-	\$	-	\$	503,440.42	100% 100%
22	127091	Ohio Falls Redev. #4 Ohio Falls Redev. #5	\$	9,735.77 169,527.27	\$	-	\$	-	\$	9,735.77 169,527.27	100%
23	127092	Ohio Falls Redev. #8	\$	403,617.45	\$	-	\$	-	\$	403,617.45	100%
24	127033	TC CCP LANDFILL PH1 RAV-LGE	\$	1,495,578.76	\$	-	\$	-	\$	1,495,578.76	100%
25	127133	PeopleSoft Time (LG&E %)	\$	460,178.01	\$	-	\$	-	\$	460,178.01	100%
26	127201	Ohio Falls Redev. #1	\$	2,213,828.21	\$	_	\$	_	\$	2,213,828.21	100%
27	127202	Ohio Falls Redev. #2	\$	6,304,425.43	\$	_	\$	_	\$	6,304,425.43	100%
28	127559	CANE RUN 7 - LGE	\$	25,260,173.21	\$	_	\$	_	\$	25,260,173.21	100%
29	127585	MC 2A Coal Mill Gearbox	\$	140,426.02	\$	_	\$	_	\$	140,426.02	100%
30	127591	MC DCS Hardware Upgrade	\$	(0.01)	\$	_	\$	_	\$	(0.01)	100%
31	127593	MC2 EHC Upgrade	\$	1,024,871.37	\$	_	\$	_	\$	1,024,871.37	100%
32	127608	MC4 SCR Catalyst Layer 3 2014	\$	672,554.66	\$	_	\$	_	\$	672,554.66	100%
33	127642	MC4 Burners	\$	2,711,468.09	\$	_	\$	_	\$	2,711,468.09	100%
34	130135	SERVER CAP EXP&REL - LGE13	\$	1,128.95	\$	_	\$	_	\$	1,128.95	100%
35	130205	CIP COMPLIANCE TOOLS-LGE13	\$	(3,976.05)	\$	-	\$	_	\$	(3,976.05)	100%
36	130321	REPLACE FIBER REACH NODES-LGE	\$	79,668.66	\$	-	\$	_	\$	79,668.66	100%
37	130322	BULK PWR&ENVIRO SYSTEMS-LGE13	\$	144.97	\$	-	\$	-	\$	144.97	100%
38	130332	NTWK ACCESS DEV&SITE IN-LGE13	\$	34,510.35	\$	-	\$	-	\$	34,510.35	100%
39	130355	UC&C-LGE13	\$	(57,032.20)	\$	-	\$	-	\$	(57,032.20)	100%
40	130392	WIRELESS BUILDOUT - LGE13	\$	46.22	\$	-	\$	-	\$	46.22	100%
41	130718	NB Creekview Subdivision	\$	204,900.75	\$	-	\$	-	\$	204,900.75	100%
42	130770	2012 LGE Misc Dist Projects	\$	(6,260.45)	\$	-	\$	-	\$	(6,260.45)	100%
43	130875	MC1&2 FGD, MC1FF, MC2FF	\$	145,951,154.02	\$	-	\$	-	\$	145,951,154.02	100%
44	130881	MC3 FGD & FABRIC FILTER	\$	46,071,287.60	\$	-	\$	-	\$	46,071,287.60	100%
45	130896	TC1 FABRIC FILTER	\$	54,252,421.91	\$	-	\$	-	\$	54,252,421.91	100%
46	131019	Mobile Auto Dispatch - LGE	\$	2,072.39	\$	-	\$	-	\$	2,072.39	100%
47	131031	Work Mgmt System Prj	\$	300,238.80	\$	-	\$	-	\$	300,238.80	100%
48	131314	Lou Upgr-New Albany-Subs	\$	9,907,645.02	\$	-	\$	-	\$	9,907,645.02	100%
49	131342	Middletown Control House	\$	33,060.76	\$	-	\$	-	\$	33,060.76	100%
50	131361	CR Asbestos Abatement 2013	\$	962.80	\$	-	\$	-	\$	962.80	100%
51	131443	KENZIG ROAD	\$	5,429,977.72	\$	-	\$	-	\$	5,429,977.72	100%
52	131612	TC1 SCR STRUCT STEEL	\$	(1.51)	\$	-	\$	-	\$	(1.51)	100%
53	131701	Lou Upgrades-Midtown 4th Xfrmr	\$	2,641,063.89	\$	-	\$	-	\$	2,641,063.89	100%
54	131828	Oracle Upgrade 2012 (LG&E%)	\$	(2.28)	\$	-	\$	-	\$	(2.28)	100%
55	131915	Scanning Equip-LGE	\$	5,850.00	\$	-	\$	-	\$	5,850.00	100%
56	131936	H2O Merc Analyzer	\$	(21,751.62)	\$	-	\$	-	\$	(21,751.62)	100%
57	132058	Stores Capital (2013) - LG&E %	\$	9,875.00	\$	-	\$	-	\$	9,875.00	100%
58	132091	TC1 SCR Catalyst Re-gen	\$	(0.15)	\$	-	\$	-	\$	(0.15)	
59	132804	MC3 BURNERS 2013	\$	376,071.49	\$	-	\$	-	\$	376,071.49	100%
60	132888	EMS CC Switchover - LG&E	\$	(7,542.41)	\$	-	\$	-	\$	(7,542.41)	100%
61	132891	MC4 Combustion Monitoring	\$	420,000.00	\$	-	\$	-	\$	420,000.00	100%
62	132894	MC Coal Chutes 2014	\$	225,000.00	\$	-	\$	-	\$	225,000.00	100%
63	132897	MC 1A Coal Mill Gearbox	\$	422,000.00	\$	-	\$	-	\$	422,000.00	100%
64	132899	MC 2B Coal Mill Gearbox	\$	422,000.00	\$	-	\$	-	\$	422,000.00	100%
65	132901	MC4 Cooling Tower Fill	\$	4,027,820.72	\$	-	\$	-	\$	4,027,820.72	100%
66 67	132904	MC4 Bunker Valves	\$	109,789.00	\$	-	\$	-	\$	109,789.00	100%
	132916	MC1 Reheater	\$	1,299,720.57	\$	_	\$	-	\$	1,299,720.57	100%

			_			Accumul	ated	Costs			-
Line No. (A)	Project No. (B)	Description Of Project (C)		Construction Amount (D)	Capi	FUDC italized (E)	In	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
68	132919	MC2 Reheater	\$	800,124.95	\$	-	\$	-	\$	800,124.95	100%
69	132920	MC3 Boiler Extended Arch	\$	1,049,641.04	\$	-	\$	-	\$	1,049,641.04	100%
70	132922	MC4 Boiler Thermal Spray	\$	2,000,000.00	\$	-	\$	-	\$	2,000,000.00	100%
71	132923	MC4 Boiler Extended Arch	\$	749,755.53	\$	-	\$	-	\$	749,755.53	100%
72	132924	MC4 Reheater	\$	3,818,619.48	\$	-	\$	-	\$	3,818,619.48	100%
73	132928	GS CDM Aurora Mit LGE	\$	26,384.00	\$	-	\$	-	\$	26,384.00	100%
74	132929	GS RD Renew Eng Prj LGE	\$	176,800.00	\$	-	\$	-	\$	176,800.00	100%
75	132940	MC4 Exp Joints 2014	\$	114,793.05	\$	-	\$	-	\$	114,793.05	100%
76	132943	MC Safety Equipment 2014	\$	35,330.07	\$	-	\$	-	\$	35,330.07	100%
77	132956	MC3 SCR Catalyst Layer 2	\$	19,000.00	\$	-	\$	-	\$	19,000.00	100%
78	132958	MC3 SCR Catalyst Layer 4	\$	500,000.00	\$	-	\$	-	\$	500,000.00	100%
79	132972	MC4 Turbine HP Snout Rings	\$	250,000.00	\$	-	\$	-	\$	250,000.00	100%
80	132975	MC4 Turb HP/IP Packing/Seals	\$	390,000.00	\$	-	\$	-	\$	390,000.00	100%
81	132997	MC4 FD Fan Vane Drives	\$	77,865.80	\$	-	\$	-	\$	77,865.80	100%
82	132998	MC4 PA Fan Venturis	\$	133,759.72	\$	-	\$	-	\$	133,759.72	100%
83	133002	MC4 SCR Catalyst Layer 4 2015	\$	1,000,000.00	\$	-	\$	-	\$	1,000,000.00	100%
84	133102	GS GE 345kV Spr LGE	\$	217,083.40	\$	-	\$	-	\$	217,083.40	100%
85	133227	MC GSU Transformer Spare	\$	349,999.67	\$	-	\$	-	\$	349,999.67	100%
86	133241	PERSONAL PROD GRWTH LGE14	\$	17,380.00	\$	-	\$	-	\$	17,380.00	100%
87	133322	NERCALRT-OH FLS-PDYW	\$ \$	307.43	\$	-	\$ \$	-	\$ \$	307.43	100%
88	133340	NERCALRT-BRGRS-WTRSD	\$	(660.19) 408,916.25	\$	-	\$	-	\$	(660.19)	100%
89 90	133346 133486	NERCALRT-NRTHSD-BRGS	\$		\$ \$	-	\$	-	\$	408,916.25	100%
90 91	133486	SAN SWTCH REFRSH LGE14 MC4 FGD, FF	\$	10,641.51 129,513,968.77	\$ \$	-	\$		\$	10,641.51 129,513,968.77	100% 100%
92	133806	MICROSOFT LICENSE TRU - LGE14	\$	33,346.86	\$ \$	-	\$	-	\$	33,346.86	100%
93	134003	COLLECTIVE BILLING ENH - LGE12	\$	51,554.12	\$ \$	-	\$	-	\$	51,554.12	100%
94	134003	CR Misc Project 2014	\$	144,527.10	\$	-	\$	-	\$	144,527.10	100%
95	134031	NERCALRT-FRNVLY-GDLN	\$	233,682.56	\$	-	\$	-	\$	233,682.56	100%
96	134230	NERCALRT-MLCK-ASHBY	\$	56,239.56	\$	_	\$		\$	56,239.56	100%
97	134231	TC1 DCS Upgrade	\$	(17,361.33)	\$	_	\$	_	\$	(17,361.33)	100%
98	134234	MC4 Generator Stator Bar	\$	2,364,294.00	\$	_	\$		\$	2,364,294.00	100%
99	134242	CIP Test Lab-LGE-2013	\$	105,327.17	\$		\$	_	\$	105,327.17	100%
100	134268	NERCALRT-PLAINVIEWTAP	\$	246,802.95	\$	_	\$	_	\$	246,802.95	100%
101	134288	MC Cyber Security Controls	\$	30,000.00	\$	_	\$	_	\$	30,000.00	100%
102	134295	PRESTON HWY RELOCATION	\$	(667.17)	\$	_	\$	_	\$	(667.17)	100%
103	134624	New 138kV CR7 SW Yard-Network	\$	1,291,294.76	\$	_	\$	_	\$	1,291,294.76	100%
104	134691	2013 Retail HW Infra-LGE	\$	(18,382.23)	\$	_	\$	_	\$	(18,382.23)	100%
105	134705	2014 Gas Facility Inspect	\$	158,000.00	\$	_	\$	_	\$	158,000.00	100%
106	134898	PE Vehicle Purchases	\$	42,031.30	\$	_	\$	_	\$	42,031.30	100%
107	134957	BACKYARD MACHINE	\$	146,016.96	\$	-	\$	_	\$	146,016.96	100%
108	134967	SCM2014 LGE BLDG & GROUNDS	\$	67,445.59	\$	_	\$	_	\$	67,445.59	100%
109	134968	SCM2014 LGE MISC NESC COMPL	\$	77,035.39	\$	-	\$	_	\$	77,035.39	100%
110	134975	SCM2014 LGE MISC DIST PROJ	\$	98,049.92	\$	-	\$	_	\$	98,049.92	100%
111	135000	2014 LGE RWD/RPR SUB XFMR	\$	726,885.29	\$	-	\$	-	\$	726,885.29	100%
112	135004	SCM2014 LGE TOOLS AND EQUIP	\$	24,568.02	\$	-	\$	-	\$	24,568.02	100%
113	135013	HK1235 CIRCUIT WORK	\$	(5,290.50)	\$	-	\$	-	\$	(5,290.50)	100%
114	135058	Downtown Network AMS 2014	\$	897,161.86	\$	-	\$	-	\$	897,161.86	100%
115	135089	CIP-LGE 2014-EMS	\$	36,154.02	\$	-	\$	-	\$	36,154.02	100%
116	135208	2 pole top mannequins	\$	10,097.90	\$	-	\$	-	\$	10,097.90	100%
117	135211	345kV Breaker Repl-LGE-2012	\$	183.07	\$	-	\$	-	\$	183.07	100%
118	135246	Relocate 138kV CR7 Lines	\$	607,873.46	\$	-	\$	-	\$	607,873.46	100%
119	135260	Wallstreet Suite	\$	101,138.22	\$	-	\$	-	\$	101,138.22	100%
120	135266	New 345kV CR7 Line	\$	1,445,725.14	\$	-	\$	-	\$	1,445,725.14	100%
121	135420	EM Soft Tools 2014 LGE	\$	7,900.00	\$	-	\$	-	\$	7,900.00	100%
122	135424	EM Soft Tools LGE 2015	\$	16,841.29	\$	-	\$	-	\$	16,841.29	100%
123	135637	MC4 Turbine Misc	\$	69,000.00	\$	-	\$	-	\$	69,000.00	100%
124	135638	MC3 Gen Stator Bar Purchase	\$	20,168.30	\$	-	\$	-	\$	20,168.30	100%
125	135640	MC1 Generator Stator Bar	\$	325,984.83	\$	-	\$	-	\$	325,984.83	100%
126	135909	LGE ELECTRIC DLC	\$	(35,808.20)	\$	-	\$	-	\$	(35,808.20)	100%
127	135918	New 345kV CR Brkrs at Paddys W	\$	802,239.10	\$	-	\$	-	\$	802,239.10	100%
128	136170	AP-SADE-LGE	\$	(1,275.92)	\$	-	\$	-	\$	(1,275.92)	100%
129	136421	Cane Run Landfill MSE Wall	\$	2,103,919.36	\$	-	\$	-	\$	2,103,919.36	100%
130	136480	GS GE Test Equip Pool LGE	\$	72,090.00	\$	-	\$	-	\$	72,090.00	100%
131	136545	GS SL Coal Bal LGE	\$	3,510.00	\$	-	\$	-	\$	3,510.00	100%
132	136546	GS SL Oil Test LGE	\$	9,710.00	\$	-	\$	-	\$	9,710.00	100%
133	136616	GS GE GAS ANLSS BOX LGE	\$	8,000.00	\$	-	\$	-	\$	8,000.00	100%
134	136638	MC4 SCR Catalyst Layer 1	\$	447,947.32	\$	-	\$	-	\$	447,947.32	100%

						Accumul	ated	Costs			-
Line No. (A)	Project No. (B)	Description Of Project (C)		Construction Amount (D)	Cap	FUDC oitalized (E)	In	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
135	136645	MC1 SH Pendant Platen	\$	800,000.00	\$	-	\$	-	\$	800,000.00	100%
136	136647	MC2 SH Pendant Platen	\$	1,002,000.00	\$	-	\$	-	\$	1,002,000.00	100%
137	136648	MC3 Final SH Pendants	\$	950,445.39	\$	-	\$	-	\$	950,445.39	100%
138	136649	MC4 Final SH Pendants	\$	2,510,425.89	\$	-	\$	-	\$	2,510,425.89	100%
139	136977	Rpl 138kV Brkrs at CRS & PW	\$	1,903,946.10	\$	-	\$	-	\$	1,903,946.10	100%
140	136978	Cane Run 345kV Xfrmr - LGE	\$	(56,200.43)	\$	-	\$	-	\$	(56,200.43)	100%
141	137363	Tip Top Xfrmr TR2 Rpl	\$	(933.27)	\$	-	\$	-	\$	(933.27)	100%
142	137491	TC Landfill Add'l Land LGE	\$	77,723.70	\$	-	\$	-	\$	77,723.70	100%
143	137497	HK-1233	\$	(5,443.12)	\$	-	\$	-	\$	(5,443.12)	100%
144	137499	JT-1120	\$	(19,715.34)	\$	-	\$	-	\$	(19,715.34)	100%
145	137550	Cascade Phase II - LGE	\$	20,929.54	\$	-	\$	-	\$	20,929.54	100%
146	137577	DIST-NA-BLU LK-MD LN	\$	924.23	\$	-	\$	-	\$	924.23	100%
147	137646	TC1 BOILER Reheat FPOL Assem	\$	(436,830.19)	\$	-	\$	-	\$	(436,830.19)	
148	137647	TC1 BOILER Final SH Assemb	\$	(111,428.10)	\$	-	\$	-	\$	(111,428.10)	
149	137650	TC1 BOILER UP REAR ARCH PNLS	\$	(44,199.70)	\$	-	\$ \$	-	\$ \$	(44,199.70)	100%
150	137709	Ckt FA1123	\$	316,698.34	\$	-	\$	-		316,698.34	100%
151	137713	Ckt AK1295	\$	4,475.85	\$	-		-	\$	4,475.85	100%
152	137714	Ckt LS1245	\$ \$	20,686.72	\$ \$	-	\$ \$	-	\$ \$	20,686.72	100%
153 154	137763 138093	RIVER RD HWY RELO	\$	12,988.00	\$	-	\$		\$	12,988.00	100%
155	138093	LEO URD CABLE REJUV/REP	\$	(14,859.11)	\$	-	\$	-	\$	(14,859.11)	100% 100%
156	138113	MANHOLE COV REPL PRO - 2013 SCM BDD DIFF RELAY REPL	\$	(7,263.54) (0.12)	\$	-	\$	-	\$	(7,263.54)	
157	138116	SCM2014 LGE RTU REPL	\$	82,715.90	\$	-	\$	-	\$	(0.12) 82,715.90	100%
158	138110	DSP LYNDON S CIR WORK	\$	1,863,107.40	\$	-	\$	-	\$	1,863,107.40	100%
159	138135	DSP LYNDON'S CIR WORK DSP LYNDON'S SUBST PROJ	\$	1,972,604.78	\$	_	\$	_	\$	1,972,604.78	100%
160	138137	DSP MANSLICK CIRCUIT WORK	\$	35,934.31	\$	_	\$	_	\$	35,934.31	100%
161	138160	SCM2014 LGE BDD DIFF RELAY RPL	\$	44,699.20	\$	_	\$		\$	44,699.20	100%
162	138161	SCM2014 LGE FPE TAPCH RPL-REIN	\$	276,765.68	\$	_	\$	_	\$	276,765.68	100%
163	138165	SCM2014 LGE RPL SUB BATTERIES	\$	89,156.43	\$	_	\$	_	\$	89,156.43	100%
164	138167	SCM REPL 15 KV STL STRUC	\$	41,157.07	\$	_	\$	_	\$	41,157.07	100%
165	138193	SECURITY EQUIPMENT LGE 2013	\$	46,139.12	\$	_	\$	_	\$	46,139.12	100%
166	138198	2014 CAMERAS	\$	64,113.20	\$	_	\$	_	\$	64,113.20	100%
167	138201	2014 FIRE SYSTEMS	\$	18,659.48	\$	_	\$	_	\$	18,659.48	100%
168	138203	2014 SECURITY EQUIPMENT	\$	39,447.95	\$	_	\$	_	\$	39,447.95	100%
169	138206	HK1243 CIRCUIT WORK	\$	(0.26)	\$	-	\$	_	\$	(0.26)	
170	138230	LGE REPL TRANS FIRE DET SYS	\$	(90.39)	\$	-	\$	_	\$	(90.39)	
171	138244	SCM 2013 LGE MISC DIST PROJ	\$	(1,554.29)	\$	-	\$	-	\$	(1,554.29)	100%
172	138246	MANHOLE COVER REPL PROG 2014	\$	841,146.29	\$	-	\$	-	\$	841,146.29	100%
173	138254	Meter Equipment 2014 LG&E Elec	\$	22,700.48	\$	-	\$	-	\$	22,700.48	100%
174	138255	TLEQ340 - 2013	\$	6,762.09	\$	-	\$	-	\$	6,762.09	100%
175	138260	ERTs 2014 LG&E	\$	32,322.59	\$	-	\$	-	\$	32,322.59	100%
176	138294	TRMS REPL/UPGR LGE	\$	189,464.91	\$	-	\$	-	\$	189,464.91	100%
177	138315	Green River 5 - LGE	\$	(1,665,988.70)	\$	-	\$	-	\$	(1,665,988.70)	100%
178	138336	TLEQ340 - 2014	\$	170,630.62	\$	-	\$	-	\$	170,630.62	100%
179	138337	BOC REPLACE WINDOWS	\$	(1,690.99)	\$	-	\$	-	\$	(1,690.99)	100%
180	138373	LGE - REPLACE FAILED EQUIPMENT	\$	(3,618.52)	\$	-	\$	-	\$	(3,618.52)	100%
181	138374	LGE FURNITURE & OFFICE EQP	\$	11,094.78	\$	-	\$	-	\$	11,094.78	100%
182	138389	FV-1142	\$	(1,665.60)	\$	-	\$	-	\$	(1,665.60)	100%
183	138393	TC1 UPPER ARCH	\$	151,468.50	\$	-	\$	-	\$	151,468.50	100%
184	138439	DLC - LG&E Electric	\$	1,186,240.03	\$	-	\$	-	\$	1,186,240.03	100%
185	138527	AUB-PAVE MAIN DRIVE AREA	\$	237,000.00	\$	-	\$	-	\$	237,000.00	100%
186	138530	BOC-MAILRM & COPY CTR EQP	\$	19,520.90	\$	-	\$	-	\$	19,520.90	100%
187	138531	BOC-REPLACE WINDOWS 2014	\$	235,024.59	\$	-	\$	-	\$	235,024.59	100%
188	138532	ESC CONST SALT STORAGE BLDG	\$	18,762.50	\$	-	\$	-	\$	18,762.50	100%
189	138533	ESC - CANOPY LIGHTS	\$	40,302.88	\$	-	\$	-	\$	40,302.88	100%
190	138544	SSC-CONST SALT STORAGE BLDG	\$	18,762.50	\$	-	\$	-	\$	18,762.50	100%
191	138545	SSC-RESURFACE WEST PARKING LOT	\$	64,764.24	\$	-	\$	-	\$	64,764.24	100%
192	138547	LGE VIDEO CONF RM EQP	\$	18,164.41	\$	-	\$	-	\$	18,164.41	100%
193	138550	FAILED EQUIPMENT - FACILITIES	\$	78,907.22	\$	-	\$	-	\$	78,907.22	100%
194	138552	CARPET REPLACEMENT LGE 2014	\$	67,174.24	\$	-	\$	-	\$	67,174.24	100%
195	138553	LGE REPLACE FAILED EQP	\$	78,725.51	\$	-	\$	-	\$	78,725.51	100%
196	138554	LGE SRV CTR FURNITURE 2014	\$	31,568.89	\$	-	\$	-	\$	31,568.89	100%
197	138566	LGE TRAINING RM EQP	\$	31,599.99	\$	-	\$	-	\$	31,599.99	100%
198	138610	Auburndale Pole Racks 13-14	\$	25,366.40	\$	-	\$	-	\$	25,366.40	100%
199	138674	EAST END OHIO RVR BRIDGES ELEC	\$	4,895.75	\$	-	\$	-	\$	4,895.75	100%
200	138681	Trimble Co 5 Xfrmr Repl	\$	4,886.38	\$	-	\$	-	\$	4,886.38	100%
201	138691	TWR LGHTNG-LGE	\$	8,920.60	\$	_	\$	_	\$	8,920.60	100%

						Accumu	lated	Costs			<u> </u>
Line No.	Project No.	Description Of Project		Construction Amount		AFUDC apitalized	In	direct Costs		Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C) Corporate Web Site & App LGE	Φ.	(D)	ф	(E)	Φ.	(F)*	_	(G=D+E+F)	(H=D/G)
202 203	138710 138719	CTS 3.0 and AFB 3.0 - LGE	\$ \$	79,122.77 56,560.46	\$ \$	-	\$ \$			\$ 79,122.77 \$ 56,560.46	100% 100%
203	138772	CT Land - LGE	\$	689.00	\$	-	\$			\$ 689.00	100%
205	138825	OX 1277	\$	93,438.03	\$	_	\$			93,438.03	100%
206	138828	Cane Run Control House-LGE	\$	(80,662.46)	\$	-	\$			(80,662.46)	100%
207	138946	LGE Pole Inspection 2013	\$	(65.20)	\$	-	\$		- 5	(65.20)	100%
208	138976	MC4 TDBFP Coupling	\$	1,000.00	\$	-	\$		- :	\$ 1,000.00	100%
209	139020	OF Generator Cooling Pumps	\$	(3,167.34)	\$	-	\$			(3,167.34)	100%
210	139045	TC2 DSI System - LGE	\$	629,657.23	\$	-	\$			\$ 629,657.23	100%
211	139107	CKT BR-1176	\$	59,628.19	\$	-	\$			59,628.19	100%
212	139108	Ckt. BR-1179	\$	58,788.27	\$	-	\$			58,788.27	100%
213	139110	CKT CW-1228	\$ \$	89,170.52	\$ \$	-	\$ \$			\$ 89,170.52 \$ 391,599.45	100%
214 215	139111 139119	CKT FH-1213 THIRD PARTY POLE ATTACH 2013	\$	391,599.45 (15,915.34)	\$	-	\$			\$ 391,599.45 \$ (15,915.34)	100% 100%
216	139119	CASCADE WORK MGMT FAC-LGE	\$	23,199.65	\$	-	\$			\$ (13,913.34)	100%
217	139134	SCM 2013 LGE LTC OIL FILTERS	\$	(158.50)	\$	_	\$		- 5		
218	139218	New 138kV CR7 SW Yard-Intrcn	\$	(1,951,082.70)	\$	_	\$		- 9		
219	139271	PILC Cable Repl Prog 2013	\$	(7,881.05)	\$	-	\$			(7,881.05)	100%
220	139387	GS GE PR Reliability LGE	\$	18,270.06	\$	-	\$			18,270.06	100%
221	139439	Comp-related equip-LGE 2013	\$	1,803.87	\$	-	\$			\$ 1,803.87	100%
222	139480	Mill Creek 4531 Brkr	\$	705.93	\$	-	\$			\$ 705.93	100%
223	139484	Oce Plotwave Printer-LG&E	\$	(12.85)	\$	-	\$		- 5		
224	139582	UFLS RELAY ADDITION PROJECT	\$	5,648.55	\$	-	\$			5,648.55	100%
225	139595	GS GE DME Phase II LGE	\$	4,833.30	\$	-	\$			4,833.30	100%
226 227	139598 139600	GS GE Aux Trans Prot LGE GS CDM PRC-05 Collect LGE	\$ \$	44,069.33 7,408.40	\$ \$	-	\$ \$			\$ 44,069.33 \$ 7,408.40	100% 100%
228	139602	RETAIL EDI - LGE 2013	\$	21,099.97	\$	-	\$			\$ 21,099.97	100%
229	139620	GS GE Bently Sys LGE	\$	20,000.00	\$	_	\$			\$ 20,000.00	100%
230	139633	GS CDM LED Display LGE	\$	3,900.00	\$	_	\$			3,900.00	100%
231	139636	GS CDM PRC-05 Battry LGE	\$	11,684.00	\$	-	\$			\$ 11,684.00	100%
232	139638	GS CDM CIP Ver 5.0 LGE	\$	118,000.00	\$	-	\$		- :	\$ 118,000.00	100%
233	139640	GS CDM GVR Log LGE	\$	20,000.00	\$	-	\$			\$ 20,000.00	100%
234	139644	GS SL Lab Wrk Bench LGE	\$	8,155.19	\$	-	\$			8,155.19	100%
235	139654	DOWNTOWN OHIO RVR BRIDGE ELEC	\$	15,708.57	\$	-	\$			\$ 15,708.57	100%
236	139656	Mapboard Upgrade-LGE-2013	\$	1,185.59	\$	-	\$			1,185.59	100%
237	139668	PLN-KWD-ASHBTM-69MOT	\$	702,415.47	\$	-	\$			\$ 702,415.47	100%
238 239	139675	TC PE BLDG RENO - LGE	\$ \$	1,486.76	\$ \$	-	\$ \$			\$ 1,486.76 \$ 6,090.01	100% 100%
240	139682 139693	GS GE MC DI GS GE TC DI LGE	\$	6,090.01 702.78	\$	-	\$			\$ 6,090.01 \$ 702.78	100%
240	139702	MC1 Dearator Heater	\$	400,000.00	\$	-	\$			\$ 400,000.00	100%
242	139703	MC2 Dearator Heater	\$	400,000.00	\$	_	\$			\$ 400,000.00	100%
243	139704	MC 2A Cond Vacuum Pump	\$	164,318.90	\$	-	\$			\$ 164,318.90	100%
244	139705	MC 2B Cond Vacuum Pump	\$	155,334.76	\$	-	\$		- :	\$ 155,334.76	100%
245	139706	MC1 & MC2 Compressed Air	\$	330,107.32	\$	-	\$		- :	\$ 330,107.32	100%
246	139707	MC4 Condenser 2014	\$	1,378,197.34	\$	-	\$			\$ 1,378,197.34	100%
247	139708	MC2 Transformer Coolers	\$	174,051.93	\$	-	\$			\$ 174,051.93	100%
248	139710	MC 1A Cond Vacuum Pump	\$	174,855.72	\$	-	\$			\$ 174,855.72	100%
249	139711	MC 1B Cond Vacuum Pump	\$	174,855.72	\$	-	\$			\$ 174,855.72	100%
250	139712	MC1 Transformer Coolers	\$	170,000.00	\$	-	\$			\$ 170,000.00	100%
251 252	139722 139788	MC2 Gen Stator Bar Purchase ASHBTM-KWD DIST 69KV CLEARANCE	\$ \$	319,528.02 274,840.50	\$ \$	-	\$ \$			\$ 319,528.02 \$ 274,840.50	100% 100%
253	139788	DAHLIA SUB TR1 REPLACE	\$	(0.14)	\$	-	\$		- 5		
254	140017	Dix Upgrade - LGE 2014	\$	90,617.55	\$		\$			\$ 90,617.55	100%
255	140062	Digital EMS Com Chnls-LGE2014	\$	14,458.53	\$	_	\$			14,458.53	100%
256	140080	Upgrade EMS Software-LGE-2014	\$	115,894.61	\$	-	\$			\$ 115,894.61	100%
257	140105	CR7 CCGT INVENTORY	\$	(145,240.83)	\$	-	\$		- \$		
258	140109	OF Station Control Room Upgr	\$	60,000.00	\$	-	\$		- :	\$ 60,000.00	100%
259	140110	OF Station Stop Logs	\$	70,000.00	\$	-	\$			\$ 70,000.00	100%
260	140133	High Spd Historc ArchLGE-2014	\$	10,586.28	\$	-	\$			10,586.28	100%
261	140228	NERCALRT-KBCK-TIPTOP	\$	701,343.27	\$	-	\$			\$ 701,343.27	100%
262	140240	RECRUITING SYSTEM IMPL LGE	\$	91,567.16	\$	-	\$			\$ 91,567.16	100%
263	140348	DAHLIA SUB TR1 REWIND	\$	42,940.24	\$	-	\$			\$ 42,940.24	100%
264	140360	EOC DOCKING STATION ROOM	\$	3,052.66	\$	-	\$			3,052.66	100%
265	140370 140387	MC3 Lab Analyzers 2013 BOC-1 ROOM 114	\$ \$	(0.02)	\$ \$	-	\$ \$		- S		100%
266 267	140387	AOC - OFFICE RENOVATION	\$	(58.86) (2,447.18)	\$	-	\$			(58.86) (2,447.18)	100% 100%
268	140408	GS TRN PPD-Trans Trng Cntr	\$	100,000.00	\$	-	\$			\$ 100,000.00	100%
200	* 40407	IIII CIII	Ψ	. 50,000.00	Ψ	-	Ψ			. 100,000.00	10070

						Accumu	lated	Costs			-
Line No. (A)	Project No. (B)	Description Of Project (C)	,	Construction Amount (D)		AFUDC apitalized (E)	In	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
269	140502	SCM MODIFY CANE RUN 14KV PLANT	\$	186,194.35	\$	(E)	\$	(1)	. \$	(- /	100%
270	140510	SCM2014 LGE CO RELAY REPL	\$	38,708.73	\$	-	\$				100%
271	140511	SCM2014 LGE REPL AIR MAG BRKRS	\$	290,593.13	\$	-	\$		\$	290,593.13	100%
272	140512	SCM2014 LGE REPL OIL BREAKERS	\$	98,617.74	\$	-	\$. \$	98,617.74	100%
273	140522	SCM2014 LGE OIL FILTRAT ADD	\$	48,964.63	\$	-	\$		Ψ	,	100%
274	140523	SCM2014 LGE FIRE DETECT SYSTEM	\$	23,117.68	\$	-	\$	-	Ψ		100%
275	140524	SCM2014 LGE REPL ABB VHK MECH	\$	31,952.58	\$	-	\$		-		100%
276	140525	SCM2014 LGE TC525 UPGRD NACHND	\$	135,618.36	\$	-	\$		Ψ		100%
277 278	140537 140539	SCM2015 LGE CO RELAY REPLACE SCM2015 LGE RTU REPLACEMENTS	\$ \$	14,237.40 48,497.14	\$ \$	-	\$ \$		· \$		100% 100%
279	140539	SCM2015 LGE REPL AIR MAG BRKRS	\$ \$	16,849.05	\$	-	\$				100%
280	140543	SCM2014 LGE REPL 34KV BRKRS	\$	142,138.91	\$	-	\$				100%
281	140544	SCM2015 LGE REPL SUB BATTERY	\$	2,312.05	\$	_	\$				100%
282	140553	SCM2015 LGE SUB BLDNG & GND	\$	17,295.34	\$	-	\$				100%
283	140571	SCM2014 LGE PORTABLE SUB	\$	(75,624.61)	\$	-	\$			(75,624.61)	100%
284	140625	SCM2015 LGE LTC OIL FILT ADDS	\$	5,616.35	\$	-	\$. \$	5,616.35	100%
285	140626	SCM2015 LGE MISC CAPITAL SUB	\$	8,986.16	\$	-	\$. \$	8,986.16	100%
286	140627	SCM2015 LGE MISC NESC COMPL	\$	8,986.16	\$	-	\$		Ψ		100%
287	140629	SCM2015 LGE REPL ABB VHK MECH	\$	15,725.78	\$	-	\$		Ψ	,	100%
288	140631	SCM2015 LGE WILDLIFE PROTECT	\$	13,610.26	\$	-	\$		Ψ	,	100%
289	140637	2015 LGE TRANSFORMER REWIND	\$	174,422.25	\$	-	\$		Ψ	,	100%
290	140639	TLEQ340 - 2015	\$	22,465.40	\$	-	\$		Ψ	,	100%
291	140650	MANHOLE COVER REPL PROG 2015	\$	11,978.11	\$	-	\$		-	,	100%
292	140655	GS GE TCCT Hrdng LGE	\$	152,266.33	\$	-	\$ \$	-		,	100%
293 294	140923 141088	LOU ELEC OPS SWITCH GEARS HW/SW - 2014 004370	\$ \$	(4,773.56) 110,121.63	\$ \$	-	\$			(4,773.56) 110,121.63	100% 100%
294	141123	CEMI LGE>5 ckts 2014 and 2015	\$ \$	229,873.44	\$ \$	-	\$				100%
296	141123	CIFI Level 1 LGE 2014 and 2015	\$	(11,846.25)	\$	-	\$			(11,846.25)	100%
297	141125	CIFI Level 2 LGE 2014 and 2015	\$	156,743.99	\$	_	\$				100%
298	141127	CIFI LGE Level 3 2014 and 2015	\$	368,113.39	\$	_	\$. \$,	100%
299	141195	PILC 2014 LGE UG Cable Replace	\$	2,874,327.59	\$	-	\$				100%
300	141390	Environmental Equipment LGE	\$	19,908.00	\$	-	\$, ,	100%
301	141392	LGE FURNITURE PROJ	\$	358,630.08	\$	-	\$. \$	358,630.08	100%
302	141419	CARPET REPLACEMENT 2015	\$	13,825.00	\$	-	\$. \$	13,825.00	100%
303	141426	LGE CHAIRS 2014	\$	78,914.78	\$	-	\$		Ψ		100%
304	141665	AMRs LG&E 2014	\$	156,555.32	\$	-	\$	-	-		100%
305	141674	Meter Readers LG&E 2014	\$	19,670.91	\$	-	\$		Ψ		100%
306	141677	Meter Readers LG&E 2015	\$	790.01	\$	-	\$. \$		100%
307	142325	Retail Hardware LG&E 2014	\$	102,092.73	\$	-	\$		Ψ	,	100%
308	142485	LEO 2014 CABLE REJUV/REPL	\$	53,590.67	\$	-	\$		-	,	100%
309	142496 142511	TC BENTLY NEVADA PHASE II	\$ \$	105,325.13	\$ \$	-	\$ \$		· \$		100% 100%
310 311	142511	Meter Projects 2014 LG&E Elec WS-1322	\$ \$	34,833.50 834.98	\$ \$	-	\$,	100%
312	142520	WS-1322 NA 1266	\$ \$	359,500.95	\$	-	\$				100%
313	142594	CW 1224	\$	507,258.59	\$	_	\$,	100%
314	142595	Clifton 1230	\$	299,393.03	\$	_	\$. \$,	100%
315	142596	TAYLOR1172 CKT HRDNING(TA1172)	\$	851,476.40	\$	-	\$. \$		100%
316	142597	CKT TERRY 1244 (TE1244)	\$	615,381.01	\$	-	\$. \$		100%
317	142598	TA1133	\$	162,160.22	\$	-	\$				100%
318	142625	MC 4B Flyash Blower 2013	\$	2,204.01	\$	-	\$		\$	2,204.01	100%
319	142647	REMODEL AT AOC - 2013	\$	(267.79)	\$	-	\$. \$	(267.79)	100%
320	142652	PR13 Gen Protection Relays	\$	75.70	\$	-	\$. \$	75.70	100%
321	142672	NORTON KOSAIR NETWORK VAULT	\$	7,027.50	\$	-	\$		- \$		100%
322	142691	MC Admin Bldg Non ECR	\$	4,122,268.07	\$	-	\$		_		100%
323	142692	MC Admin Bldg ECR	\$	3,207,494.94	\$	-	\$. \$		100%
324	142696	UPDATE DRAINAGE SSC	\$	5,641.09	\$	-	\$		Ψ		100%
325	142724	DIST-NA-FRNVLY-GDLN	\$	17,827.29	\$	-	\$. \$		100%
326	142725	DIST-NA-ASHBM-AP PK	\$ \$	52,747.43	\$	-	\$	-	Ψ		100%
327 328	142726	DIST-NA-FRNVLY-WTSN	\$	5,139.39	\$ \$	-	\$ \$		· \$		100%
328 329	142734 142741	LGE-BOC IT OFFICE MAGN #1 REACTIVATOR	\$	11,853.91 48,400.54	\$ \$	-	\$				100% 100%
330	142741	Rplce EMS Wkstations-LGE-2013	\$ \$	27,114.66	\$	-	\$		· \$		100%
331	142761	ICCP Domain Cntrlrs-LGE-2013	\$	4,425.11	\$	-	\$. \$		100%
332	142775	BOC Lobby Lighting 2013	\$	2,263.17	\$	-	\$				100%
333	142780	FREYS HILL CKT 1210 (FH1210)	\$	90,490.15	\$	-	\$				100%
334	142783	PR13 Hydrogen Purity Meter	\$	(2,413.37)	\$	-	\$			(2,413.37)	100%
335	142798	IPS Device for QAS-LGE-2013	\$	3,584.47	\$	-	\$	-			100%

Line No. Project No. (B) Description Of Project (C) Construction Amount (D) AFUDC Capitalized (E) Ind Capitalized (E) 336 142833 SIMPSONVIL-DC CIRCUIT BKR REP \$ 25,633.92 \$ - \$ 337 142836 BI Space 2013 LG&E-BOC 3 \$ (22.90) \$ - \$ 338 142859 CR Data Acquisition Rec \$ (716.92) \$ - \$ 339 142861 FORD-MDLTN-RELO \$ 1,948,793.74 \$ - \$ 340 142864 MCI Turb Crossover Exp Joint \$ (1,655.80) \$ - \$ 341 142877 HILTON GARDEN INN NTWK VAULT \$ 628,565.32 \$ - \$ 342 142882 MC3 Flyash Exhauster 2013 \$ (4,000.00) \$ - \$ 343 142881 SIMPSNVL TCC-CIR BKR REPMT LGE \$ (5,125.83) - \$ 344 142891 DIST-NA-AHBY-PLSRDG \$ 131,690.25 \$ - \$ 345 142894 DIST-NA-MLCK-ASHBY \$ 56,053.98 \$ - \$ 346 142895	column	(22.90) (716.92) 1,948,793.74 (1,655.80) 628,565.32 (4,000.00) (5,125.83) 131,690.25	100% 100% 100% 100% 100%
336 142833 SIMPSONVIL-DC CIRCUIT BKR REP \$ 25,633.92 \$ - \$ 337 142836 BI Space 2013 LG&E-BOC 3 \$ (22.90) \$ - \$ 338 142859 CR Data Acquisition Rec \$ (716.92) \$ - \$ 339 142861 FORD-MDLTN-RELO \$ 1,948,793.74 \$ - \$ 340 142864 MC1 Turb Crossover Exp Joint \$ (1,655.80) \$ - \$ 341 142874 HILTON GARDEN INN NTWK VAULT \$ 628,565.32 \$ - \$ 342 142882 MC3 Flyash Exhauster 2013 \$ (4,000.00) \$ - \$ 343 142883 SIMPSNVL TCC-CIR BKR REPMT LGE \$ (5,125.83) \$ - \$ 344 142891 DIST-NA-AHBY-PLSRDG \$ 131,690.25 \$ - \$ 345 142894 DIST-NA-MICK-ASHBY \$ 56,053.98 \$ - \$ 346 142895 LGE 2014 Pole Inspection \$ 3,213,332.99 \$ - \$ 347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ -	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(22.90) (716.92) 1,948,793.74 (1,655.80) 628,565.32 (4,000.00) (5,125.83) 131,690.25	100% 100% 100% 100% 100% 100% 100%
338 142859 CR Data Acquisition Rec \$ (716.92) \$ - \$ 339 142861 FORD-MDLTN-RELO \$ 1,948,793.74 \$ - \$ 340 142864 MC1 Turb Crossover Exp Joint \$ (1,655.80) \$ - \$ 341 142877 HILTON GARDEN INN NTWK VAULT \$ 628,565.32 \$ - \$ 342 142882 MC3 Flyash Exhauster 2013 \$ (4,000.00) \$ - \$ 343 142883 SIMPSNVL TCC-CIR BKR REPMT LGE \$ (5,125.83) \$ - \$ 344 142891 DIST-NA-AHBY-PLSRDG \$ 131,690.25 \$ - \$ 345 142894 DIST-NA-MICK-ASHBY \$ 56,053.98 \$ - \$ 346 142895 LGE 2014 Pole Inspection \$ 3,213,332.99 \$ - \$ 347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) <t< th=""><th>- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$</th><th>(716.92) 1,948,793.74 (1,655.80) 628,565.32 (4,000.00) (5,125.83) 131,690.25</th><th>100% 100% 100% 100% 100%</th></t<>	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(716.92) 1,948,793.74 (1,655.80) 628,565.32 (4,000.00) (5,125.83) 131,690.25	100% 100% 100% 100% 100%
338 142859 CR Data Acquisition Rec \$ (716.92) \$ - \$ 339 142861 FORD-MDLTN-RELO \$ 1,948,793.74 \$ - \$ 340 142864 MC1 Turb Crossover Exp Joint \$ (1,655.80) \$ - \$ 341 142877 HILTON GARDEN INN NTWK VAULT \$ 628,565.32 \$ - \$ 342 142882 MC3 Flyash Exhauster 2013 \$ (4,000.00) \$ - \$ 343 142883 SIMPSNVL TCC-CIR BKR REPMT LGE \$ (5,125.83) \$ - \$ 344 142891 DIST-NA-AHBY-PLSRDG \$ 131,690.25 \$ - \$ 345 142894 DIST-NA-MICK-ASHBY \$ 56,053.98 \$ - \$ 346 142895 LGE 2014 Pole Inspection \$ 3,213,332.99 \$ - \$ 347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) <t< td=""><td>- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$</td><td>(716.92) 1,948,793.74 (1,655.80) 628,565.32 (4,000.00) (5,125.83) 131,690.25</td><td>100% 100% 100% 100% 100%</td></t<>	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(716.92) 1,948,793.74 (1,655.80) 628,565.32 (4,000.00) (5,125.83) 131,690.25	100% 100% 100% 100% 100%
340 142864 MC1 Turb Crossover Exp Joint \$ (1,655.80) \$ - \$ 341 142877 HILTON GARDEN INN NTWK VAULT \$ 628,565.32 \$ - \$ 342 142882 MC3 Flyash Exhauster 2013 \$ (4,000.00) \$ - \$ 343 142883 SIMPSNVL TCC-CIR BKR REPMT LGE \$ (5,125.83) \$ - \$ 344 142891 DIST-NA-AHLCK-ASHBY \$ 131,690.25 \$ - \$ 345 142894 DIST-NA-AHLCK-ASHBY \$ 56,053.98 \$ - \$ 346 142895 LGE 2014 Pole Inspection \$ 3,213,332.99 \$ - \$ 347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 Two \$ 71,963.60 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(1,655.80) 628,565.32 (4,000.00) (5,125.83) 131,690.25	100% 100% 100%
341 142877 HILTON GARDEN INN NTWK VAULT \$ 628,565.32 \$ - \$ 342 142882 MC3 Flyash Exhauster 2013 \$ (4,000.00) \$ - \$ 343 142883 SIMPSNVL TCC-CIR BKR REPMT LGE \$ (5,125.83) \$ - \$ 344 142891 DIST-NA-AHBY-PLSRDG \$ 131,690.25 \$ - \$ 345 142894 DIST-NA-AHLCK-ASHBY \$ 56,053.98 \$ - \$ 346 142895 LGE 2014 Pole Inspection \$ 3,213,332.99 \$ - \$ 347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 Two \$ 71,963.60 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ </td <td>- \$ - \$ - \$ - \$ - \$ - \$ - \$</td> <td>628,565.32 (4,000.00) (5,125.83) 131,690.25</td> <td>100% 100%</td>	- \$ - \$ - \$ - \$ - \$ - \$ - \$	628,565.32 (4,000.00) (5,125.83) 131,690.25	100% 100%
342 142882 MC3 Flyash Exhauster 2013 \$ (4,000.00) \$ - \$ 343 142883 SIMPSNVL TCC-CIR BKR REPMT LGE \$ (5,125.83) \$ - \$ 344 142891 DIST-NA-AHBY-PLSRDG \$ 131,690.25 \$ - \$ 345 142894 DIST-NA-MICK-ASHBY \$ 56,053.98 \$ - \$ 346 142895 LGE 2014 Pole Inspection \$ 3,213,332.99 \$ - \$ 347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 One \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$	(4,000.00) (5,125.83) 131,690.25	100%
343 142883 SIMPSNVL TCC-CIR BKR REPMT LGE \$ (5,125.83) \$ - \$ 344 142891 DIST-NA-AHBY-PLSRDG \$ 131,690.25 \$ - \$ 345 142894 DIST-NA-MLCK-ASHBY \$ 56,053.98 \$ - \$ 346 142895 LGE 2014 Pole Inspection \$ 3,213,332.99 \$ - \$ 347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 One \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$ - \$ - \$ - \$ - \$	(5,125.83) 131,690.25	
344 142891 DIST-NA-AHBY-PLSRDG \$ 131,690.25 \$ - \$ 345 142894 DIST-NA-MLCK-ASHBY \$ 56,053.98 \$ - \$ 346 142895 LGE 2014 Pole Inspection \$ 3,213,332.99 \$ - \$ 347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 One \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$ - \$ - \$ - \$	131,690.25	100
345 142894 DIST-NA-MLCK-ASHBY \$ 56,053.98 - \$ 346 142895 LGE 2014 Pole Inspection \$ 3,213,332.99 \$ - \$ 347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 Two \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$ - \$ - \$ - \$		100%
346 142895 LGE 2014 Pole Inspection \$ 3,213,332.99 \$ - \$ 347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 One \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$ - \$ - \$	56,053.98	100%
347 142932 TIPTOP-BRNDNBRG-6619 \$ 493,590.74 \$ - \$ 348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 One \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$ - \$		100%
348 142940 MOBILE COMMAND CENTER RENO \$ (9,599.24) \$ - \$ 349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 One \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$	3,213,332.99	100%
349 142941 CLIFTON TR3 XFMR REPLACEMENT \$ 225,334.37 \$ - \$ 350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 One \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$		493,590.74	100%
350 142943 Load Model Power Sys Stab-LGE \$ (602.23) \$ - \$ 351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 One \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$	(9,599.24)	100%
351 142971 LOU ELEC OPS CABLE HOG \$ (447.14) \$ - \$ 352 142981 CKT BR1176 One \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$		225,334.37	100%
352 142981 CKT BR1176 One \$ 33,117.96 \$ - \$ 353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$	(602.23)	100%
353 142982 Ckt BR1176 Two \$ 71,963.60 \$ - \$ 354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$	(447.14)	100%
354 142983 CKT KE1158 \$ 63,337.86 \$ - \$	- \$	33,117.96	100%
	- \$	71,963.60	100%
355 142985 LOU ELEC OPS CABLE TENSIONER \$ (4.621.41) \$ - \$	- \$	63,337.86	100%
	- \$	(4,621.41)	100%
356 143003 SCM 2013 LG&E SPARE BREAKERS \$ (2,137.55) \$ - \$	- \$	(2,137.55)	100%
357 143022 SECURITY & PA SYSTEM - BOC \$ 77,554.72 \$ - \$	- \$	77,554.72	100%
358 143032 ED&MA MONITORS 2013 LG&E \$ 167.24 \$ - \$	- \$	167.24	100%
359 143042 Brown Solar Facility - LGE \$ (12,398.03) \$ - \$	- \$	(12,398.03)	100%
360 143047 BUS OFC LG&E 2013 CASH COUNTER \$ (2,614.23) \$ - \$	- \$	(2,614.23)	100%
361 143061 FORD SUBSTATION UPGRADE \$ 2,956,164.06 \$ - \$	- \$	2,956,164.06	100%
362 143104 Paddys Run PI Historian \$ 47,871.83 \$ - \$	- \$		
363 143164 MC2 Burners 2014 \$ 1,092,004.26 \$ - \$	- \$		
364 143165 MC Dump Tank Level Transmitter \$ 22,329.62 \$ - \$	- \$		
365 143218 MC Limestone Sump Pump \$ (1,534.36) \$ - \$	- \$	(1,534.36)	
366 143219 MC3 Inverter \$ 37,373.92 \$ - \$	- \$		
367 143220 MC4 Inverter \$ 37,373.92 \$ - \$	- \$		
368 143221 MC3 DCS Upgrade 2014 \$ 115,440.58 \$ - \$	- \$		
369 143226 PINEVILLE CALL CTR - LGE \$ 3,286.46 \$ - \$	- \$		
370 143255 MONITOR EQ - SIMPSON LGE \$ (46.86) \$ - \$	- \$		
371 143359 SSC CAMERAS - 2014 \$ 15,800.00 \$ - \$	- \$		
372 143393 MC2 LP Htr Drain Pump Motor \$ 48,000.00 \$ - \$	- \$		
373 143394 MC2 Turb Crossover Exp Joint \$ 85,174.29 \$ - \$	- \$		
374 143403 PR13 Server Upgrade \$ 79,499.86 \$ - \$	- \$		
375 143410 MC3 Ash Water Pump Recirc Vlvs \$ 71,764.26 \$ - \$	- \$		
376 143411 MC4 Turbine 7th Stage Buckets \$ 175,000.00 \$ - \$	- \$,	
377 143412 MC4 Turbine 8th Stage Buckets \$ 174,000.00 \$ - \$	- \$		
378 143413 MC4 Turbine HP/IP Fasteners \$ 212,000.00 \$ - \$	- \$,	
379 143414 MC4 Turbine LP Packing/Seals \$ 466,000.00 \$ - \$	- \$		
380 143415 MC4 Turbine Diaphragms \$ 239,000.00 \$ - \$	- \$		
381 143416 MC4 Turbine LP Expansion Joint \$ 346,000.00 \$ - \$	- \$		
382 143422 L&N VAULT UPGRADE \$ 174,889.88 \$ - \$	- \$		
383 143448 LS-1247 \$ 193,005.96 \$ - \$	- \$,	
384 143467 MC Scaffolding 2014 \$ 16,055.66 \$ - \$	- \$		
385 143478 CR4 FGD Vent Fan Repl \$ 17,192.20 \$ - \$	- \$		
386 143479 DIST-NA-PLNVW-TP \$ 31,508.27 \$ - \$	- \$		
387 143480 CR Station Turb Sump Pmp Spare \$ 56,551.84 \$ - \$	- \$		
388 143507 TIPTOP3311 (TT3311) REBLD SEC \$ 800,669.53 \$ - \$	- \$		
389 143511 VAC-TRON VACUUM SYSTEM \$ 47,451.18 \$ - \$	- \$		
390 143513 PURCHASE 70FT BUCKET TRUCK \$ 108,091.48 \$ - \$	- \$		
391 143515 MC2 Power Supply - UPS \$ 46,004.40 \$ - \$	- \$		
392 143518 MC Barge Unldr Fire Protection \$ 13,248.45 \$ - \$	- \$		
393 143570 GS GE Lab Equipment 2014 \$ 69,137.74 \$ - \$	- \$		
394 143573 WHITENOISE FOR FIELD SRV-LGE \$ 1,358.59 \$ - \$	- \$		
395 143593 MC S/R Boom Belt 2014 \$ 17,752.47 \$ - \$	- \$		
396 143594 MC JA Conveyor Belt 2014 \$ 8,170.95 \$ - \$	- \$		
397 143640 CR7 NGCC Inventory \$ 440,430.86 \$ - \$	- \$		
398 143647 GS GE Flue Gas Sampling Eqpt \$ 6,645.68 \$ - \$	- \$		
399 143650 Video Wall at Dix 2014 - LG&E \$ 50,740.13 \$ - \$	- \$		
400 143651 HWY GUARDRAIL AT AOC \$ 11,721.96 \$ - \$	- ф		
401 143660 Auburndale Pallet Racks \$ 19,178.04 \$ - \$	_ ¢		
402 143723 MC4 SCR NOX Analyzers \$ 269,813.63 \$ - \$	- \$ - \$	19 178 04	100%
102 1101 1101 1001 11001 11001 11001 11001 1	- \$ - \$ - \$		

					Accumu	ılatec	Costs		
Line No. (A)	Project No. (B)	Description Of Project (C)		Construction Amount (D)	AFUDC Capitalized (E)	I	odirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
403	143736	PR13 Fire Pump (Spare)	\$	11,855.82	\$ -	\$		\$ 11,855.8	2 100%
404	143745	SKYLIGHT EXIT CABLE UPGRD	\$	159,291.54	\$ -	\$	-	\$ 159,291.5	4 100%
405	143774	MC Field Truck 2014	\$	19,274.87	\$ -	\$	-	\$ 19,274.8	7 100%
406	143779	FOURTH STREET STREETSCAPE	\$	415,014.77	\$ -	\$	-	\$ 415,014.7	
407	143799	CR6 Mist Eliminator Repl	\$	139,042.89	\$ -	\$		\$ 139,042.8	
408	143802	GR5 Land - LGE	\$	207,726.51	\$ -	\$	-	\$ 207,726.5	
409	143804	Comp-related Equip-2014-LG&E	\$	13,814.37	\$ -	\$	-	\$ 13,814.3	
410	143824	GS GE Metallurgy Mnting LGE	\$	3,294.98	\$ -	\$	-	\$ 3,294.9	
411	143833	GS GE Alloy Analyzer	\$	11,410.63	\$ -	\$	-	\$ 11,410.6	
412	143849	AOC Install Charging Sta	\$	3,562.22	\$ -	\$	-	\$ 3,562.2	
413	143858	PE VEHICLES 2014 LGE	\$	22,515.04	\$ - \$ -	\$ \$	-	\$ 22,515.0 \$ 668,529.8	
414 415	143864	PR Gas Pipe Line	\$ \$	668,529.89	\$ - \$ -	\$	-		
416	143866 144041	Trimble County TR6 Cleanup/Rpl MC Blowdown Silencers	\$	1,980,429.14 165,000.00	\$ -	\$	-	\$ 1,980,429.1 \$ 165,000.0	
417	144041	RELOC ESC WTR MTR & VLT	\$		\$ -	\$	-		
418	144101	GS CDM ACS Scanstation	\$	118,499.90 3,827.10	\$ -	\$		\$ 118,499.9 \$ 3,827.1	
419	144101		\$	325,000.00	\$ -	\$	-	\$ 325,000.0	
420	144121	MC1 Environmental Spares MC2 Environmental Spares	\$	325,000.00	\$ -	\$	-	\$ 325,000.0	
420	144124	MC4 Environmental Spares	\$	625,000.00	\$ -	\$	-	\$ 625,000.0	
422	144159	Rpl Seminole Fence	\$	137,911.10	\$ -	\$	_	\$ 137,911.1	
423	144329	RIVERPORT SIGN & LIGHTING	\$	6,200.11	\$ -	\$	_	\$ 6,200.1	
424	144331	MC 4B Closed Cooling Wtr Pump	\$	16,444.67	\$ -	\$	_	\$ 16,444.6	
425	144462	TC1 COAL FLOW ANALYZ SYS	\$	15,147.00	\$ -	\$	_	\$ 15,147.0	
426	144475	GS GE CORS	\$	12,817.00	\$ -	\$	_	\$ 12,817.0	
427	144490	GS GE AWARE	\$	9,710.00	\$ -	\$	_	\$ 9,710.0	
428	144641	CR Ultrasound Detector	\$	7,725.00	\$ -	\$	_	\$ 7,725.0	
429	144666	Tip Top TR3 Xfmr Rpl	\$	414,805.38	\$ -	\$	_	\$ 414,805.3	
430	144670	LGE BOC 2ND FL RENO	\$	162,063.48	\$ -	\$	_	\$ 162,063.4	
431	144674	PE MC3 CEMS Elevation	\$	250,000.00	\$ -	\$	_	\$ 250,000.0	
432	144675	GS GE TC DI Instrumentation	\$	109,720.00	\$ -	\$	_	\$ 109,720.0	
433	144759	LEO TRANSMISSION LINE CLR 2015	\$	14,374.40	\$ -	\$	_	\$ 14,374.4	
434	144916	DIST CAPACITORS LGE - 2015	\$	4,791.47	\$ -	\$	_	\$ 4,791.4	
435	144919	WATERSIDE 1330 CABLE REPL	\$	190,000.00	\$ -	\$	_	\$ 190,000.0	
436	144927	MC Lift Station Sewage Pump	\$	6,000.00	\$ -	\$	_	\$ 6,000.0	
437	144928	MC4 Hydroveyor Tank	\$	38,000.00	\$ -	\$	_	\$ 38,000.0	
438	144951	LGE HW/SW 2015	\$	21,297.20	\$ -	\$	-	\$ 21,297.2	0 100%
439	144978	CR52 BFP Motor Repl	\$	227,630.72	\$ -	\$	-	\$ 227,630.7	2 100%
440	144989	LGE FIRE SYSTEMS 2015	\$	19,750.00	\$ -	\$	-	\$ 19,750.0	0 100%
441	145000	LG&E COOLING FAN PROJECT	\$	56,089.29	\$ -	\$	-	\$ 56,089.2	9 100%
442	145039	GS RD Solar Charging Station	\$	130,000.00	\$ -	\$	-	\$ 130,000.0	0 100%
443	145044	LGE BOC LOBBY RENOVATION	\$	259,910.00	\$ -	\$	-	\$ 259,910.0	0 100%
444	145404	Adv Meter Sys LG&E 2015	\$	25,214.19	\$ -	\$	-	\$ 25,214.1	9 100%
445	145796	Mud Lane TR4 Transformer Rpl	\$	561,087.64	\$ -	\$	-	\$ 561,087.6	4 100%
446	145800	HR PLANNING LGE	\$	79,000.00	\$ -	\$	-	\$ 79,000.0	0 100%
447	145828	MC Station Maint Yard Truck	\$	20,000.00	\$ -	\$	-	\$ 20,000.0	0 100%
448	145829	MC C Coal Conv Belt 2015	\$	116,000.00	\$ -	\$	-	\$ 116,000.0	0 100%
449	145830	MC "G2" Coal Conveyor Belt	\$	32,000.00	\$ -	\$	-	\$ 32,000.0	0 100%
450	145831	MC "F2" Coal Conveyor Belt	\$	64,000.00	\$ -	\$	-	\$ 64,000.0	
451	145832	MC "D2" Coal Conveyor Belt	\$	32,000.00	\$ -	\$	-	\$ 32,000.0	0 100%
452	145836	MC Control Room HVAC	\$	5,100.00	\$ -	\$	-	\$ 5,100.0	
453	145876	OF Track Skidsteer Loader	\$	30,000.00	\$ -	\$	-	\$ 30,000.0	
454	145877	CR1B Sump Pump Mtr Rewind	\$	34,000.00	\$ -	\$	-	\$ 34,000.0	
455	146008	TRANSFER XFMRS TO KU	\$	1.10	\$ -	\$	-	\$ 1.1	
456	146038	BOC 3rd FL CABINETS & FLOORING	\$	6,320.00	\$ -	\$	-	\$ 6,320.0	
457		Journal Entries	\$	218,943.04	\$ -	\$	-	\$ 218,943.0	
458	002LGE15	Aligne Fuels Reports-LGE15	\$	4,690.63	\$ -	\$	-	\$ 4,690.6	
459	003LGE14	Backup Telecom RFAS Host-LGE13	\$	35,783.19	\$ -	\$	-	\$ 35,783.1	
460	003LGE15	Aligne Upgrade-LGE15	\$	6,583.34	\$ -	\$	-	\$ 6,583.3	
461	004LGE14	Call Center-Route&Report-LGE14	\$	293,616.63	\$ -	\$	-	\$ 293,616.6	
462	005LGE14	Cust Comm-text, apps-LGE14	\$	169,971.15	\$ -	\$	-	\$ 169,971.1	
463	008LGE14	Virtualization buildout-LGE14	\$	91,994.58	\$ -	\$	-	\$ 91,994.5	
464	009LGE14	GIS-Geo Info Syst-Ph2-LGE14	\$	94,800.00	\$ -	\$	-	\$ 94,800.0	
465	013LGE14	LGE Bldg Telecom Renov-LGE14	\$	7,742.00	\$ -	\$	-	\$ 7,742.0	
466	015LGE14	Network Test Equipment-LGE14	\$	19,185.77	\$ -	\$	-	\$ 19,185.7	
467	015LGE15	Core Network Infra-LGE15	\$	5,135.00	\$ -	\$	-	\$ 5,135.0	
468	016LGE14	Open Enrollment-LGE14	\$	22,569.51	\$ -	\$		\$ 22,569.5	
469	019LGE14	PACS Replacement-LGE14	\$	553,259.61	\$ -	\$	-	\$ 553,259.6	1 100%

						Accumul	ated (Costs			-
Line No.	Project No. (B)	Description Of Project	C	Construction Amount (D)		FUDC pitalized	Inc	direct Costs Other		Total Cost	Estimated Physical Percent Completed (H=D/G)
(A) 470	019LGE15	(C) Design Tool Repl (WIM)-LGE15	\$	98,486.66	\$	(E)	\$	(F)*	\$	(G=D+E+F) 98,486.66	
471	020LGE14	Password Mgr Upgrade-LGE14	\$	9,906.60	\$	_	\$	_	\$	9,906.60	
472	021LGE14	PI Web Part Renew/Upgr-LGE14	\$	1,088.21	\$	_	\$	_	\$	1,088.21	100%
473	021LGE15	Electric Insp Enhan-LGE15	\$	16,458.34	\$	_	\$	_	\$	16,458.34	100%
474	022LGE14	PowerPlant-Add Storage-LGE14	\$	13,199.86	\$	_	\$	_	\$	13,199.86	
475	024LGE15	Further app virt build-LGE15	\$	15,635.41	\$	_	\$	_	\$	15,635.41	100%
476	025LGE15	Gas Nomination System-LGE15	\$	32,916.61	\$	_	\$	_	\$	32,916.61	100%
477	026LGE15	GIS Enhance and Upgr-LGE15	\$	31,270.79	\$	_	\$	_	\$	31,270.79	
478	027LGE15	GIS-Geo Info Syst-Ph2-LGE15	\$	15,800.00	\$	_	\$	_	\$	15,800.00	
479	028LGE14	Transmission Repository-LGE14	\$	27,563.25	\$	_	\$	_	\$	27,563.25	100%
480	029LGE15	IPM Replacement-Yr 4/4-LGE15	\$	32,916.65	\$	-	\$	-	\$	32,916.65	100%
481	030LGE15	IRAS Enhancements-LGE15	\$	32,916.66	\$	-	\$	-	\$	32,916.66	100%
482	031LGE14	Upgr GVR log-LGE14	\$	18,762.44	\$	-	\$	-	\$	18,762.44	100%
483	032LGE14	Vulnerability Scanning-LGE14	\$	1,112.68	\$	-	\$	-	\$	1,112.68	100%
484	033LGE15	LGEBIdg Telecom Rm Renov-LGE15	\$	4,377.93	\$	-	\$	-	\$	4,377.93	100%
485	037LGE15	Mat Failure Track-LGE15	\$	25,016.68	\$	-	\$	-	\$	25,016.68	100%
486	040LGE15	Mobile Infrastructure-LGE15	\$	16,458.32	\$	-	\$	-	\$	16,458.32	100%
487	042LGE14	Avaya-Contact Center-LGE14	\$	98,998.46	\$	-	\$	-	\$	98,998.46	100%
488	044LGE14	Replace UPS Switchboard-LGE14	\$	158,505.60	\$	-	\$	-	\$	158,505.60	100%
489	044LGE15	Monitor Replace-LGE15	\$	2,298.18	\$	-	\$	-	\$	2,298.18	100%
490	046LGE14	Computer Hardware-LGE14	\$	37,190.02	\$	-	\$	-	\$	37,190.02	100%
491	047LGE15	Multi-Fun Dev Grow&Ref-LGE15	\$	11,670.45	\$	-	\$	-	\$	11,670.45	100%
492	048LGE14	Tech Refresh of desk/lap-LGE14	\$	473,116.04	\$	-	\$	-	\$	473,116.04	100%
493	050LGE14	Mobile Infrastructure-LGE14	\$	58,867.25	\$	-	\$	-	\$	58,867.25	
494	050LGE15	Network Test Equipment-LGE15	\$	1,975.00	\$	-	\$	-	\$	1,975.00	
495	051LGE14	CFO Systems Capital-LGE14	\$	33,022.00	\$	-	\$	-	\$	33,022.00	
496	052LGE14	Multi-Fun Dev Grow&Ref-LGE14	\$	63,388.72	\$	-	\$	-	\$	63,388.72	
497	053LGE14	Retail Sys Enhance-LGE14	\$	97,670.03	\$	-	\$	-	\$	97,670.03	
498	053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	\$	6,822.72	\$	-	\$	-	\$	6,822.72	
499	054LGE14	Network Access Devices-LGE14	\$	39,962.06	\$	-	\$	-	\$	39,962.06	
500	054LGE15	Other Computer Equipment-LGE15	\$	7,181.83	\$	-	\$	-	\$	7,181.83	
501	055LGE14	IP Management-LGE14	\$	7,374.00	\$	-	\$	-	\$	7,374.00	
502	055LGE15	PeopleSoft Enhancements-LGE15	\$	14,071.88	\$	-	\$	-	\$	14,071.88	
503	056LGE14	CIP Compliance Tools-LGE14	\$	93,584.38	\$	-	\$	-	\$	93,584.38	
504	056LGE15	Pers Product Grow & Ref-LGE15	\$	2,693.18	\$	-	\$	-	\$	2,693.18	
505	057LGE14	Cabling Server Connect-LGE14	\$	10,130.33	\$	-	\$	-	\$	10,130.33	100%
506	057LGE15	Phone Expan/Break Fix-LGE15	\$	5,386.37	\$	-	\$	-	\$	5,386.37	
507	058LGE14	Louisville Elect Upgr-LGE14	\$	28,416.92	\$	-	\$	-	\$	28,416.92	
508	059LGE14	IT Data Ctr Racks&Furn-LGE14	\$	19,491.27	\$	-	\$	-	\$	19,491.27	
509	060LGE14	Outside Cable Plant-LGE14	\$	33,241.30	\$	-	\$	-	\$	33,241.30	
510	062LGE14	IT Server Hardware Refr-LGE14	\$	173,193.00	\$	-	\$	-	\$	173,193.00	
511	063LGE14	CIP Compliance Infra-LGE14	\$	192,207.81	\$	-	\$	-	\$	192,207.81	100%
512	064LGE14	Simpsonville Furn&Racks-LGE14	\$	9,728.18	\$		\$ \$	-	\$	9,728.18	
513	065LGE14	Simpsonville Elect Upg-LGE14	\$ \$	19,611.70	\$	-	\$	-	\$ \$	19,611.70 21,353.67	
514 515	066LGE14 067LGE14	Server Cap Expan&Reliab-LGE14 Mobile Radio-LGE14	\$	21,353.67	\$ \$	-	\$	-	\$,	100% 100%
516	067LGE14 068LGE14	Cisco VPN Appliance Upgr-LGE14	\$	55,326.11 112,681.63	\$	-	\$	-	\$	55,326.11 112,681.63	100%
517	069LGE14	Site Security Improve-LGE14	\$	19,048.90	\$	-	\$	-	\$		
518	069LGE14 069LGE15	SAN Capacity Expansion-LGE15	\$	75,911.81	\$	-	\$	-	\$	19,048.90 75,911.81	100%
519	070LGE14	Wireless Buildout-LGE14	\$	16,007.69	\$	-	\$	-	\$	16,007.69	
520	071LGE14	Telecom Shelter Renov-LGE14	\$	28,761.17	\$		\$		\$	28,761.17	100%
521	071LGE14	Bulk Power & Env Systems-LGE14	\$	32,205.50	\$		\$		\$	32,205.50	100%
522	072LGE14	Core Network Infra-LGE14	\$	55,521.60	\$		\$		\$	55,521.60	100%
523	073LGE14 073LGE15	Serv Cap Expan and Rel-LGE15	\$	2,413.89	\$	-	\$	-	\$	2,413.89	100%
524	073LGE13	Monitor Replacement-LGE14	\$	25,280.00	\$		\$		\$	25,280.00	
525	074LGE14	Serv HW Refresh-LGE15	\$	20,647.72	\$		\$		\$	20,647.72	100%
526	075LGE14	Upgrade EMS Hardware-LGE14	\$	161,934.96	\$		\$		\$	161,934.96	100%
527	076LGE14	Upgrade VMWare Infra-LGE14	\$	42,815.14	\$		\$		\$	42,815.14	
528	078LGE14	Corp Firewall Replace-LGE14	\$	116,171.21	\$	-	\$	_	\$	116,171.21	100%
529	079LGE14	Access Switch Rotation-LGE14	\$	194,653.70	\$	-	\$	_	\$	194,653.70	100%
530	079LGE14 079LGE15	Telecom Shelter Ren-LGE15	\$	4,388.89	\$	-	\$	_	\$	4,388.89	100%
531	080LGE14	Lockout/Tagout (LOTO)-LGE14	\$	389,654.75	\$	-	\$	-	\$	389,654.75	100%
532	082LGE15	Upgrade Vmware Infra-LGE15	\$	8,558.34	\$	_	\$	_	\$	8,558.34	
533	083LGE14	SQL Upgrade-LGE14	\$	41,454.09	\$	_	\$	_	\$	41,454.09	100%
534	083LGE14	VDI Deploy Expans-LGE15	\$	18,762.48	\$	_	\$	_	\$	18,762.48	
535	083LGE15	Tower Replacements-LGE16	\$	376,038.23	\$	_	\$	_	\$	376,038.23	100%
536	084LGE14	Intrusion Prevention-LGE14	\$	38,026.66	\$	_	\$	_	\$	38,026.66	
200			Ψ	20,020.00	~		4		Ψ	23,020.00	/ -

						Accumu	lated	Costs			<u> </u>
Line No.	Project No.	Description Of Project	C	Construction Amount		AFUDC apitalized	In	direct Costs		Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)		(D)		(E)		(F)*		(G=D+E+F)	(H=D/G)
537	085LGE14	IRAS Enhancements-LGE14	\$	99,066.00	\$	-	\$		- \$		100%
538	086LGE14	Add Electr Simpsonville-LGE14	\$	115,355.80	\$	-	\$		- \$		100%
539	086LGE15	Wireless Buildout -LGE15	\$	4,937.50	\$	-	\$		- \$		100%
540	087LGE14	EE DSM Filing (Non-AMS)-LGE14	\$	106,465.56	\$	-	\$		- \$		100%
541	087LGE15	Wrk Mgmt Syst Enhance-LGE15	\$	7,181.82	\$	-	\$		- \$		100%
542	088LGE14	SAN Capacity Expan-LGE14	\$	185,808.00	\$	-	\$		- \$		100%
543	089LGE14	Sec Infras Enhance-LGE14	\$	38,710.00	\$	-	\$		- \$,	100%
544	090LGE15	Call RecordTech DCC-LGE15	\$	9,381.25	\$	-	\$		- \$		100%
545	096LGE15	Provide Safety Stat BI-LGE15	\$	9,881.57	\$	-	\$ \$		- \$		100%
546 547	109LGE15	Tech Ref desk&laptops- LGE15 SynerGEE System Modeling-LGE15	\$ \$	72,506.54	\$ \$	-	\$		- \$ - \$		100% 100%
548	111LGE15 120LGE14	UC&C-LGE14	\$	6,583.34 848,904.77	\$	-	\$		- 5 - \$		100%
549	120LGE14 120LGE15	UC&C-LGE14 UC&C-LGE15	\$	126,663.24	\$	-	\$		- s - \$		100%
550	121LGE14	Transmission Outage App-LGE14	\$	209,305.23	\$	-	\$		- \$ - \$		100%
551	121LGE15	Transmission Outage App-LGE14 Transmission Outage App-LGE15	\$	27,518.26	\$	_	\$		- \$		100%
552	122LGE14	Ventyx Mobile Upgrade-LGE14	\$	362,129.40	\$	_	\$		- \$,	100%
553	130321LGE	REPL FIBER NODES-LGE ONLY	\$	921,337.94	\$	_	\$		- \$		100%
554	131607LGE	TC1 SDRS REACTANT TANK ROOF	\$	81,749.82	\$	_	\$		- \$		100%
555	131615LGE	TC REPLACE STACKER RECL CABL	\$	156,949.75	\$	_	\$		- \$		100%
556	131629LGE	TC SAFETY ERT 2013	\$	18.04	\$	_	\$		- \$		100%
557	133607LGE	TC AC MOTOR FLTR UPGRD	\$	39.20	\$	_	\$		- \$		100%
558	133614LGE	TC ENG/MTR RWNDS 2014	\$	99,918.72	\$	_	\$		- \$		100%
559	133621LGE	TC LAB MONITORS 2014	\$	50,860.94	\$	_	\$		- \$		100%
560	133652LGE	TC SAFETY/ERT EQUIP 2014	\$	23,446.12	\$	_	\$		- \$		100%
561	133669LGE	TC LSTN BALL MILL FIRE PROT	\$	27,132.00	\$	_	\$		- \$		100%
562	133675LGE	TC CATHODIC PROTECTION LGE	\$	14,861.08	\$	_	\$		- \$		100%
563	133681LGE	TC PREDICTIVE MTCE	\$	17,663.88	\$	_	\$		- \$		100%
564	133701LGE	TC REPL C SVC BLDG CHLR	\$	89,492.25	\$	_	\$		- \$		100%
565	133705LGE	TC CBU BKT & CHN REPL	\$	165,736.83	\$	_	\$		- \$		100%
566	133LGE15	Cascade Impl Gen Relays-LGE15	\$	3,950.00	\$	_	\$		- \$		100%
567	134072LGE	TC2 AUX BLR WET CHEM LAYUP	\$	53,279.44	\$	_	\$		- \$		100%
568	134110LGE	TC2 SCR Layer 1 Replacement	\$	268,067.84	\$	-	\$		- \$		100%
569	134111LGE	TC2 SCR L2 REPLACEMENT	\$	62,510.36	\$	-	\$		- \$		100%
570	134112LGE	TC CT INSTALL AUX TRANSF	\$	487,789.99	\$	-	\$		- \$	487,789.99	100%
571	134687LGE	Call Recording Replace-LGE13	\$	14,383.01	\$	-	\$		- \$	14,383.01	100%
572	134LGE15	Cascade Corp Sec Assets-LGE14	\$	18,762.50	\$	-	\$		- \$	18,762.50	100%
573	135697LGE	Revenue Collect Enh-LGE11	\$	0.55	\$	-	\$		- \$	0.55	100%
574	135810LGE	Billing Enhancement-LGE12	\$	37,407.91	\$	-	\$		- \$	37,407.91	100%
575	135LGE15	Central Firewall Mgmt-LGE15	\$	7,181.80	\$	-	\$		- \$	7,181.80	100%
576	136LGE15	Citrix XenDesk True-up-LGE15	\$	3,291.66	\$	-	\$		- \$	3,291.66	100%
577	137671LGE	TC2- PJFF BAGS & CAGES	\$	29,939.77	\$	-	\$		- \$	29,939.77	100%
578	137819LGE	Exchange HA Re-architect-LGE13	\$	20,489.33	\$	-	\$		- \$	20,489.33	100%
579	137826LGE	Upgrade F5-LGE13	\$	60,293.63	\$	-	\$		- \$	60,293.63	100%
580	137LGE15	Citrix XenMobile True-up-LGE15	\$	1,645.84	\$	-	\$		- \$	1,645.84	100%
581	138357LGE	BRCT GT24 Fuel Flexibility LGE	\$	70,907.45	\$	-	\$		- \$	70,907.45	100%
582	138687LGE	Low Income Enhance-LGE12	\$	(0.36)	\$	-	\$		- \$	(0.36)	100%
583	138767LGE	BRCT6 Quench Nozzles LGE	\$	45.07	\$	-	\$		- \$		100%
584	138770LGE	BRCT7 Quenh Nozzles LGE	\$	264.33	\$	-	\$		- \$		100%
585	138835LGE	Jabber - LGE12	\$	4,770.06	\$	-	\$		- \$		100%
586	138898LGE	Enterprise Info Mgmt-LGE12	\$	327,431.16	\$	-	\$		- \$		100%
587	138LGE15	CTS/AFB Enhancement-LGE15	\$	10,533.29	\$	-	\$		- \$		100%
588	139146LGE	OpenText Email Upgrade-LGE13	\$	1,679.43	\$	-	\$		- \$		100%
589	139763LGE	TC ACID INJECTION FLYASH	\$	31,343.88	\$	-	\$		- \$		100%
590	139770LGE	TC FIRE PROTECTION SERV BUILD	\$	59,799.77	\$	-	\$		- \$		100%
591	139771LGE	TC2 CO MONITOR SYSTEM	\$	48,819.91	\$	-	\$		- \$		100%
592	139778LGE	TC UPG PIPING FLY ASH SILO	\$	24,207.30	\$	-	\$		- \$		100%
593	139799LGE	TC CT UPGD NITRO PURGE SYS	\$	28,021.67	\$	-	\$		- \$		100%
594	139845LGE	BRCT GT24 Gas Sply 2nd Leg LGE	\$	27,544.18	\$	-	\$		- \$		100%
595	139856LGE	BRCT GT24 FO Switching LGE	\$	26,968.41	\$	-	\$		- \$		100%
596	139LGE15	CTS/AFB-Accting Enhance-LGE15	\$	13,166.63	\$	-	\$		- \$		100%
597	140012LGE	TC CT HMI UPGRADE	\$	70,937.78	\$	-	\$		- \$		100%
598	140023LGE	TC2 EHC TEMP CONTROL UPG	\$	36,042.23	\$	-	\$		- \$		100%
599	140160LGE	TC2 LST PUMPS-BACKUP	\$	76,720.37	\$	-	\$		- \$		100%
600	140234LGE	TC2 TURBINE COUPLING BOLTS	\$	58,009.41	\$	-	\$		- \$		100%
601	140342LGE	OG MISC TOOLS LGE	\$	10,232.70	\$	-	\$		- \$		100%
602	140378LGE	TC2 HMI UPDATE TURB CONTROL	\$	3,193.50	\$	-	\$		- \$		100%
603	140597LGE	TC GAS IGNITION FUEL	\$	57,568.13	\$	-	\$		- \$	57,568.13	100%

					A	ccumul	ated	Costs			-
Line No.	Project No.	Description Of Project	C	Construction Amount	AFUI Capital		Inc	direct Costs Other		Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)		(D)	(E)			(F)*		(G=D+E+F)	(H=D/G)
604	140599LGE	TC2 PEGGING STEAM SUPPLY	\$	180,464.62	\$	-	\$	-	\$	180,464.62	100%
605	140609LGE	TC2 WESP IMPROVEMENTS	\$	92,892.70	\$	-	\$	-	\$	92,892.70	100%
606	140612LGE	TC2 STATIC EXCITER TRANSFORMER	\$	199,143.00	\$	-	\$	-	\$	199,143.00	100%
607	140616LGE	TC CONVEYOR BELT REPL 2014	\$	111,076.90	\$	-	\$	-	\$	111,076.90	100%
608	140919LGE	TC2 TRANSITION TUBE REPL	\$	141,911.24	\$	-	\$	-	\$	141,911.24	100%
609	140LGE15	Oracle Data Arch/Purge-LGE15	\$	6,583.32	\$	-	\$	-	\$	6,583.32	100%
610	141114LGE	App Sec Initiative-LGE13	\$	32,609.79	\$	-	\$	-	\$	32,609.79	100%
611 612	142497LGE 142664LGE	EE Enhance Phase III-LGE13 RoD Upgrade-13	\$ \$	4,239.22 2,674.85	\$ \$	-	\$ \$	-	\$ \$	4,239.22 2,674.85	100% 100%
613	142664LGE 142683LGE	XP Replacement-LGE13	\$	101.33	\$		\$	-	\$	101.33	100%
614	142684LGE	SHAREPOINT 2013-LGE13	\$	14,350.48	\$	_	\$	_	\$	14,350.48	100%
615	142687LGE	iFactor Upgrade-LGE13	\$	8,237.24	\$	-	\$	-	\$	8,237.24	100%
616	142688LGE	MV90 Web-LGE13	\$	625.25	\$	-	\$	-	\$	625.25	100%
617	142705LGE	TC DOZER 2013	\$	(10,826.03)	\$	-	\$	-	\$	(10,826.03)	100%
618	142818LGE	DB Backup-LGE13	\$	6,780.02	\$	-	\$	-	\$	6,780.02	100%
619	142819LGE	Telecom Monitor Enhance-LGE13	\$	14,539.60	\$	-	\$	-	\$	14,539.60	100%
620	142831LGE	OpenText Email Mgmt-LGE13	\$	7,782.48	\$	-	\$	-	\$	7,782.48	100%
621	142846LGE	Storage Reporting Tool-LGE13	\$	25,246.40	\$	-	\$	-	\$	25,246.40	100%
622	142880LGE	TCCT8 BLADING ISSUE	\$	(20.14) (15,805.70)	\$		\$	-	\$ \$	(20.14) (15,805.70)	100%
623 624	142946LGE 142989LGE	Downtown Network-LGE13 TC OFFICE REBUILD 2013	\$ \$	7,383.74	\$ \$	-	\$ \$	-	\$	7,383.74	100% 100%
625	142989LGE 142997LGE	Isilon Test Cluster-LGE13	\$	1,260.45	\$		\$	_	\$	1,260.45	100%
626	142LGE15	Implement Sec Mgmt Prod-LGE15	\$	14,107.13	\$	_	\$	_	\$	14,107.13	100%
627	143009LGE	Test Drive Monitoring-LGE13	\$	5,402.95	\$	-	\$	_	\$	5,402.95	100%
628	143070LGE	FERC EQR-LGE13	\$	17,097.83	\$	-	\$	-	\$	17,097.83	100%
629	143320LGE	TC MACH SHOP EQUIPMENT	\$	4,473.50	\$	-	\$	-	\$	4,473.50	100%
630	143585LGE	TC2 SCR ASH SWEEPER	\$	25,527.59	\$	-	\$	-	\$	25,527.59	100%
631	143726LGE	TC CT REFURB SPARE BLADES	\$	184,999.59	\$	-	\$	-	\$	184,999.59	100%
632	143792LGE	TC RWD B COAL CONVEYOR MTR	\$	10,559.92	\$	-	\$	-	\$	10,559.92	100%
633	143LGE15	HP QC Upgrade to ALM-LGE15	\$	9,875.00	\$	-	\$	-	\$	9,875.00	100%
634	144460LGE	TC OFFICE REBUILD 2014	\$ \$	43,428.49	\$ \$	-	\$ \$	-	\$ \$	43,428.49	100%
635 636	144649LGE 144651LGE	TC BAP N DIKE INTERIOR SLOPE TC BAP N DIKE EXTERIOR SLOPE	\$	154,050.28 66,300.00	\$ \$		\$	-	\$	154,050.28 66,300.00	100% 100%
637	144653LGE	TC BAP W DIKE EXTERIOR SLOPE	\$	40,950.00	\$		\$	-	\$	40,950.00	100%
638	144655LGE	TC WT RO SYSTEM UPGRADE	\$	5,591.45	\$	_	\$	_	\$	5,591.45	100%
639	144684LGE	TC2 SVC ELEVATOR UPGRADE	\$	3,165.69	\$	-	\$	_	\$	3,165.69	100%
640	144699LGE	TC2 FD FAN BLADE REPLACEMENT	\$	35,153.49	\$	-	\$	-	\$	35,153.49	100%
641	145036LGE	TC CEM SERVER COAL UNITS	\$	6,694.90	\$	-	\$	-	\$	6,694.90	100%
642	145848LGE	TC LAPPING MACHINE	\$	12,799.09	\$	-	\$	-	\$	12,799.09	100%
643	145878LGE	TC RO MEMBRANE SYSTEM UPG	\$	33,474.54	\$	-	\$	-	\$	33,474.54	100%
644	145LGE15	Oracle HTTP Servers-LGE15	\$	3,291.66	\$	-	\$	-	\$	3,291.66	100%
645	146010LGE	TC2 TURBINE TRIP BLOCK	\$	189,840.52	\$	-	\$	-	\$	189,840.52	100%
646	146014LGE	TC CT CEM ANALYZERS	\$	36,056.18	\$ \$	-	\$ \$	-	\$ \$	36,056.18	100%
647 648	146LGE15 147LGE15	UC4 Upgrade to V10-LGE15 Upgrade Quest to SOA 11g-LGE15	\$ \$	1,481.25 4,937.48	\$ \$	-	\$	-	\$	1,481.25 4,937.48	100% 100%
649	147LGE15 148LGE15	Upgrade Quick Test Pro-LGE15	\$	8,229.18	\$		\$	-	\$	8,229.18	100%
650	149LGE15	Upgrade SAP Test Data-LGE15	\$	6,583.34	\$		\$		\$	6,583.34	100%
651	152LGE15	LogRhythm Tech Upg/Ref-LGE15	\$	3,291.67	\$		\$	_	\$	3,291.67	100%
652	155LGE15	NAS Capacity Expansion-LGE15	\$	13,166.66	\$	-	\$	-	\$	13,166.66	100%
653	156LGE15	Sys Mgmt - SCCM Upgrade-LGE15	\$	14,878.32	\$	-	\$	-	\$	14,878.32	100%
654	157LGE15	EMS CIP-LGE15	\$	3,667.50	\$	-	\$	-	\$	3,667.50	100%
655	158LGE15	FIM Replacement-LGE15	\$	59,249.98	\$	-	\$	-	\$	59,249.98	100%
656	160LGE15	Maximo Licenses-LGE15	\$	8,558.34	\$	-	\$	-	\$	8,558.34	100%
657	161LGE15	Reliability Report Enh-LGE15	\$	9,874.97	\$	-	\$	-	\$	9,874.97	100%
658	163LGE15	SAP CRM/ECC Enhancement-LGE15	\$	32,916.60	\$	-	\$	-	\$	32,916.60	100%
659	164LGE15	TRODS-LGE15	\$	3,590.91	\$	-	\$	-	\$	3,590.91	100%
660 661	165LGE15 166LGE15	Non-SCADA Load Data-LGE15 ROD Enhancements-LGE15	\$ \$	12,508.32 1,645.84	\$ \$	-	\$ \$	-	\$ \$	12,508.32 1,645.84	100% 100%
662	167LGE15	Gas Training System-LGE15	\$	26,333.34	\$		\$	_	\$	26,333.34	100%
663	168LGE15	Upgrade Gas Equip-LGE15	\$	9,875.00	\$	_	\$	_	\$	9,875.00	100%
664	169LGE15	Expand My Account & Apps-LGE15	\$	16,458.34	\$	_	\$	_	\$	16,458.34	100%
665	170LGE15	Low Income Assist Portal-LGE15	\$	13,166.63	\$	-	\$	-	\$	13,166.63	100%
666	171LGE15	Rev Collections Impl-LGE15	\$	4,937.50	\$	-	\$	-	\$	4,937.50	100%
667	172LGE15	Monitoring Project-LGE15	\$	7,181.80	\$	-	\$	-	\$	7,181.80	100%
668	175LGE15	Replace RedHat Servers-LGE15	\$	8,404.67	\$	-	\$	-	\$	8,404.67	100%
669	176LGE15	UC&C/CUCM Major Upgrade-LGE15	\$	10,862.48	\$	-	\$	-	\$	10,862.48	100%
670	178LGE15	Upgrade Quest Server-LGE15	\$	7,406.23	\$	-	\$	-	\$	7,406.23	100%

					Accumul	ated	Costs		-
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	Capi	FUDC italized (E)	In	direct Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
671	179LGE15	CIP V5 EMS-LGE15	\$ 62,541.65	\$	(L) -	\$	-	\$ 62,541.65	100%
672	200LGE15	Customer Bill Redesign-LGE15	\$ 32,916.66	\$		\$	_	\$ 32,916.66	100%
673	201LGE14	Auto Pymt Arrangements-LGE14	\$ 57,773.17	\$		\$		\$ 57,773.17	100%
674	202LGE15	Trans OATT Billing Tool-LGE15	\$ 8,977.28	\$	_	\$		\$ 8,977.28	100%
675	202LGE13 203LGE14	EDI Phase III - Form 820-LGE14	\$	\$	-	\$	-	\$ 41,711.86	100%
			41,711.86		-		-		
676	207LGE14	SOA Upgrade-LGE14	\$ 105,069.42	\$	-	\$		\$ 105,069.42	100%
677	208LGE14	Convert BW to Micr Tools-LGE14	\$ 179,730.51	\$	-	\$	-	\$ 179,730.51	100%
678	209LGE14	CCS DB Serv Virtualiz-LGE14	\$ 28,624.34	\$	-	\$	-	\$ 28,624.34	100%
679	210LGE14	OTN Core Rings-LGE14	\$ 99,168.14	\$	-	\$	-	\$ 99,168.14	100%
680	211LGE14	TeamMate Reporting-LGE14	\$ 7,742.00	\$	-	\$	-	\$ 7,742.00	100%
681	212LGE14	FERCH TOOLS-LGE14	\$ 4,595.65	\$	-	\$	-	\$ 4,595.65	100%
682	213LGE14	Netscout Expan-LGE14	\$ 28,428.35	\$	-	\$	-	\$ 28,428.35	100%
683	214LGE14	Citrix Mobile Access-LGE14	\$ 116,083.53	\$	-	\$	-	\$ 116,083.53	100%
684	215LGE14	My Acct Website Enhance-LGE14	\$ 87,421.84	\$	-	\$	-	\$ 87,421.84	100%
685	216LGE14	EE Comm Enroll Enhance-LGE14	\$ 59,734.43	\$	-	\$	-	\$ 59,734.43	100%
686	217LGE14	EE Oracle to CCS Interf-LGE14	\$ 75,365.48	\$	-	\$	-	\$ 75,365.48	100%
687	219LGE14	Primavera P6-LGE14	\$ 19,434.11	\$	_	\$	-	\$ 19,434.11	100%
688	220LGE14	IOC Enhancements-LGE14	\$ 52,413.43	\$	_	\$	_	\$ 52,413.43	100%
689	221LGE14	HP/QC Upgrade-LGE14	\$ 20,261.60	\$	_	\$	_	\$ 20,261.60	100%
690	222LGE14	SAP Regression Suite-LGE14	\$ 100,763.71	\$		\$	_	\$ 100,763.71	100%
691	223LGE14	HR Dashboard Enhance-LGE14	\$ 11,149.40	\$		\$	_	\$ 11,149.40	100%
692	224LGE14	Microsoft EA-LGE14	\$ 219,723.70	\$	_	\$		\$ 219,723.70	100%
693	225LGE14	Monitoring Infrastr-LGE14	\$ 108,541.70	\$	-	\$	-	\$ 108,541.70	100%
		•	\$	\$	-	\$		\$	
694	226LGE14	Sys Mgmt Distrib Points-LGE14	21,871.15		-	\$		21,871.15	100%
695	229LGE14	Cascade Telecom-LGE14	\$ 8,986.16	\$	-		-	\$ 8,986.16	100%
696	230LGE14	SAG Upgrade-LGE14	\$ 10,845.12	\$	-	\$	-	\$ 10,845.12	100%
697	231LGE14	Contractor Health-LGE14	\$ 72,387.65	\$	-	\$	-	\$ 72,387.65	100%
698	233LGE14	EMS Switch Replacement-LGE14	\$ 38,236.00	\$	-	\$	-	\$ 38,236.00	100%
699	234LGE14	Damage Assess Enhance-LGE14	\$ 86,900.00	\$	-	\$	-	\$ 86,900.00	100%
700	236LGE14	Oracle Regression Test-LGE14	\$ 68,696.31	\$	-	\$	-	\$ 68,696.31	100%
701	237LGE14	NMS Enhancements-LGE14	\$ 13,904.00	\$	-	\$	-	\$ 13,904.00	100%
702	238LGE14	AutoCad Licenses-LGE14	\$ 3,646.32	\$	-	\$	-	\$ 3,646.32	100%
703	239LGE14	Pipeline Toolbox HDD-LGE14	\$ 869.00	\$	-	\$	-	\$ 869.00	100%
704	240LGE14	Intranet Redesign-LGE14	\$ 54,581.10	\$	-	\$	-	\$ 54,581.10	100%
705	241LGE14	Legal Hold-LGE14	\$ 38,903.55	\$	-	\$	-	\$ 38,903.55	100%
706	242LGE14	Upgrade HPQC Licenses-LGE14	\$ 34,258.35	\$	_	\$	_	\$ 34,258.35	100%
707	243LGE14	Data Domain Expansion-LGE14	\$ 348,551.81	\$	_	\$	_	\$ 348,551.81	100%
708	244LGE14	PSS MOD Software-LGE14	\$ 59,098.17	\$	_	\$	_	\$ 59,098.17	100%
709	245LGE14	Stackvision for TC Units-LGE14	\$ 45,030.00	\$		\$	_	\$ 45,030.00	100%
710	246LGE14	Handheld Replacet-LGE14	\$ 382,360.00	\$		\$	_	\$ 382,360.00	100%
711	CCAPR340	Capital CAP/REG/RECL - 003400	\$ 545,276.91	\$		\$		\$ 545,276.91	100%
		•	\$	\$		\$	-	\$	
712	CEMTR134	LGE Electric Meters - 001340	806,719.36		-			806,719.36	100%
713	CLM010514	LGE MAJOR STORM 010514	\$ (37,337.55)	\$	-	\$	-	\$ (37,337.55)	100%
714	CLM020414	LGE MAJOR STORM 020414	\$ (964,820.60)	\$	-	\$	-	\$ (964,820.60)	
715	CLM030214	LGE MAJOR STORM 030214	\$ 299.93	\$	-	\$	-	\$ 299.93	100%
716	CLM070714	LGE MAJOR STORM 070714	\$ 1.00	\$	-	\$	-	\$ 1.00	100%
717	CLM072614	LGE MAJOR STORM 072614	\$ 1.00	\$	-	\$	-	\$ 1.00	100%
718	CLM103113	LGE MAJOR STORM 103113	\$ (710.62)	\$	-	\$	-	\$ (710.62)	100%
719	CNBCBL341	Joint Trench - 003410	\$ (5,841.06)	\$	-	\$	-	\$ (5,841.06)	100%
720	CNBCD340O	NB Comm OH - 003400	\$ 1,686,477.48	\$	-	\$	-	\$ 1,686,477.48	100%
721	CNBCD340U	NB Comm UG - 003400	\$ 2,911,218.28	\$	-	\$	-	\$ 2,911,218.28	100%
722	CNBRD340O	NB Resid OH - 003400	\$ 1,114,299.46	\$	-	\$	-	\$ 1,114,299.46	100%
723	CNBRD340U	NB Resid UG - 003400	\$ 109,696.85	\$	_	\$	_	\$ 109,696.85	100%
724	CNBRD341U	NB Resid UG - 003410	\$ 3,760,310.21	\$	_	\$	_	\$ 3,760,310.21	100%
725	CNBSV340O	NB Elect Serv OH - 003400	\$ 840,206.86	\$	_	\$	_	\$ 840,206.86	100%
726	CNBSV340U	NB Elect Serv UG - 003400	\$ 663,353.55	\$	_	\$		\$ 663,353.55	100%
727	CNBVLT343	NB Network Vaults - 003430	\$ 115,375.10	\$	_	\$	-	\$ 115,375.10	100%
728	CPBWK340	El Public Works - 003400	\$ 726,633.04	\$	-	\$		\$ 726,633.04	100%
728 729		Cust Requested - 003400	\$ 200,972.88		-	\$	_		
	CRCST340	•		\$	-			\$ 200,972.88	100%
730	CRDCBL340	Repl Defective Cable - 003400	\$ 792,143.23	\$	-	\$	-	\$ 792,143.23	100%
731	CRDD3400	Capital Rep Def OH - 003400	\$ 3,595,766.84	\$	-	\$	-	\$ 3,595,766.84	100%
732	CRDD340U	Capital Rep Def UG - 003400	\$ 1,120,675.55	\$	-	\$	-	\$ 1,120,675.55	100%
733	CRDMV332	Mercury Bulb Repl - 003320	\$ 160,775.00	\$	-	\$	-	\$ 160,775.00	100%
734	CRELD340	Capital Reliability - 003400	\$ 593,230.50	\$	-	\$	-	\$ 593,230.50	100%
735	CRPOLE340	Pole Repair/Replace - 003400	\$ 3,093,935.07	\$	-	\$	-	\$ 3,093,935.07	100%
736	CRSTLT332	Repair Street Lights - 003320	\$ 2,496,344.07	\$	-	\$	-	\$ 2,496,344.07	100%
737	CSTLT332	NB Street Lights - 003320	\$ 1,881,011.00	\$	-	\$	-	\$ 1,881,011.00	100%

					Acc	umula	ated	Costs		-
CSTRMLGE Cap LGE Major Storms S	No. (A)	(B)	(C)	Amount (D)	Capitaliza (E)			Other (F)*	(G=D+E+F)	Estimated Physical Percer Completed (H=D/G)
TABLE CSYSEN340 Sys. Enh. 003400 \$ 220,750.63 \$ \$ \$ \$ 2,908,771.85 \$ \$ \$ 1.003400 Captroable Orders OH 0.003400 \$ 2,908,771.85 \$ \$ \$ 2,908,771.85 \$ \$ \$ 1.003400 \$ 2,908,771.85 \$ \$ \$ \$ 2,908,771.85 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$						-				100%
741 CTBRD3400 Cap Trouble Orders UG - 003400 \$ 2,908,571.85 \$ \$ \$ 455,4707 \$ \$ 455,4707 \$ \$ 455,4707 \$ \$ \$ 455,4707 \$ \$ \$ 455,4707 \$ \$ \$ 455,4707 \$ \$ \$ 455,4707 \$ \$ \$ 455,4707 \$ \$ \$ 455,4707 \$ \$ \$ \$ 455,4707 \$ \$ \$ \$ 455,4707 \$ \$ \$ \$ 455,4707 \$ \$ \$ \$ 455,4707 \$ \$ \$ \$ \$ 455,4707 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$						-				100%
742 CTBRD340U Cap Trouble Orders UG - 003400 \$ 465,457.07 \$ \$ \$ \$ \$ 465,457.07 \$ \$ \$ \$ \$ \$ 465,457.07 \$ \$ \$ \$ \$ \$ 465,457.07 \$ \$ \$ \$ \$ \$ 465,457.07 \$ \$ \$ \$ \$ \$ 465,457.07 \$ \$ \$ \$ \$ \$ 465,457.07 \$ \$ \$ \$ \$ \$ \$ 465,457.07 \$ \$ \$ \$ \$ \$ \$ 465,457.07 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			•	,		-			,	100%
743 CTPD340 Capital Threl Parry - 0.034019 \$ 461,473.97 \$.										100%
CTPD419			•			-		-		100%
745 CVIT343 Cupital Network Vis003430 \$ 878,735.88 \$ - \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$.				461,473.97		-			461,473.97	100%
Add CXFRM31 LGE Line Transformers S 4,011,900.67 S S S S 4,011,900.67 Text		CTPD419		539.55		-		-	539.55	100%
CXFRM340 NB Transformers -003400 S 326,406,15 S S S 326,406,15 S T14LG200 Ad Boc Letter Bar Coding-LGE14 S 27,187,39 S S S S 27,187,39 10	745	CVLT343	Capital Network Vlts - 003430	878,735.88		-	\$	-	\$ 878,735.88	100%
TI-ILIG-200 Ad Hoc Letter Bar Coding-LGEL4 \$ 27,187.39 \$. \$. \$. \$ 27,187.39 1.5-2013 RELOCATION T-LINES \$ 12,842.43 \$. \$. \$. \$. \$ 12,842.43 1.6 1.5-2014 RELOCATION T-LINES LGEE \$ 42,929.41 \$ \$. \$. \$. \$. \$ 42,929.41 1.6 1.5-2015 RELOCATION T-LINES LGEE \$ 7,308.19 \$. \$. \$. \$. \$. \$ 42,929.41 1.6 1.5-2015 RELOCATION T-LINES LGEE \$ 7,308.19 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	746	CXFRM311	LGE Line Transformers	\$ 4,011,900.67	\$	-	\$	-	\$ 4,011,900.67	100%
1.5-2013 RELOCATION T-LINES \$ 1.2.842.43 \$ \$ \$ \$ \$ \$ \$ \$ \$	747	CXFRM340	NB Transformers - 003400	\$ 326,496.15	\$	-	\$	-	\$ 326,496.15	100%
The color of the	748	IT14LG200	Ad Hoc Letter Bar Coding-LGE14	\$ 27,187.39	\$	-	\$	-	\$ 27,187.39	100%
15-2015 RELOCATION T-LINES LGE 2015 \$ 7,308.19 \$. \$. \$. \$ 7,308.19 \$. \$. \$. \$. 7,308.19 \$. \$. \$. \$. \$. 7,308.19 \$. \$. \$. \$. \$. 7,308.19 \$. \$. \$. \$. \$. \$. 7,209.108 \$. \$. \$. \$. \$. \$. 7,209.108 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	749	L5-2013	RELOCATION T-LINES	\$ 12,842.43	\$	-	\$	-	\$ 12,842.43	100%
Total New Facilities T.Lines LGE	750	L5-2014	RELOCATION T-LINES LG&E	\$ 42,929.41	\$	-	\$	-	\$ 42,929.41	100%
Total	751	L5-2015	RELOCATION T-LINES LG&E 2015	\$ 7,308.19	\$	-	\$	-	\$ 7,308.19	100%
Texas	752	L6-2014	New Facilities T LInes LGE	\$ 72,291.08	\$	-	\$	-	\$ 72,291.08	100%
Total	753	L8-2014	STORM DAMAGE T-LINE LGE 2014	\$ 157,223.62	\$	-	\$	-	\$ 157,223.62	100%
Total Page Property Prope	754	L8-2015	STORM DAMAGE T-LINE LGE 2015	\$ 36,999.98	\$	-	\$	-	\$ 36,999.98	100%
Total Tota	755	L9-14	PRIORITY REPL T-LINES LGE 2014	\$ 1,456,657.40	\$	-	\$	-	\$ 1,456,657.40	100%
Total Property P	756	L9-2012		\$	\$	-	\$	-	\$	100%
Table	757	L9-2013		\$	\$	-	\$	-	\$	100%
Total						_		_		100%
Total Laber Labe						_		_		100%
Total LBRFAIL14 LGE-Brkr Fail-2014 \$ 377,353.05 \$. \$. \$. \$ 377,353.05 10			-			_		_		100%
Total Light Ligh			•			_		_		100%
Total Los Lo				\$		_	\$	_		100%
Total Loiscapia Lose Distribution Capacitors Section Sec						_				100%
Total Company Compan						_		_		100%
Total Tota						_		_		100%
Total Lota						_		_		100%
Total										100%
Total Continent Continen										100%
770 LOTPR14 LG&E Other Prot Blanket 2014 \$ 90,788.69 \$ - \$ 90,788.69 10 771 LOTPRFL14 LG&E Oth Prot Fail 2014 \$ 41,861.71 \$ - \$ 41,861.71 10 772 LOTPRFL15 LG&E Oth Prot Fail 2015 \$ 6,718.00 \$ - \$ - \$ 6,718.00 10 773 LRELAY-13 LG&E RELAY-13 \$ 20,628.08 \$ - \$ - \$ 20,628.08 10 774 LRELAY-14 Relay Replacements-LG&E-2014 \$ 632,582.15 \$ - \$ 632,582.15 10 775 LREL-FL14 LG&E Relay Failures-2014 \$ 150,170.03 \$ - \$ - \$ 150,170.03 10 776 LREL-FL15 LG&E Relay Failures-2015 \$ 10,887.76 \$ - \$ - \$ 10,887.76 10 777 LRSUB-13 LG&E ROutine - Subs-13 \$ 123,013.18 \$ - \$ 10,887.76 10 778 LRTU-14 LGE RTU Replacements-14 \$ 139,843.22 \$ - \$ 139,843.22 10 780 LRTU-FL15 LG&E RTU Failures-2014										100%
771 LOTPRFL14 LG&E Oth Prot Fail 2014 \$ 41,861.71 \$ - \$ 44,861.71 10 772 LOTPRFL15 LG&E Oth Prot Fail 2015 \$ 6,718.00 \$ - \$ - \$ 6,718.00 10 773 LRELAY-13 LG&E RELAY-13 \$ 20,628.08 \$ - \$ - \$ 20,628.08 10 774 LRELAY-14 Relay Replacements-LG&E-2014 \$ 632,582.15 \$ - \$ 632,582.15 10 775 LREL-FL14 LG&E Relay Failures-2014 \$ 150,170.03 \$ - \$ 150,170.03 10 776 LREL-FL15 LG&E Relay Failures-2015 \$ 10,887.76 \$ - \$ 10,887.76 10 777 LRSUB-13 LG&E Routine - Subs-13 \$ 123,013.18 \$ - \$ 123,013.18 10 778 LRTU-14 LGE RTU Replacements-14 \$ 139,843.22 \$ - \$ 139,843.22 10 779 LRTU-FL14 LG&E RTU Failures-2014 \$ 24,148.37 \$ - \$ 24,148.37 10 780 LRTU-FL15 LG&E RTU Failures-2015 \$ 4,208.41 \$ - \$ 23,456.81 \$ - \$ 23,456.81 10 781 LTFFAIL15 LGE-Xfrmr Fail-2015 \$										100%
772 LOTPRFL15 LG&E Oth Prot Fail 2015 \$ 6,718.00 \$ - \$ 6,718.00 10 773 LRELAY-13 LG&E RELAY-13 \$ 20,628.08 \$ - \$ 20,628.08 10 774 LRELAY-14 Relay Replacements-LG&E-2014 \$ 632,582.15 \$ - \$ 632,582.15 10 775 LREL-FL14 LG&E Relay Failures-2014 \$ 150,170.03 \$ - \$ 5 \$ 532,582.15 10 776 LREL-FL15 LG&E Relay Failures-2015 \$ 10,887.76 \$ - \$ 10,887.76 10 777 LRSUB-13 LG&E Rotufine - Subs-13 \$ 123,013.18 \$ - \$ 123,013.18 10 778 LRTU-14 LGE RTU Replacements-14 \$ 139,843.22 \$ - \$ 139,843.22 10 779 LRTU-FL14 LG&E RTU Failures-2014 \$ 24,148.37 \$ - \$ 24,148.37 10 780 LRTU-FL15 LG&E RTU Failures-2015 \$ 4,208.41 \$ - \$ 23,456.81 10 781 LTFFAIL15 LG&E RTU Failures-2015 \$ 237,456.81 \$ - \$ 237,456.81 10 782 NBCD3400H NEW BUS COMM OH 340 \$ (423.67)						_		_		100%
773 LRELAY-13 LG&E RELAY-13 \$ 20,628.08 \$ - \$ 20,628.08 10 774 LRELAY-14 Relay Replacements-LG&E-2014 \$ 632,582.15 \$ - \$ 632,582.15 10 775 LREL-FL14 LG&E Relay Failures-2014 \$ 150,170.03 \$ - \$ 5 \$ 150,170.03 10 776 LREL-FL15 LG&E Relay Failures-2015 \$ 10,887.76 \$ - \$ 10,887.76						-		-		100%
774 LRELAY-14 Relay Replacements-LG&E-2014 \$ 632,582.15 \$ - \$ 632,582.15 10 775 LREL-FL14 LG&E Relay Failures-2014 \$ 150,170.03 \$ - \$ 150,170.03 10 776 LREL-FL15 LG&E Relay Failures-2015 \$ 10,887.76 \$ - \$ 10,887.76 10 777 LRSUB-13 LG&E Routine - Subs-13 \$ 123,013.18 \$ - \$ 123,013.18 10 778 LRTU-14 LGE RTU Replacements-14 \$ 139,843.22 \$ - \$ 139,843.22 10 779 LRTU-FL14 LG&E RTU Failures-2014 \$ 24,148.37 \$ - \$ 24,148.37 10 780 LRTU-FL15 LG&E RTU Failures-2015 \$ 4,208.41 \$ - \$ 23,456.81 \$ - \$ 24,408.41 10 781 LTFFAIL15 LG&E RTU Failures-2015 \$ 237,456.81 \$ - \$ 23,456.81 \$ - \$ 23,456.81 10 782 NBCD3400H NEW BUS COMM OH 340 \$ (0.52) \$ - \$ 23,456.81 \$ - \$ 23,456.81 \$ - \$ 23,456.81 10 784 NBSV3400H NEW BUS COMM UG 340 \$ (0.52) \$ - \$ 5 \$ (0.52) 10				,		-			,	100%
775 LREL-FL14 LG&E Relay Failures-2014 \$ 150,170.03 \$ - \$ 150,170.03 10 776 LREL-FL15 LG&E Relay Failures-2015 \$ 10,887.76 \$ - \$ 10,887.76 10 777 LRSUB-13 LG&E Routine - Subs-13 \$ 123,013.18 \$ - \$ 123,013.18 10 778 LRTU-14 LGE RTU Replacements-14 \$ 139,843.22 \$ - \$ 139,843.22 10 779 LRTU-FL14 LG&E RTU Failures-2014 \$ 24,148.37 \$ - \$ 24,148.37 \$ - \$ 24,148.37 10 780 LRTU-FL15 LG&E RTU Failures-2015 \$ 4,208.41 \$ - \$ 3 237,456.81 10 781 LTFFAIL15 LGE-Xfrm Fail-2015 \$ 237,456.81 \$ - \$ 3 237,456.81 10 782 NBCD3400H NEW BUS COMM OH 340 \$ (423.67) \$ - \$ 3 (423.67) 10 783 NBCD340UG NEW BUS COMM UG 340 \$ (0.52) \$ - \$ 3 (0.52) 10 784 NBSV340OH NEW ELECTRIC SERVICES \$ (39.52) \$ - \$ 3 (0.52) 10 785 RCST340 CUST REQ 340 \$ (2.88) \$,						100%
776 LREL-FL15 LG&E Relay Failures-2015 \$ 10,887.76 \$ - \$ \$ 10,887.76 10 777 LRSUB-13 LG&E Routine - Subs-13 \$ 123,013.18 \$ - \$ \$ 123,013.18 10 778 LRTU-14 LGE RTU Replacements-14 \$ 139,843.22 \$ - \$ \$ 139,843.22 10 779 LRTU-FL14 LG&E RTU Failures-2014 \$ 24,148.37 \$ - \$ \$ 24,148.37 10 780 LRTU-FL15 LG&E RTU Failures-2015 \$ 4,208.41 \$ - \$ \$ 24,148.37 10 781 LTFFAIL15 LGE-Xfrmr Fail-2015 \$ 237,456.81 \$ - \$ \$ 237,456.81 11 782 NBCD3400H NEW BUS COMM OH 340 \$ (423.67) \$ - \$ \$ (23.67) 10 783 NBCD340UG NEW BUS COMM UG 340 \$ (0.52) \$ - \$ \$ (0.52) 10 784 NBSV340OH NEW ELECTRIC SERVICES \$ (39.52) \$ - \$ \$ (0.52) 10 785 RCST340 CUST REQ 340 \$ (2.88) \$ - \$ \$ (2.88) 10				,		-				100%
777 LRSUB-13 LG&E Routine - Subs-13 \$ 123,013.18 \$ - \$ 123,013.18 10 778 LRTU-14 LGE RTU Replacements-14 \$ 139,843.22 \$ - \$ - \$ 139,843.22 10 779 LRTU-FL14 LG&E RTU Failures-2014 \$ 24,148.37 \$ - \$ - \$ 24,148.37 10 780 LRTU-FL15 LG&E RTU Failures-2015 \$ 4,208.41 \$ - \$ - \$ 4,208.41 10 781 LTFFAIL15 LGE-Xfrmr Fail-2015 \$ 237,456.81 \$ - \$ - \$ 237,456.81 10 782 NBCD3400H NEW BUS COMM OH 340 \$ (423.67) \$ - \$ - \$ (423.67) 10 783 NBCD340UG NEW BUS COMM UG 340 \$ (0.52) \$ - \$ - \$ (0.52) 10 784 NBSV340OH NEW ELECTRIC SERVICES \$ (39.52) \$ - \$ - \$ (0.52) 10 785 RCST340 CUST REQ 340 \$ (2.88) \$ - \$ - \$ (2.88) 10 786 RDDD3400H REP DEF EQ OH 340 \$ (16,171.26 \$ - \$ - \$ (2.88) 10 787 RDDD340UG REP DEF EQ UG 340 \$ (7,576.70) \$ - \$ - \$ (7,576.70)				,		-			,	100%
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779 LRTU-FL14 LG&E RTU Failures-2014 \$ 24,148.37 \$ - \$ \$ 24,148.37 10 780 LRTU-FL15 LG&E RTU Failures-2015 \$ 4,208.41 \$ - \$ \$ 4,208.41 10 781 LTFFAIL15 LGE-Xfrmr Fail-2015 \$ 237,456.81 \$ - \$ \$ 237,456.81 10 782 NBCD3400H NEW BUS COMM OH 340 \$ (423.67) \$ - \$ \$ (423.67) 10 783 NBCD3400G NEW BUS COMM UG 340 \$ (0.52) \$ - \$ \$ (0.52) 10 784 NBSV3400H NEW ELECTRIC SERVICES \$ (39.52) \$ - \$ \$ (0.52) 10 785 RCST340 CUST REQ 340 \$ (2.88) \$ - \$ \$ (2.88) 10 786 RDDD3400H REP DEF EQ OH 340 \$ 16,171.26 \$ - \$ \$ (7,576.70) \$ - \$ \$ (7,576.70) 10 787 RDDD340UG REP DEF EQ UG 340 \$ (7,576.70) \$ - \$ \$ (7,576.70) \$ - \$ \$ (7,576.70) \$ - \$ \$ (7,576.70) \$ - \$ \$ (7,576.70) \$ - \$ \$ (
780 LRTU-FL15 LG&E RTU Failures-2015 \$ 4,208.41 \$ - \$ \$ 4,208.41 10 781 LTFFAIL15 LGE-Xfrmr Fail-2015 \$ 237,456.81 \$ - \$ \$ 237,456.81 10 782 NBCD3400H NEW BUS COMM OH 340 \$ (423.67) \$ - \$ \$ (423.67) 10 783 NBCD3400G NEW BUS COMM UG 340 \$ (0.52) \$ - \$ \$ (0.52) 10 784 NBSV3400H NEW ELECTRIC SERVICES \$ (39.52) \$ - \$ \$ (0.52) 10 785 RCST340 CUST REQ 340 \$ (2.88) \$ - \$ \$ (2.88) 10 786 RDDD3400H REP DEF EQ OH 340 \$ (7,576.70) \$ - \$ \$ (7,576.70) 10 787 RDDD3400G REP DEF EQ UG 340 \$ (7,576.70) \$ - \$ \$ (7,576.70) 10 788 SYSENH340 SYS ENH EXIST CUST 340 \$ (516.53) \$ - \$ \$ (516.53) 10 789 TBRD3400H Trouble OH 003400 \$ (37,883.50) \$ - \$ \$ (37,883.50) 10				,						100%
781 LTFFAIL15 LGE-Xfrmr Fail-2015 \$ 237,456.81 \$ - \$ 237,456.81 10 782 NBCD3400H NEW BUS COMM OH 340 \$ (423.67) \$ - \$ (423.67) 10 783 NBCD340UG NEW BUS COMM UG 340 \$ (0.52) \$ - \$ \$ (0.52) 10 784 NBSV340OH NEW ELECTRIC SERVICES \$ (39.52) \$ - \$ \$ - \$ (39.52) 10 785 RCST340 CUST REQ 340 \$ (2.88) \$ - \$ \$ - \$ (2.88) 16 786 RDDD3400H REP DEF EQ OH 340 \$ 16,171.26 \$ - \$ \$ 16,171.26 10 787 RDDD340UG REP DEF EQ UG 340 \$ (7,576.70) \$ - \$ \$ (7,576.70) 10 788 SYSENH340 SYS ENH EXIST CUST 340 \$ (516.53) \$ - \$ \$ 5 \$ (516.53) 10 789 TBRD3400H Trouble OH 003400 \$ (37,883.50) \$ - \$ \$ 5 \$ (37,883.50) 10				,		-				100%
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700 VEDM240 TD ANGEODMED I ADOD 240						-				100%
/90 XFRM340 TRANSFORMER LABOR 340 \$ 584.59 \$ - \$ - \$ 584.59 10	790	XFRM340	TRANSFORMER LABOR 340	\$ 584.59	\$	-	\$	-	\$ 584.59	100%

TOTAL \$ 589,467,087.17 \$ - *All applicable benefits and administrative costs are charged directly to capital projects. No indirect costs are included.

						Accumul	ated	Costs				
Line No.	Project No. (B)	Description Of Project (C)		Construction Amount (D)		AFUDC apitalized	In	direct Cost Other (F)*	s		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
(A)	113270	LGE DIST LINE TRANSFORMERS	\$	4,593.44	\$	(E)	\$	(F)·	_	\$	4,593.44	100%
2	117136	CR Landfill Vertical Expansion	\$	(0.04)	\$	-	\$		-	\$	(0.04)	100%
3	117149	Trimble County 2	\$	(137,269.59)	\$	_	\$		_	\$	(137,269.59)	
4	117361	Accrued Labor - LGE	\$	(21,535.45)	\$	_	\$		_	\$	(21,535.45)	100%
5	118209	Trimble 2 Transmission Ige	\$	(1,010.28)	\$	_	\$		_	\$	(1,010.28)	100%
6	119902	Clear 12/04 A&G	\$	(259,082.96)	\$	_	\$		_	\$	(259,082.96)	100%
7	120754	Misc. A/R Uncollect - LGE Cap	\$	(12,242.00)	\$	_	\$		_	\$	(12,242.00)	100%
8	121620	Cane Run - New Landfill	\$	0.04	\$	_	\$		_	\$	0.04	100%
9	121683	TC Ash/Gypsum Ponds- LGE	\$	96,449.27	\$	_	\$		_	\$	96,449.27	100%
10	121684	TC2 AQCS - LGE	\$	(285,149.96)	\$	-	\$		-	\$	(285,149.96)	100%
11	121974	LGE Electric Meters & Installs	\$	(5.22)	\$	-	\$		-	\$	(5.22)	100%
12	122650	LGE Gas Meters	\$	9,674.05	\$	-	\$		-	\$	9,674.05	100%
13	123137	LG&E POLE INSPECTION	\$	1,436.19	\$	-	\$		-	\$	1,436.19	100%
14	123220	LGE BRCT7 A/B Conversion 08	\$	(140,740.78)	\$	-	\$		-	\$	(140,740.78)	100%
15	123930	GS LGE ICP Spectro 2013	\$	142,547.00	\$	-	\$		-	\$	142,547.00	100%
16	124017	MC1 Turbine/Generator TIL 1292	\$	363,843.72	\$	-	\$		-	\$	363,843.72	100%
17	124018	MC1 Turbine HP/IP Seals	\$	370,518.66	\$	-	\$		-	\$	370,518.66	100%
18	124019	MC1 Turbine IP Buckets	\$	225,154.05	\$	-	\$		-	\$	225,154.05	100%
19	124034	MC3 EHC Upgrade	\$	0.03	\$	-	\$		-	\$	0.03	100%
20	124035	MC4 EHC Upgrade	\$	832,727.06	\$	-	\$		-	\$	832,727.06	100%
21	124048	MC2 DCS Hardware	\$	(19,999.97)	\$	-	\$		-	\$	(19,999.97)	100%
22	124068	MC2 Condenser Tubing	\$	(646.18)	\$	-	\$		-	\$	(646.18)	100%
23	124071	MC3 Cooling Tower Fan Stacks	\$	465,160.56	\$	-	\$		-	\$	465,160.56	100%
24	124079	MC Material Handling Air Comp	\$	31,066.30	\$	-	\$		-	\$	31,066.30	100%
25	124521	TC1 SDRS STRUCT/SIDING INSUL	\$	(105,363.00)	\$	-	\$		-	\$	(105,363.00)	100%
26	124669	'09 OLD HENRY SUBSTA	\$	7,081.05	\$	_	\$		-	\$	7,081.05	100%
27	126120	MC1 Partial Radiant Reheater	\$	488,478.39	\$	_	\$		-	\$	488,478.39	100%
28	126128	MC2 345kV Isol Disconnects	\$	0.01	\$	_	\$		-	\$	0.01	100%
29	126133	MC2 Hydrosteps - 2012	\$	0.05	\$	_	\$		_	\$	0.05	100%
30	126141	MC4 Field Instrumentation	\$	587.98	\$	_	\$		_	\$	587.98	100%
31	126148	MC Coal Barge Unloading Bucket	\$	147,267.41	\$	_	\$		_	\$	147,267.41	100%
32	126166	MC1 DCS Hardware	\$	188,118.23	\$	_	\$		_	\$	188,118.23	100%
33	126223	MC1 Turbine HP Snout Rings	\$	195,960.28	\$	_	\$		_	\$	195,960.28	100%
34	126254	TC Lab Purchase Monitors	\$	166.18	\$	_	\$		_	\$	166.18	100%
35	126262	TC CT VLRA Batteries	\$	(19,939.87)	\$	_	\$		_	\$	(19,939.87)	100%
36	126264	TC CT (5of6) GFP 480V	\$	(12,608.74)	\$	_	\$		_	\$	(12,608.74)	100%
37	126356	TC CT Spare Parts for HGP	\$	694,664.21	\$	_	\$		_	\$	694,664.21	100%
38	126588	TC CT HGPI LGE#2 & CI PARTS	\$	0.22	\$	_	\$		_	\$	0.22	100%
39	126589	TC CT HGPI LGE #3	\$	0.18	\$	_	\$		_	\$	0.18	100%
40	126590	TC CT HGPI LGE#4	\$	(130,927.21)	\$	_	\$		_	\$	(130,927.21)	100%
41	126616	FURNITURE/OFFICE EQP-LGE 2011	\$	(3,269.02)	\$	_	\$		_	\$	(3,269.02)	100%
42	126646	GS-LGE-Merc Anlzr	\$	147,700.36	\$	_	\$		_	\$	147,700.36	100%
43	126650	GS-LGE-Sys Lab Exp	\$	(4,238.46)	\$	_	\$		_	\$	(4,238.46)	100%
44	126651	GS-LGE-Gen Dist Monit Equip	\$	27,306.84	\$	_	\$		_	\$	27,306.84	100%
45	126652	GS-LGE-Cyber Security	\$	141,604.95	\$	_	\$		_	\$	141,604.95	100%
46	126656	NTWK TRAN PRTCT AUTO PILOT	\$	2,002,036.36	\$	_	\$		_	\$	2,002,036.36	100%
47	126714	IT LGE IVR	\$	(5,281.83)	\$	_	\$		_	\$	(5,281.83)	100%
48	126734	Worthington Sub Expansion	\$	(171.97)		_	\$		_	\$	(171.97)	100%
49	126735	Worthington Circuit Work	\$	43,270.57	\$		\$		_	\$	43,270.57	100%
50	126894	Monitor Replacement-SVCO12	\$	(32,514.99)	\$		\$		_	\$	(32,514.99)	100%
51	126907	Replace Air Handler Unit-LGE12	\$	6,310.13	\$		\$		_	\$	6,310.13	100%
52	126937	NtwkAccessDev/Site Infrs-LGE12	\$	(13,372.92)	\$	_	\$		_	\$	(13,372.92)	100%
53	126950	Cisco UC&C-LGE12	\$	105,356.81	\$		\$			\$	105,356.81	100%
54	126965	MidLevel Storage Refresh-LGE12	\$	102,038.71	\$	-	\$		-	\$	102,038.71	100%
55	126991	CERUS III-LGE12	\$	(14,989.50)	\$		\$		_	\$	(14,989.50)	100%
56	127003	Wireless Upgrade-LGE12	\$	(6,452.24)	\$	-	\$		-	\$	(6,452.24)	100%
57	127003	Ohio Falls Redev. #3	\$	2,002,244.54	\$	-	\$		-	\$	2,002,244.54	100%
58	127090	Ohio Falls Redev. #4	\$	161,561.90	\$	-	\$		-	\$	161,561.90	100%
59	127091	Ohio Falls Redev. #5	\$	63,216.93	\$	-	\$		-	\$	63,216.93	100%
60	127092	Ohio Falls Redev. #8	\$	218,775.05	\$	-	\$		-	\$	218,775.05	100%
61	127093	TC CCP LANDFILL PH1 RAV-LGE	\$	2,080,429.40	\$	-	\$		-	\$	2,080,429.40	100%
62	127135	TC CCP RIVER FLY ASH BARGE-LGE	\$	9,503.69	\$	-	\$		-	\$	9,503.69	100%
63	127175	Work Mgmt/FRP software - LG&E	\$	1,427.25	\$	-	\$		-	\$	1,427.25	100%
64	127173	PeopleSoft Time (LG&E %)	\$	494,804.13	\$	-	\$		-	\$	494,804.13	100%
65	127101	Ohio Falls Redev. #1	\$	8,696,874.23	\$	-	\$		-	\$	8,696,874.23	100%
66	127201	Ohio Falls Redev. #1 Ohio Falls Redev. #2	\$	50,105.32	\$	-	\$		-	\$	50,105.32	100%
		Third Party PAR	\$		\$	-	\$		-	\$		
67	127258	rimer any r AK	Ф	12,686.61	Ф	-	Ф		-	φ	12,686.61	100%

			Accumulated Costs Construction AFUDC Indirect Costs		=								
Line No. (A)	Project No. (B)	Description Of Project (C) TC2 CAPITAL SPARES - LGE		(C)		Construction Amount (D)		FUDC oitalized (E)	Inc	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
68	127265	TC2 CAPITAL SPARES - LGE	\$	(35,408.96)	\$	-	\$	-	\$	(35,408.96)	100%		
69	127559	CANE RUN 7 - LGE	\$	69,550,772.58	\$	-	\$	-	\$	69,550,772.58	100%		
70	127577	MC3 Boiler Sidewall Spray	\$	872,179.33	\$	-	\$	-	\$	872,179.33	100%		
71	127581	MC1 Service Water Pipe	\$	29,140.78	\$	-	\$	-	\$	29,140.78	100%		
72	127582	MC Safety Equipment 2013	\$	32,419.92	\$	-	\$	-	\$	32,419.92	100%		
73	127585	MC 2A Coal Mill Gearbox	\$	423,459.93	\$	-	\$	-	\$	423,459.93	100%		
74	127591	MC DCS Hardware Upgrade	\$	205,499.27	\$	-	\$	-	\$	205,499.27	100%		
75	127596	MC1 Coal Feeder VFDs MC Railroad Track 2013	\$ \$	31,354.56	\$ \$	-	\$ \$	-	\$ \$	31,354.56	100%		
76 77	127603 127605	MC Chutes & Supports 2013	\$	55,430.79 156,630.41	\$	-	\$	-	\$ \$	55,430.79 156,630.41	100% 100%		
78	127603	MC3 A&B Air Htr Outlet Duct	\$	139,524.83	\$	-	\$	_	\$	139,524.83	100%		
79	127642	MC4 Burners	\$	3,164,586.84	\$	_	\$	_	\$	3,164,586.84	100%		
80	130083	Hdwe Capital for LOBs - LGE13	\$	75,927.18	\$	_	\$	_	\$	75,927.18	100%		
81	130085	MONITOR REPLACEMENT-LGE13	\$	25,722.87	\$		\$	_	\$	25,722.87	100%		
82	130089	TECHNOLOGY REFRESH - LGE13	\$	459,866.84	\$	_	\$	_	\$	459,866.84	100%		
83	130107	LOU ELEC UPGRADES-LGE13	\$	3,448.99	\$	-	\$	-	\$	3,448.99	100%		
84	130110	LOU RACKS & FURN-LGE13	\$	9,123.94	\$	-	\$	-	\$	9,123.94	100%		
85	130113	SIMPSONVL RACK&FURN LGE13	\$	2,039.12	\$	-	\$	-	\$	2,039.12	100%		
86	130116	SIMPSONVL ELEC UPGRADE-LGE13	\$	18,778.21	\$	-	\$	-	\$	18,778.21	100%		
87	130125	SERVER HW REFRESH - LGE13	\$	284,332.10	\$	-	\$	-	\$	284,332.10	100%		
88	130128	CABLING SERVER CONNECT-LGE13	\$	12,541.57	\$	-	\$	-	\$	12,541.57	100%		
89	130131	DATA CENTER SW - LGE13	\$	9,223.21	\$	-	\$	-	\$	9,223.21	100%		
90	130135	SERVER CAP EXP&REL - LGE13	\$	30,302.85	\$	-	\$	-	\$	30,302.85	100%		
91	130194	CIP COMPLI INFRA-LGE12	\$	864.57	\$	-	\$	-	\$	864.57	100%		
92	130198	CIP COMPLIANCE TOOLS-LGE12	\$	(14,386.52)	\$	-	\$	-	\$	(14,386.52)	100%		
93	130205	CIP COMPLIANCE TOOLS-LGE13	\$	93,993.65	\$	-	\$	-	\$	93,993.65	100%		
94	130274	VMWARE INFRA UPGRD-LGE13	\$	16,932.03	\$	-	\$	-	\$	16,932.03	100%		
95	130285	BACKUP CAPACITY EXP-LGE13	\$	87,397.73	\$	-	\$	-	\$	87,397.73	100%		
96	130321	REPLACE FIBER REACH NODES-LGE	\$	205,564.94	\$	-	\$	-	\$	205,564.94	100%		
97	130322	BULK PWR&ENVIRO SYSTEMS-LGE13	\$	45,315.13	\$	-	\$	-	\$	45,315.13	100%		
98	130324	CONFERENCE BRIDGE - LGE13	\$	29,060.69	\$	-	\$	-	\$	29,060.69	100%		
99	130330	MOBILE RADIO - LGE13	\$ \$	70,056.96	\$	-	\$ \$	-	\$ \$	70,056.96	100%		
100 101	130332 130341	NTWK ACCESS DEV&SITE IN-LGE13	\$	27,240.61	\$ \$	-	\$	-	\$	27,240.61 57,576.45	100% 100%		
102	130341	OUTSIDE CABLE PLANT-LGE13 UC&C-LGE13	\$	57,576.45 1,548,254.56	\$	-	\$	-	\$	1,548,254.56	100%		
102	130353	ACCESS SWITCH ROTATION-LGE13	\$	202,069.76	\$		\$	_	\$	202,069.76	100%		
103	130300	CORE NTWK INFRASTRUCT-LGE13	\$	58,658.26	\$	_	\$	_	\$	58,658.26	100%		
105	130377	EBUSINESS FIREWALL REPL-LGE13	\$	107,028.54	\$	_	\$	_	\$	107,028.54	100%		
106	130383	NTWK ACCESS DEVICE>WY-LGE13	\$	16,428.53	\$		\$	_	\$	16,428.53	100%		
107	130389	SEC INFRASTRUCTURE ENH-LGE13	\$	37,150.90	\$	_	\$	_	\$	37,150.90	100%		
108	130392	WIRELESS BUILDOUT - LGE13	\$	12,400.06	\$	_	\$	_	\$	12,400.06	100%		
109	130410	MICROSOFT LICENSE TRUEUP-LGE13	\$	90,757.49	\$	-	\$	-	\$	90,757.49	100%		
110	130660	Harrods Creek Substation	\$	1.72	\$	-	\$	-	\$	1.72	100%		
111	130661	Harrods Creek Sub Exp CW	\$	(5,460.57)	\$	-	\$	-	\$	(5,460.57)	100%		
112	130718	NB Creekview Subdivision	\$	456,651.85	\$	-	\$	-	\$	456,651.85	100%		
113	130770	2012 LGE Misc Dist Projects	\$	6,275.82	\$	-	\$	-	\$	6,275.82	100%		
114	130776	2012 Rplc 15KV Circuit Brkr-CD	\$	0.34	\$	-	\$	-	\$	0.34	100%		
115	130795	SCM 2012 LGE Sub Bldg & Grds	\$	9,967.38	\$	-	\$	-	\$	9,967.38	100%		
116	130797	SCM 2012 LGE Tools & Equip	\$	(493.11)		-	\$	-	\$	(493.11)	100%		
117	130814	SCM 2013 Misc NESC Comp Proj	\$	39,794.14	\$	-	\$	-	\$	39,794.14	100%		
118	130875	MC1&2 FGD, MC1FF, MC2FF	\$	89,493,876.82	\$	-	\$	-	\$	89,493,876.82	100%		
119	130881	MC3 FGD & FABRIC FILTER	\$	38,204,727.08	\$	-	\$	-	\$	38,204,727.08	100%		
120	130896	TC1 FABRIC FILTER	\$	9,920,329.32	\$	-	\$	-	\$	9,920,329.32	100%		
121	130898	Lou Upgd-Middletown 345kV Brkr	\$	6.68	\$	-	\$	-	\$	6.68	100%		
122 123	131019	Mobile Auto Dispatch - LGE Work Mgmt System Prj	\$ \$	676,672.94 1,378,912.33	\$ \$	-	\$ \$	-	\$ \$	676,672.94 1,378,912.33	100%		
123	131031 131222	PR12 GT Control Upgrade	\$	1,378,912.33	\$	-	\$	-	\$	0.22	100% 100%		
125	131222	Lou Upgr-New Albany-Subs	\$	3,339,402.65	\$	-	\$	-	\$	3,339,402.65	100%		
126	131314	Middletown Control House	\$	905,996.97	\$	-	\$	_	\$	905,996.97	100%		
127	131443	KENZIG ROAD	\$	4,266,969.63	\$	_	\$	_	\$	4,266,969.63	100%		
128	131589	OFFICE FURNITURE - LGE	\$	(562.48)	\$	_	\$	_	\$	(562.48)	100%		
129	131591	TC1 TURBINE CRANE CONTROL UPG	\$	0.01	\$	-	\$	-	\$	0.01	100%		
130	131594	TC1 VLRA BATTERIES AT MDCT	\$	21,539.51	\$	-	\$	-	\$	21,539.51	100%		
131	131612	TC1 SCR STRUCT STEEL	\$	1.51	\$	-	\$	-	\$	1.51	100%		
132	131619	TC1 DUCTWORK EXPANSION JOINT	\$	80,409.93	\$	-	\$	-	\$	80,409.93	100%		
133	131701	Lou Upgrades-Midtown 4th Xfrmr	\$	4,293,734.03	\$	_	\$	-	\$	4,293,734.03	100%		
133													

) (C)	_									
Line No. (A)	Project No. (B)			Construction Amount (D)		AFUDC apitalized (E)	In	direct Cos Other (F)*	ts		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
135	131741	CR North Bin Vent Baghouse	\$	0.03	\$	-	\$		-	\$	0.03	100%
136	131828	Oracle Upgrade 2012 (LG&E%)	\$	1,412,872.11	\$	-	\$		-	\$	1,412,872.11	100%
137	131920	GSU Light Arrst	\$	11,706.58	\$	-	\$		-	\$	11,706.58	100%
138	131936	H2O Merc Analyzer	\$	35,658.40	\$	-	\$		-	\$	35,658.40	100%
139	132090	ET-Xfrmr-Replc	\$	5,967.25	\$	-	\$		-	\$	5,967.25	100%
140	132091	TC1 SCR Catalyst Re-gen	\$ \$	68,389.56	\$ \$	-	\$ \$		-	\$ \$	68,389.56	100%
141 142	132475 132536	MC-Brkrs-Rplc STRAT ASSET INVEST SFTWR LGE	\$	2,935.10 715.94	\$ \$	-	\$		-	\$	2,935.10 715.94	100% 100%
143	132605	GUTHRIE COKE NETWORK VAULT	\$	25,168.98	\$	-	\$		-	\$	25,168.98	100%
144	132645	MC3 Heater Radars	\$	0.03	\$	_	\$		_	\$	0.03	100%
145	132730	QAS for EMS LGE	\$	2,399.57	\$	-	\$		-	\$	2,399.57	100%
146	132803	MC4 Cooling Tower Pump	\$	0.03	\$	-	\$		-	\$	0.03	100%
147	132804	MC3 BURNERS 2013	\$	1,991,077.02	\$	-	\$		-	\$	1,991,077.02	100%
148	132809	4535 NRTHSD SBSTN PARA	\$	(6,811.58)	\$	-	\$		-	\$	(6,811.58)	100%
149	132870	CIP Physical Security Upgs-LGE	\$	84,905.05	\$	-	\$		-	\$	84,905.05	100%
150	132881	4533 MILL CREEK 345 PARA	\$	63,358.64	\$	-	\$		-	\$	63,358.64	100%
151	132883	4531 MILL CREEK 345 PARA	\$	65,001.00	\$	-	\$		-	\$	65,001.00	100%
152	132884	4532 MILL CREEK 345 PARA	\$	45,341.55	\$	-	\$		-	\$	45,341.55	100%
153	132888	EMS CC Switchover - LG&E	\$ \$	8,961.72 697,383.27	\$ \$	-	\$ \$		-	\$	8,961.72	100%
154 155	132892 132898	MC1 EHC Upgrade MC 1B Coal Mill Gearbox	\$	60,800.96	\$	-	\$		-	\$ \$	697,383.27	100% 100%
156	132900	MC1 Feeder Bunker Valves	\$	5,255.61	\$	-	\$			\$	60,800.96 5,255.61	100%
157	132904	MC4 Bunker Valves	\$	41,400.82	\$	-	\$		-	\$	41,400.82	100%
158	132917	MC1 WW Weld Overlay	\$	2,646,344.26	\$	_	\$		_	\$	2,646,344.26	100%
159	132921	MC3 Reheater	\$	3,165,055.67	\$	-	\$		_	\$	3,165,055.67	100%
160	132924	MC4 Reheater	\$	2,245,633.42	\$	-	\$		-	\$	2,245,633.42	100%
161	132926	MC2 Service Water Piping	\$	0.03	\$	-	\$		-	\$	0.03	100%
162	132928	GS CDM Aurora Mit LGE	\$	72,290.76	\$	-	\$		-	\$	72,290.76	100%
163	132956	MC3 SCR Catalyst Layer 2	\$	418,428.27	\$	-	\$		-	\$	418,428.27	100%
164	132966	MC4 DCS Hardware 2014	\$	70,217.99	\$	-	\$		-	\$	70,217.99	100%
165	132988	MC1 Warm-Up Gas System	\$	54,682.46	\$	-	\$		-	\$	54,682.46	100%
166	132997	MC4 FD Fan Vane Drives	\$	534.30	\$	-	\$		-	\$	534.30	100%
167 168	132998 133222	MC4 PA Fan Venturis PERSONL PROD GROWTH REFRES	\$ \$	16,023.43	\$ \$	-	\$ \$		-	\$ \$	16,023.43 (53,075.65)	100% 100%
169	133222	MC GSU Transformer Spare	\$	(53,075.65) 2,617,124.38	\$	-	\$			\$	2,617,124.38	100%
170	133234	PERSONAL PROD GR REF LGE13	\$	203,799.74	\$	-	\$		-	\$	203,799.74	100%
171	133307	MC1 Final Superheater DMWs	\$	355,671.74	\$	_	\$		_	\$	355,671.74	100%
172	133322	NERCALRT-OH FLS-PDYW	\$	460,573.38	\$	_	\$		_	\$	460,573.38	100%
173	133324	NERCALRT-ASHBM-MNSLK	\$	7,365.81	\$	-	\$		_	\$	7,365.81	100%
174	133337	NERCALRT-PLSRRDG TAP	\$	5,704.41	\$	-	\$		-	\$	5,704.41	100%
175	133338	NERCALRT-CNRNST-ASB2	\$	33,070.38	\$	-	\$		-	\$	33,070.38	100%
176	133339	NERCALRT-CLVRPT-TPTP	\$	56,434.73	\$	-	\$		-	\$	56,434.73	100%
177	133340	NERCALRT-BRGRS-WTRSD	\$	780,667.30	\$	-	\$		-	\$	780,667.30	100%
178	133344	NERCALRT-MD LN-OKLNA	\$	263,513.20	\$	-	\$		-	\$	263,513.20	100%
179	133346	NERCALRT-NRTHSD-BRGS	\$	1,206,428.84	\$	-	\$		-	\$	1,206,428.84	100%
180	133387	NERCALRT-CANAL TAP	\$	(3,476.90)	\$	-	\$		-	\$	(3,476.90)	100%
181	133445	NERCALRT-MGZN-WTRSD	\$	(2,924.46)		-	\$		-	\$	(2,924.46)	100%
182	133455	DIST-NA-WTRSN-MDLTN	\$	7,983.17	\$	-	\$		-	\$	7,983.17	100%
183 184	133459	DIST-NA-APPRK-MDLTN	\$ \$	(28,179.54)	\$ \$	-	\$ \$		-	\$ \$	(28,179.54)	100% 100%
185	133460 133467	NERCALRT-CNTRFD-MDTN NERCALRT-HNCK-MGZN	\$	7,768.16 4,517.20	\$	-	\$		-	\$	7,768.16 4,517.20	100%
186	133407	DIST-NA-BRKRDG-ETHL	\$	7,257.06	\$	-	\$		-	\$	7,257.06	100%
187	133481	NERCALRT-APPRK-ETHL	\$	3,596.76	\$		\$		_	\$	3,596.76	100%
188	133486	SAN SWTCH REFRSH LGE14	\$	356,009.38	\$	_	\$		_	\$	356,009.38	100%
189	133614	MC4 FGD, FF	\$	123,672,453.13	\$	_	\$		_		123,672,453.13	100%
190	133632	REPLACE MXP VIDEO UNITS LGE	\$	36,615.42	\$	-	\$		-	\$	36,615.42	100%
191	133716	Encase Forensics Tool-LGE13	\$	25,083.05	\$	-	\$		-	\$	25,083.05	100%
192	133876	GS Maximo Upgrd	\$	173,982.58	\$	-	\$		-	\$	173,982.58	100%
193	133948	NE WD ARA NWK RFAS & RT- LGE12	\$	(1,289.96)	\$	-	\$		-	\$	(1,289.96)	100%
194	133978	NERCALRT-TVA-PDYS RN	\$	383,043.65	\$	-	\$		-	\$	383,043.65	100%
195	134003	COLLECTIVE BILLING ENH - LGE12	\$	46,200.23	\$	-	\$		-	\$	46,200.23	100%
196	134030	CR4 GSU Trans Cooling System	\$	1.86	\$	-	\$		-	\$	1.86	100%
197	134206	MTWN#4-TRSFMR-LINES	\$	25,360.34	\$	-	\$		-	\$	25,360.34	100%
198	134227	NERCALRT-FRNVLY-GDLN	\$	4,688.26	\$	-	\$		-	\$	4,688.26	100%
199	134231	TC1 DCS Upgrade	\$	511,691.56	\$	-	\$		-	\$	511,691.56	100%
200	134234	MC4 Generator Stator Bar	\$ \$	163,260.51	\$	-	\$		-	\$	163,260.51	100%
201	134242	CIP Test Lab-LGE-2013	\$	400,160.44	\$	-	\$		-	\$	400,160.44	100%

		Description Of Project (C)		=							
Line No. (A)			,	Construction Amount (D)		AFUDC apitalized (E)	Inc	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
202	134270	VIRTUAL DESKTOP - LGE	\$	4,062.33	\$	-	\$	-	\$	4,062.33	
203	134296	LOUISVILLE EAST END BRIDGE	\$	(27,026.73)	\$	-	\$	-	\$	(27,026.73)	
204	134341	CR RO Pump and Motor Upgrade	\$	0.01	\$	-	\$	-	\$	0.01	100%
205	134411	UPGRADE EMS SOFTWARE LGE	\$	39,691.43	\$	-	\$	-	\$	39,691.43	100%
206	134474	AOC Metering Renov 2012	\$	8,503.18	\$	-	\$	-	\$	8,503.18	100%
207	134497	Electric OMS Replace/Upg-LGE	\$	24,884.87	\$	-	\$	-	\$	24,884.87	100%
208	134560	PADDYSRUN TR4A REPL	\$	0.74	\$	-	\$	-	\$	0.74	100%
209	134570	2013 Elec OMS Upgrade-LGE	\$	29,583.43	\$	-	\$	-	\$	29,583.43	100%
210	134595	2013 SynerGee-LGE	\$	19,212.59	\$	-	\$	-	\$	19,212.59	100%
211	134597	2013 Hardware Infra-LGE	\$	32,445.34	\$	-	\$	-	\$	32,445.34	100%
212	134615	TIP TOP PHASE 3	\$	(7,562.53)	\$	-	\$	-	\$	(7,562.53)	
213	134624	New 138kV CR7 SW Yard-Network	\$	7,082,500.84	\$	-	\$	-	\$	7,082,500.84	100%
214	134664	Back-up Trans Control Ctr LGE	\$	41,357.90	\$	-	\$	-	\$	41,357.90	100%
215	134675	2013 Ret Sys Enhance-LGE	\$	48,073.09	\$	-	\$	-	\$	48,073.09	100%
216	134689	2013 FieldNet Enhance-LGE	\$	10,786.49	\$	-	\$	-	\$	10,786.49	100%
217	134691	2013 Retail HW Infra-LGE	\$	51,443.68	\$	-	\$	-	\$	51,443.68	100%
218	134750	8 New EMS Workstations LGE	\$	(4,906.45)	\$	-	\$	-	\$	(4,906.45)	
219	134911	SCM2012 FPE TAPCHGR-NORMANDY	\$	0.27	\$	-	\$	-	\$	0.27	100%
220	134913	SCM2012 FPE TAPCHGR-REINHAUSEN	\$	0.55	\$	-	\$	-	\$	0.55	100%
221	134914	SCM2012 RPL SEMINOLE TR4 BRKR	\$	0.08	\$	-	\$	-	\$	0.08	100%
222	134915	SCM2012 RPL GE SFC PRTCT RELAY	\$	0.17	\$	-	\$	-	\$	0.17	100%
223	134967	SCM2014 LGE BLDG & GROUNDS	\$	4,293.55	\$	-	\$	-	\$	4,293.55	100%
224	134975	SCM2014 LGE MISC DIST PROJ	\$	3,103.61	\$	-	\$	-	\$	3,103.61	100%
225	135002	SCM2013 LGE TOOLS AND EQUIP	\$ \$	87,327.32	\$	-	\$ \$	-	\$	87,327.32	100%
226	135013	HK1235 CIRCUIT WORK		102,717.49	\$	-	\$	-	\$	102,717.49	100%
227 228	135030	LGE-REPLACE SECURITY EQP 2012	\$ \$	(8,735.78)	\$ \$	-	\$	-	\$ \$	(8,735.78)	
	135043	LGE-FURNITURE AND EQPMT 2012	\$ \$	(1,105.95)		-	\$	-	\$	(1,105.95)	
229 230	135058 135185	Downtown Network AMS 2014 CEMI >5 ckts LGE	\$	14,576.08	\$ \$	-	\$	-	\$	14,576.08	100% 100%
231	135208		э \$	1,241.47 12,100.24	\$	-	\$	-	\$	1,241.47 12,100.24	100%
232	135211	2 pole top mannequins 345kV Breaker Repl-LGE-2012	\$ \$	18,015.81	\$	-	\$	_	\$	18,015.81	100%
233	135246	Relocate 138kV CR7 Lines	\$	1,167,452.33	\$	-	\$	_	\$	1,167,452.33	100%
234	135260	Wallstreet Suite	\$	126,882.75	\$	-	\$	-	\$	126,882.75	100%
235	135266	New 345kV CR7 Line	\$	972,755.22	\$	_	\$	_	\$	972,755.22	100%
236	135638	MC3 Gen Stator Bar Purchase	\$	2,839,580.12	\$	_	\$	_	\$	2,839,580.12	100%
237	135640	MC1 Generator Stator Bar	\$	2,969,802.67	\$	_	\$	_	\$	2,969,802.67	100%
238	135770	Madison TR2 Rewind	\$	1.32	\$	_	\$	_	\$	1.32	100%
239	135825	LGE Test Equipment - 2012	\$	(11,720.24)	\$	_	\$	_	\$	(11,720.24)	100%
240	135873	Repl fail Pot Trans, Tip Top.	\$	0.43	\$	_	\$	_	\$	0.43	100%
241	135888	Harmony Landing Ckt 1157	\$	806.48	\$	_	\$	_	\$	806.48	100%
242	135909	LGE ELECTRIC DLC	\$	32,817.54	\$	_	\$	_	\$	32,817.54	100%
243	135918	New 345kV CR Brkrs at Paddys W	\$	475,498.88	\$	_	\$	_	\$	475,498.88	100%
244	135923	Ckt HI-1102	\$	(1,088.54)	\$	_	\$	_	\$	(1,088.54)	
245	135929	TLEQ340 - 2012	\$	(1,459.38)	\$	-	\$	_	\$	(1,459.38)	
246	135947	Draw DT/Enhance AutoCAD-LGE	\$	0.60	\$	_	\$	_	\$	0.60	100%
247	135971	Cane Run Land Purchase	\$	1,297.50	\$	-	\$	-	\$	1,297.50	100%
248	136014	Electronic Reclosers	\$	(1,047.95)	\$	-	\$	-	\$	(1,047.95)	100%
249	136029	TA-1130	\$	(1,047.12)	\$	-	\$	-	\$	(1,047.12)	100%
250	136050	DIST-NA-CNTRFD-MDTN	\$	(2,910.38)	\$	-	\$	-	\$	(2,910.38)	100%
251	136170	AP-SADE-LGE	\$	1,357.89	\$	-	\$	-	\$	1,357.89	100%
252	136197	MC Yard Aux Trans Bushings	\$	213.73	\$	-	\$	-	\$	213.73	100%
253	136229	NERCALRT-CLFTY-CGE	\$	132,406.63	\$	-	\$	-	\$	132,406.63	100%
254	136250	Ethel TR 6 LTC Rebuild	\$	0.02	\$	-	\$	-	\$	0.02	100%
255	136307	System Operations Room 154 LGE	\$	(101.75)	\$	-	\$	-	\$	(101.75)	100%
256	136313	PADDYS RUN 138KV DISCNCT RP	\$	0.22	\$	-	\$	-	\$	0.22	100%
257	136367	LGE PITP Capital	\$	2,989.54	\$	-	\$	-	\$	2,989.54	100%
258	136394	LGE Ckt 1142	\$	49,044.86	\$	-	\$	-	\$	49,044.86	100%
259	136396	LGE Ckt HC 1291	\$	157,887.79	\$	-	\$	-	\$	157,887.79	100%
260	136421	Cane Run Landfill MSE Wall	\$	931,701.86	\$	-	\$	-	\$	931,701.86	100%
261	136475	GS GE Lab Equip LGE	\$	26,907.69	\$	-	\$	-	\$	26,907.69	100%
262	136515	LGE SCM TRAILER	\$	493.11	\$	-	\$	-	\$	493.11	100%
263	136527	PADDYS RUN WILDLIFE	\$	1.86	\$	-	\$	-	\$	1.86	100%
264	136534	SKYLIGHT-PENAL DO UNDRBLD	\$	808.93	\$	-	\$	-	\$	808.93	100%
265	136543	METER REPL FOR FLOOD AREAS	\$	(1,905.30)	\$	-	\$	-	\$	(1,905.30)	100%
266	136569	GS CDM Cyber Lab LGE	\$	16,121.33	\$	-	\$	-	\$	16,121.33	100%
267	136570	GS CDM Equip Prot LGE	\$	7,614.48	\$	-	\$	-	\$	7,614.48	100%
268	136581	Ckt ML-1282 LGE	\$	949.97	\$	_	\$	_	\$	949.97	100%

		Description Of Project (C)			-						
Line No. (A)	Project No. (B)		•	Construction Amount (D)		AFUDC pitalized (E)	Inc	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
269	136603	TransOpLog II-LGE	\$	5,298.19	\$	-	\$		- \$	5,298.19	
270	136605	CR4/5 SPP Camera System	\$	(18,501.85)	\$	-	\$		- \$	(18,501.85)	100%
271	136629	MC1 Turb Lube Oil Filtration	\$	314.11	\$	-	\$		- \$	314.11	100%
272	136635	TA1106 Louisville	\$	(14,885.39)	\$	-	\$		Ψ	(14,885.39)	100%
273	136638	MC4 SCR Catalyst Layer 1	\$	223,917.46	\$	-	\$		Ψ		100%
274	136643	MC1 Turbine Bolting	\$	82,899.20	\$	-	\$		Ψ		100%
275	136644	MC1 Turbine Diaphragm Part	\$	157,623.93	\$	-	\$		-		100%
276	136648	MC3 Final SH Pendants	\$	960,462.08	\$	-	\$		Ψ	,	100%
277	136649	MC4 Final SH Pendants	\$	1,156,079.02	\$	-	\$		-		100%
278	136977	Rpl 138kV Brkrs at CRS & PW	\$	1,664,802.48	\$	-	\$		Ψ		100%
279	136978	Cane Run 345kV Xfrmr - LGE	\$	3,030,673.91	\$	-	\$		Ψ		100%
280	137038	DIST-NA-DXE-PDYS RN	\$	20,585.49	\$	-	\$		Ψ		100%
281	137204	BRCT GT24 Spr Qnch Wtr Pm LGE	\$	63,940.18	\$	-	\$		- \$,	
282	137363	Tip Top Xfrmr TR2 Rpl	\$	1,017,916.10	\$	-	\$		Ψ		100%
283	137491	TC Landfill Add'l Land LGE	\$	51,980.69	\$	-	\$		-		100%
284	137496	HK-1234	\$	58,498.87	\$	-	\$		Ψ		100%
285	137497	HK-1233	\$	184,675.23	\$	-	\$		-		100%
286	137499	JT-1120	\$	371,221.24	\$	-	\$		Ψ		100%
287	137501	TE-1245	\$	169,588.94	\$	-	\$		Ψ	,	100%
288	137550	Cascade Phase II - LGE	\$	113,263.74	\$	-	\$		Ψ		
289	137554	DIST-NA-MD LN-OKLNA	\$	15,277.22	\$	-	\$		-	,	
290	137577	DIST-NA-BLU LK-MD LN	\$ \$	13,750.19	\$	-	\$ \$				
291	137645	TC1 BOILER FRONT LSPP Repl	\$	15,398.84	\$ \$	-	\$				100%
292 293	137646 137647	TC1 BOILER Reheat FPOL Assem TC1 BOILER Final SH Assemb	\$	1,185,860.30 454,998.38	\$	-	\$				100% 100%
293	137650	TC1 BOILER UP REAR ARCH PNLS	\$	729,246.65	\$	-	\$				100%
294	137659	OF Station Roof Exhauster	\$	79,829.03	\$	-	\$				100%
296	137661	OF Station Roof Exhauster OF Station Sewer Trmt Upgrade	\$	21,865.58	\$	-	\$		-	,	
297	137686	SIMPSONVILLE TRANS-LGE	\$	(30,600.60)	\$	-	\$			(30,600.60)	
298	137702	Ckt CF1201	\$	180,315.28	\$	-	\$		- s - \$		100%
299	137702	Ckt FH1210	\$	40,638.20	\$	-	\$		- \$ - \$,	
300	137703	Ckt PV1251	\$	69,043.13	\$	_	\$				100%
301	137704	Ckt T V1231 Ckt TA1133	\$	12,900.13	\$	_	\$				100%
302	137709	Ckt FA1123	\$	111,412.65	\$	_	\$		- \$		100%
303	137711	Ckt TA1106	\$	84,576.33	\$	_	\$,	100%
304	137712	Ckt AK1291	\$	259,969.39	\$	_	\$				100%
305	137713	Ckt AK1295	\$	340,649.22	\$	_	\$				100%
306	137714	Ckt LS1245	\$	447,159.07	\$	_	\$		- \$		100%
307	137715	Ckt PL-1270	\$	(2,269.01)	\$	_	\$			(2,269.01)	
308	137764	Paddys Run Metering Project	\$	0.20	\$	_	\$			0.20	
309	137768	MC1 Turbine L0 Blades	\$	1,571,119.33	\$	_	\$				100%
310	137772	TRODS - LG&E	\$	16,165.18	\$	_	\$				
311	137777	MC 4A Transformer Bushings	\$	4,219.06	\$	-	\$,	
312	137785	BISHOP SUB TR1 REPLACE	\$	372.89	\$	-	\$		- \$		100%
313	137788	PL 1270	\$	22,099.74	\$	-	\$		- \$		100%
314	137802	PLEASURE RIDGE TR1 REPL	\$	12.26	\$	-	\$		- \$	12.26	100%
315	138089	DSP HAN HGLND CIR WORK	\$	191,940.61	\$	-	\$		- \$	191,940.61	100%
316	138092	FAULT CIR INDI UG PROJ	\$	19,826.89	\$	-	\$		- \$	19,826.89	100%
317	138093	LEO URD CABLE REJUV/REP	\$	375,269.17	\$	-	\$		- \$		100%
318	138094	MANHOLE COV REPL PRO - 2013	\$	457,747.47	\$	-	\$		- \$	457,747.47	100%
319	138113	SCM BDD DIFF RELAY REPL	\$	57,244.82	\$	-	\$		- \$	57,244.82	100%
320	138115	SCM FPE TAPCHANGER REPL	\$	320,588.11	\$	-	\$		- \$	320,588.11	100%
321	138116	SCM2014 LGE RTU REPL	\$	9,251.20	\$	-	\$		- \$	9,251.20	100%
322	138127	SCM 2013 LGE REPL SUB BATT	\$	90,071.86	\$	-	\$		- \$	90,071.86	100%
323	138136	DSP LYNDON S SUBST PROJ	\$	1,929.06	\$	-	\$		- \$	1,929.06	100%
324	138160	SCM2014 LGE BDD DIFF RELAY RPL	\$	1,452.89	\$	-	\$		- \$	1,452.89	100%
325	138161	SCM2014 LGE FPE TAPCH RPL-REIN	\$	1,465.69	\$	-	\$		- \$	1,465.69	100%
326	138165	SCM2014 LGE RPL SUB BATTERIES	\$	670.17	\$	-	\$		- \$	670.17	100%
327	138169	BELKNAP VAULT	\$	237,670.09	\$	-	\$		- \$	237,670.09	100%
328	138183	BOC CSCC - LGE	\$	47,464.25	\$	-	\$		- \$	47,464.25	100%
329	138189	CAMERAS - LGE 2013	\$	37,031.49	\$	-	\$		- \$	37,031.49	100%
330	138191	FIRE SYSTEMS - LGE 2013	\$	26,591.73	\$	-	\$		Ψ		100%
331	138193	SECURITY EQUIPMENT LGE 2013	\$	22,340.79	\$	-	\$		- \$	22,340.79	100%
332	138198	2014 CAMERAS	\$	3,369.14	\$	-	\$		- \$		100%
	138206	HK1243 CIRCUIT WORK	\$	89,630.87	\$		\$		- \$	89,630.87	100%
333						-					
333 334 335	138230 138244	LGE REPL TRANS FIRE DET SYS	\$	172.17 143,760.35	\$ \$	-	\$ \$		- \$ - \$ - \$	172.17	100%

							Accumulated Costs						
Line No. (A)	Project No. (B)	Description Of Project (C)	(Construction Amount (D)		AFUDC apitalized (E)	In	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)		
336	138255	TLEQ340 - 2013	\$	208,681.26	\$	-	\$		- \$		100%		
337	138291	2013 GAS RISER PROJECT	\$	200,083.79	\$	-	\$		- \$		100%		
338	138294	TRMS REPL/UPGR LGE	\$	128,719.79	\$	-	\$		- \$		100%		
339	138315	Green River 5 - LGE	\$	1,665,987.81	\$	-	\$		- \$		100%		
340	138335	ADMIN CONTRACT SVC EQUIP	\$	54,075.94	\$	-	\$		- \$,	100%		
341	138337	BOC REPLACE WINDOWS	\$	209,411.79	\$	-	\$		- \$		100%		
342	138373	LGE - REPLACE FAILED EQUIPMENT	\$ \$	28,223.79	\$ \$	-	\$ \$		- \$ - \$		100% 100%		
343 344	138374 138389	LGE FURNITURE & OFFICE EQP FV-1142	\$	50,759.02 52,420.41	\$	-	\$		- \$ - \$		100%		
345	138390	ET-1172	\$	51,297.21	\$	_	\$		- \$		100%		
346	138391	DIST-NA-TVA-PDYS RN	\$	83,566.40	\$	-	\$		- \$		100%		
347	138439	DLC - LG&E Electric	\$	1,474,617.06	\$	-	\$		- \$		100%		
348	138531	BOC-REPLACE WINDOWS 2014	\$	63,200.00	\$	-	\$		- \$	63,200.00	100%		
349	138593	MISC EQUIPMENT - SAFETY LGE	\$	4,140.93	\$	-	\$		- \$	4,140.93	100%		
350	138610	Auburndale Pole Racks 13-14	\$	113,858.46	\$	-	\$		- \$,	100%		
351	138614	PowerPlant Prop Tax	\$	54,180.66	\$	-	\$		- \$		100%		
352	138659	BISHOP SUBSTATION TR1 REWIND	\$	403,422.88	\$	-	\$		- \$		100%		
353	138674	EAST END OHIO RVR BRIDGES ELEC	\$	(72,149.90)	\$	-	\$		- \$	(72,149.90)	100%		
354	138680	CR4 Ash Water Pump Repl Trimble Co 5 Xfrmr Repl	\$ \$	14,299.68	\$ \$	-	\$ \$		- \$ - \$,	100%		
355 356	138681 138685	Ohio Falls Upgrade #6	\$	3,204,128.81 10,552.46	\$	-	\$		- \$ - \$		100% 100%		
357	138686	Ohio Falls Upgrade #7	\$	10,552.45	\$	-	\$		- \$,	100%		
358	138691	TWR LGHTNG-LGE	\$	473,590.47	\$	_	\$		- \$		100%		
359	138710	Corporate Web Site & App LGE	\$	118,802.18	\$	-	\$		- \$,	100%		
360	138713	MC4 Gen High Voltage Bushings	\$	(408,519.40)	\$	-	\$		- \$	(408,519.40)			
361	138719	CTS 3.0 and AFB 3.0 - LGE	\$	185,527.75	\$	-	\$		- \$	185,527.75	100%		
362	138728	Fuelworx to Aligne Fuels-LGE	\$	(446.70)	\$	-	\$		- \$	(446.70)	100%		
363	138772	CT Land - LGE	\$	7,283.13	\$	-	\$		- \$,	100%		
364	138808	DIST-NA-CNRNST-ASB2	\$	174,272.50	\$	-	\$		- \$,	100%		
365	138822	MC Communications Radios	\$	3,719.66	\$	-	\$		- \$		100%		
366	138825	OX 1277	\$ \$	473,014.54	\$ \$	-	\$ \$		- \$ - \$,	100%		
367 368	138828 138839	Cane Run Control House-LGE Distribution Drive Property	\$	1,585,085.84 1,050.50	\$	-	\$		- \$ - \$		100% 100%		
369	138843	MC Gypsum Overland Belt	\$	4,658.57	\$	-	\$		- \$		100%		
370	138844	MC 3D Primary Air Fan Motor	\$	(377.58)	\$	_	\$		- \$	(377.58)	100%		
371	138857	RUSSELL CORNER LAND	\$	150,713.48	\$	-	\$		- §		100%		
372	138880	CR6 GSU Trans Cooling Pumps	\$	6,089.37	\$	-	\$		- \$		100%		
373	138886	LS1245	\$	29,908.89	\$	-	\$		- \$	29,908.89	100%		
374	138921	REBUILD DEGASIFICATION UNIT	\$	29,531.68	\$	-	\$		- \$	29,531.68	100%		
375	138946	LGE Pole Inspection 2013	\$	2,660,084.89	\$	-	\$		- \$	2,660,084.89	100%		
376	138976	MC4 TDBFP Coupling	\$	(850.07)	\$	-	\$		- \$	(850.07)	100%		
377	138977	Central Maint Shop Renovation	\$	426,591.04	\$	-	\$		- \$		100%		
378	138999	Linux Identity Manager - LGE	\$	1,301.52	\$	-	\$		- \$		100%		
379 380	139020 139021	OF Generator Cooling Pumps EMS Operator Monitor-LGE-2012	\$ \$	16,597.50 1,741.13	\$ \$	-	\$ \$		- \$ - \$,	100% 100%		
381	139021	RIVERPORT FACILITY ACCESS	\$	26,081.03	\$	-	\$		- s		100%		
382	139045	TC2 DSI System - LGE	\$	619,851.60	\$	_	\$		- \$		100%		
383	139056	34.5KV LGE 2013	\$	10,971.54	\$	_	\$		- \$,	100%		
384	139091	MC Gypsum Pelletizing Electric	\$	7,305.53	\$	-	\$		- \$		100%		
385	139094	MC Domestic Water Piping	\$	271,034.15	\$	-	\$		- \$		100%		
386	139096	Back-up Cntrl Ctr- Dist-LG&E	\$	18,068.26	\$	-	\$		- \$	18,068.26	100%		
387	139107	CKT BR-1176	\$	511,347.47	\$	-	\$		- \$		100%		
388	139108	Ckt. BR-1179	\$	524,172.31	\$	-	\$		- \$		100%		
389	139110	CKT CW-1228	\$	6,168.33	\$	-	\$		- \$		100%		
390	139116	CKT TA-1138	\$	22,099.74	\$	-	\$		- \$		100%		
391	139119	THIRD PARTY POLE ATTACH 2013	\$	(15,815.84)	\$	-	\$		- \$	(15,815.84)	100%		
392 393	139120 139134	CASCADE WORK MGMT FAC-LGE SCM 2013 LGE LTC OIL FILTERS	\$ \$	40,213.57 16,948.88	\$ \$	-	\$ \$		- \$ - \$		100% 100%		
394	139134	MC Gypsum Pelletizing Water	\$	11,661.01	\$	-	\$		- \$		100%		
394	139142	Imcorp - Hurstbourne	\$	278,299.87	\$	-	\$		- s		100%		
396	139154	Imcorp - Hurstourine Imcorp - Bluegrass Fields	\$	96,070.08	\$	-	\$		- \$		100%		
397	139157	2013 DIX Battery Replace-LGE	\$	3,091.44	\$	-	\$		- \$		100%		
398	139161	LGE CEMI 2013	\$	46,693.21	\$	-	\$		- \$		100%		
399	139162	GS GE AutoCAD LGE	\$	125.78	\$	-	\$		- \$		100%		
400	139164	GS GE CompInsite LGE	\$	1,027.11	\$	-	\$		- \$		100%		
401	139170	Pole Rack Stops Auburndale	\$	529.24	\$	-	\$		- \$		100%		
402	139183	GS GE Lab Furn LGE	\$	10,029.98	\$	-	\$		- \$	10,029.98	100%		

		Description Of Project (C)			<u> </u>						
Line No. (A)	Project No. (B)		,	Construction Amount (D)		FUDC pitalized (E)	Inc	lirect Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
403	139185	MC1 Burners 2013	\$	945,513.03	\$	-	\$	-		945,513.03	100%
404	139188	RIVERPORT FACILITY REMODEL	\$	430,690.21	\$	-	\$		\$	430,690.21	100%
405	139191	GS GE Rotor Probe LGE	\$	6,035.64	\$	-	\$		Ψ	6,035.64	100%
406	139218	New 138kV CR7 SW Yard-Intrcn	\$	1,966,170.51	\$	-	\$	-	Ψ	1,966,170.51	
407	139261	MC S/R Travel Motors/Drives	\$	110,176.09	\$	-	\$	-	Ψ	110,176.09	
408	139266	TC1 1C HOTWELL PUMP RWD	\$	44,331.57	\$	-	\$		Ψ	44,331.57	
409	139268	TC1 1B HOTWELL PUMP RWD	\$	53,013.09	\$	-	\$		-	53,013.09	
410	139271	PILC Cable Repl Prog 2013	\$	1,990,596.76	\$	-	\$		Ψ	1,990,596.76	
411	139387	GS GE PR Reliability LGE	\$	648,644.37	\$	-	\$		-	648,644.37	
412	139432	SCM LGE 2013 BLDG & GROUNDS	\$	10,265.11	\$	-	\$	-	Ψ	10,265.11	100%
413	139435	GS EC RATA Equip LGE	\$	40,426.12	\$	-	\$		Ψ	40,426.12	
414	139439	Comp-related equip-LGE 2013	\$	35,378.22	\$	-	\$		Ψ	35,378.22	
415	139466	GS GE Vib Equip LGE	\$	18,225.62	\$	-	\$		-	18,225.62	
416	139472	GS CDM CR Bat Test LGE	\$ \$	4,226.25	\$	-	\$ \$		Ψ	4,226.25	
417	139480	Mill Creek 4531 Brkr	\$	448,576.06	\$	-	\$		\$ \$	448,576.06	
418	139481	MC3 P.A. Fan Motor Spare	\$	43,161.71	\$		\$			43,161.71	
419	139484	Oce Plotwave Printer-LG&E BR-1176		2,113.95	\$	-		-	Ψ	2,113.95	
420	139497		\$ \$	36,206.49	\$ \$	-	\$ \$	-	Ψ	36,206.49	
421 422	139499	Ckt BR-1179	\$	38,572.80	\$ \$	-	\$ \$			38,572.80	
422	139521 139538	MC1 Turbine Rotor & Buckets CR4 Thickener Rake Gearbox Spr	\$	2,044,755.88	\$ \$	-	\$ \$			2,044,755.88	
424	139538	CR4 Thickener Rake Gearbox Spi CR5 Thickener Rake Gearbox Rpl	\$	146,696.84 375,504.18	\$	-	\$			146,696.84 375,504.18	
424	139555	MC 1B Boiler Feed Pump Motor	\$	115,850.01	\$	-	\$			115,850.01	100%
426	139556	MC3 CTP Discharge Valves	\$	129,948.97	\$	-	\$			129,948.97	
427	139558	CR4B CWP Motor Rewind	\$	129,948.97	\$	-	\$			129,948.97	
428	139582	UFLS RELAY ADDITION PROJECT	\$	60,946.58	\$	_	\$			60,946.58	
429	139593	CR Computer Room A/C Unit Repl	\$	18,648.77	\$	_	\$			18,648.77	
430	139594	MC 3A Ash Water Pump Motor	\$	28,550.84	\$	_	\$		-	28,550.84	
431	139602	RETAIL EDI - LGE 2013	\$	55,051.01	\$	_	\$			55,051.01	
432	139612	GS GE Hard Test LGE	\$	20,074.65	\$	_	\$			20,074.65	
433	139654	DOWNTOWN OHIO RVR BRIDGE ELEC	\$	(10,073.75)	\$	_	\$			(10,073.75)	
434	139656	Mapboard Upgrade-LGE-2013	\$	33,886.34	\$	_	\$			33,886.34	
435	139663	MC Grounds Mower 2013	\$	10,973.51	\$	_	\$			10,973.51	
436	139668	PLN-KWD-ASHBTM-69MOT	\$	1,196,639.51	\$	_	\$			1,196,639.51	
437	139675	TC PE BLDG RENO - LGE	\$	43,852.02	\$	_	\$			43,852.02	
438	139682	GS GE MC DI	\$	81,185.70	\$	_	\$			81,185.70	
439	139686	CR6 Sump Pump Motor Rewind	\$	34,194.96	\$	-	\$			34,194.96	
440	139693	GS GE TC DI LGE	\$	4,712.50	\$	-	\$			4,712.50	
441	139704	MC 2A Cond Vacuum Pump	\$	15,658.78	\$	-	\$		\$	15,658.78	100%
442	139705	MC 2B Cond Vacuum Pump	\$	15,658.78	\$	-	\$		\$	15,658.78	100%
443	139722	MC2 Gen Stator Bar Purchase	\$	2,916,463.98	\$	-	\$		\$	2,916,463.98	100%
444	139723	2-TON JIB CRANE TRANSF SHOP	\$	21,096.37	\$	-	\$		\$	21,096.37	100%
445	139788	ASHBTM-KWD DIST 69KV CLEARANCE	\$	46,720.27	\$	-	\$		\$	46,720.27	100%
446	139939	DAHLIA SUB TR1 REPLACE	\$	57,578.82	\$	-	\$		\$	57,578.82	100%
447	139960	ERTs 2013 LG&E Electric	\$	44,778.27	\$	-	\$		\$	44,778.27	100%
448	139964	GS GE DAAS LGE	\$	7,854.60	\$	-	\$		\$	7,854.60	100%
449	140057	MC Warehouse Truck	\$	25,778.74	\$	-	\$		\$	25,778.74	100%
450	140080	Upgrade EMS Software-LGE-2014	\$	21,674.38	\$	-	\$		\$	21,674.38	100%
451	140105	CR7 CCGT INVENTORY	\$	145,240.83	\$	-	\$		\$	145,240.83	100%
452	140240	RECRUITING SYSTEM IMPL LGE	\$	32,014.16	\$	-	\$		\$	32,014.16	100%
453	140273	CR4 Generator Rotor Rewind	\$	1,042,453.29	\$	-	\$		\$	1,042,453.29	100%
454	140348	DAHLIA SUB TR1 REWIND	\$	392,777.20	\$	-	\$		\$	392,777.20	100%
455	140352	7TH AND JEFFERSON NETWORK REP	\$	401,357.06	\$	-	\$		\$	401,357.06	100%
456	140360	EOC DOCKING STATION ROOM	\$	72,739.84	\$	-	\$		\$	72,739.84	100%
457	140361	SECURITY CAMERAS-LOU ELEC OPS	\$	96,751.74	\$	-	\$		\$	96,751.74	
458	140370	MC3 Lab Analyzers 2013	\$	30,274.57	\$	-	\$		\$	30,274.57	
459	140387	BOC-1 ROOM 114	\$	19,204.20	\$	-	\$	-	\$	19,204.20	
460	140388	LGE Test Equipment - 2013	\$	3,834.47	\$	-	\$		\$	3,834.47	
461	140400	MC AQCS Vehicle 2013	\$	15,582.68	\$	-	\$		\$	15,582.68	
462	140408	AOC - OFFICE RENOVATION	\$	125,711.63	\$	-	\$		\$	125,711.63	
463	140429	HARMONY LANDING TR1 REPLACE	\$	(371.76)	\$	-	\$	-	\$	(371.76)	
464	140434	GS CDM Autodesk LGE	\$	8,663.20	\$	-	\$		Ψ	8,663.20	
465	140449	CR62 BFP Motor Rewind 2013	\$	96,462.53	\$	-	\$		\$	96,462.53	
466	140450	CR Operations Vehicle 2013	\$	15,582.68	\$	-	\$		Ψ	15,582.68	
467	140484	BLUEGRASS FIELDS URD REPL	\$	275,099.62	\$	-	\$		\$	275,099.62	
	140484 140486 140510	BLUEGRASS FIELDS URD REPL HURSTBOURNE URD REPLACEMENT SCM2014 LGE CO RELAY REPL	\$ \$ \$	275,099.62 79,981.50 55.43	\$ \$ \$	-	\$ \$ \$	-	\$	275,099.62 79,981.50 55.43	100%

				Accumul	ated (Costs		-
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	FUDC pitalized (E)	Inc	direct Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
470	140522	SCM2014 LGE OIL FILTRAT ADD	\$ 7,192.24	\$ -	\$	-	\$ 7,192.24	
471	140523	SCM2014 LGE FIRE DETECT SYSTEM	\$ 676.85	\$ _	\$	_	\$ 676.85	100%
472	140525	SCM2014 LGE TC525 UPGRD NACHND	\$ 1,188.81	\$ _	\$	_	\$ 1,188.81	100%
473	140571	SCM2014 LGE PORTABLE SUB	\$ 2,037,296.32	\$ _	\$	_	\$ 2,037,296.32	100%
474	140655	GS GE TCCT Hrdng LGE	\$ 197,595.00	\$ _	\$	_	\$ 197,595.00	
475	140773	MC 3A HSWP Motor Rewind	\$ 22,710.41	\$ _	\$	_	\$ 22,710.41	100%
476	140915	MC Security Cameras 2013	\$ 35,439.75	\$ _	\$	_	\$ 35,439.75	100%
477	140923	LOU ELEC OPS SWITCH GEARS	\$ 43,666.36	\$ _	\$	_	\$ 43,666.36	
478	140957	High Speed Hist Arch LG&E	\$ 59,316.90	\$ _	\$	_	\$ 59,316.90	
479	140965	TC1 MDCT MAKE-UP VLAVE	\$ 52,600.67	\$ _	\$	_	\$ 52,600.67	100%
480	141088	HW/SW - 2014 004370	\$ 21,966.30	\$ _	\$	_	\$ 21,966.30	100%
481	141195	PILC 2014 LGE UG Cable Replace	\$ 2,000,476.68	\$ _	\$		\$ 2,000,476.68	100%
482	141220	EMS AIRGAP SVRS-2013-LGE	\$ 29,780.29	\$ _	\$	_	\$ 29,780.29	100%
483	141220	MC Hydrogen Manifold	\$ 70,509.15	\$ -	\$	_	\$ 70,509.15	100%
484		LGE FURNITURE PROJ	\$	\$ -	\$	-	\$	100%
	141392		\$ 279,250.66	-	\$	-	\$ 279,250.66	
485	141995	MC2 Inverter 2013	65,446.21	\$			65,446.21	100%
486	142379	MC E2 Coal Conv Belt 2013	\$ 30,829.91	\$ -	\$	-	\$ 30,829.91	100%
487	142421	OF Trash Rack Repl	\$ 230,634.48	\$ -	\$	-	\$ 230,634.48	
488	142485	LEO 2014 CABLE REJUV/REPL	\$ 372,342.93	\$ -	\$	-	\$ 372,342.93	100%
489	142492	MC "I" Conveyor Belt 2013	\$ 56,604.69	\$ -	\$	-	\$ 56,604.69	100%
490	142493	MC LB Limestone Conv Belt 13	\$ 66,593.76	\$ -	\$	-	\$ 66,593.76	
491	142516	LGE Replace Garage Equip	\$ 55,380.56	\$ -	\$	-	\$ 55,380.56	
492	142518	Purchase Tier 1 Vehicles	\$ 715,163.61	\$ -	\$	-	\$ 715,163.61	100%
493	142520	WS-1322	\$ 235,047.60	\$ -	\$	-	\$ 235,047.60	100%
494	142561	REMODEL AT EOC - 2013	\$ 1,807.28	\$ -	\$	-	\$ 1,807.28	100%
495	142573	MC 3A Cooling Twr Pmp Mtr	\$ 206,745.88	\$ -	\$	-	\$ 206,745.88	100%
496	142598	TA1133	\$ 3,095.49	\$ -	\$	-	\$ 3,095.49	100%
497	142625	MC 4B Flyash Blower 2013	\$ 51,292.95	\$ -	\$	-	\$ 51,292.95	100%
498	142626	MC Clg Tower Fan GB 2013	\$ 44,932.69	\$ _	\$	-	\$ 44,932.69	100%
499	142635	2013_EMS_Dbase_Expansion_LGE	\$ 14,066.67	\$ _	\$	_	\$ 14,066.67	100%
500	142647	REMODEL AT AOC - 2013	\$ 3,885.62	\$ _	\$	_	\$ 3,885.62	
501	142652	PR13 Gen Protection Relays	\$ 26,078.85	\$ _	\$	_	\$ 26,078.85	100%
502	142653	BOC-TREADMILL	\$ 2,759.23	\$ _	\$	_	\$ 2,759.23	
503	142662	MC 3A FD Fan Motor 2013	\$ 41,492.19	\$ _	\$	_	\$ 41,492.19	100%
504	142663	MC 3B Ash Water Pump Motor	\$ 35,407.40	\$ _	\$		\$ 35,407.40	
505	142672	NORTON KOSAIR NETWORK VAULT	\$ 1,339.41	\$ -	\$	_	\$ 1,339.41	100%
506	142672	MC Admin Bldg Non ECR	\$ 606,719.88	\$ -	\$	_	\$ 606,719.88	
507	142692	=	\$ 450,245.74	\$ -	\$	_	\$ 450,245.74	
508	142696	MC Admin Bldg ECR	\$ 73,062.32	\$ -	\$	_	\$ 73,062.32	100%
509		UPDATE DRAINAGE SSC	\$	\$ -	\$	-	\$	
	142707	DIST-NA-BRKRDG-HSBN	20,151.60				20,151.60	100%
510	142726	DIST-NA-FRNVLY-WTSN	\$ 7,294.02	\$ -	\$	-	\$ 7,294.02	
511	142727	MC3 Turb Crossover Exp Joint	\$ 170,740.27	\$ -	\$	-	\$ 170,740.27	100%
512	142729	MC Dissolved Oxygen Monitors	\$ 40,339.89	\$ -	\$	-	\$ 40,339.89	100%
513	142732	MC 4B Closed Cooling Pump Mtr	\$ 25,120.25	\$ -	\$	-	\$ 25,120.25	100%
514	142734	LGE-BOC IT OFFICE	\$ 210,342.24	\$ -	\$	-	\$ 210,342.24	100%
515	142749	GS CDM PRC05 LGE	\$ 25,507.69	\$ -	\$	-	\$ 25,507.69	100%
516	142752	MC3 Flyash Blower Motor 2013	\$ 15,896.33	\$ -	\$	-	\$ 15,896.33	100%
517	142758	MC Heat Exch Cleaning Pump	\$ 7,182.04	\$ -	\$	-	\$ 7,182.04	100%
518	142759	Rplce EMS Wkstations-LGE-2013	\$ 72,304.20	\$ -	\$	-	\$ 72,304.20	100%
519	142761	ICCP Domain Cntrlrs-LGE-2013	\$ 1,922.10	\$ -	\$	-	\$ 1,922.10	100%
520	142781	PR11 Battery Set Spare	\$ 9,465.20	\$ -	\$	-	\$ 9,465.20	100%
521	142782	OF Utilitiy Vehicle 2013	\$ 16,301.68	\$ -	\$	-	\$ 16,301.68	100%
522	142783	PR13 Hydrogen Purity Meter	\$ 22,332.45	\$ _	\$	-	\$ 22,332.45	100%
523	142784	MC3 PPTR Outlet Exp Joint	\$ 99,189.63	\$ _	\$	_	\$ 99,189.63	100%
524	142786	MC3 FGD Mist Eliminators 2013	\$ 232,063.36	\$ _	\$	_	\$ 232,063.36	
525	142790	GS GE Viscomtr LGE	\$ 3,498.60	\$ _	\$	_	\$ 3,498.60	
526	142798	IPS Device for QAS-LGE-2013	\$ 8,153.42	\$	\$	_	\$ 8,153.42	
527	142736	BI Space 2013 LG&E-BOC 3	\$ 7,834.93	\$ -	\$	_	\$ 7,834.93	
528	142852	LOAD User Licenses-LG&E	\$ 11,958.07	\$ -	\$	-	\$ 11,958.07	
529		CR Data Acquisition Rec	\$	\$ -	\$	-	\$ 19,359.61	100%
	142859		\$ 19,359.61	-	\$	-	\$,	
530	142861	FORD-MDLTN-RELO MC1 Turb Crossover Evp Joint	\$ 150,979.09	\$ -	\$	-	150,979.09	100%
531	142864	MC1 Turb Crossover Exp Joint	85,899.12	\$ -			\$ 85,899.12	
532	142882	MC3 Flyash Exhauster 2013	\$ 25,305.65	\$ -	\$	-	\$ 25,305.65	100%
533	142883	SIMPSNVL TCC-CIR BKR REPMT LGE	\$ 40,227.00	\$ -	\$	-	\$ 40,227.00	
534	142895	LGE 2014 Pole Inspection	\$ 313,843.46	\$ -	\$	-	\$ 313,843.46	
535	142916	MC Flux Probe Monitor	\$ 20,519.68	\$ -	\$ \$	-	\$ 20,519.68	
536	142917	MC Lab Truck Replacement	\$ 20,055.62	\$			\$ 20,055.62	100%

Line No.	Project No. (B)	Description Of Project (C)	(Construction Amount (D)		AFUDC apitalized (E)	In	direct Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
(A) 537	142918	MC I&E Truck Replacement	\$	16,839.78	\$	(E)	\$		- \$		100%
538	142924	Powerbase License - LGE	\$	15,054.36	\$	-	\$		- \$ - \$		100%
539	142927	GS GE Civil Equip LGE	\$	1,982.47	\$	_	\$		- \$		100%
540	142930	MC Man-Lift 45' 2013	\$	21,974.91	\$	_	\$		- \$		100%
541	142931	MC Manlift 80' 2013	\$	75,183.10	\$	_	\$		- \$		100%
542	142933	TIP-TOP-OLIN-6620	\$	257,151.05	\$	_	\$		- \$,	100%
543	142940	MOBILE COMMAND CENTER RENO	\$	25,128.43	\$	_	\$		- \$		100%
544	142941	CLIFTON TR3 XFMR REPLACEMENT	\$	576,345.83	\$	_	\$		- \$		100%
545	142943	Load Model Power Sys Stab-LGE	\$	11.50	\$	_	\$		- \$		100%
546	142952	29 COMPUTER MONITORS FOR GRS	\$	6,124.85	\$	-	\$		- \$		100%
547	142959	CR Laser Alignment System	\$	43,266.75	\$	-	\$		- \$	43,266.75	100%
548	142964	TC1 AWP ReWinD	\$	40,553.31	\$	-	\$		- \$	40,553.31	100%
549	142971	LOU ELEC OPS CABLE HOG	\$	31,983.64	\$	-	\$		- \$	31,983.64	100%
550	142980	MC Test Equipment 2013	\$	97,667.86	\$	-	\$		- \$	97,667.86	100%
551	142981	CKT BR1176 One	\$	54,186.17	\$	-	\$		- \$	54,186.17	100%
552	142985	LOU ELEC OPS CABLE TENSIONER	\$	76,537.12	\$	-	\$		- \$	76,537.12	100%
553	143003	SCM 2013 LG&E SPARE BREAKERS	\$	32,182.05	\$	-	\$		- \$	32,182.05	100%
554	143022	SECURITY & PA SYSTEM - BOC	\$	50,452.72	\$	-	\$		- \$		100%
555	143032	ED&MA MONITORS 2013 LG&E	\$	8,566.73	\$	-	\$		- \$	8,566.73	100%
556	143042	Brown Solar Facility - LGE	\$	12,398.03	\$	-	\$		- \$		100%
557	143047	BUS OFC LG&E 2013 CASH COUNTER	\$	2,588.89	\$	-	\$		- \$		100%
558	143061	FORD SUBSTATION UPGRADE	\$	3,037.52	\$	-	\$		- \$		
559	143082	GS - Allen Bradley software	\$	2,684.63	\$	-	\$		- \$		100%
560	143099	MC Rotating Equip Truck	\$	19,267.74	\$	-	\$		- \$		100%
561	143164	MC2 Burners 2014	\$	177,055.26	\$	-	\$		- \$		100%
562	143165	MC Dump Tank Level Transmitter	\$	27,995.51	\$	-	\$		- \$		100%
563	143218	MC Limestone Sump Pump	\$	52,595.14	\$	-	\$		- \$,	100%
564	143219	MC3 Inverter	\$	2,130.13	\$	-	\$		- \$		100%
565	143220	MC4 Inverter	\$	2,130.13	\$	-	\$		- \$		100%
566	143226	PINEVILLE CALL CTR - LGE	\$	78,088.30	\$	-	\$		- \$		100%
567	143255	MONITOR EQ - SIMPSON LGE	\$	5,125.09	\$	-	\$		- \$		100%
568	0001 0014	Journal Entries	\$	72,405.61	\$	-	\$		- \$		100%
569	002LGE14	Appt Scheduling-LGE14	\$	56,171.86	\$	-	\$		- \$		100%
570	015LGE14	Network Test Equipment-LGE14	\$ \$	240.03	\$	-	\$		- \$		100%
571	019LGE14	PACS Replacement-LGE14		217,160.54	\$	-	\$		- \$		100%
572	046LGE14	Computer Hardware-LGE14	\$	6,259.98	\$	-	\$ \$		- \$ - \$		
573	048LGE14	Tech Refresh of desk/lap-LGE14	\$	21,970.46	\$ \$		\$		Ψ		100%
574	053LGE14	Retail Sys Enhance-LGE14	\$ \$	1,685.02	\$	-	\$		- \$ - \$		100%
575 576	054LGE14 055LGE14	Network Access Devices-LGE14	\$	12,213.57 70,707.61	\$	-	\$		- » - \$		100% 100%
577		IP Management-LGE14	\$		\$	-	\$		- s - \$,	
578	056LGE14 057LGE14	CIP Compliance Tools-LGE14 Cabling Server Connect-LGE14	\$	3,604.34 5,462.72	\$	-	\$		- » - \$		
579	057LGE14 058LGE14	Louisville Elect Upgr-LGE14	\$	8,689.11	\$	-	\$		- » - \$		100%
580	058LGE14 060LGE14	Outside Cable Plant-LGE14	\$	1,651.27	\$	-	\$		- s		100%
581	062LGE14	IT Server Hardware Refr-LGE14	\$	2,974.54	\$	-	\$		- s - \$		
582	063LGE14	CIP Compliance Infra-LGE14	\$	1,944.10	\$	-	\$		- \$ - \$		100%
583	069LGE14	Site Security Improve-LGE14	\$	314.50	\$	-	\$		- \$ - \$		100%
584	070LGE14	Wireless Buildout-LGE14	\$	3,428.88	\$		\$		- \$		100%
585	071LGE14	Telecom Shelter Renov-LGE14	\$	305.32	\$		\$		- \$		100%
586	073LGE14	Core Network Infra-LGE14	\$	2,614.88	\$		\$		- \$		
587	075LGE14	Upgrade EMS Hardware-LGE14	\$	804.90	\$	_	\$		- \$		100%
588	076LGE14	Upgrade VMWare Infra-LGE14	\$	3,990.91	\$	_	\$		- \$		100%
589	120LGE14	UC&C-LGE14	\$	9,880.26	\$		\$		- \$		100%
590	126592LGE	TC CT HGPI #5	\$	(92,703.19)	\$	_	\$		- \$	(92,703.19)	
591	126593LGE	TC CT HGPI # 6	\$	1,497,764.80	\$	_	\$		- \$		100%
592	130321LGE	REPL FIBER NODES-LGE ONLY	\$	743,322.46	\$	_	\$		- \$		100%
593	131547LGE	TC POTABLE WATER SYS UPGRADE	\$	(6,280.98)	\$	_	\$		- \$	(6,280.98)	
594	131584LGE	TC REPLACE HVAC 2013	\$	12,197.57	\$	_	\$		- \$		100%
595	131598LGE	TC COAL CONVEYOR BELT	\$	29,537.81	\$	_	\$		- \$		100%
596	131604LGE	TC CATHODIC PROTECT 2013	\$	11,211.95	\$	_	\$		- \$		100%
597	131615LGE	TC REPLACE STACKER RECL CABL	\$	55,324.87	\$	-	\$		- \$		100%
598	131622LGE	TC PREDICT MAINT DEVICE 2013	\$	11,105.70	\$	-	\$		- \$		100%
599	131627LGE	TC1 BENTLY NEVADA UPG	\$	113,275.29	\$	-	\$		- \$		100%
600	131629LGE	TC SAFETY ERT 2013	\$	18,709.36	\$	-	\$		- \$		100%
601	131633LGE	TC LAB MONITORS 2013	\$	35,504.61	\$	-	\$		- \$		100%
602	131636LGE	TC CT (6of6) INSTALL GFP 2013	\$	61,409.07	\$	-	\$		- \$		100%
603	132872LGE	TC2 SPARES ECR LGE	\$	(31,326.33)		-	\$		- \$	(31,326.33)	

Line			,	Construction	AFUDC		In	direct Costs			Estimated Physical Percent
No. (A)	Project No. (B)	Description Of Project (C)	`	Amount (D)	Capitalized (E)	l	1110	Other (F)*		Total Cost (G=D+E+F)	Completed (H=D/G)
604	133534LGE	TC2 Boiler MTCE WP	\$	(20,101.64)	\$	-	\$	(1.)	\$	(20,101.64)	100%
605	133534LGE 133536LGE	TC LSTNE CONV REDUN	\$	8,815.96	\$	-	\$	_	\$	8,815.96	100%
606	133547LGE	TC LSTN BALL MILL UPGRDS	\$	(23,778.24)	\$	_	\$	_	\$	(23,778.24)	100%
607	133555LGE	TC2 DCS COMP & NTWRK UPGRD	\$	(45,020.17)	\$	_	\$	_	\$	(45,020.17)	100%
608	133561LGE	TC LAB EQUIP PURCH 2013	\$	1,243.62	\$	_	\$	_	\$	1,243.62	100%
609	133607LGE	TC AC MOTOR FLTR UPGRD	\$	6,742.19	\$	_	\$	_	\$	6,742.19	100%
610	134044LGE	TC2 ID FAN WEATHER ENCLOSE	\$	3,676.86	\$	_	\$	_	\$	3,676.86	100%
611	134065LGE	TC2 Boiler Welding Tree	\$	5,780.08	\$	_	\$	_	\$	5,780.08	100%
612	134110LGE	TC2 SCR Layer 1 Replacement	\$	157,548.18	\$	_	\$	_	\$	157,548.18	100%
613	134687LGE	Call Recording Replace-LGE13	\$	250,509.95	\$	_	\$	_	\$	250,509.95	100%
614	135695LGE	SAP Testing Automation-LGE11	\$	15,340.56	\$	_	\$	-	\$	15,340.56	100%
615	135697LGE	Revenue Collect Enh-LGE11	\$	60,220.31	\$	_	\$	-	\$	60,220.31	100%
616	135810LGE	Billing Enhancement-LGE12	\$	34,680.15	\$	-	\$	-	\$	34,680.15	100%
617	136179LGE	TC DIGITAL FUEL SYSTEM	\$	(470.95)	\$	-	\$	-	\$	(470.95)	100%
618	136538LGE	TC DOZER FUEL STATION LGE	\$	278.66	\$	-	\$	-	\$	278.66	100%
619	137578LGE	TC REFURB PROD WELL A	\$	5,975.15	\$	-	\$	-	\$	5,975.15	100%
620	137629LGE	TC VFD A SW PUMP	\$	109,433.50	\$	-	\$	-	\$	109,433.50	100%
621	137631LGE	TC2 RECIRC LOOP	\$	11,849.93	\$	-	\$	-	\$	11,849.93	100%
622	137665LGE	TC1 COAL MILL LUBE FILTERS	\$	43,613.96	\$	-	\$	-	\$	43,613.96	100%
623	137671LGE	TC2- PJFF BAGS & CAGES	\$	166,745.89	\$	-	\$	-	\$	166,745.89	100%
624	137819LGE	Exchange HA Re-architect-LGE13	\$	32,993.83	\$	-	\$	-	\$	32,993.83	100%
625	137826LGE	Upgrade F5-LGE13	\$	105,780.94	\$	-	\$	-	\$	105,780.94	100%
626	137842LGE	Refresh Zenapp Blades-LGE13	\$	139,779.13	\$	-	\$	-	\$	139,779.13	100%
627	137863LGE	Voice/Vid Monitor Tools-LGE13	\$	209,356.75	\$	-	\$	-	\$	209,356.75	100%
628	138281LGE	Ener Eff Enhancements-LGE12	\$	55,536.29	\$	-	\$	-	\$	55,536.29	100%
629	138283LGE	Rate Case 2012 - LGE12	\$	872.18	\$	-	\$	-	\$	872.18	100%
630	138357LGE	BRCT GT24 Fuel Flexibility LGE	\$	439,687.56	\$	-	\$	-	\$	439,687.56	100%
631	138443LGE	MyAccount Enhance - LGE12	\$	49,900.33	\$	-	\$	-	\$	49,900.33	100%
632	138687LGE	Low Income Enhance-LGE12	\$	54,092.90	\$	-	\$	-	\$	54,092.90	100%
633	138823LGE	BW/BWA Upgrade - LGE12	\$	21,683.49	\$	-	\$	-	\$	21,683.49	100%
634	138835LGE	Jabber - LGE12	\$	16,327.88	\$	-	\$	-	\$	16,327.88	100%
635	138854LGE	Access Policy Manager - LGE12	\$	960.64	\$	-	\$	-	\$	960.64	100%
636	138898LGE	Enterprise Info Mgmt-LGE12	\$	362,627.25	\$	-	\$	-	\$	362,627.25	100%
637	139029LGE	Carbide Optic Fiber Ins-LGE12	\$	(19,750.00)	\$	-	\$	-	\$	(19,750.00)	100%
638	139146LGE	OpenText Email Upgrade-LGE13	\$	20,571.66	\$	-	\$	-	\$	20,571.66	100%
639	139205LGE	EE DLC MULITFAM ENH-LGE13	\$	34,538.71	\$	-	\$	-	\$	34,538.71	100%
640	139250LGE	SAP Connector-LGE13	\$	6,412.13	\$	-	\$	-	\$	6,412.13	100%
641	139253LGE	Adv Business Reporting-LGE13	\$	79,933.05	\$	-	\$	-	\$	79,933.05	100%
642	139579LGE	FERCH TOOLS-LGE13	\$	835.97	\$	-	\$	-	\$	835.97	100%
643	139679LGE	SQL Server Toolset-LGE13	\$	3,419.74	\$	-	\$	-	\$	3,419.74	100%
644	139738LGE	Oracle Licenses - LGE13	\$	1,545,703.90	\$	-	\$	-	\$	1,545,703.90	100%
645	139771LGE	TC2 CO MONITOR SYSTEM	\$	54,749.18	\$	-	\$	-	\$	54,749.18	100%
646	139845LGE	BRCT GT24 Gas Sply 2nd Leg LGE	\$	44,755.23	\$	-	\$	-	\$	44,755.23	100%
647	139933LGE	SAP PI Upgrade-LGE13	\$	189,774.71	\$	-	\$	-	\$	189,774.71	100%
648	140012LGE	TC CT HMI UPGRADE	\$	43,207.06	\$	-	\$	-	\$	43,207.06	100%
649	140316LGE	CCS SQL Server Integ LGE13	\$	60,780.02	\$	-	\$	-	\$	60,780.02	100%
650	140354LGE	SP SITE COLLECT - LGE13	\$	2,498.68	\$	-	\$	-	\$	2,498.68	100%
651	140363LGE	RECORDS MGMT PILOT LGE13	\$	12,835.33	\$	-	\$	-	\$	12,835.33	100%
652	140378LGE	TC2 HMI UPDATE TURB CONTROL	\$	4,703.82	\$	-	\$	-	\$	4,703.82	100%
653	140451LGE	TC INDUSTRIAL CONTROLS MGR	\$	5,892.86	\$	-	\$	-	\$	5,892.86	100%
654	140919LGE	TC2 TRANSITION TUBE REPL	\$	18,858.66	\$	-	\$	-	\$	18,858.66	100%
655	140922LGE	LOGRHYTHM UPGRADE-LGE13	\$	41,888.49	\$	-	\$	-	\$	41,888.49	100%
656	141114LGE	App Sec Initiative-LGE13	\$	44,341.22	\$	-	\$	-	\$	44,341.22	100%
657	142497LGE	EE Enhance Phase III-LGE13	\$	93,200.77	\$	-	\$	-	\$	93,200.77	100%
658	142539LGE	Retail Meter Dashboard-LGE13	\$	30,461.13	\$	-	\$	-	\$	30,461.13	100%
659	142648LGE	Data Center Renov-LGE13	\$	3,461.07	\$	-	\$	-	\$	3,461.07	100%
660	142664LGE	RoD Upgrade-13	\$	3,365.80	\$	-	\$	-	\$	3,365.80	100%
661	142681LGE	BRCT6&7 SFC Cntr Syt Cards LGE	\$ \$	38,055.90	\$	-	\$		\$	38,055.90	100%
662 663	142683LGE	XP Replacement-LGE13	\$	202,530.01	\$	-	\$	-	\$ \$	202,530.01	100%
663 664	142684LGE	SHAREPOINT 2013-LGE13 iFactor Upgrade-LGE13	\$	355,222.79	\$ \$	-	\$ \$	-	\$	355,222.79	100%
664 665	142687LGE	MV90 Web-LGE13	\$	21,525.29	\$		\$	-	\$	21,525.29	100%
666	142688LGE 142700LGE	TC2 NALCO PUMPS	\$	25,647.89 12,983.96	\$	-	\$	-	\$	25,647.89 12,983.96	100% 100%
667	142700LGE 142705LGE	TC DOZER 2013	\$	369,540.76	\$		\$	-	\$	369,540.76	100%
668	142703LGE 142721LGE	Paymentus-LGE13	\$	28,343.32	\$	-	\$	-	\$	28,343.32	100%
669	142721LGE 142806LGE	IT 2nd FLR Renov-LGE13	\$	10,642.18	\$	-	\$	-	\$	10,642.18	100%
670	142806LGE 142818LGE	DB Backup-LGE13	\$	281,886.15	\$	-	\$	-	\$	281,886.15	100%
070	172010LUE	DD Dackup-LOLIS	φ	201,000.13	Ψ	-	φ	-	φ	201,000.13	10070

			Accumulated Costs									
Line No.	Project No.	Description Of Project	(Construction Amount		AFUDC apitalized	In	direct Costs		Total Cost	Estimated Physical Percent Completed	
(A)	(B)	(C)		(D)	-	(E)		(F)*		(G=D+E+F)	(H=D/G)	
671	142819LGE	Telecom Monitor Enhance-LGE13	\$	65,879.31	\$	-	\$		- \$		100%	
672	142823LGE	OMS Circuit Enhance-LGE13	\$	5,733.65	\$	-	\$		- \$		100%	
673	142827LGE	Additional Tough Books-LGE13	\$	86,917.60	\$	-	\$		- \$		100%	
674	142831LGE	OpenText Email Mgmt-LGE13	\$	11,483.35	\$	-	\$		- \$		100%	
675	142846LGE	Storage Reporting Tool-LGE13	\$	89,343.60	\$	-	\$		- \$		100%	
676 677	142880LGE 142888LGE	TCCT8 BLADING ISSUE DDoS Protection Plan-LGE13	\$ \$	142,266.69 79,936.77	\$ \$	-	\$ \$		- \$ - \$		100% 100%	
678	142888LGE 142908LGE	EMC PowerPath-LGE13	\$	75,219.78	\$	-	\$		- \$ - \$		100%	
679	142912LGE	Core Switch Modules-LGE13	\$	32,315.12	\$	-	\$		- \$ - \$		100%	
680	142946LGE	Downtown Network-LGE13	\$	30,597.86	\$	_	\$		- \$		100%	
681	142956LGE	Savinson Monitoring-LGE13	\$	28,969.02	\$	-	\$		- \$		100%	
682	142966LGE	TC CRUSHER MOTOR RWD	\$	27,643.46	\$	-	\$		- \$	27,643.46	100%	
683	142987LGE	TC LGE LIC VEHICLES 2013	\$	49,962.81	\$	-	\$		- \$		100%	
684	142989LGE	TC OFFICE REBUILD 2013	\$	18,569.25	\$	-	\$		- \$		100%	
685	142993LGE	Monitoring SAP Mgmt Pack-LGE13	\$	8,970.66	\$	-	\$		- \$		100%	
686	142997LGE	Isilon Test Cluster-LGE13	\$	20,683.05	\$	-	\$		- \$		100%	
687	143000LGE	Bluestripe Monitoring-LG13 Magik Dev Tools-LGE13	\$	124,152.92	\$	-	\$ \$		- \$		100%	
688 689	143005LGE 143009LGE	Test Drive Monitoring-LGE13	\$ \$	3,832.19 24,230.52	\$ \$	-	\$		- \$ - \$		100% 100%	
690	143012LGE	SAP Licenses-LGE13	\$	71,278.89	\$	-	\$		- s - \$		100%	
691	143070LGE	FERC EQR-LGE13	\$	12,261.26	\$	_	\$		- \$		100%	
692	143075LGE	Addt'l Microsoft True-up-LGE13	\$	87,998.13	\$	_	\$		- \$		100%	
693	143078LGE	Web ASA's Replacement-LGE13	\$	17,505.56	\$	-	\$		- \$		100%	
694	143086LGE	VMAX Expansion-LGE13	\$	105,572.12	\$	-	\$		- \$	105,572.12	100%	
695	143320LGE	TC MACH SHOP EQUIPMENT	\$	6,504.02	\$	-	\$		- \$	6,504.02	100%	
696	202LGE14	iFactor Upgrade-LGE14	\$	2,676.18	\$	-	\$		- \$		100%	
697	CABLE341	Blanket cable for joint trench	\$	270,608.31	\$	-	\$		- \$		100%	
698	CCAPR340	Capital CAP/REG/RECL - 003400	\$	617,887.06	\$	-	\$		- \$		100%	
699	CEMTR134	LGE Electric Meters - 001340	\$	630,804.44	\$	-	\$		- \$		100%	
700 701	CGME406 CLM010514	NB Gas Main Ext - 004060 LGE MAJOR STORM 010514	\$ \$	630.32 40,229.44	\$ \$	-	\$ \$		- \$ - \$		100% 100%	
701	CLM020414	LGE MAJOR STORM 010314 LGE MAJOR STORM 020414	\$	988,961.94	\$	-	\$		- s - \$		100%	
703	CLM071013	LGE MAJOR STORM 071013	\$	330,447.42	\$	_	\$		- \$		100%	
704	CLM083113	LGE MAJOR STORM 083113	\$	68,577.46	\$	-	\$		- \$		100%	
705	CLM103113	LGE MAJOR STORM 103113	\$	136,585.38	\$	-	\$		- \$		100%	
706	CNBCBL341	Joint Trench - 003410	\$	280,699.14	\$	-	\$		- \$	280,699.14	100%	
707	CNBCD340O	NB Comm OH - 003400	\$	1,822,524.75	\$	-	\$		- \$		100%	
708	CNBCD340U	NB Comm UG - 003400	\$	2,765,192.57	\$	-	\$		- \$		100%	
709	CNBRD340O	NB Resid OH - 003400	\$	1,222,593.05	\$	-	\$		- \$		100%	
710	CNBRD340U	NB Resid UG - 003400	\$	23,613.53	\$	-	\$		- \$,	100%	
711	CNBRD341U	NB Resid UG - 003410	\$	2,186,732.23	\$	-	\$ \$		- \$ - \$		100%	
712 713	CNBSV3400 CNBSV340U	NB Elect Serv OH - 003400 NB Elect Serv UG - 003400	\$ \$	814,444.99 1,036,800.39	\$ \$	-	\$		- \$ - \$,	100% 100%	
713	CNBVLT343	NB Network Vaults - 003430	\$	572,122.93	\$	-	\$		- \$ - \$		100%	
715	CPBWK340	El Public Works - 003400	\$	695,466.92	\$	_	\$		- \$		100%	
716	CRCST340	Cust Requested - 003400	\$	71,818.71	\$	-	\$		- \$		100%	
717	CRDCBL340	Repl Defective Cable - 003400	\$	637,700.28	\$	-	\$		- \$		100%	
718	CRDD340O	Capital Rep Def OH - 003400	\$	3,344,645.93	\$	-	\$		- \$	3,344,645.93	100%	
719	CRDD340U	Capital Rep Def UG - 003400	\$	622,475.84	\$	-	\$		- \$	622,475.84	100%	
720	CRDMV332	Mercury Bulb Repl - 003320	\$	140,337.10	\$	-	\$		- \$		100%	
721	CRELD340	Capital Reliability - 003400	\$	675,859.80	\$	-	\$		- \$		100%	
722	CRPOLE340	Pole Repair/Replace - 003400	\$	2,083,012.57	\$	-	\$		- \$		100%	
723	CRSTLT332	Repair Street Lights - 003320	\$	2,332,251.66	\$	-	\$		- \$		100%	
724	CSTLT332	NB Street Lights - 003320 Cap Minor Storms - 003230	\$ \$	1,391,598.85	\$	-	\$ \$		- \$ - \$		100%	
725 726	CSTRM323 CSYSEN340	Sys Enh - 003400	\$	364,822.66 695,527.04	\$ \$		\$		- s - \$		100% 100%	
727	CTBRD340O	Cap Trouble Orders OH - 003400	\$	1,917,719.84	\$	_	\$		- \$		100%	
728	CTBRD340U	Cap Trouble Orders UG - 003400	\$	887,851.67	\$	_	\$		- \$		100%	
729	CTPD340	Capital Thrd Party - 003400	\$	129,338.54	\$	-	\$		- \$		100%	
730	CTPD419	Capital Thrd Party - 004190	\$	9,852.11	\$	-	\$		- \$		100%	
731	CVLT343	Capital Network Vlts - 003430	\$	432,105.42	\$	-	\$		- \$		100%	
732	CXFRM311	LGE Line Transformers	\$	5,009,474.27	\$	-	\$		- \$		100%	
733	CXFRM340	NB Transformers - 003400	\$	341,799.02	\$	-	\$		- \$		100%	
734	IT14LG200	Ad Hoc Letter Bar Coding-LGE14	\$	7,554.71	\$	-	\$		- \$		100%	
735	L5-2013	RELOCATION T-LINES	\$	(134,936.37)	\$	-	\$		- \$	(134,936.37)		
736 737	L6-2012	NEW FACILITIES T-LINE LGE 2012	\$ \$	(196.59)	\$	-	\$ \$		- \$		100%	
737	L8-2012	STORM DAMAGE T-LINE LGE 2012	3	(14,320.46)	\$	-	2		- \$	(14,320.46)	100%	

			_								
											Estimated
Line				Construction	AFUD	C	Indir	ect Costs			Physical Percent
No.	Project No.	Description Of Project		Amount	Capitali	zed		Other		Total Cost	Completed
(A)	(B)	(C)		(D)	(E)			(F)*		(G=D+E+F)	(H=D/G)
738	L8-2013	STORM DAMAGE T-LINE LGE 2013	\$	21,419.43	\$	-	\$	-	\$	21,419.43	100%
739	L8-2014	STORM DAMAGE T-LINE LGE 2014	\$	31,700.42	\$	-	\$	-	\$	31,700.42	100%
740	L9-14	PRIORITY REPL T-LINES LGE 2014	\$	60,127.37	\$	-	\$	-	\$	60,127.37	100%
741	L9-2010	PRIORITY REPL T-LINES LGE 2010	\$	6,992.78	\$	-	\$	-	\$	6,992.78	100%
742	L9-2011	PRIORITY REPL T-LINES LGE 2011	\$	(8,005.05)	\$	-	\$	-	\$	(8,005.05)	100%
743	L9-2012	3PRIORITY REPL T-LINE LGE 2012	\$	(202,522.79)	\$	-	\$	-	\$	(202,522.79)	100%
744	L9-2013	PRIORITY REPL T-LINES LGE 2013	\$	2,786,817.05	\$	-	\$	-	\$	2,786,817.05	100%
745	LBATTRY13	Batteries LGE 2013	\$	96,458.30	\$	-	\$	-	\$	96,458.30	100%
746	LBR-11	LGE Breakers11	\$	6,912.26	\$	-	\$	-	\$	6,912.26	100%
747	LBR-12	LGE Breakers Replacements-2012	\$	204,851.80	\$	-	\$	-	\$	204,851.80	100%
748	LBR-13	LGE Breakers Replacements-2013	\$	1,668,734.41	\$	-	\$	-	\$	1,668,734.41	100%
749	LDISCAP12	LGE DISTRIBUTION CAPACITOR12	\$	81,350.81	\$	-	\$	-	\$	81,350.81	100%
750	LDISCAP13	LGE DISTRIBUTION CAPACITOR13	\$	187,715.20	\$	-	\$	-	\$	187,715.20	100%
751	LFENCE-12	LFENCE-12	\$	70,837.50	\$	-	\$	-	\$	70,837.50	100%
752	LFENCE-13	LFENCE-13	\$	77,416.61	\$	-	\$	-	\$	77,416.61	100%
753	LGRNDRP12	Grounding RepairsLGE-2012	\$	(71,658.20)	\$	-	\$	-	\$	(71,658.20)	100%
754	LMS081311	LG&E MAJOR STORM 081311	\$	(36.50)	\$	-	\$	-	\$	(36.50)	100%
755	LOTFAIL14	LGE-OtherFail-2014	\$	587.18	\$	-	\$	-	\$	587.18	100%
756	L-OTHER14	LGE-Other-2014	\$	2,710.74	\$	-	\$	-	\$	2,710.74	100%
757	LRELAY-12	LG&E RELAY-12	\$	(25,427.80)	\$	-	\$	-	\$	(25,427.80)	100%
758	LRELAY-13	LG&E RELAY-13	\$	250,388.85	\$	-	\$	-	\$	250,388.85	100%
759	LRSUB-11	LG&E Routine - Subs-11	\$	(24,784.64)	\$	-	\$	-	\$	(24,784.64)	100%
760	LRSUB-12	LG&E Routine - Subs-12	\$	115,984.00	\$	-	\$	-	\$	115,984.00	100%
761	LRSUB-13	LG&E Routine - Subs-13	\$	280,023.37	\$	-	\$	-	\$	280,023.37	100%
762	LRTU-12	LGE RTU Replacements-12	\$	660.64	\$	-	\$	-	\$	660.64	100%
763	LRTU-13	LGE RTU Replacements-13	\$	19,026.20	\$	-	\$	-	\$	19,026.20	100%
764	LSTSVC12	Station Svc Trnsfrmrs-LG&E-12	\$	28,739.07	\$	-	\$	-	\$	28,739.07	100%
765	LSTSVC13	Station Svc Trnsfrmrs-LG&E-13	\$	(16.79)	\$	-	\$	-	\$	(16.79)	100%
766	LSURGE-12	Surge Arrestors LGE-12	\$	(0.79)	\$	-	\$	-	\$	(0.79)	100%
767	LSURGE-13	Surge Arrestors LGE-13	\$	11,277.85	\$	-	\$	-	\$	11,277.85	100%
768	NBCD340OH	NEW BUS COMM OH 340	\$	130,368.07	\$	-	\$	-	\$	130,368.07	100%
769	NBCD340UG	NEW BUS COMM UG 340	\$	580,390.89	\$	-	\$	-	\$	580,390.89	100%
770	NBRD340OH	NEW BUS RES OH 340	\$	73,071.95	\$	-	\$	-	\$	73,071.95	100%
771	NBRD341UG	NEW BUS RESID UG 341	\$	18,709.47	\$	-	\$	-	\$	18,709.47	100%
772	NBSB340OH	NEW BUS SUB OH 340	\$	709.35	\$	-	\$	-	\$	709.35	100%
773	NBSB341UG	NEW BUS SUB 341 UG	\$	68,754.77	\$	-	\$	-	\$	68,754.77	100%
774	NBSV340OH	NEW ELECTRIC SERVICES	\$	10,143.34	\$	-	\$	-	\$	10,143.34	100%
775	PBWK340OH	PUB WORKS RELOC OH	\$	8,522.19	\$	-	\$	-	\$	8,522.19	100%
776	PBWK344UG	PUB WORKS 344 UG	\$	(1,969.23)	\$	-	\$	-	\$	(1,969.23)	100%
777	RCST340	CUST REQ 340	\$	213,047.60	\$	-	\$	-	\$	213,047.60	100%
778	RDCBL340	Replace Defective Cable 003400	\$	13,889.68	\$	-	\$	-	\$	13,889.68	100%
779	RDDD340OH	REP DEF EQ OH 340	\$	72,200.34	\$	-	\$	-	\$	72,200.34	100%
780	RDDD340UG	REP DEF EQ UG 340	\$	70,987.40	\$	-	\$	-	\$	70,987.40	100%
781	RDPOLE340	Replace Defective Poles 340	\$	(27,725.09)	\$	-	\$	-	\$	(27,725.09)	100%
782	RDSTLT332	REPAIR STREET LIGHTING	\$	(141,587.56)	\$	-	\$	-	\$	(141,587.56)	100%
783	RELD01015	LGE GEN RELIABILITY	\$	0.01	\$	-	\$	-	\$	0.01	100%
784		OH Reliability 003400	\$	7,494.21	\$	-	\$	-	\$	7,494.21	100%
785	RNTPD340		\$	35,512.17	\$	-	\$	-	\$	35,512.17	100%
786	RNTPD419	Repair Third Party Damages-419	\$	2,670.33	\$	-	\$	-	\$	2,670.33	100%
787	STLT332OH	STREET LIGHT OVERHEAD	\$	4,456.30	\$	-	\$	-	\$	4,456.30	100%
788	STLT332UG	STREET LIGHT UNDERGROUND	\$	11,910.75	\$	-	\$	-	\$	11,910.75	100%
789	SYSENH340	SYS ENH EXIST CUST 340	\$	6,622.64	\$	-	\$	-	\$	6,622.64	100%
790	TBRD340OH	Trouble OH 003400	\$	337,477.24	\$	-	\$	-	\$	337,477.24	100%
791	TBRD340UG	Trouble UG 003400	\$	141.55	\$	-	\$	-	\$	141.55	100%
792	XFRM340	TRANSFORMER LABOR 340	\$	1,113.60	\$	_	\$	-	\$	1,113.60	100%
TOTAL			-\$	528,694,641.08	\$	-	\$	-	\$	528,694,641.08	

^{*}All applicable benefits and administrative costs are charged directly to capital projects. No indirect costs are included.

					Accumulat	ed Cost	S		
						Indire			_
				Construction	AFUDC	Cost	S		Estimated Physical
Line No.	Project No.	Description Of Project		Amount	Capitalized			Total Cost	Percent Completed
(A)	(B)	(C)		(D)	(E)	(F)*		(G=D+E+F)	(H=D/G)
1	132058	Stores Capital (2013) - LG&E %	\$	3,150.00	\$ -			\$ 3,150.00	100%
2	135424	EM Soft Tools LGE 2015	\$	13,430.43	\$ -			\$ 13,430.43	
3	135426	EM Soft Tools LGE 2016	\$	13,430.42	\$ -	-		\$ 13,430.42	
4	137958	INST RING GR STARTERS FOR ENG	\$	102,239.41	\$ -			\$ 102,239.41	100%
5 6	137959	SECURITY UPGR MAG&CANMER	\$ \$	156,740.43	\$ - \$ -	-		\$ 156,740.43 \$ 353,731.83	100%
7	137976 137980	REPL ALDYL-A PIPE CENT,SAV,CAN REPLACE 8" LINE IN INDIANA	\$	353,731.83 334,789.17	\$ - \$ -			\$ 353,731.83 \$ 334,789.17	100% 100%
8	137980	DRKY FARM POT REM	\$	80,767.05	\$ -			\$ 80,767.05	100%
9	137985	INST CTRL VALV GAS STOR WELLS	\$	105,960.75	\$ -			\$ 105,960.75	100%
10	137994	UPGR PIP SUP CG & LG REG STA	\$	150,342.98	\$ -			\$ 150,342.98	
11	137995	UPGR CG ST EMERG GEN	\$	15,937.16	\$ -			\$ 15,937.16	
12	137996	UPGR CG LG REG ST ELEC EQP	\$	32,971.89	\$ -			\$ 32,971.89	100%
13	137997	UPGR CG & LRG REG STA RTU'S	\$	94,168.48	\$ -	\$		\$ 94,168.48	
14	137998	UPGR CG VALV ACTUATORS	\$	37,469.29	\$ -	\$	- :	\$ 37,469.29	100%
15	138001	UPGR CG STA TRANSMITTERS	\$	26,732.00	\$ -	\$	- :	\$ 26,732.00	100%
16	138002	B-TOWN RD CITY GATE STA	\$	1,640,721.97	\$ -	\$	- ;	\$ 1,640,721.97	100%
17	138003	AUTO FUEL GAS INDI CG STA	\$	30,669.67	\$ -	\$		\$ 30,669.67	100%
18	138010	PURCH ELEC REC GAUGES	\$	290,259.88	\$ -			\$ 290,259.88	
19	138015	UPGR BELLS LN REG STATION	\$	87,786.48	\$ -	-		\$ 87,786.48	
20	138019	EMINENCE HIGH PR REG STA	\$	123,500.09	\$ -			\$ 123,500.09	
21	138032	IMPROVE PIPELINES	\$	460,107.62	\$ -	-		\$ 460,107.62	
22	138034	UPGR REM DATA COMM SITES	\$	22,736.78	\$ -			\$ 22,736.78	
23	140456	DR PIG MULD TO PAST DOE VAL	\$	953,080.07	\$ -	-		\$ 953,080.07	100%
24 25	140459	INT CORR SAMPLE POINTS COUPONS	\$ \$	67,996.20	\$ - \$ -			\$ 67,996.20 \$ 232,320.35	
26	140475 140476	2015 DRILL WELLS IN MAGN DEEP DRILL OBSERV WELLS MULD FLD	\$	232,320.35 271,679.82	\$ -			\$ 232,320.35 \$ 271,679.82	
27	140470	DRILL WELLS MAGN UPPER	\$	258,318.94	\$ -			\$ 271,079.82 \$ 258,318.94	
28	140568	MT WASHINGTON LEBANON JCTN	\$	1,440,637.85	\$ -			\$ 1,440,637.85	100%
29	140833	REPL COMPRESSOR DISCHARGE	\$	552,928.58	\$ -			\$ 552,928.58	
30	140845	ENGINE OIL COOLER	\$	132,809.84	\$ -			\$ 132,809.84	
31	140847	BOILER BLOW DOWN TANKS	\$	96,445.37	\$ -			\$ 96,445.37	100%
32	140850	PROCESSERS AND IO MODULES	\$	217,151.11	\$ -	\$	- :	\$ 217,151.11	100%
33	140852	UPGR BOILER CONTROLS	\$	52,497.40	\$ -	\$	- :	\$ 52,497.40	100%
34	140856	TRANS VALVES LEES AND KRAMERS	\$	207,422.70	\$ -	\$	- ;	\$ 207,422.70	100%
35	140859	TURBINE VIBRATION MONITORS	\$	249,843.34	\$ -	\$		\$ 249,843.34	100%
36	140862	MUFFLERS ON COMPRESSOR ENG	\$	5,689.20	\$ -			\$ 5,689.20	100%
37	140874	H2S REMOVAL UNIT TOWER	\$	451,179.15	\$ -	-		\$ 451,179.15	
38	140875	VARIABLE SPARK IGNITIONS	\$	162,084.55	\$ -			\$ 162,084.55	100%
39	140910	REPL TRANSITE PANELS W METAL	\$	349,636.78	\$ -	-		\$ 349,636.78	
40	140911	PAVING	\$	75,027.07	\$ -			\$ 75,027.07	
41	140942	REPLACE RELIEF VALVES	\$	74,011.72	\$ -			\$ 74,011.72	
42 43	140943 140944	CHARCOAL FILTERS DEHYS	\$ \$	34,805.18	\$ - \$ -			\$ 34,805.18 \$ 62,329.85	100% 100%
43 44	140944	LEAK SURVEY INSTRUMENTS REPLACE MUFFLERS	¢	62,329.85 60,077.10		\$ \$		\$ 62,329.85 \$ 60,077.10	
45	140950	TANK SHEDS	\$	41,028.97	\$ - \$ -			\$ 60,077.10 \$ 41,028.97	100%
46	140951	BOOSTER GENERATORS	\$	826,757.24	\$ -			\$ 41,028.97 \$ 826,757.24	
47	140967	REPL VALVES DIST REG FAC	\$	96,829.04	\$ -			\$ 96,829.04	
48	140968	PRESSURE SEPARATION PROJECT	\$	374,938.29	\$ -			\$ 374,938.29	
49	140970	VAULTED FARM TAPS	\$	75,885.39	\$ -			\$ 75,885.39	
50	141003	SCADA SYS HARDWARE	\$	138,783.63	\$ -			\$ 138,783.63	
51	141004	ST HELEN FACILITY	\$	11,332.70	\$ -			\$ 11,332.70	
52	141094	Purchase Garage Equipment	\$	10,500.00	\$ -	\$	- :	\$ 10,500.00	100%
53	141109	REPL 2500 ' MAG DEEP 12' W 20"	\$	540,362.64	\$ -	\$	- :	\$ 540,362.64	
54	141383	AUB-LIGHTING SYSTEM	\$	18,376.26	\$ -			\$ 18,376.26	100%
55	141390	Environmental Equipment LGE	\$	7,350.00	\$ -			\$ 7,350.00	
56	141392	LGE FURNITURE PROJ	\$	105,990.15	\$ -			\$ 105,990.15	
57	141405	INSTALL RTU DISPLAYS CG	\$	95,301.75	\$ -			\$ 95,301.75	
58	141413	MAGNOLIA STA-BARRICADES	\$	50,000.00	\$ -			\$ 50,000.00	
59	141419	CARPET REPLACEMENT 2015	\$	17,020.50	\$ -			\$ 17,020.50	
60	141423	LGE REPLACE FAILED EQP 2015	\$	25,830.00	\$ -			\$ 25,830.00	
61	141424	LGE REPL FAILED EQP 2016-2019	\$	16,976.40	\$ -	\$	- :	\$ 16,976.40	100%

					Accum						
				C	A ET ID		Indire				Estimated Dhamical
Line No.	Duningt No.	Description Of Project	'	Construction	AFUD		Cost			Total Cost	Estimated Physical
(A)	Project No. (B)	Description Of Project (C)		Amount (D)	Capitali (E)	zea	(F)*			(G=D+E+F)	Percent Completed (H=D/G)
62	141425	A/V EQUIP - LG&E 2015	\$	14,700.00	\$	-		-	\$	14,700.00	100%
63	141435	LGE FAC IMPROVEMENTS 2015-19	\$	20,606.04	\$	-	\$	_	\$	20,606.04	100%
64	141440	LGE FURN/CHAIRS 2016-2019	\$	8,998.08	\$	_	\$	_	\$	8,998.08	100%
65	141580	Meter Projects 2015 LG&E Elec	\$	10,710.04	\$	_	\$	_	\$	10,710.04	100%
66	141581	Meter Projects 2016 LG&E Elec	\$	2,940.01	\$	_	\$	_	\$	2,940.01	100%
67	141600	Meter Equipment 2015 LG&E Elec	\$	12,180.04	\$	_	\$	_	\$	12,180.04	100%
68	141618	Meter Equipment 2016 LG&E Elec	\$	4,410.01	\$	_	\$	-	\$	4,410.01	100%
69	141654	ERTs 2015 LGE	\$	10,500.03	\$	-	\$	-	\$	10,500.03	100%
70	141655	ETRs 2016 LGE	\$	4,410.01	\$	-	\$	-	\$	4,410.01	100%
71	141677	Meter Readers LG&E 2015	\$	630.00	\$	-	\$	-	\$	630.00	100%
72	141720	Meter Readers LG&E 2016	\$	630.00	\$	-	\$	-	\$	630.00	100%
73	142339	Retail Hardware LG&E 2015	\$	18,375.00	\$	-	\$	-	\$	18,375.00	100%
74	142356	Retail Hardware LG&E 2016	\$	7,875.00	\$	-	\$	-	\$	7,875.00	100%
75 76	144568	AUBURNDALE HVAC 2015	\$	80,317.86	\$	-	\$	-	\$	80,317.86	100%
76	144570	BOC-HVAC 2015	\$	34,031.76	\$ \$	-	\$ \$	-	\$ \$	34,031.76	100%
77 78	144584 144585	ESC-RENOVATIONS 2015 SSC RENOVATIONS	\$ \$	71,699.04 25,830.00	\$ \$	_	\$ \$	-	\$	71,699.04 25,830.00	100% 100%
78 79	144586	SIMPSONVILLE RENOVATIONS	\$	34,033.33	\$ \$	_	\$	_	\$	34,033.33	100%
80	144588	SIMPSONVILLE HVAC	\$	6,806.31	\$	-	\$	_	\$	6,806.31	100%
81	144595	LGE FAILED EQUIPMENT 2015	\$	6,261.99	\$	_	\$	_	\$	6,261.99	100%
82	144596	LGE HEALTH EQUIPMENT 2015	\$	6,806.52	\$	_	\$	_	\$	6,806.52	100%
83	144622	LGE OFFICE FURN & CHAIRS 2015	\$	66,000.00	\$	_	\$	_	\$	66,000.00	100%
84	144808	PIPE REPL - RECORDS	\$	610,832.53	\$	_	\$	_	\$	610,832.53	100%
85	144811	INTERNAL CORR CENTER	\$	209,654.95	\$	_	\$	-	\$	209,654.95	100%
86	144813	2015 GAS REG TOOLS	\$	29,918.33	\$	-	\$	-	\$	29,918.33	100%
87	144845	ENGINE ROOM UPGRADES	\$	115,092.28	\$	-	\$	-	\$	115,092.28	100%
88	144848	BACKUP GENERATOR	\$	42,497.63	\$	-	\$	-	\$	42,497.63	100%
89	144849	ENGINE AND COMPR UPGR	\$	178,519.05	\$	-	\$	-	\$	178,519.05	100%
90	144851	BTEX FLARE	\$	90,661.60	\$	-	\$	-	\$	90,661.60	100%
91	144853	HEAT EX TUBE BUNDLES	\$	73,662.55	\$	-	\$	-	\$	73,662.55	100%
92	144856	CATHODIC PROTECTION SYS	\$	84,995.25	\$	-	\$	-	\$	84,995.25	100%
93 94	144858	WASTE STORAGE TANKS	\$ \$	24,931.94	\$ \$	-	\$ \$	-	\$ \$	24,931.94	100%
94 95	144859 144860	UPDATE CONF ROOM EQ VALVE INDICATION TRANS	\$	30,031.66 23,232.04	\$ \$	_	\$ \$	_	\$	30,031.66 23,232.04	100% 100%
93 96	144861	2015 MULDRAUGH TOOLS	\$	40,797.73	\$ \$	_	\$	_	\$	40,797.73	100%
97	144862	ODORANT SYS MAX METERS	\$	40,869.10	\$	-	\$	_	\$	40,797.73	100%
98	144863	CHRIS CREATION MP REG STA	\$	120,093.85	\$	_	\$	_	\$	120,093.85	100%
99	144864	SCADA CYBER APP SOFTWARE	\$	452,246.11	\$	_	\$	_	\$	452,246.11	100%
100	144865	UPGR STOR FLD MEAS EQUIP	\$	150,044.95	\$	_	\$	_	\$	150,044.95	100%
101	144866	LAGRANGE CG OUTLET PIPING	\$	97,759.25	\$	_	\$	_	\$	97,759.25	100%
102	144867	FT AND TS2 WIRELESS COMM	\$	110,034.26	\$	_	\$	-	\$	110,034.26	100%
103	144868	SECURITY MEASURES GAS CONTROL	\$	49,935.26	\$	-	\$	-	\$	49,935.26	100%
104	144925	ALL TERRAIN VEHICLE MULD	\$	22,098.77	\$	-	\$	-	\$	22,098.77	100%
105	144926	ATTACHMENTS CONST EQUIP	\$	15,072.49	\$	-	\$	-	\$	15,072.49	100%
106	144934	CENTER DEHYDRATOR	\$	318,494.84	\$	-		-	\$	318,494.84	100%
107	144935	INLET/OUTLET PIPE CENTER	\$	3,966.45	\$	-	\$	-	\$	3,966.45	100%
108	144936	MAGNOLIA STATION VFDS	\$	50,000.19	\$	-		-	\$	50,000.19	100%
109	144937	ENGINE ROOM VENTILATION	\$	125,013.47	\$	-		-	\$	125,013.47	100%
110	144938	P-GUARD/ONLINE ROD DROP	\$	21,767.98		-		-	\$	21,767.98	
111	144939	H2S TREATMENT CENTER	\$	418,874.96		-	\$	-	\$	418,874.96	100%
112 113	144940 144948	2015 MAGNOLIA TOOLS H2S TREATMENT MAGNOLIA	\$ \$	37,397.91	\$ \$	-	\$ \$	-	\$ \$	37,397.91 1,146,371.56	100% 100%
113	144948	LGE HW/SW 2015	\$	1,146,371.56 16,983.84		-		-	\$	1,146,371.36	
114	144951	LGE HW/SW 2016	\$	16,983.84		_	\$	-	\$	16,276.18	
116	144965	BALLARDSVILLE REINFORCE	\$	244,786.32	\$	_		_	\$	244,786.32	
117	144967	LEBANON JUNCTION WASHOUT	\$	48,730.61	\$	-	\$	_	\$	48,730.61	100%
118	144968	CONFERENCE ROOM CHAIRS-ESC	\$	6,125.70		_		_	\$	6,125.70	
119	144971	SMALL TOOLS 2015	\$	56,663.50		_	\$	_	\$	56,663.50	
120	144972	SMALL TOOLS 2015 - 004060	\$	28,331.75		_		-	\$	28,331.75	100%
121	144976	SMALL TOOLS 2015 FOR 004280	\$	11,332.70		-	\$	-	\$	11,332.70	100%
122	144977	WEST END GAS SYS REINFORCE	\$	198,322.25	\$	-	\$	-	\$	198,322.25	100%

					Accumulate	ed Costs	3		
				o	AFFIRE	Indirec			P.C. CIPS
Lina Ma	Duningt No.	Description Of President	•	Construction	AFUDC Comitalized	Costs Other		Total Cost	Estimated Physical
Line No. (A)	Project No. (B)	Description Of Project (C)		Amount (D)	Capitalized (E)	(F)*		(G=D+E+F)	Percent Completed (H=D/G)
123	144979	HWY 44 & BLEEMEL LN REINFOR	\$	99,727.76	\$ -	\$ -	\$		100%
124	144980	SMALL TOOLS 2016 - 004190	\$	45,330.80	\$ -	\$ -	\$	45,330.80	100%
125	144981	SMALL TOOLS 2016 - 004280	\$	12,465.97	\$ -	\$ -	\$,	100%
126	144982	SMALL TOOLS 2016 - 004060	\$	22,665.40	\$ -	\$ -	\$		100%
127	144987	LGE CAMERAS 2015	\$	10,500.00	\$ -	\$ -	\$,	100%
128	144989	LGE FIRE SYSTEMS 2015	\$	5,250.00	\$ -	\$ -	\$		100%
129	144991	LGE SECURITY EQUIPMENT 2015	\$	5,250.00	\$ -	\$ -	\$		100%
130	144993	LGE CAMERAS 2016	\$	8,400.00	\$ - \$ -	\$ - \$ -	\$ \$		100%
131 132	144995 144997	LGE FIRE SYSTEMS 2016 LGE SECURITY EQUIPMENT 2016	\$ \$	5,250.00 5,250.00	\$ - \$ -	\$ - \$ -	\$,	100% 100%
132	145040	2015 TOOLS SR&O	\$	28,331.75	\$ -	\$ -	\$		100%
134	145041	2015 TOOLS IM&E	\$	29,465.02	\$ -	\$ -	\$		100%
135	145135	Gas Regulators 2015	\$	20,580.07	\$ -	\$ -	\$		100%
136	145402	HR Cap Equip Improvmnts LGE	\$	2,058.00	\$ -	\$ -	\$,	100%
137	145404	Adv Meter Sys LG&E 2015	\$	80,430.00	\$ -	\$ -	\$	80,430.00	100%
138	145800	HR PLANNING LGE	\$	33,600.00	\$ -	\$ -	\$	33,600.00	100%
139	001LGE15	Access Switch Rotation-LGE15	\$	22,749.98	\$ -	\$ -	\$	22,749.98	100%
140	001LGE16	Access Switch Rotation-LGE16	\$	26,250.00	\$ -	\$ -	\$		100%
141	002LGE15	Aligne Fuels Reports-LGE15	\$	1,246.88	\$ -	\$ -	\$,	100%
142	002LGE16	Analog Sunset Yr 3/3-LGE16	\$	13,965.01	\$ -	\$ -	\$		100%
143	003LGE15	Aligne Upgrade-LGE15	\$	5,250.00	\$ -	\$ -	\$,	100%
144	004LGE14	Call Center-Route&Report-LGE14	\$	26,249.97	\$ -	\$ -	\$		100%
145	004LGE15	Analog Sunset Yr 2/3-LGE15	\$	15,516.68	\$ - \$ -	\$ -	\$,	100%
146 147	004LGE16	Backup Cap Exp-LGE16 Cust Comm-text, apps-LGE14	\$ \$	10,500.00	\$ - \$ -	\$ - \$ -	\$ \$		100%
147	005LGE14 005LGE15	Backup Cap Exp-LGE15	\$	16,904.99 20,999.99	\$ -	\$ - \$ -	\$,	100% 100%
149	005LGE15	Bulk Power & Env Systems-LGE15	\$	7,875.00	\$ -	\$ -	\$		100%
150	006LGE16	Bulk Power & Env Systems-LGE16	\$	6,562.50	\$ -	\$ -	\$		100%
151	007LGE15	Cabling Server Connect-LGE15	\$	1,800.00	\$ -	\$ -	\$		100%
152	007LGE16	Cabling Server Connect-LGE16	\$	2,362.50	\$ -	\$ -	\$,	100%
153	008LGE16	Call Center - Routing LGE16	\$	12,495.00	\$ -	\$ -	\$	12,495.00	100%
154	009LGE16	CERUS IV-LGE16	\$	21,000.00	\$ -	\$ -	\$	21,000.00	100%
155	010LGE15	CFO Sys Capital-LGE15	\$	3,499.99	\$ -	\$ -	\$		100%
156	010LGE16	CFO Sys Capital-LGE16	\$	5,250.00	\$ -	\$ -	\$		100%
157	011LGE15	CIP Compl Year 5-LGE15	\$	42,802.17	\$ -	\$ -	\$		100%
158	011LGE16	CIP Compl Year 6-LGE16	\$	27,793.53	\$ -	\$ -	\$		100%
159	012LGE15	CIP Compl Tools - Year 5-LGE15	\$	22,199.97	\$ -	\$ -	\$		100%
160 161	012LGE16	CIP Compl Tools - Year 6-LGE16 Core Network Infra-LGE16	\$ \$	19,687.50	\$ - \$ -	\$ - \$ -	\$ \$		100% 100%
162	013LGE16 014LGE16	Customer Comm-text-LGE16	\$	7,875.00 15,750.00	\$ -	\$ - \$ -	\$		100%
163	014LGE10 015LGE15	Core Network Infra-LGE15	\$	6,825.00	\$ -	\$ -	\$		100%
164	016LGE15	Corp Firewall Repl-LGE15	\$	19,687.49	\$ -	\$ -			100%
165	017LGE16	Electric Insp Enhan-LGE16	\$	13,125.00	\$ -	\$ -			100%
166	018LGE15	Data Protection-LGE15	\$	6,479.99	\$ -	\$ -			100%
167	018LGE16	Email Spam Filt AV Gtwy-LGE16	\$	5,822.25	\$ -	\$ -	\$	5,822.25	100%
168	019LGE15	Design Tool Repl (WIM)-LGE15	\$	78,540.00	\$ -	\$ -	\$	78,540.00	100%
169	021LGE15	Electric Insp Enhan-LGE15	\$	13,125.00	\$ -	\$ -			100%
170	021LGE16	Further app virt build-LGE16	\$	12,468.75	\$ -	\$ -			100%
171	023LGE16	IT Security Infrast-LGE16	\$	3,937.50	\$ -	\$ -			
172	024LGE15	Further app virt build-LGE15	\$	12,468.75	\$ -	\$ -			100%
173	025LGE15	Gas Nomination System-LGE15	\$	26,249.97	\$ -	\$ -			
174 175	025LGE16	Lville Electrical Upgr-LGE16 GIS Enhance and Upgr-LGE15	\$ \$	2,625.00	\$ - \$ -	\$ - \$ -			100% 100%
175	026LGE15 026LGE16	Lville Racks & Furn-LGE16	\$	24,937.47 1,312.50	\$ - \$ -	\$ - \$ -			
176	020LGE10 029LGE15	IPM Replacement-Yr 4/4-LGE15	\$	26,249.98	\$ -	\$ - \$ -			
178	029LGE15	Microsoft Lic True-up-LGE16	\$	7,875.00	\$ -	\$ -			
179	030LGE15	IRAS Enhancements-LGE15	\$	26,250.00	\$ -	\$ -			100%
180	031LGE15	IT Sec&CIP Labs Enhance-LGE15	\$	3,499.99	\$ -	\$ -			100%
181	031LGE16	Mobile Infrastructure-LGE16	\$	10,500.00	\$ -	\$ -			100%
182	032LGE16	Mobile Radio-LGE16	\$	10,500.00	\$ -	\$ -			100%
183	033LGE15	LGEBldg Telecom Rm Renov-LGE15	\$	3,491.26	\$ -	\$ -	\$	3,491.26	100%

					Accumulate	ed Costs	3		
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Lina No	Duningt No.	Description Of Project	•	Construction	AFUDC Conitolized	Costs Other		Total Cost	Estimated Physical
Line No. (A)	Project No. (B)	Description Of Project (C)		Amount (D)	Capitalized (E)	(F)*		(G=D+E+F)	Percent Completed (H=D/G)
184	033LGE16	Mble Rad Syst RepYr 1/2-LGE16	\$	184,799.99	\$ -	\$ -	\$	` '	100%
185	034LGE16	Multi-Fun Dev Grow&Ref-LGE16	\$	17,062.50	\$ -	\$ -	\$	17,062.50	100%
186	035LGE15	Lville Electrical Upgr-LGE15	\$	2,625.00	\$ -	\$ -	\$		100%
187	035LGE16	NAS Capacity Expansion-LGE16	\$	10,500.00	\$ -	\$ -	\$		100%
188	036LGE15	Lville Racks & Furn-LGE15	\$	1,312.51	\$ -	\$ -	\$		100%
189	037LGE15	Mat Failure Track-LGE15 Ntwrk Acc Dev&Site Infra-LGE16	\$	19,950.01	\$ - \$ -	\$ - \$ -	\$ \$		100%
190 191	037LGE16 038LGE16	Ntwrk Acc Dev&Site inira-LGE16 Ntwrk Acc Dev & Gate-LGE16	\$ \$	7,875.00 1,312.50	\$ - \$ -	\$ - \$ -	\$		100% 100%
192	039LGE16	Network Management-LGE16	\$	1,968.75	\$ -	\$ -	\$		100%
193	040LGE15	Mobile Infrastructure-LGE15	\$	13,124.99	\$ -	\$ -			100%
194	040LGE16	Network Test Equipment-LGE16	\$	5,250.00	\$ -	\$ -	\$		100%
195	041LGE15	Mobile Radio-LGE15	\$	11,666.68	\$ -	\$ -	\$		100%
196	041LGE16	Open Enrollment 2016-LGE16	\$	2,625.00	\$ -	\$ -	\$		100%
197	042LGE15	Mble Rad Syst RepYr 1/2-LGE15	\$	14,962.51	\$ -	\$ -			100%
198	042LGE16	Orcl Ntwk Mgmt Sys Rep-LGE16	\$	26,250.00	\$ -	\$ -	\$		100%
199	043LGE16	Original SW Upgrade-LGE16	\$	1,496.25	\$ - \$ -	\$ -	\$		100%
200 201	044LGE15	Monitor Replace-LGE15 Outside Cable Plant-LGE16	\$ \$	3,665.46 10,500.02	\$ - \$ -	\$ - \$ -	\$ \$		100%
201	044LGE16 046LGE16	Pers Product Grow & Ref-LGE16	\$	10,500.02	\$ -	\$ -	\$		100% 100%
202	040LGE10 047LGE15	Multi-Fun Dev Grow&Ref-LGE15	\$	18,613.63	\$ -	\$ -	\$		100%
204	047LGE16	Phone Expan/Break Fix-LGE16	\$	3,937.50	\$ -	\$ -	\$		100%
205	048LGE15	Ntwrk Acc Dev&Site Infra-LGE15	\$	9,449.99	\$ -	\$ -	\$		100%
206	049LGE15	Ntwrk Acc Dev & Gateways-LGE15	\$	1,458.33	\$ -	\$ -	\$		100%
207	050LGE15	Network Test Equipment-LGE15	\$	2,625.00	\$ -	\$ -	\$	2,625.00	100%
208	051LGE15	Open Enrollment 2015-LGE15	\$	10,499.98	\$ -	\$ -	\$	10,499.98	100%
209	053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	\$	10,881.81	\$ -	\$ -	\$		100%
210	053LGE16	Replace PDUs - BOC-LGE16	\$	18,375.00	\$ -	\$ -	\$		100%
211	054LGE15	Other Computer Equipment-LGE15	\$	11,454.56	\$ -	\$ -	\$		100%
212	055LGE15	PeopleSoft Enhancements-LGE15	\$	11,221.88	\$ -	\$ -	\$		100%
213	056LGE15	Pers Product Grow & Ref-LGE15	\$	4,295.45	\$ - \$ -	\$ -			100%
214 215	056LGE16	SAN Capacity Expansion-LGE16 Phone Expan/Break Fix-LGE15	\$ \$	49,980.00	\$ - \$ -	\$ - \$ -	\$ \$		100%
216	057LGE15 059LGE16	Sec Infra Enhancements-LGE16	\$	8,590.92 5,250.00	\$ -	\$ -	\$		100% 100%
217	060LGE16	Serv Cap Expan and Rel-LGE16	\$	2,231.25	\$ -	\$ -	\$		100%
218	062LGE15	RefSG-810 Bluecoat dev-LGE15	\$	4,156.25	\$ -	\$ -	\$		100%
219	063LGE15	Replace ACS Servers-LGE15	\$	3,324.99	\$ -	\$ -			100%
220	063LGE16	Simpsonville Elect Upg-LGE16	\$	2,625.00	\$ -	\$ -	\$	2,625.00	100%
221	064LGE16	Simpson Furn&Racks-LGE16	\$	1,312.50	\$ -	\$ -	\$	1,312.50	100%
222	065LGE15	Rep VentSyst 2Floor-LGE15	\$	5,343.75	\$ -	\$ -	\$		100%
223	065LGE16	Site Security Improve-LGE16	\$	2,625.01	\$ -	\$ -			100%
224	067LGE15	Router Upgrade Project-LGE15	\$	19,687.50	\$ -	\$ -			100%
225	067LGE16	TeleRm Data Cent Y1/2-LGE16	\$	26,250.00	\$ - \$ -	\$ -			100%
226 227	068LGE15 068LGE16	RSA SecurID App Upg Proj-LGE15 Telecom Shelter Ren-LGE16	\$ \$	1,995.00 3,937.50	\$ - \$ -	\$ - \$ -	-		100% 100%
228	069LGE15	SAN Capacity Expansion-LGE15	\$	50,447.72	\$ -	\$ -			100%
229	072LGE15	Sec Infra Enhancements-LGE15	\$	5,250.01	\$ -	\$ -			100%
230	073LGE15	Serv Cap Expan and Rel-LGE15	\$	2,566.67	\$ -	\$ -			100%
231	074LGE15	Serv HW Refresh-LGE15	\$	32,931.81	\$ -	\$ -			100%
232	074LGE16	Upgrade Vmware Infra-LGE16	\$	7,350.00	\$ -	\$ -	\$		100%
233	075LGE15	Simpsonville Elect Upg-LGE15	\$	2,916.66	\$ -	\$ -	\$	2,916.66	100%
234	076LGE15	Simpson Furn&Racks-LGE15	\$	1,640.64	\$ -	\$ -			100%
235	076LGE16	Vulnerability Scanning-LGE16	\$	10,500.01	\$ -	\$ -			100%
236	077LGE15	Site Security Impr LGE15	\$	2,916.66		\$ -	\$		100%
237	077LGE16	Wireless Upgrade (WERUS)-LGE16	\$	9,187.49	\$ -	\$ -	-		100%
238	078LGE15	Tele Rm Dat Cent YR1/2-LGE15 WMS Work MGMT Syst Enhance	\$	13,854.16	\$ - \$ -	\$ - \$ -			100%
239 240	078LGE16 079LGE15	Telecom Shelter Ren-LGE15	\$ \$	5,250.00 4,666.67	\$ - \$ -	\$ - \$ -			100% 100%
240	079LGE15	Gas Facility Inspections-LGE16	\$	26,250.00		\$ -			100%
242	080LGE14	Lockout/Tagout (LOTO)-LGE14	\$	65,418.78	\$ -	\$ -			100%
243	080LGE16	Gas Nomination System-LGE16	\$	29,925.00	\$ -	\$ -			100%
244	081LGE16	Monitor Replacement-LGE16	\$	3,360.00	\$ -	\$ -			100%

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250 097LGE15 Wik Mgml Syst Enhance-LGE15 S 1,454.55 S S S 1,454.55 100%	248	086LGE15	Wireless Buildout -LGE15	1,312.50			-	\$ 1,312.50	100%
251 090LGEI5 Call Record Tech DCC-LGEI5 S 7.481 25 S S 7.481 25 100%	249	087LGE14	EE DSM Filing (Non-AMS)-LGE14	18,374.98			-	18,374.98	100%
December								,	
253 093LGEIG Server HW Refresh J.GEIG S 26,775.00 S S 26,775.00 100%									
Description									
255 O9GLGE15 Provide Safery Stat BI-LGE15 S 7,880,24 S S S 7,880,24 100%									
255 100LGE15 Replace Edge 95 units-LGE15 \$ 10,972.48 \$. \$. \$. \$ 10,972.48 100%									
257 100LGE16 Microsoft EA-LGE16 \$ 44,956,80 \$ \$ \$ \$ \$ \$ \$ \$ 4,956,80 100%									
258 101LGE16 Citrix XenDesk True-up-LGE16 \$ 2,625.00 \$ - \$ - \$ \$ - \$ 2,625.00 100%									
259 102LGE16 Cirix XenMobile True-up-LGE16 \$ 2,625.00 \$ \$ \$ \$ \$ \$ 2,625.00 100%									
261 104LGE16 LogRhythm (CIP)-LGE16 \$ 2,887.50 \$ - \$ - \$ 5, 258.00 100%	259	102LGE16	Citrix XenMobile True-up-LGE16		\$ -	\$	-	\$ 2,625.00	100%
262 105LGE16 SQL Server EA True-up-LGE16 \$ 5,250.00 \$ - \$ - \$ \$ 5,250.00 100% 263 106LGE16 Intrusion Prevention-LGE16 \$ 13,252.50 \$ 5 \$ \$ 13,282.53 100% 264 107LGE16 SQA Middleware Upgrades-LGE16 \$ 10,500.00 \$ - \$ - \$ \$ \$ 1,050.00 100% 265 108LGE15 SCA Middleware Upgrades-LGE16 \$ 10,500.00 \$ - \$ - \$ \$ \$ 1,050.00 100% 266 109LGE15 Tear Ref desk-Raiptops- LGE15 \$ 115,643.32 \$ - \$ \$ \$ \$ 10,500.00 100% 267 109LGE16 WallStreet Suite Upgrade-LGE16 \$ 6,300.00 \$ - \$ - \$ \$ \$ 10,500.00 100% 268 10LGE16 WallStreet Suite Upgrade-LGE16 \$ 10,500.00 \$ - \$ - \$ \$ \$ 10,500.00 100% 269 111LGE15 SynerGEE System Modeling-LGE15 \$ 5,250.00 \$ - \$ - \$ \$ 10,500.00 100% 270 111LGE16 Saroding Gas Material-LGE16 \$ 31,500.00 \$ - \$ - \$ 5 \$ 10,500.00 100% 271 112LGE16 RAS Enhancements-LGE16 \$ 73,500.00 \$ - \$ - \$ 5 \$ 3,500.00 100% 272 113LGE16 To Ac Enhancements-LGE16 \$ 73,500.00 \$ - \$ - \$ 5 \$ 5,250.00 100% 273 114LGE16 Expand My Account & Apps-LGE16 \$ 33,507.50 \$ - \$ - \$ 5 \$ 3,373.50 100% 274 115LGE16 Rev Collection (Regulus)-LGE16 \$ 33,575.00 \$ - \$ - \$ 5 \$ 3,373.50 100% 275 116LGE16 SAP CMMECC Enhancement-LGE16 \$ 5,250.00 \$ - \$ - \$ 5 \$ 2,520.00 100% 276 117LGE16 TRODS-LGE16 \$ 5,250.00 \$ - \$ - \$ 5 \$ 2,520.00 100% 277 118LGE16 Tamasmission Outage App-LGE16 \$ 5,250.00 \$ - \$ - \$ 5 \$ 2,250.00 100% 278 119LGE16 SAP Data Archiving-LGE16 \$ 5,250.00 \$ - \$ - \$ \$ 14,437.50 100% 280 121LGE15 Transmission Outage App-LGE16 \$ 1,305.00 \$ - \$ - \$ \$ 13,125.00 100% 281 121LGE16 Casco Dial Tone-LGE16 \$ 1,305.00 \$ - \$ - \$ \$ 13,5643.17 100% 282 122LGE16 Casco Dial Tone-LGE16 \$ 1,305.00 \$ - \$ - \$ \$ 13,5643.17 100% 283 122LGE16 Casco Dial Tone-LGE16 \$ 1,305.00 \$ - \$ - \$ \$ 1,575.00 100% 284 12LGE16 Casco Dial Tone-LGE16 \$ 1,305.00 \$ - \$ - \$ \$ 1,505.00 100% 285 124LGE16 Casco Dial Tone-LGE16 \$ 1,305.	260	103LGE16	Endpoint Protect License-LGE16	\$ 262.50	\$ -	\$	-	\$ 262.50	100%
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276	274	115LGE16	Rev Collection (Regulus)-LGE16	3,937.50			-	\$ 3,937.50	100%
277		116LGE16						26,250.00	100%
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280 121LGE15 Transmission Outage App-LGE15 \$ 21,944.96 \$ - \$ - \$ 21,944.96 100% 281 121LGE16 LogRhythm HW Refresh-LGE16 \$ 11,655.00 \$ - \$ - \$ \$ 11,655.00 100% 282 122LGE14 Ventyx Mobile Upgrade-LGE14 \$ 135,643.17 \$ - \$ - \$ 135,643.17 100% 283 122LGE16 LogRhythm Tech Upg/Ref-LGE16 \$ 3,937.50 \$ - \$ - \$ 3,937.50 100% 284 123LGE16 Oracle ULA VM Buildout-LGE16 \$ 1,312.50 \$ - \$ - \$ 3,937.50 100% 285 124LGE16 Cisco Dial Tone-LGE16 \$ 23,730.00 \$ - \$ - \$ 2,3730.00 100% 286 125LGE16 EMS CIP-LGE16 \$ 5,356.94 \$ - \$ - \$ 5,356.94 100% 287 126LGE16 Expand EMS Dev System-LGE16 \$ 15,750.00 \$ - \$ - \$ 15,750.00 100% 288 127LGE16 EMS Sys_Monitor Tool-LGE16 \$ 15,750.00 \$ - \$ - \$ 15,750.00 100% 289 128LGE16 Cascade Biennial Tech-LGE16 \$ 26,250.01 \$ - \$ - \$ 26,250.01 100% 290 129LGE16 Implement SDE Replace-LGE16 \$ 15,750.00 \$ - \$ - \$ 5,7875.00 100% 291 130321LGE REPL FIBER NODES-LGE ONLY \$ 99,749.99 \$ - \$ - \$ \$ 9,749.99 100% 292 130LGE15 Advanced Malware Detect-LGE15 \$ 6,457.50 \$ - \$ - \$ \$ 5,872.50 100% 293 130LGE16 NAS Refresh (BOC)-LGE16 \$ 50,872.50 \$ - \$ - \$ \$ 5,872.50 100% 294 131LGE16 Cascade Corp See Assets-LGE15 \$ 5,872.50 \$ - \$ - \$ \$ 5,250.00 100% 295 132LGE15 Cascade Impl Gen Relays-LGE15 \$ 5,250.00 \$ - \$ - \$ \$ 5,250.00 100% 296 133LGE15 Cascade Corp See Assets-LGE15 \$ 1,454.52 5 - \$ - \$ \$ 1,456.50 100% 299 136LGE15 Citrix XenDosk True-up-LGE15 \$ 1,454.52 5 - \$ - \$ \$ 5,250.00 100% 300 137LGE15 Citrix XenMobile True-up-LGE15 \$ 1,312.50 \$ - \$ - \$ \$ 7,499.99 100% 301 141LGE15 Endpoint Protect License-LGE15 \$ 7,499.99 5 - \$ - \$ \$ 7,499.99 100% 303 142LGE15 Implement See Mgmt Prod-LGE15 \$ 7,499.99 5 - \$ - \$ 7,499.99 100% 304 144LGE15 Opentext Licensing-LGE15 \$ 7,499.99 5 - \$ - \$ 7,499.99									
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288 127LGE16 EMS Sys_Monitor Tool-LGE16 \$ 7,875.00 \$ - \$ - \$ \$ - \$ \$ 7,875.00 100% 289 128LGE16 Cascade Biennial Tech-LGE16 \$ 26,250.01 \$ - \$ - \$ \$ 26,250.01 100% 290 129LGE16 Implement SDE Replace-LGE16 \$ 15,750.00 \$ - \$ - \$ \$ 15,750.00 100% 291 130321LGE REPL FIBER NODES-LGE ONLY \$ 99,749.99 \$ - \$ - \$ 99,749.99 100% 292 130LGE16 Advanced Malware Detect-LGE15 \$ 6,457.50 \$ - \$ - \$ 6,457.50 100% 293 130LGE16 NAS Refresh (BOC)-LGE16 \$ 50,872.50 \$ - \$ - \$ 50,872.50 100% 294 131LGE16 NAS Refresh (SDC)-LGE16 \$ 50,872.50 \$ - \$ - \$ 50,872.50 100% 294 131LGE15 Career Website Enhance-LGE15 \$ 5,250.00 \$ - \$ - \$ 50,872.50 100% 295 132LGE15 Career Website Enhance-LGE15 \$ 5,250.00 \$ - \$ - \$ 50,872.50 100% 296 133LGE15 Cascade Corp Sec Assets-LGE14 \$ 14,962.50 \$ - \$ - \$ 50,872.50 100% 297 134LGE15 Central Firewall Mgmt-LGE15 \$ 1,454.52 \$ - \$ - \$ 14,462.50									
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292 130LGE15 Advanced Malware Detect-LGE15 \$ 6,457.50 \$ - \$ - \$ 6,457.50 100% 293 130LGE16 NAS Refresh (BOC)-LGE16 \$ 50,872.50 \$ - \$ - \$ 50,872.50 100% 294 131LGE16 NAS Refresh (SDC)-LGE16 \$ 50,872.50 \$ - \$ - \$ 50,872.50 100% 295 132LGE15 Career Website Enhance-LGE15 \$ 5,250.00 \$ - \$ - \$ 5,250.00 100% 296 133LGE15 Cascade Impl Gen Relays-LGE15 \$ 3,150.00 \$ - \$ - \$ \$ 3,150.00 100% 297 134LGE15 Cascade Corp Sec Assets-LGE14 \$ 14,962.50 \$ - \$ - \$ 14,962.50 100% 298 135LGE15 Central Firewall Mgmt-LGE15 \$ 11,454.52 \$ - \$ - \$ 11,454.52 100% 299 136LGE15 Citrix XenDesk True-up-LGE15 \$ 2,625.00 \$ - \$ - \$ 2,625.00 100% 300 137LGE15 Citrix XenMobile True-up-LGE15 \$ 1,312.50 \$ - \$ - \$ 1,312.50 100% 301 141LGE15 Endpoint Protect License-LGE15 \$ 525.00 \$ - \$ - \$ 57,499.99 100% 302 142LGE15 Implement Sec Mgmt Prod-LGE15 \$ 7,499.99 \$ - \$ - \$ 7,499.99 \$									
293 130LGE16 NAS Refresh (BOC)-LGE16 \$ 50,872.50 \$ - \$ - \$ 50,872.50 100% 294 131LGE16 NAS Refresh (SDC)-LGE16 \$ 50,872.50 \$ - \$ - \$ 50,872.50 100% 295 132LGE15 Career Website Enhance-LGE15 \$ 5,250.00 \$ - \$ - \$ 5,250.00 100% 296 133LGE15 Cascade Impl Gen Relays-LGE15 \$ 3,150.00 \$ - \$ - \$ 3,150.00 100% 297 134LGE15 Cascade Corp Sec Assets-LGE14 \$ 14,962.50 \$ - \$ - \$ 14,962.50 100% 298 135LGE15 Central Firewall Mgmt-LGE15 \$ 11,454.52 \$ - \$ - \$ 11,454.52 100% 299 136LGE15 Citrix XenDesk True-up-LGE15 \$ 2,625.00 \$ - \$ - \$ 2,625.00 100% 300 137LGE15 Citrix XenMobile True-up-LGE15 \$ 1,312.50 \$ - \$ - \$ 1,312.50 100% 301 141LGE15 Endpoint Protect License-LGE15 \$ 525.00 \$ - \$ - \$ 525.00 100% 302 142LGE15 Implement Sec Mgmt Prod-LGE15 \$ 7,499.99 \$ - \$ - \$ 7,499.99 100% 303 143LGE15 HP QC Upgrade to ALM-LGE15 \$ 7,875.00 \$ - \$ - \$ 7,875.00 100%									
294 131LGE16 NAS Refresh (SDC)-LGE16 \$ 50,872.50 \$ - \$ - \$ 50,872.50 100% 295 132LGE15 Career Website Enhance-LGE15 \$ 5,250.00 \$ - \$ - \$ 5,250.00 100% 296 133LGE15 Cascade Impl Gen Relays-LGE15 \$ 3,150.00 \$ - \$ - \$ \$ 3,150.00 100% 297 134LGE15 Cascade Corp Sec Assets-LGE14 \$ 14,962.50 \$ - \$ - \$ \$ 14,962.50 100% 298 135LGE15 Central Firewall Mgmt-LGE15 \$ 11,454.52 \$ - \$ - \$ \$ 11,454.52 100% 299 136LGE15 Citrix XenDesk True-up-LGE15 \$ 2,625.00 \$ - \$ - \$ \$ 2,625.00 100% 300 137LGE15 Citrix XenMobile True-up-LGE15 \$ 1,312.50 \$ - \$ - \$ \$ 1,312.50 100% 301 141LGE15 Endpoint Protect License-LGE15 \$ 525.00 \$ - \$ - \$ 525.00 100% 302 142LGE15 Implement Sec Mgmt Prod-LGE15 \$ 7,499.99 \$ - \$ - \$ 7,499.99 100% 303 143LGE15 HP QC Upgrade to ALM-LGE15 \$ 7,875.00 \$ - \$ - \$ 7,875.00 100% 304 144LGE15 Opentext Licensing-LGE15 \$ 1,365.00 \$ - \$ - \$ 1,365.00 \$									
295 132LGE15 Career Website Enhance-LGE15 \$ 5,250.00 \$ - \$ - \$ 5,250.00 100% 296 133LGE15 Cascade Impl Gen Relays-LGE15 \$ 3,150.00 \$ - \$ - \$ \$ 3,150.00 100% 297 134LGE15 Cascade Corp Sec Assets-LGE14 \$ 14,962.50 \$ - \$ - \$ \$ 14,962.50 100% 298 135LGE15 Central Firewall Mgmt-LGE15 \$ 11,454.52 \$ - \$ - \$ \$ 11,454.52 100% 299 136LGE15 Citrix XenDesk True-up-LGE15 \$ 2,625.00 \$ - \$ - \$ \$ 2,625.00 100% 300 137LGE15 Citrix XenMobile True-up-LGE15 \$ 1,312.50 \$ - \$ - \$ \$ 1,312.50 100% 301 141LGE15 Endpoint Protect License-LGE15 \$ 525.00 \$ - \$ - \$ \$ 525.00 100% 302 142LGE15 Implement Sec Mgmt Prod-LGE15 \$ 7,499.99 \$ - \$ - \$ \$ 7,499.99 100% 303 143LGE15 HP QC Upgrade to ALM-LGE15 \$ 7,875.00 \$ - \$ - \$ \$ 1,365.00 100% 304 144LGE15 Opentext Licensing-LGE15 \$ 1,365.00 \$ - \$ - \$ \$ 1,365.00 100%			, ,						
297 134LGE15 Cascade Corp Sec Assets-LGE14 \$ 14,962.50 \$ - \$ - \$ 14,962.50 100% 298 135LGE15 Central Firewall Mgmt-LGE15 \$ 11,454.52 \$ - \$ - \$ 11,454.52 100% 299 136LGE15 Citrix XenDesk True-up-LGE15 \$ 2,625.00 \$ - \$ - \$ 2,625.00 100% 300 137LGE15 Citrix XenMobile True-up-LGE15 \$ 1,312.50 \$ - \$ - \$ 1,312.50 100% 301 141LGE15 Endpoint Protect License-LGE15 \$ 525.00 \$ - \$ - \$ 525.00 100% 302 142LGE15 Implement Sec Mgmt Prod-LGE15 \$ 7,499.99 \$ - \$ - \$ 7,499.99 100% 303 143LGE15 HP QC Upgrade to ALM-LGE15 \$ 7,875.00 \$ - \$ - \$ 7,875.00 100% 304 144LGE15 Opentext Licensing-LGE15 \$ 1,365.00 - \$ - \$ 1,365.00 100%			Career Website Enhance-LGE15				-		
298 135LGE15 Central Firewall Mgmt-LGE15 \$ 11,454.52 \$ - \$ - \$ 11,454.52 100% 299 136LGE15 Citrix XenDesk True-up-LGE15 \$ 2,625.00 \$ - \$ - \$ 2,625.00 100% 300 137LGE15 Citrix XenMobile True-up-LGE15 \$ 1,312.50 \$ - \$ - \$ 1,312.50 100% 301 141LGE15 Endpoint Protect License-LGE15 \$ 525.00 \$ - \$ - \$ 525.00 100% 302 142LGE15 Implement Sec Mgmt Prod-LGE15 \$ 7,499.99 \$ - \$ - \$ 7,499.99 100% 303 143LGE15 HP QC Upgrade to ALM-LGE15 \$ 7,875.00 \$ - \$ - \$ 7,875.00 100% 304 144LGE15 Opentext Licensing-LGE15 \$ 1,365.00 - \$ - \$ - \$ 1,365.00 100%	296	133LGE15	Cascade Impl Gen Relays-LGE15	\$ 3,150.00	\$ -	\$	-	\$ 3,150.00	100%
299 136LGE15 Citrix XenDesk True-up-LGE15 \$ 2,625.00 \$ - \$ - \$ \$ 2,625.00 100% 300 137LGE15 Citrix XenMobile True-up-LGE15 \$ 1,312.50 \$ - \$ - \$ \$ 1,312.50 100% 301 141LGE15 Endpoint Protect License-LGE15 \$ 525.00 \$ - \$ - \$ 525.00 100% 302 142LGE15 Implement Sec Mgmt Prod-LGE15 \$ 7,499.99 \$ - \$ - \$ 7,499.99 100% 303 143LGE15 HP QC Upgrade to ALM-LGE15 \$ 7,875.00 \$ - \$ - \$ 7,875.00 100% 304 144LGE15 Opentext Licensing-LGE15 \$ 1,365.00 - \$ - \$ - \$ 1,365.00 100%									
300 137LGE15 Citrix XenMobile True-up-LGE15 \$ 1,312.50 \$ - \$ - \$ \$ 1,312.50 100% 301 141LGE15 Endpoint Protect License-LGE15 \$ 525.00 \$ - \$ - \$ 525.00 100% 302 142LGE15 Implement Sec Mgmt Prod-LGE15 \$ 7,499.99 \$ - \$ - \$ 7,499.99 100% 303 143LGE15 HP QC Upgrade to ALM-LGE15 \$ 7,875.00 \$ - \$ - \$ 7,875.00 100% 304 144LGE15 Opentext Licensing-LGE15 \$ 1,365.00 \$ - \$ - \$ \$ 1,365.00 100%			9						
301 141LGE15 Endpoint Protect License-LGE15 \$ 525.00 \$ - \$ - \$ 525.00 100% 302 142LGE15 Implement Sec Mgmt Prod-LGE15 \$ 7,499.99 \$ - \$ - \$ 7,499.99 100% 303 143LGE15 HP QC Upgrade to ALM-LGE15 \$ 7,875.00 \$ - \$ - \$ 7,875.00 100% 304 144LGE15 Opentext Licensing-LGE15 \$ 1,365.00 \$ - \$ - \$ 1,365.00 100%			-						
302 142LGE15 Implement Sec Mgmt Prod-LGE15 \$ 7,499.99 - \$ - \$ 7,499.99 100% 303 143LGE15 HP QC Upgrade to ALM-LGE15 \$ 7,875.00 - \$ - \$ - \$ 7,875.00 100% 304 144LGE15 Opentext Licensing-LGE15 1,365.00 - \$ - \$ - \$ 1,365.00 100%			•						
303 143LGE15 HP QC Upgrade to ALM-LGE15 \$ 7,875.00 \$ - \$ - \$ 7,875.00 100% 304 144LGE15 Opentext Licensing-LGE15 \$ 1,365.00 \$ - \$ - \$ 1,365.00 100%			•						
304 144LGE15 Opentext Licensing-LGE15 \$ 1,365.00 \$ - \$ - \$ 1,365.00 100%									

					Accumulate	ed Co	sts			<u></u>
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Lina Ma	Duningt No.	Description Of President		Construction	AFUDC Comitalized	Cos			Total Coat	Estimated Physical
Line No. (A)	Project No. (B)	Description Of Project (C)		Amount (D)	Capitalized (E)	Oth (F)			Total Cost (G=D+E+F)	Percent Completed (H=D/G)
306	146LGE15	UC4 Upgrade to V10-LGE15	\$	1,181.25	\$ -	\$	-	\$	` '	100%
307	147LGE15	Upgrade Quest to SOA 11g-LGE15	\$	3,937.49	\$ -	\$	-	\$		100%
308	148LGE15	Upgrade Quick Test Pro-LGE15	\$	6,562.51	\$ -	\$	-	\$	6,562.51	100%
309	149LGE15	Upgrade SAP Test Data-LGE15	\$	5,250.00	\$ -	\$	-	\$	5,250.00	100%
310	150LGE15	LogRhythm (CIP)-LGE15	\$	2,625.00	\$ -	\$	-	\$	2,625.00	100%
311	151LGE15	LogRhythm HW Refresh-LGE15	\$	46,987.50	\$ -	\$	-	\$	46,987.50	100%
312	152LGE15	LogRhythm Tech Upg/Ref-LGE15	\$	3,500.00	\$ -	\$	-	\$	3,500.00	100%
313 314	153LGE15	IT Sec Infrast Enhance-LGE15	\$ \$	11,812.51	\$ - \$ -	\$ \$	-	\$	11,812.51	100%
314	154LGE15 155LGE15	LogRhythm (Corp)-LGE15 NAS Capacity Expansion-LGE15	\$	2,625.00 10,500.00	\$ - \$ -	\$ \$	-	\$	2,625.00 10,500.00	100% 100%
316	157LGE15	EMS CIP-LGE15	\$	5,849.44	\$ -	\$	-	\$	5,849.44	100%
317	158LGE15	FIM Replacement-LGE15	\$	47,249.99	\$ -	\$	_	\$	47,249.99	100%
318	159LGE15	LOAD Vendor Upgrade-LGE15	\$	12,600.00	\$ -	\$	_	\$	12,600.00	100%
319	160LGE15	Maximo Licenses-LGE15	\$	6,825.00	\$ -	\$	_	\$	6,825.00	100%
320	161LGE15	Reliability Report Enh-LGE15	\$	7,874.97	\$ -	\$	-	\$	7,874.97	100%
321	162LGE15	Primavera P6-LGE15	\$	1,575.00	\$ -	\$	-	\$	1,575.00	100%
322	163LGE15	SAP CRM/ECC Enhancement-LGE15	\$	26,249.95	\$ -	\$	-	\$	26,249.95	100%
323	164LGE15	TRODS-LGE15	\$	5,727.27	\$ -	\$	-	\$	5,727.27	100%
324	165LGE15	Non-SCADA Load Data-LGE15	\$	9,974.99	\$ -	\$	-	\$	9,974.99	100%
325	166LGE15	ROD Enhancements-LGE15	\$	1,312.50	\$ -	\$	-	\$	1,312.50	100%
326	167LGE15	Gas Training System-LGE15	\$	21,000.00	\$ - \$ -	\$	-	\$	21,000.00	100%
327 328	168LGE15 169LGE15	Upgrade Gas Equip-LGE15 Expand My Account & Apps-LGE15	\$ \$	7,875.00 13,125.00	\$ - \$ -	\$ \$	-	\$	7,875.00 13,125.00	100% 100%
328	170LGE15	Low Income Assist Portal-LGE15	\$	10,499.97	\$ -	\$	-	\$	10,499.97	100%
330	170LGE15 171LGE15	Rev Collections Impl-LGE15	\$	3,937.50	\$ -	\$	-	\$	3,937.50	100%
331	172LGE15	Monitoring Project-LGE15	\$	11,454.52	\$ -	\$	_	\$	11,454.52	100%
332	175LGE15	Replace RedHat Servers-LGE15	\$	6,702.46	\$ -	\$	_	\$	6,702.46	100%
333	176LGE15	UC&C/CUCM Major Upgrade-LGE15	\$	14,437.47	\$ -	\$	-	\$	14,437.47	100%
334	177LGE15	PowerPlant Module Upgr-LGE15	\$	3,366.57	\$ -	\$	-	\$	3,366.57	100%
335	178LGE15	Upgrade Quest Server-LGE15	\$	1,968.75	\$ -	\$	-	\$	1,968.75	100%
336	179LGE15	CIP V5 EMS-LGE15	\$	49,875.00	\$ -	\$	-	\$	49,875.00	100%
337	200LGE15	Customer Bill Redesign-LGE15	\$	52,499.99	\$ -	\$	-	\$	52,499.99	100%
338	200LGE16	Application Sec Enhance-LGE16	\$	2,100.00	\$ -	\$	-	\$	2,100.00	100%
339 340	201LGE15	Corp Web Redesign Upgr-LGE15	\$ \$	18,375.00	\$ - \$ -	\$ \$	-	\$	18,375.00	100%
340	201LGE16 202LGE15	Transmission Work Mgmt-LGE16 Trans OATT Billing Tool-LGE15	\$	57,750.00 24,818.18	\$ -	\$	-	\$	57,750.00 24,818.18	100% 100%
342	202LGE15 202LGE16	Mobile Dispatch for ARM-LGE16	\$	23,100.00	\$ -	\$	-	\$	23,100.00	100%
343	203LGE15	PowerPlant Upgrade-LGE15	\$	20,212.50	\$ -	\$	_	\$	20,212.50	100%
344	203LGE16	PS 9.2 Upgrade-LGE16	\$	31,720.50	\$ -	\$	_	\$	31,720.50	100%
345	204LGE16	SAP CRM/ECC Upgr-LGE16	\$	794,639.99	\$ -	\$	-	\$	794,639.99	100%
346	205LGE16	Oracle Financials Upgr-LGE16	\$	161,595.06	\$ -	\$	-	\$	161,595.06	100%
347	400LGE16	OTN Core Rings Y2/2 LOU-LGE15	\$	199,500.01	\$ -	\$	-	\$	199,500.01	100%
348		AC_MITIGATION	\$	91,454.89	\$ -	\$	-	\$	91,454.89	100%
349		GAS REG CAPACITY PRO	\$	295,587.55	\$ -	\$	-	\$	295,587.55	100%
350		UPGR FACIL CITY GATE STATION RET/REPL CONTR CITY GATE STA	\$	45,308.96	\$ -	\$	-	\$		
351 352		CP IMPRESSED CUR SYS IMPROVE	\$ \$	52,728.80 84,995.25	\$ - \$ -	\$ \$	_	\$		100% 100%
353	CCSO419	REPL EXIST CUST SRV W RISER	\$	4,259,772.39	\$ -	\$	-	\$		
354	CCSO421	REPL EXIST CS WITH RISER-MUL	\$	134,518.26		\$	_	\$		
355	CCSO4485		\$	95,194.68	\$ -	\$	_	\$		
356		MULDR FAC IMP/EQ REPLACE 2014	\$	146,758.47		\$	_	\$	146,758.47	
357	CDEFEQ448	MAG FAC IMP/EQ REPL 2014	\$	148,458.37	\$ -	\$	-	\$	148,458.37	100%
358	CFTCUS450	FT CUSTOMER CONVERSIONS	\$	98,128.65	\$ -	\$	-	\$	98,128.65	100%
359	CGME406	NB Gas Main Ext - 004060	\$	1,354,536.69	\$ -	\$	-	\$		100%
360		LGE Gas Meters - 001340	\$	2,736,723.88	\$ -	\$	-	\$		
361		COMM HIGH PRES GAS SERV UPGR	\$	460,086.48	\$ -	\$	-	\$		
362		NB CUST SRV LINE & GAS RISER	\$	2,308,653.59	\$ -	\$	-	\$		100%
363 364		REPL EXIST CUST SRV-MULD INST CUST SRV - MAGNOLIA	\$ \$	21,729.15 19,832.23		\$ \$	-	\$		
365		NB Gas Services - 004190	\$	2,243,344.23	\$ - \$ -	\$	_	\$		
366		PURCH REGULATORS - 004510	\$	115,026.91	\$ -	\$	-	\$		100%
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				Accu	mulate	d Co	sts		
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			Construction	AFU	JDC	Cos	sts		Estimated Physical
Line No.	Project No.	Description Of Project	Amount	Capit	alized	Oth	er	Total Cost	Percent Completed
(A)	(B)	(C)	(D)	(1	E)	(F)	*	(G=D+E+F)	(H=D/G)
367	CPBWK406G	Gas Public Works - 004060	\$ 1,772,722.85	\$	-	\$	-	\$ 1,772,722.85	100%
368	CRCST406G	Cust Requested - 004060	\$ 132,641.40	\$	-	\$	-	\$ 132,641.40	100%
369	CREGFC451	GAS REG FAC UPGRADE BLKT	\$ 651,254.46	\$	-	\$	-	\$ 651,254.46	100%
370	CREGST451	UPGR FACIL DIST REG STATIONS	\$ 47,575.50	\$	-	\$	-	\$ 47,575.50	100%
371	CRELI4475	RELINE GAS STOR WELLS 2014	\$ 169,423.87	\$	-	\$	-	\$ 169,423.87	100%
372	CROTAR451	UPRG OBSOL ROTARY METERS	\$ 97,794.05	\$	-	\$	-	\$ 97,794.05	100%
373	CSTATN447	MULD STATION BLKT	\$ 475,167.19	\$	-	\$	-	\$ 475,167.19	100%
374	CSTATN448	MAGNOLIA STATION BLKT	\$ 366,761.00	\$	-	\$	-	\$ 366,761.00	100%
375	CSTOR447	MULD STOR FIELD/TRANS BLKT	\$ 347,643.35	\$	-	\$	-	\$ 347,643.35	100%
376	CSTOR448	MAG STOR FIELD/TRANS BLKT	\$ 478,973.36	\$	-	\$	-	\$ 478,973.36	100%
377	CSYSEN406	Sys Enh - 004060	\$ 269,231.97	\$	-	\$	-	\$ 269,231.97	100%
378	CTBRD419	Cap Trbl Orders Gas - 004190	\$ 101,996.46	\$	-	\$	-	\$ 101,996.46	100%
379	CTPD419	Capital Thrd Party - 004190	\$ 122,687.94	\$	-	\$	-	\$ 122,687.94	100%
380	DLSMR414	DWNTWN LRG SCALE MAIN	\$ 15,152,945.47	\$	-	\$	-	\$ 15,152,945.47	100%
381	GASRSR414	GAS SERVICE RISER REPL & CSO	\$ 22,330,413.59	\$	-	\$	-	\$ 22,330,413.59	100%
382	LSMR414	Large Scale Main Replacements	\$ 6,167,784.72	\$	-	\$	-	\$ 6,167,784.72	100%
383	PMR414	Priority Main Replacement	\$ 2,343,840.48	\$	-	\$	-	\$ 2,343,840.48	100%
384	RRCS419G	REP CO GAS SERV 419	\$ 1,913,254.43	\$	-	\$	-	\$ 1,913,254.43	100%
385	RRCS421	Serv Line Repl-Muldraugh	\$ 114,785.55	\$	-	\$	-	\$ 114,785.55	100%
TOTAL			\$ 91,185,204.78	\$	_	\$	-	\$ 91,185,204.78	

^{*}All applicable benefits and administrative costs are charged directly to capital projects. No indirect costs are included.

					Accumulat	ed C	osts			
					<u>-</u>	Ind				
			(Construction	AFUDC		sts			Estimated Physical
Line No.	Project No.	Description Of Project		Amount	Capitalized				Total Cost	Percent Completed
(A)	(B)	(C)	Φ.	(D)	(E))*	Φ	(G=D+E+F)	(H=D/G)
1	117361	Accrued Labor - LGE	\$	6,414.28	\$ -	\$	-	\$	6,414.28	100%
2 3	119902 122650	Clear 12/04 A&G LGE Gas Meters	\$ \$	37,893.73 (5,484.87)	\$ - \$ -	\$ \$	-	\$ \$	37,893.73 (5,484.87)	100% 100%
3 4	127181	PeopleSoft Time (LG&E %)	\$ \$	122,325.80	\$ -	\$	-	\$	122,325.80	100%
5	127345	PENILE CITY GATE ST REDESIGN	э \$	19,800.34	\$ -	\$	-	\$	19,800.34	100%
6	130135	SERVER CAP EXP&REL - LGE13	\$	300.10	\$ -	\$	_	\$	300.10	100%
7	130205	CIP COMPLIANCE TOOLS-LGE13	\$	(1,056.93)		\$	_	\$	(1,056.93)	
8	130321	REPLACE FIBER REACH NODES-LGE	\$	21,177.75	\$ -	\$	_	\$	21,177.75	100%
9	130322	BULK PWR&ENVIRO SYSTEMS-LGE13	\$	38.54	\$ -	\$	-	\$	38.54	100%
10	130332	NTWK ACCESS DEV&SITE IN-LGE13	\$	9,173.64	\$ -	\$	-	\$	9,173.64	100%
11	130355	UC&C-LGE13	\$	(15,160.46)	\$ -	\$	-	\$	(15,160.46)	100%
12	130392	WIRELESS BUILDOUT - LGE13	\$	12.29	\$ -	\$	-	\$	12.29	100%
13	130505	GAS COMPRESSOR REP/ADD	\$	143,403.89	\$ -	\$	-	\$	143,403.89	100%
14	131019	Mobile Auto Dispatch - LGE	\$	550.89	\$ -	\$	-	\$	550.89	100%
15	131031	Work Mgmt System Prj	\$	79,810.31	\$ -	\$	-	\$	79,810.31	100%
16	131828	Oracle Upgrade 2012 (LG&E%)	\$	(0.60)		\$	-	\$	(0.60)	
17	132058	Stores Capital (2013) - LG&E %	\$	2,625.00	\$ -	\$	-	\$	2,625.00	100%
18	132621	PENILE TO PADDY'S RUN PIPELINE	\$	(103.32)		\$	-	\$	(103.32)	
19 20	133241 133486	PERSONAL PROD GRWTH LGE14	\$ \$	4,620.00	\$ - \$ -	\$ \$	-	\$ \$	4,620.00	100%
20	133486	SAN SWTCH REFRSH LGE14 MICROSOFT LICENSE TRU - LGE14	\$	2,828.75 8,864.36	\$ -	\$	-	\$	2,828.75 8,864.36	100% 100%
22	134003	COLLECTIVE BILLING ENH - LGE12	\$	13,704.26	\$ -	\$	-	\$	13,704.26	100%
23	134464	SEP HP & LOW PRESSURE AIR SYS	\$	(2,575.52)		\$	-	\$	(2,575.52)	
24	134512	2012 AC MITIGATION	\$	4,994.74	\$ -	\$	_	\$	4,994.74	100%
25	134515	2012 INTERNAL CORROS MITIGATE	\$	21,101.96	\$ -	\$	_	\$	21,101.96	100%
26	134603	CG & LG REGULATOR ST RTUs	\$	3,956.57	\$ -	\$	_	\$	3,956.57	100%
27	134691	2013 Retail HW Infra-LGE	\$	(4,886.42)	\$ -	\$	-	\$	(4,886.42)	
28	134705	2014 Gas Facility Inspect	\$	42,000.00	\$ -	\$	-	\$	42,000.00	100%
29	135170	2012 GAS REGUL FACIL UPGR	\$	126,622.61	\$ -	\$	-	\$	126,622.61	100%
30	135260	Wallstreet Suite	\$	26,884.84	\$ -	\$	-	\$	26,884.84	100%
31	135420	EM Soft Tools 2014 LGE	\$	2,100.00	\$ -	\$	-	\$	2,100.00	100%
32	135424	EM Soft Tools LGE 2015	\$	4,476.80	\$ -	\$	-	\$	4,476.80	100%
33	135910	LGE GAS DLC	\$	120,679.23	\$ -	\$	-	\$	120,679.23	100%
34	137818	MAGN GAS STOR FAC IMPROVEMENT	\$	(819.59)		\$	-	\$	(819.59)	
35	137820	MAGNOLIA STATION VALVE UPGRADE	\$	(99.98)		\$	-	\$	(99.98)	
36 37	137840	COOLANT HEATERS - 6 ENGINES	\$	(3,301.37)	\$ - \$ -	\$ \$	-	\$ \$	(3,301.37)	
38	137844 137846	REPL 2 AERIAL COOL H2S REMOVAL INST VIB MONIT FOR TURBINES	\$ \$	903.00 136,423.77	\$ - \$ -	\$	-	\$	903.00 136,423.77	100% 100%
39	137852	REPL #3 PUR BOILER BUILDING	э \$	(421.76)		\$	-	\$	(421.76)	
40	137852	UPGR AMINE FILT #2, #3 PUR UNT	\$	89.58	\$ -	\$	_	\$	89.58	100%
41	137867	COMPR STATION PIPLINE REP	\$	87,311.39	\$ -	\$	_	\$	87,311.39	100%
42	137869	REPL PURI PROCESS PIPING	\$	(8,179.35)		\$	_	\$	(8,179.35)	
43	137870	EMGNCY PIPE/EQPT IMPR	\$	(39,507.81)		\$	_	\$	(39,507.81)	
44	137877	INST 15000' 2",30000' 4" PLST	\$	39,363.06	\$ -	\$	-	\$	39,363.06	100%
45	137896	REPL BARE STL PIPELN DOE RUN	\$	7,748.95	\$ -	\$	_	\$	7,748.95	100%
46	137901	INST CTRL VALV GAS STOR WEL	\$	(1,663.60)	\$ -	\$	-	\$	(1,663.60)	100%
47	137907	WSH OUTS STOR FLD/TRANS LN	\$	(679.67)	\$ -	\$	-	\$	(679.67)	100%
48	137910	REPL STL PIPELN WK TRANS LN	\$	68,229.17	\$ -	\$	-	\$	68,229.17	100%
49	137917	BKHOES STOR FLD & MAG DIST	\$	(10,114.01)		\$	-	\$	(10,114.01)	100%
50	137922	GAS T&E MULD	\$	(7,904.57)		\$	-	\$	(7,904.57)	
51	137928	UPGR CG LG REG STA PIPE SUP	\$	52,552.85	\$ -	\$	-	\$	52,552.85	100%
52	137929	UPGR CG STA EMER GENER	\$	3,864.44	\$ -	\$	-	\$	3,864.44	100%
53	137931	UPGR CG & LG REG STA RTU's	\$	38,522.22	\$ -	\$	-	\$	38,522.22	100%
54	137934	UPGR FAC @ CG STATIONS	\$	9,300.00	\$ -	\$	-	\$	9,300.00	100%
55 56	137935	RET/REPL CG CONTROLLERS REPL ELDER PK IND FIRED HEAT	\$ \$	(154.64)		\$ \$	-	\$	(154.64) 134,853.46	
56 57	137936 137940	COMM HP GAS SERV UPGR	\$	134,853.46 (1,302.75)	\$ - \$ -	\$	-	\$ \$	(1,302.75)	100% 100%
57 58	137940	GAS REGULATION FAC UPGR	\$	128,250.79	\$ -	\$	-	\$	128,250.79	100%
59	137948	GAS REGULATION FAC UPOR GAS REG CAPACITY PROJ	\$	592.37	\$ -	\$	-	э \$	592.37	100%
60	137957	REPL INSUL, INSP/REP PIP PUR	\$	85,959.25	\$ -	\$	-	\$	85,959.25	100%
61	137965	REPL 2 AERIAL COOL HS2 REM	\$	278,484.90	\$ -	\$	_	\$	278,484.90	100%
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Line No.	Project No.	Description Of Project		Construction Amount	Capitalized				Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)		(D)	(E)	(F)			(G=D+E+F)	(H=D/G)
62	137967	UPGR PURIFIER PLANT 1 MULD	\$	2,454,026.09	\$ -	\$	-	\$	2,454,026.09	100%
63	137972	#1 DEHY ABSORBER PIPING	\$	40,706.24	\$ -	\$	-	\$	40,706.24	100%
64	137978	REPL 34 149 FT BARE 4" GATH LN	\$	208,962.18	\$ -	\$	-	\$	208,962.18	100%
65	137985	INST CTRL VALV GAS STOR WELLS	\$	98,939.28	\$ -	\$	-	\$	98,939.28	100%
66	137990	STOR FLD VALV UPGR	\$	4,746.52	\$ -	\$	-	\$	4,746.52	100%
67	137991	REPL BARE ST PIPELN WK TRANS	\$	444,882.43	\$ -	\$	-	\$	444,882.43	100%
68	137994	UPGR PIP SUP CG & LG REG STA	\$	82,075.23	\$ -	\$	-	\$	82,075.23	100%
69	137995	UPGR CG ST EMERG GEN	\$	483.05	\$ -	\$	-	\$	483.05	100%
70	137996	UPGR CG LG REG ST ELEC EQP	\$	54,508.75	\$ -	\$	-	\$	54,508.75	100%
71	137997	UPGR CG & LRG REG STA RTU'S	\$	51,331.01	\$ -	\$	-	\$	51,331.01	100%
72 73	137998	UPGR CG VALV ACTUATORS	\$ \$	76,387.27	\$ - \$ -	\$ \$	-	\$ \$	76,387.27	100%
73 74	138001 138002	UPGR CG STA TRANSMITTERS B-TOWN RD CITY GATE STA	\$	1,331.33 278,291.56	\$ -	\$ \$	_	\$	1,331.33 278,291.56	100% 100%
75	138002	UPGR ELDER PK CG STATION	\$	(2,348.70)		\$	-	\$	(2,348.70)	
76	138010	PURCH ELEC REC GAUGES	\$	136,766.13	\$ -	\$	_	\$	136,766.13	100%
77	138012	GAS REG FAC UPGR PROJ	\$	891,237.08	\$ -	\$	_	\$	891,237.08	100%
78	138032	IMPROVE PIPELINES	\$	301,622.49	\$ -	\$	_	\$	301,622.49	100%
79	138033	INLINE INSP-BALLARDSVILLE LINE	\$	2,143,335.45	\$ -	\$	_	\$	2,143,335.45	100%
80	138034	UPGR REM DATA COMM SITES	\$	47,213.00	\$ -	\$	-	\$	47,213.00	100%
81	138042	INT CORR- PRESSURE MON EQP	\$	34,058.91	\$ -	\$	-	\$	34,058.91	100%
82	138047	UPG REMOTE DATA COMM SITES	\$	33.33	\$ -	\$	-	\$	33.33	100%
83	138052	RCV- POW GAS RESERVE TANKS	\$	16,631.43	\$ -	\$	-	\$	16,631.43	100%
84	138053	RCV- MAG LINE @ HWY 1600	\$	19,503.68	\$ -	\$	-	\$	19,503.68	100%
85	138055	RCV- MAG LINE @ MULDRAUGH	\$	59,689.87	\$ -	\$	-	\$	59,689.87	100%
86	138057	RCV- PENILE CALVARY CROSSOVER	\$	47,066.27	\$ -	\$	-	\$	47,066.27	100%
87	138058	RCV- CHECK VALVES	\$	22,308.76	\$ -	\$	-	\$	22,308.76	100%
88	138059	VLV REPL- MAG 16" LN @HWY 1135	\$	78,913.47	\$ -	\$	-	\$	78,913.47	100%
89	138193	SECURITY EQUIPMENT LGE 2013	\$	12,264.83	\$ -	\$	-	\$	12,264.83	100%
90 91	138198	2014 CAMERAS	\$ \$	17,042.75	\$ - \$ -	\$ \$	-	\$ \$	17,042.75	100%
91	138201 138203	2014 FIRE SYSTEMS 2014 SECURITY EQUIPMENT	\$ \$	4,960.11 10,486.16	\$ -	\$	-	\$	4,960.11 10,486.16	100% 100%
93	138254	Meter Equipment 2014 LG&E Elec	\$	6,034.31	\$ -	\$	-	\$	6,034.31	100%
94	138260	ERTs 2014 LG&E	\$	8,592.08	\$ -	\$	-	\$	8,592.08	100%
95	138294	TRMS REPL/UPGR LGE	\$	50,364.09	\$ -	\$	_	\$	50,364.09	100%
96	138337	BOC REPLACE WINDOWS	\$	(449.50)		\$	_	\$	(449.50)	
97	138341	SMALL TOOLS 2014 - 004190	\$	18,803.06	\$ -	\$	_	\$	18,803.06	100%
98	138361	2014 SMALL TOOLS for 004280	\$	24,635.38	\$ -	\$	-	\$	24,635.38	100%
99	138373	LGE - REPLACE FAILED EQUIPMENT	\$	(961.89)	\$ -	\$	-	\$	(961.89)	100%
100	138374	LGE FURNITURE & OFFICE EQP	\$	2,949.25	\$ -	\$	-	\$	2,949.25	100%
101	138527	AUB-PAVE MAIN DRIVE AREA	\$	63,000.00	\$ -	\$	-	\$	63,000.00	100%
102	138530	BOC-MAILRM & COPY CTR EQP	\$	5,189.10	\$ -	\$	-	\$	5,189.10	100%
103	138531	BOC-REPLACE WINDOWS 2014	\$	62,474.89	\$ -	\$	-	\$	62,474.89	100%
104	138532	ESC CONST SALT STORAGE BLDG	\$	4,987.50	\$ -	\$	-	\$	4,987.50	100%
105	138533	ESC - CANOPY LIGHTS	\$	10,713.42	\$ -	\$	-	\$	10,713.42	100%
106	138534	CENTER GAS STORAGE-PAVE DRIVE	\$	50,000.00	\$ -	\$	-		50,000.00	100%
107	138544	SSC-CONST SALT STORAGE BLDG	\$	4,987.50	\$ -	\$	-	\$	4,987.50	100%
108 109	138545 138547	SSC-RESURFACE WEST PARKING LOT LGE VIDEO CONF RM EQP	\$ \$	17,215.81 4,828.51	\$ - \$ -	\$ \$	-	\$ \$	17,215.81 4,828.51	100% 100%
110	138550	FAILED EQUIPMENT - FACILITIES	\$	20,975.34	\$ -	\$	-	\$	20,975.34	100%
111	138552	CARPET REPLACEMENT LGE 2014	\$	17,856.44	\$ -	\$	-	\$	17,856.44	100%
112	138553	LGE REPLACE FAILED EQP	\$	20,927.03	\$ -	\$	-	\$	20,927.03	100%
113	138554	LGE SRV CTR FURNITURE 2014	\$	8,391.73	\$ -	\$	_	\$	8,391.73	100%
114	138566	LGE TRAINING RM EQP	\$	8,400.00	\$ -	\$	_	\$	8,400.00	100%
115	138610	Auburndale Pole Racks 13-14	\$	6,742.97	\$ -	\$	-	\$	6,742.97	100%
116	138675	EAST END OHIO RVR BRIDGES GAS	\$	12,172.09	\$ -	\$	-	\$	12,172.09	100%
117	138689	REPLACE PIPE ON THE WKA LINE	\$	1,139.65	\$ -	\$	-	\$	1,139.65	100%
118	138710	Corporate Web Site & App LGE	\$	21,032.64	\$ -	\$	-	\$	21,032.64	100%
119	138719	CTS 3.0 and AFB 3.0 - LGE	\$	591.83	\$ -	\$	-	\$	591.83	100%
120	139003	WK B LINE ASHLAWN DR CRUMS LN	\$	91.78	\$ -	\$	-	\$	91.78	100%
121	139030	PENILE TO PADDY'S ILI REPL	\$	46,965.11	\$ -	\$	-	\$	46,965.11	100%
122	139039	CAPX WEST POINT DERAILMENT	\$	(757.64)	\$ -	\$	-	\$	(757.64)	100%

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				Construction	AFUDC	Co	sts			Estimated Physical
Line No.	Project No.	Description Of Project		Amount	Capitalized				Total Cost	Percent Completed
(A)	(B)	(C)	_	(D)	(E)	_)*	_	(G=D+E+F)	(H=D/G)
123	139120	CASCADE WORK MGMT FAC-LGE	\$	6,166.99	\$ -	\$	-	\$	6,166.99	100%
124	139484	Oce Plotwave Printer-LG&E	\$	(3.42)	\$ -	\$	-	\$	(3.42)	
125	139495	Gas Adjustments	\$	39,000.00	\$ -	\$	-	\$	39,000.00	100%
126 127	139654 139655	DOWNTOWN OHIO RVR BRIDGE ELEC DOWNTOWN OHIO RVR BRIDGE GAS	\$ \$	(8,847.35) 2,541.16	\$ - \$ -	\$ \$	-	\$ \$	(8,847.35) 2,541.16	100% 100%
127	139784	REPL DRIPS DRIN AND DRKY	\$	(687.89)		\$	-	\$	(687.89)	
129	139764	MILL CREEK REG REPLACEMENT	\$	3,918.99	\$ -	\$	-	\$	3,918.99	100%
130	140080	Upgrade EMS Software-LGE-2014	\$	21,015.03	\$ -	\$	_	\$	21,015.03	100%
131	140148	ELECTRONIC PRESSURE RECORDERS	\$	10,673.70	\$ -	\$	_	\$	10,673.70	100%
132	140240	RECRUITING SYSTEM IMPL LGE	\$	24,340.64	\$ -	\$	_	\$	24,340.64	100%
133	140369	TRANSITE SIDING GARAGE BLDG	\$	35,000.00	\$ -	\$	-	\$	35,000.00	100%
134	140381	MAOP UPGRADE PROJECT	\$	64,859.77	\$ -	\$	-	\$	64,859.77	100%
135	140387	BOC-1 ROOM 114	\$	(15.65)	\$ -	\$	-	\$	(15.65)	100%
136	140408	AOC - OFFICE RENOVATION	\$	(650.51)		\$	-	\$	(650.51)	100%
137	140446	ILI PIPELINE RIVERPORT LINE	\$	244,307.99	\$ -	\$	-	\$	244,307.99	100%
138	140454	2014 DOE VALLEY PIGGABILITY	\$	1,230,587.26	\$ -	\$	-	\$	1,230,587.26	100%
139	140458	INT CORR MAG FIELD PRESS MON	\$	131,690.02	\$ -	\$	-	\$	131,690.02	100%
140	140459	INT CORR SAMPLE POINTS COUPONS	\$	175.81	\$ -	\$	-	\$	175.81	100%
141	140460	2014 REGULATORY TOOLS	\$	30,234.02	\$ -	\$	-	\$	30,234.02	100%
142	140497	REPL 5700' 16" BELLS LN TO PR	\$	2,541,548.78	\$ -	\$	-	\$	2,541,548.78	100%
143	140563	REPL PIPELINE DRIPS DR MULD	\$	23,607.01	\$ - \$ -	\$ \$	-	\$ \$	23,607.01 241,370.16	100%
144 145	140565 140566	REPL DISTRIBUTION BLDG GAS DETECTION COMPRESSOR BLDG	\$ \$	241,370.16 34,889.50	\$ - \$ -	\$	-	\$	34,889.50	100% 100%
145	140568	MT WASHINGTON LEBANON JCTN	\$	321,907.06	\$ -	\$	-	\$	321,907.06	100%
147	140573	2014 TOOLS AND EQUIPMENT	\$	34,777.30	\$ -	\$	_	\$	34,777.30	100%
148	140578	REPLACE EQUIP TRAILERS	\$	0.33	\$ -	\$	_	\$	0.33	100%
149	140583	ALL TERRAIN VEHICLE	\$	(80.62)		\$	_	\$	(80.62)	
150	140588	HWY 44 RELOCATION - 004190	\$	(718.94)		\$	_	\$	(718.94)	
151	140600	BATTERY CH ENG CONTROL PA	\$	(10,428.33)		\$	-	\$	(10,428.33)	
152	140873	PRE-MANUFACTURE BLDG	\$	1,818.48	\$ -	\$	-	\$	1,818.48	100%
153	140882	SPCC CONTAINMENT TANKS	\$	41,460.78	\$ -	\$	-	\$	41,460.78	100%
154	140890	MAG STATION VALVE UPGR	\$	252,644.20	\$ -	\$	-	\$	252,644.20	100%
155	140892	#2 PURIFIER IO PIPING	\$	184,461.70	\$ -	\$	-	\$	184,461.70	100%
156	140902	STORAGE FIELD DRIP REPLACEMENT	\$	44,731.47	\$ -	\$	-	\$	44,731.47	100%
157	140904	2014 USED OIL TANK REPL	\$	29,403.43	\$ -	\$	-	\$	29,403.43	100%
158	140967	REPL VALVES DIST REG FAC	\$	45,494.77	\$ -	\$	-	\$	45,494.77	100%
159	140968	PRESSURE SEPARATION PROJECT	\$	299,625.39	\$ -	\$	-	\$	299,625.39	100%
160	140970	VAULTED FARM TAPS	\$	33,328.52	\$ -	\$ \$	-	\$ \$	33,328.52	100%
161 162	140971 140972	SCADA SYSTEMS ENHANCEMENTS GAS CONTROL CTR FACILITIES	\$ \$	204,956.30 25,192.00	\$ - \$ -	\$	-	\$	204,956.30 25,192.00	100%
163	140972	2014 IM&E SMALL TOOLS	\$	26,874.85	\$ -	\$	-	\$	25,192.00	100% 100%
164	140990	2014 SMALL TOOLS SR&O	\$	26,875.78	\$ -	\$	-	\$	26,875.78	100%
165	140998	2014 MAGNOLIA SMALL TOOLS	\$	36,141.94	\$ -	\$	_	\$	36,141.94	100%
166	141008	WINDSOR FOREST GAS ENH	\$	40,060.12	\$ -	\$	_	\$	40,060.12	100%
167	141088	HW/SW - 2014 004370	\$	29,272.84	\$ -	\$	_	\$	29,272.84	100%
168	141390	Environmental Equipment LGE	\$	5,292.00	\$ -	\$	_	\$	5,292.00	100%
169	141392	LGE FURNITURE PROJ	\$	95,332.05	\$ -	\$	-	\$	95,332.05	100%
170	141419	CARPET REPLACEMENT 2015	\$	3,675.00	\$ -	\$	-	\$	3,675.00	100%
171	141426	LGE CHAIRS 2014	\$	20,977.35	\$ -	\$	-	\$	20,977.35	100%
172	141665	AMRs LG&E 2014	\$	41,615.97	\$ -	\$	-	\$	41,615.97	100%
173	141674	Meter Readers LG&E 2014	\$	5,634.09	\$ -	\$	-	\$	5,634.09	100%
174	141677	Meter Readers LG&E 2015	\$	210.00	\$ -	\$	-	\$	210.00	100%
175	142325	Retail Hardware LG&E 2014	\$	27,138.58	\$ -	\$	-	\$		100%
176	142511	Meter Projects 2014 LG&E Elec	\$	9,259.54	\$ -	\$	-	\$	9,259.54	100%
177	142521	MOBILE SEPARATOR	\$	(657.13)		\$	-	\$,	
178	142647	REMODEL AT AOC - 2013	\$	(71.19)		\$	-	\$	(71.19)	
179	142734	LGE-BOC IT OFFICE MAGN #1 REACTIVATOR	\$	3,151.04	\$ -	\$	-	\$		100%
180 181	142741 142759	Rplce EMS Wkstations-LGE-2013	\$ \$	(49,697.22) 2,636.83	\$ - \$ -	\$ \$	-	\$ \$	(49,697.22) 2,636.83	100% 100%
181	142759	ICCP Domain Cntrlrs-LGE-2013	\$	1,176.29	\$ -	\$	-	\$		100%
183	142775	BOC Lobby Lighting 2013	\$	601.60	\$ -	\$	-	\$		100%
103	174113	DOC LOOUY LIGHTING 2013	φ	001.00	ψ -	Φ	-	Φ	001.00	100/0

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Line No.	Project No.	Description Of Project		Amount	Capitalia	zed	Oth	er	Total Cost	Percent Completed
(A)	(B)	(C)		(D)	(E)		(F)	*	(G=D+E+F)	(H=D/G)
184	142798	IPS Device for QAS-LGE-2013	\$	952.84	\$	-	\$	-	\$ 952.84	100%
185	142833	SIMPSONVIL-DC CIRCUIT BKR REP	\$	6,814.08	\$	-	\$	-	\$ 6,814.08	100%
186	142836	BI Space 2013 LG&E-BOC 3	\$	(6.09)		-	\$	-	\$ (6.09)	
187	142940	MOBILE COMMAND CENTER RENO	\$	(2,693.68)		-	\$	-	\$ (2,693.68)	100%
188	142943	Load Model Power Sys Stab-LGE	\$	(160.09)		-	\$	-	\$ (160.09)	100%
189	143004	GPS EQUIPMENT - GAS DIST	\$	(7,918.49)		-	\$	-	\$ (7,918.49)	100%
190	143022	SECURITY & PA SYSTEM - BOC	\$	20,615.81	\$	-	\$	-	\$ 20,615.81	100%
191	143025	MULDRAUGH PURCH TELEHANDLER	\$	(8,315.18)		-	\$	-	\$ (8,315.18)	100%
192	143029	MATERIAL HANDLER -LACONIA	\$	(3,332.35)		-	\$	-	\$ (3,332.35)	100%
193	143031	BACKHOE TRAILER - AOC	\$	(4,390.23)		-	\$	-	\$ (4,390.23)	
194	143032	ED&MA MONITORS 2013 LG&E	\$	44.45	\$	-	\$	-	\$ 44.45	100%
195	143036	Pin Brazing Machine 2013	\$	(366.08)		-	\$	-	\$ (366.08)	
196	143037	CATALYST FOR EMISSION CONT SYS	\$	12,180.23	\$	-	\$	-	\$ 12,180.23	100%
197	143038	MINI EXCAVATOR MAG	\$	(3,560.22)		-	\$	-	\$ (3,560.22)	
198	143039	ALIGNMENT TOOL MAG	\$	35,063.33	\$	-	\$	-	\$ 35,063.33	100%
199	143040	PRESS WASH & TOOL BOXES	\$	(38,604.11)		-	\$	-	\$ (38,604.11)	
200	143041	MINI EXCAVATOR MULDRAUGH	\$	(73.17)		-	\$	-	\$ (73.17)	100%
201	143044	SPARE VARIABLE FREQ DRIVE	\$	2,899.14	\$	-	\$	-	\$ 2,899.14	100%
202	143047	BUS OFC LG&E 2013 CASH COUNTER	\$	(694.92)		-	\$	-	\$ (694.92)	100%
203	143134	PRESTON HWY RELO - PUB WK	\$	602,062.55	\$	-	\$	-	\$ 602,062.55	100%
204	143226	PINEVILLE CALL CTR - LGE	\$	873.61	\$	-	\$	-	\$ 873.61	100%
205	143333	KCF CNG MAIN EXTENSION	\$	484,515.93	\$	-	\$	-	\$ 484,515.93	100%
206	143359	SSC CAMERAS - 2014	\$	4,200.00	\$	-	\$	-	\$ 4,200.00	100%
207	143477	CNG FILL STATION MAG	\$	56,674.44	\$	-	\$	-	\$ 56,674.44	100%
208	143573	WHITENOISE FOR FIELD SRV-LGE	\$	361.14	\$	-	\$	-	\$ 361.14	100%
209	143577	INT CORR MULD FIELD PRESS MON	\$	34,086.40	\$	-	\$	-	\$ 34,086.40	100%
210	143578	VALVE TRUCK EQUIPMENT	\$	58,434.52	\$	-	\$	-	\$ 58,434.52	100%
211	143651	HWY GUARDRAIL AT AOC	\$	3,115.97	\$	-	\$	-	\$ 3,115.97	100%
212	143656	4TH STREET RELOCATION	\$	463,561.28	\$	-	\$	-	\$ 463,561.28	100%
213	143660	Auburndale Pallet Racks	\$	5,097.96	\$	-	\$	-	\$ 5,097.96	100%
214	143743	GAS INDICATOR EQUIPMENT	\$	23,515.59	\$	-	\$	-	\$ 23,515.59	100%
215	143756	F-450 VALVE GREASE TRUCK	\$	52,630.13	\$	-	\$	-	\$ 52,630.13	100%
216	143804	Comp-related Equip-2014-LG&E	\$	3,672.18	\$	-	\$	-	\$ 3,672.18	100%
217	143849	AOC Install Charging Sta	\$	946.92	\$	-	\$	-	\$ 946.92	100%
218	143873	RESPIRATORS - GAS DIST	\$	20,707.16	\$	-	\$	-	\$ 20,707.16	100%
219	144090	RELOC ESC WTR MTR & VLT	\$	31,499.97	\$	-	\$	-	\$ 31,499.97	100%
220	144340	NELSON CO IND PARK	\$	1,268,736.10	\$	-	\$	-	\$ 1,268,736.10	100%
221	144605	TOOL - HAMMERHEAD	\$	4,100.00	\$	-	\$	-	\$ 4,100.00	100%
222	144613	SQUEEZE TOOL	\$	12,748.81	\$	-	\$	-	\$ 12,748.81	100%
223	144627	REPL 8" VALVE FT KNOX	\$	55,641.25	\$	-	\$	-	\$ 55,641.25	100%
224	144645	PLASTIC FUSION MACHINE	\$	9,730.98	\$	-	\$	-	\$ 9,730.98	100%
225	144646	MANHOLE LID LIFTER	\$	8,935.92	\$	-	\$	-	\$ 8,935.92	100%
226	144670	LGE BOC 2ND FL RENO	\$	43,080.17	\$	-	\$	-	\$ 43,080.17	100%
227	144810	INTERNAL CORR MULDRAUGH	\$	113,327.00	\$	-	\$	-	\$ 113,327.00	100%
228	144846	DISTR BUILDING MULD	\$	36,831.28	\$	-	\$	-	\$ 36,831.28	100%
229	144847	BLOW TANK FOR DRIPS	\$	30,031.66	\$	-	\$	-	\$ 30,031.66	100%
230	144861	2015 MULDRAUGH TOOLS	\$	2,266.54	\$	-	\$	-	\$ 2,266.54	100%
231	144951	LGE HW/SW 2015	\$	5,661.28	\$	-	\$	-	\$ 5,661.28	100%
232	144965	BALLARDSVILLE REINFORCE	\$	81,595.44	\$	-	\$	-	\$ 81,595.44	100%
233	144967	LEBANON JUNCTION WASHOUT	\$	15,865.78	\$	-	\$	-	\$ 15,865.78	100%
234	144971	SMALL TOOLS 2015	\$	5,666.35	\$	-	\$	-	\$ 5,666.35	100%
235		SMALL TOOLS 2015 - 004060	\$	2,266.54	\$	-	\$	-	\$ 2,266.54	100%
236		LGE FIRE SYSTEMS 2015	\$	5,250.00	\$	-	\$	-	\$ 5,250.00	100%
237		DOE RUN SEPARATOR REBUILD	\$	62,002.95	\$	-	\$	-	\$ 62,002.95	100%
238		VALVE N4.158 BRANDENBURG	\$	42,010.96	\$	-	\$	-	\$ 42,010.96	100%
239		BARDSTOWN AUTOMATIC GATE	\$	11,998.55	\$	-	\$	-	\$ 11,998.55	100%
240		LGE BOC LOBBY RENOVATION	\$	69,090.00	\$	-	\$	_	\$ 69,090.00	100%
241		Adv Meter Sys LG&E 2015	\$	6,702.51	\$	-	\$	_	\$ 6,702.51	100%
242		STRAWBERRY LN GAS RESTOR	\$	192,095.36	\$	-	\$	_	\$ 192,095.36	100%
243		HR PLANNING LGE	\$	21,000.00	\$	-	\$	_	\$ 21,000.00	100%
-		MAG20 VALVE HWY 1500	\$	30,817.86	\$		\$	_	\$ 30,817.86	100%

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Lina No	Duningt No.	Description Of Project	(Construction Amount	AFUDC		osts ther		Total Cost	Estimated Physical
Line No. (A)	Project No. (B)	Description Of Project (C)		(D)	Capitalize (E)		mer F)*		(G=D+E+F)	Percent Completed (H=D/G)
245		REPL BURNER TUBES #2 PUR BOIL	\$	35,001.28	\$ ·			\$	35,001.28	100%
246		BOC 3rd FL CABINETS & FLOORING	\$	1,680.00	\$ -			\$	1,680.00	100%
247		Journal Entries	\$	(218,943.04)		- \$	-	\$	(218,943.04)	100%
248	002LGE15	Aligne Fuels Reports-LGE15	\$	1,246.88	\$ -	-		\$	1,246.88	100%
249	003LGE14	Backup Telecom RFAS Host-LGE13	\$	9,511.99	\$ -	-		\$	9,511.99	100%
250	003LGE15	Aligne Upgrade-LGE15	\$	1,750.00	\$	Ψ		\$	1,750.00	100%
251	004LGE14	Call Center-Route&Report-LGE14	\$	78,049.99	\$ -	-		\$	78,049.99	100%
252	005LGE14	Cust Comm-text, apps-LGE14	\$	45,182.20	\$ -	Ψ		\$	45,182.20	100%
253 254	008LGE14 009LGE14	Virtualization buildout-LGE14 GIS-Geo Info Syst-Ph2-LGE14	\$ \$	24,454.26 25,200.00	\$ - \$ -	-		\$ \$	24,454.26 25,200.00	100% 100%
255	013LGE14	LGE Bldg Telecom Renov-LGE14	\$	2,058.00	\$ -			\$	2,058.00	100%
256	015LGE14	Network Test Equipment-LGE14	\$	5,100.01	\$ -			\$	5,100.01	100%
257	015LGE15	Core Network Infra-LGE15	\$	1,365.00	\$ -			\$	1,365.00	100%
258	016LGE14	Open Enrollment-LGE14	\$	5,999.49	\$ -			\$	5,999.49	100%
259	019LGE14	PACS Replacement-LGE14	\$	147,069.01	\$ -	- \$	-	\$	147,069.01	100%
260	019LGE15	Design Tool Repl (WIM)-LGE15	\$	26,180.00	\$ -	-		\$	26,180.00	100%
261	020LGE14	Password Mgr Upgrade-LGE14	\$	2,633.40	\$ -	-		\$	2,633.40	100%
262	021LGE14	PI Web Part Renew/Upgr-LGE14	\$	289.27	\$	-		\$	289.27	100%
263	021LGE15	Electric Insp Enhan-LGE15	\$	4,375.00	\$ -	-		\$	4,375.00	100%
264	022LGE14	PowerPlant-Add Storage-LGE14	\$	3,508.82	\$ -	Ψ		\$	3,508.82	100%
265 266	024LGE15	Further app virt build-LGE15	\$ \$	4,156.25	\$ - \$ -	-		\$ \$	4,156.25 8,749.99	100%
267	025LGE15 026LGE15	Gas Nomination System-LGE15 GIS Enhance and Upgr-LGE15	\$	8,749.99 8,312.49	\$ -			\$	8,749.99	100% 100%
268	020LGE15 027LGE15	GIS-Geo Info Syst-Ph2-LGE15	\$	4,200.00	\$ -			\$	4,200.00	100%
269	027EGE13 028LGE14	Transmission Repository-LGE14	\$	7,326.94	\$ -			\$	7,326.94	100%
270	029LGE15	IPM Replacement-Yr 4/4-LGE15	\$	8,749.99	\$ -			\$	8,749.99	100%
271	030LGE15	IRAS Enhancements-LGE15	\$	8,750.00	\$ -	- \$	_	\$	8,750.00	100%
272	031LGE14	Upgr GVR log-LGE14	\$	4,987.48	\$ -	- \$	-	\$	4,987.48	100%
273	032LGE14	Vulnerability Scanning-LGE14	\$	295.77	\$ -	-		\$	295.77	100%
274	033LGE15	LGEBldg Telecom Rm Renov-LGE15	\$	1,163.75	\$ -	Ψ		\$	1,163.75	100%
275	037LGE15	Mat Failure Track-LGE15	\$	6,650.00	\$ -	-		\$	6,650.00	100%
276	040LGE15	Mobile Infrastructure-LGE15	\$	4,375.00	\$ -	-		\$	4,375.00	100%
277 278	042LGE14 044LGE14	Avaya-Contact Center-LGE14 Replace UPS Switchboard-LGE14	\$ \$	26,316.05 42,134.40	\$ - \$ -	-		\$ \$	26,316.05 42,134.40	100%
278	044LGE14 044LGE15	Monitor Replace-LGE15	\$	610.91	\$ -			\$	610.91	100% 100%
280	046LGE14	Computer Hardware-LGE14	\$	9,885.96	\$ -			\$	9,885.96	100%
281	047LGE15	Multi-Fun Dev Grow&Ref-LGE15	\$	3,102.27	\$ -			\$	3,102.27	100%
282	048LGE14	Tech Refresh of desk/lap-LGE14	\$	125,765.02	\$ -			\$	125,765.02	100%
283	050LGE14	Mobile Infrastructure-LGE14	\$	15,648.26	\$ -	- \$	-	\$	15,648.26	100%
284	050LGE15	Network Test Equipment-LGE15	\$	525.00	\$ -	Ψ		\$	525.00	100%
285	051LGE14	CFO Systems Capital-LGE14	\$	8,778.00	\$ -	-		\$	8,778.00	100%
286	052LGE14	Multi-Fun Dev Grow&Ref-LGE14	\$	16,850.16	\$ -	-		\$	16,850.16	100%
287	053LGE14	Retail Sys Enhance-LGE14	\$	25,962.92	\$ - \$ -	-		\$	25,962.92	100%
288 289	053LGE15 054LGE14	Orcl Ntwk Mgmt Sys Rep-LGE15 Network Access Devices-LGE14	\$ \$	1,813.64 10,622.82	\$ -			\$ \$	1,813.64 10,622.82	100% 100%
290	054LGE14 054LGE15	Other Computer Equipment-LGE15	\$	1,909.09	\$ -	- "s		\$	1,909.09	100%
291	055LGE14	IP Management-LGE14	\$	1,960.18	\$ -			\$	1,960.18	100%
292	055LGE15	PeopleSoft Enhancements-LGE15	\$	3,740.63	\$ -			\$	3,740.63	100%
293	056LGE14	CIP Compliance Tools-LGE14	\$	24,876.86	\$ -	- \$	_	\$	24,876.86	100%
294	056LGE15	Pers Product Grow & Ref-LGE15	\$	715.91	\$ -	- \$	-	\$	715.91	100%
295	057LGE14	Cabling Server Connect-LGE14	\$	2,692.87	\$ -			\$	2,692.87	100%
296	057LGE15	Phone Expan/Break Fix-LGE15	\$	1,431.82	\$ -	-		\$	1,431.82	100%
297	058LGE14	Louisville Elect Upgr-LGE14	\$	7,553.86	\$ -	-		\$	7,553.86	100%
298	059LGE14	IT Data Ctr Racks&Furn-LGE14	\$	5,181.22	\$ -	-		\$	5,181.22	100%
299 300	060LGE14 062LGE14	Outside Cable Plant-LGE14 IT Server Hardware Refr-LGE14	\$ \$	8,836.30 46,038.64	\$ - \$ -	-		\$ \$	8,836.30 46,038.64	100% 100%
301	062LGE14 063LGE14	CIP Compliance Infra-LGE14	\$	51,093.22	\$ -			\$	51,093.22	100%
302	064LGE14	Simpsonville Furn&Racks-LGE14	\$	2,585.97	\$ -			\$	2,585.97	100%
303	065LGE14	Simpsonville Elect Upg-LGE14	\$	5,213.24	\$ -			\$	5,213.24	100%
304	066LGE14	Server Cap Expan&Reliab-LGE14	\$	5,676.29	\$ -	- \$		\$	5,676.29	100%
305	067LGE14	Mobile Radio-LGE14	\$	14,706.94	\$ -	- \$	-	\$	14,706.94	100%

Line No. Project No. Description Of Project Construction Amount Colpilation Other Total Cost Description Of Project Construction Other Colpilation Other Colpilation Other Colpilation Other Colpilation Other					Accumulat			
				o:	AFUDG			Terit of IDN 11 1
Col.	Line No	Project No.	Description Of Project				Total Cost	•
300 084LGEH Cisco VPN Applance Upg=LCEH		-			-			-
				\$			\$ 	
310 O71LGE14 Telecom Shelter Remo-LGE14 S 7,645.37 S S S S 5,045.37 100% 1073LGE14 S 1073LGE14 S 8,560.96 S S S S 5,067.00 100% 1073LGE14 S 1073LGE14 S 1,4788.91 S S S S S 1,4788.91 100% 10	308	069LGE15	SAN Capacity Expansion-LGE15	\$ 20,179.09	\$ -	\$ -	\$ 20,179.09	100%
1721.0FE14	309	070LGE14	Wireless Buildout-LGE14	\$ 4,255.21				100%
312 073LGE14 Core Network Infra-LGE14 S 14,758.91 S S 5 14,758.91 100% 314 074LGE15 Ser Coff, p. Expan and Rel-LGE15 S 6,720.00 S S S 6,720.00 100% 315 074LGE14 Monitor Replacement-LGE14 S 6,720.00 S S S 6,720.00 100% 316 075LGE14 Upgrade EMS Hardware-LGE14 S 43,046.00 S S S 43,046.00 100% 317 076LGE14 Upgrade EMS Hardware-LGE14 S 1,181.24 S S S 1,181.24 100% 318 078LGE14 Corp Firewall Replace-LGE14 S 1,181.24 S S S S 1,181.24 100% 318 078LGE14 Corp Firewall Replace-LGE14 S 1,181.24 S S S S 1,181.24 100% 320 079LGE15 Telecom Shelter Ren-LGE15 S 1,166.67 S S S 1,166.67 100% 320 079LGE15 Telecom Shelter Ren-LGE15 S 1,166.67 S S S 1,166.67 100% 322 082LGE15 Upgrade Vinware Infra-LGE15 S 1,275.00 S S S 1,166.67 100% 324 083LGE15 VDI Deploy Expans-LGE15 S 4,987.50 S S S 2,275.00 100% 324 083LGE15 VDI Deploy Expans-LGE16 S 9,095.53 S S 4,987.50 100% 326 084LGE14 SDL Upgrade-LGE16 S 9,095.53 S S 5 1,068.35 100% 320 086LGE14 RAS Enhancements-LGE14 S 2,633.40 S S S 5,009.55 100% 320 086LGE14 RAS Enhancements-LGE14 S 2,633.40 S S S 5,009.95 3 S S 0,064.20 100% 320 087LGE14 S Contract LGE14 S 2,633.40 S S S 3,066.20 100% 320 087LGE14 S Contract LGE14 S 2,633.40 S S S 3,066.20 100% 320 087LGE14 RAS Enhancements-LGE14 S 2,633.40 S S S 3,066.20 100% 320 087LGE14 S Contract LGE14 S 2,633.40 S S S 3,066.20 100% 320 087LGE14 S Contract LGE14 S 2,633.40 S S S 3,066.20 100% 320 087LGE14 S Contract LGE14 S 2,633.40 S S S 3,066.20 100% 320 087LGE14 S Contract LGE14 S 2,633.40 S S S 3,066.20 100% 320 330 087LGE14 S Contract LGE14 S 2,633.40 S S S 3,066.20								100%
313 073LGEIS Serv Cig Expan and Rel-LGEIS S 641.67 S S 5 641.67 100% 315 074LGEIS Serv HW Refresh-LGEIS S 5.288.64 S S S 5.288.64 100% 316 075LGEI4 Upgrade LGNS Hardwar-LGEI4 S 43.040.00 S S 5.488.64 100% 317 076LGEI4 Upgrade LGNS Hardwar-LGEI4 S 43.040.00 S S S 5.488.64 100% 318 075LGEI4 Upgrade LGNS Hardwar-LGEI4 S 11.381.24 S S S 11.381.24 100% 319 079LGEI4 Corp Freewill Replace LGEI4 S 30.880.95 S S 5.588.95 100% 319 079LGEI4 Corp Freewill Replace LGEI5 S 1.66.67 S S 5.51.743.39 100% 319 079LGEI4 Corp Freewill Replace LGEI5 S 1.66.67 S S 5.51.743.39 100% 320 079LGEI5 Telecom Shelter Ren-LGEI5 S 1.66.67 S S 5.51.743.39 100% 321 089LGEI4 Lockout/Tajout (LOTO)-LGEI4 S 10.3579.11 S S S 10.3579.11 100% 322 082LGEI4 SQL Upgrade-LGEI4 S 1.279.00 S S S 2.275.00 100% 323 083LGEI4 SQL Upgrade-LGEI4 S 1.109.44 S S S 11.019.44 100% 324 083LGEI4 SQL Upgrade-LGEI4 S 4.487.50 S S 5.50.887.50 100% 325 083LGEI4 All Extensive Prevention-LGEI4 S 1.00.83 S S S 5.99.595.53 100% 329 083LGEI4 All Extensive LGEI4 S 1.00.83 S S S 5.50.340.00 100% 329 083LGEI4 All Extensive Development-LGEI4 S 1.312.50 S S 5.25.340.00 100% 329 083LGEI4 All Extensive Development-LGEI4 S 1.312.50 S S 5.20.340.97 100% 329 083LGEI4 All Extensive Development-LGEI4 S 1.312.50 S S 5.20.340.97 100% 320 083LGEI4 All Extensive Development-LGEI4 S 1.312.50 S S 5.20.375 100% 320 083LGEI4 S 1.000.00 S S S 1.20.200 100% 320 083LGEI4 S 1.000.00 S S S 1.20.200 100% 320 083LGEI4 S 1.000.00 S S S 1.20.200 100% 320 083LGEI4 S 1.000.00 S S S 1.20.200 100% 320 083LGEI4 S 1.000.00 S S S 1.20.200 100% 320 083LGEI4 S 1.000.								
314 074LGE14 Monitor Replacement-LGE14 S 6,720.00 S - \$ S 6,720.00 100% 316 075LGE15 Ser JHW Refresh-LGE15 S 5,488.64 100% 316 075LGE14 Upgrade EMS Hardware-LGE14 S 1,4304.00 S - \$ S 5,43,046.00 100% 317 076LGE14 Upgrade VMW are Infra-LGE14 S 11,381.24 S - \$ S 1,381.24 100% 318 078LGE14 Corp Firewall Replace-LGE14 S 11,381.24 S - \$ S 1,381.24 100% 319 079LGE14 Access Swick Rotation-LGE14 S 11,381.24 S - \$ S 1,381.24 100% 320 079LGE15 Telecom Shelar Ren-LGE15 S 1,166.67 S - \$ S 5,30,880.95 S - \$ S 1,166.67 100% 320 079LGE15 Telecom Shelar Ren-LGE15 S 1,166.67 S - \$ S 5,30,880.95 S - \$ S 1,166.67 100% 320 082LGE14 SQL Upgrade -LGE15 S 1,166.67 S - \$ S 5,30,880.95 S - \$ S 1,166.67 100% 322 083LGE15 VDgrade -LGE14 S 10,379.11 S 100% S - \$ S 1,169.44 100% 324 083LGE15 VDI Deploy Expans-LGE15 S 1,275.00 S - \$ S 5,275.90 100% 326 084LGE14 SQL Upgrade -LGE14 S 10,109.35 S - \$ S 5,4987.50 100% 326 084LGE14 SQL Upgrade -LGE14 S 10,108.35 S - \$ S 5,10,108.35 100% 326 084LGE14 SQL Upgrade-LGE14 S 2,03,340 S - \$ S 5,30,664.20 100% 328 086LGE14 RAS Enhancements-LGE14 S 2,03,340 S - \$ S 5,30,664.20 100% 320 086LGE14 RAS Enhancements-LGE14 S 2,03,340 S - \$ S 5,30,664.20 100% 330 087LGE14 EB DSM Filing (Non-AMS)-LGE14 S 2,03,007 S - \$ S 5,23,009 100% 332 088LGE14 SCL Upgrade-LGE14 S 2,03,007 S - \$ S 5,23,009 100% 333 087LGE14 S C 2,000 - S - S 5,23,000 100% 334 090LGE15 S C 2,000 - S - S 5,23,000 100% 334 090LGE15 S C 2,000 - S - S 5,23,000 100% 334 090LGE15 S C 2,000 - S - S 5,23,000 100% 334 090LGE15 S C 2,000 - S - S 5,23,000 100% 334 090LGE15 S C 2,000 - S - S 5,23,000 100% 334 134GE15 S C 2,000 - S - S 5,23,000 100% 334 134GE15 S C 2,000 - S - S 5,23,000 100% 334 134GE15 S C 2,000 - S - S 5,23,000 100								
315 O7ALCEI15 Sery HW Refresh-LGEI5 S								
316 O75LGE14 Upgrade EMS Hardware-LGE14 \$ 1,381.24 \$ 1.00%			•					
318 ORLGEH Upgrade VMWare Infra-LGEI4 S								
318 078LGE14 Corp Frewall Replace LGE14 S. 30,880.95 S. S. S. S. 0,880.95 100% 320 079LGE15 Telecom Shebre Ren-LGE15 S. 1,1743.39 100% 320 079LGE15 Telecom Shebre Ren-LGE15 S. 1,166.67 S. S. S. S. 1,166.67 100% 322 082LGE15 Upgrade Vinware Infra-LGE15 S. 1,166.67 S.								
379 079LGE14 Access Switch Ronation-LGE14 S 1,743.39 S S S S S 1,743.39 100% 320 079LGE15 Telecomor Sheler Rent-LGE15 S 1,166.67 S S S 105.579.11 100% 321 080LGE14 Lockout/Tagout (LOTO)-LGE14 S 103.579.11 S S S S 105.579.11 100% 322 082LGE15 Upgrade-LGE14 S 11,019.44 S S S S S 10.15.791.11 100% 323 083LGE14 SOL Upgrade-LGE14 S 11,019.44 S S S S 4,987.50 100% 324 083LGE15 VDI Deploy Expans-LGE15 S 9,959.53 S S S 4,987.50 100% 326 084LGE14 Intrusion Prevention-LGE14 S 10,108.35 S S S 5,99.595.33 100% 326 084LGE14 RAS Enhancement-LGE14 S 26,334.00 S S S 50,334.00 100% 328 086LGE14 RAS Enhancement-LGE14 S 30,664.20 S S S 50,664.20 100% 328 086LGE15 William Sulidout-LGE14 S 30,664.20 S S S 30,664.20 100% 330 087LGE15 S S S S S S S S S								
320 079LGE15 Telecom Shelter Ren-LGE15 S 1.166.67 S S S 1.166.67 100%			-					
322 0821GE15 Upgrade Vinware Infra-LGE15 \$ 2,275.00 \$ - \$ - \$ \$ 2,275.00 100% 324 0831GE15 VDI Deploy Expans-LGE15 \$ 4,987.50 \$ - \$ - \$ 4,987.50 100% 324 0831GE15 Tower Replacements-LGE16 \$ 99,959.53 \$ - \$ - \$ 4,987.50 100% 325 0831GE16 Tower Replacements-LGE16 \$ 99,959.53 \$ - \$ - \$ - \$ 1,0108.35 100% 326 0841GE14 Intrusion Prevention-LGE14 \$ 10,108.35 \$ - \$ - \$ - \$ 2,033.40 100% 327 0851GE14 Alterusion Diece 4 - \$ 26,334.00 \$ - \$ - \$ - \$ 2,063.40 100% 329 0861GE14 Addition-LGE14 \$ 26,334.00 \$ - \$ - \$ - \$ 2,063.40 100% 329 0861GE14 Addition-LGE15 \$ 1,312.50 \$ - \$ - \$ - \$ 1,312.50 100% 329 0861GE14 Extraorphical CE14 \$ 10,000.00 \$ - \$ - \$ - \$ 1,312.50 100% 330 0871GE14 ED EXM Filing (Non-AMS)-LGE14 \$ 28,300.97 - \$ - \$ - \$ 1,312.50 100% 331 0871GE14 ED EXM Filing (Non-AMS)-LGE14 \$ 1,409.00 \$ - \$ - \$ - \$ 1,009.09 100% 333 0891GE14 \$ Ax Capacity Expan-LGE14 \$ 10,000.00 5 - \$ - \$ - \$ 1,009.09 100% 333 0891GE14 \$ See Infras Enhance-LGE14 \$ 10,200.00 5 - \$ - \$ - \$ 1,009.00 100% 333 0961GE15 \$ Calk Recorder-the DC-LGE15 \$ 2,2493.75 \$ - \$ - \$ 2,2493.75 100% 336 0961GE15 \$ Provide Safety Stat B-LGE15 \$ 2,266.75 \$ - \$ - \$ 2,2493.75 100% 338 201GE14 \$ The Ref desk-Raipopo-LGE15 \$ 2,266.75 \$ - \$ - \$ 2,2493.75 100% 338 201GE14 \$ Transmission Outage App-LGE14 \$ 225,668.23 5 - \$ - \$ 2,266.65 100% 349 211LGE14 Transmission Outage App-LGE15 \$ 1,750.00 \$ - \$ - \$ - \$ 1,750.00 100% 349 211LGE15 Transmission Outage App-LGE15 \$ 1,750.00 \$ - \$ - \$ - \$ 1,750.00 100% 349 313GE15 Carcade Corp See Assets-LGE14 \$ 4,975.00 \$ - \$ - \$ - \$ 1,000.00 100% 349 313GE15 Carcade Corp See Assets-LGE14 \$ 4,975.00 \$ - \$ - \$ - \$ 1,000.00 100% 349 313GE15 Carcade Corp See Assets-LGE15 \$ 1,000.00 \$ - \$ - \$ - \$ 1,000.00 100% 349 313GE15 Carcade Corp See Assets-LGE15 \$ 1,000.00 \$ - \$ - \$								
324 083LGE14 SQL Upgrade-LGE14 \$ 11,019.44 \$. \$. \$. \$. \$ 1,1019.44 100% 324 083LGE15 Dephy Expans-LGE15 \$. 4,987.50 \$. \$. \$. \$. 4,987.50 100% 325 083LGE16 Tower Replacements-LGE16 \$. 99.959.53 \$. \$. \$. \$. \$. 99.959.53 100% 326 084LGE14 Intrusion Prevention-LGE14 \$. 10,108.35 \$. \$. \$. \$. \$. 99.959.53 100% 326 084LGE14 Add Electr Simpsonville-LGE14 \$. 26,334.00 \$. \$. \$. \$. \$. \$. \$. \$. 10,108.35 100% 328 086LGE14 Add Electr Simpsonville-LGE14 \$. 30,664.20 \$. \$. \$. \$. \$. \$. \$. \$. \$. 100% 328 086LGE15 Wices Buildout -LGE15 \$. 1,312.50 \$. \$. \$. \$. \$. \$. \$. \$. 100% 330 087LGE16 Replacements-LGE14 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	321	080LGE14	Lockout/Tagout (LOTO)-LGE14	\$ 103,579.11	\$ -	\$ -	\$ 103,579.11	100%
324 083LGEL5 VDI Deploy Expans-LGEL5 S	322	082LGE15	Upgrade Vmware Infra-LGE15	2,275.00				100%
325 083LGE16 Tower Replacements-LGE16 S 99,99.53 S S S S 99,959.53 100%								100%
326 084LGE14								
327 085LGE 14 RAS Enhancements-LGE 4 \$ 26,334.00 \$ - \$ - \$ 26,334.00 100%			•					
328 086LGE14 Add Elect Simpsonville-LGE15 \$ 1,312.50 \$. \$. \$. \$. \$ 30,664.20 100%								
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330 087LGE14 EE DSM Filing (Non-AMS)-LGE14 \$28.300.97 \$. \$. \$. \$. \$. \$28.300.97 100%								
331 087LGEL5 Wrk Mgmt Syst Enhance-LGEL5 \$ 1,909.09 \$ - \$ - \$ 1,009.09 100%								
332 088LGE14 SAN Capacity Expan-LGE14 \$ 49,392.00 \$ - \$ - \$ 49,392.00 100%			- '					
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353 137LGE15 Citrix XenMobile True-up-LGE15 \$ 437.50 \$ - \$ - \$ \$ 437.50 100% 354 138687LGE Low Income Enhance-LGE12 \$ (0.10) \$ - \$ - \$ \$ (0.10) 100% 355 138835LGE Jabber - LGE12 \$ 1,267.99 \$ - \$ - \$ 1,267.99 100% 356 138898LGE Enterprise Info Mgmt-LGE12 \$ 87,038.66 \$ - \$ - \$ 87,038.66 100% 357 138LGE15 CTS/AFB Enhancement-LGE15 \$ 2,799.99 \$ - \$ - \$ 2,799.99 100% 358 139146LGE OpenText Email Upgrade-LGE13 \$ 446.43 \$ - \$ - \$ 446.43 100% 359 139LGE15 CTS/AFB-Accting Enhance-LGE15 \$ 3,499.99 \$ - \$ - \$ 3,499.99 100% 360 140LGE15 Oracle Data Arch/Purge-LGE15 \$ 1,750.00 \$ - \$ - \$ 1,750.00 100% 361 1421H1LGE App Sec Initiative-LGE13 \$ 8,668.42 \$ - \$ - \$ 8,668.42 100% 362 142497LGE EE Enhance Phase III-LGE13 \$ 1,126.88 \$ - \$ - \$ 8,668.42 100% 363 142664LGE RoD Upgrade-13			_					
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355 138835LGE Jabber - LGE12 \$ 1,267.99 \$ - \$ - \$ 1,267.99 100% 356 138898LGE Enterprise Info Mgmt-LGE12 \$ 87,038.66 \$ - \$ - \$ 87,038.66 100% 357 138LGE15 CTS/AFB Enhancement-LGE15 \$ 2,799.99 \$ - \$ - \$ 2,799.99 100% 358 13914GLGE OpenText Email Upgrade-LGE13 \$ 446.43 \$ - \$ - \$ \$ 446.43 100% 359 139LGE15 CTS/AFB-Accting Enhance-LGE15 \$ 3,499.99 \$ - \$ - \$ 3,499.99 100% 360 140LGE15 Oracle Data Arch/Purge-LGE15 \$ 1,750.00 \$ - \$ - \$ 1,750.00 100% 361 141114LGE App Sec Initiative-LGE13 \$ 8,668.42 \$ - \$ - \$ 8,668.42 100% 362 142497LGE EE Enhance Phase III-LGE13 \$ 1,126.88 - \$ - \$ 5,711.04 100% 363 142664LGE ROD Upgrade-13 \$ 711.04 \$ - \$ - \$ 5,711.04 100% 364 142683LGE XP Replacement-LGE13 \$ 26.93 \$ - \$ - \$ - \$ 3,814.69 100% 365 142684LGE SHAREPOINT 2013-LGE13 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
356 138898LGE Enterprise Info Mgmt-LGE12 \$ 87,038.66 \$ - \$ - \$ 87,038.66 100% 357 138LGE15 CTS/AFB Enhancement-LGE15 \$ 2,799.99 \$ - \$ - \$ 2,799.99 100% 358 13914GLGE OpenText Email Upgrade-LGE13 \$ 446.43 \$ - \$ - \$ \$ 446.43 100% 359 139LGE15 CTS/AFB-Accting Enhance-LGE15 \$ 3,499.99 \$ - \$ - \$ \$ 3,499.99 100% 360 140LGE15 Oracle Data Arch/Purge-LGE15 \$ 1,750.00 \$ - \$ - \$ 1,750.00 100% 361 141114LGE App Sec Initiative-LGE13 \$ 8,668.42 \$ - \$ - \$ 8,668.42 100% 362 142467LGE EE Enhance Phase III-LGE13 \$ 1,126.88 - \$ - \$ 1,126.88 100% 363 142664LGE ROD Upgrade-13 \$ 711.04 \$ - \$ - \$ 711.04 100% 364 142683LGE XP Replacement-LGE13 \$ 26.93 \$ - \$ - \$ - \$ 3,814.69 100% 365 142684LGE SHAREPOINT 2013-LGE13 \$ 3,814.69 * - \$ - \$ - \$ 3,814.69 100%							, ,	
357 138LGE15 CTS/AFB Enhancement-LGE15 \$ 2,799.99 \$ - \$ - \$ 2,799.99 100% 358 139146LGE OpenText Email Upgrade-LGE13 \$ 446.43 \$ - \$ - \$ 446.43 100% 359 139LGE15 CTS/AFB-Accting Enhance-LGE15 \$ 3,499.99 \$ - \$ - \$ 3,499.99 100% 360 140LGE15 Oracle Data Arch/Purge-LGE15 \$ 1,750.00 \$ - \$ - \$ 1,750.00 100% 361 141114LGE App Sec Initiative-LGE13 \$ 8,668.42 \$ - \$ - \$ 8,668.42 100% 362 142497LGE EE Enhance Phase III-LGE13 \$ 1,126.88 \$ - \$ - \$ 1,126.88 100% 363 142664LGE ROD Upgrade-13 \$ 711.04 \$ - \$ - \$ 711.04 100% 364 142683LGE XP Replacement-LGE13 \$ 26.93 \$ - \$ - \$ 26.93 100% 365 142684LGE SHAREPOINT 2013-LGE13 \$ 3,814.69 \$ - \$ - \$ 3,814.69 100%								
358 139146LGE OpenText Email Upgrade-LGE13 \$ 446.43 \$ - \$ - \$ 446.43 100% 359 139LGE15 CTS/AFB-Accting Enhance-LGE15 \$ 3,499.99 \$ - \$ - \$ 3,499.99 100% 360 140LGE15 Oracle Data Arch/Purge-LGE15 \$ 1,750.00 \$ - \$ - \$ 1,750.00 100% 361 141114LGE App Sec Initiative-LGE13 \$ 8,668.42 \$ - \$ - \$ 8,668.42 100% 362 142497LGE EE Enhance Phase III-LGE13 \$ 1,126.88 \$ - \$ - \$ 1,126.88 100% 363 142664LGE RoD Upgrade-13 \$ 711.04 \$ - \$ - \$ 5 711.04 100% 364 142683LGE XP Replacement-LGE13 \$ 26.93 \$ - \$ - \$ 5 26.93 100% 365 142684LGE SHAREPOINT 2013-LGE13 \$ 3,814.69 \$ - \$ - \$ 5 \$ 3,814.69 100%								
359 139LGE15 CTS/AFB-Accting Enhance-LGE15 \$ 3,499.99 \$ - \$ - \$ 3,499.99 100% 360 140LGE15 Oracle Data Arch/Purge-LGE15 \$ 1,750.00 \$ - \$ - \$ 1,750.00 100% 361 141114LGE App Sec Initiative-LGE13 \$ 8,668.42 \$ - \$ - \$ 8,668.42 100% 362 142497LGE EE Enhance Phase III-LGE13 \$ 1,126.88 \$ - \$ - \$ 1,126.88 100% 363 142664LGE RoD Upgrade-13 \$ 711.04 \$ - \$ - \$ 711.04 100% 364 142683LGE XP Replacement-LGE13 \$ 26.93 \$ - \$ - \$ 26.93 100% 365 142684LGE SHAREPOINT 2013-LGE13 \$ 3,814.69 \$ - \$ - \$ 3,814.69 100%								
360 140LGE15 Oracle Data Arch/Purge-LGE15 \$ 1,750.00 \$ - \$ - \$ 1,750.00 100% 361 141114LGE App Sec Initiative-LGE13 \$ 8,668.42 \$ - \$ - \$ 8,668.42 100% 362 142497LGE EE Enhance Phase III-LGE13 \$ 1,126.88 \$ - \$ - \$ 1,126.88 100% 363 142664LGE RoD Upgrade-13 \$ 711.04 \$ - \$ - \$ 711.04 100% 364 142683LGE XP Replacement-LGE13 \$ 26.93 \$ - \$ - \$ \$ 26.93 100% 365 142684LGE SHAREPOINT 2013-LGE13 \$ 3,814.69 \$ - \$ - \$ \$ 3,814.69 100%								
361 141114LGE App Sec Initiative-LGE13 \$ 8,668.42 \$ - \$ - \$ 8,668.42 100% 362 142497LGE EE Enhance Phase III-LGE13 \$ 1,126.88 \$ - \$ - \$ 1,126.88 100% 363 142664LGE RoD Upgrade-13 \$ 711.04 \$ - \$ - \$ 5 711.04 100% 364 142683LGE XP Replacement-LGE13 \$ 26.93 \$ - \$ - \$ 5 26.93 100% 365 142684LGE SHAREPOINT 2013-LGE13 \$ 3,814.69 \$ - \$ - \$ 5 3,814.69 100%			9					
362 142497LGE EE Enhance Phase III-LGE13 \$ 1,126.88 \$ - \$ - \$ 1,126.88 100% 363 142664LGE RoD Upgrade-13 \$ 711.04 \$ - \$ - \$ 711.04 100% 364 142683LGE XP Replacement-LGE13 \$ 26.93 \$ - \$ - \$ 26.93 100% 365 142684LGE SHAREPOINT 2013-LGE13 \$ 3,814.69 \$ - \$ - \$ 3,814.69 100%								
364 142683LGE XP Replacement-LGE13 \$ 26.93 \$ - \$ - \$ 26.93 100% 365 142684LGE SHAREPOINT 2013-LGE13 \$ 3,814.69 \$ - \$ - \$ 3,814.69 100%		142497LGE	EE Enhance Phase III-LGE13	\$	\$ -	\$ -	\$ 1,126.88	100%
365 142684LGE SHAREPOINT 2013-LGE13 \$ 3,814.69 \$ - \$ - \$ 3,814.69 100%		142664LGE						
			•					
366 142687LGE iFactor Upgrade-LGE13 \$ 2,189.64 \$ - \$ - \$ 2,189.64 100%	366	142687LGE	1Factor Upgrade-LGE13	\$ 2,189.64	\$ -	\$ -	\$ 2,189.64	100%

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Lina No	Duningt No.	Description Of Project	,	Construction	AFUDC Capitalized	Costs Other		Total Cost	Estimated Physical
Line No. (A)	Project No. (B)	Description Of Project (C)		Amount (D)	(E)	(F)*		(G=D+E+F)	Percent Completed (H=D/G)
367	142688LGE	MV90 Web-LGE13	\$	166.21	\$ -	\$ -	\$	`	100%
368	142818LGE	DB Backup-LGE13	\$	1,802.28	\$ -	\$ -	\$	1,802.28	100%
369	142819LGE	Telecom Monitor Enhance-LGE13	\$	3,864.96	\$ -	\$ -	\$	3,864.96	100%
370	142831LGE	OpenText Email Mgmt-LGE13	\$	2,068.76	\$ -	\$ -	\$	2,068.76	100%
371	142846LGE	Storage Reporting Tool-LGE13	\$	6,711.07	\$ -	\$ -	\$	6,711.07	100%
372	142946LGE	Downtown Network-LGE13	\$	(4,201.52)		\$ -	\$	(4,201.52)	
373	142997LGE	Isilon Test Cluster-LGE13	\$	335.06	\$ -	\$ -	\$	335.06	100%
374	142LGE15	Implement Sec Mgmt Prod-LGE15	\$	3,750.00	\$ -	\$ -	\$	3,750.00	100%
375	143009LGE	Test Drive Monitoring-LGE13	\$	1,436.23	\$ - \$ -	\$ - \$ -	\$ \$	1,436.23	100%
376 377	143070LGE 143LGE15	FERC EQR-LGE13 HP QC Upgrade to ALM-LGE15	\$ \$	4,544.99 2,625.00	\$ -	\$ - \$ -	\$	4,544.99 2,625.00	100% 100%
378	145LGE15	Oracle HTTP Servers-LGE15	\$	875.00	\$ -	\$ -	\$	875.00	100%
379	146LGE15	UC4 Upgrade to V10-LGE15	\$	393.75	\$ -	\$ -	\$	393.75	100%
380	147LGE15	Upgrade Quest to SOA 11g-LGE15	\$	1,312.50	\$ -	\$ -	\$	1,312.50	100%
381	148LGE15	Upgrade Quick Test Pro-LGE15	\$	2,187.50	\$ -	\$ -	\$	2,187.50	100%
382	149LGE15	Upgrade SAP Test Data-LGE15	\$	1,750.00	\$ -	\$ -	\$	1,750.00	100%
383	152LGE15	LogRhythm Tech Upg/Ref-LGE15	\$	875.00	\$ -	\$ -	\$	875.00	100%
384	155LGE15	NAS Capacity Expansion-LGE15	\$	3,500.00	\$ -	\$ -	\$	3,500.00	100%
385	156LGE15	Sys Mgmt - SCCM Upgrade-LGE15	\$	3,955.00	\$ -	\$ -	\$	3,955.00	100%
386	157LGE15	EMS CIP-LGE15	\$	974.91	\$ -	\$ -	\$	974.91	100%
387	158LGE15	FIM Replacement-LGE15	\$	15,750.00	\$ -	\$ -	\$	15,750.00	100%
388	160LGE15	Maximo Licenses-LGE15	\$	2,275.00	\$ - \$ -	\$ -	\$	2,275.00	100%
389	161LGE15	Reliability Report Enh-LGE15	\$ \$	2,624.99	\$ - \$ -	\$ - \$ -	\$ \$	2,624.99	100%
390 391	163LGE15 164LGE15	SAP CRM/ECC Enhancement-LGE15 TRODS-LGE15	\$	8,749.98 954.54	\$ -	\$ - \$ -	\$	8,749.98 954.54	100% 100%
392	165LGE15	Non-SCADA Load Data-LGE15	\$	3,325.00	\$ -	\$ -	\$	3,325.00	100%
393	166LGE15	ROD Enhancements-LGE15	\$	437.50	\$ -	\$ -	\$	437.50	100%
394	167LGE15	Gas Training System-LGE15	\$	7,000.00	\$ -	\$ -	\$	7,000.00	100%
395	168LGE15	Upgrade Gas Equip-LGE15	\$	2,625.00	\$ -	\$ -	\$	2,625.00	100%
396	169LGE15	Expand My Account & Apps-LGE15	\$	4,375.00	\$ -	\$ -	\$	4,375.00	100%
397	170LGE15	Low Income Assist Portal-LGE15	\$	3,499.99	\$ -	\$ -	\$	3,499.99	100%
398	171LGE15	Rev Collections Impl-LGE15	\$	1,312.50	\$ -	\$ -	\$	1,312.50	100%
399	172LGE15	Monitoring Project-LGE15	\$	1,909.09	\$ -	\$ -	\$	1,909.09	100%
400	175LGE15	Replace RedHat Servers-LGE15	\$	2,234.15	\$ -	\$ -	\$	2,234.15	100%
401	176LGE15	UC&C/CUCM Major Upgrade-LGE15	\$	2,887.49	\$ -	\$ -	\$	2,887.49	100%
402 403	178LGE15 179LGE15	Upgrade Quest Server-LGE15 CIP V5 EMS-LGE15	\$ \$	1,968.75	\$ - \$ -	\$ - \$ -	\$ \$	1,968.75	100%
404	200LGE15	Customer Bill Redesign-LGE15	\$	16,624.99 8,750.00	\$ -	\$ -	\$	16,624.99 8,750.00	100% 100%
405	200LGE13 201LGE14	Auto Pymt Arrangements-LGE14	\$	15,357.43	\$ -	\$ -	\$	15,357.43	100%
406	202LGE15	Trans OATT Billing Tool-LGE15	\$	2,386.36	\$ -	\$ -	\$	2,386.36	100%
407	203LGE14	EDI Phase III - Form 820-LGE14	\$	11,087.96	\$ -	\$ -	\$	11,087.96	100%
408	207LGE14	SOA Upgrade-LGE14	\$	27,929.85	\$ -	\$ -	\$	27,929.85	100%
409	208LGE14	Convert BW to Micr Tools-LGE14	\$	47,776.47	\$ -	\$ -	\$	47,776.47	100%
410	209LGE14	CCS DB Serv Virtualiz-LGE14	\$	7,609.00	\$ -	\$ -	\$	7,609.00	100%
411	210LGE14	OTN Core Rings-LGE14	\$	26,361.15	\$ -	\$ -	\$		100%
412	211LGE14	TeamMate Reporting-LGE14	\$	2,058.00	\$ -	\$ -	\$		100%
413	212LGE14	FERCH TOOLS-LGE14	\$	1,221.63	\$ -	\$ -	\$		100%
414	213LGE14	Netscout Expan-LGE14 Citrix Mobile Access-LGE14	\$	7,556.90	\$ -	\$ - \$ -	\$		100%
415 416	214LGE14 215LGE14	My Acct Website Enhance-LGE14	\$ \$	30,857.65 23,238.72	\$ - \$ -	\$ - \$ -	\$ \$		100% 100%
417	216LGE14	EE Comm Enroll Enhance-LGE14	\$	15,878.77	\$ -	\$ -	\$		100%
418	217LGE14	EE Oracle to CCS Interf-LGE14	\$	20,033.86	\$ -	\$ -	\$		100%
419	219LGE14	Primavera P6-LGE14	\$	5,166.03	\$ -	\$ -	\$		100%
420	220LGE14	IOC Enhancements-LGE14	\$	13,932.68	\$ -	\$ -	\$		100%
421	221LGE14	HP/QC Upgrade-LGE14	\$	5,385.99	\$ -	\$ -	\$		100%
422	222LGE14	SAP Regression Suite-LGE14	\$	26,785.29	\$ -	\$ -	\$		100%
423	223LGE14	HR Dashboard Enhance-LGE14	\$	2,963.76	\$ -	\$ -	\$		100%
424	224LGE14	Microsoft EA-LGE14	\$	58,407.56	\$ -	\$ -	\$		100%
425	225LGE14	Monitoring Infrastr-LGE14	\$	28,852.86	\$ -	\$ -	\$		100%
426	226LGE14	Sys Mgmt Distrib Points-LGE14	\$	5,813.85	\$ - \$ -	\$ -	\$		100%
427	229LGE14	Cascade Telecom-LGE14	\$	2,388.72	\$ -	\$ -	\$	2,388.72	100%

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Line No.	Duningt No.	Description Of President		Construction	AFUDC Capitalized	Cost		Total Cost	Estimated Physical
(A)	Project No. (B)	Description Of Project (C)		Amount (D)	(E)	(F)*		(G=D+E+F)	Percent Completed (H=D/G)
428	230LGE14	SAG Upgrade-LGE14	\$	2,882.88	\$ -	\$	-	\$ 2,882.88	100%
429	231LGE14	Contractor Health-LGE14	\$	19,242.29	\$ -	\$	-	\$ 19,242.29	100%
430	233LGE14	EMS Switch Replacement-LGE14	\$	10,164.00	\$ -	\$	-	\$ 10,164.00	100%
431	234LGE14	Damage Assess Enhance-LGE14	\$	23,100.00	\$ -	\$	-	\$ 23,100.00	100%
432	236LGE14	Oracle Regression Test-LGE14	\$	18,261.05	\$ -	\$	-	\$ 18,261.05	100%
433	237LGE14	NMS Enhancements-LGE14	\$ \$	3,696.00	\$ - \$ -	\$ \$	-	\$ 3,696.00	100%
434 435	238LGE14 239LGE14	AutoCad Licenses-LGE14 Pipeline Toolbox HDD-LGE14	\$	969.28 231.00	\$ - \$ -	\$ \$	-	\$ 969.28 231.00	100% 100%
436	240LGE14	Intranet Redesign-LGE14	\$	14,508.90	\$ -	\$	_	\$ 14,508.90	100%
437	241LGE14	Legal Hold-LGE14	\$	10,341.45	\$ -	\$	_	\$ 10,341.45	100%
438	242LGE14	Upgrade HPQC Licenses-LGE14	\$	9,106.65	\$ -	\$	-	\$ 9,106.65	100%
439	243LGE14	Data Domain Expansion-LGE14	\$	92,653.01	\$ -	\$	-	\$ 92,653.01	100%
440	244LGE14	PSS MOD Software-LGE14	\$	15,709.64	\$ -	\$	-	\$ 15,709.64	100%
441	245LGE14	Stackvision for TC Units-LGE14	\$	11,970.00	\$ -	\$	-	\$ 11,970.00	100%
442	246LGE14	Handheld Replacet-LGE14	\$	101,640.00	\$ -	\$	-	\$ 101,640.00	100%
443	CACMIT445	AC_MITIGATION	\$	175,336.79	\$ - \$ -	\$	-	\$ 175,336.79	100%
444 445	CBARE447	REPL STL PIPELINE DOE RUN 2014	\$ \$	76,591.72 392,420.01	\$ - \$ -	\$ \$	-	\$ 76,591.72 392,420.01	100%
445	CCAPAC451 CCAPR460	GAS REG CAPACITY PRO Purchase Regulators - 004600	\$	198,560.21	\$ -	\$ \$	_	\$ 198,560.21	100% 100%
447	CCGUPG451	UPGR FACIL CITY GATE STATION	\$	43,287.22	\$ -	\$	_	\$ 43,287.22	100%
448	CCOCNT451	RET/REPL CONTR CITY GATE STA	\$	112,587.38	\$ -	\$	_	\$ 112,587.38	100%
449	CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	\$	15,677.07	\$ -	\$	_	\$ 15,677.07	100%
450	CCSO419	REPL EXIST CUST SRV W RISER	\$	1,978,642.21	\$ -	\$	-	\$ 1,978,642.21	100%
451	CCSO421	REPL EXIST CS WITH RISER-MUL	\$	144,753.27	\$ -	\$	-	\$ 144,753.27	100%
452	CCSO4485	REPL EXIST CS & RISER-4485	\$	94,985.85	\$ -	\$	-	\$ 94,985.85	100%
453	CDEFEQ447	MULDR FAC IMP/EQ REPLACE 2014	\$	90,889.01	\$ -	\$	-	\$ 90,889.01	100%
454	CDEFEQ448	MAG FAC IMP/EQ REPL 2014	\$	117,886.19	\$ -	\$	-	\$ 117,886.19	100%
455	CFTCUS450	FT CUSTOMER CONVERSIONS	\$	46,714.01	\$ - \$ -	\$	-	\$ 46,714.01	100%
456	CGME406	NB Gas Main Ext - 004060	\$	1,384,779.26	\$ - \$ -	\$ \$	-	\$ 1,384,779.26	100%
457 458	CGMTR134 CHPSRV451	LGE Gas Meters - 001340 COMM HIGH PRES GAS SERV UPGR	\$ \$	1,891,233.01 156,686.50	\$ - \$ -	\$ \$	-	\$ 1,891,233.01 156,686.50	100% 100%
459	CNBCS419	NB CUST SRV LINE & GAS RISER	\$	2,548,631.11	\$ -	\$	-	\$ 2,548,631.11	100%
460	CNBCS421	REPL EXIST CUST SRV-MULD	\$	19,015.02	\$ -	\$	_	\$ 19,015.02	100%
461	CNBCS4485	INST CUST SRV - MAGNOLIA	\$	11,811.63	\$ -	\$	_	\$ 11,811.63	100%
462	CNBGS419	NB Gas Services - 004190	\$	2,285,539.45	\$ -	\$	-	\$ 2,285,539.45	100%
463	CNBGS421	NB Gas Services - 004210	\$	(3,052.15)	\$ -	\$	-	\$ (3,052.15)	100%
464	CNBRD341U	NB Resid UG - 003410	\$	190,001.74	\$ -	\$	-	\$ 190,001.74	100%
465	CNBREG451	PURCH REGULATORS - 004510	\$	108,324.94	\$ -	\$	-	\$ 108,324.94	100%
466	CPBWK406G	Gas Public Works - 004060	\$	536,705.75	\$ -	\$	-	\$ 536,705.75	100%
467	CPIPE447	MULDR COMP STAT PIPE REPL 2014	\$	113,158.49	\$ - \$ -	\$	-	\$ 113,158.49	100%
468 469	CPIPE448 CPUPIP447	MAGNOLIA COMP STA PIPE REPLACE REPL PUR PROCESS PIPING 2014	\$ \$	120,072.36 37,813.47	\$ - \$ -	\$ \$	-	\$ 120,072.36 37,813.47	100% 100%
470	CRCST406G	Cust Requested - 004060	\$	222,114.90	\$ -	\$	_	\$ 222,114.90	100%
471	CREGST451	UPGR FACIL DIST REG STATIONS	\$	23,236.28	\$ -	\$	_	\$ 23,236.28	100%
472	CRELI4475	RELINE GAS STOR WELLS 2014	\$	67,710.00	\$ -	\$	_	\$ 67,710.00	100%
473	CROTAR451	UPRG OBSOL ROTARY METERS	\$	41,965.67	\$ -	\$	-	\$ 41,965.67	100%
474	CSTATN448	MAGNOLIA STATION BLKT	\$	41,458.76	\$ -	\$	-	\$ 41,458.76	100%
475	CSTOR447	MULD STOR FIELD/TRANS BLKT	\$	37,114.60	\$ -	\$	-	\$ 37,114.60	100%
476	CSTOR448	MAG STOR FIELD/TRANS BLKT	\$	5,666.35	\$ -	\$	-	\$ 5,666.35	100%
477	CSYSEN406	Sys Enh - 004060	\$	272,695.63	\$ -	\$	-	\$ 272,695.63	100%
478	CTBRD419	Cap Trbl Orders Gas - 004190	\$	86,673.64	\$ -	\$	-	\$ 86,673.64	100%
479 480	CTPD340 CTPD419	Capital Thrd Party - 003400 Capital Thrd Party - 004190	\$ \$	34,914.23	\$ - \$ -	\$ \$	-	\$ 34,914.23	100%
480 481	CTPD419 CTPDC419	REPL CUST OWNED SRV LINES	\$	97,909.62 (985.14)		\$	-	\$ 97,909.62 (985.14)	100% 100%
482	CTPDC419 CTPDC4485	REPL CUST OWNED SRV-MAGNOL	\$	39.04	\$ -	\$ \$	_	\$ 39.04	100%
483	CTRANS447	GAS TRANS LINE REPL 2014	\$	79,130.21	\$ -	\$	_	\$ 79,130.21	100%
484	CVALVS447	COMPR STA YD VALVE REPL 2014	\$	40,548.52	\$ -	\$	_	\$ 40,548.52	100%
485	CWASH448	MAG WASH STOR FLDS/T LINE 2014	\$	110,899.86	\$ -	\$	-	\$ 110,899.86	100%
486	DLSMR414	DWNTWN LRG SCALE MAIN	\$	5,425,342.45	\$ -	\$	-	\$	100%
487	GASRSR414	GAS SERVICE RISER REPL & CSO		22,833,181.89	\$ -	\$	-	22,833,181.89	100%
488	GASRSR419	GAS SERVICE RISER REPL & CSO	\$	(315,408.48)	\$ -	\$	-	\$ (315,408.48)	100%

				Accur	nulate	d Co	sts		_
						Indi	rect		_
			Construction	AFU	DC	Co	sts		Estimated Physica
Line No.	Project No.	Description Of Project	Amount	Capita	lized	Oth	ner	Total Cost	Percent Completed
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
489	IT14LG200	Ad Hoc Letter Bar Coding-LGE14	\$ 7,227.03	\$	-	\$	-	\$ 7,227.03	100%
490	LGE138558	LGE OFFICE FURNITURE	\$ 8,325.32	\$	-	\$	-	\$ 8,325.32	100%
491	LSMR414	Large Scale Main Replacements	\$ 11,867,856.76	\$	-	\$	-	\$ 11,867,856.76	100%
492	NBGS421	NEW BUS GAS SERV 421	\$ (2,965.08)	\$	-	\$	-	\$ (2,965.08)	100%
493	PMR414	Priority Main Replacement	\$ 4,668,341.79	\$	-	\$	-	\$ 4,668,341.79	100%
494	RRCS419G	REP CO GAS SERV 419	\$ 1,713,920.70	\$	-	\$	-	\$ 1,713,920.70	100%
495	RRCS421	Serv Line Repl-Muldraugh	\$ 58,182.71	\$	-	\$	-	\$ 58,182.71	100%
496	RRCS421G	REM/REPL CO GAS SERVICE-421	\$ (296.67)	\$	-	\$	-	\$ (296.67)	100%
TOTAL			\$ 83.806.726.93	\$	_	\$	_	\$ 83,806,726,93	

^{*}All applicable benefits and administrative costs are charged directly to capital projects. No indirect costs are included.

					Accumulat	ed Co	sts			
						Indir	ect			_
				Construction	AFUDC	Cos	ts			Estimated Physical
Line No.	Project No.	Description Of Project		Amount	Capitalized	Oth	er		Total Cost	Percent Completed
(A)	(B)	(C)		(D)	(E)	(F)	*		(G=D+E+F)	(H=D/G)
1	117361	Accrued Labor - LGE	\$	(5,724.61)		\$	-	\$	(5,724.61)	
2	119902	Clear 12/04 A&G	\$	(68,870.15)		\$	-	\$	(68,870.15)	
3	120754	Misc. A/R Uncollect - LGE Cap	\$	(3,254.20)		\$	-	\$	(3,254.20)	
4	122650	LGE Gas Meters	\$	6,306.60	\$ -	\$	-	\$	6,306.60	100%
5	123039	MULD-DRILL 5 RECOVERY WELLS	\$	26,616.85	\$ -	\$	-	\$	26,616.85	100%
6 7	126440 126485	MAGN FARM TAP UPGRADE GAS REGULATORY TOOLS & EQ	\$ \$	8,022.35 (280.61)	\$ - \$ -	\$ \$	-	\$	8,022.35	100%
8	126485	FURNITURE/OFFICE EQP-LGE 2011	\$	(868.98)		\$	-	\$	(280.61) (868.98)	
9	126714	IT LGE IVR	\$	(1,404.03)		\$	-	\$	(1,404.03)	
10	126894	Monitor Replacement-SVCO12	\$	(8,643.23)		\$	_	\$	(8,643.23)	
11	126907	Replace Air Handler Unit-LGE12	\$	1,677.38	\$ -	\$	_	\$	1,677.38	100%
12	126937	NtwkAccessDev/Site Infrs-LGE12	\$	(3,554.83)		\$	_	\$	(3,554.83)	
13	126950	Cisco UC&C-LGE12	\$	28,006.24	\$ -	\$	-	\$	28,006.24	100%
14	126965	MidLevel Storage Refresh-LGE12	\$	27,124.22	\$ -	\$	-	\$	27,124.22	100%
15	126991	CERUS III-LGE12	\$	(3,984.55)	\$ -	\$	-	\$	(3,984.55)	100%
16	127003	Wireless Upgrade-LGE12	\$	(1,715.15)	\$ -	\$	-	\$	(1,715.15)	100%
17	127181	PeopleSoft Time (LG&E %)	\$	131,530.21	\$ -	\$	-	\$	131,530.21	100%
18	127345	PENILE CITY GATE ST REDESIGN	\$	1,163,153.76	\$ -	\$	-	\$	1,163,153.76	100%
19	130083	Hdwe Capital for LOBs - LGE13	\$	20,183.18	\$ -	\$	-	\$	20,183.18	100%
20	130085	MONITOR REPLACEMENT-LGE13	\$	6,837.72	\$ -	\$	-	\$	6,837.72	100%
21	130089	TECHNOLOGY REFRESH - LGE13	\$	122,243.08	\$ -	\$	-	\$	122,243.08	100%
22	130107	LOU ELEC UPGRADES-LGE13	\$	916.82	\$ -	\$	-	\$	916.82	100%
23	130110	LOU RACKS & FURN-LGE13	\$	2,425.35	\$ -	\$	-	\$	2,425.35	100%
24 25	130113	SIMPSONVL FLEC LIPCRADE LCE12	\$ \$	542.04 4,991.67	\$ - \$ -	\$ \$	-	\$	542.04	100%
26	130116 130125	SIMPSONVL ELEC UPGRADE-LGE13 SERVER HW REFRESH - LGE13	\$	75,581.95	\$ -	\$	-	\$	4,991.67 75,581.95	100% 100%
27	130123	CABLING SERVER CONNECT-LGE13	\$	3,333.84	\$ -	\$	-	\$	3,333.84	100%
28	130123	DATA CENTER SW - LGE13	\$	2,451.74	\$ -	\$	_	\$	2,451.74	100%
29	130135	SERVER CAP EXP&REL - LGE13	\$	8,055.19	\$ -	\$	_	\$	8,055.19	100%
30	130194	CIP COMPLI INFRA-LGE12	\$	229.82	\$ -	\$	_	\$	229.82	100%
31	130198	CIP COMPLIANCE TOOLS-LGE12	\$	(3,824.26)	\$ -	\$	_	\$	(3,824.26)	100%
32	130205	CIP COMPLIANCE TOOLS-LGE13	\$	24,985.66	\$ -	\$	-	\$	24,985.66	100%
33	130274	VMWARE INFRA UPGRD-LGE13	\$	4,500.92	\$ -	\$	-	\$	4,500.92	100%
34	130285	BACKUP CAPACITY EXP-LGE13	\$	23,232.31	\$ -	\$	-	\$	23,232.31	100%
35	130321	REPLACE FIBER REACH NODES-LGE	\$	54,643.84	\$ -	\$	-	\$	54,643.84	100%
36	130322	BULK PWR&ENVIRO SYSTEMS-LGE13	\$	12,045.80	\$ -	\$	-	\$	12,045.80	100%
37	130324	CONFERENCE BRIDGE - LGE13	\$	7,724.99	\$ -	\$	-	\$	7,724.99	100%
38	130330	MOBILE RADIO - LGE13	\$	18,622.73	\$ -	\$	-	\$	18,622.73	100%
39	130332	NTWK ACCESS DEV&SITE IN-LGE13	\$	7,241.17	\$ -	\$	-	\$	7,241.17	100%
40	130341	OUTSIDE CABLE PLANT-LGE13	\$	15,305.13	\$ -	\$	-	\$	15,305.13	100%
41 42	130355	UC&C-LGE13 ACCESS SWITCH ROTATION-LGE13	\$ \$	411,561.34 53,714.75	\$ - \$ -	\$ \$	-	\$	411,561.34	100%
42	130368 130371	CORE NTWK INFRASTRUCT-LGE13	\$	15,592.70	\$ -	\$	-	\$	53,714.75 15,592.70	100% 100%
44	130371	EBUSINESS FIREWALL REPL-LGE13	Ф \$	28,450.63	\$ -	\$		\$	28,450.63	100%
45	130383	NTWK ACCESS DEVICE>WY-LGE13	\$	4,367.08	\$ -	\$	-	\$	4,367.08	100%
46	130389	SEC INFRASTRUCTURE ENH-LGE13	\$	9,875.55	\$ -	\$	_	\$	9,875.55	100%
47	130392	WIRELESS BUILDOUT - LGE13	\$	3,296.22	\$ -	\$	_	\$	3,296.22	100%
48	130410	MICROSOFT LICENSE TRUEUP-LGE13	\$	24,125.41	\$ -	\$	_	\$	24,125.41	100%
49	130505	GAS COMPRESSOR REP/ADD	\$	2,354,178.39	\$ -	\$	_	\$		100%
50	130942	WK YELLOW LINE MODIFICATIONS	\$	(27,289.34)	\$ -	\$	_	\$	(27,289.34)	100%
51	131019	Mobile Auto Dispatch - LGE	\$	179,875.09	\$ -	\$	-	\$	179,875.09	100%
52	131031	Work Mgmt System Prj	\$	366,546.31	\$ -	\$	-	\$	366,546.31	100%
53	131589	OFFICE FURNITURE - LGE	\$	(149.52)		\$	-	\$	(149.52)	100%
54	131828	Oracle Upgrade 2012 (LG&E%)	\$	375,573.60	\$ -	\$	-	\$	375,573.60	100%
55	132536	STRAT ASSET INVEST SFTWR LGE	\$	190.31	\$ -	\$	-	\$		100%
56	132621	PENILE TO PADDY'S RUN PIPELINE	\$	(7,087.49)		\$	-	\$		
57	133222	PERSONL PROD GROWTH REFRES	\$	(14,108.72)		\$	-	\$		
58	133234	PERSONAL PROD GR REF LGE13	\$	54,174.62	\$ -	\$	-	\$	54,174.62	100%
59 60	133486	SAN SWTCH REFRSH LGE14	\$	94,635.40	\$ -	\$	-	\$		100%
60 61	133632	REPLACE MXP VIDEO UNITS LGE	\$ \$	9,733.21	\$ - \$ -	\$ \$	-	\$	9,733.21	100%
61	133716	Encase Forensics Tool-LGE13	э	6,667.65	ъ -	ф	-	Э	6,667.65	100%

					Accumul	late	l Cost	S		
]	Indire	et		_
			(Construction	AFUDO	3	Costs			Estimated Physical
Line No.	Project No.	Description Of Project		Amount	Capitaliza	ed	Other		Total Cost	Percent Completed
(A)	(B)	(C)		(D)	(E)		(F)*		(G=D+E+F)	(H=D/G)
62	133876	GS Maximo Upgrd	\$	46,248.54	\$	-	\$ -		\$ 46,248.54	100%
63	133948	NE WD ARA NWK RFAS & RT- LGE12	\$	(342.90)		-	\$ -		\$ (342.90)	
64	134003	COLLECTIVE BILLING ENH - LGE12	\$	12,281.07	-	-	\$ -		\$ 12,281.07	100%
65	134270	VIRTUAL DESKTOP - LGE	\$	1,079.86		-	\$ -		\$ 1,079.86	
66	134435	MAGN FAC IMPROV_EQ REPLACE	\$	(6,048.75)		-	\$ -		\$ (6,048.75)	
67 68	134464 134474	SEP HP & LOW PRESSURE AIR SYS AOC Metering Renov 2012	\$ \$	12,738.69 2,260.34		-	\$ - \$ -		\$ 12,738.69 \$ 2,260.34	100% 100%
69	134474	Electric OMS Replace/Upg-LGE	\$ \$	6,614.96		_	\$ -		\$ 2,200.34 \$ 6,614.96	
70	134506	Gas Facility Inspec/Surveys	\$	62,309.35		_	\$ -		\$ 62,309.35	
71	134512	2012 AC MITIGATION	\$	103,179.58		_	\$ -		\$ 103,179.58	
72	134515	2012 INTERNAL CORROS MITIGATE	\$	7,111.49		_	\$ -		\$ 7,111.49	100%
73	134529	34,149' 4" GATH LINE_4,100/YR	\$	(32.62)		_	\$ -		\$ (32.62)	
74	134555	RELINE GAS STORAGE WELLS_2012	\$	(8,076.80)		_	\$ -		\$ (8,076.80)	
75	134570	2013 Elec OMS Upgrade-LGE	\$	7,863.95	\$	-	\$ -		\$ 7,863.95	100%
76	134582	REPL BARE STEEL_DR INDIANA	\$	(18.79)	\$	-	\$ -		\$ (18.79)	100%
77	134595	2013 SynerGee-LGE	\$	5,107.15	\$	-	\$ -		\$ 5,107.15	100%
78	134597	2013 Hardware Infra-LGE	\$	8,624.71		-	\$ -		\$ 8,624.71	100%
79	134601	UPGRADE ELLINGSWORTH CG ST	\$	5,013.74		-	\$ -		\$ 5,013.74	100%
80	134603	CG & LG REGULATOR ST RTUs	\$	15,961.99		-	\$ -		\$ 15,961.99	100%
81	134618	AUTOM CG FUEL GAS INDICATORS	\$	1,766.77		-	\$ -		\$ 1,766.77	100%
82	134646	UPGR FACIL_DISTRICT REGUL ST	\$	10,360.94		-	\$ -		\$ 10,360.94	100%
83	134648	GAS REGULATION CAPACITY	\$	7,182.50		-	\$ -		\$ 7,182.50	100%
84	134675	2013 Ret Sys Enhance-LGE	\$	12,778.92		-	\$ - \$ -		\$ 12,778.92 \$ 2,867.29	100%
85 86	134689 134691	2013 FieldNet Enhance-LGE 2013 Retail HW Infra-LGE	\$ \$	2,867.29 13,674.90		-	\$ - \$ -		\$ 2,867.29 \$ 13,674.90	100% 100%
87	134787	DRILL WELLS IN CENTER FIELD	\$ \$	182,560.63		_	\$ -		\$ 13,674.90 \$ 182,560.63	100%
88	135030	LGE-REPLACE SECURITY EQP 2012	\$	(2,322.17)		-	\$ -		\$ (2,322.17)	
89	114268	Gas Regulator Replacements	\$	42.99		_	\$ -		\$ 42.99	100%
90	135043	LGE-FURNITURE AND EQPMT 2012	\$	(293.99)		_	\$ -		\$ (293.99)	
91	135158	REPLACE WELKER REGULATORS	\$	4,489.21		_	\$ -		\$ 4,489.21	100%
92	135166	COMM HP SERVICE UPGRADES	\$	10,854.99	\$	_	\$ -		\$ 10,854.99	100%
93	135170	2012 GAS REGUL FACIL UPGR	\$	203,559.79	\$	-	\$ -		\$ 203,559.79	100%
94	135182	ALLEN BRADLEY PLC_H2S FLARE	\$	3,435.64	\$	-	\$ -		\$ 3,435.64	100%
95	135260	Wallstreet Suite	\$	33,728.32		-	\$ -		\$ 33,728.32	100%
96	135586	REPLACE WESTERN KY YELLOW LINE	\$	27,919.32	-	-	\$ -		\$ 27,919.32	100%
97	135587	MAGNOLIA 20" REPAIRS	\$	3,235.19		-	\$ -		\$ 3,235.19	100%
98	135909	LGE ELECTRIC DLC	\$	8,723.65		-	\$ -		\$ 8,723.65	100%
99	135910	LGE GAS DLC	\$	37.77		-	\$ -		\$ 37.77	100%
100	136973	LOU REG AIRPORT AUTH GAS REL	\$	(2,450.71)		-	\$ -		\$ (2,450.71)	
101	137772	TRODS - LG&E	\$	4,297.07		-	\$ -		\$ 4,297.07	100%
102 103	137818	MAGN GAS STOR FAC IMPROVEMENT MAGNOLIA STATION VALVE UPGRADE	\$ \$	156,010.42		-	\$ - \$ -		\$ 156,010.42 \$ 194,249.16	100%
103	137820 137821	MAGN RPL INSUL REP PIPE PURIF	\$ \$	194,249.16 58,499.00		_	\$ -		\$ 194,249.16 \$ 58,499.00	100% 100%
104	137821	WATER INLET HEADERS COOPERS	φ \$	27,416.80	_	-	\$ -		\$ 27,416.80	100%
105	137832	REMOVE CONCRETE PIERS	\$	40,332.45	\$	_	\$ -		\$ 40,332.45	100%
107	137833	FLAME AND GAS DETECTION	\$	123,492.50	\$	_	\$ -		\$ 123,492.50	
108	137840	COOLANT HEATERS - 6 ENGINES	\$	236,558.40	\$	_	\$ -		\$ 236,558.40	
109	137843	MULD YARD VALVE REPL	\$	150,153.08	_	_	\$ -		\$ 150,153.08	
110	137844	REPL 2 AERIAL COOL H2S REMOVAL	\$	247,935.31	\$	_	\$ -		\$ 247,935.31	100%
111	137845	UPGR FAC IN PUR FOR FREEZ PROD	\$	65,692.95	\$	_	\$ -		\$ 65,692.95	100%
112	137846	INST VIB MONIT FOR TURBINES	\$	11,398.54	\$	-	\$ -		\$ 11,398.54	100%
113	137847	INST VIB MONI FOR AIR COMPR	\$	57,053.17	\$	-	\$ -		\$ 57,053.17	100%
114	137848	REPL/UPGR PIPE SUP IN MULD STA	\$	31,004.13	\$	-	\$ -		\$ 31,004.13	
115	137852	REPL #3 PUR BOILER BUILDING	\$	249,995.70	\$	-	\$ -		\$ 249,995.70	
116	137855	REPL MUFFLERS ON COMPR ENGINES	\$	66,810.09	\$	-	\$ -		\$ 66,810.09	100%
117	137861	UPGR AMINE FILT #2, #3 PUR UNT	\$	103,889.68		-	\$ -		\$ 103,889.68	
118	137864	REPL DEF EQPT	\$	106,999.11	\$	-	\$ -		\$ 106,999.11	100%
119	137867	COMPR STATION PIPLINE REP	\$	207,297.78		-	\$ -		\$ 207,297.78	
120	137869	REPL PURI PROCESS PIPING	\$	29,108.01	\$	-	\$ -		\$ 29,108.01	100%
121 122	137870	EMGNCY PIPE/EQPT IMPR	\$ \$	130,658.30	\$ \$	-	\$ - \$ -		\$ 130,658.30 \$ 221.683.83	
122	137872	REPL 34,149 FT BARE 4" GATH LN	Э	221,683.83	Ф	-	ф.		\$ 221,683.83	100%

					Accumula	ited (Costs			
			_				lirect			_
				Construction	AFUDC		osts			Estimated Physical
Line No.	Project No.	Description Of Project		Amount	Capitalized	d O	ther		Total Cost	Percent Completed
(A)	(B)	(C)		(D)	(E)	(F)*		(G=D+E+F)	(H=D/G)
123	137874	REPL 1410FT BARE 8" PIPE MAG	\$	59,178.29	\$ -	\$		\$	59,178.29	100%
124	137875	INST 20" VALVE ON MAG UPPER	\$	150,635.39	\$ -			\$		100%
125	137877	INST 15000' 2",30000' 4" PLST	\$	916,607.34	\$ -	\$		\$		100%
126	137896	REPL BARE STL PIPELN DOE RUN	\$	101,474.03	\$ -	\$		\$		100%
127	137897	DRKY FARM POT REMOV	\$	86,013.01	\$ -			\$,	100%
128	137900	RELIN GAS STORAGE WELLS	\$	208,187.91	\$ -			\$	208,187.91	100%
129	137901	INST CTRL VALV GAS STOR WEL	\$ \$	105,187.78	\$ - \$ -			\$ \$		100%
130 131	137907 137910	WSH OUTS STOR FLD/TRANS LN REPL STL PIPELN WK TRANS LN	\$	750.91 2,494,792.86	\$ - \$ -			\$		100% 100%
131	137910	#2 REACTIVATOR REPL	\$ \$	258,896.63	\$ -			\$		100%
133	137917	BKHOES STOR FLD & MAG DIST	\$	89,149.41	\$ -	\$		\$		100%
134	137918	AIR COMPRESSOR.	\$	15,449.45	\$ -	\$		\$		100%
135	137919	TELETRUCK CTR STOR	\$	65,219.54	\$ -	\$		\$		100%
136	137920	TELETRUCK MAG STATION	\$	65,219.54	\$ -			\$		100%
137	137921	T&E MAG GAS STORAGE	\$	31,647.95	\$ -	\$		\$		100%
138	137922	GAS T&E MULD	\$	52,127.73	\$ -	\$	-	\$	52,127.73	100%
139	137928	UPGR CG LG REG STA PIPE SUP	\$	116,703.88	\$ -	\$	-	\$	116,703.88	100%
140	137929	UPGR CG STA EMER GENER	\$	36,548.65	\$ -	\$	-	\$	36,548.65	100%
141	137930	UPGR CG LG REG STA ELEC EQP	\$	94,497.80	\$ -	\$	-	\$	94,497.80	100%
142	137931	UPGR CG & LG REG STA RTU's	\$	108,289.24	\$ -	\$		\$		100%
143	137933	UPGR CG VALVE ACTUATORS	\$	37,924.55	\$ -			\$,	100%
144	137934	UPGR FAC @ CG STATIONS	\$	62,061.65	\$ -	\$		\$		100%
145	137935	RET/REPL CG CONTROLLERS	\$	40,771.24	\$ -			\$,	100%
146	137936	REPL ELDER PK IND FIRED HEAT	\$	123,577.93	\$ -	\$		\$,	100%
147	137937	UPGR CG TRANSMITTERS	\$	30,673.60	\$ -			\$		100%
148 149	137940 137942	COMM HP GAS SERV UPGR UPGR FT FLD DEVICE	\$ \$	21,396.94	\$ - \$ -	\$ \$		\$ \$,	100%
150	137942	UPGR OBSOLETE ROTARY MTRS	\$	101,244.08 92,208.71	\$ -			\$		100% 100%
151	137946	REPL MAGNOLIA ODORANT SYS	\$	144,559.25	\$ -	\$		\$		100%
152	137948	GAS REGULATION FAC UPGR	\$	116,614.30	\$ -			\$		100%
153	137949	GAS REG CAPACITY PROJ	\$	159,539.18	\$ -	\$		\$		100%
154	137951	PUR SMALL TOOLS IME GROUP	\$	24,967.93	\$ -	\$		\$		100%
155	137952	PUR SMALL TOOLS SRO GROUP	\$	5,453.57	\$ -	\$	-	\$		100%
156	137953	CP IMPRESSED CUR SYS IMPR	\$	14,050.05	\$ -	\$	-	\$	14,050.05	100%
157	137954	AC-MITIGATION	\$	42,700.58	\$ -	\$	-	\$	42,700.58	100%
158	137991	REPL BARE ST PIPELN WK TRANS	\$	140,908.20	\$ -	\$		\$		100%
159	138001	UPGR CG STA TRANSMITTERS	\$	27,820.63	\$ -			\$		100%
160	138004	UPGR ELDER PK CG STATION	\$	40,954.40	\$ -	\$		\$		100%
161	138041	FT CUST CONVER PROJ	\$	(522.85)				\$	` ,	
162	138042	INT CORR- PRESSURE MON EQP	\$	82,778.25	\$ -			\$		100%
163	138043	INT CORR- POI, COU, PROBES	\$	49,262.46	\$ -			\$,	100%
164	138047	UPG REMOTE DATA COMM SITES	\$	38,268.21	\$ -			\$		100%
165	138053	RCV- MAG LINE @ HWY 1600	\$	103,773.93	\$ -			\$,	100% 100%
166 167	138055 138057	RCV- MAG LINE @ MULDRAUGH RCV- PENILE CALVARY CROSSOVER	\$	84,297.65 38,290.34	\$ - \$ -	\$	-	\$ \$	84,297.65 38,290.34	100%
168	138057	RCV- CHECK VALVES	\$ \$	35,699.76	\$ -	\$		\$		100%
169	138059	VLV REPL- MAG 16" LN @HWY 1135	\$	37,956.02	\$ -	\$		\$		100%
170	138065	GAS REGULATORY TOOLS & EPQT	\$	9,020.37	\$ -	\$		\$		100%
171	138183	BOC CSCC - LGE	\$	12,617.08	\$ -	\$		\$		100%
172	138189	CAMERAS - LGE 2013	\$	9,843.81	\$ -	\$		\$		100%
173	138191	FIRE SYSTEMS - LGE 2013	\$	7,068.69	\$ -	\$		\$		100%
174	138193	SECURITY EQUIPMENT LGE 2013	\$	5,938.69	\$ -	\$	-	\$	5,938.69	100%
175	138198	2014 CAMERAS	\$	895.59	\$ -	\$	-	\$	895.59	100%
176	138243	WK A STAFFORD TO ST HELENS	\$	(15,932.49)	\$ -	\$	-	\$	(15,932.49)	100%
177	138286	WKA LN PRESSURE TST BLANTON LN	\$	458.30	\$ -	\$	-	\$	458.30	100%
178	138291	2013 GAS RISER PROJECT	\$	53,186.83	\$ -	\$		\$		100%
179	138294	TRMS REPL/UPGR LGE	\$	34,216.65	\$ -	\$		\$		100%
180	138335	ADMIN CONTRACT SVC EQUIP	\$	14,374.62	\$ -	\$		\$		100%
181	138337	BOC REPLACE WINDOWS	\$	55,666.42	\$ -	\$		\$		100%
182	138373	LGE - REPLACE FAILED EQUIPMENT	\$	7,502.53	\$ -	\$		\$		100%
183	138374	LGE FURNITURE & OFFICE EQP	\$	13,492.91	\$ -	\$	-	\$	13,492.91	100%

					Accumula	ted C	osts			
						Indi				_
				Construction	AFUDC	Co	sts			Estimated Physical
Line No.	Project No.	Description Of Project		Amount	Capitalized				Total Cost	Percent Completed
(A)	(B)	(C)		(D)	(E)	(F	_	_	(G=D+E+F)	(H=D/G)
184	138512	MAGNOLIA 16" PIPELINE	\$	7,182.89	\$ -	\$	-	\$	7,182.89	100%
185	138531	BOC-REPLACE WINDOWS 2014	\$	16,800.00	\$ -	\$	-	\$	16,800.00	100%
186	138614	PowerPlant Prop Tax	\$	14,402.46	\$ -	\$	-	\$	14,402.46	100%
187 188	138669 138675	REPLACE PIPE WK A MAG 16 IN	\$ \$	68,991.63	\$ - \$ -	\$ \$	-	\$ \$	68,991.63	100%
189	138689	EAST END OHIO RVR BRIDGES GAS REPLACE PIPE ON THE WKA LINE	\$	(96,899.07) 1,671,137.92	\$ -	\$	-	\$	(96,899.07) 1,671,137.92	100% 100%
190	138694	INST120 FT 4" PIPE AND DRIP	\$	405.58	\$ -	\$	_	\$	405.58	100%
191	138697	2012 GAS RISER PROJECT	\$	(115,678.74)		\$	_	\$	(115,678.74)	
192	138710	Corporate Web Site & App LGE	\$	31,580.33	\$ -	\$	_	\$	31,580.33	100%
193	138728	Fuelworx to Aligne Fuels-LGE	\$	(118.74)		\$	_	\$	(118.74)	
194	138863	GMI COMBUSTIBLE GAS INDICATORS	\$	39,824.20	\$ -	\$	_	\$	39,824.20	100%
195	138872	REPL 20' 16" PIPE WKY B LINE	\$	9,358.07	\$ -	\$	-	\$	9,358.07	100%
196	139003	WK B LINE ASHLAWN DR CRUMS LN	\$	577,741.51	\$ -	\$	-	\$	577,741.51	100%
197	139009	WILSON ROAD GAS RELOCATION	\$	(5,129.66)		\$	-	\$	(5,129.66)	100%
198	139030	PENILE TO PADDY'S ILI REPL	\$	739,319.74	\$ -	\$	-	\$	739,319.74	100%
199	139039	CAPX WEST POINT DERAILMENT	\$	31,633.68	\$ -	\$	-	\$	31,633.68	100%
200	139103	PURCHASE OLIVER WELLS_RIGHTS	\$	2,238.90	\$ -	\$	-	\$	2,238.90	100%
201	139120	CASCADE WORK MGMT FAC-LGE	\$	10,689.68	\$ -	\$	-	\$	10,689.68	100%
202	139170	Pole Rack Stops Auburndale	\$	140.68	\$ -	\$	-	\$	140.68	100%
203	139484	Oce Plotwave Printer-LG&E	\$	561.94	\$ -	\$	-	\$	561.94	100%
204	139503	C1-36 Drilling Machine WK B LINE AT SALT RIVER REPL	\$ \$	10,244.45	\$ - \$ -	\$ \$	-	\$ \$	10,244.45	100%
205 206	139504 139560	WK A AT SALT RIVER REPL	\$	58,896.62 100,759.01	\$ - \$ -	\$	-	\$	58,896.62 100,759.01	100% 100%
207	139654	DOWNTOWN OHIO RVR BRIDGE ELEC	\$	100,739.01	\$ -	\$	-	\$	100,739.01	100%
208	139754	TOW MASTER TRAILERS-GAS DIST	\$	68,853.58	\$ -	\$	_	\$	68,853.58	100%
209	139784	REPL DRIPS DRIN AND DRKY	\$	143,959.76	\$ -	\$	_	\$	143,959.76	100%
210	139943	MILL CREEK REG REPLACEMENT	\$	14,697.99	\$ -	\$	_	\$	14,697.99	100%
211	139961	ERTs 2013 LG&E Gas	\$	10,445.03	\$ -	\$	_	\$	10,445.03	100%
212	140148	ELECTRONIC PRESSURE RECORDERS	\$	226,323.43	\$ -	\$	_	\$	226,323.43	100%
213	140240	RECRUITING SYSTEM IMPL LGE	\$	8,510.09	\$ -	\$	-	\$	8,510.09	100%
214	140369	TRANSITE SIDING GARAGE BLDG	\$	146,175.23	\$ -	\$	-	\$	146,175.23	100%
215	140373	HARDWARE/SOFTWARE INFR-LGE	\$	54,435.42	\$ -	\$	-	\$	54,435.42	100%
216	140381	MAOP UPGRADE PROJECT	\$	514,206.87	\$ -	\$	-	\$	514,206.87	100%
217	140387	BOC-1 ROOM 114	\$	5,104.92	\$ -	\$	-	\$	5,104.92	100%
218	140408	AOC - OFFICE RENOVATION	\$	33,417.02	\$ -	\$	-	\$	33,417.02	100%
219	140497	REPL 5700' 16" BELLS LN TO PR	\$	258,364.18	\$ -	\$	-	\$	258,364.18	100%
220	140563	REPL PIPELINE DRIPS DR MULD	\$	30,641.77	\$ -	\$	-	\$	30,641.77	100%
221	140567	TANKS FOR SHALE COMPRESSION	\$	24,825.76	\$ -	\$ \$	-	\$ \$	24,825.76	100%
222 223	140578 140583	REPLACE EQUIP TRAILERS	\$ \$	75,028.37 17,700.84	\$ - \$ -	\$	-	\$	75,028.37 17,700.84	100%
223	140588	ALL TERRAIN VEHICLE HWY 44 RELOCATION - 004190	\$	199,973.61	\$ -	\$	-	\$	17,700.84	100% 100%
225	140600	BATTERY CH ENG CONTROL PA	\$	24,986.53	\$ -	\$	_	\$	24,986.53	100%
226	140863	FENCE AND GATE LACONIA SHOP	\$	26,361.25	\$ -	\$	_	\$	26,361.25	100%
227	140873	PRE-MANUFACTURE BLDG	\$	63,640.69	\$ -			\$	63,640.69	100%
228	140957	High Speed Hist Arch LG&E	\$	15,767.78	\$ -	\$	_	\$	15,767.78	100%
229	141000	2014 BACKHOES FOR MAGNOLIA	\$	72,284.50	\$ -	\$	_	\$	72,284.50	100%
230	141002	2014 TRACTORS FOR MAG FLD	\$	53,881.90	\$ -	\$	_	\$	53,881.90	100%
231	141088	HW/SW - 2014 004370	\$	5,839.14	\$ -	\$	-	\$	5,839.14	100%
232	141392	LGE FURNITURE PROJ	\$	74,231.19	\$ -	\$	-	\$	74,231.19	100%
233	142516	LGE Replace Garage Equip	\$	14,721.41	\$ -	\$	-	\$	14,721.41	100%
234	142521	MOBILE SEPARATOR	\$	105,368.05	\$ -	\$	-	\$	105,368.05	100%
235	142534	GRADIENT CONTROL MATS	\$	101,166.71	\$ -	\$	-	\$	101,166.71	100%
236	142561	REMODEL AT EOC - 2013	\$	480.42	\$ -	\$	-	\$		100%
237	142571	RESPIRATOR GEAR FOR GAS CONS	\$	49,904.52	\$ -	\$	-	\$	49,904.52	100%
238	142621	PENILE TEE REPLACEMENT	\$	505.53	\$ -	\$	-	\$		100%
239	142635	2013_EMS_Dbase_Expansion_LGE	\$	3,739.24	\$ -	\$	-	\$		100%
240	142647	REMODEL AT AOC - 2013	\$	1,032.89	\$ -	\$	-	\$		100%
241 242	142653 142734	BOC-TREADMILL LGE-BOC IT OFFICE	\$ \$	733.47 55,913.76	\$ - \$ -	\$ \$	-	\$ \$	733.47 55,913.76	100% 100%
242	142734	MAGN #1 REACTIVATOR	\$	172,891.47	\$ - \$ -	\$	-	\$	172,891.47	100%
244	142741	ICCP Domain Cntrlrs-LGE-2013	\$	510.94	\$ -	\$	-	\$		100%
444	174/01	Teer Domain Churs-EGE-2013	φ	510.74	φ -	φ	-	φ	510.74	100/0

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Line No.	Project No.	Description Of Project	(Construction Amount	AFUDC Capitalized	Cos Oth			Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)		(D)	(E)	(F)			(G=D+E+F)	(H=D/G)
245	142771	TOOL HYDR SQUEEZE OFF STEEL	\$	45,469.81	\$ -	\$	-	\$	45,469.81	100%
246	142798	IPS Device for QAS-LGE-2013	\$	2,167.36	\$ -	\$	-	\$	2,167.36	100%
247	142822	RESPIRATOR GEAR - GAS DIST	\$	30,578.82	\$ -	\$	-	\$	30,578.82	100%
248	142836	BI Space 2013 LG&E-BOC 3	\$	2,082.70	\$ -	\$	-	\$	2,082.70	100%
249	142852	LOAD User Licenses-LG&E	\$	3,178.73	\$ -	\$	-	\$	3,178.73	100%
250	142863	MULDRAUGH HELICOPTER PAD	\$	27,536.86	\$ -	\$	-	\$	27,536.86	100%
251	142924	Powerbase License - LGE	\$	4,001.79	\$ -	\$	-	\$	4,001.79	100%
252 253	142943	Load Model Power Sys Stab-LGE	\$	3.06	\$ - \$ -	\$ \$	-	\$ \$	3.06	100%
253	142952 143004	29 COMPUTER MONITORS FOR GRS GPS EQUIPMENT - GAS DIST	\$ \$	1,628.13 44,354.50	\$ -	\$	_	\$	1,628.13 44,354.50	100% 100%
255	143022	SECURITY & PA SYSTEM - BOC	\$	13,411.48	\$ -	\$	-	\$	13,411.48	100%
256	143025	MULDRAUGH PURCH TELEHANDLER	\$	138,941.16	\$ -	\$	_	\$	138,941.16	100%
257	143029	MATERIAL HANDLER -LACONIA	\$	54,954.04	\$ -	\$	_	\$	54,954.04	100%
258	143030	BACKHOE - AUBURNDALE 2013	\$	89,938.27	\$ -	\$	-	\$	89,938.27	100%
259	143031	BACKHOE TRAILER - AOC	\$	44,075.80	\$ -	\$	-	\$	44,075.80	100%
260	143032	ED&MA MONITORS 2013 LG&E	\$	2,277.23	\$ -	\$	-	\$	2,277.23	100%
261	143036	Pin Brazing Machine 2013	\$	4,061.92	\$ -	\$	-	\$	4,061.92	100%
262	143037	CATALYST FOR EMISSION CONT SYS	\$	6,511.40	\$ -	\$	-	\$	6,511.40	100%
263	143038	MINI EXCAVATOR MAG	\$	99,234.56	\$ -	\$	-	\$	99,234.56	100%
264	143040	PRESS WASH & TOOL BOXES	\$	82,667.00	\$ -	\$	-	\$	82,667.00	100%
265	143041	MINI EXCAVATOR MULDRAUGH	\$	39,733.35	\$ -	\$	-	\$	39,733.35	100%
266	143045	TRACKED SKID LOADER-MULD	\$ \$	51,847.01	\$ - \$ -	\$ \$	-	\$ \$	51,847.01 34,332.39	100%
267 268	143046 143047	LEAK DETECTION EQ - MULD BUS OFC LG&E 2013 CASH COUNTER	\$	34,332.39 688.18	\$ -	\$	-	\$	688.18	100% 100%
269	143047	GEOEXPLORER GPS UNIT	\$	8,824.09	\$ -	\$	-	\$	8,824.09	100%
270	143069	MR 2013 ERG MODULE	\$	32,351.25	\$ -	\$	-	\$	32,351.25	100%
271	143134	PRESTON HWY RELO - PUB WK	\$	186.24	\$ -	\$	_	\$	186.24	100%
272	143226	PINEVILLE CALL CTR - LGE	\$	20,757.65	\$ -	\$	_	\$	20,757.65	100%
273	143333	KCF CNG MAIN EXTENSION	\$	7,960.93	\$ -	\$	-	\$	7,960.93	100%
274		Journal Entries	\$	(72,405.61)		\$	-	\$	(72,405.61)	100%
275	002LGE14	Appt Scheduling-LGE14	\$	14,931.76	\$ -	\$	-	\$	14,931.76	100%
276	015LGE14	Network Test Equipment-LGE14	\$	63.81	\$ -	\$	-	\$	63.81	100%
277	019LGE14	PACS Replacement-LGE14	\$	57,726.22	\$ -	\$	-	\$	57,726.22	100%
278	046LGE14	Computer Hardware-LGE14	\$	1,664.04	\$ - \$ -	\$	-	\$	1,664.04	100%
279 280	048LGE14	Tech Refresh of desk/lap-LGE14 Retail Sys Enhance-LGE14	\$ \$	5,840.25	\$ - \$ -	\$ \$	-	\$ \$	5,840.25	100%
281	053LGE14 054LGE14	Network Access Devices-LGE14	\$ \$	447.92 3,246.64	\$ -	\$	_	\$	447.92 3,246.64	100% 100%
282	055LGE14	IP Management-LGE14	\$	18,795.69	\$ -	\$	_	\$	18,795.69	100%
283	056LGE14	CIP Compliance Tools-LGE14	\$	958.12	\$ -	\$	_	\$	958.12	100%
284	057LGE14	Cabling Server Connect-LGE14	\$	1,452.12	\$ -	\$	_	\$	1,452.12	100%
285	058LGE14	Louisville Elect Upgr-LGE14	\$	2,309.76	\$ -	\$	-	\$	2,309.76	100%
286	060LGE14	Outside Cable Plant-LGE14	\$	438.95	\$ -	\$	-	\$	438.95	100%
287	062LGE14	IT Server Hardware Refr-LGE14	\$	790.70	\$ -	\$	-	\$	790.70	100%
288	063LGE14	CIP Compliance Infra-LGE14	\$	516.78	\$ -	\$	-	\$	516.78	100%
289	069LGE14	Site Security Improve-LGE14	\$	83.60	\$ -	\$	-	\$	83.60	100%
290	070LGE14	Wireless Buildout-LGE14	\$	911.47	\$ -	\$	-	\$	911.47	100%
291	071LGE14	Telecom Shelter Renov-LGE14	\$	81.16	\$ - \$ -	\$	-	\$ \$	81.16	100%
292 293	073LGE14 075LGE14	Core Network Infra-LGE14 Upgrade EMS Hardware-LGE14	\$ \$	695.10 213.96	\$ -	\$ \$	_	\$	695.10 213.96	100% 100%
294	075LGE14 076LGE14	Upgrade VMWare Infra-LGE14	\$	1,060.87	\$ -	\$	_	\$	1,060.87	100%
295	120LGE14	UC&C-LGE14	\$	2,626.40	\$ -	\$	_	\$	2,626.40	100%
296		REPL FIBER NODES-LGE ONLY	\$	197,592.05	\$ -	\$	_	\$	197,592.05	100%
297		Call Recording Replace-LGE13	\$	66,591.25	\$ -	\$	-	\$	66,591.25	100%
298		SAP Testing Automation-LGE11	\$	4,077.87	\$ -	\$	-	\$	4,077.87	100%
299	135697LGE	Revenue Collect Enh-LGE11	\$	16,007.93	\$ -	\$	-	\$	16,007.93	100%
300		Billing Enhancement-LGE12	\$	9,218.78	\$ -	\$	-	\$	9,218.78	100%
301		Exchange HA Re-architect-LGE13	\$	8,770.51	\$ -	\$	-	\$	8,770.51	100%
302	137826LGE		\$	28,118.98	\$ -	\$	-	\$	28,118.98	100%
303	137842LGE	• •	\$	37,156.48	\$ -	\$	-	\$	37,156.48	100%
304 305	137863LGE	Voice/Vid Monitor Tools-LGE13	\$ \$	55,651.79	\$ - \$ -	\$ \$	-	\$ \$	55,651.79	100%
305	136261LUE	Ener Eff Enhancements-LGE12	Þ	14,762.81	ъ -	Э	-	ф	14,762.81	100%

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				Construction	AFIIDC	Indirec			Estimated Dhysical
Line No.	Project No.	Description Of Project	'	Construction Amount	AFUDC Capitalized	Costs Other		Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)		(D)	(E)	(F)*		(G=D+E+F)	(H=D/G)
306	138283LGE	Rate Case 2012 - LGE12	\$	231.84	\$ -	\$ -	\$		100%
307	138443LGE	MyAccount Enhance - LGE12	\$	13,264.64	\$ -	\$ -			100%
308	138687LGE	Low Income Enhance-LGE12	\$	14,379.13	\$ -	\$ -	Ψ	,	100%
309		BW/BWA Upgrade - LGE12	\$	5,763.97	\$ -	\$ -	\$		100%
310		Jabber - LGE12	\$	4,340.32	\$ -	\$ -	\$,	100%
311		Access Policy Manager - LGE12	\$	255.36	\$ -	\$ -	\$		100%
312		Enterprise Info Mgmt-LGE12	\$ \$	96,394.59	\$ - \$ -	\$ - \$ -	\$,	100%
313 314	139029LGE 139146LGE	Carbide Optic Fiber Ins-LGE12 OpenText Email Upgrade-LGE13	\$	(5,250.00) 5,468.41	\$ - \$ -	\$ - \$ -	\$		100% 100%
314		EE DLC MULITFAM ENH-LGE13	\$	9,181.17	\$ -	\$ -	\$,	100%
316		SAP Connector-LGE13	\$	1,704.49	\$ -	\$ -	\$		100%
317		Adv Business Reporting-LGE13	\$	21,248.03	\$ -	\$ -	\$		100%
318		FERCH TOOLS-LGE13	\$	222.22	\$ -	\$ -	\$		100%
319	139679LGE	SQL Server Toolset-LGE13	\$	909.04	\$ -	\$ -	\$	909.04	100%
320	139738LGE	Oracle Licenses - LGE13	\$	410,883.31	\$ -	\$ -	\$		100%
321		SAP PI Upgrade-LGE13	\$	50,446.44	\$ -	\$ -	\$,	100%
322		CCS SQL Server Integ LGE13	\$	16,156.71	\$ -	\$ -	\$,	100%
323		SP SITE COLLECT - LGE13	\$	664.20	\$ -	\$ -	\$		100%
324		RECORDS MGMT PILOT LGE13	\$	3,411.92	\$ -	\$ -	\$	· · · · · · · · · · · · · · · · · · ·	100%
325 326		LOGRHYTHM UPGRADE-LGE13 App Sec Initiative-LGE13	\$ \$	11,134.92	\$ - \$ -	\$ - \$ -	\$ \$		100%
326		EE Enhance Phase III-LGE13	\$	11,786.91 24,774.89	\$ - \$ -	\$ - \$ -	\$,	100% 100%
327		Retail Meter Dashboard-LGE13	\$	8,097.26	\$ -	\$ -	\$		100%
329		Data Center Renov-LGE13	\$	920.03	\$ -	\$ -	\$,	100%
330		RoD Upgrade-13	\$	894.71	\$ -	\$ -	\$		100%
331		XP Replacement-LGE13	\$	53,837.09	\$ -	\$ -	\$		100%
332	142684LGE	SHAREPOINT 2013-LGE13	\$	94,426.31	\$ -	\$ -	\$	94,426.31	100%
333	142687LGE	iFactor Upgrade-LGE13	\$	5,721.91	\$ -	\$ -	\$		100%
334		MV90 Web-LGE13	\$	6,817.79	\$ -	\$ -	\$,	100%
335		Paymentus-LGE13	\$	7,534.30	\$ -	\$ -	\$		100%
336		IT 2nd FLR Renov-LGE13	\$	2,828.93	\$ -	\$ -	\$,	100%
337 338		DB Backup-LGE13 Telecom Monitor Enhance-LGE13	\$ \$	74,931.76	\$ - \$ -	\$ - \$ -	\$ \$		100%
339	142819LGE 142823LGE		\$	17,512.22 1,524.13	\$ -	\$ -	\$,	100% 100%
340		Additional Tough Books-LGE13	\$	23,104.68	\$ -	\$ -			100%
341	142831LGE	=	\$	3,052.53	\$ -	\$ -	\$,	100%
342	142846LGE		\$	23,749.57	\$ -	\$ -			100%
343	142888LGE	DDoS Protection Plan-LGE13	\$	21,249.01	\$ -	\$ -	\$	21,249.01	100%
344	142908LGE	EMC PowerPath-LGE13	\$	19,995.13	\$ -	\$ -		,	100%
345	142912LGE	Core Switch Modules-LGE13	\$	8,590.09	\$ -	\$ -	\$		100%
346		Downtown Network-LGE13	\$	8,133.61	\$ -	\$ -	\$,	100%
347	142956LGE	Savinson Monitoring-LGE13	\$	7,700.62	\$ -	\$ -	\$		100%
348 349		Monitoring SAP Mgmt Pack-LGE13 Isilon Test Cluster-LGE13	\$ \$	2,384.60	\$ - \$ -	\$ - \$ -	-		100% 100%
350	142997LGE 143000LGE	Bluestripe Monitoring-LG13	\$	5,498.03 33,002.68	\$ -	\$ -		-,	100%
351	143005LGE	Magik Dev Tools-LGE13	\$	1,018.68	\$ -	\$ -			100%
352	143009LGE	Test Drive Monitoring-LGE13	\$	6,441.02	\$ -	\$ -			100%
353	143012LGE	ē .	\$	18,947.55	\$ -	\$ -			100%
354	143070LGE	FERC EQR-LGE13	\$	3,259.32	\$ -	\$ -	\$		100%
355	143075LGE	Addt'l Microsoft True-up-LGE13	\$	23,391.91	\$ -	\$ -	\$	23,391.91	100%
356		Web ASA's Replacement-LGE13	\$	4,653.38	\$ -	\$ -			100%
357		VMAX Expansion-LGE13	\$	28,063.48	\$ -	\$ -			100%
358	202LGE14	iFactor Upgrade-LGE14	\$	711.39	\$ -	\$ -			100%
359	CCARAC451		\$	6,326.32	\$ -	\$ - \$ -			100%
360 361	CCAPAC451 CCAPR460	GAS REG CAPACITY PRO Purchase Regulators - 004600	\$ \$	20,520.43 122,458.92	\$ - \$ -	\$ - \$ -			100% 100%
362	CCSO419	REPL EXIST CUST SRV W RISER	\$	1,879,423.49	\$ -	\$ -			100%
363	CCSO421	REPL EXIST CS WITH RISER-MUL	\$	32,244.94	\$ -	\$ -			100%
364	CCSO4485	REPL EXIST CS & RISER-4485	\$	60,633.03	\$ -	\$ -			100%
365		MULDR FAC IMP/EQ REPLACE 2014	\$	8,127.34	\$ -	\$ -			100%
366	CDEFEQ448	MAG FAC IMP/EQ REPL 2014	\$	16,783.05	\$ -	\$ -	\$	16,783.05	100%

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						Indi			_
			Construction	AF	UDC	Co			Estimated Physical
Line No.	Project No.	Description Of Project	Amount	Capi	talized	Oth	ier	Total Cost	Percent Completed
(A)	(B)	(C)	(D)	. ((E)	(F)*	(G=D+E+F)	(H=D/G)
367	CGME406	NB Gas Main Ext - 004060	\$ 1,656,260.23	\$	-	\$	-	\$ 1,656,260.23	100%
368	CGMTR134	LGE Gas Meters - 001340	\$ 2,154,038.05	\$	_	\$	-	\$ 2,154,038.05	100%
369	CHPSRV451	COMM HIGH PRES GAS SERV UPGR	\$ 7,823.70		_	\$	-	\$	100%
370	CNBCS419	NB CUST SRV LINE & GAS RISER	\$ 2,388,859.58		_	\$	-	\$	100%
371	CNBCS421	REPL EXIST CUST SRV-MULD	\$ 49,609.55	\$	_	\$	-	\$ 49,609.55	100%
372	CNBCS4485	INST CUST SRV - MAGNOLIA	\$ 28,582.29	\$	_	\$	-	\$ 28,582.29	100%
373	CNBGS419	NB Gas Services - 004190	\$ 1,710,469.51	\$	_	\$	-	\$ 1,710,469.51	100%
374	CNBGS421	NB Gas Services - 004210	\$ 5,867.49	\$	_	\$	_	\$	100%
375	CNBRD341U	NB Resid UG - 003410	\$ 513,950.50	\$	_	\$	_	\$ 513,950.50	100%
376	CNBREG451	PURCH REGULATORS - 004510	\$ 60,339.24	\$	_	\$	_	\$	100%
377		Gas Public Works - 004060	\$ 1,153,385.88	\$	_	\$	_	\$ 	100%
378	CPIPE448	MAGNOLIA COMP STA PIPE REPLACE	\$ 763.29	\$	_	\$	_	\$ 	100%
379		Cust Requested - 004060	\$ 140,714.04		_	\$	-	\$	100%
380	CRCST419	RELOCATING CO OWNED SERV	\$ 1,288.46	\$	_	\$	_	\$ 1,288.46	100%
381	CROTAR451	UPRG OBSOL ROTARY METERS	\$ 1,825.67	\$	_	\$	_	\$	100%
382		Sys Enh - 004060	\$ 341,540.16	\$	_	\$	_	\$ 341,540.16	100%
383	CTBRD419	Cap Trbl Orders Gas - 004190	\$ 165,845.38	\$	_	\$	_	\$	100%
384	CTPD340	Capital Thrd Party - 003400	\$ 51,540.42	\$	_	\$	_	\$ 51,540.42	100%
385	CTPD419	Capital Thrd Party - 004190	\$ 94,160.28	\$	_	\$	_	\$ 94,160.28	100%
386	CTPDC419	REPL CUST OWNED SRV LINES	\$ 9,734.01	\$	_	\$	_	\$	100%
387	CTPDC421	REPL CUST OWNED SRV-MULD	\$ 152.77	\$	_	\$	-	\$ 152.77	100%
388	DLSMR414	DWNTWN LRG SCALE MAIN	\$ 5,091,739.90	\$	_	\$	-	\$ 5,091,739.90	100%
389	GASRSR414	GAS SERVICE RISER REPL & CSO	\$ 2,369,464.33	\$	_	\$	-	\$ 2,369,464.33	100%
390	GASRSR419	GAS SERVICE RISER REPL & CSO	\$ 16,008,125.90	\$	_	\$	-	\$ 16,008,125.90	100%
391	GME406	GAS MAIN EXT 406	\$ 23,084.55	\$	_	\$	-	\$	100%
392	IT14LG200	Ad Hoc Letter Bar Coding-LGE14	\$ 2,008.21	\$	_	\$	-	\$ 2,008.21	100%
393	L9-2010	PRIORITY REPL T-LINES LGE 2010	\$ 1,858.84	\$	_	\$	_	\$	100%
394	L9-2011	PRIORITY REPL T-LINES LGE 2011	\$ 9,451.17	\$	_	\$	_	\$ 9,451.17	100%
395	L9-2012	3PRIORITY REPL T-LINE LGE 2012	\$ 109.73	\$	_	\$	_	\$	100%
396	LSMR414	Large Scale Main Replacements	\$ 11,040,789.45	\$	_	\$	_	\$ 11,040,789.45	100%
397	NBGS419	NEW BUS GAS SERV 419	\$ 19,566.54	\$	_	\$	-	\$ 19,566.54	100%
398	NBGS421	NEW BUS GAS SERV 421	\$ 9,943.38	\$	_	\$	_	\$ 9,943.38	100%
399	NBGS422	NBGS422	\$ 15,660.89	\$	_	\$	_	\$ 15,660.89	100%
400	NBSB341UG	NEW BUS SUB 341 UG	\$ 31,746.88	\$	_	\$	_	\$	100%
401		PUB WORKS GAS 406	\$ 380.52	\$	_	\$	_	\$,	100%
402	PMR414	Priority Main Replacement	\$ 4,719,391.21	\$	_	\$	-	\$	100%
403	RCST406G	Customer requested - Gas	\$ 14,470.51	\$	_	\$	-	\$	100%
404	RNTPD340	REP THR PARTY DAM 340	\$ 9,190.34		_	\$	-	\$	100%
405	RNTPD419	Repair Third Party Damages-419	\$ 2,459.28		_	\$	-	\$ 	100%
406	RRCS419G	REP CO GAS SERV 419	\$ 1,933,215.72	\$	_	\$	-	\$,	100%
407	RRCS421	Serv Line Repl-Muldraugh	\$ 10,664.29	\$	_	\$	_	\$ 	100%
408	RRCS421G	REM/REPL CO GAS SERVICE-421	\$ 131.74	\$	_	\$	-	\$ 131.74	100%
409		System enhancements - Gas	\$ 14,249.20	\$	-	\$	-	\$	100%
TOTAL			\$ 78,398,324.87	\$		\$	_	\$ 78,398,324.87	

^{*}All applicable benefits and administrative costs are charged directly to capital projects. No indirect costs are included.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

Question No. 18

Responding Witness: Russel A. Hudson

- Q-18. Provide separately for electric and gas operations, 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.

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			Date		Percent of						Percent of
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56			_	_	(E)		(F)				
		135305	Jun-15	Dec-16	68%	\$	69,999.00	\$	62,745.68	\$ 62,745.68	100%
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	110	140639	Jan-15	Dec-15	150%	\$	254,000.12	\$	253,859.02	\$ 253,859.02	100%

		Date		Percent of						Percent of
Line			Estimated Project		C	Original Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	В	Sudget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
111	140643	Jan-15	Dec-15	150%	\$	25,862.17	\$	29,105.89	\$ 29,105.89	100%
112	140650	Jan-15	Dec-15	150%	\$	1,077,500.37	\$	864,631.76	\$ 864,631.76	100%
113	140988	Jul-13	Dec-17	66%	\$	16,442,033.36	\$	16,442,198.16	\$ 3,857,412.66	23%
114	140993	Jul-13	Dec-18	54%	\$	16,936,662.60	\$	16,936,662.59	\$ 371,951.19	2%
115	141094	Jan-14	Jun-18	57%	\$	160,370.00	\$	79,000.00	\$ 79,000.00	100%
116	141212	Jul-13	Dec-20	39%	\$	71,751,117.24	\$	79,174,363.00	\$ 18,650,000.00	24%
117	141215	Jul-13	Dec-20	39%	\$	9,740,659.81	\$	7,423,016.00	\$ 1,397,000.00	19%
118	141383	Jan-16	Oct-16	60%	\$	213,300.00	\$	229,056.42	\$ 69,129.73	30%
119	141390	Jan-14	Dec-19	42%	\$	142,200.00	\$	158,158.00	\$ 75,208.00	48%
120	141392	Jul-13	Dec-17	66%	\$	1,593,223.02	\$	1,786,017.76	\$ 1,184,967.59	66%
121	141419	Jan-15	Dec-16	75%	\$	71,100.00	\$	128,059.00	\$ 105,504.52	82%
122	141423	Jan-15	Dec-15	150%	\$	75,050.00	\$	161,950.00	\$ 161,950.00	100%
123	141424	Jan-16	Dec-19	12%	\$	79,000.00	\$	159,659.00	\$ 63,863.60	40%
124	141425	Jan-15	Dec-16	75%	\$	39,500.00	\$	118,500.00	\$ 71,100.00	60%
125	141435	Jan-15	Dec-16	75%	\$	512,793.74	\$	168,120.69	\$ 117,017.96	70%
126	141440	Jan-16	Dec-18	17%	\$	776,664.80	\$	84,624.80	\$ 33,849.92	40%
127	141580	Jan-15	Dec-15	150%	\$	32,785.00	\$	56,880.19	\$ 56,880.19	100%
128	141581	Jan-16	Dec-16	50%	\$	37,525.00	\$	36,340.12	\$ 11,060.03	30%
129	141600	Jan-15	Dec-15	150%	\$	43,450.00	\$	65,570.21	\$ 65,570.21	100%
130	141618	Jan-16	Dec-16	50%	\$	49,770.00	\$	53,720.17	\$ 16,590.06	31%
131	141654	Jan-15	Dec-15	150%	\$	60,382.27	\$	56,090.18	\$ 56,090.18	100%
132	141655	Jan-16	Dec-16	50%	\$	52,140.00	\$	56,090.18	\$ 16,590.06	30%
133	141677	Jan-15	Dec-15	150%	\$	7,900.42	\$	4,740.01	\$ 4,740.01	100%
134	141720	Jan-15	Dec-16	75%	\$	9,875.00	\$	4,740.01	\$ 2,370.01	50%
135	142339	Jan-15	Dec-15	150%	\$	104,280.00	\$	98,750.00	\$ 98,750.00	100%
136	142356	Jan-16	Dec-16	50%	\$	104,280.00	\$	98,750.00	\$ 29,625.00	30%
137	142496	Jan-09	Dec-15	107%	\$	385,987.91	\$	288,746.27	\$ 288,746.27	100%
138	143042	Dec-13	Dec-16	83%	\$	13,510,014.96	\$	13,510,014.96	\$ 8,694,814.83	64%
139	143061	Jan-14	Dec-15	125%	\$	3,000,868.28	\$	3,000,868.28	\$ 3,000,868.28	100%
140	143608	Jan-15	Dec-20	25%	\$	3,150,000.00	\$	3,150,000.00	\$ 50,000.00	2%
141	143615	Jan-16	Oct-16	60%	\$	140,000.00	\$	140,000.00	\$ 140,000.00	100%
142	143616	Jan-16	Oct-16	60%	\$	140,000.00	\$	140,000.00	\$ 125,000.00	89%
143	143619	Jan-16	Jun-17	33%	\$	1,700,000.00	\$	1,700,000.00	\$ 200,000.00	12%
144	143790	Jun-15	Nov-15	217%	\$	175,000.00	\$	175,000.00	\$ 175,000.00	100%
145	143864	May-14	Oct-15	146%	\$	8,486,029.89	\$	8,486,029.89	\$ 8,486,029.89	100%
146	144041	Jan-15	Dec-15	150%	\$	250,000.00	\$	250,000.00	\$ 250,000.00	100%
147	144042	Jan-15	Dec-15	150%	\$	100,000.00	\$	100,000.00	\$ 100,000.00	100%
148	144121	Jan-15	Dec-16	75%	\$	2,500,000.00	\$	2,500,000.00	\$ 1,950,000.00	78%
149	144122	Jan-15	Dec-16	75%	\$	2,500,000.00	\$	2,500,000.00	\$ 1,950,000.00	78%
150	144123	Jan-15	Dec-16	75%	\$	2,500,000.00	\$	2,500,000.00	\$ 1,250,000.00	50%
151	144124	Sep-14	Dec-15	138%	\$	2,500,000.00	\$	2,500,000.00	\$ 2,500,000.00	100%
152	144135	Oct-14	Jun-15	263%	\$	600,178.46	\$	600,178.46	\$ 600,178.46	100%
153	144161	Jan-15	Dec-15	150%	\$	64,870.15	\$	64,870.15	\$ 64,870.15	100%
154	144164	Jan-15	Dec-15	150%	\$	64,819.86	\$	64,819.86	\$ 64,819.86	100%
155	144330	Jan-15	Dec-16	74%	\$	1,999,576.52	\$	1,999,576.52	\$ 1,379,351.75	69%
156	144474	Jan-16	Nov-18	17%	\$	15,536.00	\$	15,536.00	\$ 15,536.00	100%
157	144475	Jan-15	Nov-18	38%	\$	233,042.00	\$	233,042.00	\$ 167,791.00	72%
158	144503	Jan-16	Nov-20	10%	\$	116,520.00	\$	116,520.00	\$ 19,420.00	17%
159	144531	Jun-14	Dec-24	19%	\$	1,191,607.00	\$	1,191,607.00	\$ 106,260.00	9%
160	144550	Jan-15	Dec-15	150%	\$	325,041.38	\$	325,041.38	\$ 325,041.38	100%
161	144568	Jan-15	Dec-15	150%	\$	302,148.14	\$	302,148.14	\$ 302,148.14	100%
162	144570	Jan-15	Dec-15	150%	\$	128,024.24	\$	128,024.24	\$ 128,024.24	100%
163	144584	Jan-15	Dec-15	150%	\$	340,028.32	\$	340,028.32	\$ 340,028.32	100%
164	144585	Jan-15	Dec-15	150%	\$	97,170.00	\$	97,170.00	\$ 97,170.00	100%
165	144586	Jan-15	Dec-15	150%	\$	128,030.14	\$	128,030.14	\$ 128,030.14	100%

		Date		Percent of							Percent of
Line			Estimated Project		(Original Budget		Most Recent		Total Project	Total
No.	Project No.		Completion Date	Time		Estimate	E	Budget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
166	144588	Jan-15	Dec-15	150%	\$	25,604.69	\$	25,604.69	\$	25,604.69	100%
167	144595	Jan-15	Dec-15	150%	\$	23,557.01	\$	23,557.01	\$	23,557.01	100%
168	144596	Jan-15	Dec-15	150%	\$	25,605.48	\$	25,605.48	\$	25,605.48	100%
169	144628	Aug-15	Dec-15	221%	\$	609,701.15	\$	609,701.15	\$	609,701.15	100%
170	144683	Jan-15	Dec-16	75%	\$	329,964.00	\$	329,964.00	\$	288,495.33	87%
171	144754	Jul-14	Dec-18	44%	\$	121,000,000.02	\$	121,000,000.02	\$	8,500,000.02	7%
172	144758	Jan-16	Dec-16	50%	\$	212,000.00	\$	212,000.00	\$	142,146.75	67%
173	144759	Jan-15	Dec-15	150%	\$	300,036.33	\$	300,036.33	\$	300,036.33	100%
174	144760	Jan-16	Dec-16	50%	\$	299,999.98	\$	299,999.98	\$	144,857.53	48%
175	144761	Jan-16	Dec-16	50%	\$	279,999.99	\$	279,999.99	\$	279,999.99	100%
176	144780	Jan-15	Dec-15	150%	\$	52,656.68	\$	52,656.68	\$	52,656.68	100%
177	144781	Jan-15	Dec-15	150%	\$	150,111.52	\$	150,111.52	\$	150,111.52	100%
178	144790	Jan-15	Dec-19	30%	\$	1,983,288.90	\$	1,983,288.90	\$	583,030.60	29%
179	144791	Jan-15	Dec-19	30%	\$	5,803,061.76	\$	5,803,061.76	\$	1,481,369.50	26%
180	144792	Jan-15	Dec-19	30%	\$	7,091,645.90	\$	7,091,645.90	\$	1,762,551.72	25%
181	144793	Jan-15	Dec-19	30%	\$	16,888,617.65	\$	16,888,617.65	\$	4,673,974.88	28%
182	144794	Jan-15	Dec-16	75%	\$	3,450,903.63	\$	3,450,903.63	\$	2,283,962.70	66%
183	144795	Jan-15	Dec-16	75%	\$	6,901,820.52	\$	6,901,820.52	\$	4,566,617.12	66%
184	144796	Jan-15	Dec-16	75%	\$	861,419.29	\$	861,419.29	\$	619,669.38	72%
185	144802	Jan-15	Dec-16	75%	\$	1,720,760.83	\$	1,720,760.83	\$	1,259,329.86	73%
186	144803	Jan-15 Jan-15	Dec-16	75%	\$	884,753.57	\$	884,753.57	\$	642,161.20	73%
187	144805	Jan-15 Jan-15	Dec-15	150%	\$	98,876.83	\$	98,876.83	\$	98,876.83	100%
188	144816	Jan-15 Jan-16	Dec-16	50%	\$	135,208.91	\$	135,208.91	\$	98,876.83 84,679.46	63%
	144827	Jan-16 Jan-16	Dec-16	50%	\$		\$		\$,	53%
189	144829	Jan-16 Jan-16	Dec-16	50%	э \$	51,265.03		51,265.03	\$	26,949.87	33% 42%
190	144830	Jan-16 Jan-16	Dec-16	50% 50%	\$ \$	312,524.72	\$	312,524.72	\$ \$	132,543.88	42% 55%
191						87,016.94	\$	87,016.94		48,292.68	
192	144832	Jan-16	Dec-16	50%	\$	49,408.01	\$	49,408.01	\$	17,968.36	36%
193	144833	Jan-16	Dec-16	50%	\$	98,694.32	\$	98,694.32	\$	21,340.15	22%
194	144889	Jan-16	Dec-16	50%	\$	46,609.08	\$	46,609.08	\$	29,761.58	64%
195	144890	Jan-16	Dec-16	50%	\$	106,265.03	\$	106,265.03	\$	44,924.86	42%
196	144891	Jan-16	Dec-16 Dec-16	50%	\$	51,000.00	\$	51,000.00	\$	26,958.48	53%
197	144892	Jan-16		50%	\$	101,000.00	\$	101,000.00	\$	44,919.27	44%
198	144893	Jan-16	Dec-16	50%	\$	31,383.65	\$	31,383.65	\$	16,847.50	54%
199	144894	Jan-16	Dec-16	50%	\$	113,000.00	\$	113,000.00	\$	50,543.95	45%
200	144895	Jan-16	Dec-16	50%	\$	77,000.00	\$	77,000.00	\$	42,676.51	55%
201	144901	Jan-16	Dec-16	50%	\$	945,645.32	\$	945,645.32	\$	457,888.05	48%
202	144916	Jan-15	Dec-15	150%	\$	146,762.46	\$	146,762.46	\$	146,762.46	100%
203	144917	Jan-15	Dec-15	150%	\$	180,080.39	\$	180,080.39	\$	180,080.39	100%
204	144918	Jan-15	Dec-15	150%	\$	276,166.61	\$	276,166.61	\$	276,166.61	100%
205	144920	Jan-16	Dec-16	50%	\$	146,999.96	\$	146,999.96	\$	74,623.25	51%
206	144921	Jan-16	Dec-16	50%	\$	184,999.98	\$	184,999.98	\$	138,789.87	75%
207	144922	Jan-16	Dec-16	50%	\$	283,000.03	\$	283,000.03	\$	162,998.04	58%
208	144951	Jan-15	Dec-15	150%	\$	127,783.20	\$	127,783.20	\$	127,783.20	100%
209	144952	Jan-16	Dec-16	50%	\$	126,895.81	\$	126,895.81	\$	61,229.45	48%
210	144968	Jan-15	Dec-15	150%	\$	23,044.30	\$	23,044.30	\$	23,044.30	100%
211	144987	Jan-15	Oct-15	180%	\$	79,000.00	\$	79,000.00	\$	79,000.00	100%
212	144989	Jan-15	Sep-15	201%	\$	39,500.00	\$	39,500.00	\$	39,500.00	100%
213	144991	Jan-15	Nov-15	164%	\$	39,500.00	\$	39,500.00	\$	39,500.00	100%
214	144993	Mar-15	Dec-16	73%	\$	59,250.00	\$	59,250.00	\$	31,600.00	53%
215	144995	Feb-15	Dec-16	74%	\$	39,500.00	\$	39,500.00	\$	19,750.00	50%
216	144997	Apr-15	Dec-16	71%	\$	19,750.00	\$	19,750.00	\$	19,750.00	100%
217	145135	Jan-15	Dec-15	150%	\$	110,600.35	\$	110,600.35	\$	110,600.35	100%
218	145402	Jan-15	Dec-19	30%	\$	38,710.00	\$	38,710.00	\$	15,484.00	40%
219	145404	Jan-15	Dec-19	30%	\$	1,980,320.65	\$	1,980,320.65	\$	378,212.50	19%
220	145800	Jan-15	Dec-15	150%	\$	363,400.00	\$	363,400.00	\$	363,400.00	100%

		Date		Percent of						Percent of
Line			Estimated Project		O	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	U	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	 (H)	(I) = (H/G)
221	151004	Apr-14	Dec-15	128%	\$	375,000.00	\$	375,000.00	\$ 375,000.00	100%
222	151100	Apr-14	Dec-26	18%	\$	30,698.10	\$	30,698.10	\$ 30,698.10	100%
223	001LGE15	Jan-15	Dec-15	150%	\$	197,500.01	\$	154,049.91	\$ 154,049.91	100%
224	001LGE16	Jan-16	Dec-16	50%	\$	197,500.11	\$	197,500.00	\$ 98,749.98	50%
225	002LGE15	Jan-15	Dec-15	150%	\$	28,143.75	\$	28,143.75	\$ 28,143.75	100%
226	002LGE16	Jan-16	Dec-16	50%	\$	281,437.59	\$	105,070.00	\$ 52,535.03	50%
227	003LGE15	Jan-15	Dec-15	150%	\$	37,524.97	\$	39,500.00	\$ 39,500.00	100%
228	004LGE14	Jan-14	Dec-15	125%	\$	468,337.31	\$	458,199.79	\$ 458,199.79	100%
229	004LGE15	Jan-15	Dec-15	150%	\$	243,912.55	\$	105,070.08	\$ 105,070.08	100%
230	004LGE16	Jan-16	Dec-16	50%	\$	78,999.97	\$	79,000.00	\$ 39,499.98	50%
231	005LGE14	Jan-14	Dec-15	125%	\$	187,624.94	\$	275,962.81	\$ 275,962.81	100%
232	005LGE15	Jan-15	Dec-15	150%	\$	78,999.97	\$	78,999.97	\$ 78,999.97	100%
233	006LGE15	Jan-15	Dec-15	150%	\$	49,374.97	\$	49,374.97	\$ 49,374.97	100%
234	006LGE16	Jan-16	Dec-16	50%	\$	49,375.01	\$	49,375.00	\$ 24,687.48	50%
235	007LGE15	Jan-15	Dec-15	150%	\$	15,800.03	\$	11,850.00	\$ 11,850.00	100%
236	007LGE16	Jan-16	Dec-16	50%	\$	17,775.00	\$	17,775.00	\$ 8,887.50	50%
237	008LGE16	Jan-16	Dec-16	50%	\$	93,812.47	\$	94,010.00	\$ 47,005.02	50%
238	009LGE16	Jan-16	Dec-16	50%	\$	187,625.06	\$	158,000.00	\$ 79,000.02	50%
239	010LGE15	Jan-15	Dec-15	150%	\$	75,050.03	\$	19,749.91	\$ 19,749.91	100%
240	010LGE16	Jan-16	Dec-16	50%	\$	75,050.03	\$	39,500.00	\$ 19,750.02	50%
241	011LGE15	Jan-15	Dec-15	150%	\$	197,499.98	\$	268,362.81	\$ 268,362.81	100%
242	011LGE16	Jan-16	Dec-16	50%	\$	197,500.12	\$	209,113.19	\$ 104,556.63	50%
243	012LGE15	Jan-15	Dec-15	150%	\$	98,750.05	\$	146,149.84	\$ 146,149.84	100%
244	012LGE16	Jan-16	Dec-16	50%	\$	98,749.94	\$	148,125.00	\$ 74,062.50	50%
245	013LGE16	Jan-16	Dec-16	50%	\$	59,250.01	\$	59,250.00	\$ 29,625.00	50%
246	014LGE16	Jan-16	Dec-16	50%	\$	187,625.03	\$	118,500.00	\$ 59,250.00	50%
247	015LGE15	Jan-15	Dec-15	150%	\$	59,250.00	\$	51,349.95	\$ 51,349.95	100%
248	016LGE15	Jan-15	Dec-15	150%	\$	118,500.02	\$	118,499.91	\$ 118,499.91	100%
249	017LGE16	Jan-16	Dec-16	50%	\$	98,750.03	\$	98,750.00	\$ 49,375.02	50%
250	018LGE15	Jan-15	Dec-15	150%	\$	12,245.03	\$	28,439.94	\$ 28,439.94	100%
251	018LGE16	Jan-16	Dec-16	50%	\$	43,449.94	\$	43,805.50	\$ 21,902.73	50%
252	019LGE15	Jan-15	Dec-15	150%	\$	750,499.99	\$	590,920.00	\$ 590,920.00	100%
253	021LGE15	Jan-15	Dec-15	150%	\$	98,750.03	\$	98,750.00	\$ 98,750.00	100%
254	021LGE16	Jan-16	Dec-16	50%	\$	93,812.47	\$	93,812.50	\$ 46,906.23	50%
255	023LGE16	Jan-16	Dec-16	50%	\$	29,625.03	\$	29,625.00	\$ 14,812.50	50%
256	024LGE15	Jan-15	Dec-15	150%	\$	93,812.47	\$	93,812.48	\$ 93,812.48	100%
257	025LGE15	Jan-15	Dec-15	150%	\$	900,600.00	\$	197,499.72	\$ 197,499.72	100%
258	025LGE16	Jan-16	Dec-16	50%	\$	19,749.97	\$	19,750.00	\$ 9,874.98	50%
259	026LGE15	Jan-15	Dec-15	150%	\$	187,625.03	\$	187,624.62	\$ 187,624.62	100%
260	026LGE16	Jan-16	Dec-16	50%	\$	9,875.03	\$	9,875.00	\$ 4,937.52	50%
261	029LGE15	Jan-15	Dec-15	150%	\$	56,185.56	\$	197,499.93	\$ 197,499.93	100%
262	029LGE16	Jan-16	Dec-16	50%	\$	59,250.02	\$	59,250.00	\$ 29,625.00	50%
263	030LGE15	Jan-15	Dec-15	150%	\$	750,500.04	\$	197,500.00	\$ 197,500.00	100%
264	031LGE15	Jan-15	Dec-15	150%	\$	19,749.97	\$	19,749.97	\$ 19,749.97	100%
265	031LGE16	Jan-16	Dec-16	50%	\$	98,750.03	\$	79,000.00	\$ 39,499.98	50%
266	032LGE16	Jan-16	Dec-16	50%	\$	78,999.99	\$	79,000.00	\$ 39,499.98	50%
267	033LGE15	Jan-15	Dec-15	150%	\$	26,267.52	\$	26,267.53	\$ 26,267.53	100%
268	033LGE16	Jan-16	Dec-16	50%	\$	1,501,000.06	\$	1,390,400.00	\$ 695,199.97	50%
269	034LGE16	Jan-16	Dec-16	50%	\$	167,874.97	\$	128,375.00	\$ 64,187.52	50%
270	035LGE15	Jan-15	Dec-15	150%	\$	19,749.97	\$	19,749.97	\$ 19,749.97	100%
271	035LGE16	Jan-16	Dec-16	50%	\$	159,975.00	\$	79,000.00	\$ 39,499.98	50%
272	036LGE15	Jan-15	Dec-15	150%	\$	9,875.03	\$	9,875.03	\$ 9,875.03	100%
273	037LGE15	Jan-15	Dec-15	150%	\$	75,050.03	\$	150,100.06	\$ 150,100.06	100%
274	037LGE16	Jan-16	Dec-16	50%	\$	29,625.00	\$	59,250.00	\$ 29,625.00	50%
275	038LGE16	Jan-16	Dec-16	50%	\$	9,875.03	\$	9,875.00	\$ 4,937.52	50%

		Date		Percent of							Percent of
Line			Estimated Project			Original Budget		Most Recent		Total Project	Total
No.	Project No.		Completion Date	Time		Estimate	В	udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
276	039LGE16	Jan-16	Dec-16	50%	\$	14,812.50	\$	14,812.50	\$	7,406.25	50%
277	040LGE15	Jan-15	Dec-15	150%	\$	98,750.03	\$	98,750.00	\$	98,750.00	100%
278	040LGE16	Jan-16	Dec-16	50%	\$	19,749.97	\$	39,500.00	\$	19,750.02	50%
279	041LGE15	Jan-15	Dec-15	150%	\$	79,000.02	\$	79,000.02	\$	79,000.02	100%
280	041LGE16	Jan-16	Dec-16	50%	\$	19,749.97	\$	19,750.00	\$	9,874.98	50%
281	042LGE15	Jan-15	Dec-15	150%	\$	93,812.54	\$	93,812.59	\$	93,812.59	100%
282	042LGE16	Jan-16	Dec-16	50%	\$	197,500.16	\$	197,500.00	\$	98,749.98	50%
283	043LGE16	Jan-16	Dec-16	50%	\$	11,257.50	\$	11,257.50	\$	5,628.75	50%
284	044LGE15	Jan-15	Dec-15	150%	\$	25,280.03	\$	25,280.03	\$	25,280.03	100%
285	044LGE16	Jan-16	Dec-16	50%	\$	79,000.12	\$	79,000.12	\$	39,500.08	50%
286	046LGE16	Jan-16	Dec-16	50%	\$	158,000.03	\$	79,000.00	\$	39,499.98	50%
287	047LGE15	Jan-15	Dec-15	150%	\$	167,874.97	\$	128,374.97	\$	128,374.97	100%
288	047LGE16	Jan-16	Dec-16	50%	\$	29,625.00	\$	29,625.00	\$	14,812.50	50%
289	048LGE15	Jan-15	Dec-15	150%	\$	59,250.00	\$	59,249.91	\$	59,249.91	100%
290	049LGE15	Jan-15	Dec-15	150%	\$	19,749.97	\$	9,875.00	\$	9,875.00	100%
291	050LGE15	Jan-15	Dec-15	150%	\$	19,749.97	\$	19,750.00	\$	19,750.00	100%
292	051LGE15	Jan-15	Dec-15	150%	\$	19,750.04	\$	39,499.92	\$	39,499.92	100%
293	053LGE15	Jan-15	Dec-15	150%	\$	75,050.03	\$	75,050.00	\$	75,050.00	100%
294	053LGE16	Jan-16	Dec-16	50%	\$	82,554.97	\$	138,250.00	\$	69,124.98	50%
295	054LGE15	Jan-15	Dec-15	150%	\$	79,000.12	\$	79,000.18	\$	79,000.18	100%
296	055LGE15	Jan-15	Dec-15	150%	\$	84,431.25	\$	84,431.25	\$	84,431.25	100%
297	056LGE15	Jan-15	Dec-15	150%	\$	19,749.97	\$	29,625.00	\$	29,625.00	100%
298	056LGE16	Jan-16	Dec-16	50%	\$	376,039.94	\$	376,040.00	\$	188,020.02	50%
299	057LGE15	Jan-15	Dec-15	150%	\$	59,250.00	\$	59,250.00	\$	59,250.00	100%
300	059LGE16	Jan-16	Dec-16	50%	\$	39,500.04	\$	39,500.00	\$	19,750.02	50%
301	060LGE16	Jan-16	Dec-16	50%	\$	16,787.47	\$	16,787.50	\$	8,393.73	50%
302	062LGE15	Jan-15	Dec-15	150%	\$	28,143.75	\$	28,143.75	\$	28,143.75	100%
303	063LGE15	Jan-15	Dec-15	150%	\$	22,515.00	\$	22,515.00	\$	22,515.00	100%
304	063LGE16	Jan-16	Dec-16	50%	\$	19,749.97	\$	19,750.00	\$	9,874.98	50%
305	064LGE16	Jan-16	Dec-16	50%	\$	9,875.03	\$	9,875.00	\$	4,937.52	50%
306	065LGE15	Jan-15	Dec-15	150%	\$	46,906.28	\$	46,906.28	\$	46,906.28	100%
307	065LGE16	Jan-16	Dec-16	50%	\$	9,875.03	\$	19,750.00	\$	9,875.03	50%
308	067LGE15	Jan-15	Dec-15	150%	\$	118,500.02	\$	118,499.95	\$	118,499.95	100%
309	067LGE15	Jan-16	Dec-16	50%	\$	187,625.07	\$	197,500.00	\$	98,749.98	50%
310	068LGE15	Jan-15	Dec-15	150%	\$	15,009.97	\$	15,009.97	\$	15,009.97	100%
311	068LGE15	Jan-15	Dec-16	50%	\$	19,749.97	\$	29,625.00	\$	14,812.50	50%
312	069LGE15	Jan-15	Dec-15	150%	\$	417,514.94	\$	417,514.94	\$	417,514.94	100%
313	072LGE15	Jan-15	Dec-15	150%	\$	39,500.03	\$	39,500.03	\$	39,500.03	100%
314	072LGE15	Jan-15	Dec-15	150%	\$	21,725.03	\$	21,725.00	\$	21,725.00	100%
315	073LGE15 074LGE15	Jan-15	Dec-15	150%	\$	227,125.06	\$	227,124.95	\$	227,124.95	100%
316	074LGE15	Jan-15	Dec-16	50%	\$	55,300.00	\$	55,300.00	\$	27,649.98	50%
317	075LGE15	Jan-15	Dec-15	150%	\$	19,749.97	\$	19,749.97	\$	19,749.97	100%
318	076LGE15	Jan-15	Dec-15	150%	\$	9,875.03	\$	9,875.03	\$	9,875.03	100%
319	076LGE15	Jan-15	Dec-16	50%	\$	73,173.76	\$	79,000.00	\$	39,500.03	50%
320	077LGE15	Jan-15	Dec-15	150%	\$	19,749.97	\$	19,749.97	\$	19,749.97	100%
321	077LGE13	Jan-15 Jan-16	Dec-15	50%	\$	69,125.04	\$	69,125.00	\$	34,562.47	50%
321	077LGE10 078LGE15	Jan-15 Jan-15	Dec-15	150%	э \$	93,812.50	\$	93,812.46	\$	93,812.46	100%
323	078LGE13	Jan-15	Dec-15	50%	\$	39,500.03	\$	39,500.00	\$	19,750.02	50%
323	078LGE16 079LGE15	Jan-16 Jan-15	Dec-16 Dec-15	150%	\$	39,500.03		39,500.00	\$	39,500.03	100%
324	079LGE15 079LGE16	Jan-15 Jan-16	Dec-15 Dec-16	50%	\$ \$	39,500.03 197,499.97	\$ \$	197,500.00	\$	39,300.03 98,749.98	50%
326	079LGE16 080LGE14	Jan-16 Jan-14	Dec-16 Dec-15	125%		684,187.38		684,187.38		684,187.38	100%
327	080LGE14 080LGE16	Jan-14 Jan-16	Dec-15	50%	\$ \$	225,150.00	\$	225,150.00	\$ \$	112,575.00	50%
328	080LGE16 081LGE16	Jan-16 Jan-16	Dec-16 Dec-16	50% 50%	\$ \$	25,130.00	\$ \$	25,280.00	\$	12,640.02	50% 50%
328		Jan-16 Jan-15	Dec-16 Dec-15			51,350.03		51,350.03			
330	082LGE15			150%	\$ \$		\$ \$		\$ \$	51,350.03	100%
330	082LGE16	Jan-16	Dec-16	50%	Ф	379,794.14	Ф	1,202,854.79	Þ	601,427.41	50%

		Date		Percent of						Percent of
Line			Estimated Project		O	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
331	083LGE15	Jan-15	Dec-15	150%	\$	112,575.00	\$	112,574.91	\$ 112,574.91	100%
332	086LGE15	Jan-15	Dec-15	150%	\$	19,749.97	\$	19,749.97	\$ 19,749.97	100%
333	087LGE14	Jan-14	Dec-15	125%	\$	221,673.79	\$	221,673.79	\$ 221,673.79	100%
334	087LGE15	Jan-15	Dec-15	150%	\$	78,999.97	\$	79,000.00	\$ 79,000.00	100%
335	090LGE15	Jan-15	Dec-15	150%	\$	56,287.50	\$	56,287.50	\$ 56,287.50	100%
336	092LGE16	Jan-16	Dec-16	50%	\$	168,862.56	\$	168,862.50	\$ 84,431.25	50%
337	093LGE16	Jan-16	Dec-16	50%	\$	201,450.00	\$	201,450.00	\$ 100,725.00	50%
338	094LGE15	Jan-15	Dec-15	150%	\$	45,030.00	\$	79,000.00	\$ 79,000.00	100%
339	096LGE15	Jan-15	Dec-15	150%	\$	59,289.53	\$	59,289.51	\$ 59,289.51	100%
340	100LGE15	Jan-15	Dec-15	150%	\$	41,277.44	\$	41,277.44	\$ 41,277.44	100%
341	100LGE16	Jan-16	Dec-16	50%	\$	338,246.40	\$	338,246.40	\$ 169,123.20	50%
342	101LGE16	Jan-16	Dec-16	50%	\$	19,750.00	\$	19,750.00	\$ 9,874.98	50%
343	102LGE16	Jan-16	Dec-16	50%	\$	19,750.00	\$	19,750.00	\$ 9,874.98	50%
344	103LGE16	Jan-16	Dec-16	50%	\$	1,975.00	\$	1,975.00	\$ 987.48	50%
345	104LGE16	Jan-16	Dec-16	50%	\$	21,725.00	\$	21,725.00	\$ 10,862.52	50%
346	105LGE16	Jan-16	Dec-16	50%	\$	39,500.00	\$	39,500.00	\$ 19,750.02	50%
347	106LGE16	Jan-16	Dec-16	50%	\$	99,935.00	\$	99,935.00	\$ 49,967.52	50%
348	107LGE16	Jan-16	Dec-16	50%	\$	21,725.00	\$	21,725.00	\$ 10,862.52	50%
349	108LGE16	Jan-16	Dec-16	50%	\$	79,000.00	\$	79,000.00	\$ 39,499.98	50%
350	109LGE15	Jan-15	Dec-15	150%	\$	533,249.98	\$	797,571.85	\$ 797,571.85	100%
351	109LGE16	Jan-16	Dec-16	50%	\$	47,400.00	\$	47,400.00	\$ 23,700.00	50%
352	110LGE16	Jan-16	Dec-16	50%	\$	79,000.00	\$	79,000.00	\$ 39,499.98	50%
353	111LGE15	Jan-15	Dec-15	150%	\$	39,500.03	\$	39,500.00	\$ 39,500.00	100%
354	111LGE16	Jan-16	Dec-16	50%	\$	237,000.00	\$	237,000.00	\$ 118,500.00	50%
355	112LGE16	Jan-16	Dec-16	50%	\$	553,000.00	\$	553,000.00	\$ 276,499.98	50%
356	113LGE16	Jan-16	Dec-16	50%	\$	39,500.00	\$	39,500.00	\$ 19,750.02	50%
357	114LGE16	Jan-16	Dec-16	50%	\$	98,750.00	\$	98,750.00	\$ 49,375.02	50%
358	115LGE16	Jan-16	Dec-16	50%	\$	29,625.00	\$	29,625.00	\$ 14,812.50	50%
359	116LGE16	Jan-16	Dec-16	50%	\$	197,500.00	\$	197,500.00	\$ 98,749.98	50%
360	117LGE16	Jan-16	Dec-16	50%	\$	39,500.00	\$	39,500.00	\$ 19,750.02	50%
361	118LGE16	Jan-16	Dec-16	50%	\$	108,625.00	\$	108,625.00	\$ 54,312.48	50%
362	119LGE16	Jan-16	Dec-16	50%	\$	197,500.00	\$	197,500.00	\$ 98,749.98	50%
363	120LGE16	Jan-16	Dec-16	50%	\$	79,000.00	\$	79,000.00	\$ 39,499.98	50%
364	121LGE15	Jan-15	Dec-15	150%	\$	165,109.63	\$	165,109.63	\$ 165,109.63	100%
365	121LGE16	Jan-16	Dec-16	50%	\$	87,690.00	\$	87,690.00	\$ 43,845.00	50%
366	122LGE14	Jan-14	Dec-16	83%	\$	1,253,143.91	\$	1,253,143.91	\$ 1,131,483.90	90%
367	122LGE16	Jan-16	Dec-16	50%	\$	29,625.00	\$	29,625.00	\$ 14,812.50	50%
368	123LGE16	Jan-16	Dec-16	50%	\$	9,875.00	\$	9,875.00	\$ 4,937.52	50%
369	124LGE16	Jan-16	Dec-16	50%	\$	178,540.00	\$	178,540.00	\$ 89,269.98	50%
370	125LGE16	Jan-16	Dec-16	50%	\$	40,304.62	\$	40,304.62	\$ 20,152.30	50%
371	126LGE16	Jan-16	Dec-16	50%	\$	118,500.00	\$	118,500.00	\$ 59,250.00	50%
372	127LGE16	Jan-16	Dec-16	50%	\$	59,250.00	\$	59,250.00	\$ 29,625.00	50%
373	128LGE16	Jan-16	Dec-16	50%	\$	197,500.00	\$	197,500.00	\$ 98,750.03	50%
374	129LGE16	Jan-16	Dec-16	50%	\$	118,500.00	\$	118,500.00	\$ 59,250.00	50%
375	130321LGE	Jan-13	Dec-15	117%	\$	2,290,077.02	\$	2,290,077.02	\$ 2,290,077.02	100%
376	130LGE15	Jan-15	Dec-15	150%	\$	48,585.00	\$	48,585.00	\$ 48,585.00	100%
377	130LGE16	Jan-16	Dec-16	50%	\$	382,755.00	\$	382,755.00	\$ 191,377.50	50%
378	131607LGE	Jan-14	Dec-15	125%	\$	1,510,622.41	\$	2,474,110.55	\$ 2,474,110.55	100%
379	131LGE16	Jan-16	Dec-16	50%	\$	382,755.00	\$	382,755.00	\$ 191,377.50	50%
380	132LGE15	Jan-15	Dec-15	150%	\$	39,499.94	\$	39,499.94	\$ 39,499.94	100%
381	133615LGE	Jan-14	Dec-30	15%	\$	124,319.74	\$	2,829,601.78	\$ 224,364.23	8%
382	133622LGE	Jan-14	Dec-30	15%	\$	43,657.73	\$	979,245.14	\$ 77,645.73	8%
383	133627LGE	Jan-14	Dec-30	15%	\$	26,484.48	\$	608,983.40	\$ 47,101.12	8%
384	133LGE15	Jan-15	Dec-15	150%	\$	23,700.00	\$	23,700.00	\$ 23,700.00	100%
385	134111LGE	Jul-14	Mar-17	73%	\$	607,810.00	\$	235,885.56	\$ 235,885.56	100%

Index			Date		Percent of					Percent of
A36 34232LGE Jan-09 Dec-16 94% \$ 145,238.63 \$ 148,731.27 \$ 148,73 387 334LGEI5 Jan-15 Dec-15 150% \$ 112,575.00 \$ 112,57	Line					О	riginal Budget	Most Recent	Total Project	Total
1846 134232I.GE		Project No.		•			0		Expenditures	Expenditures
387 134LGEI5 Jan-15 Dec-15 150% \$ 78,999.95 \$ 78,999.35 \$ 78,999.35 \$ 78,999.95 \$ 497,166.95 \$ 497,166.95 \$ 447,166.99 \$ 447,166.95 \$ 98,749.90 \$ 98,749.90 \$ 98,749.90 \$ 98,749.90 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00 \$ 72,200.00	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I) = (H/G)
388 135LGEI5 Jan-15 Dec-15 150% \$ 78,999.95 \$ 78,999.95 \$ 78,999.95 \$ 78,999.95 \$ 78,999.95 \$ 78,999.95 \$ 78,000 \$ 19,750.00 \$ 19,750.00 \$ 147,168.99 \$ 447,168.39 390 137CBEI5 Jan-15 Dec-15 150% \$ 9,875.00 \$ 9,875.00 \$ 9,975.00 \$ 9,975.00 \$ 9,975.00 \$ 9,975.00 \$ 9,975.00 \$ 9,975.00 \$ 9,975.00 \$ 9,975.00 \$ 9,976.83 \$ 9,976.83 \$ 9,976.83 \$ 9,976.83 \$ 9,976.83 \$ 9,976.83 \$ 9,976.83 \$ 9,976.83 \$ 9,976.83 \$ 9,976.83 \$ 9,976.23 \$ 9,936.23 \$ 9,986.60 \$ 2,29,30.65 \$ 2,933.05 \$ 9,933.23 \$ 116.218 \$ 9,933.23 \$ <td>386</td> <td>134232LGE</td> <td>Jan-09</td> <td>Dec-16</td> <td>94%</td> <td>\$</td> <td>145,328.63</td> <td>\$ 148,731.27</td> <td>\$ 148,731.27</td> <td>100%</td>	386	134232LGE	Jan-09	Dec-16	94%	\$	145,328.63	\$ 148,731.27	\$ 148,731.27	100%
136LGE15	387	134LGE15	Jan-15	Dec-15	150%	\$	112,575.00	\$ 112,575.00	\$ 112,575.00	100%
137045LGE	388	135LGE15	Jan-15	Dec-15	150%	\$	78,999.95	\$ 78,999.95	\$ 78,999.95	100%
391 137LGE15 Jan-19 Dec-25 44% \$ 178,194.25 \$ 163,058.27 \$ 16,284 393 139788LGE Jan-09 Dec-15 107% \$ 99,363.23 \$ 99,768.28 \$ 99,763 394 139789LGE Jan-09 Dec-17 83% \$ 29,808.97 \$ 29,930.65 \$ 29,930 395 139864LGE Nov-14 Nov-15 162% \$ 7.2,200.00 \$ 72,200.00 \$ 72,200 396 140032LGE Jan-09 Dec-17 83% \$ 85,452.37 \$ 85,801.19 \$ 85,80 397 140234LGE Jan-09 Dec-17 83% \$ 85,452.37 \$ 85,801.19 \$ 85,80 398 14032LGE Jan-09 Dec-17 83% \$ 116,178.54 \$ 116,335.80 \$ 116,335 399 140608LGE Jan-09 Dec-17 83% \$ 116,178.54 \$ 116,335.80 \$ 116,335 399 140608LGE Jan-09 Dec-17 83% \$ 152,866.50 \$ 153,490.50 \$ 153,494 400 141LGE15 Jan-15 Dec-15 150% \$ 1,975.00 \$ 1,975.00 \$ 1,975.00 401 142LGE15 Jan-15 Dec-15 150% \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 301 414LGE15 Jan-15 Dec-15 150% \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 301 414LGE15 Jan-15 Dec-15 150% \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 402 143LGE16 Apr-14 Dec-15 128% \$ 115,731.84 \$ 115	389	136LGE15	Jan-15	Dec-15	150%	\$	19,750.00	\$ 19,750.00	\$ 19,750.00	100%
393 139682LGE Jan-09 Dec-15 107% \$ 99,363.23 \$ 99,768.83 \$ 99,768.83 \$ 99,768.83 \$ 393 139788LGE Jan-09 Dec-17 \$83% \$ 29,808.97 \$ 29,930.65 \$ 29,930.95 \$ 29,930.9	390	137045LGE	Jan-16	Dec-16	50%	\$	2,300,000.00	\$ 447,168.99	\$ 447,168.99	100%
393 13978BLGE Jan-09 Dec-15 107% \$ 99,363.23 \$ 99,768.83 \$ 99,768 394 13978BLGE Jan-09 Dec-17 83% \$ 29,808.97 \$ 29,300.00 \$ 72,200.00 \$ 79,000.00 \$	391	137LGE15	Jan-15	Dec-15	150%	\$	9,875.00	\$ 9,875.00	\$ 9,875.00	100%
394 13978PLGE	392	139682LGE	Jan-09	Dec-25	44%		178,194.25	\$ 163,058.27	\$ 16,284.32	10%
395 139864LGE Nov-14 Nov-15 162% \$ 72,200.00	393	139788LGE	Jan-09	Dec-15	107%	\$	99,363.23	\$ 99,768.83	\$ 99,768.83	100%
396 140032LGE Jan-09 Dec-17 83% \$ 85,452.37 \$ 85,801.19 \$ 85,80 397 140234LGE Jan-09 Dec-17 83% \$ 116,178.54 \$ 116,335.80 \$ 116,333 340342LGE Jan-09 Dec-17 83% \$ 152,866.50 \$ 153,490.50 \$ 25,58 399 140608LGE Jan-09 Dec-17 83% \$ 152,866.50 \$ 153,490.50 \$ 153,490 400 141LGE15 Jan-15 Dec-15 150% \$ 1,975.00 \$	394	139789LGE	Jan-09	Dec-17	83%	\$	29,808.97	\$ 29,930.65	\$ 29,930.65	100%
397 140234LGE	395	139864LGE	Nov-14	Nov-15	162%	\$	72,200.00	\$ 72,200.00	\$ 72,200.00	100%
398	396	140032LGE	Jan-09	Dec-17	83%	\$	85,452.37	\$ 85,801.19	\$ 85,801.19	100%
399 140608LGE Jan-09 Dec-17 83% \$ 152,866.50 \$ 153,490.50 \$ 153,494	397	140234LGE	Jan-09	Dec-17	83%	\$	116,178.54	\$ 116,335.80	\$ 116,335.80	100%
400 141LGE15 Jan-15 Dec-15 150% \$ 1,975.00 \$ 1,975.00 \$ 1,975.00 \$ 1,975.00 \$ 1,975.00 \$ 1,975.00 \$ 1,975.00 \$ 1,975.00 \$ 98,749.97 \$ 98,765.00 \$ 12,550.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37	398	140342LGE	Jun-13	Dec-18	55%	\$	66,242.15	\$ 56,279.85	\$ 25,581.75	45%
401 142LGEI5 Jan-15 Dec-15 150% \$ 98,749.97 \$ 98,749.97 \$ 98,749.97 \$ 98,749.97 \$ 98,749.97 \$ 98,749.97 \$ 98,749.97 \$ 98,749.97 \$ 98,749.97 \$ 98,749.97 \$ 98,749.97 \$ 99,762.00 \$ 59,250.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 24,817.37	399	140608LGE	Jan-09	Dec-17	83%	\$	152,866.50	\$ 153,490.50	\$ 153,490.50	100%
402 143LGE15 Jan-15 Dec-15 150% \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 23,779.77 \$ 24,817.37 \$ 24,817.37	400	141LGE15	Jan-15	Dec-15	150%	\$	1,975.00	\$ 1,975.00	\$ 1,975.00	100%
403 144LGE15 Jan-15 Dec-15 150% \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 25,675.00 \$ 15,731.84 \$ 128,772.40 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.3	401	142LGE15	Jan-15	Dec-15	150%	\$	98,749.97	\$ 98,749.97	\$ 98,749.97	100%
404 145853LGE Apr-14 Dec-15 128% \$ 115,731.84 \$ 115,731.84 \$ 115,731.84 \$ 115,731.84 \$ 115,731.84 \$ 115,731.84 \$ 115,731.84 \$ 115,731.84 \$ 115,731.84 \$ 115,731.84 \$ 115,731.84 \$ 115,731.84 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.70 \$ 23,779.77 \$ 23,779.70 \$ 23,779.77 \$ 23,779.70 \$ 23,779.70 \$ 24,817.37 \$ 24,817	402	143LGE15	Jan-15	Dec-15	150%	\$	59,250.00	\$ 59,250.00	\$ 59,250.00	100%
405 145854LGE Apr-14 Dec-15 128% \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 23,779.77 \$ 24,817.37 \$ 29,624.98 \$ 29,624.98	403	144LGE15	Jan-15	Dec-15	150%	\$	25,675.00	\$ 25,675.00	\$ 25,675.00	100%
406 145858LGE Apr-14 Dec-15 128% \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 24,817.37 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 29,624.98 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 \$ 65,617.19	404	145853LGE	Apr-14	Dec-15	128%	\$	115,731.84	\$ 115,731.84	\$ 115,731.84	100%
407 145LGE15 Jan-15 Dec-15 150% \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 29,624.98 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99 \$ 29,624.99	405	145854LGE	Apr-14	Dec-15	128%	\$	23,779.77	\$ 23,779.77	\$ 23,779.77	100%
408 146LGE15 Jan-15 Dec-15 150% \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 11,850.00 \$ 29,624.98 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40	406	145858LGE	Apr-14	Dec-15	128%	\$	24,817.37	\$ 24,817.37	\$ 24,817.37	100%
409 147LGE15 Jan-15 Dec-15 150% \$ 29,624.98 \$ 29,624.98 \$ 29,624.98 410 148LGE15 Jan-15 Dec-15 150% \$ 49,375.00 \$ 49,375.00 \$ 49,375.00 \$ 49,375.00 \$ 49,375.00 \$ 49,375.00 \$ 49,375.00 \$ 39,500.00 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$ 21,872.40 \$	407	145LGE15	Jan-15	Dec-15	150%		19,750.00	\$ 19,750.00	\$ 19,750.00	100%
410 148LGE15 Jan-15 Dec-15 150% \$ 49,375.00 \$ 49,375.00 \$ 49,375.00 411 149LGE15 Jan-15 Dec-15 150% \$ 39,500.00 \$ 65,617.19 \$ 67,612 \$ 62	408	146LGE15	Jan-15	Dec-15	150%	\$	11,850.00	\$ 11,850.00	\$ 11,850.00	100%
411 149LGE15 Jan-15 Dec-15 150% \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 39,500.00 \$ 65,617.19	409	147LGE15	Jan-15	Dec-15	150%		29,624.98	\$ 29,624.98	\$ 29,624.98	100%
412 150012LGE Apr-14 Dec-16 82% \$ 65,617.19 \$ 65,617.19 \$ 65,617.19 413 150020LGE Apr-14 Dec-16 82% \$ 21,872.40 \$ 21,872.41 \$ 21,872.41 \$ 21,872.41 \$ 21,872.41 \$	410	148LGE15	Jan-15	Dec-15	150%	\$	49,375.00	\$ 49,375.00	\$ 49,375.00	100%
413 150020LGE Apr-14 Dec-16 82% \$ 21,872.40	411	149LGE15	Jan-15	Dec-15	150%	\$	39,500.00	\$ 39,500.00	\$ 39,500.00	100%
414 150030LGE Apr-14 Dec-15 128% \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 139,676.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.36 \$ 19,760.42 \$ 174,979.17 \$ 197,500.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,	412	150012LGE	Apr-14	Dec-16	82%	\$	65,617.19	\$ 65,617.19	\$ 65,617.19	100%
415 150037LGE Apr-14 Dec-15 128% \$ 99,768.83 \$ 76,745.25	413	150020LGE	Apr-14	Dec-16	82%	\$	21,872.40	\$ 21,872.40	\$ 21,872.40	100%
416 150041LGE Apr-14 Dec-16 82% \$ 76,745.25 \$ 774.25 \$ 774.27 \$ 774.27 \$ 774.27 \$ 774.27 \$ 774.27 \$ 774.27 \$ 774.27 \$ 774.27 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 \$ 774.25 <td>414</td> <td>150030LGE</td> <td>Apr-14</td> <td>Dec-15</td> <td>128%</td> <td></td> <td>139,676.36</td> <td>\$ 139,676.36</td> <td>\$ 139,676.36</td> <td>100%</td>	414	150030LGE	Apr-14	Dec-15	128%		139,676.36	\$ 139,676.36	\$ 139,676.36	100%
417 150076LGE Apr-14 Dec-16 82% \$ 174,979.17 \$ 197,50.00 \$ 197,50.00 \$ 197,50.00 \$ 197,50.00 \$ 197,50.00 \$ 151,443.96	415	150037LGE	Apr-14	Dec-15	128%	\$	99,768.83	\$ 99,768.83	\$ 99,768.83	100%
418 150LGE15 Jan-15 Dec-15 150% \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 353,524.97 \$ 352,498.99 \$ 29,624.99 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96	416	150041LGE	Apr-14	Dec-16			76,745.25	\$ 76,745.25	\$ 76,745.25	100%
419 151LGE15 Jan-15 Dec-15 150% \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 353,524.97 \$ 151,443.96 <td>417</td> <td>150076LGE</td> <td>-</td> <td>Dec-16</td> <td>82%</td> <td></td> <td>174,979.17</td> <td>\$ 174,979.17</td> <td>174,979.17</td> <td>100%</td>	417	150076LGE	-	Dec-16	82%		174,979.17	\$ 174,979.17	174,979.17	100%
420 152000LGE Jan-09 May-20 66% \$ 30,286.74 \$ 30,286.74 \$ 15,143 421 152002LGE Apr-14 Dec-16 82% \$ 151,443.96 \$ 151,	418	150LGE15	Jan-15	Dec-15	150%	\$	19,750.00	\$ 19,750.00	\$ 19,750.00	100%
421 152002LGE Apr-14 Dec-16 82% \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 151,443.96 \$ 29,624.99 \$ 29,624.90 \$ 29,624.94 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,7	419	151LGE15	Jan-15	Dec-15	150%	\$	353,524.97	\$ 353,524.97	\$ 353,524.97	100%
422 152LGE15 Jan-15 Dec-15 150% \$ 29,624.99 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00 \$ 29,000.00	420	152000LGE	Jan-09	May-20	66%	\$	30,286.74	\$ 30,286.74	\$ 15,143.37	50%
423 153LGE15 Jan-15 Dec-15 150% \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 59,250.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 40,342.53	421	152002LGE	Apr-14	Dec-16	82%	\$	151,443.96	\$ 151,443.96	\$ 151,443.96	100%
424 154LGE15 Jan-15 Dec-15 150% \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 19,750.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 40,342.53 \$ 57,499.67	422	152LGE15	Jan-15	Dec-15	150%	\$	29,624.99	\$ 29,624.99	\$ 29,624.99	100%
425 155LGE15 Jan-15 Dec-15 150% \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 40,342.53 \$ 57,499.67 \$ 19,000.00 \$ 79,000.00	423	153LGE15	Jan-15	Dec-15	150%		59,250.00	\$ 59,250.00	\$ 59,250.00	100%
426 157LGE15 Jan-15 Dec-15 150% \$ 40,342.53 \$ 355,499.79 \$ 355,49	424	154LGE15	Jan-15	Dec-15	150%	\$	19,750.00	\$ 19,750.00	\$ 19,750.00	100%
427 158LGE15 Jan-15 Dec-15 150% \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 355,499.79 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 51,350.00 \$ 51,350.00 \$ 51,350.00 \$ 51,350.00 \$ 51,350.00 \$ 51,350.00 \$ 59,249.86 \$ 59,249	425	155LGE15	Jan-15	Dec-15	150%	\$	79,000.00	\$ 79,000.00	\$ 79,000.00	100%
428 159LGE15 Jan-15 Dec-15 150% \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 79,000.00 \$ 51,350.00 \$ 51,350.00 \$ 51,350.00 \$ 51,350.00 \$ 51,350.00 \$ 51,350.00 \$ 51,350.00 \$ 59,249.86		157LGE15	Jan-15			\$	40,342.53	\$	\$ 40,342.53	100%
429 160LGE15 Jan-15 Dec-15 150% \$ 51,350.00 \$ 59,249.86		158LGE15	Jan-15			\$	355,499.79	\$ 355,499.79	\$ 355,499.79	100%
430 161LGE15 Jan-15 Dec-15 150% \$ 59,249.86 \$ 59,249.86 \$ 59,249.86 431 162LGE15 Jan-15 Dec-15 150% \$ 9,875.00 \$ 9,875.00 \$ 9,875.00 432 163LGE15 Jan-15 Dec-15 150% \$ 197,499.67 \$ 197,499.67 \$ 197,499.67 433 164LGE15 Jan-15 Dec-15 150% \$ 39,499.89 \$ 39,499.89 \$ 39,499.89		159LGE15	Jan-15	Dec-15	150%	\$	79,000.00	\$ 79,000.00	\$ 79,000.00	100%
431 162LGE15 Jan-15 Dec-15 150% \$ 9,875.00 \$ 9,875.00 \$ 9,875.00 432 163LGE15 Jan-15 Dec-15 150% \$ 197,499.67 \$ 197,499.67 \$ 197,499.67 433 164LGE15 Jan-15 Dec-15 150% \$ 39,499.89 \$ 39,499.89 \$ 39,499.89	429	160LGE15	Jan-15		150%	\$	51,350.00	\$ 51,350.00	\$ 51,350.00	100%
432 163LGE15 Jan-15 Dec-15 150% \$ 197,499.67 \$ 197,499.67 \$ 197,499.67 \$ 197,499.67 \$ 39,499.89 <td>430</td> <td>161LGE15</td> <td>Jan-15</td> <td>Dec-15</td> <td>150%</td> <td>\$</td> <td>59,249.86</td> <td>\$ 59,249.86</td> <td>\$ 59,249.86</td> <td>100%</td>	430	161LGE15	Jan-15	Dec-15	150%	\$	59,249.86	\$ 59,249.86	\$ 59,249.86	100%
433 164LGE15 Jan-15 Dec-15 150% \$ 39,499.89 \$ 39,499.89 \$ 39,499.89		162LGE15			150%		9,875.00	\$ 	\$ 9,875.00	100%
		163LGE15			150%		197,499.67	\$ 197,499.67	\$ 197,499.67	100%
434 165LGE15 Jan-15 Dec-15 150% \$ 75,049.93 \$ 75,049.93 \$ 75.049.93					150%			\$ 39,499.89	\$ 39,499.89	100%
						\$,	\$	75,049.93	100%
									9,875.00	100%
								\$	158,000.00	100%
							,	\$	59,250.00	100%
	438	169LGE15		Dec-15			98,749.94	\$	\$ 98,749.94	100%
									78,999.89	100%
440 171LGE15 Jan-15 Dec-15 150% \$ 29,625.05 \$ 29,625.05 \$ 29,625	440	171LGE15	Jan-15	Dec-15	150%	\$	29,625.05	\$ 29,625.05	\$ 29,625.05	100%

		Date		Percent of						Percent of
Line			Estimated Project		O	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	-	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	 (H)	(I) = (H/G)
441	172LGE15	Jan-15	Dec-15	150%	\$	78,999.88	\$	78,999.88	\$ 78,999.88	100%
442	175LGE15	Jan-15	Dec-15	150%	\$	50,428.07	\$	50,428.07	\$ 50,428.07	100%
443	176LGE15	Jan-15	Dec-15	150%	\$	108,624.83	\$	108,624.83	\$ 108,624.83	100%
444	177LGE15	Jan-15	Dec-15	150%	\$	16,886.25	\$	16,886.25	\$ 16,886.25	100%
445	178LGE15	Jan-15	Dec-15	150%	\$	29,624.98	\$	29,624.98	\$ 29,624.98	100%
446	179LGE15	Jan-15	Dec-15	150%	\$	375,249.92	\$	375,249.92	\$ 375,249.92	100%
447	200LGE15	Jan-15	Dec-16	75%	\$	395,000.02	\$	395,000.02	\$ 296,250.01	75%
448	200LGE16	Jan-16	Dec-17	25%	\$	39,500.00	\$	39,500.00	\$ 7,900.02	20%
449	201LGE15	Jan-15	Dec-16	75%	\$	98,750.00	\$	98,750.00	\$ 69,125.00	70%
450	201LGE16	Jan-16	Dec-17	25%	\$	869,000.00	\$	869,000.00	\$ 217,249.98	25%
451	202LGE15	Jan-15	Dec-16	75%	\$	177,749.98	\$	177,749.98	\$ 138,249.96	78%
452	202LGE16	Jan-16	Dec-17	25%	\$	782,100.00	\$	782,100.00	\$ 86,899.98	11%
453	203LGE15	Jan-15	Dec-16	75%	\$	138,250.00	\$	138,250.00	\$ 103,687.52	75%
454	203LGE16	Jan-16	Dec-17	25%	\$	494,954.75	\$	494,954.75	\$ 119,329.50	24%
455	204LGE16	Jan-16	Dec-17	25%	\$	7,994,800.09	\$	7,994,800.09	\$ 2,989,359.97	37%
456	205LGE16	Jan-16	Dec-17	25%	\$	2,701,800.40	\$	2,701,800.40	\$ 607,905.24	23%
457	400LGE16	Jan-15	Dec-16	75%	\$	1,501,000.00	\$	1,501,000.00	\$ 750,500.03	50%
458	CCAPR340	Jan-13	Dec-25	27%	\$	380,797.12	\$	2,396,967.67	\$ 2,090,659.07	87%
459	CEMTR134	Jan-13	Dec-19	50%	\$	6,969,356.46	\$	4,957,978.60	\$ 2,396,925.77	48%
460	CNBCD340O	Jan-13	Dec-25	27%	\$	3,354,600.26	\$	7,268,957.43	\$ 6,291,068.94	87%
461	CNBCD340U	Dec-12	Dec-25	27%	\$	4,529,914.44	\$	11,716,932.63	\$ 10,116,838.47	86%
462	CNBRD340O	Jan-13	Dec-25	27%	\$	2,263,957.35	\$	4,535,320.33	\$ 3,968,798.26	88%
463	CNBRD340U	Jan-13	Dec-25	27%	\$	979,727.64	\$	318,409.64	\$ 269,035.74	84%
464	CNBRD341U	Jan-13	Dec-25	27%	\$	3,474,087.77	\$	13,937,273.52	\$ 11,770,274.09	84%
465	CNBSV340O	Dec-12	Dec-25	27%	\$	1,486,230.63	\$	4,274,537.38	\$ 3,554,578.07	83%
466	CNBSV340U	Jan-13	Dec-25	27%	\$	1,409,553.18	\$	3,456,156.75	\$ 2,962,062.46	86%
467	CNBVLT343	Jan-13	Dec-25	27%	\$	1,143,920.95	\$	2,006,986.12	\$ 1,640,181.24	82%
468	CPBWK340	Jan-13	Dec-25	27%	\$	2,534,000.08	\$	3,845,753.11	\$ 3,184,457.97	83%
469	CRCST340	Jan-13	Dec-25	27%	\$	650,533.40	\$	559,475.98	\$ 430,291.09	77%
470	CRDCBL340	Jan-13	Dec-25	27%	\$	1,562,033.74	\$	3,005,404.24	\$ 2,587,404.22	86%
471	CRDD340O	Jan-13	Dec-21	39%	\$	7,615,347.51	\$	15,400,294.38	\$ 13,246,494.80	86%
472	CRDD340U	Jan-13	Dec-25	27%	\$	3,172,666.29	\$	4,133,723.78	\$ 3,485,448.64	84%
473	CRDMV332	Jan-13	Dec-25	27%	\$	431,789.36	\$	778,620.16	\$ 652,970.04	84%
474	CRELD340	Jan-13	Dec-25	27%	\$	1,135,121.38	\$	2,394,734.76	\$ 2,074,831.08	87%
475	CRPOLE340	Jan-13	Dec-25	27%	\$	4,709,841.77	\$	10,098,926.82	\$ 8,901,593.77	88%
476	CRSTLT332	Jan-13	Dec-25	27%	\$	4,663,082.11	\$	9,511,543.56	\$ 8,270,355.72	87%
477	CSTLT332	Dec-12	Feb-25	29%	\$	3,794,109.99	\$	7,252,605.90	\$ 6,213,333.37	86%
478	CSTRMLGE	Jan-13	Dec-25	27%	\$	2,288,400.10	\$	4,152,918.08	\$ 3,514,311.37	85%
479	CSYSEN340	Jan-13	Dec-25	27%	\$	283,930.01	\$	1,240,468.68	\$ 1,151,964.50	93%
480	CTBRD340O	Dec-12	Dec-25	27%	\$	6,006,174.39	\$	11,387,557.36	\$ 9,775,401.54	86%
481	CTBRD340U	Dec-12	Aug-25	28%	\$	1,289,743.85	\$	3,050,019.01	\$ 2,601,159.20	85%
482	CTPD340	Jan-13	Dec-25	27%	\$	758,700.60	\$	1,875,087.91	\$ 1,542,579.83	82%
483	CVLT343	Jan-13	Dec-25	27%	\$	1,333,898.02	\$	2,534,426.47	\$ 2,191,484.19	86%
484	CXFRM311	Jan-13	Dec-25	27%	\$	9,340,515.79	\$	18,762,439.74	\$ 15,880,789.17	85%
485	CXFRM340	Jan-13	Dec-25	27%	\$	528,605.89	\$	1,271,119.36	\$ 1,111,776.25	87%
486	L5-2015	Jan-15	Dec-15	150%	\$	129,800.00	\$	51,751.66	\$ 51,751.66	100%
487	L5-2016	Jan-16	Dec-16	50%	\$	138,000.00	\$	51,757.13	\$ 25,569.75	49%
488	L8-2015	Jan-15	Jun-16	100%	\$	238,099.80	\$	222,000.00	\$ 222,000.00	100%
489	L8-2016	Jan-16	Jun-17	33%	\$	265,800.00	\$	222,000.01	\$ 111,000.06	50%
490	L9-2015	Jan-15	Jun-16	100%	\$	1,700,000.00	\$	4,346,987.28	\$ 4,346,987.28	100%
491	L9-2016	Jan-15	Jun-16	100%	\$	1,800,000.00	\$	4,967,982.16	\$ 4,967,982.16	100%
492	LBR-16	Jan-16	Dec-16	50%	\$	795,000.00	\$	425,155.96	\$ 284,969.88	67%
493	LBRFAIL15	Jan-15	Dec-15	150%	\$	379,947.90	\$	810,085.30	\$ 810,085.30	100%
494	LBRFAIL16	Jan-16	Dec-16	50%	\$	379,781.55	\$	710,017.00	\$ 355,008.56	50%
495	LOTFAIL15	Jan-15	Dec-15	150%	\$	189,985.80	\$	449,988.04	\$ 449,988.04	100%

		Date		Percent of						Percent of
Line		Construction	Estimated Project	Elapsed	(Original Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
496	LOTFAIL16	Jan-16	Dec-16	50%	\$	189,985.80	\$	449,987.98	\$ 224,993.90	50%
497	L-OTHER15	Jan-15	Dec-15	150%	\$	94,917.98	\$	600,103.92	\$ 600,103.92	100%
498	L-OTHER16	Jan-16	Dec-16	50%	\$	142,107.48	\$	599,633.93	\$ 361,205.58	60%
499	LOTPR15	Jan-15	Dec-15	150%	\$	56,904.25	\$	59,998.40	\$ 59,998.40	100%
500	LOTPR16	Jan-16	Dec-16	50%	\$	58,614.88	\$	60,230.02	\$ 30,115.02	50%
501	LOTPRFL15	Jan-15	Dec-15	150%	\$	41,994.73	\$	40,307.86	\$ 40,307.86	100%
502	LOTPRFL16	Jan-16	Dec-16	50%	\$	41,994.73	\$	40,307.81	\$ 20,153.70	50%
503	LRELAY-15	Jan-15	Dec-15	150%	\$	225,000.00	\$	429,867.49	\$ 429,867.49	100%
504	LRELAY-16	Jan-16	Dec-16	50%	\$	250,000.00	\$	474,916.58	\$ 314,483.22	66%
505	LREL-FL15	Jan-15	Dec-15	150%	\$	64,600.56	\$	65,326.45	\$ 65,326.45	100%
506	LREL-FL16	Jan-16	Dec-16	50%	\$	64,600.56	\$	65,442.17	\$ 32,721.11	50%
507	LRTU-15	Jan-15	Dec-15	150%	\$	375,000.00	\$	725,306.85	\$ 725,306.85	100%
508	LRTU-16	Jan-16	Dec-16	50%	\$	290,000.00	\$	830,326.28	\$ 594,115.83	72%
509	LRTU-FL15	Jan-15	Dec-15	150%	\$	24,225.05	\$	25,250.23	\$ 25,250.23	100%
510	LRTU-FL16	Jan-16	Dec-16	50%	\$	24,225.05	\$	25,134.41	\$ 12,567.23	50%
511	LTFFAIL15	Jan-15	Dec-15	150%	\$	1,425,099.30	\$	1,425,438.11	\$ 1,425,438.11	100%
512	LTPGENLG	Jan-13	Dec-25	27%	\$	118,504,920.00	\$	501,250.00	\$ 151,250.02	30%

		Date		Percent of						Percent of
Line			Estimated Project	Elapsed	(Original Budget		Most Recent	Total Project	Total
No.	Project No.		Completion Date	Time		Estimate	I	Budget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
1	112767	Sep-01	Dec-24	58%	\$	6,694,446.98	\$	7,659,675.24	\$ 5,584,675.24	73%
2	117149	Jan-03	Dec-15	94%	\$	128,301,975.20	\$	130,170,085.32	\$ 129,600,085.32	100%
3	117361	Mar-04	Dec-25	50%	\$	27,259.10	\$	28,691.06	\$ 28,691.06	100%
4	119902	Dec-04	Dec-25	49%	\$	203,867.06	\$	92,663.13	\$ 92,663.13	100%
5	121684	May-06	Nov-14	104%	\$	44,825,583.29	\$	44,005,520.99	\$ 44,005,520.99	100%
6	122457	Jan-07	Dec-25	43%	\$	529,000.00	\$	(28,000.00)	\$ (28,000.00)	
7	122650	Jan-07	Dec-14	102%	\$	-	\$	219,610.96	\$ 219,610.96	100%
8	123137	Jan-05	Dec-21	60%	\$	23,831,043.05	\$	33,995,894.16	\$ 6,027,220.46	18%
9	123220	Mar-08	Feb-15	101%	\$	2,054,451.34	\$	2,392,103.07	\$ 2,392,103.07	100%
10	123929	Jan-14	Nov-14	139%	\$	18,900.00	\$	13,269.00	\$ 13,269.00	100%
11	123930	Dec-09	Nov-14	107%	\$	64,000.00	\$	55,593.33	\$ 55,593.33	100%
12	124035	Apr-08	Dec-14	102%	\$	1,999,998.79	\$	1,863,226.79	\$ 1,863,226.79	100%
13	124042	Jan-14	Nov-14	139%	\$	220,001.27	\$	135,405.10	\$ 135,405.10	100%
14	124068	Aug-10	Nov-14	108%	\$	1,799,999.69	\$	2,595,360.74	\$ 2,595,360.74	100%
15	124086	Jan-14	Dec-14	116%	\$	340,000.00	\$	415,953.58	\$ 415,953.58	100%
16	124087	May-14	Dec-14	124%	\$	340,000.19	\$	415,953.59	\$ 415,953.59	100%
17	124489	Jan-09	Nov-14	106%	\$	199,078.45	\$	0.01	\$ 0.01	100%
18	126141	Jan-14	Dec-14	117%	\$	474,999.36	\$	475,296.51	\$ 475,296.51	100%
19	126656	Jan-10	Dec-14	103%	\$	4,097,896.47	\$	4,654,952.20	\$ 4,654,952.20	100%
20	127090	Aug-09	Mar-15	99%	\$	15,345,416.63	\$	18,516,318.50	\$ 18,516,318.50	100%
21	127091	Aug-09	Mar-17	73%	\$	17,523,444.92	\$	16,792,184.38	\$ 3,984,686.86	24%
22	127092	Aug-09	Dec-16	75%	\$	10,007,542.26	\$	18,833,180.76	\$ 18,833,180.76	100%
23	127095	Aug-09	Dec-16	75%	\$	16,845,883.92	\$	17,555,614.93	\$ 4,425,034.90	25%
24	127135	Oct-08	Jun-24	41%	\$	66,841,911.56	\$	77,800,554.47	\$ 11,325,450.16	15%
25	127181	Jul-11	Jun-15	91%	\$	197,500.00	\$	1,142,989.69	\$ 1,142,989.69	100%
26	127201	Aug-09	Nov-14	106%	\$	14,798,029.35	\$	15,772,877.65	\$ 15,772,877.65	100%
27	127202	Aug-09	Oct-15	89%	\$	17,790,363.47	\$	16,057,396.45	\$ 10,278,396.45	64%
28	127559	Jan-10	Jul-16	78%	\$	312,231,284.84	\$	124,577,163.95	\$ 120,587,843.32	97%
29	127585	Jan-13	Nov-14	118%	\$	524,999.51	\$	563,885.95	\$ 563,885.95	100%
30	127591	May-10	Nov-14	107%	\$	230,001.12	\$	222,805.17	\$ 222,805.17	100%
31	127593	Jan-13	Jul-15	84%	\$	1,399,998.20	\$	1,324,871.37	\$ 1,024,871.37	77%
32	127608	Jan-14	Feb-15	100%	\$	3,149,998.86	\$	672,554.66	\$ 672,554.66	100%
33	127642	Dec-12	May-15	90%	\$	8,299,999.78	\$	7,065,893.76	\$ 6,965,893.76	99%
34	130135	Aug-10	Nov-14	108%	\$	33,575.00	\$	31,431.80	\$ 31,431.80	100%
35	130205	Jan-13	Dec-14	108%	\$	98,749.45	\$	90,017.60	\$ 90,017.60	100%
36	130321	Jan-13	Dec-15	72%	\$	1,189,990.80	\$	286,332.97	\$ 286,332.97	100%
37	130322	Jan-13	Nov-14	118%	\$	39,120.75	\$	46,620.02	\$ 46,620.02	100%
38	130332	Jan-13	Nov-14	118%	\$	49,740.39	\$	63,332.92	\$ 63,332.92	100%
39	130355	Jul-13	Nov-14	124%	\$	1,392,731.21	\$	1,491,222.36	\$ 1,491,222.36	100%
40	130392	Dec-12	Nov-14	118%	\$	19,750.01	\$	12,446.28	\$ 12,446.28	100%
41	130718	Jun-13	Dec-14	110%	\$	550,096.77	\$	661,552.60	\$ 661,552.60	100%
42	130770	Dec-11	Nov-14	111%	\$	277,786.87	\$	70,088.22	\$ 70,088.22	100%
43	130875	Jan-10	Jan-17	73%	\$	283,407,132.14	\$	323,859,408.65	\$ 271,180,839.95	84%
44	130881	Jan-10	Apr-17	70%	\$	216,887,937.53	\$	281,933,633.11	\$ 95,945,169.55	34%
45	130896	Oct-11	Dec-16	65%	\$	166,085,873.20	\$	114,422,201.04	\$ 69,187,934.10	60%
46	131019	Sep-11	Dec-14	105%	\$	829,500.01	\$	2,791,864.16	\$ 2,791,864.16	100%
47	131031	Sep-12	Dec-14	107%	\$	1,675,987.69	\$	2,092,725.23	\$ 2,092,725.23	100%
48	131314	Feb-12	Jun-15	91%	\$	2,996,363.64	\$	14,939,181.69	\$ 13,310,073.43	89%
49	131342	Oct-11	Dec-14	105%	\$	948,089.64	\$	2,619,017.71	\$ 2,619,017.71	100%
50	131361	Apr-13	Nov-14	121%	\$	75,000.00	\$	962.80	\$ 962.80	100%
51	131443	Jan-12	Jun-15	93%	\$	4,799,227.50	\$	9,837,910.13	\$ 9,760,692.90	99%
52	131612	Jan-09	Dec-14	103%	\$	230,175.00	\$	-	\$ -	100%
53	131701	Jan-12	Mar-15	97%	\$	1,995,860.28	\$	11,449,271.39	\$ 11,449,271.39	100%
54	131828	Jan-12	Nov-14	111%	\$	3,071,125.00	\$	2,751,529.89	\$ 2,751,529.89	100%
55	131915	Jan-15	Nov-21	2%	\$	67,200.00	\$	158,100.00	\$ 5,850.00	4%

		Date		Percent of							Percent of
Line			Estimated Project	Elapsed	(Original Budget		Most Recent		Total Project	Total
No.	Project No.	-	Completion Date	Time		Estimate	F	Budget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
56	131936	Jan-13	Nov-14	118%	\$	24,000.00	\$	13,906.78	\$	13,906.78	100%
57	132058	Jan-14	Dec-19	19%	\$	4,345.00	\$	76,630.00	\$	9,875.00	13%
58	132091	Jan-11	Nov-14	109%	\$	172,000.00	\$	404,734.49	\$	404,734.49	100%
59	132804	Apr-11	Dec-14	104%	\$	5,100,000.00	\$	4,985,495.41	\$	4,985,495.41	100%
60	132888	Jun-11	Nov-14	110%	\$	1,876,834.69	\$	1,307,779.69	\$	1,307,779.69	100%
61	132891	Jan-14	Dec-14	116%	\$	700,000.01	\$	420,000.00	\$	420,000.00	100%
62	132894	Sep-14	Dec-14	149%	\$	225,000.00	\$	225,000.00	\$	225,000.00	100%
63	132897	Jan-14	May-15	87%	\$	555,000.00	\$	475,000.00	\$	422,000.00	89%
64	132899	Jan-14	May-15	82%	\$	540,000.00	\$	475,000.00	\$	422,000.00	89%
65	132901	Sep-13	Oct-15	72%	\$	3,750,000.00	\$	4,077,820.72	\$	4,027,820.72	99%
66	132904	Jan-14	Dec-14	116%	\$	120,000.00	\$	151,189.82	\$	151,189.82	100%
67	132916	Jan-14	Jun-15	78%	\$	2,400,000.00	\$	2,309,720.57	\$	1,299,720.57	56%
68	132919	Jan-14	Jun-15	78%	\$	2,300,000.00	\$	2,310,124.95	\$	800,124.95	35%
69	132920	Jan-14	Aug-16	43%	\$	1,784,000.00	\$	1,904,641.04	\$	1,049,641.04	55%
70	132922	Jan-14	Dec-14	116%	\$	5,500,000.00	\$	2,000,000.00	\$	2,000,000.00	100%
71	132923	Jan-14	Dec-16	39%	\$	2,153,000.00	\$	1,452,755.53	\$	749,755.53	52%
72	132924	Jan-13	Dec-14	108%	\$	5,100,000.00	\$	6,064,252.90	\$	6,064,252.90	100%
73	132928	Apr-13	Nov-16	52%	\$	702,034.00	\$	185,285.76	\$	98,674.76	53%
74	132929	Jan-13	Nov-16	55%	\$	848,000.00	\$	605,800.00	\$	176,800.00	29%
75	132940	Jan-14	Dec-14	116%	\$	85,000.00	\$	114,793.05	\$	114,793.05	100%
76	132943	Jan-14	Dec-14	116%	\$	35,000.00	\$	35,330.07	\$	35,330.07	100%
77	132956	Dec-12	Dec-14	108%	\$	810,000.00	\$	659,205.77	\$	659,205.77	100%
78 70	132958	Jan-15	Dec-15	16%	\$	2,000,000.00	\$	1,200,000.00	\$	500,000.00	42%
79	132972	Jan-14	Feb-15	100%	\$	400,000.00	\$	250,000.00	\$	250,000.00	100%
80	132975	Jan-14	Feb-15	100%	\$	400,000.00	\$	390,000.00	\$	390,000.00	100%
81	132997	Aug-13	Dec-14	112%	\$	90,000.00	\$	78,400.10	\$	78,400.10	100%
82	132998	Jan-14	Dec-14	116%	\$	160,000.01	\$	149,783.15	\$	149,783.15	100%
83	133002	Mar-14	Apr-15	86%	\$	3,500,000.00	\$	2,600,000.00	\$	1,000,000.00	38%
84	133102	Jan-15 Jan-13	Nov-17	5%	\$	4,500,000.00	\$	4,342,000.00	\$	217,083.40	5%
85	133227 133241	Jan-13 Jan-14	Dec-14 Dec-14	108%	\$	2,550,000.01	\$	2,967,124.05	\$ \$	2,967,124.05	100% 100%
86 87	133241	Apr-13	Nov-14	116% 121%	\$ \$	19,836.90	\$ \$	17,380.00 460,880.81	\$	17,380.00	100%
88	133340	Feb-13	Nov-14 Nov-14	111%	\$	512,260.81 103,896.26	\$	780,007.11	\$	460,880.81 780,007.11	100%
89	133346	Jan-13	Nov-14 Nov-14	113%	\$	257,128.63	\$	1,644,065.12	\$	1,644,065.12	100%
			Nov-14 Nov-14	128%	\$		\$		\$		
90	133486 133614	Sep-13 Oct-11	Dec-17		\$	485,814.29	\$	366,650.88 316,837,032.55	\$	366,650.88 292,849,343.12	100% 92%
91				55%		369,561,041.86	\$		\$		100%
92	133806	Jan-14 Jun-12	Dec-14	116%	\$ \$	29,755.35	\$	33,346.86	\$	33,346.86	
93 94	134003 134031	Jun-12 Jun-11	Dec-14	106% 105%	\$	195,318.17	\$	101,958.60	\$	101,958.60	100%
94 95		Dec-13	Dec-14		\$	458,932.50		144,527.10	\$	144,527.10 238,370.82	100%
93 96	134227 134230	Mar-14	Nov-14 Nov-14	125% 149%	\$	316,911.60 354,706.98		238,370.82 56,239.56	\$		100% 100%
90 97	134230	Jan-09	Dec-14	104%	\$	574,408.13	\$ \$	494,330.23	\$	56,239.56 494,330.23	100%
98	134231	Aug-13	Dec-14	111%	\$	5,500,000.00	\$	2,527,554.51	\$		100%
90 99	134234	Jun-13			\$	699,868.02			\$	2,527,554.51	
100	134242	Apr-14	Jan-15 Dec-14	105% 130%	\$	796,794.72	\$ \$	505,487.61 246,802.95	\$	505,487.61 246,802.95	100% 100%
101	134288	Apr-14 Apr-13	Dec-14 Dec-18	33%	\$	1,000,000.00	\$	530,000.00	\$	30,000.00	6%
		Jun-14	Dec-18			1,000,000.00					
102 103	134295 134624	Mar-13	Apr-15	149% 96%	\$ \$	9,720,000.00	\$ \$	(667.17) 8,425,193.84	\$	(667.17) 8,373,795.60	100% 99%
103	134624	Jan-13	Apr-15 Nov-14	96% 118%	\$	79,000.00	\$	35,911.40	\$	35,911.40	99% 100%
104	134691	Jan-13 Jan-14	Dec-15	58%	\$	355,499.99	\$	158,000.00	\$	158,000.00	100%
105	134703	Jul-14 Jul-11	Dec-15	38% 81%	\$,	\$	142,031.30	\$	42,031.30	30%
106	134898	Jui-11 Apr-14	Dec-15 Dec-14	81% 122%	\$	300,000.00 146,016.96	\$	142,031.30	\$	146,016.96	100%
107	134957	Apr-14 Jan-14	Dec-14 Dec-14	116%	\$	75,229.57	\$	71,739.14	\$	71,739.14	100%
108	134967	Jan-14 Jan-14	Dec-14 Dec-14	116%	\$	73,229.37 78,475.95	\$	71,739.14	\$	77,035.39	100%
					\$				\$		
110	134975	Jan-14	Dec-14	116%	Ъ	110,607.39	\$	101,153.53	\$	101,153.53	100%

		Date		Percent of						Percent of
Line			Estimated Project	Elapsed	O	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
111	135000	Jan-14	Dec-14	116%	\$	915,332.17	\$	726,885.29	\$ 726,885.29	100%
112	135004	Jan-14	Dec-14	116%	\$	49,513.69	\$	24,568.02	\$ 24,568.02	100%
113	135013	Jun-12	Nov-14	113%	\$	420,083.84	\$	636,429.16	\$ 636,429.16	100%
114	135058	Jan-14	Dec-14	116%	\$	911,737.94	\$	911,737.94	\$ 911,737.94	100%
115	135089	Jan-14	Dec-14	116%	\$	29,053.00	\$	36,154.02	\$ 36,154.02	100%
116	135208	Jan-12	Dec-15	79%	\$	35,019.20	\$	36,753.84	\$ 31,729.58	86%
117	135211	Apr-12	Nov-14	113%	\$	300,095.64	\$	511,746.02	\$ 511,746.02	100%
118	135246	Mar-13	Dec-15	70%	\$	4,000,217.91	\$	2,085,873.69	\$ 1,775,325.79	85%
119	135260	Jun-13	Nov-14	124%	\$	191,970.00	\$	228,020.96	\$ 228,020.96	100%
120	135266	Jan-13	Dec-15	72%	\$	9,370,569.00	\$	2,815,360.26	\$ 2,418,480.36	86%
121	135420	Jan-14	Dec-14	116%	\$	98,750.00	\$	7,900.00	\$ 7,900.00	100%
122	135424	Jan-15	Dec-15	16%	\$	98,750.00	\$	101,047.94	\$ 16,841.29	17%
123	135637	Jan-14	Feb-15	100%	\$	1,200,000.00	\$	69,000.00	\$ 69,000.00	100%
124	135638	Aug-13	May-15	90%	\$	8,000,000.00	\$	2,859,748.42	\$ 2,859,748.42	100%
125	135640	Oct-13	Aug-15	74%	\$	8,000,000.00	\$	5,735,787.50	\$ 3,295,787.50	57%
126	135909	Jan-12	Dec-19	39%	\$	47,880.50	\$	(2,990.66)	\$ (2,990.66)	
127	135918	Mar-13	Nov-14	120%	\$	-	\$	1,277,737.98	\$ 1,277,737.98	100%
128	136170	Mar-12	Dec-16	63%	\$	21,459.49	\$	55,982.42	\$ 55,982.42	100%
129	136421	Mar-12	Jun-15	90%	\$	3,518,147.06	\$	4,897,035.25	\$ 4,897,035.25	100%
130	136480	Jan-13	Nov-22	22%	\$	780,000.00	\$	589,090.00	\$ 72,090.00	12%
131	136545	Jan-14	Nov-14	127%	\$	9,000.00	\$	3,510.00	\$ 3,510.00	100%
132	136546	Jan-14	Nov-14	139%	\$	25,000.00	\$	9,710.00	\$ 9,710.00	100%
133	136616	Jan-14	Nov-14	127%	\$	8,000.00	\$	8,000.00	\$ 8,000.00	100%
134	136638	Dec-13	Dec-14	115%	\$	950,000.01	\$	671,864.78	\$ 671,864.78	100%
135	136645	Jan-14	Jun-15	78%	\$	1,000,000.00	\$	1,710,000.00	\$ 800,000.00	47%
136	136647	Apr-14	Aug-15	63%	\$	1,000,000.00	\$	1,625,000.00	\$ 1,002,000.00	62%
137	136648	Apr-13	Dec-16	51%	\$	3,000,000.00	\$	2,910,907.47	\$ 1,910,907.47	66%
138	136649	Jan-13	Dec-14	108%	\$	3,800,000.02	\$	3,666,504.91	\$ 3,666,504.91	100%
139	136977	Mar-13	Dec-14	109%	\$	800,431.34	\$	3,568,748.58	\$ 3,568,748.58	100%
140	136978	Jul-12	Nov-14	114%	\$	3,307,225.95	\$	3,283,048.37	\$ 3,283,048.37	100%
141	137363	Jan-13	Nov-14	118%	\$	2,399,848.91	\$	1,356,821.24	\$ 1,356,821.24	100%
142	137491	May-12	Dec-17	49%	\$	2,024,100.00	\$	2,386,644.34	\$ 801,644.34	34%
143	137497	Jun-12	Nov-14	114%	\$	210,430.39	\$	179,232.11	\$ 179,232.11	100%
144	137499	Jun-12	Nov-14	114%	\$	439,874.27	\$	351,505.90	\$ 351,505.90	100%
145	137550	Jun-12	Nov-14	113%	\$	155,957.69	\$	205,945.14	\$ 205,945.14	100%
146	137577	Jan-12	Nov-14	112%	\$	13,750.19	\$	14,674.42	\$ 14,674.42	100%
147	137646	Jan-09	Nov-14	106%	\$	813,600.00	\$	749,030.11	\$ 749,030.11	100%
148	137647	Jan-09	Nov-14	106%	\$	305,100.00	\$	343,570.28	\$ 343,570.28	100%
149	137650	Jan-09	Nov-14	106%	\$	444,937.50	\$	685,046.95	\$ 685,046.95	100%
150	137709	Mar-12	Nov-14	113%	\$	428,110.99	\$	428,110.99	\$ 428,110.99	100%
151	137713	Sep-13	Nov-14	128%	\$	488,287.17	\$	345,125.07	\$ 345,125.07	100%
152	137714	Mar-12	Nov-14	113%	\$	570,356.31	\$	467,845.79	\$ 467,845.79	100%
153	137763	Jan-15	Dec-15	14%	\$	1,300,000.80	\$	779,280.18	\$ 12,988.00	2%
154	138093	Mar-13	Nov-14	120%	\$	-	\$	360,410.06	\$ 360,410.06	100%
155	138094	May-13	Nov-14	122%	\$	1,000,712.50	\$	450,483.93	\$ 450,483.93	100%
156	138113	Jan-13	Nov-14	118%	\$	49,565.54	\$	58,177.18	\$ 58,177.18	100%
157	138116	Jan-14	Dec-14	116%	\$	-	\$	91,967.10	\$ 91,967.10	100%
158	138135	Jan-14	Dec-15	58%	\$	2,918,255.00	\$	2,926,018.63	\$ 1,863,107.40	64%
159	138136	Jan-14	Dec-15	58%	\$	3,268,091.84	\$	2,206,280.91	\$ 1,974,533.84	89%
160	138137	Jan-15	Dec-16	8%	\$	1,525,995.72	\$	1,624,248.42	\$ 35,934.31	2%
161	138160	Jan-14	Dec-14	116%	\$	48,870.81	\$	46,152.09	\$ 46,152.09	100%
162	138161	Jan-14	Dec-14	116%	\$	299,822.02	\$	278,231.37	\$ 278,231.37	100%
163	138165	Jan-14	Dec-14	116%	\$	84,740.00	\$	89,826.60	\$ 89,826.60	100%
164	138167	Jan-14	Dec-14	116%	\$	174,759.00	\$	41,157.07	\$ 41,157.07	100%
165	138193	Jan-13	Nov-14	118%	\$	39,500.00	\$	70,150.10	\$ 70,150.10	100%

		Date		Percent of						Percent of
Line			Estimated Project	Elapsed	(Original Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	F	Budget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
166	138198	Jan-14	Dec-14	116%	\$	79,000.00	\$	67,482.34	\$ 67,482.34	100%
167	138201	Jan-14	Dec-14	116%	\$	23,700.00	\$	18,659.48	\$ 18,659.48	100%
168	138203	Jan-14	Dec-14	116%	\$	39,500.00	\$	39,447.95	\$ 39,447.95	100%
169	138206	Jan-13	Nov-14	118%	\$	441,080.85	\$	89,630.61	\$ 89,630.61	100%
170	138230	Jan-13	Nov-14	118%	\$	22,489.59	\$	81.78	\$ 81.78	100%
171	138244	Jan-13	Dec-14	108%	\$	213,344.20	\$	164,932.26	\$ 164,932.26	100%
172	138246	Jan-14	Dec-14	116%	\$	855,000.31	\$	841,146.29	\$ 841,146.29	100%
173	138254	Jan-13	Dec-14	108%	\$	22,910.00	\$	22,700.48	\$ 22,700.48	100%
174	138255	Jan-13	Nov-14	118%	\$	177,285.00	\$	215,443.35	\$ 215,443.35	100%
175	138260	Jan-13	Dec-14	108%	\$	88,875.47	\$	32,322.59	\$ 32,322.59	100%
176	138294	Jan-13	Dec-14	108%	\$	213,297.87	\$	318,184.70	\$ 318,184.70	100%
177	138315	Jul-12	Sep-21	28%	\$	345,766,484.01	\$	324,348,079.60	\$ (0.00)	0%
178	138336	Jan-14	Dec-14	116%	\$	357,023.00	\$	170,630.62	\$ 170,630.62	100%
179	138337	Jan-13	Nov-14	118%	\$	161,950.00	\$	207,720.80	\$ 207,720.80	100%
180	138373	Jan-13	Nov-14	118%	\$	39,500.00	\$	31,309.94	\$ 31,309.94	100%
181	138374	Jan-13	Nov-14	118%	\$	23,700.00	\$	61,853.81	\$ 61,853.81	100%
182	138389	Jan-12	Nov-14	111%	\$	84,938.46	\$	89,964.37	\$ 89,964.37	100%
183	138393	Jan-09	Dec-15	88%	\$	850,000.00	\$	867,757.50	\$ 151,468.50	17%
184	138439	Jan-12	Dec-19	39%	\$	4,360,532.48	\$	9,169,111.73	\$ 3,040,535.43	33%
185	138527	Jan-14	Dec-14	116%	\$	237,000.00	\$	237,000.00	\$ 237,000.00	100%
186	138530	Jan-14	Dec-14	116%	\$	39,500.00	\$	19,520.90	\$ 19,520.90	100%
187	138531	Jan-14	Dec-14	116%	\$	221,200.00	\$	298,224.59	\$ 298,224.59	100%
188	138532	Jan-14	Dec-14	116%	\$	19,750.00	\$	18,762.50	\$ 18,762.50	100%
189	138533	Jan-14	Dec-14	116%	\$	43,450.00	\$	40,302.88	\$ 40,302.88	100%
190	138544	Jan-14	Dec-14	116%	\$	19,750.00	\$	18,762.50	\$ 18,762.50	100%
191	138545	Jan-14	Dec-14	116%	\$	64,780.00	\$	64,764.24	\$ 64,764.24	100%
192	138547	Jan-14	Dec-14	116%	\$	39,500.00	\$	18,164.41	\$ 18,164.41	100%
193	138550	Jan-14	Dec-14	116%	\$	79,000.00	\$	78,907.22	\$ 78,907.22	100%
194	138552	Jan-14	Dec-14	116%	\$	79,000.00	\$	67,174.24	\$ 67,174.24	100%
195	138553	Jan-14	Dec-14	116%	\$	79,000.00	\$	78,725.51	\$ 78,725.51	100%
196	138554	Jan-14	Dec-14	116%	\$	79,000.00	\$	31,568.89	\$ 31,568.89	100%
197	138566	Jan-14	Dec-14	116%	\$	31,600.00	\$	31,599.99	\$ 31,599.99	100%
198	138610	Sep-13	Dec-14	112%	\$	158,000.00	\$	139,224.86	\$ 139,224.86	100%
199	138674	Aug-12	Dec-14	107%	\$	82,945.97	\$	4,895.75	\$ 4,895.75	100%
200	138681	Oct-12	Nov-14	116%	\$	2,651,771.08	\$	3,770,119.70	\$ 3,770,119.70	100%
201	138691	Jan-13	Nov-14	118%	\$	557,549.28	\$	482,511.07	\$ 482,511.07	100%
202	138710	Jan-13	Dec-14	108%	\$	367,350.00	\$	197,924.95	\$ 197,924.95	100%
203	138719	Sep-12	Nov-14	115%	\$	150,220.08	\$	271,380.57	\$ 271,380.57	100%
204	138772	Sep-12	Nov-14	115%	\$	-	\$	7,972.13	\$ 7,972.13	100%
205	138825	Aug-13	Nov-14	126%	\$	566,452.57	\$	566,452.57	\$ 566,452.57	100%
206	138828	Jan-13	Nov-14	118%	\$	1,697,743.25	\$	1,763,406.71	\$ 1,763,406.71	100%
207	138946	Jan-13	Nov-14	118%	\$	3,340,658.83	\$	3,523,598.31	\$ 3,523,598.31	100%
208	138976	Nov-12	Dec-14	108%	\$	50,899.93	\$	50,899.93	\$ 50,899.93	100%
209	139020	Dec-12	Nov-14	117%	\$	52,405.07	\$	59,982.12	\$ 59,982.12	100%
210	139045	Dec-12	Apr-15	93%	\$	1,052,304.62	\$	1,252,375.66	\$ 1,252,375.66	100%
211	139107	Sep-13	Nov-14	129%	\$	570,975.66	\$	570,975.66	\$ 570,975.66	100%
212	139108	Mar-13	Nov-14	120%	\$	582,960.58	\$	582,960.58	\$ 582,960.58	100%
213	139110	Dec-13	Dec-14	116%	\$	95,338.85	\$	95,338.85	\$ 95,338.85	100%
214	139111	Feb-14	Dec-14	118%	\$	391,599.45	\$	391,599.45	\$ 391,599.45	100%
215	139119	Jan-13	Nov-14	118%	\$	38,487.24	\$	(27,817.73)	\$ (27,817.73)	100%
216	139120	Jan-13	Nov-14	118%	\$	71,209.81	\$	66,500.49	\$ 66,500.49	100%
217	139134	Jan-13	Nov-14	118%	\$	13,148.54	\$	16,790.38	\$ 16,790.38	100%
218	139218	Mar-13	Apr-15	96%	\$	2,728,146.33	\$	2,868.06	\$ 15,087.81	526%
219	139271	Jan-13	Nov-14	118%	\$	1,960,297.97	\$	1,982,715.71	\$ 1,982,715.71	100%
220	139387	Feb-13	Nov-14	119%	\$	914,204.67	\$	666,914.43	\$ 666,914.43	100%

December Project No. P			Date		Percent of					Percent of
No Project No Work Regan Completion Data The Estimate Completion C	Line			Estimated Project		О	riginal Budget	Most Recent	Total Project	
A) (B) (C) (D) (B) (F) (G) (H) (I) = (HKG)		Project No.								
13949 Mar-13 Nov-14 1296 5 16,329.33 37,182.09 57,182.09 1096		•	_	_	(E)		(F)		_	
222 139480 May-13 Nov-14 122% 5 727,289.90 \$ 449,281.99 \$ 449,281.99 100%		139439	Mar-13	Nov-14	120%	\$	16,329.33	\$ 37,182.09	\$ 37,182.09	100%
223 139484 Mar-13 Nov-14 121% 4.98 5. 4.993.01 5. 6.659.51.3 5. 6.659.13 100%				Nov-14						
224 13988			•							
225			Apr-13							
226 139598 Jan-14 Nov-17 30% \$ 302,400.00 \$ 276,319.33 \$ 44,069.33 16%										
227 139600										
228 139602 Apr-13 Nov-14 121% \$ 38,870.07 \$ 76,150.98 76,150.98 100%								177,800.00		
229 139620										
139633			-					,		
231 139636 Jam-14 Jam-16 56% \$ 370,000.0 \$ 11,684.00 \$ 11,684.00 100%							*	,		
232 139638 Jan-14 Dan-16 56% \$ 370,000,00 \$ 330,843.00 \$ 118,000.00 36%									*	
234 139644 Jan-14 Dec-14 116% \$ 20,000.00 \$ 20,000.00 100%										
139644 Jan-14 Dec-14 116% \$ 4,000.00 \$ 8,155.19 \$ 8,155.19 100%										
236										
236 139656 May-13 Nov-14 111% \$ 1,993,286.01 \$ 1,899,054.98 \$ 1,999,054.98							-,000.00			
237 139668 Jan-12 Nov-14 111% \$ 1,993,286.01 \$ 1,899,054.98 \$ 1,899,054.98 100%							40 598 38			
238 139675 May-13 Dec-14 110% \$ 39,295.94 \$ 45,338.78 \$ 45,338.78 100%			•				*			
239 139682 May-13 Nov-14 122% \$ 6,000.00 \$ 87,275.71 \$ 87,275.71 100%										
240								,		
241 139702 Jan-14 Jun-15 78% \$ 900,000.00 \$ 950,000.00 \$ 400,000.00 42% 242 139703 Jan-14 Jul-15 73% \$ 900,000.00 \$ 950,000.00 \$ 400,000.00 42% 243 139704 Dec-13 Nov-14 136% \$ 215,000.00 \$ 170,993.54 \$ 170,993.54 100% 244 139705 Jan-14 Dec-14 116% \$ 706,000.00 \$ 170,993.54 \$ 170,993.54 100% 246 139707 Jan-14 Dec-14 116% \$ 1,300,000.00 \$ 330,107.32 \$ 330,107.32 100% 247 139708 Jan-14 Jun-15 78% \$ 328,000.00 \$ 274,051.93 \$ 174,051.93 64% 248 139710 Jul-14 Jun-15 66% \$ 215,000.00 \$ 214,855.72 \$ 1174,855.72 81% 250 139712 Apr-14 Jun-15 72% \$ 328,000.00 \$ 270,000.00 \$ 170,000.00 63% 251 139788 May-13										
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275 140524 Jan-14 Dec-14 116% \$ 29,945.97 \$ 31,952.58 \$ 31,952.58 100%										
	275	140524	Jan-14	Dec-14	116%	\$	29,945.97	\$ 31,952.58	\$ 31,952.58	100%

		Date		Percent of						Percent of
Line		Construction	Estimated Project	Elapsed	C	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	Вι	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
276	140525	Jan-14	Dec-14	116%	\$	115,598.84	\$	136,807.17	\$ 136,807.17	100%
277	140537	Jan-15	Dec-15	16%	\$	50,736.51	\$	52,158.06	\$ 14,237.40	27%
278	140539	Jan-15	Dec-15	16%	\$	148,267.53	\$	153,618.59	\$ 48,497.14	32%
279	140540	Jan-15	Dec-15	16%	\$	297,462.90	\$	313,059.88	\$ 16,849.05	5%
280	140543	Feb-14	Dec-15	56%	\$	304,308.99	\$	142,138.91	\$ 142,138.91	100%
281	140544	Jan-15	Dec-15	16%	\$	88,493.32	\$	89,694.47	\$ 2,312.05	3%
282	140553	Jan-15	Dec-15	16%	\$	74,098.47	\$	109,797.55	\$ 17,295.34	16%
283	140571	Sep-13	Dec-14	112%	\$	2,500,266.67	\$	1,961,671.71	\$ 1,961,671.71	100%
284	140625	Jan-15	Dec-15	16%	\$	56,446.89	\$	55,367.78	\$ 5,616.35	10%
285	140626	Jan-15	Dec-15	16%	\$	109,801.89	\$	109,875.45	\$ 8,986.16	8%
286	140627	Jan-15	Dec-15	16%	\$	78,746.81	\$	50,547.15	\$ 8,986.16	18%
287	140629	Jan-15	Dec-15	16%	\$	30,984.44	\$	30,159.71	\$ 15,725.78	52%
288	140631	Jan-15	Dec-15	16%	\$	131,725.07	\$	75,344.69	\$ 13,610.26	18%
289	140637	Jan-15	Dec-15	16%	\$	900,180.34	\$	905,392.84	\$ 174,422.25	19%
290	140639	Jan-15	Dec-15	16%	\$	254,000.12	\$	253,859.02	\$ 22,465.40	9%
291	140650	Jan-15	Dec-15	16%	\$	1,077,500.37	\$	864,631.76	\$ 11,978.11	1%
292	140655	Sep-13	Dec-14	112%	\$	478,500.00	\$	349,861.33	\$ 349,861.33	100%
293	140923	Jul-13	Nov-14	125%	\$	73,000.00	\$	38,892.80	\$ 38,892.80	100%
294	141088	Jul-13	Dec-14	111%	\$	118,286.58	\$	132,087.93	\$ 132,087.93	100%
295	141123	Jan-14	Dec-18	23%	\$	3,102,285.68	\$	229,873.44	\$ 229,873.44	100%
296	141124	Jan-14	Dec-18	23%	\$	5,161,448.36	\$	(11,846.25)	(11,846.25)	
297	141125	Jan-14	Dec-18	23%	\$	7,742,705.54	\$	156,743.99	\$ 156,743.99	100%
298	141127	Jan-14	Dec-18	23%	\$	19,352,538.15	\$	368,113.39	\$ 368,113.39	100%
299	141195	Sep-13	Dec-14	112%	\$	3,130,805.91	\$	4,874,804.27	\$ 4,874,804.27	100%
300	141390	Jan-14	Dec-19	19%	\$	142,200.00	\$	158,158.00	\$ 19,908.00	13%
301	141392	Jul-13	Dec-17	36%	\$	1,593,223.02	\$	1,786,017.76	\$ 637,880.74	36%
302	141419	Jan-15	Dec-16	8%	\$	71,100.00	\$	128,059.00	\$ 13,825.00	11%
303	141426	Jan-14	Dec-14	116%	\$	240,160.00	\$	78,914.78	\$ 78,914.78	100%
304	141665	Jan-14	Dec-18	23%	\$	158,000.27	\$	156,555.32	\$ 156,555.32	100%
305	141674	Jan-14	Dec-18	23%	\$	15,001.30	\$	19,670.91	\$ 19,670.91	100%
306	141677	Jan-15	Dec-15	16%	\$	7,900.42	\$	4,740.01	\$ 790.01	17%
307	142325	Jan-14	Dec-14	116%	\$	104,280.00	\$	102,092.73	\$ 102,092.73	100%
308	142485	Aug-13	Dec-14	111%	\$	500,042.25	\$	425,933.60	\$ 425,933.60	100%
309	142496	Jan-09	Dec-15	88%	\$	385,987.91	\$	288,746.27	\$ 105,325.13	36%
310	142511	Jan-14	Dec-14	116%	\$	35,155.00	\$	34,833.50	\$ 34,833.50	100%
311	142520	Aug-13	Nov-14	126%	\$	235,882.58	\$	235,882.58	\$ 235,882.58	100%
312	142592	Apr-14	Dec-14	122%	\$	359,500.95	\$	359,500.95	\$ 359,500.95	100%
313	142594	Apr-14	Dec-14	122%	\$	507,258.59	\$	507,258.59	\$ 507,258.59	100%
314	142595	Jul-14	Dec-14	132%	\$	299,393.03	\$	299,393.03	\$ 299,393.03	100%
315	142596	May-14	Dec-14	124%	\$	851,476.40	\$	851,476.40	\$ 851,476.40	100%
316	142597	Apr-14	Dec-14	124%	\$	615,381.01	\$	615,381.01	\$ 615,381.01	100%
317	142598	Aug-13	Dec-14	112%	\$	165,255.71	\$	165,255.71	\$ 165,255.71	100%
318	142625	Aug-13	Nov-14	128%	\$	53,496.96	\$	53,496.96	\$ 53,496.96	100%
319	142647	Sep-13	Nov-14	128%	\$	3,617.83	\$	3,617.83	\$ 3,617.83	100%
320	142652	Sep-13	Nov-14	128%	\$	26,154.55	\$	26,154.55	\$ 26,154.55	100%
321	142672	Mar-13	Dec-14	109%	\$	8,366.91	\$	8,366.91	\$ 8,366.91	100%
322	142691	Sep-13	Mar-15	95%	\$	4,728,987.95	\$	4,728,987.95	\$ 4,728,987.95	100%
323	142692	Sep-13	Mar-15	95%	\$	3,657,740.68	\$	3,657,740.68	\$ 3,657,740.68	100%
324	142696	Sep-13	Dec-14	112%	\$	78,703.41	\$	78,703.41	\$ 78,703.41	100%
325	142724	Jan-14	Nov-14	139%	\$	17,827.29	\$	17,827.29	\$ 17,827.29	100%
326	142725	Jan-14	Nov-14	139%	\$	52,747.43	\$	52,747.43	\$ 52,747.43	100%
327	142726	Jan-10	Nov-14	107%	\$	12,433.41	\$	12,433.41	\$ 12,433.41	100%
328	142734	Sep-13	Nov-14	129%	\$	222,196.15	\$	222,196.15	\$ 222,196.15	100%
329	142741	Oct-13	Nov-14	130%	\$	48,400.54	\$	48,400.54	\$ 48,400.54	100%
330	142759	Oct-13	Nov-14	131%	\$	99,418.86	\$	99,418.86	\$ 99,418.86	100%

		Date		Percent of						Percent of
Line		Construction	Estimated Project	Elapsed	C	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
331	142761	Oct-13	Dec-14	113%	\$	6,347.21	\$	6,347.21	\$ 6,347.21	100%
332	142775	Oct-13	Nov-14	130%	\$	2,263.17	\$	2,263.17	\$ 2,263.17	100%
333	142780	Jan-14	Dec-14	116%	\$	90,490.15	\$	90,490.15	\$ 90,490.15	100%
334	142783	Oct-13	Nov-14	131%	\$	19,919.08	\$	19,919.08	\$ 19,919.08	100%
335	142798	Oct-13	Dec-14	114%	\$	11,737.89	\$	11,737.89	\$ 11,737.89	100%
336	142833	Oct-13	Nov-14	122%	\$	25,633.92	\$	25,633.92	\$ 25,633.92	100%
337	142836	Oct-13	Nov-14	131%	\$	7,812.03	\$	7,812.03	\$ 7,812.03	100%
338	142859	Oct-13	Nov-14	132%	\$	18,642.69	\$	18,642.69	\$ 18,642.69	100%
339	142861	Jan-14	Nov-14	139%	\$	2,099,772.83	\$	2,099,772.83	\$ 2,099,772.83	100%
340	142864	Oct-13	Jun-15	80%	\$	184,243.32	\$	184,243.32	\$ 84,243.32	46%
341	142877	Jan-14	Dec-14	116%	\$	628,565.32	\$	628,565.32	\$ 628,565.32	100%
342	142882	Oct-13	Nov-14	132%	\$	21,305.65	\$	21,305.65	\$ 21,305.65	100%
343	142883	Oct-13	Nov-14	122%	\$	35,101.17	\$	35,101.17	\$ 35,101.17	100%
344	142891	Mar-14	Feb-15	100%	\$	131,690.25	\$	131,690.25	\$ 131,690.25	100%
345	142894	Mar-14	Feb-15	100%	\$	56,053.98	\$	56,053.98	\$ 56,053.98	100%
346	142895	Jan-14	Dec-14	116%	\$	3,527,176.45	\$	3,527,176.45	\$ 3,527,176.45	100%
347	142932	Dec-13	Nov-14	136%	\$	493,590.74	\$	493,590.74	\$ 493,590.74	100%
348	142940	Nov-13	Nov-14	134%	\$	15,529.19	\$	15,529.19	\$ 15,529.19	100%
349	142941	Nov-13	Dec-14	114%	\$	801,680.20	\$	801,680.20	\$ 801,680.20	100%
350	142943	Nov-13	Nov-14	134%	\$	(590.73)	\$	(590.73)	\$ (590.73)	100%
351	142971	Nov-13	Nov-14	135%	\$	31,536.50	\$	31,536.50	\$ 31,536.50	100%
352	142981	Jan-14	Dec-14	116%	\$	87,304.13	\$	87,304.13	\$ 87,304.13	100%
353	142982	Jan-14	Dec-14	116%	\$	71,963.60	\$	71,963.60	\$ 71,963.60	100%
354	142983	Jan-14	Dec-14	116%	\$	63,337.86	\$	63,337.86	\$ 63,337.86	100%
355	142985	Nov-13	Nov-14	134%	\$	71,915.71	\$	71,915.71	\$ 71,915.71	100%
356	143003	Dec-13	Nov-14	137%	\$	30,044.50	\$	30,044.50	\$ 30,044.50	100%
357	143022	Dec-13	Dec-14	115%	\$	128,007.44	\$	128,007.44	\$ 128,007.44	100%
358	143032	Dec-13	Nov-14	137%	\$	8,733.96	\$	8,733.96	\$ 8,733.96	100%
359	143042	Dec-13	Dec-16	40%	\$	13,510,014.96	\$	13,510,014.96	\$ 0.00	0%
360	143047	Dec-13	Nov-14	137%	\$	(25.34)	\$	(25.34)	\$ (25.34)	100%
361	143061	Jan-14	Dec-15	58%	\$	3,000,868.28	\$	3,000,868.28	\$ 2,959,201.58	99%
362	143104	Jan-14	Nov-14	139%	\$	47,871.83	\$	47,871.83	\$ 47,871.83	100%
363	143164	Jan-14	Nov-14	128%	\$	1,269,059.52	\$	1,269,059.52	\$ 1,269,059.52	100%
364	143165	Jan-14	Feb-15	100%	\$	50,325.13	\$	50,325.13	\$ 50,325.13	100%
365	143218	Jan-14	Nov-14	142%	\$	51,060.78	\$	51,060.78	\$ 51,060.78	100%
366	143219	Jan-14	Nov-14	142%	\$	39,504.05	\$	39,504.05	\$ 39,504.05	100%
367	143220	Jan-14	Nov-14	142%	\$	39,504.05	\$	39,504.05	\$ 39,504.05	100%
368	143221	Jan-14	Dec-14	117%	\$	115,440.58	\$	115,440.58	\$ 115,440.58	100%
369	143226	Sep-12	Nov-14	115%	\$	81,374.76	\$	81,374.76	\$ 81,374.76	100%
370	143255	Jan-14	Nov-14	142%	\$	5,078.23	\$	5,078.23	\$ 5,078.23	100%
371	143359	Feb-14	Dec-14	118%	\$	15,800.00	\$	15,800.00	\$ 15,800.00	100%
372	143393	Feb-14	Dec-14	118%	\$	48,000.00	\$	48,000.00	\$ 48,000.00	100%
373	143394	Feb-14	Jun-15	76%	\$	185,174.29	\$	185,174.29	\$ 85,174.29	46%
374	143403	Apr-14	Jan-15	109%	\$	79,499.86	\$	79,499.86	\$ 79,499.86	100%
375	143410	Feb-14	Nov-14	146%	\$	71,764.26	\$	71,764.26	\$ 71,764.26	100%
376	143411	Feb-14	Feb-15	100%	\$	175,000.00	\$	175,000.00	\$ 175,000.00	100%
377	143412	Feb-14	Dec-14	119%	\$	174,000.00	\$	174,000.00	\$ 174,000.00	100%
378	143413	Feb-14	Feb-15	100%	\$	212,000.00	\$	212,000.00	\$ 212,000.00	100%
379	143414	Feb-14	Feb-15	100%	\$	466,000.00	\$	466,000.00	\$ 466,000.00	100%
380	143415	Feb-14	Feb-15	100%	\$	239,000.00	\$	239,000.00	\$ 239,000.00	100%
381	143416	Feb-14	Feb-15	100%	\$	346,000.00	\$	346,000.00	\$ 346,000.00	100%
382	143422	Feb-14	Dec-14	119%	\$	174,889.88	\$	174,889.88	\$ 174,889.88	100%
383	143448	Apr-14	Dec-14	122%	\$	193,005.96	\$	193,005.96	\$ 193,005.96	100%
384	143467	Mar-14	Nov-14	149%	\$	16,055.66	\$	16,055.66	\$ 16,055.66	100%
385	143478	Mar-14	Nov-14	150%	\$	17,192.20	\$	17,192.20	\$ 17,192.20	100%

Inne Project No. Sentimeter (Completion Due) (Time) Claimater (Liberature) (Liberatur			Date		Percent of						Percent of
A	Line		Construction	Estimated Project	Elapsed	O	riginal Budget		Most Recent	Total Project	
1845 1847 1849 1844 1849 1849 1844 1849 1849 1844 1849 1844 1849 1849 1844 1849 1844 1849 1844 1849 1844 1849 1844 1849 1844 1849 1844 1849 1844 1849 1844 1849 1844 1849 1844	No.	Project No.	Work Began	Completion Date	Time		Estimate	Вι	udget Estimate	Expenditures	Expenditures
1878 143480 Mar-14 Dec-14 124% S 56,551.84 S 56,551.84 S 56,551.84 S 10869 388 143517 Mar-14 Dec-14 124% S 800,669.55 S 800,669.55 S 800,690.53 S 1089.09 48 34 34 34 34 34 34 34				· /							
388 145507 May-14 Dec-14 120% \$ 800,669.53 \$ 800,669.53 \$ 800,669.53 \$ 100% 389 145111 Mar-14 Dec-14 120% \$ 108,091.48 \$ 100% \$ 69,137.74 \$ 100% \$ 69,137.74 \$ 100% \$ 69,137.74 \$ 69,137.74 \$ 69,137.74 \$ 69,137.74 \$ 69,137.74 \$ 69,137.74 \$ 100% \$ 69,137.74 \$ 100% \$ 11,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752.47 \$ 17,752	386	143479	May-14				31,508.27		31,508.27	31,508.27	
145513							56,551.84		56,551.84	56,551.84	
145131			•						800,669.53		
143515 Mar-14	389			Dec-14					47,451.18	47,451.18	
1932											
1939											
143573 Mar-14 Nov-14 152% \$ 1,358.59 \$ 1,358.59 \$ 1,00%							,		13,248.45	13,248.45	
1935				Nov-14	150%		69,137.74				
143594							1,358.59		1,358.59	1,358.59	
1937 143640 Mar-14 Nov-14 155% \$ 1,503,030.86 \$ 440,430.86 29% 143650 Mar-14 Nov-14 155% \$ 5,645.68 \$ 6,645									17,752.47	17,752.47	
1398											
143650 Mar-14 Dec-14 119% \$ 50,740.13 \$ 50,740.13 \$ 10,760.16 \$ 11,721.96 \$ 10,076 \$ 10,076 \$ 10,076 \$ 11,721.96 \$ 11,721.96 \$ 11,721.96 \$ 10,076 \$ 11,721.96 \$ 10,076 \$ 11,721.96 \$ 10,076 \$ 11,721.96 \$ 10,076 \$ 11,721.96 \$ 10,076 \$ 11,721.96 \$ 10,076 \$ 11,721.96 \$ 10,076 \$ 11,721.96 \$ 10,076 \$ 11,721.96 \$ 10,076 \$ 10,076 \$ 14,072 \$ 14,072 \$ 19,178.04 \$ 11,172.196 \$ 11,172.196 \$ 11,172.196 \$ 10,076 \$ 143736 \$ 0,074.14 \$ 0,074.14 \$ 160% \$ 19,274.87 \$ 19,274.87 \$ 19,274.87 \$ 10,076 \$ 143779 \$ 0,074.14 \$ 0,074.14 \$ 0,074.14 \$ 0,077.765.51 \$ 0,076.045.13 \$ 0,076							1,503,030.86		1,503,030.86	440,430.86	
400									6,645.68	6,645.68	
402											
403	400	143651			156%		11,721.96		11,721.96	11,721.96	
403				Dec-14			19,178.04		19,178.04		
404	402										
406	403									11,855.82	
406 143779 Apr-14 Dec-14 123% \$ 415,014.77 \$ 415,014.77 \$ 415,014.77 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 139,042.89 \$ 138,1437 \$ 100% 409 143804 May-14 Dec-14 124% \$ 13,814.37 \$ 13,814.37 \$ 13,814.37 100% 410 143824 Jan-14 Nov-14 139% \$ 13,814.37 \$ 13,814.37 100% 411 143833 Jan-14 Nov-14 165% \$ 3,562.22 \$ 3,562.22 \$ 3,562.22 100% 413 143848 May-14 Nov-14 166% \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 \$ 22,515.04	404						159,291.54		159,291.54	159,291.54	
407	405						19,274.87			19,274.87	
408 143802 Apr-14 Nov-14 164% \$ 207,726.51 \$ 207,726.51 \$ 207,726.51 100% 409 143804 May-14 Dec-14 124% \$ 13,814.37 \$ 13,814.37 \$ 13,814.37 100% 410 143824 Jan-14 Nov-14 139% \$ 3,294.98 \$ 11,410.63							415,014.77		*		
409									,	,	
410									207,726.51	207,726.51	
411 143833 Jan-14 Nov-14 139% \$ 11,410.63 \$ 11,410.63 \$ 11,410.63 100% 412 143849 May-14 Nov-14 166% \$ 3,562.22 \$ 3,562.22 \$ 3,562.22 100% 413 143888 May-14 Nov-14 166% \$ 22,515.04 \$ 22,515.04 \$ 22,515.04 100% 414 143864 May-14 Oct-15 54% \$ 8,486,029.89 \$ 668,529.89 8% 415 143866 May-14 Mar-15 100% \$ 1,980,429.14 \$ 1,980,429.14 \$ 1,980,429.14 100% 416 144041 Jan-15 Dec-15 16% \$ 250,000.0 \$ 250,000.00 \$ 118,499.90 \$ 118,499.90 \$ 118,499.90 \$ 118,499.90 \$ 118,499.90 \$ 118,499.90 \$ 118,499.90 \$ 118,499.90 \$ 118,499.90 \$ 13,500.00 \$ 32,500.000.00 \$ 32,500.000.00 \$ 32,500.000.00 \$ 32,500.000.00 \$ 32,500.000.00 \$ 32,500.000.00 \$ 325,000.00 \$ 32,500.000.00 \$ 325,000.000 \$ 325,000.000 \$ 325,000.000 \$ 32							*				
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440 144989 Jan-15 Sep-15 21% \$ 39,500.00 \$ 39,500.00 \$ 19,750.00 50%											
	440	144989	Jan-15	Sep-15	21%	\$	39,500.00	\$	39,500.00	\$ 19,750.00	50%

		Date		Percent of						Percent of
Line	B 1 37		Estimated Project		О	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	_	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)	Φ.	(F)	_	(G)	(H)	(I) = (H/G)
441	145000	Jul-14	Dec-14	135%	\$	56,089.29	\$	56,089.29	\$ 56,089.29	100%
442	145039	Jul-14	Dec-14	132%	\$	130,000.00	\$	130,000.00	\$ 130,000.00	100%
443	145044	Jul-14	Dec-14	135%	\$	259,910.00	\$	259,910.00	\$ 259,910.00	100%
444	145404	Jan-15	Dec-19	3%	\$	1,980,320.65	\$	1,980,320.65	\$ 25,214.19	1%
445	145796	Aug-14	Dec-14	139%	\$	561,087.64	\$	561,087.64	\$ 561,087.64	100%
446	145800	Jan-15	Dec-15	16%	\$	363,400.00	\$	363,400.00	\$ 79,000.00	22%
447	145828	Jul-14	Nov-14	225%	\$	20,000.00	\$	20,000.00	\$ 20,000.00	100%
448	145829	Jul-14	Dec-15	41%	\$	116,000.00	\$	116,000.00	\$ 116,000.00	100%
449	145830	Jul-14	Dec-15	41%	\$	32,000.00	\$	32,000.00	\$ 32,000.00	100%
450	145831	Jul-14	Dec-15	41%	\$	64,000.00	\$	64,000.00	\$ 64,000.00	100%
451	145832	Jul-14	Dec-15	41%	\$	32,000.00	\$	32,000.00	\$ 32,000.00	100%
452	145836	Jul-14	Nov-14	227%	\$	5,100.00	\$	5,100.00	\$ 5,100.00	100%
453	145876	Aug-14	Nov-14	194%	\$	30,000.00	\$	30,000.00	\$ 30,000.00	100%
454	145877	Aug-14	Oct-14	240%	\$	34,000.00	\$	34,000.00	\$ 34,000.00	100%
455	146008	Aug-14	Dec-14	142%	\$	1.10	\$	1.10	\$ 1.10	100%
456	146038	Aug-14	Nov-14	253%	\$	6,320.00	\$	6,320.00	\$ 6,320.00	100%
457		Mar-14	Jul-14	274%	\$	-	\$	-	\$ 218,943.04	100%
458	002LGE15	Jan-15	Dec-15	16%	\$	28,143.75	\$	28,143.75	\$ 4,690.63	17%
459	003LGE14	Mar-14	Nov-14	152%	\$	31,909.55	\$	35,783.19	\$ 35,783.19	100%
460	003LGE15	Jan-15	Dec-15	16%	\$	37,524.97	\$	39,500.00	\$ 6,583.34	17%
461	004LGE14	Jan-14	Dec-15	58%	\$	468,337.31	\$	458,199.79	\$ 293,616.63	64%
462	005LGE14	Jan-14	Dec-15	58%	\$	187,624.94	\$	275,962.81	\$ 169,971.15	62%
463	008LGE14	Jan-14	Dec-14	116%	\$	93,812.45	\$	91,994.58	\$ 91,994.58	100%
464	009LGE14	Jan-14	Dec-14	116%	\$	22,515.00	\$	94,800.00	\$ 94,800.00	100%
465	013LGE14	Jan-14	Dec-14	116%	\$	26,371.41	\$	7,742.00	\$ 7,742.00	100%
466	015LGE14	Jan-14	Dec-14	116%	\$	19,749.97	\$	19,425.80	\$ 19,425.80	100%
467	015LGE15	Jan-15	Dec-15	16%	\$	59,250.00	\$	51,349.95	\$ 5,135.00	10%
468	016LGE14	Jan-14	Dec-14	116%	\$	19,749.97	\$	22,569.51	\$ 22,569.51	100%
469	019LGE14	Aug-13	Dec-14	112%	\$	592,500.00	\$	770,420.15	\$ 770,420.15	100%
470	019LGE15	Jan-15	Dec-15	16%	\$	750,499.99	\$	590,920.00	\$ 98,486.66	17%
471	020LGE14	Jan-14	Dec-14	116%	\$	11,257.50	\$	9,906.60	\$ 9,906.60	100%
472	021LGE14	Jan-14	Dec-14	116%	\$	1,088.21	\$	1,088.21	\$ 1,088.21	100%
473	021LGE15	Jan-15	Dec-15	16%	\$	98,750.03	\$	98,750.00	\$ 16,458.34	17%
474	022LGE14	Jan-14	Dec-14	116%	\$	15,010.06	\$	13,199.86	\$ 13,199.86	100%
475	024LGE15	Jan-15	Dec-15	16%	\$	93,812.47	\$	93,812.48	\$ 15,635.41	17%
476	025LGE15	Jan-15	Dec-15	16%	\$	900,600.00	\$	197,499.72	\$ 32,916.61	17%
477	026LGE15	Jan-15	Dec-15	16%	\$	187,625.03	\$	187,624.62	\$ 31,270.79	17%
478	027LGE15	Jan-15	Dec-15	8%	\$	11,257.50	\$	39,500.00	\$ 15,800.00	40%
479	028LGE14	Jan-14	Dec-14	116%	\$	35,648.69	\$	27,563.25	\$ 27,563.25	100%
480	029LGE15	Jan-15	Dec-15	16%	\$	56,185.56	\$	197,499.93	\$ 32,916.65	17%
481	030LGE15	Jan-15	Dec-15	16%	\$	750,500.04	\$	197,500.00	\$ 32,916.66	17%
482	031LGE14	Jan-14	Dec-14	116%	\$	18,762.44	\$	18,762.44	\$ 18,762.44	100%
483	032LGE14	Jan-14	Dec-14	116%	\$	1,125.75	\$	1,112.68	\$ 1,112.68	100%
484	033LGE15	Jan-15	Dec-15	16%	\$	26,267.52	\$	26,267.53	\$ 4,377.93	17%
485	037LGE15	Jan-15	Dec-15	16%	\$	75,050.03	\$	150,100.06	\$ 25,016.68	17%
486	040LGE15	Jan-15	Dec-15	16%	\$	98,750.03	\$	98,750.00	\$ 16,458.32	17%
487	042LGE14	Jan-14	Dec-14	116%	\$	112,575.16	\$	98,998.46	\$ 98,998.46	100%
488	044LGE14	Jan-14	Dec-14	116%	\$	180,120.00	\$	158,505.60	\$ 158,505.60	100%
489	044LGE15	Jan-15	Dec-15	16%	\$	25,280.03	\$	25,280.03	\$ 2,298.18	9%
490	046LGE14	Dec-13	Dec-14	116%	\$	43,450.00	\$	43,450.00	\$ 43,450.00	100%
491	047LGE15	Jan-15	Dec-15	16%	\$	167,874.97	\$	128,374.97	\$ 11,670.45	9%
492	048LGE14	Jan-14	Dec-14	116%	\$	495,086.50	\$	495,086.50	\$ 495,086.50	100%
493	050LGE14	Jan-14	Dec-14	116%	\$	98,750.03	\$	58,867.25	\$ 58,867.25	100%
494	050LGE15	Jan-15	Dec-15	16%	\$	19,749.97	\$	19,750.00	\$ 1,975.00	10%
495	051LGE14	Jan-14	Dec-14	116%	\$	37,524.97	\$	33,022.00	\$ 33,022.00	100%

-		Date		Percent of							Percent of
Line		Construction	Estimated Project	Elapsed	C	Original Budget		Most Recent		Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	B	udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
496	052LGE14	Dec-13	Dec-14	116%	\$	63,388.72	\$	63,388.72	\$	63,388.72	100%
497	053LGE14	Jan-14	Dec-14	116%	\$	99,355.05	\$	99,355.05	\$	99,355.05	100%
498	053LGE15	Jan-15	Dec-15	16%	\$	75,050.03	\$	75,050.00	\$	6,822.72	9%
499	054LGE14	Jan-14	Nov-14	127%	\$	52,175.62	\$	52,175.62	\$	52,175.62	100%
500	054LGE15	Jan-15	Dec-15	16%	\$	79,000.12	\$	79,000.18	\$	7,181.83	9%
501	055LGE14	Jan-14	Dec-14	117%	\$	78,081.61	\$	78,081.61	\$	78,081.61	100%
502	055LGE15	Jan-15	Dec-15	16%	\$	84,431.25	\$	84,431.25	\$	14,071.88	17%
503	056LGE14	Jan-14	Dec-14	116%	\$	97,188.72	\$	97,188.72	\$	97,188.72	100%
504	056LGE15	Jan-15	Dec-15	16%	\$	19,749.97	\$	29,625.00	\$	2,693.18	9%
505	057LGE14	Jan-14	Dec-14	116%	\$	15,593.05	\$	15,593.05	\$	15,593.05	100%
506	057LGE15	Jan-15	Dec-15	16%	\$	59,250.00	\$	59,250.00	\$	5,386.37	9%
507	058LGE14	Jan-14	Dec-14	116%	\$	37,106.02	\$	37,106.02	\$	37,106.02	100%
508	059LGE14	Jan-14	Dec-14	116%	\$	19,491.27	\$	19,491.27	\$	19,491.27	100%
509	060LGE14	Jan-14	Dec-14	116%	\$	34,892.58	\$	34,892.58	\$	34,892.58	100%
510	062LGE14	Jan-14	Dec-14	116%	\$	176,167.54	\$	176,167.54	\$	176,167.54	100%
511	063LGE14	Jan-14	Dec-14	116%	\$	194,151.91	\$	194,151.91	\$	194,151.91	100%
512	064LGE14	Jan-14	Dec-14	116%	\$	9,728.18	\$	9,728.18	\$	9,728.18	100%
513	065LGE14	Jan-14	Dec-14	116%	\$	19,611.70	\$	19,611.70	\$	19,611.70	100%
514	066LGE14	Jan-14	Dec-14	116%	\$	21,353.67	\$	21,353.67	\$	21,353.67	100%
515	067LGE14	Jan-14	Dec-14	116%	\$	55,326.11	\$	55,326.11	\$	55,326.11	100%
516	068LGE14	Jan-14	Dec-14	116%	\$	112,681.63	\$	112,681.63	\$	112,681.63	100%
517	069LGE14	Jan-14	Dec-14	116%	\$	19,363.40	\$	19,363.40	\$	19,363.40	100%
518	069LGE15	Jan-15	Dec-15	16%	\$	417,514.94	\$	417,514.94	\$	75,911.81	18%
519	070LGE14	Jan-14	Dec-14	116%	\$	19,436.57	\$	19,436.57	\$	19,436.57	100%
520	071LGE14	Jan-14	Dec-14	116%	\$	29,066.49	\$	29,066.49	\$	29,066.49	100%
521	071LGE14	Jan-14	Dec-14	116%	\$	32,205.50	\$	32,205.50	\$	32,205.50	100%
522	072LGE14	Jan-14	Dec-14	116%	\$	58,136.49	\$	58,136.49	\$	58,136.49	100%
523	073LGE15	Jan-15	Dec-15	16%	\$	21,725.03	\$	21,725.00	\$	2,413.89	11%
524	074LGE14	Jan-14	Dec-14	116%	\$	25,280.00	\$	25,280.00	\$	25,280.00	100%
525	074LGE15	Jan-15	Dec-15	16%	\$	227,125.06	\$	227,124.95	\$	20,647.72	9%
526	075LGE14	Jan-14	Dec-14	116%	\$	162,739.86	\$	162,739.86	\$	162,739.86	100%
527	076LGE14	Jan-14	Dec-14	116%	\$	46,806.05	\$	46,806.05	\$	46,806.05	100%
528	078LGE14	Mar-14	Dec-14	120%	\$	116,171.21	\$	116,171.21	\$	116,171.21	100%
529	079LGE14	Mar-14	Dec-14	120%	\$	194,653.70	\$	194,653.70	\$	194,653.70	100%
530	079LGE15	Jan-15	Dec-15	16%	\$	39,500.03	\$	39,500.03	\$	4,388.89	11%
531	080LGE14	Jan-14	Dec-15	58%	\$	684,187.38	\$	684,187.38	\$	389,654.75	57%
532	082LGE15	Jan-15	Dec-15	16%	\$	51,350.03	\$	51,350.03	\$	8,558.34	17%
533	083LGE14	Mar-14	Dec-14	120%	\$	41,454.09	\$	41,454.09	\$	41,454.09	100%
534	083LGE15	Jan-15	Dec-15	16%	\$	112,575.00	\$	112,574.91	\$	18,762.48	17%
535	083LGE16	Jan-14	Dec-14	116%	\$	197,500.00	\$	376,038.23	\$	376,038.23	100%
536	084LGE14	Jan-14	Dec-14	116%	\$	38,026.66	\$	38,026.66	\$	38,026.66	100%
537	085LGE14	Jan-14	Dec-14	116%	\$	99,066.00	\$	99,066.00	\$	99,066.00	100%
538	086LGE14	Jan-14	Dec-14	116%	\$	115,355.80	\$	115,355.80	\$	115,355.80	100%
539	086LGE15	Jan-15	Dec-15	16%	\$	19,749.97	\$	19,749.97	\$	4,937.50	25%
540	087LGE14	Jan-14	Dec-15	58%	\$	221,673.79	\$	221,673.79	\$	106,465.56	48%
541	087LGE15	Jan-15	Dec-15	16%	\$	78,999.97	\$	79,000.00	\$	7,181.82	9%
542	088LGE14	Jan-14	Dec-14	116%	\$	185,808.00	\$	185,808.00	\$	185,808.00	100%
543	089LGE14	Jan-14	Dec-14	116%	\$	38,710.00	\$	38,710.00	\$	38,710.00	100%
544	090LGE15	Jan-15	Dec-15	16%	\$	56,287.50	\$	56,287.50	\$	9,381.25	17%
545	096LGE15	Jan-15	Dec-15	16%	\$	59,289.53	\$	59,289.51	\$	9,881.57	17%
546	109LGE15	Jan-15	Dec-15	16%	\$	533,249.98	\$	797,571.85	\$	72,506.54	9%
547	111LGE15	Jan-15	Dec-15	16%	\$	39,500.03	\$	39,500.00	\$	6,583.34	17%
548	120LGE14	Jan-13	Dec-14	116%	\$	858,785.03	\$	858,785.03	\$	858,785.03	100%
549	120LGE14 120LGE15	Jan-15	Dec-15	16%	\$	379,989.76	\$	379,989.76	\$	126,663.24	33%
550	121LGE14	Jan-13	Dec-14	116%	\$	209,305.23	\$	209,305.23	\$	209,305.23	100%
220	12120214	Jun 17	Dec 14	110/0	Ψ	207,303.23	Ψ	207,303.23	ψ	207,303.23	100/0

		Date		Percent of					Percent of
Line			Estimated Project		C	riginal Budget	Most Recent	Total Project	Total
No.	Project No.		Completion Date	Time		Estimate	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I) = (H/G)
551	121LGE15	Jan-15	Dec-15	16%	\$	165,109.63	\$ 165,109.63	\$ 27,518.26	17%
552	122LGE14	Jan-14	Dec-16	39%	\$	1,253,143.91	\$ 1,253,143.91	\$ 362,129.40	29%
553	130321LGE	Jan-13	Dec-15	72%	\$	2,290,077.02	\$ 2,290,077.02	\$ 1,664,660.41	73%
554	131607LGE	Jan-14	Dec-15	58%	\$	1,510,622.41	\$ 2,474,110.55	\$ 81,749.82	3%
555	131615LGE	Jan-09	Dec-14	103%	\$	179,727.55	\$ 212,274.62	\$ 212,274.62	100%
556	131629LGE	Jan-09	Nov-14	106%	\$	22,900.88	\$ 18,727.40	\$ 18,727.40	100%
557	133607LGE	Jan-13	Nov-14	118%	\$	46,810.43	\$ 6,781.39	\$ 6,781.39	100%
558	133614LGE	Jan-09	Dec-17	68%	\$	107,798.40	\$ 99,918.72	\$ 99,918.72	100%
559	133621LGE	Jan-09	Dec-14	103%	\$	37,854.84	\$ 50,860.94	\$ 50,860.94	100%
		Jan-09 Jan-09	Dec-14	103%	\$	23,966.41	\$	\$	
560	133652LGE					,	23,446.12	23,446.12	100%
561	133669LGE	Jan-14	Dec-14	116%	\$	16,582.76	\$ 27,132.00	\$ 27,132.00	100%
562	133675LGE	Jan-14	Dec-14	116%	\$	15,009.14	\$ 14,861.08	\$ 14,861.08	100%
563	133681LGE	Jan-14	Dec-14	116%	\$	26,746.59	\$ 17,663.88	\$ 17,663.88	100%
564	133701LGE	Jan-14	Dec-15	58%	\$	105,187.33	\$ 89,492.25	\$ 89,492.25	100%
565	133705LGE	Jan-14	Dec-14	116%	\$	167,387.98	\$ 165,736.83	\$ 165,736.83	100%
566	133LGE15	Jan-15	Dec-15	16%	\$	23,700.00	\$ 23,700.00	\$ 3,950.00	17%
567	134072LGE	Jan-12	Dec-14	105%	\$	51,761.46	\$ 53,279.44	\$ 53,279.44	100%
568	134110LGE	Jun-13	Dec-14	110%	\$	575,758.00	\$ 425,616.02	\$ 425,616.02	100%
569	134111LGE	Jul-14	Mar-17	24%	\$	607,810.00	\$ 235,885.56	\$ 62,510.36	27%
570	134112LGE	Jan-14	Dec-14	116%	\$	226,406.70	\$ 487,789.99	\$ 487,789.99	100%
571	134687LGE	Aug-13	Nov-14	126%	\$	328,258.04	\$ 264,892.96	\$ 264,892.96	100%
572	134LGE15	Jan-15	Dec-15	16%	\$	112,575.00	\$ 112,575.00	\$ 18,762.50	17%
573	135697LGE	Oct-11	Nov-14	111%	\$	99,322.70	\$ 108,595.63	\$ 108,595.63	100%
574	135810LGE	Nov-11	Dec-14	105%	\$	50,190.18	\$ 105,642.96	\$ 105,642.96	100%
575	135LGE15	Jan-15	Dec-15	16%	\$	78,999.95	\$ 78,999.95	\$ 7,181.80	9%
576	136LGE15	Jan-15	Dec-15	16%	\$	19,750.00	\$ 19,750.00	\$ 3,291.66	17%
577	137671LGE	Oct-13	Nov-14	130%	\$	311,315.61	\$ 196,685.66	\$ 196,685.66	100%
578	137819LGE	Sep-12	Dec-14	107%	\$	25,674.99	\$ 53,483.16	\$ 53,483.16	100%
579	137826LGE	Aug-13	Dec-14	111%	\$	65,174.98	\$ 166,074.57	\$ 166,074.57	100%
580	137LGE15	Jan-15	Dec-15	16%	\$	9,875.00	\$ 9,875.00	\$ 1,645.84	17%
581	138357LGE	Jun-13	Nov-14	123%	\$	950,000.00	\$ 510,595.01	\$ 510,595.01	100%
582	138687LGE	Aug-12	Nov-14	115%	\$	86,722.25	\$ 72,549.30	\$ 72,549.30	100%
583	138767LGE	Sep-12	Nov-14	115%	\$	39,917.92	\$ 33,535.41	\$ 33,535.41	100%
584	138770LGE	Sep-12	Nov-14	115%	\$	39,917.93	\$ 33,754.68	\$ 33,754.68	100%
585	138835LGE	Aug-12	Nov-14	115%	\$	70,084.15	\$ 73,802.96	\$ 73,802.96	100%
586	138898LGE	Dec-12	Dec-15	73%	\$	1,036,156.21	\$ 1,055,851.38	\$ 1,055,851.38	100%
587	138LGE15	Jan-15	Dec-15	16%	\$	31,599.89	\$ 31,599.89	\$ 10,533.29	33%
588	139146LGE	Jan-13	Nov-14	118%	\$	19,750.13	\$ 22,251.08	\$ 22,251.08	100%
589	139763LGE	Jan-09	Dec-14	103%	\$	47,694.35	\$ 31,343.88	\$	100%
590		Jan-09		103%	\$	59,617.94	\$	\$ 31,343.88	100%
	139770LGE	Jan-09 Jan-09	Dec-14				59,799.77	59,799.77	
591	139771LGE		Dec-14	103%	\$	101,656.22	\$ 103,569.09	\$ 103,569.09	100%
592	139778LGE	Jan-09	Dec-14	103%	\$	49,681.61	\$ 24,207.30	\$ 24,207.30	100%
593	139799LGE	Jan-09	Dec-14	103%	\$	76,433.25	\$ 28,021.67	\$ 28,021.67	100%
594	139845LGE	Jun-13	Nov-14	124%	\$	62,705.59	\$ 72,299.41	\$ 72,299.41	100%
595	139856LGE	Nov-13	Nov-14	128%	\$	27,190.02	\$ 26,968.41	\$ 26,968.41	100%
596	139LGE15	Jan-15	Dec-15	16%	\$	39,499.91	\$ 39,499.91	\$ 13,166.63	33%
597	140012LGE	Jan-09	Dec-14	103%	\$	509,555.00	\$ 114,144.84	\$ 114,144.84	100%
598	140023LGE	Jan-09	Dec-15	88%	\$	10,892.25	\$ 36,042.23	\$ 36,042.23	100%
599	140160LGE	Jan-09	Dec-14	103%	\$	14,522.32	\$ 76,720.37	\$ 76,720.37	100%
600	140234LGE	Jan-09	Dec-17	68%	\$	116,178.54	\$ 116,335.80	\$ 58,009.41	50%
601	140342LGE	Jun-13	Dec-18	31%	\$	66,242.15	\$ 56,279.85	\$ 10,232.70	18%
602	140378LGE	Jan-09	Dec-14	103%	\$	14,777.10	\$ 7,897.32	\$ 7,897.32	100%
603	140597LGE	Jan-09	Dec-15	88%	\$	3,439,496.25	\$ 57,568.13	\$ 57,568.13	100%
604	140599LGE	Jan-09	Dec-14	103%	\$	10,892.25	\$ 180,464.62	\$ 180,464.62	100%
605	140609LGE	Jan-09	Dec-14	103%	\$	72,611.59	\$ 92,892.70	\$ 92,892.70	100%

		Date		Percent of					Percent of
Line			Estimated Project			Original Budget	Most Recent	Total Project	Total
No.	Project No.		Completion Date	Time		Estimate	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I) = (H/G)
606	140612LGE	Jan-09	Dec-14	103%	\$	65,350.43	\$ 199,143.00	\$ 199,143.00	100%
607	140616LGE	Jan-09	Dec-14	103%	\$	112,102.10	\$ 111,076.90	\$ 111,076.90	100%
608	140919LGE	Jan-09	Dec-14	103%	\$	116,178.54	\$ 160,769.90	\$ 160,769.90	100%
609	140LGE15	Jan-15	Dec-15	16%	\$	19,749.94	\$ 19,749.94	\$ 6,583.32	33%
610	141114LGE	Jul-13	Dec-14	111%	\$	49,375.00	\$ 76,951.01	\$ 76,951.01	100%
611	142497LGE	Aug-13	Dec-14	112%	\$	100,735.27	\$ 97,439.99	\$ 97,439.99	100%
612	142664LGE	Sep-13	Nov-14	128%	\$	6,040.66	\$ 6,040.66	\$ 6,040.66	100%
613	142683LGE	Sep-13	Nov-14	129%	\$	202,631.33	\$ 202,631.33	\$ 202,631.33	100%
614	142684LGE	Sep-13	Nov-14	128%	\$	369,573.27	\$ 369,573.27	\$ 369,573.27	100%
615	142687LGE	Sep-13	Nov-14	129%	\$	29,762.52	\$ 29,762.52	\$ 29,762.52	100%
616	142688LGE	Oct-13	Nov-14	130%	\$	26,273.14	\$ 26,273.14	\$ 26,273.14	100%
617	142705LGE	Jan-09	Nov-14	106%	\$	358,714.73	\$ 358,714.73	\$ 358,714.73	100%
618	142818LGE	Oct-13	Nov-14	131%	\$	288,666.17	\$ 288,666.17	\$ 288,666.17	100%
619	142819LGE	Oct-13	Dec-14	113%	\$	80,418.91	\$ 80,418.91	\$ 80,418.91	100%
620	142831LGE	Oct-13	Dec-14	113%	\$	19,265.82	\$ 19,265.82	\$ 19,265.82	100%
621	142846LGE	Oct-13	Dec-14	114%	\$	114,590.01	\$ 114,590.01	\$ 114,590.01	100%
622	142880LGE	Jan-09	Nov-14	106%	\$	142,246.55	\$ 142,246.55	\$ 142,246.55	100%
623	142946LGE	Nov-13	Nov-14	134%	\$	14,792.16	\$ 14,792.16	\$ 14,792.16	100%
624	142940LGE 142989LGE	Jan-09	Nov-14 Nov-14	106%	\$	25,952.99	\$ 25,952.99	\$ 25,952.99	100%
		Dec-13			э \$			\$	
625	142997LGE	Jan-15	Nov-14	136%		21,943.51	\$ 21,943.51	21,943.51	100%
626	142LGE15	Dec-13	Dec-15	16%	\$	98,749.97	\$ 98,749.97	\$ 14,107.13	14%
627	143009LGE		Nov-14	137%	\$	29,633.47	\$ 29,633.47	\$ 29,633.47	100%
628	143070LGE	Dec-13	Dec-15	59%	\$	29,359.09	\$ 29,359.09	\$ 29,359.09	100%
629	143320LGE	Jan-09	Dec-14	103%	\$	10,977.52	\$ 10,977.52	\$ 10,977.52	100%
630	143585LGE	Jan-09	Dec-14	103%	\$	25,527.59	\$ 25,527.59	\$ 25,527.59	100%
631	143726LGE	Jan-09	Dec-14	103%	\$	184,999.59	\$ 184,999.59	\$ 184,999.59	100%
632	143792LGE	Jan-09	Dec-14	103%	\$	10,559.92	\$ 10,559.92	\$ 10,559.92	100%
633	143LGE15	Jan-15	Dec-15	16%	\$	59,250.00	\$ 59,250.00	\$ 9,875.00	17%
634	144460LGE	Apr-14	Dec-14	122%	\$	43,428.49	\$ 43,428.49	\$ 43,428.49	100%
635	144649LGE	Apr-14	Dec-14	122%	\$	154,050.28	\$ 154,050.28	\$ 154,050.28	100%
636	144651LGE	Apr-14	Dec-14	122%	\$	66,300.00	\$ 66,300.00	\$ 66,300.00	100%
637	144653LGE	Apr-14	Dec-14	122%	\$	40,950.00	\$ 40,950.00	\$ 40,950.00	100%
638	144655LGE	Apr-14	Dec-14	122%	\$	5,591.45	\$ 5,591.45	\$ 5,591.45	100%
639	144684LGE	Apr-14	Dec-14	122%	\$	3,165.69	\$ 3,165.69	\$ 3,165.69	100%
640	144699LGE	Apr-14	Nov-14	156%	\$	35,153.49	\$ 35,153.49	\$ 35,153.49	100%
641	145036LGE	Apr-14	Dec-14	122%	\$	6,694.90	\$ 6,694.90	\$ 6,694.90	100%
642	145848LGE	Apr-14	Dec-14	122%	\$	12,799.09	\$ 12,799.09	\$ 12,799.09	100%
643	145878LGE	Apr-14	Dec-14	122%	\$	33,474.54	\$ 33,474.54	\$ 33,474.54	100%
644	145LGE15	Jan-15	Dec-15	16%	\$	19,750.00	\$ 19,750.00	\$ 3,291.66	17%
645	146010LGE	Apr-14	Dec-15	52%	\$	189,840.52	\$ 189,840.52	\$ 189,840.52	100%
646	146014LGE	Apr-14	Dec-14	122%	\$	36,056.18	\$ 36,056.18	\$ 36,056.18	100%
647	146LGE15	Jan-15	Dec-15	16%	\$	11,850.00	\$ 11,850.00	\$ 1,481.25	13%
648	147LGE15	Jan-15	Dec-15	16%	\$	29,624.98	\$ 29,624.98	\$ 4,937.48	17%
649	148LGE15	Jan-15	Dec-15	16%	\$	49,375.00	\$ 49,375.00	\$ 8,229.18	17%
650	149LGE15	Jan-15	Dec-15	16%	\$	39,500.00	\$ 39,500.00	\$ 6,583.34	17%
651	152LGE15	Jan-15	Dec-15	16%	\$	29,624.99	\$ 29,624.99	\$ 3,291.67	11%
652	155LGE15	Jan-15	Dec-15	16%	\$	79,000.00	\$ 79,000.00	\$ 13,166.66	17%
653	156LGE15	Jan-15	Dec-15	16%	\$	22,317.50	\$ 22,317.50	\$ 14,878.32	67%
654	157LGE15	Jan-15	Dec-15	16%	\$	40,342.53	\$ 40,342.53	\$ 3,667.50	9%
655	158LGE15	Jan-15	Dec-15	16%	\$	355,499.79	\$ 355,499.79	\$ 59,249.98	17%
656	160LGE15	Jan-15	Dec-15	16%	\$	51,350.00	\$ 51,350.00	\$ 8,558.34	17%
657	161LGE15	Jan-15	Dec-15	16%	\$	59,249.86	\$ 59,249.86	\$ 9,874.97	17%
658	163LGE15	Jan-15	Dec-15	16%	\$	197,499.67	\$ 197,499.67	\$ 32,916.60	17%
659	164LGE15	Jan-15	Dec-15	16%	\$	39,499.89	\$ 39,499.89	\$ 3,590.91	9%
660	165LGE15	Jan-15	Dec-15	16%	\$	75,049.93	\$ 75,049.93	\$ 12,508.32	17%

		Date		Percent of							Percent of
Line	D 1 . M		Estimated Project		O	riginal Budget		Most Recent		Total Project	Total
No.	Project No.	U	Completion Date	Time		Estimate	В	udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)	ф	(F)	ф	(G)	ф	(H)	(I) = (H/G)
661	166LGE15	Jan-15	Dec-15	16%	\$	9,875.00	\$	9,875.00	\$	1,645.84	17%
662	167LGE15	Jan-15	Dec-15	16%	\$	158,000.00	\$	158,000.00	\$	26,333.34	17%
663	168LGE15	Jan-15	Dec-15	16%	\$	59,250.00	\$	59,250.00	\$	9,875.00	17%
664	169LGE15	Jan-15	Dec-15	16%	\$	98,749.94	\$	98,749.94	\$	16,458.34	17%
665	170LGE15	Jan-15	Dec-15	16%	\$	78,999.89	\$	78,999.89	\$	13,166.63	17%
666	171LGE15	Jan-15	Dec-15	16%	\$	29,625.05	\$	29,625.05	\$	4,937.50	17%
667	172LGE15	Jan-15	Dec-15	16%	\$	78,999.88	\$	78,999.88	\$	7,181.80	9%
668	175LGE15	Jan-15	Dec-15	16%	\$	50,428.07	\$	50,428.07	\$	8,404.67	17%
669	176LGE15	Jan-15	Dec-15	16%	\$	108,624.83	\$	108,624.83	\$	10,862.48	10%
670	178LGE15	Jan-15	Dec-15	16%	\$	29,624.98	\$	29,624.98	\$	7,406.23	25%
671	179LGE15	Jan-15	Dec-15	16%	\$	375,249.92	\$	375,249.92	\$	62,541.65	17%
672	200LGE15	Jan-15	Dec-16	8%	\$	395,000.02	\$	395,000.02	\$	32,916.66	8%
673	201LGE14	Jan-14	Dec-14	117%	\$	57,773.17	\$	57,773.17	\$	57,773.17	100%
674	202LGE15	Jan-15	Dec-16	8%	\$	177,749.98	\$	177,749.98	\$	8,977.28	5%
675	203LGE14	Jan-14	Dec-14	116%	\$	41,711.86	\$	41,711.86	\$	41,711.86	100%
676	207LGE14	Jan-14	Dec-14	116%	\$	105,069.42	\$	105,069.42	\$	105,069.42	100%
677	208LGE14	Feb-14	Dec-14	119%	\$	179,730.51	\$	179,730.51	\$	179,730.51	100%
678	209LGE14	Feb-14	Dec-14	119%	\$	28,624.34	\$	28,624.34	\$	28,624.34	100%
679	210LGE14	Feb-14	Dec-14	119%	\$	99,168.14	\$	99,168.14	\$	99,168.14	100%
680	211LGE14	Jan-14	Dec-14	116%	\$	7,742.00	\$	7,742.00	\$	7,742.00	100%
681	212LGE14	Jan-14	Dec-14	116%	\$	4,595.65	\$	4,595.65	\$	4,595.65	100%
682	213LGE14	Jan-14	Dec-14	116%	\$	28,428.35	\$	28,428.35	\$	28,428.35	100%
683	214LGE14	Jan-14	Dec-14	116%	\$	116,083.53	\$	116,083.53	\$	116,083.53	100%
684	215LGE14	Mar-14	Dec-14	120%	\$	87,421.84	\$	87,421.84	\$	87,421.84	100%
685	216LGE14	Mar-14	Dec-14	120%	\$	59,734.43	\$	59,734.43	\$	59,734.43	100%
686	217LGE14	Mar-14	Dec-14	120%	\$	75,365.48	\$	75,365.48	\$	75,365.48	100%
687	219LGE14	Mar-14	Dec-14	120%	\$	19,434.11	\$	19,434.11	\$	19,434.11	100%
688	220LGE14	Mar-14	Dec-14	120%	\$	52,413.43	\$	52,413.43	\$	52,413.43	100%
689	221LGE14	Jan-14	Dec-14	117%	\$	20,261.60	\$	20,261.60	\$	20,261.60	100%
690	222LGE14	Jan-14	Dec-14	116%	\$	100,763.71	\$	100,763.71	\$	100,763.71	100%
691	223LGE14	Jan-14	Dec-14	116%	\$	11,149.40	\$	11,149.40	\$	11,149.40	100%
692	224LGE14	Jan-14	Dec-14	116%	\$	219,723.70	\$	219,723.70	\$	219,723.70	100%
693	225LGE14	Jan-14	Dec-14	116%	\$	108,541.70	\$	108,541.70	\$	108,541.70	100%
694	226LGE14	Jan-14	Dec-14	116%	\$	21,871.15	\$	21,871.15	\$	21,871.15	100%
695	229LGE14	Jan-14	Dec-14	116%	\$	8,986.16	\$	8,986.16	\$	8,986.16	100%
696	230LGE14	Jan-14	Dec-14	116%	\$	10,845.12	\$	10,845.12	\$	10,845.12	100%
697	231LGE14	Jan-14	Dec-14	116%	\$	72,387.65	\$	72,387.65	\$	72,387.65	100%
698	233LGE14	Jan-14	Dec-14	116%	\$	38,236.00	\$	38,236.00	\$	38,236.00	100%
699	234LGE14	Jan-14	Dec-15	58%	\$	86,900.00	\$	86,900.00	\$	86,900.00	100%
700	236LGE14	Jan-14	Dec-15	58%	\$	68,696.31	\$	68,696.31	\$	68,696.31	100%
701	237LGE14	Jan-14	Dec-14	116%	\$	13,904.00	\$	13,904.00	\$	13,904.00	100%
702	238LGE14	Jan-14	Dec-14	116%	\$	3,646.32	\$	3,646.32	\$	3,646.32	100%
703	239LGE14	Jan-14	Dec-14	116%	\$	869.00	\$	869.00	\$	869.00	100%
704	240LGE14	Jan-14	Dec-14	116%	\$	54,581.10	\$	54,581.10	\$	54,581.10	100%
705	241LGE14	Jan-14	Dec-14	116%	\$	38,903.55	\$	38,903.55	\$	38,903.55	100%
706	242LGE14	Jan-14	Dec-14	116%	\$	34,258.35	\$	34,258.35	\$	34,258.35	100%
707	243LGE14	Jan-14	Dec-14	116%	\$	348,551.81	\$	348,551.81	\$	348,551.81	100%
708	244LGE14	Jan-14	Dec-14	116%	\$	59,098.17	\$	59,098.17	\$	59,098.17	100%
709	245LGE14	Jan-14	Dec-14	116%	\$	45,030.00	\$	45,030.00	\$	45,030.00	100%
710	246LGE14	Jan-14	Dec-14	116%	\$	382,360.00	\$	382,360.00	\$	382,360.00	100%
711	CCAPR340	Jan-13	Dec-25	17%	\$	380,797.12	\$	2,396,967.67	\$	1,299,148.95	54%
712	CEMTR134	Jan-13	Dec-19	31%	\$	6,969,356.46	\$	4,957,978.60	\$	1,441,728.05	29%
713	CLM010514	Jan-14	Nov-14	140%	\$	2,891.89	\$	2,891.89	\$	2,891.89	100%
714	CLM020414	Feb-14	Nov-14	144%	\$	24,141.34	\$	24,141.34	\$	24,141.34	100%
715	CLM030214	Mar-14	Nov-14	149%	\$	299.93	\$	299.93	\$	299.93	100%

			Date		Percent of						Percent of
CL CD CD CD CD CD CD CD	Line		Construction	Estimated Project	Elapsed	O	riginal Budget		Most Recent	Total Project	Total
Total CLM0707164	No.	Project No.	Work Began	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
TIR CLMO72614 Jul-14 J02-16 J06-17 J06	(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
The CAMBCB144	716	CLM070714	Jul-14	Dec-14	133%	\$	1.00	\$	1.00	\$ 1.00	100%
Times	717	CLM072614	Jul-14	Dec-14	137%	\$	1.00	\$	1.00	\$ 1.00	100%
220 CNBCD340U Dec-12 Dec-25 17% \$ 3,354,600.26 \$ 7,268,957.43 \$ 3,661,386.15 50%	718	CLM103113	Oct-13	Nov-14	132%		135,874.76	\$	135,874.76	\$ 135,874.76	100%
Page	719	CNBCBL341	Jan-13	Dec-25	17%	\$	(0.03)	\$	297,235.24	\$ 297,235.24	100%
222 CNBRD3400	720	CNBCD340O	Jan-13	Dec-25	17%	\$	3,354,600.26	\$	7,268,957.43	\$ 3,661,386.15	50%
723 CNBRD340U Jan-13 Dec-25 17% \$ 3,474,087.77 \$ 133,472.73 \$ 1,33,672.30 42% 724 CNBRD341U Jan-13 Dec-25 17% \$ 1,486,230.63 \$ 4,274,537.38 \$ 1,777,605.90 42% 725 CNBSV340U Jan-13 Dec-25 17% \$ 1,486,230.63 \$ 4,274,537.38 \$ 1,777,605.90 42% 726 CNBSV340U Jan-13 Dec-25 17% \$ 1,443,909.95 \$ 2,006,861.2 \$ 687,480.83 3,476,181.33 3,478,480.33 3,486,156.75 \$ 1,445,314.47 38% 728 CRWST340 Jan-13 Dec-25 17% \$ 650,533.40 \$ 594,758.81 \$ 1,445,214.47 38% 730 CRDB1340 Jan-13 Dec-25 17% \$ 1,552,033.74 \$ 3,005,404.24 \$ 1,490,949.12 50% 731 CRDB1340 Jan-13 Dec-25 17% \$ 3,172,666.29 \$ 4,133,723.78 \$ 1,809,725.44 44% 732 CRDB340U Jan-13 Dec-25 17% \$ 3,172,666.29	721	CNBCD340U	Dec-12	Dec-25	17%	\$	4,529,914.44	\$	11,716,932.63	\$ 5,816,681.89	50%
Type	722	CNBRD340O	Jan-13	Dec-25	17%	\$	2,263,957.35	\$	4,535,320.33	\$ 2,508,043.08	55%
Page	723	CNBRD340U	Jan-13	Dec-25	17%	\$	979,727.64	\$	318,409.64	\$ 133,627.30	42%
272 CNBSV340U Jan-13 Dec-25 17% \$ 1,409,553.18 \$ 3,456,156.75 \$ 1,842,594.00 53% CPBWK340 Jan-13 Dec-25 17% \$ 1,143,920.95 \$ 2,006,986.12 \$ 687,498.03 34% 728 CREST340 Jan-13 Dec-25 17% \$ 1,562,337.40 \$ 3,005,404.24 \$ 1,445,314.47 38% 370,000,000 3an-13 Dec-25 17% \$ 1,562,03.74 \$ 3,005,404.24 \$ 1,449,094.91 2 50% 373 CRDD3400 Jan-13 Dec-25 17% \$ 1,562,605.93 \$ 1,540,024.38 \$ 7,615,491.80 49% 49% 43%	724	CNBRD341U	Jan-13	Dec-25	17%	\$	3,474,087.77	\$	13,937,273.52	\$ 6,244,029.14	45%
272 CRDVLT343 Jan-13 Dec-25 17% \$ 1,443,920,95 \$ 2,006,986,12 \$ 687,498,03 34%	725	CNBSV340O	Dec-12	Dec-25	17%	\$	1,486,230.63	\$	4,274,537.38	\$ 1,777,605.90	42%
Page	726	CNBSV340U	Jan-13	Dec-25	17%	\$	1,409,553.18	\$	3,456,156.75	\$ 1,842,594.00	53%
CRCST340	727	CNBVLT343	Jan-13	Dec-25	17%	\$	1,143,920.95	\$	2,006,986.12	\$ 687,498.03	34%
CRCST340	728	CPBWK340	Jan-13	Dec-25	17%	\$	2,534,000.08	\$	3,845,753.11	\$ 1,445,314.47	38%
CRDD3400	729	CRCST340	Jan-13	Dec-25	17%		650,533.40	\$	559,475.98	\$ 122,909.55	22%
CRDD340U	730	CRDCBL340	Jan-13	Dec-25	17%	\$	1,562,033.74	\$	3,005,404.24	\$ 1,490,949.12	50%
CRDD340U	731	CRDD340O	Jan-13	Dec-21	24%	\$	7,615,347.51	\$	15,400,294.38	\$ 7,615,491.80	49%
CRELD340	732	CRDD340U	Jan-13	Dec-25	17%		3,172,666.29	\$	4,133,723.78	\$ 1,809,725.44	44%
Table Tabl	733	CRDMV332	Jan-13	Dec-25	17%	\$	431,789.36	\$	778,620.16	\$ 324,786.45	42%
Table Tabl	734	CRELD340	Jan-13	Dec-25	17%	\$	1,135,121.38	\$	2,394,734.76	\$ 1,295,540.81	54%
Table Tabl	735		Jan-13	Dec-25	17%		4,709,841.77	\$	10,098,926.82	\$ 5,523,612.69	55%
738 CSTRM323 Jan-13 Jan-20 31% \$ 861.87 \$ 370,344.91 \$ 370,344.91 100% 739 CSTRMLGE Jan-13 Dec-25 17% \$ 2,288,400.10 \$ 4,152,918.08 \$ 2,139,667.46 52% 740 CSYSEN340 Jan-13 Dec-25 17% \$ 283,930.01 \$ 1,240,468.68 \$ 936,936.30 76% 741 CTBRD3400 Dec-12 Dec-25 17% \$ 6,006,174.39 \$ 11,387,557.36 \$ 5,265,850.09 46% 742 CTBD340U Dec-12 Aug-25 17% \$ 1,289,743.85 \$ 3,050,019.01 \$ 1,493,339.40 49% 743 CTPD340 Jan-13 Dec-25 17% \$ 758,700.60 \$ 1,875,087.91 \$ 716,523.36 38% 744 CTPD419 Jan-13 Dec-25 17% \$ 1,333,898.02 \$ 2,534,426.47 \$ 10,391.67 100% 745 CXFRM341 Jan-13 Dec-25 17% \$ 1,333,898.02 \$ 2,534,426.47 \$ 9,100,489.74 49% 746 CXFR	736	CRSTLT332	Jan-13	Dec-25	17%	\$	4,663,082.11	\$	9,511,543.56	\$ 5,041,114.38	53%
Table Tabl	737	CSTLT332	Dec-12	Feb-25	18%	\$	3,794,109.99	\$	7,252,605.90	\$ 3,535,212.00	49%
CSYSENJAG Jan-13 Dec-25 17% \$ 2,288,400.10 \$ 4,152,918.08 \$ 2,139,667.46 52%	738	CSTRM323	Jan-13	Jan-20	31%	\$	861.87	\$	370,344.91	\$	100%
741 CTBRD3400 Dec-12 Dec-25 17% \$ 6,006,174.39 \$ 11,387,557.36 \$ 5,265,850.09 46% 742 CTBRD340U Dec-12 Aug-25 17% \$ 1,289,743.85 \$ 3,050,019.01 \$ 1,493,339.40 49% 743 CTPD340 Jan-13 Dec-25 17% \$ 758,700.60 \$ 1,875,087.91 \$ 716,523.36 38% 744 CTPD419 Jan-13 Dec-25 17% \$ - \$ 10,391.67 \$ 10,391.67 100% 745 CVLT343 Jan-13 Dec-25 17% \$ 9,340,515.79 \$ 18,762,439.74 \$ 9,100,489.74 49% 747 CXFRM310 Jan-13 Dec-25 17% \$ 528,605.89 \$ 1,271,119.36 \$ 706,410.98 56% 748 IT14LG200 Jan-14 Dec-14 116% \$ 34,742.10 \$ 34,742.10 \$ 34,742.10 100% 750 L5-2013 Jul-10 Nov-14 108% \$ 108,033.00 \$ (122,093.94) \$ (122,093.94) 100% 751 L5-2015	739	CSTRMLGE	Jan-13	Dec-25	17%		2,288,400.10	\$	4,152,918.08	\$ 2,139,667.46	52%
741 CTBRD3400 Dec-12 Dec-25 17% \$ 6,006,174.39 \$ 11,387,557.36 \$ 5,265,850.09 46% 742 CTBRD340U Dec-12 Aug-25 17% \$ 1,289,743.85 \$ 3,050,019.01 \$ 1,493,339.40 49% 743 CTPD340 Jan-13 Dec-25 17% \$ 758,700.60 \$ 1,875,087.91 \$ 716,523.36 38% 744 CTPD419 Jan-13 Dec-25 17% \$ - \$ 10,391.67 \$ 10,391.67 100% 745 CVLT343 Jan-13 Dec-25 17% \$ 9,340,515.79 \$ 18,762,439.74 \$ 9,100,489.74 49% 747 CXFRM310 Jan-13 Dec-25 17% \$ 528,605.89 \$ 1,271,119.36 \$ 706,410.98 56% 748 IT14LG200 Jan-14 Dec-14 116% \$ 34,742.10 \$ 34,742.10 \$ 34,742.10 100% 750 L5-2013 Jul-10 Nov-14 108% \$ 108,033.00 \$ (122,093.94) \$ (122,093.94) 100% 751 L5-2015	740	CSYSEN340	Jan-13	Dec-25	17%	\$	283,930.01	\$	1,240,468.68	\$ 936,936.30	76%
743 CTPD340 Jan-13 Dec-25 17% \$ 758,700.60 \$ 1,875,087.91 \$ 716,523.36 38% 744 CTPD419 Jan-13 Dec-25 17% \$ - \$ 10,391.67 \$ 10,391.67 100% 745 CVLT343 Jan-13 Dec-25 17% \$ 1,333,889.02 \$ 2,534,426.47 \$ 1,330,282.51 52% 746 CXFRM311 Jan-13 Dec-25 17% \$ 9,340,515.79 \$ 18,762,439.74 \$ 9,100,489.74 49% 747 CXFRM340 Jan-13 Dec-25 17% \$ 528,605.89 \$ 1,271,119.36 \$ 706,410.98 56% 748 IT14LG200 Jan-14 Dec-14 116% \$ 34,742.10 \$ 34	741	CTBRD340O	Dec-12	Dec-25	17%	\$	6,006,174.39	\$	11,387,557.36	\$ 5,265,850.09	46%
744 CTPD419 Jan-13 Dec-25 17% \$ - \$ 10,391.67 \$ 100% 745 CVLT343 Jan-13 Dec-25 17% \$ 1,333,898.02 \$ 2,534,426.47 \$ 1,330,282.51 52% 746 CXFRM311 Jan-13 Dec-25 17% \$ 9,340,515.79 \$ 18,762,439.74 \$ 9,100,489.74 49% 747 CXFRM340 Jan-13 Dec-25 17% \$ 528,605.89 \$ 1,271,119.36 \$ 706,410.98 56% 748 IT14LG200 Jan-14 Dec-14 116% \$ 34,742.10 \$ 34,742.10 100% 750 L5-2014 Jan-14 Dec-14 116% \$ 129,800.00 \$ 51,751.66 \$ 7,308.19 14% 751 L5-2014 Jan-14 Dec-14 116% \$ 129,800.00 \$ 51,751.66 \$ 7,308.19 14% 752 <td< td=""><td>742</td><td>CTBRD340U</td><td>Dec-12</td><td>Aug-25</td><td>17%</td><td>\$</td><td>1,289,743.85</td><td>\$</td><td>3,050,019.01</td><td>\$ 1,493,339.40</td><td>49%</td></td<>	742	CTBRD340U	Dec-12	Aug-25	17%	\$	1,289,743.85	\$	3,050,019.01	\$ 1,493,339.40	49%
745 CVLT343 Jan-13 Dec-25 17% \$ 1,333,898.02 \$ 2,534,426.47 \$ 1,330,282.51 52% 746 CXFRM311 Jan-13 Dec-25 17% \$ 9,340,515.79 \$ 18,762,439.74 \$ 9,100,489.74 49% 747 CXFRM340 Jan-13 Dec-25 17% \$ 528,605.89 \$ 1,271,119.36 \$ 706,410.98 56% 748 IT14LG200 Jan-14 Dec-14 116% \$ 34,742.10 \$ 34,742.10 \$ 34,742.10 3 34,742.10 100% 749 L5-2014 Jan-14 Dec-14 116% \$ 108,033.00 \$ (122,093.94) \$ (100% 750 L5-2014 Jan-15 Dec-15 16% \$ 129,800.00 \$ 51,751.66 \$ 7,308.19 14% 752 L6-2014 Jan-14 Dec-14 116% \$ 161,368.14 \$ 72,291.08 72,291.08 100% 753 L8-2015 Jan-15 Jun-16 11% \$ 238,099.80 \$ 222,000.00 \$ 36,999.98 17% 755 L9-14 J	743	CTPD340	Jan-13	Dec-25	17%	\$	758,700.60	\$	1,875,087.91	\$	38%
746 CXFRM311 Jan-13 Dec-25 17% \$ 9,340,515.79 \$ 18,762,439.74 \$ 9,100,489.74 49% 747 CXFRM340 Jan-13 Dec-25 17% \$ 528,605.89 \$ 1,271,119.36 \$ 706,410.98 56% 748 IT14LG200 Jan-14 Dec-14 116% \$ 34,742.10<	744	CTPD419	Jan-13	Dec-25	17%	\$	-	\$	10,391.67	\$ 10,391.67	100%
747 CXFRM340 Jan-13 Dec-25 17% \$ 528,605.89 \$ 1,271,119.36 \$ 706,410.98 56% 748 IT14LG200 Jan-14 Dec-14 116% \$ 34,742.10 \$ 34,742.10 \$ 34,742.10 100% 749 L5-2013 Jul-10 Nov-14 108% \$ 108,033.00 \$ (122,093.94) \$ (122,093.94) 100% 750 L5-2014 Jan-14 Dec-14 116% \$ 143,049.44 \$ 42,929.41 \$ 42,929.41 100% 751 L5-2015 Jan-14 Dec-15 16% \$ 129,800.00 \$ 51,751.66 \$ 7,308.19 14% 752 L6-2014 Jan-14 Dec-14 116% \$ 161,368.14 \$ 72,291.08 \$ 72,291.08 100% 753 L8-2014 Jan-15 Jun-16 119% \$ 238,099.80 \$ 222,000.00 \$ 36,999.98 17% 755 L9-14 Jan-15 Jun-16 119% \$ 3,600,064.92 \$ 1,516,784.77 \$ 1,516,784.77 100% 756 L9-2012 Jan-	745	CVLT343	Jan-13	Dec-25	17%	\$	1,333,898.02	\$	2,534,426.47	\$ 1,330,282.51	52%
748 IT14LG200 Jan-14 Dec-14 116% \$ 34,742.10 \$ 34,742.10 \$ 34,742.10 100% 749 L5-2013 Jul-10 Nov-14 108% \$ 108,033.00 \$ (122,093.94) \$ (122,093.94) 100% 750 L5-2014 Jan-14 Dec-14 116% \$ 143,049.44 \$ 42,929.41 \$ 42,929.41 100% 751 L5-2015 Jan-15 Dec-15 16% \$ 129,800.00 \$ 51,751.66 \$ 7,308.19 14% 752 L6-2014 Jan-14 Dec-14 116% \$ 161,368.14 \$ 72,291.08 \$ 72,291.08 100% 753 L8-2014 Jan-14 Dec-14 116% \$ 252,159.06 \$ 188,924.04 \$ 188,924.04 100% 754 L8-2015 Jan-15 Jun-16 11% \$ 238,099.80 \$ 222,000.00 \$ 36,999.98 17% 755 L9-14 Jan-14 Dec-14 116% \$ 3,600,064.92 \$ 1,516,784.77 \$ 1,516,784.77 1,516,784.77 1,516,784.77 1,516,784.77 \$ 1	746	CXFRM311	Jan-13	Dec-25	17%	\$	9,340,515.79	\$	18,762,439.74	\$ 9,100,489.74	49%
749 L5-2013 Jul-10 Nov-14 108% \$ 108,033.00 \$ (122,093.94) \$ (122,093.94) 100% 750 L5-2014 Jan-14 Dec-14 116% \$ 143,049.44 \$ 42,929.41 \$ 42,929.41 100% 751 L5-2015 Jan-15 Dec-15 16% \$ 129,800.00 \$ 51,751.66 \$ 7,308.19 14% 752 L6-2014 Jan-14 Dec-14 116% \$ 161,368.14 \$ 72,291.08 \$ 72,291.08 100% 753 L8-2014 Jan-14 Dec-14 116% \$ 252,159.06 \$ 188,924.04 \$ 188,924.04 100% 754 L8-2015 Jan-15 Jun-16 11% \$ 238,099.80 \$ 222,000.00 \$ 36,999.98 17% 755 L9-14 Jan-12 Nov-14 111% \$ 1,95,631.88 \$ 2,313,978.05 \$ 2,313,978.05 100% 756 L9-2012 Jan-12 Nov-14 111% \$ 1,795,631.88 \$ 2,313,978.05 \$ 2,313,978.05 100% 757 L9-2013	747	CXFRM340	Jan-13	Dec-25	17%	\$	528,605.89	\$	1,271,119.36	\$ 706,410.98	56%
750 L5-2014 Jan-14 Dec-14 116% \$ 143,049.44 \$ 42,929.41 \$ 42,929.41 100% 751 L5-2015 Jan-15 Dec-15 16% \$ 129,800.00 \$ 51,751.66 \$ 7,308.19 14% 752 L6-2014 Jan-14 Dec-14 116% \$ 161,368.14 \$ 72,291.08 \$ 72,291.08 100% 753 L8-2014 Jan-14 Dec-14 116% \$ 252,159.06 \$ 188,924.04 \$ 188,924.04 100% 754 L8-2015 Jan-15 Jun-16 11% \$ 238,099.80 \$ 222,000.00 \$ 36,999.98 17% 755 L9-14 Jan-14 Dec-14 116% \$ 3,600,064.22 \$ 1,516,784.77 \$ 1,516,784.77 100% 756 L9-2012 Jan-12 Nov-14 111% \$ 1,195,631.88 \$ 2,313,978.05 \$ 2,313,978.05 100% 757 L9-2013 Jul-10 Dec-14 104% \$ 1,379,711.52 \$ 3,089,959.37 \$ 3,089,959.37 100% 758 L9-2013 <	748	IT14LG200	Jan-14	Dec-14	116%	\$	34,742.10	\$	34,742.10	\$ 34,742.10	100%
751 L5-2015 Jan-15 Dec-15 16% \$ 129,800.00 \$ 51,751.66 \$ 7,308.19 14% 752 L6-2014 Jan-14 Dec-14 116% \$ 161,368.14 \$ 72,291.08 \$ 72,291.08 100% 753 L8-2014 Jan-14 Dec-14 116% \$ 252,159.06 \$ 188,924.04 \$ 188,924.04 100% 754 L8-2015 Jan-15 Jun-16 11% \$ 238,099.80 \$ 222,000.00 \$ 36,999.98 17% 755 L9-14 Jan-14 Dec-14 116% \$ 3,600,064.92 \$ 1,516,784.77 \$ 1,516,784.77 100% 756 L9-2012 Jan-12 Nov-14 111% \$ 1,195,631.88 \$ 2,313,978.05 \$ 2,313,978.05 100% 757 L9-2013 Jul-10 Dec-14 104% \$ 1,379,711.52 \$ 3,089,959.37 \$ 3,089,959.37 100% 758 L9-2015 Jan-15 Jun-16 11% \$ 1,700,000.00 \$ 4,346,987.28 \$ 724,497.88 17% 759 LBR-13	749	L5-2013	Jul-10	Nov-14	108%	\$	108,033.00	\$	(122,093.94)	\$ (122,093.94)	100%
752 L6-2014 Jan-14 Dec-14 116% \$ 161,368.14 \$ 72,291.08 \$ 72,291.08 100% 753 L8-2014 Jan-14 Dec-14 116% \$ 252,159.06 \$ 188,924.04 \$ 188,924.04 100% 754 L8-2015 Jan-15 Jun-16 11% \$ 238,099.80 \$ 222,000.00 \$ 36,999.98 17% 755 L9-14 Jan-14 Dec-14 116% \$ 3,600,064.92 \$ 1,516,784.77 \$ 1,516,784.77 100% 756 L9-2012 Jan-12 Nov-14 111% \$ 1,195,631.88 \$ 2,313,978.05 \$ 2,313,978.05 100% 757 L9-2013 Jul-10 Dec-14 104% \$ 1,379,711.52 \$ 3,089,959.37 \$ 3,089,959.37 100% 758 L9-2015 Jan-15 Jun-16 11% \$ 1,700,000.00 \$ 4,346,987.28 \$ 724,497.88 17% 759 LBR-13 Jan-13 Dec-14 108% \$ 759,455.88 \$ 1,730,151.74 \$ 1,730,151.74 100% 761 LBRFAIL14<	750	L5-2014	Jan-14	Dec-14	116%	\$	143,049.44	\$	42,929.41	\$ 42,929.41	100%
753 L8-2014 Jan-14 Dec-14 116% \$ 252,159.06 \$ 188,924.04 \$ 188,924.04 100% 754 L8-2015 Jan-15 Jun-16 11% \$ 238,099.80 \$ 222,000.00 \$ 36,999.98 17% 755 L9-14 Jan-14 Dec-14 116% \$ 3,600,064.92 \$ 1,516,784.77 \$ 1,516,784.77 100% 756 L9-2012 Jan-12 Nov-14 111% \$ 1,195,631.88 \$ 2,313,978.05 \$ 2,313,978.05 100% 757 L9-2013 Jul-10 Dec-14 104% \$ 1,379,711.52 \$ 3,089,959.37 \$ 3,089,959.37 100% 758 L9-2015 Jan-15 Jun-16 11% \$ 1,700,000.00 \$ 4,346,987.28 \$ 724,497.88 17% 759 LBR-13 Jan-13 Dec-14 108% \$ 759,455.88 \$ 1,730,151.74 \$ 1,730,151.74 100% 760 LBR-14 Jan-14 Dec-14 116% \$ 885,227.26 \$ 326,261.23 326,261.23 100% 761 LBRFAIL15 </td <td>751</td> <td>L5-2015</td> <td>Jan-15</td> <td>Dec-15</td> <td>16%</td> <td>\$</td> <td>129,800.00</td> <td>\$</td> <td>51,751.66</td> <td>\$ 7,308.19</td> <td>14%</td>	751	L5-2015	Jan-15	Dec-15	16%	\$	129,800.00	\$	51,751.66	\$ 7,308.19	14%
754 L8-2015 Jan-15 Jun-16 11% \$ 238,099.80 \$ 222,000.00 \$ 36,999.98 17% 755 L9-14 Jan-14 Dec-14 116% \$ 3,600,064.92 \$ 1,516,784.77 \$ 1,516,784.77 100% 756 L9-2012 Jan-12 Nov-14 111% \$ 1,195,631.88 \$ 2,313,978.05 \$ 2,313,978.05 100% 757 L9-2013 Jul-10 Dec-14 104% \$ 1,379,711.52 \$ 3,089,959.37 \$ 3,089,959.37 100% 758 L9-2015 Jan-15 Jun-16 11% \$ 1,700,000.00 \$ 4,346,987.28 \$ 724,497.88 17% 759 LBR-13 Jan-13 Dec-14 108% \$ 759,455.88 \$ 1,730,151.74 \$ 1,730,151.74 100% 760 LBR-14 Jan-14 Dec-14 116% \$ 885,227.26 \$ 326,261.23 326,261.23 100% 761 LBRFAIL14 Jan-14 Dec-14 116% \$ 379,979.37 \$ 377,353.05 \$ 377,353.05 100% 762 LBRFAIL15	752	L6-2014	Jan-14	Dec-14	116%	\$	161,368.14	\$	72,291.08	\$ 72,291.08	100%
755 L9-14 Jan-14 Dec-14 116% \$ 3,600,064.92 \$ 1,516,784.77 \$ 1,516,784.77 100% 756 L9-2012 Jan-12 Nov-14 111% \$ 1,195,631.88 \$ 2,313,978.05 \$ 2,313,978.05 100% 757 L9-2013 Jul-10 Dec-14 104% \$ 1,379,711.52 \$ 3,089,959.37 \$ 3,089,959.37 100% 758 L9-2015 Jan-15 Jun-16 11% \$ 1,700,000.00 \$ 4,346,987.28 \$ 724,497.88 17% 759 LBR-13 Jan-13 Dec-14 108% \$ 759,455.88 \$ 1,730,151.74 \$ 1,730,151.74 100% 760 LBR-14 Jan-14 Dec-14 116% \$ 885,227.26 \$ 326,261.23 326,261.23 100% 761 LBRFAIL14 Jan-14 Dec-14 116% \$ 379,979.37 \$ 377,353.05 \$ 377,353.05 100% 762 LBRFAIL15 Jan-15 Dec-15 16% \$ 379,947.90 \$ 810,085.30 \$ 134,740.91 17% 763 LDISCA	753	L8-2014	Jan-14	Dec-14	116%	\$	252,159.06	\$	188,924.04	\$ 188,924.04	100%
756 L9-2012 Jan-12 Nov-14 111% \$ 1,195,631.88 \$ 2,313,978.05 \$ 2,313,978.05 100% 757 L9-2013 Jul-10 Dec-14 104% \$ 1,379,711.52 \$ 3,089,959.37 \$ 3,089,959.37 100% 758 L9-2015 Jan-15 Jun-16 11% \$ 1,700,000.00 \$ 4,346,987.28 \$ 724,497.88 17% 759 LBR-13 Jan-13 Dec-14 108% \$ 759,455.88 \$ 1,730,151.74 \$ 1,730,151.74 100% 760 LBR-14 Jan-14 Dec-14 116% \$ 885,227.26 \$ 326,261.23 \$ 326,261.23 100% 761 LBRFAIL14 Jan-14 Dec-14 116% \$ 379,979.37 \$ 377,353.05 \$ 377,353.05 100% 762 LBRFAIL15 Jan-15 Dec-15 16% \$ 379,947.90 \$ 810,085.30 \$ 134,740.91 17% 763 LDISCAP12 Jan-12 Nov-14 111% \$ 262,433.76 \$ 244,639.67 \$ 244,639.67 100% 764 LDISCA	754	L8-2015	Jan-15	Jun-16	11%	\$	238,099.80	\$	222,000.00	\$ 36,999.98	17%
757 L9-2013 Jul-10 Dec-14 104% \$ 1,379,711.52 \$ 3,089,959.37 \$ 3,089,959.37 100% 758 L9-2015 Jan-15 Jun-16 11% \$ 1,700,000.00 \$ 4,346,987.28 \$ 724,497.88 17% 759 LBR-13 Jan-13 Dec-14 108% \$ 759,455.88 \$ 1,730,151.74 \$ 1,730,151.74 100% 760 LBR-14 Jan-14 Dec-14 116% \$ 885,227.26 \$ 326,261.23 \$ 326,261.23 100% 761 LBRFAIL14 Jan-14 Dec-14 116% \$ 379,979.37 \$ 377,353.05 \$ 377,353.05 100% 762 LBRFAIL15 Jan-15 Dec-15 16% \$ 379,947.90 \$ 810,085.30 \$ 134,740.91 17% 763 LDISCAP12 Jan-12 Nov-14 111% \$ 262,433.76 \$ 244,639.67 \$ 244,639.67 100% 764 LDISCAP13 Jan-13 Nov-14 118% \$ 271,202.88 \$ 166,113.10 \$ 166,113.10 100% 765 LDISCAP14<	755	L9-14	Jan-14	Dec-14	116%	\$	3,600,064.92	\$	1,516,784.77	\$ 1,516,784.77	100%
758 L9-2015 Jan-15 Jun-16 11% \$ 1,700,000.00 \$ 4,346,987.28 \$ 724,497.88 17% 759 LBR-13 Jan-13 Dec-14 108% \$ 759,455.88 \$ 1,730,151.74 \$ 1,730,151.74 100% 760 LBR-14 Jan-14 Dec-14 116% \$ 885,227.26 \$ 326,261.23 \$ 326,261.23 100% 761 LBRFAIL14 Jan-14 Dec-14 116% \$ 379,979.37 \$ 377,353.05 \$ 377,353.05 100% 762 LBRFAIL15 Jan-15 Dec-15 16% \$ 379,947.90 \$ 810,085.30 \$ 134,740.91 17% 763 LDISCAP12 Jan-12 Nov-14 111% \$ 262,433.76 \$ 244,639.67 \$ 244,639.67 100% 764 LDISCAP13 Jan-13 Nov-14 118% \$ 271,202.88 \$ 166,113.10 \$ 166,113.10 100% 765 LDISCAP14 Jan-14 Dec-14 116% \$ 280,058.64 \$ 136,045.39 \$ 136,045.39 100% 766 LGE138558	756	L9-2012	Jan-12	Nov-14	111%	\$	1,195,631.88	\$	2,313,978.05	\$ 2,313,978.05	100%
759 LBR-13 Jan-13 Dec-14 108% \$ 759,455.88 \$ 1,730,151.74 \$ 1,730,151.74 100% 760 LBR-14 Jan-14 Dec-14 116% \$ 885,227.26 \$ 326,261.23 \$ 326,261.23 100% 761 LBRFAIL14 Jan-14 Dec-14 116% \$ 379,979.37 \$ 377,353.05 \$ 377,353.05 100% 762 LBRFAIL15 Jan-15 Dec-15 16% \$ 379,947.90 \$ 810,085.30 \$ 134,740.91 17% 763 LDISCAP12 Jan-12 Nov-14 111% \$ 262,433.76 \$ 244,639.67 \$ 244,639.67 100% 764 LDISCAP13 Jan-13 Nov-14 118% \$ 271,202.88 \$ 166,113.10 \$ 166,113.10 100% 765 LDISCAP14 Jan-14 Dec-14 116% \$ 280,058.64 \$ 136,045.39 \$ 136,045.39 100% 766 LGE138558 Mar-14 Dec-14 120% \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 \$ 168,669.17 100%	757	L9-2013	Jul-10	Dec-14	104%	\$	1,379,711.52	\$	3,089,959.37	\$ 3,089,959.37	100%
760 LBR-14 Jan-14 Dec-14 116% \$ 885,227.26 \$ 326,261.23 \$ 326,261.23 100% 761 LBRFAIL14 Jan-14 Dec-14 116% \$ 379,979.37 \$ 377,353.05 \$ 377,353.05 100% 762 LBRFAIL15 Jan-15 Dec-15 16% \$ 379,947.90 \$ 810,085.30 \$ 134,740.91 17% 763 LDISCAP12 Jan-12 Nov-14 111% \$ 262,433.76 \$ 244,639.67 \$ 244,639.67 100% 764 LDISCAP13 Jan-13 Nov-14 118% \$ 271,202.88 \$ 166,113.10 \$ 166,113.10 100% 765 LDISCAP14 Jan-14 Dec-14 116% \$ 280,058.64 \$ 136,045.39 \$ 136,045.39 100% 766 LGE138558 Mar-14 Dec-14 120% \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 \$ 168,669.17 100% 767 LOTFAIL14 Jan-15 Dec-14 116% \$ 189,985.80 \$ 168,669.17 \$ 168,669.17	758	L9-2015	Jan-15	Jun-16	11%	\$	1,700,000.00	\$	4,346,987.28	\$ 724,497.88	17%
761 LBRFAIL14 Jan-14 Dec-14 116% \$ 379,979.37 \$ 377,353.05 \$ 377,353.05 100% 762 LBRFAIL15 Jan-15 Dec-15 16% \$ 379,947.90 \$ 810,085.30 \$ 134,740.91 17% 763 LDISCAP12 Jan-12 Nov-14 111% \$ 262,433.76 \$ 244,639.67 \$ 244,639.67 100% 764 LDISCAP13 Jan-13 Nov-14 118% \$ 271,202.88 \$ 166,113.10 \$ 166,113.10 100% 765 LDISCAP14 Jan-14 Dec-14 116% \$ 280,058.64 \$ 136,045.39 \$ 136,045.39 100% 766 LGE138558 Mar-14 Dec-14 120% \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 100% 767 LOTFAIL14 Jan-14 Dec-14 116% \$ 189,985.80 \$ 168,669.17 \$ 168,669.17 100% 768 LOTFAIL15 Jan-15 Dec-15 16% \$ 189,985.80 \$ 449,988.04 \$ 74,998.18 17% 769 L-OTHER14	759	LBR-13	Jan-13	Dec-14	108%	\$	759,455.88	\$	1,730,151.74	\$ 1,730,151.74	100%
762 LBRFAIL15 Jan-15 Dec-15 16% \$ 379,947.90 \$ 810,085.30 \$ 134,740.91 17% 763 LDISCAP12 Jan-12 Nov-14 111% \$ 262,433.76 \$ 244,639.67 \$ 244,639.67 100% 764 LDISCAP13 Jan-13 Nov-14 118% \$ 271,202.88 \$ 166,113.10 \$ 166,113.10 100% 765 LDISCAP14 Jan-14 Dec-14 116% \$ 280,058.64 \$ 136,045.39 \$ 136,045.39 100% 766 LGE138558 Mar-14 Dec-14 120% \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 100% 767 LOTFAIL14 Jan-14 Dec-14 116% \$ 189,985.80 \$ 168,669.17 \$ 168,669.17 100% 768 LOTFAIL15 Jan-15 Dec-15 16% \$ 189,985.80 \$ 449,988.04 \$ 74,998.18 17% 769 L-OTHER14 Jan-14 Dec-14 116% \$ 47,310.44 \$ 228,425.79 \$ 228,425.79 100%	760	LBR-14	Jan-14	Dec-14	116%	\$	885,227.26	\$	326,261.23	\$ 326,261.23	100%
763 LDISCAP12 Jan-12 Nov-14 111% \$ 262,433.76 \$ 244,639.67 \$ 244,639.67 100% 764 LDISCAP13 Jan-13 Nov-14 118% \$ 271,202.88 \$ 166,113.10 \$ 166,113.10 100% 765 LDISCAP14 Jan-14 Dec-14 116% \$ 280,058.64 \$ 136,045.39 \$ 136,045.39 100% 766 LGE138558 Mar-14 Dec-14 120% \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 100% 767 LOTFAIL14 Jan-14 Dec-14 116% \$ 189,985.80 \$ 168,669.17 \$ 168,669.17 100% 768 LOTFAIL15 Jan-15 Dec-15 16% \$ 189,985.80 \$ 449,988.04 \$ 74,998.18 17% 769 L-OTHER14 Jan-14 Dec-14 116% \$ 47,310.44 \$ 228,425.79 \$ 228,425.79 100%	761	LBRFAIL14	Jan-14	Dec-14	116%	\$	379,979.37	\$	377,353.05	\$ 377,353.05	100%
763 LDISCAP12 Jan-12 Nov-14 111% \$ 262,433.76 \$ 244,639.67 \$ 244,639.67 100% 764 LDISCAP13 Jan-13 Nov-14 118% \$ 271,202.88 \$ 166,113.10 \$ 166,113.10 100% 765 LDISCAP14 Jan-14 Dec-14 116% \$ 280,058.64 \$ 136,045.39 \$ 136,045.39 100% 766 LGE138558 Mar-14 Dec-14 120% \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 100% 767 LOTFAIL14 Jan-14 Dec-14 116% \$ 189,985.80 \$ 168,669.17 \$ 168,669.17 100% 768 LOTFAIL15 Jan-15 Dec-15 16% \$ 189,985.80 \$ 449,988.04 \$ 74,998.18 17% 769 L-OTHER14 Jan-14 Dec-14 116% \$ 47,310.44 \$ 228,425.79 \$ 228,425.79 100%	762	LBRFAIL15	Jan-15	Dec-15	16%	\$	379,947.90	\$	810,085.30	\$ 134,740.91	17%
764 LDISCAP13 Jan-13 Nov-14 118% \$ 271,202.88 \$ 166,113.10 \$ 166,113.10 100% 765 LDISCAP14 Jan-14 Dec-14 116% \$ 280,058.64 \$ 136,045.39 \$ 136,045.39 100% 766 LGE138558 Mar-14 Dec-14 120% \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 100% 767 LOTFAIL14 Jan-14 Dec-14 116% \$ 189,985.80 \$ 168,669.17 \$ 168,669.17 100% 768 LOTFAIL15 Jan-15 Dec-15 16% \$ 189,985.80 \$ 449,988.04 \$ 74,998.18 17% 769 L-OTHER14 Jan-14 Dec-14 116% \$ 47,310.44 \$ 228,425.79 \$ 228,425.79 100%	763	LDISCAP12	Jan-12	Nov-14	111%	\$	262,433.76	\$	244,639.67	\$ 244,639.67	
765 LDISCAP14 Jan-14 Dec-14 116% \$ 280,058.64 \$ 136,045.39 \$ 136,045.39 100% 766 LGE138558 Mar-14 Dec-14 120% \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 100% 767 LOTFAIL14 Jan-14 Dec-14 116% \$ 189,985.80 \$ 168,669.17 \$ 168,669.17 100% 768 LOTFAIL15 Jan-15 Dec-15 16% \$ 189,985.80 \$ 449,988.04 \$ 74,998.18 17% 769 L-OTHER14 Jan-14 Dec-14 116% \$ 47,310.44 \$ 228,425.79 \$ 228,425.79 100%	764		Jan-13	Nov-14	118%				166,113.10	\$ 166,113.10	100%
766 LGE138558 Mar-14 Dec-14 120% \$ 31,319.04 \$ 31,319.04 \$ 31,319.04 100% 767 LOTFAIL14 Jan-14 Dec-14 116% \$ 189,985.80 \$ 168,669.17 \$ 168,669.17 100% 768 LOTFAIL15 Jan-15 Dec-15 16% \$ 189,985.80 \$ 449,988.04 \$ 74,998.18 17% 769 L-OTHER14 Jan-14 Dec-14 116% \$ 47,310.44 \$ 228,425.79 \$ 228,425.79 100%			Jan-14								
767 LOTFAIL14 Jan-14 Dec-14 116% \$ 189,985.80 \$ 168,669.17 \$ 168,669.17 100% 768 LOTFAIL15 Jan-15 Dec-15 16% \$ 189,985.80 \$ 449,988.04 \$ 74,998.18 17% 769 L-OTHER14 Jan-14 Dec-14 116% \$ 47,310.44 \$ 228,425.79 \$ 228,425.79 100%	766	LGE138558	Mar-14	Dec-14	120%	\$	31,319.04	\$	31,319.04	\$ 31,319.04	100%
768 LOTFAIL15 Jan-15 Dec-15 16% \$ 189,985.80 \$ 449,988.04 \$ 74,998.18 17% 769 L-OTHER14 Jan-14 Dec-14 116% \$ 47,310.44 \$ 228,425.79 \$ 228,425.79 100%	767		Jan-14	Dec-14	116%					\$	100%
769 L-OTHER14 Jan-14 Dec-14 116% \$ 47,310.44 \$ 228,425.79 \$ 228,425.79 100%											
			Jan-14	Dec-14				\$	228,425.79	\$	
	770				116%		54,805.05	\$	90,788.69	\$ 90,788.69	100%

		Date		Percent of						Percent of
Line		Construction	Estimated Project	Elapsed	C	Original Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
771	LOTPRFL14	Jan-14	Dec-14	116%	\$	41,994.73	\$	41,861.71	\$ 41,861.71	100%
772	LOTPRFL15	Jan-15	Dec-15	16%	\$	41,994.73	\$	40,307.86	\$ 6,718.00	17%
773	LRELAY-13	Jan-13	Jan-15	104%	\$	174,849.00	\$	282,255.17	\$ 282,255.17	100%
774	LRELAY-14	Jan-14	May-15	82%	\$	200,215.76	\$	632,582.15	\$ 632,582.15	100%
775	LREL-FL14	Jan-14	Jan-15	107%	\$	64,600.56	\$	150,170.03	\$ 150,170.03	100%
776	LREL-FL15	Jan-15	Dec-15	16%	\$	64,600.56	\$	65,326.45	\$ 10,887.76	17%
777	LRSUB-13	Jan-13	Jan-15	104%	\$	1,077,749.52	\$	407,406.67	\$ 407,406.67	100%
778	LRTU-14	Jan-14	Dec-14	116%	\$	360,045.84	\$	139,843.22	\$ 139,843.22	100%
779	LRTU-FL14	Jan-14	Dec-14	116%	\$	24,225.05	\$	24,148.37	\$ 24,148.37	100%
780	LRTU-FL15	Jan-15	Dec-15	16%	\$	24,225.05	\$	25,250.23	\$ 4,208.41	17%
781	LTFFAIL15	Jan-15	Dec-15	16%	\$	1,425,099.30	\$	1,425,438.11	\$ 237,456.81	17%
782	NBCD340OH	Jan-00	Dec-25	58%	\$	6,986,281.42	\$	7,365,187.15	\$ 7,365,187.15	100%
783	NBCD340UG	Mar-00	Dec-25	58%	\$	14,292,443.89	\$	17,981,868.49	\$ 17,981,868.49	100%
784	NBSV340OH	Mar-00	Dec-25	58%	\$	3,163,344.72	\$	4,767,228.86	\$ 4,767,228.86	100%
785	RCST340	Feb-01	Dec-25	56%	\$	2,802,476.49	\$	734,115.39	\$ 734,115.39	100%
786	RDDD340OH	Jan-01	Dec-21	67%	\$	11,982,697.98	\$	18,784,488.73	\$ 18,784,488.73	100%
787	RDDD340UG	Mar-01	Dec-25	56%	\$	3,642,813.26	\$	7,277,136.60	\$ 7,277,136.60	100%
788	SYSENH340	Mar-00	Dec-25	58%	\$	512,135.63	\$	1,268,847.66	\$ 1,268,847.66	100%
789	TBRD340OH	Dec-03	Dec-25	51%	\$	7,269,791.13	\$	14,745,401.96	\$ 14,745,401.96	100%
790	XFRM340	Jan-01	Dec-25	57%	\$	1,374,722.68	\$	1,421,042.59	\$ 1,421,042.59	100%

		Date		Percent of						Percent of
Line			Estimated Project		(Original Budget		Most Recent	Total Project	Total
No.	Project No.	-	Completion Date	Time		Estimate	F	Budget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	 (H)	(I) = (H/G)
1	113270	Oct-01	Dec-25	51%	\$	22,229,911.53	\$	25,383,082.79	\$ 25,383,082.79	100%
2	117136	Nov-03	Nov-14	94%	\$	3,208,976.02	\$	2,603,923.26	\$ 2,603,923.26	100%
3	117149	Jan-03	Dec-15	86%	\$	128,301,975.20	\$	129,651,994.10	\$ 129,081,994.10	100%
4	117361	Mar-04	Dec-25	46%	\$	27,259.10	\$	4,561.14	\$ 4,561.14	100%
5	118209	Jul-04	Nov-14	93%	\$	34,940,628.45	\$	35,293,639.81	\$ 35,293,639.81	100%
6	119902	Dec-04	Dec-25	44%	\$	203,867.06	\$	(49,889.49)	\$ (49,889.49)	100%
7	120754	Jun-05	Nov-14	93%	\$	3,147.40	\$	133,606.39	\$ 133,606.39	100%
8	121620	May-06	Jul-16	76%	\$	22,219,949.31	\$	(0.00)	\$ (0.00)	100%
9	121683	Jun-06	Nov-14	92%	\$	13,885,133.08	\$	14,662,455.05	\$ 14,662,455.05	100%
10	121684	May-06	Nov-14	92%	\$	44,825,583.29	\$	44,011,006.25	\$ 44,011,006.25	100%
11	121974	Jan-07	Dec-14	90%	\$	3,102,772.09	\$	5,054,398.47	\$ 5,054,398.47	100%
12	122650	Jan-07	Dec-14	90%	\$	-	\$	215,316.88	\$ 215,316.88	100%
13	123137	Jan-05	Dec-21	54%	\$	23,831,043.05	\$	34,234,217.74	\$ 6,265,544.04	18%
14	123220	Mar-08	Feb-15	87%	\$	2,054,451.34	\$	2,213,433.99	\$ 2,213,433.99	100%
15	123930	Dec-09	Nov-14	86%	\$	64,000.00	\$	142,547.00	\$ 142,547.00	100%
16	124017	Jan-13	Nov-14	63%	\$	350,000.02	\$	363,843.72	\$ 363,843.72	100%
17	124018	Jan-13	Nov-14	63%	\$	299,999.87	\$	370,518.66	\$ 370,518.66	100%
18	124019	Jan-13	Nov-14	63%	\$	299,999.87	\$	225,154.05	\$ 225,154.05	100%
19	124034	Apr-08	Nov-14	90%	\$	1,903,518.99	\$	1,847,780.09	\$ 1,847,780.09	100%
20	124035	Apr-08	Dec-14	87%	\$	1,999,998.79	\$	832,727.06	\$ 832,727.06	100%
21	124048	Aug-10	Nov-14	84%	\$	294,999.86	\$	786,438.03	\$ 786,438.03	100%
22	124068	Aug-10	Nov-14	84%	\$	1,799,999.69	\$	2,595,525.28	\$ 2,595,525.28	100%
23	124071	Apr-08	Nov-14	90%	\$	300,000.89	\$	465,160.56	\$ 465,160.56	100%
24	124079	May-13	Nov-14	55%	\$	150,000.44	\$	31,066.30	\$ 31,066.30	100%
25	124521	Jan-11	Nov-14	82%	\$	357,026.75	\$	705,791.36	\$ 705,791.36	100%
26	124669	Jul-08	Nov-14	89%	\$	3,625,968.70	\$	4,596,848.76	\$ 4,596,848.76	100%
27	126120	Sep-12	Nov-14	69%	\$	-	\$	845,734.52	\$ 845,734.52	100%
28	126128	Apr-09	Nov-14	88%	\$	149,999.29	\$	133,285.21	\$ 133,285.21	100%
29	126133	Aug-10	Nov-14	84%	\$	47,992.51	\$	97,802.97	\$ 97,802.97	100%
30	126141	Jan-14	Dec-14	16%	\$	474,999.36	\$	587.98	\$ 587.98	100%
31	126148	Jan-13	Nov-14	63%	\$	164,999.67	\$	147,267.41	\$ 147,267.41	100%
32	126166	Jan-12	Nov-14	76%	\$	274,994.56	\$	849,896.55	\$ 849,896.55	100%
33	126223	May-09	Nov-14	88%	\$	250,000.74	\$	195,960.28	\$ 195,960.28	100%
34	126254	May-09	Nov-14	88%	\$	18,086.71	\$	16,802.99	\$ 16,802.99	100%
35	126262	May-09	Nov-14	88%	\$	44,891.29	\$	27,899.12	\$ 27,899.12	100%
36	126264	May-09	Nov-14	88%	\$	38,517.94	\$	28,895.20	\$ 28,895.20	100%
37	126356	Aug-13	Nov-14	46%	\$	745,627.98	\$	694,664.21	\$ 694,664.21	100%
38	126588	Jan-11	Nov-14	82%	\$	2,514,377.58	\$	3,496,324.96	\$ 3,496,324.96	100%
39	126589	Jul-09	Nov-14	87%	\$	2,514,377.58	\$	1,418,708.79	\$ 1,418,708.79	100%
40	126590	Jul-09	Nov-14	87%	\$	1,028,551.34	\$	1,447,115.08	\$ 1,447,115.08	100%
41	126616	Dec-09	Nov-14	86%	\$	171,278.42	\$	127,571.46	\$ 127,571.46	100%
42	126646	Jan-13	Nov-14	63%	\$	84,000.00	\$	147,700.36	\$ 147,700.36	100%
43	126650	Jan-12	Nov-14	76%	\$	84,000.00	\$	-	\$ -	100%
44	126651	Jan-10	Nov-14	86%	\$	750,000.00	\$	856,186.49	\$ 856,186.49	100%
45	126652	Dec-09	Nov-14	86%	\$	1,528,798.40	\$	545,267.37	\$ 545,267.37	100%
46	126656	Jan-10	Dec-14	83%	\$	4,097,896.47	\$	4,552,177.86	\$ 4,552,177.86	100%
47	126714	Mar-10	Nov-14	86%	\$	395,087.51	\$	533,136.35	\$ 533,136.35	100%
48	126734	Jun-10	Nov-14	85%	\$	2,567,407.80	\$	2,358,303.07	\$ 2,358,303.07	100%
49	126735	Jan-11	Nov-14	82%	\$	1,437,611.31	\$	1,475,537.01	\$ 1,475,537.01	100%
50	126894	Jan-12	Nov-14	76%	\$	39,500.00	\$	(0.00)	\$ (0.00)	100%
51	126907	Aug-10	Nov-14	84%	\$	35,550.00	\$	21,717.60	\$ 21,717.60	100%
52	126937	Jan-12	Nov-14	76%	\$	49,991.82	\$	47,611.32	\$ 47,611.32	100%
53	126950	Jan-12	Nov-14	76%	\$	999,834.94	\$	692,921.34	\$ 692,921.34	100%
54	126965	Jan-12	Nov-14	76%	\$	159,974.96	\$	868,657.40	\$ 868,657.40	100%
55	126991	Jan-12	Nov-14	76%	\$	178,997.73	\$	162,385.91	\$ 162,385.91	100%

		Date		Percent of							Percent of
Line			Estimated Project	Elapsed	(Original Budget		Most Recent		Total Project	Total
No.	Project No.	_	Completion Date	Time		Estimate	F	Budget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
56	127003	Jan-12	Nov-14	76%	\$	104,737.57	\$	96,322.09	\$	96,322.09	100%
57	127090	Aug-09	Mar-15	81%	\$	15,345,416.63	\$	18,012,878.08	\$	18,012,878.08	100%
58	127091	Aug-09	Mar-17	60%	\$	17,523,444.92	\$	16,782,448.61	\$	3,974,951.09	24%
59	127092	Aug-09	Dec-16	62%	\$	10,007,542.26	\$	18,663,653.49	\$	18,663,653.49	100%
60	127095	Aug-09	Dec-16	62%	\$	16,845,883.92	\$	17,151,997.48	\$	4,021,417.45	23%
61	127135	Oct-08	Jun-24	34%	\$	66,841,911.56	\$	76,368,975.71	\$	9,829,871.40	13%
62	127136	Aug-09	Dec-14	85%	\$	4,160,480.65	\$	4,556,730.16	\$	4,556,730.16	100%
63	127175	Jan-10	Nov-14	86%	\$	1,097,926.08	\$	1,447,994.31	\$	1,447,994.31	100%
64	127181	Jul-11	Jun-15	66%	\$	197,500.00	\$	682,811.68	\$	682,811.68	100%
65	127201	Aug-09	Nov-14	87%	\$	14,798,029.35	\$	13,559,049.44	\$	13,559,049.44	100%
66	127202	Aug-09	Oct-15	73%	\$	17,790,363.47	\$	10,963,971.02	\$	3,973,971.02	36%
67	127258	Oct-09	Nov-14	87%	\$	(34,305.05)		138,955.62	\$	138,955.62	100%
68	127265	Oct-08	Nov-14	89%	\$	1,743,234.93	\$	2,271,298.49	\$	2,271,298.49	100%
69	127559	Jan-10	Jul-16	63%	\$	312,231,284.84	\$	102,026,527.98	\$	95,327,670.11	93%
70	127577	May-10	Nov-14	85%	\$	1,700,000.94	\$	872,179.33	\$	872,179.33	100%
71	127581	Jan-13	Nov-14	63%	\$	850,001.50	\$	138,574.11	\$	138,574.11	100%
72	127582	Jan-13	Nov-14	63%	\$	34,999.90	\$	32,419.92	\$	32,419.92	100%
73	127585	Jan-13	Nov-14	63%	\$	524,999.51	\$	423,459.93	\$	423,459.93	100%
74	127591	May-10	Nov-14	85%	\$	230,001.12	\$	222,805.18	\$	222,805.18	100%
75	127596	Oct-12	Nov-14	66%	\$	75,000.22	\$	71,814.81	\$	71,814.81	100%
76	127603	Aug-13	Nov-14	43%	\$	129,999.77	\$	55,430.79	\$	55,430.79	100%
77	127605	Aug-13	Nov-14	44%	\$	224,999.64	\$	156,630.41	\$	156,630.41	100%
78	127614	Jan-13	Nov-14	63%	\$	85,000.05	\$	139,524.83	\$	139,524.83	100%
79	127642	Dec-12	May-15	50%	\$	8,299,999.78	\$	4,354,425.67	\$	4,254,425.67	98%
80	130083	Jan-13	Nov-14	63%	\$	134,300.00	\$	80,619.33	\$	80,619.33	100%
81	130085	Jan-13	Nov-14	63%	\$	25,280.00	\$	25,722.87	\$	25,722.87	100%
82	130089	Jan-13	Nov-14	63%	\$	536,489.00	\$	468,891.80	\$	468,891.80	100%
83	130107	Aug-10	Nov-14	84%	\$	19,750.00	\$	20,379.54	\$	20,379.54	100%
84	130110	Jan-13	Nov-14	63%	\$	9,875.00	\$	9,504.94	\$	9,504.94	100%
85	130113	Jan-13	Nov-14	63%	\$	9,875.00	\$	9,445.25	\$	9,445.25	100%
86	130116	Jan-13	Nov-14	63%	\$	37,525.00	\$	19,025.66	\$	19,025.66	100%
87	130125	Jan-13	Nov-14	63%	\$	240,950.00	\$	294,641.40	\$	294,641.40	100%
88	130128	Jan-13	Nov-14	63%	\$	17,775.00	\$	16,910.73	\$	16,910.73	100%
89	130131	Aug-10	Nov-14	84%	\$	17,775.00	\$	16,178.24	\$	16,178.24	100%
90	130135	Aug-10	Nov-14	84%	\$	33,575.00	\$	30,302.85	\$	30,302.85	100%
91	130194	Jan-12	Nov-14	76%	\$	383,738.46	\$	47,833.58	\$	47,833.58	100%
92	130198	Jan-12	Nov-14	76%	\$	98,749.80	\$	108,509.94	\$	108,509.94	100%
93 94	130205 130274	Jan-13 Jan-13	Dec-14	58% 63%	\$ \$	98,749.45 43,449.99	\$ \$	93,993.65	\$ \$	93,993.65	100%
94 95		Mar-13	Nov-14			*	\$	44,722.45	\$	44,722.45	100%
95 96	130285 130321	Jan-13	Nov-14	60% 39%	\$	88,874.97 1,189,990.80		87,397.73		87,397.73	100%
90 97	130321	Jan-13 Jan-13	Dec-15 Nov-14	63%	\$ \$	39,120.75	\$ \$	206,664.31 46,475.04	\$ \$	206,664.31 46,475.04	100% 100%
97 98	130324	Apr-13	Nov-14 Nov-14	58%	\$	79,584.54	\$	29,060.69	\$	29,060.69	100%
98 99	130324	Jan-13	Nov-14 Nov-14	58% 63%	\$	39,120.75	\$	76,094.47	\$	76,094.47	100%
100	130330	Jan-13 Jan-13	Nov-14 Nov-14	63%	\$	49,740.39	\$	28,822.57	\$	28,822.57	100%
100	130332	Jan-13 Jan-13	Nov-14 Nov-14	63%	\$	78,241.52	\$	28,822.57 57,576.45	\$	28,822.37 57,576.45	100%
101	130341	Jan-13 Jul-13	Nov-14 Nov-14	50%	\$	1,392,731.21	\$	1,548,254.56	\$	1,548,254.56	100%
102	130355	Jui-13 Jan-13	Nov-14 Nov-14	63%	\$	1,392,731.21	\$	202,069.76	\$	202,069.76	100%
103	130368	Jan-13 Jan-13	Nov-14 Nov-14	63%	\$	59,250.04	\$	58,658.26	\$	58,658.26	100%
104	130371	May-13	Nov-14 Nov-14	55%	\$	78,999.94	\$	107,028.54	\$	107,028.54	100%
105	130377	Jan-13	Nov-14 Nov-14	55% 63%	\$	78,999.94 19,749.94		107,028.54	\$	107,028.34	100%
100	130389	Jun-13	Nov-14 Nov-14	50%	\$	39,499.97	\$ \$	37,150.90	\$	37,150.90	100%
107	130389	Dec-12	Nov-14 Nov-14	63%	\$	39,499.97 19,750.01	\$	12,400.06	\$	12,400.06	100%
108	130392	Jan-13	Nov-14 Nov-14	63%	\$	29,625.00	\$	90,757.49	\$	90,757.49	100%
110	130410	Jan-13 Jan-11	Nov-14 Nov-14	82%	\$	1,337,250.47	\$	2,091,566.20	\$	2,091,566.20	100%
110	120000	Jan-11	1NOV-14	0 ∠%	ф	1,337,230.47	Ф	2,091,300.20	Ф	2,091,300.20	100%

		Date		Percent of					Percent of
Line			Estimated Project	Elapsed	Original Budget		Most Recent	Total Project	Total
No.	Project No.		Completion Date	Time	Estimate	F	Budget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)	(I) = (H/G)
111	130661	Jan-11	Nov-14	82%	\$ 1,468,581.67	\$	1,538,623.45	\$ 1,538,623.45	100%
112	130718	Jun-13	Dec-14	47%	\$ 550,096.77	\$	456,651.85	\$ 456,651.85	100%
113	130770	Dec-11	Nov-14	77%	\$ 277,786.87	\$	76,348.67	\$ 76,348.67	100%
114	130776	Dec-11	Nov-14	77%	\$ 36,866.27	\$	56,707.52	\$ 56,707.52	100%
115	130795	Dec-11	Nov-14	77%	\$ 33,823.12	\$	26,598.59	\$ 26,598.59	100%
116	130797	Dec-11	Nov-14	77%	\$ 50,414.37	\$	33,032.64	\$ 33,032.64	100%
117	130814	Jan-13	Nov-14	63%	\$ 56,340.74	\$	39,794.14	\$ 39,794.14	100%
118	130875	Jan-10	Jan-17	59%	\$ 283,407,132.14	\$	197,438,698.12	\$ 125,229,685.93	63%
119	130881	Jan-10	Apr-17	57%	\$ 216,887,937.53	\$	258,838,716.29	\$ 49,873,881.95	19%
120	130896	Oct-11	Dec-16	46%	\$ 166,085,873.20	\$	77,514,949.38	\$ 14,935,512.19	19%
121	130898	Sep-10	Nov-14	84%	\$ 1,998,936.65	\$	2,718,342.37	\$ 2,718,342.37	100%
122	131019	Sep-11	Dec-14	75%	\$ 829,500.01	\$	2,789,791.77	\$ 2,789,791.77	100%
123	131031	Sep-12	Dec-14	64%	\$ 1,675,987.69	\$	1,792,486.43	\$ 1,792,486.43	100%
124	131222	Aug-10	Nov-14	84%	\$ 683,744.48	\$	798,671.63	\$ 798,671.63	100%
125	131314	Feb-12	Jun-15	62%	\$ 2,996,363.64	\$	5,853,947.98	\$ 3,402,428.41	58%
126	131342	Oct-11	Dec-14	74%	\$ 948,089.64	\$	2,585,956.95	\$ 2,585,956.95	100%
127	131443	Jan-12	Jun-15	63%	\$ 4,799,227.50	\$	4,562,366.87	\$ 4,330,715.18	95%
128	131589	Jan-11	Nov-14	82%	\$ 379,162.08	\$	134,210.10	\$ 134,210.10	100%
129	131591	Jan-09	Nov-14	88%	\$ 107,415.00	\$	0.01	\$ 0.01	100%
130	131594	Jan-09	Nov-14	88%	\$ 75,650.85	\$	21,539.51	\$ 21,539.51	100%
131	131612	Jan-09	Dec-14	87%	\$ 230,175.00	\$	1.51	\$ 1.51	100%
132	131619	Jan-09	Dec-14	86%	\$ 114,321.02	\$	80,409.93	\$ 80,409.93	100%
133	131701	Jan-12	Mar-15	67%	\$ 1,995,860.28	\$	8,808,207.50	\$ 8,808,207.50	100%
134	131710	Nov-10	Nov-14	83%	\$ 1,250,579.86	\$	817,678.09	\$ 817,678.09	100%
135	131741	Aug-10	Nov-14	84%	\$ 68,828.30	\$	69,281.35	\$ 69,281.35	100%
136	131828	Jan-12	Nov-14	76%	\$ 3,071,125.00	\$	2,751,532.17	\$ 2,751,532.17	100%
137	131920	Aug-10	Nov-14	84%	\$ 33,360.00	\$	70,313.96	\$ 70,313.96	100%
138	131936	Jan-13	Nov-14	63%	\$ 24,000.00	\$	35,658.40	\$ 35,658.40	100%
139	132090	Sep-10	Nov-14	84%	\$ 148,124.32	\$	178,847.23	\$ 178,847.23	100%
140	132091	Jan-11	Nov-14	82%	\$ 172,000.00	\$	404,734.64	\$ 404,734.64	100%
141	132475	Jan-11	Nov-14	82%	\$ 1,133,583.64	\$	1,042,864.64	\$ 1,042,864.64	100%
142	132536	Dec-10	Nov-14	83%	\$ 136,893.60	\$	153,132.84	\$ 153,132.84	100%
143	132605	Jan-11	Nov-14	82%	\$ 457,748.52	\$	672,409.19	\$ 672,409.19	100%
144	132645	Feb-11	Nov-14	82%	\$ 29,629.93	\$	29,629.96	\$ 29,629.96	100%
145	132730	Jun-11	Nov-14	80%	\$ 256,794.66	\$	177,607.46	\$ 177,607.46	100%
146	132803	Apr-11	Nov-14	81%	\$ 272,999.99	\$	293,477.70	\$ 293,477.70	100%
147	132804	Apr-11	Dec-14	78%	\$ 5,100,000.00	\$	4,609,423.92	\$ 4,609,423.92	100%
148	132809	Mar-11	Nov-14	81%	\$ 162,559.63	\$	190,970.58	\$ 190,970.58	100%
149	132870	Jun-12	Nov-14	72%	\$ 285,783.84	\$	199,565.03	\$ 199,565.03	100%
150	132881	Feb-11	Nov-14	82%	\$ 585,987.00	\$	393,636.46	\$ 393,636.46	100%
151	132883	Feb-11	Nov-14	82%	\$ 387,042.45	\$	229,506.15	\$ 229,506.15	100%
152	132884	Apr-11	Nov-14	81%	\$ 387,042.45	\$	209,802.37	\$ 209,802.37	100%
153	132888	Jun-11	Nov-14	80%	\$ 1,876,834.69	\$	1,315,322.10	\$ 1,315,322.10	100%
154	132892	Apr-11	Nov-14	81%	\$ 1,400,000.05	\$	1,236,789.29	\$ 1,236,789.29	100%
155	132898	Nov-12	Nov-14	66%	\$ 555,000.00	\$	460,660.21	\$ 460,660.21	100%
156	132900	Jan-12	Nov-14	76%	\$ 50,000.01	\$	46,180.83	\$ 46,180.83	100%
157	132904	Jan-14	Dec-14	16%	\$ 120,000.00	\$	41,400.82	\$ 41,400.82	100%
158	132917	Nov-12	Nov-14	66%	\$ 2,500,000.00	\$	2,849,944.26	\$ 2,849,944.26	100%
159	132921	Jan-12	Nov-14	76%	\$ 4,500,000.00	\$	4,650,679.01	\$ 4,650,679.01	100%
160	132924	Jan-13	Dec-14	58%	\$ 5,100,000.00	\$	2,245,633.42	\$ 2,245,633.42	100%
161	132926	Dec-11	Nov-14	77%	\$ 425,000.00	\$	454,158.22	\$ 454,158.22	100%
162	132928	Apr-13	Nov-16	25%	\$ 702,034.00	\$	158,901.76	\$ 72,290.76	45%
163	132956	Dec-12	Dec-14	59%	\$ 810,000.00	\$	640,205.77	\$ 640,205.77	100%
164	132966	Jul-13	Nov-14	48%	\$ 85,000.00	\$	70,217.99	\$ 70,217.99	100%
165	132988	Oct-12	Nov-14	66%	\$ 175,000.00	\$	171,686.98	\$ 171,686.98	100%
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		Date		Percent of						Percent of
Line			Estimated Project	Elapsed	(Original Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	E	Budget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
166	132997	Aug-13	Dec-14	40%	\$	90,000.00	\$	534.30	\$ 534.30	100%
167	132998	Jan-14	Dec-14	16%	\$	160,000.01	\$	16,023.43	\$ 16,023.43	100%
168	133222	Jan-12	Nov-14	76%	\$	19,836.90	\$	40,378.19	\$ 40,378.19	100%
169	133227	Jan-13	Dec-14	58%	\$	2,550,000.01	\$	2,617,124.38	\$ 2,617,124.38	100%
170	133234	Dec-12	Nov-14	64%	\$	158,695.20	\$	329,118.86	\$ 329,118.86	100%
171	133307	Jan-13	Nov-14	63%	\$	550,000.00	\$	371,707.73	\$ 371,707.73	100%
172	133322	Apr-13	Nov-14	58%	\$	512,260.81	\$	460,573.38	\$ 460,573.38	100%
173	133324	Jan-13	Nov-14	63%	\$	407,431.91	\$	109,747.38	\$ 109,747.38	100%
174	133337	Aug-12	Nov-14	70%	\$	608,368.33	\$	26,424.55	\$ 26,424.55	100%
175	133338	Dec-12	Nov-14	65%	\$	43,284.70	\$	48,873.71	\$ 48,873.71	100%
176	133339	Aug-12	Nov-14	70%	\$	2,604,143.36	\$	455,848.65	\$ 455,848.65	100%
177	133340	Feb-13	Nov-14	61%	\$	103,896.26	\$	780,667.30	\$ 780,667.30	100%
178	133344	Jan-13	Nov-14	63%	\$	299,963.76	\$	264,637.46	\$ 264,637.46	100%
179	133346	Jan-13	Nov-14	61%	\$	257,128.63	\$	1,235,148.87	\$ 1,235,148.87	100%
180	133387	Jan-12	Nov-14	76%	\$	105,282.56	\$	1,862,646.23	\$ 1,862,646.23	100%
181	133445	Jan-12	Nov-14	76%	\$	541,433.21	\$	101,863.42	\$ 101,863.42	100%
182	133455	Oct-11	Nov-14	78%	\$	221,685.53	\$	172,440.78	\$ 172,440.78	100%
183	133459	Jan-12	Nov-14	76%	\$	686,908.69	\$	176,515.40	\$ 176,515.40	100%
184	133460	Jan-12	Nov-14	76%	\$	583,206.69	\$	93,407.97	\$ 93,407.97	100%
185	133467	Jan-12	Nov-14	76%	\$	304,301.78	\$	84,486.52	\$ 84,486.52	100%
186	133478	Feb-12	Nov-14	75%	\$	146,304.05	\$	19,529.62	\$ 19,529.62	100%
187	133481	Feb-12	Nov-14	75%	\$	111,049.51	\$	7,635.56	\$ 7,635.56	100%
188	133486	Sep-13	Nov-14	42%	\$	485,814.29	\$	356,009.38	\$ 356,009.38	100%
189	133614	Oct-11	Dec-17	39%	\$	369,561,041.86	\$	191,002,259.26	\$ 163,335,374.35	86%
190	133632	Jan-13	Nov-14	63%	\$	21,820.59	\$	36,615.42	\$ 36,615.42	100%
191	133716	Jan-13	Nov-14	63%	\$	79,347.60	\$	25,083.05	\$ 25,083.05	100%
192	133876	Jan-12	Nov-14	76%	\$	387,000.00	\$	297,119.30	\$ 297,119.30	100%
193	133948	Jan-12	Nov-14	76%	\$	41,209.80	\$	20,451.43	\$ 20,451.43	100%
194	133978	Dec-12	Nov-14	65%	\$	2,908,225.72	\$	594,701.19	\$ 594,701.19	100%
195	134003	Jun-12	Dec-14	67%	\$	195,318.17	\$	50,404.48	\$ 50,404.48	100%
196	134030	Jun-11	Nov-14	80%	\$	266,067.49	\$	253,156.19	\$ 253,156.19	100%
197	134206	Oct-11	Dec-16	46%	\$	2,483,790.47	\$	491,127.57	\$ 491,127.57	100%
198	134227	Dec-13	Nov-14	24%	\$	316,911.60	\$	4,688.26	\$ 4,688.26	100%
199	134231	Jan-09	Dec-14	87%	\$	574,408.13	\$	511,691.56	\$ 511,691.56	100%
200	134234	Aug-13	Dec-14	41%	\$	5,500,000.00	\$	163,260.51	\$ 163,260.51	100%
201	134242	Jun-13	Jan-15	45%	\$	699,868.02	\$	400,160.44	\$ 400,160.44	100%
202	134270	Sep-11	Nov-14	78%	\$	1,090,681.72	\$	982,417.54	\$ 982,417.54	100%
203	134296	Aug-12	Nov-14	70%	\$	523,230.41	\$	-	\$ -	100%
204	134341	Jun-11	Nov-14	80%	\$	120,879.65	\$	122,686.59	\$ 122,686.59	100%
205	134411	Oct-12	Nov-14	68%	\$	69,996.03	\$	64,850.80	\$ 64,850.80	100%
206	134474	Oct-12	Nov-14	68%	\$	106,651.64		40,440.59	40,440.59	100%
207	134497	Jan-12	Nov-14	76%	\$	-	\$	556,638.40	\$ 556,638.40	100%
208	134560	Jul-11	Nov-14	80%	\$	636,100.97	\$	830,992.96	\$ 830,992.96	100%
209	134570	Jan-13	Nov-14	63%	\$	37,920.06	\$	29,583.43	\$ 29,583.43	100%
210	134595	Jan-13	Nov-14	63%	\$	20,126.04	\$	19,212.59	\$ 19,212.59	100%
211	134597	Jan-13	Nov-14	63%	\$	79,589.34	\$	45,493.14	\$ 45,493.14	100%
212	134615	Oct-11	Nov-14	78%	\$	722,421.49	\$	749,716.10	\$ 749,716.10	100%
213	134624	Mar-13	Apr-15	48%	\$	9,720,000.00	\$	7,182,546.42	\$ 7,082,500.84	99%
214	134664	Jul-12	Dec-21	17%	\$	1,698,272.60	\$	5,020,583.22	\$ 52,583.22	1%
215	134675	Jan-13	Nov-14	63%	\$	118,500.00	\$	48,073.09	\$ 48,073.09	100%
216	134689	Jan-13	Nov-14	63%	\$	19,750.00	\$	10,786.49	\$ 10,786.49	100%
217	134691	Jan-13	Nov-14	63%	\$	79,000.00	\$	54,293.63	\$ 54,293.63	100%
218	134750	Nov-11	Nov-14	77%	\$	26,523.00	\$	21,097.58	\$ 21,097.58	100%
219	134911	Dec-11	Nov-14	77%	\$	251,030.00	\$	206,108.83	\$ 206,108.83	100%
220	134913	Jan-12	Nov-14	76%	\$	471,858.40	\$	599,360.48	\$ 599,360.48	100%

		Date		Percent of						Percent of
Line			Estimated Project		O	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	C	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	 (H)	(I) = (H/G)
221	134914	Dec-11	Nov-14	76%	\$	80,066.00	\$	65,813.42	\$ 65,813.42	100%
222	134915	Dec-11	Nov-14	77%	\$	68,589.00	\$	60,681.24	\$ 60,681.24	100%
223	134967	Jan-14	Dec-14	16%	\$	75,229.57	\$	4,293.55	\$ 4,293.55	100%
224	134975	Jan-14	Dec-14	16%	\$	110,607.39	\$	3,103.61	\$ 3,103.61	100%
225	135002	Jan-13	Nov-14	63%	\$	49,952.13	\$	87,327.32	\$ 87,327.32	100%
226	135013	Jun-12	Nov-14	72%	\$	420,083.84	\$	641,719.66	\$ 641,719.66	100%
227	135030	Jan-12	Nov-14	76%	\$	106,650.00	\$	101,862.65	\$ 101,862.65	100%
228	135043	Jan-12	Nov-14	76%	\$	39,487.20	\$	81,367.01	\$ 81,367.01	100%
229	135058	Jan-14	Dec-14	16%	\$	14,576.08	\$	14,576.08	\$ 14,576.08	100%
230	135185	Jan-12	Nov-14	76%	\$	1,124,999.68	\$	250,324.52	\$ 250,324.52	100%
231	135208	Jan-12	Dec-15	54%	\$	35,019.20	\$	26,655.94	\$ 21,631.68	81%
232	135211	Apr-12	Nov-14	74%	\$	300,095.64	\$	511,562.95	\$ 511,562.95	100%
233	135246	Mar-13	Dec-15	35%	\$	4,000,217.91	\$	1,540,109.74	\$ 1,167,452.33	76%
234	135260	Jun-13	Nov-14	51%	\$	191,970.00	\$	126,882.75	\$ 126,882.75	100%
235	135266	Jan-13	Dec-15	39%	\$	9,370,569.00	\$	1,449,011.14	\$ 972,755.22	67%
236	135638	Aug-13	May-15	33%	\$	8,000,000.00	\$	2,839,580.12	\$ 2,839,580.12	100%
237	135640	Oct-13	Aug-15	21%	\$	8,000,000.00	\$	5,409,802.67	\$ 2,969,802.67	55%
238	135770	Nov-11	Nov-14	78%	\$	647,854.06	\$	643,727.16	\$ 643,727.16	100%
239	135825	Jan-12	Nov-14	76%	\$	35,208.46	\$	28,679.77	\$ 28,679.77	100%
240	135873	Dec-11	Nov-14	77%	\$	18,489.40	\$	18,273.78	\$ 18,273.78	100%
241	135888	Jan-12	Nov-14	76%	\$	246,160.48	\$	179,832.80	\$ 179,832.80	100%
242	135909	Jan-12	Dec-19	27%	\$	47,880.50	\$	32,817.54	\$ 32,817.54	100%
243	135918	Mar-13	Nov-14	60%	\$	-	\$	475,498.88	\$ 475,498.88	100%
244	135923	Jan-12	Nov-14	76%	\$	231,696.14	\$	171,931.40	\$ 171,931.40	100%
245	135929	Jan-12	Nov-14	76%	\$	181,049.95	\$	56,614.64	\$ 56,614.64	100%
246	135947	Jan-12	Nov-14	76%	\$	87,080.27	\$	91,092.29	\$ 91,092.29	100%
247	135971	Jan-12	Nov-14	76%	\$	112,358.42	\$	137,320.59	\$ 137,320.59	100%
248	136014	Jan-12	Nov-14	76%	\$	25,127.78	\$	-	\$ -	100%
249	136029	Feb-12	Nov-14	75%	\$	279,171.99	\$	203,544.31	\$ 203,544.31	100%
250	136050	Feb-12	Nov-14	75%	\$	2,910.38	\$	-	\$ -	100%
251	136170	Mar-12	Dec-16	42%	\$	21,459.49	\$	57,258.34	\$ 57,258.34	100%
252	136197	Mar-12	Nov-14	74%	\$	23,752.75	\$	39,492.92	\$ 39,492.92	100%
253	136229	Jun-12	Nov-14	72%	\$	1,033,305.86	\$	812,578.92	\$ 812,578.92	100%
254	136250	Mar-12	Nov-14	75%	\$	19,035.31	\$	20,388.65	\$ 20,388.65	100%
255	136307	Mar-12	Nov-14	74%	\$	4,275.37	\$	4,176.21	\$ 4,176.21	100%
256	136313	Mar-12	Nov-14	74%	\$	75,000.00	\$	93,356.79	\$ 93,356.79	100%
257	136367	Mar-12	Nov-14	74%	\$	2,465,556.51	\$	2,826,345.54	\$ 2,826,345.54	100%
258	136394	Mar-12	Nov-14	74%	\$	95,156.10	\$	49,044.86	\$ 49,044.86	100%
259	136396	Apr-12	Nov-14	74%	\$	199,722.08	\$	157,887.79	\$ 157,887.79	100%
260	136421	Mar-12	Jun-15	60%	\$	3,518,147.06	\$	2,793,115.89	\$ 2,793,115.89	100%
261	136475	Jan-13	Nov-14	63%	\$	46,371.00	\$	26,907.69	\$ 26,907.69	100%
262	136515	Apr-12	Nov-14	74%	\$	17,370.00	\$	19,386.67	\$ 19,386.67	100%
263	136527	Apr-12	Nov-14	74%	\$	199,001.29	\$	125,462.96	\$ 125,462.96	100%
264	136534	Apr-12	Nov-14	74%	\$	200,000.05	\$	335,944.46	\$ 335,944.46	100%
265	136543	Apr-12	Nov-14	73%	\$	204,000.71	\$	136,948.31	\$ 136,948.31	100%
266	136569	Jan-13	Nov-14	63%	\$	30,000.00	\$	16,121.33	\$ 16,121.33	100%
267	136570	Jan-13	Nov-14	63%	\$	15,000.00	\$	7,614.48	\$ 7,614.48	100%
268	136581	May-12	Nov-14	73%	\$	70,188.90	\$	93,949.59	\$ 93,949.59	100%
269	136603	May-12	Nov-14	73%	\$	45,964.88	\$	49,358.49	\$ 49,358.49	100%
270	136605	May-12	Nov-14	73%	\$	137,624.47	\$	133,003.43	\$ 133,003.43	100%
271	136629	May-12	Nov-14	73%	\$	100,000.01	\$	81,877.79	\$ 81,877.79	100%
272	136635	May-12	Nov-14	73%	\$	355,215.60	\$	409,147.55	\$ 409,147.55	100%
273	136638	Dec-13	Dec-14	22%	\$	950,000.01	\$	223,917.46	\$ 223,917.46	100%
274	136643	Jan-13	Nov-14	63%	\$	150,000.01	\$	82,899.20	\$ 82,899.20	100%
275	136644	Jan-13	Nov-14	63%	\$	200,000.00	\$	157,623.93	\$ 157,623.93	100%

		Date		Percent of						Percent of
Line		Construction	Estimated Project	Elapsed	O	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
276	136648	Apr-13	Dec-16	24%	\$	3,000,000.00	\$	1,960,462.08	\$ 960,462.08	49%
277	136649	Jan-13	Dec-14	58%	\$	3,800,000.02	\$	1,156,079.02	\$ 1,156,079.02	100%
278	136977	Mar-13	Dec-14	54%	\$	800,431.34	\$	1,664,802.48	\$ 1,664,802.48	100%
279	136978	Jul-12	Nov-14	71%	\$	3,307,225.95	\$	3,339,248.80	\$ 3,339,248.80	100%
280	137038	May-12	Nov-14	73%	\$	35,119.06	\$	36,482.47	\$ 36,482.47	100%
281	137204	Oct-12	Nov-14	68%	\$	57,127.92	\$	63,940.18	\$ 63,940.18	100%
282	137363	Jan-13	Nov-14	63%	\$	2,399,848.91	\$	1,357,754.51	\$ 1,357,754.51	100%
283	137491	May-12	Dec-17	31%	\$	2,024,100.00	\$	2,308,920.64	\$ 723,920.64	31%
284	137496	Jun-12	Nov-14	72%	\$	173,482.15	\$	123,763.43	\$ 123,763.43	100%
285	137497	Jun-12	Nov-14	72%	\$	210,430.39	\$	184,675.23	\$ 184,675.23	100%
286	137499	Jun-12	Nov-14	72%	\$	439,874.27	\$	371,221.24	\$ 371,221.24	100%
287	137501	Jun-12	Nov-14	72%	\$	417,621.19	\$	317,419.06	\$ 317,419.06	100%
288	137550	Jun-12	Nov-14	72%	\$	155,957.69	\$	185,015.60	\$ 185,015.60	100%
289	137554	May-12	Nov-14	72%	\$	27,012.56	\$	27,012.56	\$ 27,012.56	100%
290	137577	Jan-12	Nov-14	76%	\$	13,750.19	\$	13,750.19	\$ 13,750.19	100%
291	137645	Jan-09	Nov-14	87%	\$	483,075.00	\$	351,711.46	\$ 351,711.46	100%
292	137646	Jan-09	Nov-14	88%	\$	813,600.00	\$	1,185,860.30	\$ 1,185,860.30	100%
293	137647	Jan-09	Nov-14	88%	\$	305,100.00	\$	454,998.38	\$ 454,998.38	100%
294	137650	Jan-09	Nov-14	88%	\$	444,937.50	\$	729,246.65	\$ 729,246.65	100%
295	137659	Jul-12	Nov-14	71%	\$	65,000.00	\$	79,829.03	\$ 79,829.03	100%
296	137661	Jul-12	Dec-14	66%	\$	50,000.00	\$	21,865.58	\$ 21,865.58	100%
297	137686	Jun-12	Nov-14	72%	\$	23,878.38	\$	23,877.78	\$ 23,877.78	100%
298	137702	Mar-12	Nov-14	74%	\$	203,824.94	\$	180,315.28	\$ 180,315.28	100%
299	137703	Mar-12	Nov-14	74%	\$	84,319.11	\$	40,638.20	\$ 40,638.20	100%
300	137704	Jan-13	Nov-14	63%	\$	131,650.20	\$	69,043.13	\$ 69,043.13	100%
301	137708	Mar-12	Nov-14	74%	\$	91,451.32	\$	69,351.58	\$ 69,351.58	100%
302	137709	Mar-12	Nov-14	74%	\$	111,412.65	\$	111,412.65	\$ 111,412.65	100%
303	137711	Mar-12	Nov-14	74%	\$	-	\$	84,576.33	\$ 84,576.33	100%
304	137712	Aug-13	Nov-14	46%	\$	378,065.13	\$	259,969.39	\$ 259,969.39	100%
305	137713	Sep-13	Nov-14	42%	\$	488,287.17	\$	340,649.22	\$ 340,649.22	100%
306	137714	Mar-12	Nov-14	74%	\$	570,356.31	\$	447,159.07	\$ 447,159.07	100%
307	137715	Mar-12	Nov-14	74%	\$	46,674.56	\$	37,266.03	\$ 37,266.03	100%
308	137764	Jun-12	Nov-14	72%	\$	166,525.33	\$	107,658.38	\$ 107,658.38	100%
309	137768	Sep-12	Nov-14	69%	\$	1,900,000.01	\$	1,747,088.97	\$ 1,747,088.97	100%
310	137772	Jun-12	Dec-14	67%	\$	53,264.85	\$	16,165.18	\$ 16,165.18	100%
311	137777	Jun-12	Nov-14	72%	\$	30,979.49	\$	36,130.80	\$ 36,130.80	100%
312	137785	Jun-12	Nov-14	71%	\$	60,342.97	\$	55,018.25	\$ 55,018.25	100%
313	137788	Jun-12	Nov-14	71%	\$	14,936.82	\$	37,036.56	\$ 37,036.56	100%
314	137802	Jun-12	Nov-14	72%	\$	71,086.07	\$	(0.00)	\$ (0.00)	100%
315	138089	Jan-13	Dec-14	58%	\$	286,050.66	\$	191,940.61	\$ 191,940.61	100%
316	138092	Aug-13	Dec-14	39%	\$	-	\$	19,826.89	\$ 19,826.89	100%
317	138093	Mar-13	Nov-14	60%	\$	-	\$	375,269.17	\$ 375,269.17	100%
318	138094	May-13	Nov-14	55%	\$	1,000,712.50	\$	457,747.47	\$ 457,747.47	100%
319	138113	Jan-13	Nov-14	63%	\$	49,565.54	\$	58,177.30	\$ 58,177.30	100%
320	138115	Jan-13	Nov-14	63%	\$	281,949.99	\$	321,626.79	\$ 321,626.79	100%
321	138116	Jan-14	Dec-14	16%	\$	-	\$	9,251.20	\$ 9,251.20	100%
322	138127	Jan-13	Nov-14	63%	\$	83,940.99	\$	90,180.07	\$ 90,180.07	100%
323	138136	Jan-14	Dec-15	8%	\$	3,268,091.84	\$	459,929.06	\$ 1,929.06	0%
324	138160	Jan-14	Dec-14	16%	\$	48,870.81	\$	1,452.89	\$ 1,452.89	100%
325	138161	Jan-14	Dec-14	16%	\$	299,822.02	\$	1,465.69	\$ 1,465.69	100%
326	138165	Jan-14	Dec-14	16%	\$	84,740.00	\$	670.17	\$ 670.17	100%
327	138169	Jan-13	Dec-14	58%	\$	602,386.36	\$	237,670.09	\$ 237,670.09	100%
328	138183	Jan-13	Nov-14	63%	\$	29,625.00	\$	47,464.25	\$ 47,464.25	100%
329	138189	Jan-13	Dec-14	58%	\$	19,750.00	\$	38,060.32	\$ 38,060.32	100%
330	138191	Jan-13	Nov-14	63%	\$	23,700.00	\$	26,591.73	\$ 26,591.73	100%

		Date		Percent of						Percent of
Line		Construction	Estimated Project	Elapsed	(Original Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	I	Budget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
331	138193	Jan-13	Nov-14	63%	\$	39,500.00	\$	24,010.98	\$ 24,010.98	100%
332	138198	Jan-14	Dec-14	16%	\$	79,000.00	\$	3,369.14	\$ 3,369.14	100%
333	138206	Jan-13	Nov-14	63%	\$	441,080.85	\$	89,630.87	\$ 89,630.87	100%
334	138230	Jan-13	Nov-14	63%	\$	22,489.59	\$	172.17	\$ 172.17	100%
335	138244	Jan-13	Dec-14	58%	\$	213,344.20	\$	166,486.55	\$ 166,486.55	100%
336	138255	Jan-13	Nov-14	63%	\$	177,285.00	\$	208,681.26	\$ 208,681.26	100%
337	138291	Jan-13	Nov-14	63%	\$	592,502.55	\$	275,385.26	\$ 275,385.26	100%
338	138294	Jan-13	Dec-14	58%	\$	213,297.87	\$	128,719.79	\$ 128,719.79	100%
339	138315	Jul-12	Sep-21	18%	\$	345,766,484.01	\$	326,014,068.30	\$ 1,665,988.70	1%
340	138335	Jan-13	Nov-14	63%	\$	39,500.00	\$	54,075.94	\$ 54,075.94	100%
341	138337	Jan-13	Nov-14	63%	\$	161,950.00	\$	209,411.79	\$ 209,411.79	100%
342	138373	Jan-13	Nov-14	63%	\$	39,500.00	\$	34,928.47	\$ 34,928.47	100%
343	138374	Jan-13	Nov-14	63%	\$	23,700.00	\$	50,759.02	\$ 50,759.02	100%
344	138389	Jan-12	Nov-14	76%	\$	84,938.46	\$	91,629.97	\$ 91,629.97	100%
345	138390	Jan-12	Nov-14	76%	\$	426,265.99	\$	348,450.33	\$ 348,450.33	100%
346	138391	Jul-12	Nov-14	71%	\$	92,377.53	\$	83,566.40	\$ 83,566.40	100%
347	138439	Jan-12	Dec-19	27%	\$	4,360,532.48	\$	8,208,732.40	\$ 1,854,295.40	23%
348	138531	Jan-14	Dec-14	16%	\$	221,200.00	\$	63,200.00	\$ 63,200.00	100%
349	138593	Jul-12	Nov-14	70%	\$	14,000.00	\$	4,140.93	\$ 4,140.93	100%
350	138610	Sep-13	Dec-14	37%	\$	158,000.00	\$	113,858.46	\$ 113,858.46	100%
351	138614	Oct-12	Nov-14	68%	\$	76,472.00	\$	152,313.98	\$ 152,313.98	100%
352	138659	Sep-12	Nov-14	69%	\$	487,834.16	\$	582,650.17	\$ 582,650.17	100%
353	138674	Aug-12	Dec-14	65%	\$	82,945.97	\$	0.00	\$ 0.00	100%
354	138680	Aug-12	Nov-14	70%	\$	43,500.00	\$	54,036.93	\$ 54,036.93	100%
355	138681	Oct-12	Nov-14	68%	\$	2,651,771.08	\$	3,765,233.32	\$ 3,765,233.32	100%
356	138685	Aug-12	Dec-14	65%	\$	100,000.00	\$	20,135.34	\$ 20,135.34	100%
357	138686	Aug-12	Dec-14	65%	\$	100,000.00	\$	20,135.33	\$ 20,135.33	100%
358	138691	Jan-13	Nov-14	63%	\$	557,549.28	\$	473,590.47	\$ 473,590.47	100%
359	138710	Jan-13	Dec-14	58%	\$	367,350.00	\$	118,802.18	\$ 118,802.18	100%
360	138713	Aug-12	Nov-14	70%	\$	350,000.00	\$	1,095,776.31	\$ 1,095,776.31	100%
361	138719	Sep-12	Nov-14	69%	\$	150,220.08	\$	214,820.11	\$ 214,820.11	100%
362	138728	Aug-12	Nov-14	70%	\$	17,758.65	\$	15,729.80	\$ 15,729.80	100%
363	138772	Sep-12	Nov-14	69%	\$	-	\$	7,283.13	\$ 7,283.13	100%
364	138808	Feb-13	Nov-14	60%	\$	276,225.79	\$	174,272.50	\$ 174,272.50	100%
365	138822	Oct-12	Nov-14	68%	\$	87,124.24	\$	87,124.24	\$ 87,124.24	100%
366	138825	Aug-13	Nov-14	46%	\$	473,014.54	\$	473,014.54	\$ 473,014.54	100%
367	138828	Jan-13	Nov-14	63%	\$	1,697,743.25	\$	1,844,069.17	\$ 1,844,069.17	100%
368	138839	Oct-12	Nov-14	67%	\$	4,533,766.21	\$	4,533,766.21	\$ 4,533,766.21	100%
369	138843	Oct-12	Nov-14	67%	\$	41,878.74	\$	41,878.74	\$ 41,878.74	100%
370	138844	Oct-12	Nov-14	67%	\$	39,384.20	\$	39,384.20	\$ 39,384.20	100%
371	138857	Oct-12	Nov-14	67%	\$	210,451.01	\$	161,321.99	\$ 161,321.99	100%
372	138880	Oct-12	Nov-14	67%	\$	28,659.41	\$	28,659.41	\$ 28,659.41	100%
373	138886	Oct-12	Nov-14	67%	\$	5,346.85	\$	43,888.42	\$ 43,888.42	100%
374	138921	Nov-12	Nov-14	66%	\$	49,233.88	\$	56,540.25	\$ 56,540.25	100%
375	138946	Jan-13	Nov-14	63%	\$	3,340,658.83	\$	3,523,663.51	\$ 3,523,663.51	100%
376	138976	Nov-12	Dec-14	60%	\$	50,899.93	\$	49,899.93	\$ 49,899.93	100%
377	138977	Nov-12	Nov-14	65%	\$	1,838,424.85	\$	1,838,420.32	\$ 1,838,420.32	100%
378	138999	Dec-12	Nov-14	65%	\$	4,505.25	\$	3,682.08	\$ 3,682.08	100%
379	139020	Dec-12	Nov-14	64%	\$	52,405.07	\$	63,149.46	\$ 63,149.46	100%
380	139021	Dec-12	Nov-14	64%	\$	8,489.89	\$	10,746.70	\$ 10,746.70	100%
381	139044	Dec-12	Nov-14	65%	\$	51,367.12	\$	26,081.03	\$ 26,081.03	100%
382	139045	Dec-12	Apr-15	51%	\$	1,052,304.62	\$	622,718.43	\$ 622,718.43	100%
383	139056	Jan-13	Nov-14	63%	\$	89,443.36	\$	10,971.54	\$ 10,971.54	100%
384	139091	Jan-13	Nov-14	63%	\$	7,305.53	\$	7,305.53	\$ 7,305.53	100%
385	139094	Jan-13	Nov-14	63%	\$	248,996.24	\$	271,034.15	\$ 271,034.15	100%

		Date		Percent of							Percent of
Line			Estimated Project		О	riginal Budget		Most Recent		Total Project	Total
No.	Project No.		Completion Date	Time		Estimate		udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
386	139096	Jan-13	Dec-21	13%	\$	2,398,028.43	\$	2,034,313.30	\$	18,313.30	1%
387	139107	Sep-13	Nov-14	40%	\$	511,347.47	\$	511,347.47	\$	511,347.47	100%
388	139108	Mar-13	Nov-14	60%	\$	524,172.31	\$	524,172.31	\$	524,172.31	100%
389	139110	Dec-13	Dec-14	16%	\$	6,168.33	\$	6,168.33	\$	6,168.33	100%
390	139116	Jan-13	Nov-14	62%	\$	62,102.69	\$	34,539.77	\$	34,539.77	100%
391	139119	Jan-13	Nov-14	62%	\$	38,487.24	\$	(11,902.39)	\$	(11,902.39)	
392	139120	Jan-13	Nov-14	62%	\$	71,209.81	\$	43,300.84	\$	43,300.84	100%
393	139134	Jan-13	Nov-14	62%	\$	13,148.54	\$	16,948.88	\$	16,948.88	100%
394	139142	Jan-13	Nov-14	62%	\$	11,661.01	\$	11,661.01	\$	11,661.01	100%
395	139153	Jan-13	Nov-14	63%	\$	220,328.25	\$	278,299.87	\$	278,299.87	100%
396	139154	Jan-13	Nov-14	63%	\$	109,885.55	\$	96,070.08	\$	96,070.08	100%
397	139157	Jan-13	Nov-14	62%	\$	3,091.44	\$	3,091.44	\$	3,091.44	100%
398	139161	Jan-13	Nov-14	63%	\$	672,138.96	\$	46,693.21	\$	46,693.21	100%
399	139162	Jan-13	Nov-14	63%	\$	2,222.03	\$	2,222.03	\$	2,222.03	100%
400	139164	Jan-13	Nov-14	63%	\$	1,027.11	\$	1,027.11	\$	1,027.11	100%
401	139170	Feb-13	Nov-14	61%	\$	136.28	\$	9,349.82	\$	9,349.82	100%
402	139183	Jan-13	Nov-14	63%	\$	10,029.98	\$	10,029.98	\$	10,029.98	100%
403	139185	Feb-13	Nov-14	61%	\$	920,613.38	\$	945,513.03	\$	945,513.03	100%
404	139188	Feb-13	Nov-14	61%	\$	437,714.42	\$	439,287.69	\$	439,287.69	100%
405	139191	Jan-13	Nov-14	63%	\$	6,035.64	\$	6,035.64	\$	6,035.64	100%
406	139218	Mar-13	Apr-15	48%	\$	2,728,146.33	\$	1,966,170.51	\$	1,966,170.51	100%
407	139218	Feb-13	Nov-14	60%	\$, ,	\$	110,176.09	\$		100%
	139266	Jan-09	Nov-14 Nov-14		\$	110,000.00	э \$		\$	110,176.09	
408	139268	Jan-09 Jan-09		88%		44,331.57 52,746.80		44,331.57	\$	44,331.57	100% 100%
409			Nov-14	88%	\$,	\$ \$	53,013.09		53,013.09	
410	139271	Jan-13	Nov-14	63%	\$	1,960,297.97		1,990,596.76	\$ \$	1,990,596.76	100%
411	139387	Feb-13	Nov-14	60%	\$	914,204.67	\$	648,644.37		648,644.37	100%
412	139432	Feb-13	Nov-14	60%	\$	22,676.62	\$	10,265.11	\$	10,265.11	100%
413	139435	Mar-13	Nov-14	60%	\$	32,901.60	\$	40,426.12	\$	40,426.12	100%
414	139439	Mar-13	Nov-14	59%	\$	16,329.33	\$	35,378.22	\$	35,378.22	100%
415	139466	Mar-13	Nov-14	59%	\$	20,225.62	\$	18,225.62	\$	18,225.62	100%
416	139472	Mar-13	Nov-14	59%	\$	4,226.25	\$	4,226.25	\$	4,226.25	100%
417	139480	May-13	Nov-14	55%	\$	727,289.90	\$	448,576.06	\$	448,576.06	100%
418	139481	Mar-13	Nov-14	59%	\$	40,176.11	\$	43,161.71	\$	43,161.71	100%
419	139484	Mar-13	Nov-14	59%	\$	4,588.32	\$	2,113.95	\$	2,113.95	100%
420	139497	Apr-13	Nov-14	56%	\$	34,744.18	\$	36,206.49	\$	36,206.49	100%
421	139499	Apr-13	Nov-14	56%	\$	34,142.99	\$	38,572.80	\$	38,572.80	100%
422	139521	Apr-13	Nov-14	57%	\$	2,044,755.88	\$	2,044,755.88	\$	2,044,755.88	100%
423	139538	Apr-13	Nov-14	56%	\$	146,696.84	\$	146,696.84	\$	146,696.84	100%
424	139539	Apr-13	Nov-14	56%	\$	375,504.18	\$	375,504.18	\$	375,504.18	100%
425	139555	Apr-13	Nov-14	57%	\$	115,850.01	\$	115,850.01	\$	115,850.01	100%
426	139556	Apr-13	Nov-14	57%	\$	115,000.00	\$	129,948.97	\$	129,948.97	100%
427	139558	Apr-13	Nov-14	56%	\$	112,914.31	\$	127.11	\$	127.11	100%
428	139582	Apr-13	Nov-14	58%	\$	49,993.01	\$	60,946.58	\$	60,946.58	100%
429	139593	May-13	Nov-14	55%	\$	18,698.22	\$	18,648.77	\$	18,648.77	100%
430	139594	Apr-13	Nov-14	56%	\$	27,977.15	\$	28,550.84	\$	28,550.84	100%
431	139602	Apr-13	Nov-14	56%	\$	38,870.07	\$	55,051.01	\$	55,051.01	100%
432	139612	Oct-13	Nov-14	38%	\$	20,000.00	\$	20,074.65	\$	20,074.65	100%
433	139654	Apr-13	Dec-14	52%	\$	-	\$	(10,073.75)		(10,073.75)	
434	139656	May-13	Nov-14	54%	\$	40,598.38	\$	33,886.34	\$	33,886.34	100%
435	139663	Apr-13	Nov-14	55%	\$	10,973.51	\$	10,973.51	\$	10,973.51	100%
436	139668	Jan-12	Nov-14	76%	\$	1,993,286.01	\$	1,196,639.51	\$	1,196,639.51	100%
437	139675	May-13	Dec-14	49%	\$	39,295.94	\$	43,852.02	\$	43,852.02	100%
438	139682	May-13	Nov-14	55%	\$	66,000.00	\$	81,185.70	\$	81,185.70	100%
439	139686	May-13	Nov-14	54%	\$	34,194.96	\$	34,194.96	\$	34,194.96	100%
440	139693	May-13	Nov-14	55%	\$	30,000.00	\$	4,712.50	\$	4,712.50	100%

		Date		Percent of						Percent of
Line		Construction	Estimated Project	Elapsed	O	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
441	139704	Dec-13	Nov-14	25%	\$	215,000.00	\$	15,658.78	\$ 15,658.78	100%
442	139705	Dec-13	Dec-14	21%	\$	215,000.00	\$	15,658.78	\$ 15,658.78	100%
443	139722	Aug-13	Dec-15	24%	\$	3,000,000.00	\$	5,322,463.98	\$ 2,916,463.98	55%
444	139723	May-13	Nov-14	54%	\$	19,243.06	\$	21,096.37	\$ 21,096.37	100%
445	139788	May-13	Dec-14	50%	\$	385,392.48	\$	46,720.27	\$ 46,720.27	100%
446	139939	May-13	Nov-14	54%	\$	50,338.81	\$	57,578.82	\$ 57,578.82	100%
447	139960	May-13	Nov-14	53%	\$	35,141.73	\$	44,778.27	\$ 44,778.27	100%
448	139964	May-13	Nov-14	53%	\$	9,705.47	\$	7,854.60	\$ 7,854.60	100%
449	140057	May-13	Nov-14	53%	\$	25,778.74	\$	25,778.74	\$ 25,778.74	100%
450	140080	Feb-14	Feb-15	7%	\$	49,920.95	\$	21,674.38	\$ 21,674.38	100%
451	140105	May-13	Nov-14	53%	\$	1,540,000.00	\$	145,240.83	\$ 145,240.83	100%
452	140240	Jul-13	Dec-14	44%	\$	88,875.00	\$	32,014.16	\$ 32,014.16	100%
453	140273	Jun-13	Nov-14	52%	\$	1,033,740.68	\$	1,042,453.29	\$ 1,042,453.29	100%
454	140348	Jun-13	Dec-14	47%	\$	522,831.12	\$	392,777.20	\$ 392,777.20	100%
455	140352	Jun-13	Nov-14	53%	\$	407,375.00	\$	401,357.06	\$ 401,357.06	100%
456	140360	Jun-13	Nov-14	53%	\$	45,227.96	\$	72,739.84	\$ 72,739.84	100%
457	140361	Jun-13	Nov-14	53%	\$	89,998.76	\$	96,751.74	\$ 96,751.74	100%
458	140370	Jun-13	Nov-14	51%	\$	32,000.00	\$	30,274.57	\$ 30,274.57	100%
459	140387	Jun-13	Nov-14	51%	\$	14,871.75	\$	19,204.20	\$ 19,204.20	100%
460	140388	Jan-13	Nov-14	63%	\$	31,607.04	\$	3,834.47	\$ 3,834.47	100%
461	140400	Jun-13	Nov-14	50%	\$	24,000.00	\$	15,582.68	\$ 15,582.68	100%
462	140408	Jun-13	Nov-14	50%	\$	127,324.90	\$	125,711.63	\$ 125,711.63	100%
463	140429	Jun-13	Nov-14	50%	\$	49,136.77	\$	(371.76)	(371.76)	
464	140434	Jul-13	Nov-14	50%	\$	7,364.38	\$	8,663.20	\$ 8,663.20	100%
465	140449	Jul-13	Nov-14	50%	\$	108,000.00	\$	96,462.53	\$ 96,462.53	100%
466	140450	Jul-13	Nov-14	47%	\$	14,493.19	\$	15,582.68	\$ 15,582.68	100%
467	140484	Aug-13	Dec-14	41%	\$	234,225.68	\$	275,099.62	\$ 275,099.62	100%
468	140486	Oct-13	Dec-14	33%	\$	285,160.82	\$	79,981.50	\$ 79,981.50	100%
469	140510	Jan-14	Dec-14	16%	\$	48,551.21	\$	55.43	\$ 55.43	100%
470	140522	Jan-14	Dec-14	16%	\$	54,900.95	\$	7,192.24	\$ 7,192.24	100%
471	140523	Jan-14	Dec-14	16%	\$	24,067.69	\$	676.85	\$ 676.85	100%
472	140525	Jan-14	Dec-14	16%	\$	115,598.84	\$	1,188.81	\$ 1,188.81	100%
473	140571	Sep-13	Dec-14	37%	\$	2,500,266.67	\$	2,037,296.32	\$ 2,037,296.32	100%
474	140655	Sep-13	Dec-14	37%	\$	478,500.00	\$	197,595.00	\$ 197,595.00	100%
475	140773	Jul-13	Nov-14	49%	\$	25,103.63	\$	22,710.41	\$ 22,710.41	100%
476	140915	Jul-13	Nov-14	49%	\$	55,000.00	\$	35,439.75	\$ 35,439.75	100%
477	140923	Jul-13	Nov-14	48%	\$	73,000.00	\$	43,666.36	\$ 43,666.36	100%
478	140957	Jan-13	Nov-14	63%	\$	90,079.47	\$	59,316.90	\$ 59,316.90	100%
479	140965	Jan-09	Dec-17	57%	\$	69,525.00	\$	52,600.67	\$ 52,600.67	100%
480	141088	Jul-13	Dec-14	42%	\$	118,286.58	\$	21,966.30	\$ 21,966.30	100%
481	141195	Sep-13	Dec-14	37%	\$	3,130,805.91	\$	2,000,476.68	\$ 2,000,476.68	100%
482	141220	Jul-13	Nov-14	47%	\$	42,075.16	\$	29,780.29	\$ 29,780.29	100%
483	141385	Jul-13	Nov-14	47%	\$	41,280.59	\$	70,509.15	\$ 70,509.15	100%
484	141392	Jul-13	Dec-17	14%	\$	1,593,223.02	\$	1,464,478.18	\$ 279,250.66	19%
485	141995	Jul-13	Nov-14	46%	\$	58,000.00	\$	65,446.21	\$ 65,446.21	100%
486	142379	Aug-13	Nov-14	46%	\$	36,000.00	\$	30,829.91	\$ 30,829.91	100%
487	142421	Aug-13	Nov-14	42%	\$	334,000.00	\$	230,634.48	\$ 230,634.48	100%
488	142485	Aug-13	Dec-14	41%	\$	500,042.25	\$	372,342.93	\$ 372,342.93	100%
489	142492	Aug-13	Nov-14	45%	\$	-	\$	56,604.69	\$ 56,604.69	100%
490	142493	Aug-13	Nov-14	44%	\$	-	\$	66,593.76	\$ 66,593.76	100%
491	142516	Sep-13	Nov-14	42%	\$	45,085.43	\$	55,380.56	\$ 55,380.56	100%
492	142518	Sep-13	Nov-14	42%	\$	715,163.61	\$	715,163.61	\$ 715,163.61	100%
493	142520	Aug-13	Nov-14	46%	\$	235,047.60	\$	235,047.60	\$ 235,047.60	100%
494	142561	Aug-13	Nov-14	43%	\$	1,807.28	\$	1,807.28	\$ 1,807.28	100%
495	142573	Aug-13	Nov-14	43%	\$	206,745.88	\$	206,745.88	\$ 206,745.88	100%

		Date		Percent of						Percent of
Line		Construction	Estimated Project	Elapsed	C	Original Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	Вι	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
496	142598	Aug-13	Dec-14	37%	\$	3,095.49	\$	3,095.49	\$ 3,095.49	100%
497	142625	Aug-13	Nov-14	43%	\$	51,292.95	\$	51,292.95	\$ 51,292.95	100%
498	142626	Aug-13	Nov-14	43%	\$	44,932.69	\$	44,932.69	\$ 44,932.69	100%
499	142635	Sep-13	Nov-14	42%	\$	14,066.67	\$	14,066.67	\$ 14,066.67	100%
500	142647	Sep-13	Nov-14	42%	\$	3,885.62	\$	3,885.62	\$ 3,885.62	100%
501	142652	Sep-13	Nov-14	42%	\$	26,078.85	\$	26,078.85	\$ 26,078.85	100%
502	142653	Jan-13	Nov-14	63%	\$	2,759.23	\$	2,759.23	\$ 2,759.23	100%
503	142662	Sep-13	Nov-14	41%	\$	41,492.19	\$	41,492.19	\$ 41,492.19	100%
504	142663	Sep-13	Nov-14	41%	\$	35,407.40	\$	35,407.40	\$ 35,407.40	100%
505	142672	Mar-13	Dec-14	54%	\$	1,339.41	\$	1,339.41	\$ 1,339.41	100%
506	142691	Sep-13	Mar-15	30%	\$	606,719.88	\$	606,719.88	\$ 606,719.88	100%
507	142692	Sep-13	Mar-15	30%	\$	450,245.74	\$	450,245.74	\$ 450,245.74	100%
508	142696	Sep-13	Dec-14	36%	\$	73,062.32	\$	73,062.32	\$ 73,062.32	100%
509	142707	Sep-13	Nov-14	41%	\$	20,151.60	\$	20,151.60	\$ 20,151.60	100%
510	142726	Jan-10	Nov-14	86%	\$	7,294.02	\$	7,294.02	\$ 7,294.02	100%
511	142727	Sep-13	Nov-14	40%	\$	170,740.27	\$	170,740.27	\$ 170,740.27	100%
512	142729	Sep-13	Nov-14	40%	\$	40,339.89	\$	40,339.89	\$ 40,339.89	100%
513	142732	Sep-13	Nov-14	40%	\$	25,120.25	\$	25,120.25	\$ 25,120.25	100%
514	142734	Sep-13	Nov-14	40%	\$	210,342.24	\$	210,342.24	\$ 210,342.24	100%
515	142749	Sep-13	Nov-14	39%	\$	25,507.69	\$	25,507.69	\$ 25,507.69	100%
516	142752	Sep-13	Nov-14	39%	\$	15,896.33	\$	15,896.33	\$ 15,896.33	100%
517	142758	Sep-13	Nov-14	39%	\$	7,182.04	\$	7,182.04	\$ 7,182.04	100%
518	142759	Oct-13	Nov-14	36%	\$	72,304.20	\$	72,304.20	\$ 72,304.20	100%
519	142761	Oct-13	Dec-14	31%	\$	1,922.10	\$	1,922.10	\$ 1,922.10	100%
520	142781	Oct-13	Nov-14	37%	\$	9,465.20	\$	9,465.20	\$ 9,465.20	100%
521	142782	Oct-13	Nov-14	37%	\$	16,301.68	\$	16,301.68	\$ 16,301.68	100%
522	142783	Oct-13	Nov-14	37%	\$	22,332.45	\$	22,332.45	\$ 22,332.45	100%
523	142784	Oct-13	Nov-14	37%	\$	99,189.63	\$	99,189.63	\$ 99,189.63	100%
524	142786	Oct-13	Nov-14	37%	\$	232,063.36	\$	232,063.36	\$ 232,063.36	100%
525	142790	Oct-13	Nov-14	37%	\$	3,498.60	\$	3,498.60	\$ 3,498.60	100%
526	142798	Oct-13	Dec-14	29%	\$	8,153.42	\$	8,153.42	\$ 8,153.42	100%
527	142836	Oct-13	Nov-14	35%	\$	7,834.93	\$	7,834.93	\$ 7,834.93	100%
528	142852	Oct-13	Nov-14	34%	\$	11,958.07	\$	11,958.07	\$ 11,958.07	100%
529	142859	Oct-13	Nov-14	34%	\$	19,359.61	\$	19,359.61	\$ 19,359.61	100%
530	142861	Jan-14	Nov-14	19%	\$	150,979.09	\$	150,979.09	\$ 150,979.09	100%
531	142864	Oct-13	Jun-15	20%	\$	185,899.12	\$	185,899.12	\$ 85,899.12	46%
532	142882	Oct-13	Nov-14	34%	\$	25,305.65	\$	25,305.65	\$ 25,305.65	100%
533	142883	Oct-13	Nov-14	33%	\$	40,227.00	\$	40,227.00	\$ 40,227.00	100%
534	142895	Jan-14	Dec-14	16%	\$	313,843.46	\$	313,843.46	\$ 313,843.46	100%
535	142916	Nov-13	Nov-14	31%	\$	20,519.68	\$	20,519.68	\$ 20,519.68	100%
536	142917	Nov-13	Nov-14	31%	\$	20,055.62	\$	20,055.62	\$ 20,055.62	100%
537	142918	Nov-13	Nov-14	31%	\$	16,839.78	\$	16,839.78	\$ 16,839.78	100%
538	142924	Nov-13	Nov-14	30%	\$	15,054.36	\$	15,054.36	\$ 15,054.36	100%
539	142927	Nov-13	Nov-14	31%	\$	1,982.47	\$	1,982.47	\$ 1,982.47	100%
540	142930	Nov-13	Nov-14	30%	\$	21,974.91	\$	21,974.91	\$ 21,974.91	100%
541	142931	Nov-13	Nov-14	30%	\$	75,183.10	\$	75,183.10	\$ 75,183.10	100%
542	142933	Dec-13	Nov-14	27%	\$	257,151.05	\$	257,151.05	\$ 257,151.05	100%
543	142940	Nov-13	Nov-14	30%	\$	25,128.43	\$	25,128.43	\$ 25,128.43	100%
544	142941	Nov-13	Dec-14	26%	\$	576,345.83	\$	576,345.83	\$ 576,345.83	100%
545	142943	Nov-13	Nov-14	30%	\$	11.50	\$	11.50	\$ 11.50	100%
546	142952	Nov-13	Nov-14	29%	\$	6,124.85	\$	6,124.85	\$ 6,124.85	100%
547	142959	Nov-13	Nov-14	29%	\$	43,266.75	\$	43,266.75	\$ 43,266.75	100%
548	142964	Jan-09	Nov-14	88%	\$	40,553.31	\$	40,553.31	\$ 40,553.31	100%
549	142971	Nov-13	Nov-14	28%	\$	31,983.64	\$	31,983.64	\$ 31,983.64	100%
550	142980	Dec-13	Nov-14	26%	\$	97,667.86	\$	97,667.86	\$ 97,667.86	100%

		Date		Percent of						Percent of
Line			Estimated Project	Elapsed	C	riginal Budget		Most Recent	Total Project	Total
No.	Project No.		Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
551	142981	Jan-14	Dec-14	16%	\$	54,186.17	\$	54,186.17	\$ 54,186.17	100%
552	142985	Nov-13	Nov-14	29%	\$	76,537.12	\$	76,537.12	\$ 76,537.12	100%
553	143003	Dec-13	Nov-14	24%	\$	32,182.05	\$	32,182.05	\$ 32,182.05	100%
554	143022	Dec-13	Dec-14	21%	\$	50,452.72	\$	50,452.72	\$ 50,452.72	100%
555	143032	Dec-13	Nov-14	24%	\$	8,566.73	\$	8,566.73	\$ 8,566.73	100%
556	143042	Dec-13	Dec-16	7%	\$	13,522,412.99	\$	13,522,412.99	\$ 12,398.03	0%
557	143047	Dec-13	Nov-14	23%	\$	2,588.89	\$	2,588.89	\$ 2,588.89	100%
558	143061	Jan-14	Dec-15	8%	\$	53,037.52	\$	53,037.52	\$ 3,037.52	6%
559	143082	Dec-13	Nov-14	27%	\$	2,684.63	\$	2,684.63	\$ 2,684.63	100%
560	143099	Dec-13	Nov-14	20%	\$	19,267.74	\$	19,267.74	\$ 19,267.74	100%
561	143164	Jan-14	Nov-14	14%	\$	177,055.26	\$	177,055.26	\$ 177,055.26	100%
562	143165	Jan-14	Feb-15	11%	\$	27,995.51	\$	27,995.51	\$ 27,995.51	100%
563	143218	Jan-14	Nov-14	13%	\$	52,595.14	\$	52,595.14	\$ 52,595.14	100%
564	143219	Jan-14	Nov-14	13%	\$	2,130.13	\$	2,130.13	\$ 2,130.13	100%
565	143220	Jan-14	Nov-14	13%	\$	2,130.13	\$	2,130.13	\$ 2,130.13	100%
566	143226	Sep-12	Nov-14	68%	\$	78,088.30	\$	78,088.30	\$ 78,088.30	100%
567	143255	Jan-14	Nov-14	12%	\$	5,125.09	\$	5,125.09	\$ 5,125.09	100%
568	113233	Mar-13	Jan-14	109%	\$	5,125.07	\$	5,125.07	\$ 72,405.61	100%
569	002LGE14	Sep-13	Dec-14	37%	\$	112,575.00	\$	56,171.86	\$ 56,171.86	100%
570	002LGE14 015LGE14	Jan-14	Dec-14	16%	\$	19,749.97	\$	240.03	\$ 240.03	100%
571	019LGE14	Aug-13	Dec-14	38%	\$	592,500.00	\$	217,160.54	\$ 217,160.54	100%
572	046LGE14	Dec-13	Dec-14	19%	\$	6,259.98	\$	6,259.98	\$ 6,259.98	100%
573	048LGE14	Jan-14	Dec-14	16%	\$	21,970.46	\$	21,970.46	\$ 21,970.46	100%
574	053LGE14	Jan-14	Dec-14	16%	\$	1,685.02	\$	1,685.02	\$ 1,685.02	100%
575	053LGE14 054LGE14	Jan-14 Jan-14	Nov-14	17%	\$	12,213.57	\$	12,213.57	\$ 12,213.57	100%
576	054LGE14 055LGE14	Jan-14 Jan-14	Dec-14	13%	\$	70,707.61	\$	70,707.61	\$ 70,707.61	100%
577	055LGE14 056LGE14	Jan-14 Jan-14	Dec-14	16%	\$	3,604.34	\$	3,604.34	\$ 3,604.34	100%
578	050LGE14 057LGE14	Jan-14 Jan-14	Dec-14	16%	\$	5,462.72	\$	5,462.72	\$ 5,462.72	100%
579	057LGE14 058LGE14	Jan-14 Jan-14	Dec-14	16%	\$	8,689.11	\$	8,689.11	\$ 8,689.11	100%
580	058LGE14 060LGE14	Jan-14 Jan-14	Dec-14	16%	\$	1,651.27	\$	1,651.27	\$ 1,651.27	100%
581	062LGE14	Jan-14 Jan-14	Dec-14	16%	\$	2,974.54	\$	2,974.54	\$ 2,974.54	100%
582	063LGE14	Jan-14 Jan-14	Dec-14	16%	\$	1,944.10	\$	1,944.10	\$ 1,944.10	100%
583	069LGE14	Jan-14 Jan-14	Dec-14	16%	\$	314.50	\$	314.50	\$ 314.50	100%
584	070LGE14	Jan-14 Jan-14	Dec-14	16%	\$	3,428.88	\$	3,428.88	\$ 3,428.88	100%
585	070LGE14 071LGE14	Jan-14 Jan-14	Dec-14	16%	\$	305.32	\$	305.32	\$ 305.32	100%
586	071LGE14 073LGE14	Jan-14 Jan-14	Dec-14	16%	\$	2,614.88	\$	2,614.88	\$ 2,614.88	100%
587	075LGE14 075LGE14	Jan-14 Jan-14	Dec-14	16%	\$	804.90	\$	804.90	\$ 804.90	100%
588	075LGE14 076LGE14	Jan-14 Jan-14	Dec-14	16%	\$	3,990.91	\$	3,990.91	\$ 3,990.91	100%
589	120LGE14	Jan-14	Dec-14	16%	\$	9,880.26	\$	9,880.26	\$ 9,880.26	100%
590	126592LGE	Jan-09	Nov-14	88%	\$	1,343,840.00	\$	1,370,227.07	\$ 1,370,227.07	100%
591	126593LGE	Feb-13	Nov-14	61%	\$	1,339,389.00	\$	1,498,530.53	\$ 1,498,530.53	100%
592	130321LGE	Jan-13	Dec-15	39%	\$	1,493,822.23	\$	1,493,822.23	\$ 743,322.46	50%
593	131547LGE	Jan-09	Nov-14	88%	\$	79,794.00	\$	73,920.73	\$ 73,920.73	100%
594	131547LGE 131584LGE	Jan-09	Nov-14	88%	\$	39,897.00	\$	12,197.57	\$ 12,197.57	100%
						,				
595 596	131598LGE	Jan-09	Nov-14	88% 88%	\$	94,660.02	\$	74,086.65	\$ 74,086.65	100%
596 597	131604LGE 131615LGE	Jan-09 Jan-09	Nov-14 Dec-14	88% 86%	\$	19,549.53	\$	11,211.95	\$ 11,211.95	100% 100%
597 598		Jan-09 Jan-09	Nov-14	86% 88%	\$	179,727.55 21,232.78	\$	55,324.87	\$ 55,324.87	
	131622LGE		Nov-14 Nov-14		\$		\$	11,105.70	\$ 11,105.70	100%
599 600	131627LGE 131629LGE	Jan-13 Jan-09		63% 88%	\$	617,636.25	\$	113,275.29	\$ 113,275.29	100%
600			Nov-14	88%	\$	22,900.88	\$	18,709.36	\$ 18,709.36	100%
601	131633LGE	Jan-09	Nov-14	88%	\$	36,173.41	\$	35,504.61	\$ 35,504.61	100%
602	131636LGE	Jan-09	Nov-14	88%	\$	38,608.02	\$	61,409.07	\$ 61,409.07	100%
603	132872LGE	Apr-11	Nov-14	81%	\$	548,283.65	\$	547,784.22	\$ 547,784.22	100%
604	133534LGE	Aug-11	Nov-14	79%	\$	163,658.52	\$	162,053.68	\$ 162,053.68	100%
605	133536LGE	Jan-12	Nov-14	76%	\$	531,224.17	\$	232,642.13	\$ 232,642.13	100%

		Date		Percent of						Percent of
Line			Estimated Project		O	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	U	Completion Date	Time		Estimate	Bı	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
606	133547LGE	Jan-12	Nov-14	76%	\$	107,848.53	\$	66,221.34	\$ 66,221.34	100%
607	133555LGE	Jan-12	Nov-14	76%	\$	601,385.85	\$	363,089.17	\$ 363,089.17	100%
608	133561LGE	Jan-13	Nov-14	63%	\$	25,745.74	\$	1,243.62	\$ 1,243.62	100%
609	133607LGE	Jan-13	Nov-14	63%	\$	46,810.43	\$	6,742.19	\$ 6,742.19	100%
610	134044LGE	Jan-12	Nov-14	76%	\$	5,820.67	\$	3,676.86	\$ 3,676.86	100%
611	134065LGE	Jan-12	Nov-14	76%	\$	17,863.32	\$	5,780.08	\$ 5,780.08	100%
612	134110LGE	Jun-13	Dec-14	47%	\$	575,758.00	\$	157,548.18	\$ 157,548.18	100%
613	134687LGE	Aug-13	Nov-14	45%	\$	328,258.04	\$	250,509.95	\$ 250,509.95	100%
614	135695LGE	Oct-11	Nov-14	78%	\$	195,199.01	\$	204,779.57	\$ 204,779.57	100%
615	135697LGE	Oct-11	Nov-14	78%	\$	99,322.70	\$	108,595.07	\$ 108,595.07	100%
616	135810LGE	Nov-11	Dec-14	73%	\$	50,190.18	\$	68,235.05	\$ 68,235.05	100%
617	136179LGE	Jan-12	Nov-14	76%	\$	57,077.04	\$	31,672.81	\$ 31,672.81	100%
618	136538LGE	Jan-09	Nov-14	88%	\$	30,014.52	\$	30,293.18	\$ 30,293.18	100%
619	137578LGE	Jan-09	Nov-14	88%	\$	69,530.00	\$	37,899.40	\$ 37,899.40	100%
620	137629LGE	Jan-09	Nov-14	88%	\$	118,989.00	\$	109,433.50	\$ 109,433.50	100%
621	137631LGE	Jan-09	Nov-14	88%	\$	36,230.63	\$	11,849.93	\$ 11,849.93	100%
622	137665LGE	Jan-09	Nov-14	88%	\$	23,797.80	\$	43,613.96	\$ 43,613.96	100%
623	137671LGE	Oct-13	Nov-14	38%	\$	311,315.61	\$	166,745.89	\$ 166,745.89	100%
624	137819LGE	Sep-12	Dec-14	64%	\$	25,674.99	\$	32,993.83	\$ 32,993.83	100%
625	137826LGE	Aug-13	Dec-14	41%	\$	65,174.98	\$	105,780.94	\$ 105,780.94	100%
626	137842LGE	Apr-13	Nov-14	58%	\$	39,500.00	\$	139,779.13	\$ 139,779.13	100%
627	137863LGE	Sep-13	Nov-14	40%	\$	197,500.00	\$	209,356.75	\$ 209,356.75	100%
628	138281LGE	Jul-12	Nov-14	71%	\$	100,597.90	\$	112,241.89	\$ 112,241.89	100%
629	138283LGE	Jul-12	Nov-14	71%	\$	97,128.96	\$	109,476.02	\$ 109,476.02	100%
630	138357LGE	Jun-13	Nov-14	53%	\$	950,000.00	\$	439,687.56	\$ 439,687.56	100%
631	138443LGE	Jul-12	Nov-14	70%	\$	91,533.40	\$	94,598.83	\$ 94,598.83	100%
632	138687LGE	Aug-12	Nov-14	70%	\$	86,722.25	\$	72,549.67	\$ 72,549.67	100%
633	138823LGE	Oct-12	Nov-14	67%	\$	207,359.75	\$	207,359.75	\$ 207,359.75	100%
634	138835LGE	Aug-12	Nov-14	69%	\$	70,084.15	\$	69,032.90	\$ 69,032.90	100%
635	138854LGE	Oct-12	Nov-14	67%	\$	25,658.12	\$	26,618.76	\$ 26,618.76	100%
636	138898LGE	Dec-12	Dec-15	40%	\$	1,036,156.21	\$	728,420.22	\$ 728,420.22	100%
637	139029LGE	Dec-12	Nov-14	64%	\$	352.70	\$	4,935.61	\$ 4,935.61	100%
638	139146LGE	Jan-13	Nov-14	62%	\$	19,750.13	\$	20,571.66	\$ 20,571.66	100%
639	139205LGE	Apr-13	Nov-14	56%	\$	28,667.54	\$	34,538.71	\$ 34,538.71	100%
640	139250LGE	Feb-13	Nov-14	60%	\$	12,343.75	\$	6,412.13	\$ 6,412.13	100%
641	139253LGE	Feb-13	Nov-14	60%	\$	85,511.52	\$	79,933.05	\$ 79,933.05	100%
642	139579LGE	Apr-13	Nov-14	56%	\$	3,950.00	\$	835.97	\$ 835.97	100%
643	139679LGE	May-13	Nov-14	55%	\$	3,419.74	\$	3,419.74	\$ 3,419.74	100%
644	139738LGE	May-13	Nov-14	54%	\$	1,545,703.90	\$	1,545,703.90	\$ 1,545,703.90	100%
645	139771LGE	Jan-09	Dec-14	86%	\$	101,656.22	\$	54,749.18	\$ 54,749.18	100%
646	139845LGE	Jun-13	Nov-14	51%	\$	62,705.59	\$	44,755.23	\$ 44,755.23	100%
647	139933LGE	May-13	Nov-14	54%	\$	256,574.46	\$	189,774.71	\$ 189,774.71	100%
648	140012LGE	Jan-09	Dec-14	86%	\$	509,555.00	\$	43,207.06	\$ 43,207.06	100%
649	140316LGE	Aug-13	Nov-14	46%	\$	108,388.00	\$	60,780.02	\$ 60,780.02	100%
650	140354LGE	Jun-13	Nov-14	51%	\$	14,615.00	\$	2,498.68	\$ 2,498.68	100%
651	140363LGE	Jun-13	Nov-14	51%	\$	27,650.00	\$	12,835.33	\$ 12,835.33	100%
652	140378LGE	Jan-09	Dec-14	86%	\$	14,777.10	\$	4,703.82	\$ 4,703.82	100%
653	140451LGE	Jan-09	Nov-14	88%	\$	10,042.00	\$	5,892.86	\$ 5,892.86	100%
654	140919LGE	Jan-09	Dec-14	86%	\$	116,178.54	\$	18,858.66	\$ 18,858.66	100%
655	140922LGE	Jul-13	Nov-14	48%	\$	22,253.83	\$	41,888.49	\$ 41,888.49	100%
656	141114LGE	Jul-13	Dec-14	42%	\$	49,375.00	\$	44,341.22	\$ 44,341.22	100%
657	142497LGE	Aug-13	Dec-14	39%	\$	100,735.27	\$	93,200.77	\$ 93,200.77	100%
658	142539LGE	Aug-13	Nov-14	44%	\$	30,461.13	\$	30,461.13	\$ 30,461.13	100%
659	142648LGE	Sep-13	Nov-14	42%	\$	3,461.07	\$	3,461.07	\$ 3,461.07	100%
660	142664LGE	Sep-13	Nov-14	41%	\$	3,365.80	\$	3,365.80	\$ 3,365.80	100%

		Date		Percent of						Percent of
Line			Estimated Project		O	riginal Budget		Most Recent	Total Project	Total
No.	Project No.	-	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	 (H)	(I) = (H/G)
661	142681LGE	Sep-13	Nov-14	41%	\$	38,055.90	\$	38,055.90	\$ 38,055.90	100%
662	142683LGE	Sep-13	Nov-14	41%	\$	202,530.01	\$	202,530.01	\$ 202,530.01	100%
663	142684LGE	Sep-13	Nov-14	42%	\$	355,222.79	\$	355,222.79	\$ 355,222.79	100%
664	142687LGE	Sep-13	Nov-14	41%	\$	21,525.29	\$	21,525.29	\$ 21,525.29	100%
665	142688LGE	Oct-13	Nov-14	38%	\$	25,647.89	\$	25,647.89	\$ 25,647.89	100%
666	142700LGE	Jan-09	Nov-14	88%	\$	12,983.96	\$	12,983.96	\$ 12,983.96	100%
667	142705LGE	Jan-09	Nov-14	88%	\$	369,540.76	\$	369,540.76	\$ 369,540.76	100%
668	142721LGE	Sep-13	Nov-14	40%	\$	28,343.32	\$	28,343.32	\$ 28,343.32	100%
669	142806LGE	Sep-13	Nov-14	42%	\$	10,642.18	\$	10,642.18	\$ 10,642.18	100%
670	142818LGE	Oct-13	Nov-14	35%	\$	281,886.15	\$	281,886.15	\$ 281,886.15	100%
671	142819LGE	Oct-13	Dec-14	31%	\$	65,879.31	\$	65,879.31	\$ 65,879.31	100%
672	142823LGE	Oct-13	Nov-14	35%	\$	5,733.65	\$	5,733.65	\$ 5,733.65	100%
673	142827LGE	Oct-13	Nov-14	35%	\$	86,917.60	\$	86,917.60	\$ 86,917.60	100%
674	142831LGE	Oct-13	Dec-14	30%	\$	11,483.35	\$	11,483.35	\$ 11,483.35	100%
675	142846LGE	Oct-13	Dec-14	30%	\$	89,343.60	\$	89,343.60	\$ 89,343.60	100%
676	142880LGE	Jan-09	Nov-14	88%	\$	142,266.69	\$	142,266.69	\$ 142,266.69	100%
677	142888LGE	Nov-13	Nov-14	31%	\$	79,936.77	\$	79,936.77	\$ 79,936.77	100%
678	142908LGE	Nov-13	Nov-14	31%	\$	75,219.78	\$	75,219.78	\$ 75,219.78	100%
679	142912LGE	Nov-13	Nov-14	31%	\$	32,315.12	\$	32,315.12	\$ 32,315.12	100%
680	142946LGE	Nov-13	Nov-14	30%	\$	30,597.86	\$	30,597.86	\$ 30,597.86	100%
681	142956LGE	Nov-13	Nov-14	29%	\$	28,969.02	\$	28,969.02	\$ 28,969.02	100%
682	142966LGE	Jan-09	Nov-14	88%	\$	27,643.46	\$	27,643.46	\$ 27,643.46	100%
683	142987LGE	Jan-09	Nov-14	88%	\$	49,962.81	\$	49,962.81	\$ 49,962.81	100%
684	142989LGE	Jan-09	Nov-14	88%	\$	18,569.25	\$	18,569.25	\$ 18,569.25	100%
685	142993LGE	Dec-13	Nov-14	25%	\$	8,970.66	\$	8,970.66	\$ 8,970.66	100%
686	142997LGE	Dec-13	Nov-14	25%	\$	20,683.05	\$	20,683.05	\$ 20,683.05	100%
687	143000LGE	Dec-13	Nov-14	24%	\$	124,152.92	\$	124,152.92	\$ 124,152.92	100%
688	143005LGE	Dec-13	Nov-14	24%	\$	3,832.19	\$	3,832.19	\$ 3,832.19	100%
689	143009LGE	Dec-13	Nov-14	24%	\$	24,230.52	\$	24,230.52	\$ 24,230.52	100%
690	143012LGE	Dec-13	Nov-14	24%	\$	71,278.89	\$	71,278.89	\$ 71,278.89	100%
691	143070LGE	Dec-13	Dec-15	10%	\$	12,261.26	\$	12,261.26	\$ 12,261.26	100%
692	143075LGE	Dec-13	Nov-14	22%	\$	87,998.13	\$	87,998.13	\$ 87,998.13	100%
693	143078LGE	Dec-13	Nov-14	22%	\$	17,505.56	\$	17,505.56	\$ 17,505.56	100%
694	143086LGE	Dec-13	Nov-14	22%	\$	105,572.12	\$	105,572.12	\$ 105,572.12	100%
695	143320LGE	Jan-09	Dec-14	86%	\$	6,504.02	\$	6,504.02	\$ 6,504.02	100%
696	202LGE14	Jan-14	Dec-14	16%	\$	2,676.18	\$	2,676.18	\$ 2,676.18	100%
697	CABLE341	Feb-03	Dec-25	48%	\$	1,228,709.62	\$	1,686,258.34	\$ 1,686,258.34	100%
698	CCAPR340	Jan-13	Dec-25	9%	\$	380,797.12	\$	1,946,709.18	\$ 753,872.04	39%
699	CEMTR134	Jan-13	Dec-19	17%	\$	6,969,356.46	\$	4,218,659.42	\$ 635,008.69	15%
700	CGME406	Dec-12	Dec-25	9%	\$	-	\$	630.32	\$ 630.32	100%
701	CLM010514	Jan-14	Nov-14	18%	\$	40,229.44	\$	40,229.44	\$ 40,229.44	100%
702	CLM020414	Feb-14	Nov-14	9%	\$	988,961.94	\$	988,961.94	\$ 988,961.94	100%
703	CLM071013	Jul-13	Nov-14	49%	\$	1.00	\$	330,447.42	\$ 330,447.42	100%
704	CLM083113	Aug-13	Nov-14	46%	\$	68,577.46	\$	68,577.46	\$ 68,577.46	100%
705	CLM103113	Oct-13	Nov-14	34%	\$	136,585.38	\$	136,585.38	\$ 136,585.38	100%
706	CNBCBL341	Jan-13	Dec-25	9%	\$	(0.03)	\$	303,076.30	\$ 303,076.30	100%
707	CNBCD340O	Jan-13	Dec-25	9%	\$	3,354,600.26	\$	5,864,921.44	\$ 1,974,908.67	34%
708	CNBCD340U	Dec-12	Dec-25	9%	\$	4,529,914.44	\$	9,312,507.55	\$ 2,905,463.61	31%
709	CNBRD340O	Jan-13	Dec-25	9%	\$	2,263,957.35	\$	3,586,601.30	\$ 1,393,743.62	39%
710	CNBRD340U	Jan-13	Dec-25	9%	\$	979,727.64	\$	225,883.73	\$ 23,930.45	11%
711	CNBRD341U	Jan-13	Dec-25	9%	\$	3,474,087.77	\$	10,801,312.75	\$ 2,483,718.93	23%
712	CNBSV340O	Dec-12	Dec-25	10%	\$	1,486,230.63	\$	3,641,415.12	\$ 937,399.04	26%
713	CNBSV340U	Jan-13	Dec-25	9%	\$	1,409,553.18	\$	2,896,247.81	\$ 1,179,240.45	41%
714	CNBVLT343	Jan-13	Dec-25	9%	\$	1,143,920.95	\$	2,006,898.19	\$ 572,122.93	29%
715	CPBWK340	Jan-13	Dec-25	9%	\$	2,534,000.08	\$	3,324,667.76	\$ 718,681.43	22%

		Date		Percent of					Percent of
Line			Estimated Project	Elapsed	C	riginal Budget	Most Recent	Total Project	Total
No.	Project No.		Completion Date	Time		Estimate	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I) = (H/G)
716	CRCST340	Jan-13	Dec-25	9%	\$	650,533.40	\$ 379,996.35	\$ (78,063.33)	-21%
717	CRDCBL340	Jan-13	Dec-25	9%	\$	1,562,033.74	\$ 2,348,053.41	\$ 698,805.89	30%
718	CRDD340O	Jan-13	Dec-21	13%	\$	7,615,347.51	\$ 12,435,433.14	\$ 4,019,724.96	32%
719	CRDD340U	Jan-13	Dec-25	9%	\$	3,172,666.29	\$ 3,183,485.52	\$ 689,049.89	22%
720	CRDMV332	Jan-13	Dec-25	9%	\$	431,789.36	\$ 653,518.64	\$ 164,011.45	25%
721	CRELD340	Jan-13	Dec-25	9%	\$	1,135,121.38	\$ 1,886,214.29	\$ 702,310.31	37%
722	CRPOLE340	Jan-13	Dec-25	9%	\$	4,709,841.77	\$ 7,432,640.18	\$ 2,429,677.62	33%
723	CRSTLT332	Jan-13	Dec-25	9%	\$	4,663,082.11	\$ 7,401,062.05	\$ 2,544,770.31	34%
724	CSTLT332	Dec-12	Feb-25	10%	\$	3,794,109.99	\$ 5,691,117.92	\$ 1,654,201.00	29%
725	CSTRM323	Jan-13	Jan-20	17%	\$	861.87	\$ 438,527.19	\$ 438,527.19	100%
726	CSYSEN340	Jan-13	Dec-25	9%	\$	283,930.01	\$ 1,040,139.68	\$ 715,185.67	69%
727	CTBRD340O	Dec-12	Dec-25	9%	\$	6,006,174.39	\$ 9,053,063.86	\$ 2,357,278.24	26%
728	CTBRD340U	Dec-12	Aug-25	9%	\$	1,289,743.85	\$ 2,701,519.93	\$ 1,027,882.33	38%
729	CTPD340	Jan-13	Dec-25	9%	\$	758,700.60	\$ 1,509,769.24	\$ 255,049.40	17%
730	CTPD419	Jan-13	Dec-25	9%	\$	-	\$ 9,852.11	\$ 9,852.11	100%
731	CVLT343	Jan-13	Dec-25	9%	\$	1,333,898.02	\$ 1,760,139.21	\$ 451,546.63	26%
732	CXFRM311	Jan-13	Dec-25	9%	\$	9,340,515.79	\$ 15,361,761.01	\$ 5,088,589.07	33%
733	CXFRM340	Jan-13	Dec-25	9%	\$	528,605.89	\$ 993,538.41	\$ 379,914.83	38%
734	IT14LG200	Jan-14	Dec-14	16%	\$	7,554.71	\$ 7,554.71	\$ 7,554.71	100%
735	L5-2013	Jul-10	Nov-14	84%	\$	108,033.00	\$ (134,936.37)	\$ (134,936.37)	100%
736	L6-2012	Jan-12	Nov-14	76%	\$	150,769.04	\$ -	\$ -	100%
737	L8-2012	Jan-12	Nov-14	76%	\$	158,250.23	\$ 252,620.21	\$ 252,620.21	100%
738	L8-2013	Jul-10	Nov-14	84%	\$	182,878.50	\$ 21,419.43	\$ 21,419.43	100%
739	L8-2014	Jan-14	Dec-14	16%	\$	252,159.06	\$ 31,700.42	\$ 31,700.42	100%
740	L9-14	Jan-14	Dec-14	16%	\$	3,600,064.92	\$ 60,127.37	\$ 60,127.37	100%
741	L9-2010	Jan-10	Nov-14	86%	\$	1,069,638.40	\$ 1,864,710.45	\$ 1,864,710.45	100%
742	L9-2011	Jan-11	Nov-14	82%	\$	947,720.15	\$ 1,401,200.87	\$ 1,401,200.87	100%
743	L9-2012	Jan-12	Nov-14	76%	\$	1,195,631.88	\$ 3,039,033.44	\$ 3,039,033.44	100%
744	L9-2013	Jul-10	Dec-14	81%	\$	1,379,711.52	\$ 2,931,486.75	\$ 2,931,486.75	100%
745	LBATTRY13	Jan-13	Nov-14	63%	\$	53,744.50	\$ 96,458.30	\$ 96,458.30	100%
746	LBR-11	Jan-11	Nov-14	82%	\$	656,044.08	\$ 1,185,921.54	\$ 1,185,921.54	100%
747	LBR-12	May-09	Nov-14	88%	\$	299,553.76	\$ 617,440.89	\$ 617,440.89	100%
748	LBR-13	Jan-13	Dec-14	58%	\$	759,455.88	\$ 1,853,991.02	\$ 1,853,991.02	100%
749	LDISCAP12	Jan-12	Nov-14	76%	\$	262,433.76	\$ 243,827.02	\$ 243,827.02	100%
750	LDISCAP13	Jan-13	Nov-14	63%	\$	271,202.88	\$ 187,715.20	\$ 187,715.20	100%
751	LFENCE-12	Jan-12	Nov-14	76%	\$	149,995.30	\$ 195,309.51	\$ 195,309.51	100%
752	LFENCE-13	Jan-13	Nov-14	63%	\$	149,995.30	\$ 77,416.61	\$ 77,416.61	100%
753	LGRNDRP12	Jan-12	Nov-14	76%	\$	49,946.82	\$ -	\$ -	100%
754	LMS081311	Aug-11	Nov-14	79%	\$	1.00	\$ 1,154,652.86	\$ 1,154,652.86	100%
755	LOTFAIL14	Jan-14	Dec-14	16%	\$	189,985.80	\$ 587.18	\$ 587.18	100%
756	L-OTHER14	Jan-14	Dec-14	16%	\$	47,310.44	\$ 2,710.74	\$ 2,710.74	100%
757	LRELAY-12	Jan-12	Nov-14	76%	\$	149,688.00	\$ 65,007.39	\$ 65,007.39	100%
758	LRELAY-13	Jan-13	Jan-15	56%	\$	174,849.00	\$ 261,627.09	\$ 261,627.09	100%
759	LRSUB-11	Jan-11	Nov-14	82%	\$	779,389.58	\$ 1,983,629.49	\$ 1,983,629.49	100%
760	LRSUB-12	Jan-11	Nov-14	82%	\$	798,368.88	\$ 265,442.33	\$ 265,442.33	100%
761	LRSUB-13	Jan-13	Jan-15	56%	\$	1,077,749.52	\$ 284,393.49	\$ 284,393.49	100%
762	LRTU-12	Jan-12	Nov-14	76%	\$	331,559.16	\$ 8,003.66	\$ 8,003.66	100%
763	LRTU-13	Jan-13	Nov-14	63%	\$	345,080.88	\$ 19,026.20	\$ 19,026.20	100%
764	LSTSVC12	Jan-12	Nov-14	76%	\$	19,809.45	\$ 100,971.13	\$ 100,971.13	100%
765	LSTSVC13	Jan-13	Nov-14	63%	\$	19,599.56	\$ (16.79)	(16.79)	
766	LSURGE-12	Jan-12	Nov-14	76%	\$	53,874.92	\$ 45,759.54	\$ 45,759.54	100%
767	LSURGE-13	Jan-13	Nov-14	63%	\$	51,372.86	\$ 11,631.92	\$ 11,631.92	100%
	NBCD340OH	Jan-00	Dec-25	54%	\$	6,986,281.42	\$ 7,365,610.82	\$ 7,365,610.82	100%
769	NBCD340UG	Mar-00	Dec-25	54%	\$	14,292,443.89	\$ 17,981,869.01	\$ 17,981,869.01	100%
770	NBRD340OH	Jan-01	Dec-25	53%	\$	4,063,180.08	\$ 4,971,818.11	\$ 4,971,818.11	100%

		Date		Percent of						Percent of
Line		Construction	Estimated Project	Elapsed	C	Original Budget		Most Recent	Total Project	Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
771	NBRD341UG	Jan-00	Dec-25	54%	\$	2,855,115.63	\$	2,785,272.54	\$ 2,785,272.54	100%
772	NBSB340OH	Mar-00	Dec-25	54%	\$	838,137.35	\$	533,358.80	\$ 533,358.80	100%
773	NBSB341UG	Dec-01	Dec-25	51%	\$	13,436,388.35	\$	17,775,472.71	\$ 17,775,472.71	100%
774	NBSV340OH	Mar-00	Dec-25	54%	\$	3,163,344.72	\$	4,767,268.38	\$ 4,767,268.38	100%
775	PBWK340OH	Mar-01	Dec-25	52%	\$	6,853,159.98	\$	3,032,710.46	\$ 3,032,710.46	100%
776	PBWK344UG	Dec-01	Dec-25	51%	\$	70,715.88	\$	361,680.19	\$ 361,680.19	100%
777	RCST340	Feb-01	Dec-25	52%	\$	2,802,476.49	\$	734,118.27	\$ 734,118.27	100%
778	RDCBL340	Nov-03	Dec-25	47%	\$	2,642,453.53	\$	6,056,589.35	\$ 6,056,589.35	100%
779	RDDD340OH	Jan-01	Dec-21	63%	\$	11,982,697.98	\$	18,768,317.47	\$ 18,768,317.47	100%
780	RDDD340UG	Mar-01	Dec-25	52%	\$	3,642,813.26	\$	7,284,713.30	\$ 7,284,713.30	100%
781	RDPOLE340	Nov-03	Dec-25	47%	\$	4,192,479.28	\$	14,193,461.40	\$ 14,193,461.40	100%
782	RDSTLT332	Nov-06	Dec-25	38%	\$	7,407,007.69	\$	11,188,391.35	\$ 11,188,391.35	100%
783	RELD01015	Jan-00	Dec-25	54%	\$	8,931,127.10	\$	4,873,023.24	\$ 4,873,023.24	100%
784	RELD340OH	Dec-03	Dec-25	46%	\$	1,891,684.87	\$	3,379,759.99	\$ 3,379,759.99	100%
785	RNTPD340	Mar-01	Dec-25	52%	\$	384,015.31	\$	4,038,066.96	\$ 4,038,066.96	100%
786	RNTPD419	Jul-01	Dec-25	52%	\$	414,464.68	\$	378,460.04	\$ 378,460.04	100%
787	STLT332OH	May-07	Dec-25	37%	\$	3,147,664.56	\$	3,169,556.08	\$ 3,169,556.08	100%
788	STLT332UG	May-07	Dec-25	37%	\$	3,337,094.65	\$	6,240,558.00	\$ 6,240,558.00	100%
789	SYSENH340	Mar-00	Dec-25	54%	\$	512,135.63	\$	1,269,364.19	\$ 1,269,364.19	100%
790	TBRD340OH	Dec-03	Dec-25	46%	\$	7,269,791.13	\$	14,783,285.46	\$ 14,783,285.46	100%
791	TBRD340UG	Dec-03	Aug-25	47%	\$	2,817,607.64	\$	4,647,054.24	\$ 4,647,054.24	100%
792	XFRM340	Jan-01	Dec-25	53%	\$	1,374,722.68	\$	1,420,458.00	\$ 1,420,458.00	100%

		Date		Percent of							
Line			Estimated Project	Elapsed	O	riginal Budget		Most Recent		Total Project	Percent of Total
No.	Project No.	_	Completion Date	Time		Estimate	Bı	udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
1	132058	Jan-14	Dec-19	42%	\$	1,155.00	\$	20,370.00	\$	8,925.00	44%
2	135424	Jan-15	Dec-15	150%	\$	26,250.00	\$	26,860.85	\$	26,860.85	100%
3	135426	Jan-16	Dec-16	50%	\$	26,250.00	\$	26,860.85	\$	13,430.42	50%
4 5	137958 137959	Jan-15 Jan-15	Sep-16 Nov-16	86% 78%	\$ \$	-	\$ \$	190,081.69	\$ \$	106,555.02	56% 78%
6	137939	Jan-15 Jan-15	Aug-16	78% 90%	\$	354,959.18	э \$	200,144.67 382,063.58	\$	156,740.43 353,731.83	93%
7	137970	Jan-13	Nov-15	131%	\$	109,999.91	\$	334,789.17	\$	334,789.17	100%
8	137982	Jan-14 Jan-14	Nov-16	86%	\$	34,999.80	\$	195,325.74	\$	158,663.20	81%
9	137985	Jan-14	Dec-16	83%	\$	75,820.00	\$	322,760.11	\$	320,493.57	99%
10	137994	Jan-14	Oct-16	88%	\$	148,514.45	\$	385,836.63	\$	232,418.21	60%
11	137995	Jan-14	Sep-15	143%	\$	14,568.15	\$	19,480.04	\$	19,480.04	100%
12	137996	Jan-14	Sep-15	143%	\$	62,878.93	\$	118,185.99	\$	118,185.99	100%
13	137997	Jan-14	Dec-16	83%	\$	97,224.45	\$	239,974.70	\$	145,499.49	61%
14	137998	Jan-14	Dec-16	83%	\$	79,311.30	\$	151,681.44	\$	113,856.56	75%
15	138001	Oct-13	Jun-16	100%	\$	24,603.15	\$	81,644.88	\$	81,644.88	100%
16	138002	Jan-14	Nov-16	86%	\$	799,674.45	\$	3,228,602.01	\$	2,281,319.95	71%
17	138003	Jan-14	Sep-16	91%	\$	32,408.15	\$	62,374.89	\$	30,669.67	49%
18	138010	Jan-14	Nov-16	86%	\$	(3,816.68)	\$	717,090.45	\$	427,026.01	60%
19	138015	Jan-14	Dec-15	125%	\$	53,666.30	\$	87,786.48	\$	87,786.48	100%
20	138019	Jan-14	Aug-16	94%	\$	187,726.87	\$	244,420.00	\$	123,500.09	51%
21	138032	Jan-14	Dec-18	50%	\$	560,001.73	\$	1,101,711.11	\$	761,730.11	69%
22	138034	Jun-14	Dec-15	132%	\$	48,091.30	\$	69,949.78	\$	69,949.78	100%
23	140456	Jan-14	Sep-16	91%	\$	1,108,294.30	\$	1,322,526.09	\$	953,080.07	72%
24	140459	Jan-14	Sep-16	91%	\$	199,233.98	\$	99,903.57	\$	68,172.01	68%
25	140475	Oct-14	Dec-15	140%	\$	247,640.85	\$	573,807.98	\$	573,807.98	100%
26	140476	Oct-14	Oct-15	162%	\$	275,586.82	\$	402,232.52	\$	402,232.52	100%
27	140477	Oct-14 Jul-14	Dec-15	140%	\$	246,531.74	\$	578,341.06	\$	578,341.06	100%
28 29	140568 140833	Jui-14 Jan-15	Dec-16 Dec-15	80% 150%	\$ \$	475,211.61 519,916.81	\$ \$	3,382,522.76 839,196.68	\$ \$	1,865,672.49 839,196.68	55% 100%
30	140835	Jan-15 Jan-15	Dec-15	150%	\$	127,135.06	\$	132,809.84	\$	132,809.84	100%
31	140847	Jan-15	Dec-15	150%	\$	168,986.77	\$	96,445.37	\$	96,445.37	100%
32	140850	Jan-15	Dec-16	75%	\$	255,379.23	\$	480,289.37	\$	217,151.11	45%
33	140852	Jan-15	Oct-16	82%	\$	71,019.50	\$	142,153.94	\$	116,327.50	82%
34	140856	Jan-15	Dec-15	150%	\$	203,100.09	\$	207,422.70	\$	207,422.70	100%
35	140859	Jan-15	Dec-15	150%	\$	199,041.85	\$	249,843.34	\$	249,843.34	100%
36	140862	Jan-15	Dec-15	150%	\$	48,993.67	\$	52,153.27	\$	52,153.27	100%
37	140874	Jan-15	Nov-16	78%	\$	199,109.10	\$	862,732.56	\$	510,009.36	59%
38	140875	Jan-15	Dec-15	150%	\$	141,038.99	\$	162,084.55	\$	162,084.55	100%
39	140910	Jan-15	Nov-15	164%	\$	290,013.31	\$	349,636.78	\$	349,636.78	100%
40	140911	Jan-15	Oct-15	180%	\$	43,473.51	\$	75,027.07	\$	75,027.07	100%
41	140942	Jan-15	Oct-15	180%	\$	69,880.36	\$	74,011.72	\$	74,011.72	100%
42	140943	Jan-15	Sep-15	201%	\$	97,717.22	\$	102,801.38	\$	102,801.38	100%
43	140944	Jan-15	Jun-16	100%	\$	59,110.16	\$	62,329.85	\$	62,329.85	100%
44	140950	Jan-15	Oct-15	180%	\$	29,841.69	\$	60,077.10	\$	60,077.10	100%
45	140951	Jan-15	Nov-15	164%	\$	39,178.68	\$	41,028.97	\$	41,028.97	100%
46	140956	Jan-15	Dec-15	150%	\$	399,494.31	\$	940,084.24	\$	940,084.24	100%
47	140967	Jan-14	Aug-16	94%	\$	135,930.66	\$	239,134.45	\$	167,255.75	70%
48	140968	Jan-14 Jan-14	Oct-14	149%	\$	738,997.82	\$	1,027,003.48	\$	809,400.97	79% 50%
49 50	140970 141003	Jan-14 Jan-15	Nov-16 Aug-16	86% 90%	\$ \$	101,913.41 130,668.57	\$ \$	184,860.40	\$ \$	109,213.91 138,783.63	59% 68%
50 51	141003	Jan-15 Jan-15	Dec-16	90% 75%	\$ \$	552,416.90	\$ \$	203,353.68 599,953.14	\$	138,783.63	2%
52	141004	Jan-13 Jan-14	Jun-18	57%	\$	42,630.00	э \$	21,000.00	\$	21,000.00	100%
53	141109	Jan-14 Jan-15	Aug-16	90%	\$	632,289.93	\$	685,421.20	\$	540,362.64	79%
54	141383	Jan-16	Oct-16	60%	\$	56,700.00	\$	60,888.41	\$	18,376.26	30%
55	141390	Jan-14	Dec-19	42%	\$	37,800.00	\$	42,042.00	\$	19,992.00	48%
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		Date		Percent of						
Line			Estimated Project	Elapsed	C	Original Budget		Most Recent	Total Project	Percent of Total
No.	Project No.	-	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	 (H)	(I) = (H/G)
56	141392	Jul-13	Dec-17	66%	\$	423,514.98	\$	474,764.22	\$ 314,991.39	66%
57	141405	Jan-14	Dec-15	125%	\$	90,428.73	\$	95,301.75	\$ 95,301.75	100%
58	141413	Jan-15	Oct-15	180%	\$	50,000.00	\$	50,000.00	\$ 50,000.00	100%
59	141419	Jan-15	Dec-16	75%	\$	18,900.00	\$	34,041.00	\$ 28,045.50	82%
60	141423	Jan-15	Dec-15	150%	\$	19,950.00	\$	43,050.00	\$ 43,050.00	100%
61	141424	Jan-16	Dec-19	12%	\$	21,000.00	\$	42,441.00	\$ 16,976.40	40%
62	141425	Jan-15	Dec-16	75%	\$	10,500.00	\$	31,500.00	\$ 18,900.00	60%
63	141435	Jan-15	Dec-16	75%	\$	136,312.26	\$	44,690.31	\$ 31,106.04	70%
64	141440	Jan-16	Dec-18	17%	\$	206,455.20	\$	22,495.20	\$ 8,998.08	40%
65	141580	Jan-15	Dec-15	150%	\$	8,715.00	\$	15,120.05	\$ 15,120.05	100%
66	141581	Jan-16	Dec-16	50%	\$	9,975.00	\$	9,660.03	\$ 2,940.01	30%
67	141600	Jan-15	Dec-15	150%	\$	11,550.00	\$	17,430.06	\$ 17,430.06	100%
68	141618	Jan-16	Dec-16	50%	\$	13,230.00	\$	14,280.05	\$ 4,410.01	31%
69	141654	Jan-15	Dec-15	150%	\$	16,050.98	\$	14,910.05	\$ 14,910.05	100%
70	141655	Jan-16	Dec-16	50%	\$	13,860.00	\$	14,910.05	\$ 4,410.01	30%
71	141677	Jan-15	Dec-15	150%	\$	2,100.11	\$	1,260.00	\$ 1,260.00	100%
72	141720	Jan-15	Dec-16	75%	\$	2,625.00	\$	1,260.00	\$ 630.00	50%
73	142339	Jan-15	Dec-15	150%	\$	27,720.00	\$	26,250.00	\$ 26,250.00	100%
74	142356	Jan-16	Dec-16	50%	\$	27,720.00	\$	26,250.00	\$ 7,875.00	30%
75	144568	Jan-15	Dec-15	150%	\$	80,317.86	\$	80,317.86	\$ 80,317.86	100%
76	144570	Jan-15	Dec-15	150%	\$	34,031.76	\$	34,031.76	\$ 34,031.76	100%
77	144584	Jan-15	Dec-15	150%	\$	90,387.28	\$	90,387.28	\$ 90,387.28	100%
78	144585	Jan-15	Dec-15	150%	\$	25,830.00	\$	25,830.00	\$ 25,830.00	100%
79	144586	Jan-15	Dec-15	150%	\$	34,033.33	\$	34,033.33	\$ 34,033.33	100%
80	144588	Jan-15	Dec-15	150%	\$	6,806.31	\$	6,806.31	\$ 6,806.31	100%
81	144595	Jan-15	Dec-15	150%	\$	6,261.99	\$	6,261.99	\$ 6,261.99	100%
82	144596	Jan-15	Dec-15	150%	\$	6,806.52	\$	6,806.52	\$ 6,806.52	100%
83	144622	Jan-15	Dec-15	150%	\$	104,000.00	\$	104,000.00	\$ 104,000.00	100%
84	144808	Jan-15	Oct-16	82%	\$	1,295,327.61	\$	1,295,327.61	\$ 955,346.61	74%
85	144811	Jan-15	Jun-16	100%	\$	209,654.95	\$	209,654.95	\$ 209,654.95	100%
86	144813	Jan-15	Dec-15	150%	\$	29,918.33	\$	29,918.33	\$ 29,918.33	100%
87	144845	Jan-15	Dec-15	150%	\$	165,889.77	\$	165,889.77	\$ 165,889.77	100%
88	144848	Jan-15	Dec-15	150%	\$	150,158.28	\$	150,158.28	\$ 150,158.28	100%
89	144849	Jan-15	Nov-16	78%	\$	344,966.44	\$	344,966.44	\$ 284,547.30	82%
90	144851	Jan-16	Dec-16	50%	\$	150,066.55	\$	150,066.55	\$ 90,661.60	60%
91	144853	Jan-16	Dec-16	50%	\$	107,911.47	\$	107,911.47	\$ 73,662.55	68%
92	144856	Jan-16	Dec-16	50%	\$	125,315.43	\$	125,315.43	\$ 84,995.25	68%
93	144858	Jan-16	Dec-16	50%	\$	24,931.94	\$	24,931.94	\$ 24,931.94	100%
94	144859	Jan-16	Dec-16	50%	\$	30,031.66	\$	30,031.66	\$ 30,031.66	100%
95	144860	Jan-16	Dec-16	50%	\$	45,197.12	\$	45,197.12	\$ 23,232.04	51%
96	144861	Jan-15	Dec-16	75%	\$	86,128.53	\$	86,128.53	\$ 58,930.05	68%
97	144862	Jan-15	Sep-15	201%	\$	43,171.33	\$	43,171.33	\$ 43,171.33	100%
98	144863	Jan-15	Sep-15	201%	\$	288,918.31	\$	288,918.31	\$ 288,918.31	100%
99	144864	Jan-15	Dec-15	150%	\$	452,246.11	\$	452,246.11	\$ 452,246.11	100%
100	144865	Jan-15	Nov-15	164%	\$	150,044.95	\$	150,044.95	\$ 150,044.95	100%
101	144866	Jan-15	Oct-15	180%	\$	97,759.25	\$	97,759.25	\$ 97,759.25	100%
102	144867	Jan-15	Oct-15	180%	\$	110,034.26	\$	110,034.26	\$ 110,034.26	100%
103	144868	Jan-15	Dec-16	75%	\$	99,772.80	\$	99,772.80	\$ 49,935.26	50%
104	144925	Jan-16	Dec-16	50%	\$	22,098.77	\$	22,098.77	\$ 22,098.77	100%
105	144926	Jan-16	Dec-16	50%	\$	15,072.49	\$	15,072.49	\$ 15,072.49	100%
106	144934	Dec-14	Nov-15	159%	\$	375,158.34	\$	375,158.34	\$ 375,158.34	100%
107	144935	Jan-15	Aug-15	226%	\$	369,506.05	\$	369,506.05	\$ 369,506.05	100%
108	144936	Jan-15	Sep-15	201%	\$	50,000.19	\$	50,000.19	\$ 50,000.19	100%
109	144937	Jan-15	Oct-15	180%	\$	125,013.47	\$	125,013.47	\$ 125,013.47	100%
110	144938	Jan-15	Sep-15	201%	\$	135,094.98	\$	135,094.98	\$ 135,094.98	100%

		Date		Percent of						
Line			Estimated Project	Elapsed	(Original Budget		Most Recent	Total Project	Percent of Total
No.	Project No.		Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
111	144939	Jan-15	Dec-15	150%	\$	475,085.15	\$	475,085.15	\$ 475,085.15	100%
112	144940	Jan-15	Nov-16	78%	\$	74,342.51	\$	74,342.51	\$ 47,597.34	64%
113	144948	Jan-15	Nov-15	164%	\$	1,400,006.57	\$	1,400,006.57	\$ 1,400,006.57	100%
114	144951	Jan-15	Dec-15	150%	\$	33,967.68	\$	33,967.68	\$ 33,967.68	100%
115	144952	Jan-16	Dec-16	50%	\$	33,731.80	\$	33,731.80	\$ 16,276.18	48%
116	144965	Jan-15	Dec-15	150%	\$	500,905.34	\$	500,905.34	\$ 500,905.34	100%
117	144967	Jan-15	Dec-15	150%	\$	99,727.76	\$	99,727.76	\$ 99,727.76	100%
118	144968	Jan-15	Dec-15	150%	\$	6,125.70	\$	6,125.70	\$ 6,125.70	100%
119	144971	Jan-15	Dec-15	150%	\$	98,594.49	\$	98,594.49	\$ 98,594.49	100%
120	144972	Jan-15	Dec-15	150%	\$	49,863.88	\$	49,863.88	\$ 49,863.88	100%
121	144976	Jan-15	Dec-15	150%	\$	23,798.67	\$	23,798.67	\$ 23,798.67	100%
122	144977	Jan-16	Nov-16	54%	\$	300,316.55	\$	300,316.55	\$ 198,322.25	66%
123	144979	Jan-16	Aug-16	74%	\$	99,727.76	\$	99,727.76	\$ 99,727.76	100%
124	144980	Jan-16	Dec-16	50%	\$	101,994.30	\$	101,994.30	\$ 45,330.80	44%
125	144981	Jan-16	Dec-16	50%	\$	24,931.94	\$	24,931.94	\$ 12,465.97	50%
126	144982	Jan-16	Dec-16	50%	\$	50,997.15	\$	50,997.15	\$ 22,665.40	44%
127	144987	Jan-15	Oct-15	180%	\$	21,000.00	\$	21,000.00	\$ 21,000.00	100%
128	144989	Jan-15	Sep-15	201%	\$	10,500.00	\$	10,500.00	\$ 10,500.00	100%
129	144991	Jan-15	Nov-15	164%	\$	10,500.00	\$	10,500.00	\$ 10,500.00	100%
130	144993	Mar-15	Dec-16	73%	\$	15,750.00	\$	15,750.00	\$ 8,400.00	53%
131	144995	Feb-15	Dec-16	74%	\$	10,500.00	\$	10,500.00	\$ 5,250.00	50%
132	144997	Apr-15	Dec-16	71%	\$	5,250.00	\$	5,250.00	\$ 5,250.00	100%
133	145040	Jan-15	Dec-16	75%	\$	56,663.50	\$	56,663.50	\$ 36,264.64	64%
134	145041	Jan-15	Dec-16	75%	\$	58,930.04	\$	58,930.04	\$ 39,664.45	67%
135	145135	Jan-15	Dec-15	150%	\$	29,400.09	\$	29,400.09	\$ 29,400.09	100%
136	145402	Jan-15	Dec-19	30%	\$	10,290.00	\$	10,290.00	\$ 4,116.00	40%
137	145404	Jan-15	Dec-19	30%	\$	526,414.35	\$	526,414.35	\$ 100,537.50	19%
138	145800	Jan-15	Dec-15	150%	\$	96,600.00	\$	96,600.00	\$ 96,600.00	100%
139	001LGE15	Jan-15	Dec-15	150%	\$	52,500.00	\$	40,949.98	\$ 40,949.98	100%
140	001LGE16	Jan-16	Dec-16	50%	\$	52,500.03	\$	52,500.00	\$ 26,250.00	50%
141	002LGE15	Jan-15	Dec-15	150%	\$	7,481.25	\$	7,481.25	\$ 7,481.25	100%
142	002LGE16	Jan-16	Dec-16	50%	\$	74,812.52	\$	27,930.00	\$ 13,965.01	50%
143	003LGE15	Jan-15	Dec-15	150%	\$	9,974.99	\$	10,500.00	\$ 10,500.00	100%
144	004LGE14	Jan-14	Dec-15	58%	\$	124,494.73	\$	121,799.95	\$ 121,799.95	100%
145	004LGE15	Jan-15	Dec-15	150%	\$	64,837.51	\$	27,930.02	\$ 27,930.02	100%
146	004LGE16	Jan-16	Dec-16	50%	\$	20,999.99	\$	21,000.00	\$ 10,500.00	50%
147	005LGE14	Jan-14	Dec-15	125%	\$	49,874.98	\$	73,357.20	\$ 73,357.20	100%
148	005LGE15	Jan-15	Dec-15	150%	\$	20,999.99	\$	20,999.99	\$ 20,999.99	100%
149	006LGE15	Jan-15	Dec-15	150%	\$	13,124.99	\$	13,124.99	\$ 13,124.99	100%
150	006LGE16	Jan-16	Dec-16	50%	\$	13,125.00	\$	13,125.00	\$ 6,562.50	50%
151	007LGE15	Jan-15	Dec-15	150%	\$	4,200.01	\$	3,150.00	\$ 3,150.00	100%
152	007LGE16	Jan-16	Dec-16	50%	\$	4,725.00	\$	4,725.00	2,362.50	50%
153	008LGE16	Jan-16	Dec-16	50%	\$	24,937.49	\$	24,990.00	12,495.00	50%
154	009LGE16	Jan-16	Dec-16	50%	\$	49,875.01	\$	42,000.00	\$ 21,000.00	50%
155	010LGE15	Jan-15	Dec-15	150%	\$	19,950.01	\$	5,249.97	5,249.97	100%
156	010LGE16	Jan-16	Dec-16	50%	\$	19,950.01	\$	10,500.00	\$ 5,250.00	50%
157	011LGE15	Jan-15	Dec-15	150%	\$	52,500.00	\$	71,336.95	\$ 71,336.95	100%
158	011LGE16	Jan-16	Dec-16	50%	\$	52,500.03	\$	55,587.05	27,793.53	50%
159	012LGE15	Jan-15	Dec-15	150%	\$	26,250.01	\$	38,849.96	\$ 38,849.96	100%
160	012LGE16	Jan-16	Dec-16	50%	\$	26,249.98	\$	39,375.00	\$ 19,687.50	50%
161	013LGE16	Jan-16	Dec-16	50%	\$	15,750.00	\$	15,750.00	\$ 7,875.00	50%
162	014LGE16	Jan-16	Dec-16	50%	\$	49,875.01	\$	31,500.00	\$ 15,750.00	50%
163	015LGE15	Jan-15	Dec-15	150%	\$	15,750.00	\$	13,649.99	\$ 13,649.99	100%
164	016LGE15	Jan-15	Dec-15	150%	\$	31,500.00	\$	31,499.97	31,499.97	100%
165	017LGE16	Jan-16	Dec-16	50%	\$	26,250.01	\$	26,250.00	\$ 13,125.00	50%

		Date		Percent of							
Line			Estimated Project	Elapsed	C	Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	B	udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
166	018LGE15	Jan-15	Dec-15	150%	\$	3,255.01	\$	7,559.98	\$	7,559.98	100%
167	018LGE16	Jan-16	Dec-16	50%	\$	11,549.98	\$	11,644.50	\$	5,822.25	50%
168	019LGE15	Jan-15	Dec-15	150%	\$	199,500.00	\$	157,080.00	\$	157,080.00	100%
169	021LGE15	Jan-15	Dec-15	150%	\$	26,250.01	\$	26,250.00	\$	26,250.00	100%
170	021LGE16	Jan-16	Dec-16	50%	\$	24,937.49	\$	24,937.50	\$	12,468.75	50%
171	023LGE16	Jan-16	Dec-16	50%	\$	7,875.01	\$	7,875.00	\$	3,937.50	50%
172	024LGE15	Jan-15	Dec-15	150%	\$	24,937.49	\$	24,937.49	\$	24,937.49	100%
173	025LGE15	Jan-15	Dec-15	150%	\$	239,400.00	\$	52,499.93	\$	52,499.93	100%
174	025LGE16	Jan-16	Dec-16	50%	\$	5,249.99	\$	5,250.00	\$	2,625.00	50%
175	026LGE15	Jan-15	Dec-15	150%	\$	49,875.01	\$	49,874.90	\$	49,874.90	100%
176	026LGE16	Jan-16	Dec-16	50%	\$	2,625.01	\$	2,625.00	\$	1,312.50	50%
177	029LGE15	Jan-15	Dec-15	150%	\$	14,935.40	\$	52,499.98	\$	52,499.98	100%
178	029LGE16	Jan-16	Dec-16	50%	\$	15,750.00	\$	15,750.00	\$	7,875.00	50%
179	030LGE15	Jan-15	Dec-15	150% 150%	\$ \$	199,500.01	\$	52,500.00	\$	52,500.00	100% 100%
180	031LGE15	Jan-15	Dec-15			5,249.99	\$	5,249.99	\$	5,249.99	
181 182	031LGE16	Jan-16 Jan-16	Dec-16 Dec-16	50% 50%	\$ \$	26,250.01	\$	21,000.00	\$ \$	10,500.00	50% 50%
183	032LGE16 033LGE15	Jan-16 Jan-15	Dec-16 Dec-15	150%	\$	21,000.00 6,982.51	\$ \$	21,000.00 6,982.51	\$	10,500.00 6,982.51	100%
184	033LGE13	Jan-15 Jan-16	Dec-15	50%	\$	399,000.01	\$	369,600.00	\$	184,799.99	50%
185	033LGE10 034LGE16	Jan-16	Dec-16	50%	\$	44,624.99	\$	34,125.00	\$	17,062.50	50%
186	034LGE10 035LGE15	Jan-16 Jan-15	Dec-15	150%	\$	5,249.99	\$	5,249.99	\$	5,249.99	100%
187	035LGE15 035LGE16	Jan-15 Jan-16	Dec-15	50%	\$	42,525.00	\$	21,000.00	\$	10,500.00	50%
188	035LGE10 036LGE15	Jan-15	Dec-15	150%	\$	2,625.01	\$	2,625.01	\$	2,625.01	100%
189	030LGE15 037LGE15	Jan-15 Jan-15	Dec-15	150%	\$	19,950.01	\$	39,900.02	\$	39,900.02	100%
190	037LGE13	Jan-15 Jan-16	Dec-16	50%	\$	7,875.00	\$	15,750.00	\$	7,875.00	50%
191	037LGE10 038LGE16	Jan-16	Dec-16	50%	\$	2,625.01	\$	2,625.00	\$	1,312.50	50%
192	039LGE16	Jan-16	Dec-16	50%	\$	3,937.50	\$	3,937.50	\$	1,968.75	50%
193	040LGE15	Jan-15	Dec-15	150%	\$	26,250.01	\$	26,250.00	\$	26,250.00	100%
194	040LGE16	Jan-16	Dec-16	50%	\$	5,249.99	\$	10,500.00	\$	5,250.00	50%
195	041LGE15	Jan-15	Dec-15	150%	\$	21,000.01	\$	21,000.00	\$	21,000.00	100%
196	041LGE16	Jan-16	Dec-16	50%	\$	5,249.99	\$	5,250.00	\$	2,625.00	50%
197	042LGE15	Jan-15	Dec-15	150%	\$	24,937.51	\$	24,937.53	\$	24,937.53	100%
198	042LGE16	Jan-16	Dec-16	50%	\$	52,500.04	\$	52,500.00	\$	26,250.00	50%
199	043LGE16	Jan-16	Dec-16	50%	\$	2,992.50	\$	2,992.50	\$	1,496.25	50%
200	044LGE15	Jan-15	Dec-15	150%	\$	6,720.01	\$	6,720.01	\$	6,720.01	100%
201	044LGE16	Jan-16	Dec-16	50%	\$	21,000.03	\$	21,000.03	\$	10,500.02	50%
202	046LGE16	Jan-16	Dec-16	50%	\$	42,000.01	\$	21,000.00	\$	10,500.00	50%
203	047LGE15	Jan-15	Dec-15	150%	\$	44,624.99	\$	34,124.99	\$	34,124.99	100%
204	047LGE16	Jan-16	Dec-16	50%	\$	7,875.00	\$	7,875.00	\$	3,937.50	50%
205	048LGE15	Jan-15	Dec-15	150%	\$	15,750.00	\$	15,749.97	\$	15,749.97	100%
206	049LGE15	Jan-15	Dec-15	150%	\$	5,249.99	\$	2,625.00	\$	2,625.00	100%
207	050LGE15	Jan-15	Dec-15	150%	\$	5,249.99	\$	5,250.00	\$	5,250.00	100%
208	051LGE15	Jan-15	Dec-15	150%	\$	5,250.01	\$	10,499.98	\$	10,499.98	100%
209	053LGE15	Jan-15	Dec-15	150%	\$	19,950.01	\$	19,950.00	\$	19,950.00	100%
210	053LGE16	Jan-16	Dec-16	50%	\$	21,944.99	\$	36,750.00	\$	18,375.00	50%
211	054LGE15	Jan-15	Dec-15	150%	\$	21,000.03	\$	21,000.05	\$	21,000.05	100%
212	055LGE15	Jan-15	Dec-15	150%	\$	22,443.75	\$	22,443.75	\$	22,443.75	100%
213	056LGE15	Jan-15	Dec-15	150%	\$	5,249.99	\$	7,875.00	\$	7,875.00	100%
214	056LGE16	Jan-16	Dec-16	50%	\$	99,959.98	\$	99,960.00	\$	49,980.00	50%
215	057LGE15	Jan-15	Dec-15	150%	\$	15,750.00	\$	15,750.00	\$	15,750.00	100%
216	059LGE16	Jan-16	Dec-16	50%	\$	10,500.01	\$	10,500.00	\$	5,250.00	50%
217	060LGE16	Jan-16	Dec-16	50%	\$	4,462.49	\$	4,462.50	\$	2,231.25	50%
218	062LGE15	Jan-15	Dec-15	150%	\$	7,481.25	\$	7,481.25	\$	7,481.25	100%
219	063LGE15	Jan-15	Dec-15	150%	\$	5,985.00	\$	5,985.00	\$	5,985.00	100%
220	063LGE16	Jan-16	Dec-16	50%	\$	5,249.99	\$	5,250.00	\$	2,625.00	50%

Dec. Project No. Construction Estimated Project Elapsed Construction Expenditures	100% 50% 100%
(A) (B) (C) (D) (E) (F) (G) (H) 221 064LGE16 Jan-16 Dec-16 50% \$ 2,625.01 \$ 2,625.00 \$ 1,312.50 222 065LGE15 Jan-15 Dec-15 150% \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 223 065LGE16 Jan-16 Dec-16 50% \$ 2,625.01 \$ 5,250.00 \$ 2,625.01 224 067LGE15 Jan-15 Dec-15 150% \$ 31,500.00 \$ 31,499.99 \$ 31,499.99 225 067LGE16 Jan-16 Dec-16 50% \$ 49,875.02 \$ 52,500.00 \$ 26,253.00 226 068LGE15 Jan-15 Dec-15 150% \$ 3,389.99 \$ 3,989.99 \$ 3,989.99 227 068LGE16 Jan-16 Dec-16 50% \$ 3,249.99 \$ 7,875.00 \$ 3,937.50 228 069LGE15 Jan-15 Dec-15 150% \$ 110,984.98 \$ 110,984.98 229 072LGE15 Jan-15 Dec-15 150% \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 230 073LGE15 Jan-15 Dec-15 150% \$ 5,775.01 \$ 5,775.00 231 074LGE16 Jan-16 Dec-16 50% \$ 60,375.02 \$ 60,374.99 \$ 6,0374.99 232 074LGE15 Jan-15 Dec-15 150% \$ 14,700.00 \$ 14,700.00 \$ 7,350.00 233 075LGE15 Jan-15 Dec-15 150% \$ 2,625.01 \$ 2,625.01 234 076LGE15 Jan-15 Dec-15 150% \$ 2,625.01 \$ 2,625.01 235 076LGE15 Jan-15 Dec-15 150% \$ 2,265.01 \$ 2,625.01 236 077LGE15 Jan-15 Dec-15 150% \$ 2,265.01 \$ 2,625.01 237 077LGE16 Jan-16 Dec-16 50% \$ 14,700.00 \$ 14,700.00 \$ 7,350.00 238 075LGE15 Jan-15 Dec-15 150% \$ 5,249.99 \$ 5,249.99 239 072LGE15 Jan-15 Dec-15 150% \$ 2,625.01 \$ 2,625.01 \$ 2,625.01 236 077LGE15 Jan-15 Dec-15 150% \$ 5,249.99 \$ 5,249.99 237 077LGE16 Jan-16 Dec-16 50% \$ 18,375.01 \$ 18,375.00 \$ 10,500.01 238 078LGE15 Jan-15 Dec-15 150% \$ 5,249.99 \$ 5,249.99 239 078LGE16 Jan-16 Dec-16 50% \$ 18,375.01 \$ 18,375.00 \$ 9,187.49 239 078LGE16 Jan-16 Dec-16 50% \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 240 079LGE16 Jan-16 Dec-16 50% \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 241 079LGE16 Jan-16 Dec-16 50% \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 242 080LGE14 Jan-16 Dec-16 50% \$ 18,375.01 \$ 18,375.00 \$ 9,187.49 243 080LGE14 Jan-16 Dec-16 50% \$ 5,249.99 \$ 5,249.99 244 081LGE16 Jan-16 Dec-16 50% \$ 5,249.99 245 082LGE15 Jan-15 Dec-15 150% \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 246 082LGE15 Jan-15 Dec-15 150% \$ 13,650.01 \$ 13,650.01 \$ 13,650.01 247 083LGE15 Jan-15 Dec-15 150% \$ 13,650.01 \$ 13,650.01 \$ 13,650.01	(I) = (H/G) 50% 100% 50% 100%
	50% 100% 50% 100%
222 065LGE15 Jan-15 Dec-15 150% \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 \$ 12,468.76 \$ 2,625.01 224 067LGE16 Jan-15 Dec-16 50% \$ 31,500.00 \$ 31,499.99 \$ 31,499.99 \$ 31,499.99 \$ 31,499.99 \$ 31,499.99 \$ 31,499.99 \$ 30,899.99 \$ 3,989.99	100% 50% 100%
223 065LGE16 Jan-15 Dec-16 50% \$ 2,625.01 \$ 5,250.00 \$ 2,625.01 224 067LGE15 Jan-15 Dec-15 150% \$ 31,500.00 \$ 31,499.99 \$ 31,499.99 \$ 26,250.00 225 067LGE16 Jan-15 Dec-15 150% \$ 49,875.02 \$ 52,500.00 \$ 26,250.00 226 068LGE15 Jan-15 Dec-16 50% \$ 49,875.02 \$ 52,500.00 \$ 26,250.00 227 068LGE16 Jan-16 Dec-16 50% \$ 5,249.99 \$ 7,875.00 \$ 3,989.99 228 069LGE15 Jan-15 Dec-15 150% \$ 110,500.01 \$ 110,500.01 \$ 110,500.01 \$ 110,500.01 \$ 110,500.01 \$ 10,500.01<	50% 100%
224 067LGE15 Jan-15 Dec-15 150% \$ 31,500.00 \$ 31,499.99 \$ 31,499.99 225 066LGE15 Jan-16 Dec-16 50% \$ 49,875.02 \$ 52,500.00 \$ 26,250.00 226 068LGE16 Jan-16 Dec-15 150% \$ 3,989.99 \$ 3,9	100%
225 067LGE16 Jan-16 Dec-16 50% \$ 49,875.02 \$ 52,500.00 \$ 26,250.00 226 068LGE15 Jan-15 Dec-15 150% \$ 3,989.99 \$ 3,987.50 \$ 3,937.50 \$ 110,984.98 \$ 110,984.98 \$ 110,984.98 \$ 110,984.98 \$ 110,984.98 \$ 110,984.98 \$ 110,984.98 \$ 110,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$ 10,500.01 \$	
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271 112LGE16 Jan-16 Dec-16 50% \$ 147,000.00 \$ 147,000.00 \$ 73,500.00	
272 113LGE16 Jan-16 Dec-16 50% \$ 10,500.00 \$ 10,500.00 \$ 5,250.00	
273 114LGE16 Jan-16 Dec-16 50% \$ 26,250.00 \$ 26,250.00 \$ 13,125.00	
274 115LGE16 Jan-16 Dec-16 50% \$ 7,875.00 \$ 7,875.00 \$ 3,937.50	
275 116LGE16 Jan-16 Dec-16 50% \$ 52,500.00 \$ 52,500.00 \$ 26,250.00	50%

		Date		Percent of							
Line			Estimated Project	Elapsed	C	Original Budget]	Most Recent		Total Project	Percent of Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	Βι	udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
276	117LGE16	Jan-16	Dec-16	50%	\$	10,500.00	\$	10,500.00	\$	5,250.00	50%
277	118LGE16	Jan-16	Dec-16	50%	\$	28,875.00	\$	28,875.00	\$	14,437.50	50%
278	119LGE16	Jan-16	Dec-16	50%	\$	52,500.00	\$	52,500.00	\$	26,250.00	50%
279	120LGE16	Jan-16	Dec-16	50%	\$	21,000.00	\$	21,000.00	\$	10,500.00	50%
280	121LGE15	Jan-15	Dec-15	150%	\$	43,889.90	\$	43,889.90	\$	43,889.90	100%
281	121LGE16	Jan-16	Dec-16	50%	\$	23,310.00	\$	23,310.00	\$	11,655.00	50%
282	122LGE14	Jan-14	Dec-16	83%	\$	333,114.21	\$	333,114.21	\$	300,774.20	90%
283	122LGE16	Jan-16	Dec-16	50%	\$	7,875.00	\$	7,875.00	\$	3,937.50	50%
284	123LGE16	Jan-16	Dec-16	50%	\$	2,625.00	\$	2,625.00	\$	1,312.50	50%
285	124LGE16	Jan-16	Dec-16	50%	\$	47,460.00	\$	47,460.00	\$	23,730.00	50%
286	125LGE16	Jan-16	Dec-16	50%	\$	10,713.89	\$	10,713.89	\$	5,356.94	50%
287	126LGE16	Jan-16	Dec-16	50%	\$	31,500.00	\$	31,500.00	\$	15,750.00	50%
288	127LGE16	Jan-16	Dec-16	50%	\$	15,750.00	\$	15,750.00	\$	7,875.00	50%
289 290	128LGE16	Jan-16	Dec-16	50% 50%	\$	52,500.00	\$ \$	52,500.00	\$ \$	26,250.01	50% 50%
	129LGE16	Jan-16	Dec-16		\$ \$	31,500.00	\$ \$	31,500.00	\$	15,750.00 608,754.65	100%
291 292	130321LGE 130LGE15	Jan-13 Jan-15	Dec-15 Dec-15	117% 150%	\$ \$	608,754.65 12,915.00	\$ \$	608,754.65 12,915.00	\$	12,915.00	100%
292	130LGE13	Jan-15	Dec-15	50%	\$	101,745.00	\$ \$	101,745.00	\$	50,872.50	50%
294	131LGE16	Jan-16	Dec-16	50%	\$	101,745.00	\$	101,745.00	\$	50,872.50	50%
295	131LGE10 132LGE15	Jan-15	Dec-15	150%	\$	10,499.99	\$	10,499.99	\$	10,499.99	100%
296	133LGE15	Jan-15	Dec-15	150%	\$	6,300.00	\$	6,300.00	\$	6,300.00	100%
297	134LGE15	Jan-15	Dec-15	150%	\$	29,925.00	\$	29,925.00	\$	29,925.00	100%
298	135LGE15	Jan-15	Dec-15	150%	\$	20,999.99	\$	20,999.99	\$	20,999.99	100%
299	136LGE15	Jan-15	Dec-15	150%	\$	5,250.00	\$	5,250.00	\$	5,250.00	100%
300	137LGE15	Jan-15	Dec-15	150%	\$	2,625.00	\$	2,625.00	\$	2,625.00	100%
301	141LGE15	Jan-15	Dec-15	150%	\$	525.00	\$	525.00	\$	525.00	100%
302	142LGE15	Jan-15	Dec-15	150%	\$	26,249.99	\$	26,249.99	\$	26,249.99	100%
303	143LGE15	Jan-15	Dec-15	150%	\$	15,750.00	\$	15,750.00	\$	15,750.00	100%
304	144LGE15	Jan-15	Dec-15	150%	\$	6,825.00	\$	6,825.00	\$	6,825.00	100%
305	145LGE15	Jan-15	Dec-15	150%	\$	5,250.00	\$	5,250.00	\$	5,250.00	100%
306	146LGE15	Jan-15	Dec-15	150%	\$	3,150.00	\$	3,150.00	\$	3,150.00	100%
307	147LGE15	Jan-15	Dec-15	150%	\$	7,875.00	\$	7,875.00	\$	7,875.00	100%
308	148LGE15	Jan-15	Dec-15	150%	\$	13,125.00	\$	13,125.00	\$	13,125.00	100%
309	149LGE15	Jan-15	Dec-15	150%	\$	10,500.00	\$	10,500.00	\$	10,500.00	100%
310	150LGE15	Jan-15	Dec-15	150%	\$	5,250.00	\$	5,250.00	\$	5,250.00	100%
311	151LGE15	Jan-15	Dec-15	150%	\$	93,974.99	\$	93,974.99	\$	93,974.99	100%
312	152LGE15	Jan-15	Dec-15	150%	\$	7,875.00	\$	7,875.00	\$	7,875.00	100%
313	153LGE15	Jan-15	Dec-15	150%	\$	15,750.00	\$	15,750.00	\$	15,750.00	100%
314	154LGE15	Jan-15	Dec-15	150%	\$	5,250.00	\$	5,250.00	\$	5,250.00	100%
315	155LGE15	Jan-15	Dec-15	150%	\$	21,000.00	\$	21,000.00	\$	21,000.00	100%
316	157LGE15	Jan-15	Dec-15	150%	\$	10,723.96	\$	10,723.96	\$	10,723.96	100%
317	158LGE15 159LGE15	Jan-15	Dec-15 Dec-15	150%	\$	94,499.94	\$	94,499.94	\$	94,499.94	100%
318 319	160LGE15	Jan-15 Jan-15	Dec-15	150% 150%	\$ \$	21,000.00 13,650.00	\$ \$	21,000.00 13,650.00	\$ \$	21,000.00 13,650.00	100% 100%
320	161LGE15	Jan-15 Jan-15	Dec-15	150%	\$	15,749.96	\$ \$	15,749.96	\$	15,749.96	100%
321	161LGE15 162LGE15	Jan-15 Jan-15	Dec-15	150%	\$	2,625.00	\$ \$	2,625.00	\$	2,625.00	100%
321	163LGE15	Jan-15 Jan-15	Dec-15	150%	\$	52,499.91	\$ \$	52,499.91	\$	52,499.91	100%
323	164LGE15	Jan-15	Dec-15	150%	\$	10,499.97	\$	10,499.97	\$	10,499.97	100%
324	165LGE15	Jan-15	Dec-15	150%	\$	19,949.98	\$	19,949.98	\$	19,949.98	100%
325	166LGE15	Jan-15	Dec-15	150%	\$	2,625.00	\$	2,625.00	\$	2,625.00	100%
326	167LGE15	Jan-15	Dec-15	150%	\$	42,000.00	\$	42,000.00	\$	42,000.00	100%
327	168LGE15	Jan-15	Dec-15	150%	\$	15,750.00	\$	15,750.00	\$	15,750.00	100%
328	169LGE15	Jan-15	Dec-15	150%	\$	26,249.99	\$	26,249.99	\$	26,249.99	100%
329	170LGE15	Jan-15	Dec-15	150%	\$	20,999.97	\$	20,999.97	\$	20,999.97	100%
330	171LGE15	Jan-15	Dec-15	150%	\$	7,875.01	\$	7,875.01	\$	7,875.01	100%

		Date		Percent of						
Line			Estimated Project	Elapsed	(Original Budget		Most Recent	Total Project	Percent of Total
No.	Project No.		Completion Date	Time		Estimate	В	Budget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
331	172LGE15	Jan-15	Dec-15	150%	\$	20,999.97	\$	20,999.97	\$ 20,999.97	100%
332	175LGE15	Jan-15	Dec-15	150%	\$	13,404.93	\$	13,404.93	\$ 13,404.93	100%
333	176LGE15	Jan-15	Dec-15	150%	\$	28,874.96	\$	28,874.96	\$ 28,874.96	100%
334	177LGE15	Jan-15	Dec-15	150%	\$	4,488.75	\$	4,488.75	\$ 4,488.75	100%
335	178LGE15	Jan-15	Dec-15	150%	\$	7,875.00	\$	7,875.00	\$ 7,875.00	100%
336	179LGE15	Jan-15	Dec-15	150%	\$	99,749.98	\$	99,749.98	\$ 99,749.98	100%
337	200LGE15	Jan-15	Dec-16	75%	\$	105,000.01	\$	105,000.01	\$ 78,750.00	75%
338	200LGE16	Jan-16	Dec-17	25%	\$	10,500.00	\$	10,500.00	\$ 2,100.00	20%
339	201LGE15	Jan-15	Dec-16	75%	\$	26,250.00	\$	26,250.00	\$ 18,375.00	70%
340	201LGE16	Jan-16	Dec-17	25%	\$	231,000.00	\$	231,000.00	\$ 57,750.00	25%
341	202LGE15	Jan-15	Dec-16	75%	\$	47,249.99	\$	47,249.99	\$ 36,749.99	78%
342	202LGE16	Jan-16	Dec-17	25%	\$	207,900.00	\$	207,900.00	\$ 23,100.00	11%
343	203LGE15	Jan-15	Dec-16	75%	\$	36,750.00	\$	36,750.00	\$ 27,562.50	75%
344	203LGE16	Jan-16	Dec-17	25%	\$	131,570.25	\$	131,570.25	\$ 31,720.50	24%
345	204LGE16	Jan-16	Dec-17	25%	\$	2,125,200.03	\$	2,125,200.03	\$ 794,639.99	37%
346	205LGE16	Jan-16	Dec-17	25%	\$	718,200.11	\$	718,200.11	\$ 161,595.06	23%
347	400LGE16	Jan-15	Dec-16	75%	\$	399,000.00	\$	399,000.00	\$ 199,500.01	50%
348	CACMIT445	Jan-14	Dec-25	21%	\$	399,788.09	\$	375,585.60	\$ 321,188.64	86%
349	CCAPAC451	Jul-13	Dec-16	86%	\$	552,577.44	\$	995,096.81	\$ 776,502.35	78%
350	CCGUPG451	Jul-13	Nov-16	88%	\$	-	\$	133,785.66	\$ 88,596.18	66%
351	CCOCNT451	Jul-13	Jul-16	97%	\$	_	\$	218,271.64	\$ 191,370.47	88%
352	CCPIMP445	Jan-14	Dec-25	21%	\$	31,055.08	\$	100,672.32	\$ 100,672.32	100%
353	CCSO419	Jan-01	Dec-25	62%	\$	27,146,217.02	\$	26,402,100.68	\$ 9,770,098.97	37%
354	CCSO421	Nov-12	Nov-27	24%	\$	684,427.51	\$	862,804.60	\$ 362,127.08	42%
355	CCSO4485	Dec-12	Dec-19	50%	\$	470,814.72	\$	645,542.27	\$ 284,811.66	44%
356	CDEFEQ447	Jan-14	Dec-25	21%	\$	214,778.73	\$	399,332.91	\$ 306,971.40	77%
357	CDEFEQ448	Jan-14	Dec-16	83%	\$	243,940.72	\$	389,201.68	\$ 299,673.35	77%
358	CFTCUS450	Jun-13	Oct-16	90%	\$	94,611.78	\$	243,924.79	\$ 144,842.66	59%
359	CGME406	Dec-12	Dec-25	27%	\$	2,654,763.60	\$	5,729,143.81	\$ 5,022,941.48	88%
360	CGMTR134	Jan-13	Dec-19	50%	\$	10,034,813.92	\$	18,394,838.26	\$ 8,163,754.41	44%
361	CHPSRV451	Jul-13	Jul-28	20%	\$	984,236.28	\$	1,098,764.78	\$ 783,188.94	71%
362	CNBCS419	Jan-01	Dec-25	62%	\$	13,057,995.39	\$	16,577,516.73	\$ 8,069,343.11	49%
363	CNBCS421	Nov-12	Nov-27	24%	\$	107,594.16	\$	178,318.71	\$ 98,899.69	55%
364	CNBCS4485	Nov-12	Nov-27	24%	\$	107,083.60	\$	153,205.25	\$ 75,009.73	49%
365	CNBGS419	Jan-13	Dec-25	27%	\$	4,095,464.09	\$	8,433,676.71	\$ 7,280,940.04	86%
366	CNBREG451	Jan-13	Dec-16	87%	\$	191,780.00	\$	421,935.87	\$ 364,139.10	86%
367	CPBWK406G	Jan-13	Dec-25	27%	\$	2,862,369.37	\$	5,063,016.15	\$ 4,125,519.38	81%
368	CRCST406G	Jan-13	Dec-25	27%	\$	253,049.62	\$	279,310.33	\$ 213,810.31	77%
369	CREGFC451	Jan-15	Dec-22	19%	\$	1,142,341.03	\$	1,142,341.03	\$ 784,947.55	69%
370	CREGST451	Jul-13	Nov-16	88%	\$	47,639.27	\$	118,267.80	\$ 70,811.78	60%
371	CRELI4475	Jun-13	Oct-16	90%	\$	332,475.76		407,691.01	\$ 247,333.30	61%
	CROTAR451	Jul-13	Dec-18	55%	\$	232,752.88	\$		\$ 169,884.37	73%
373	CSTATN447	Jan-15	Jul-29	10%	\$	914,275.45	\$		\$ 604,344.34	66%
374	CSTATN448	Jan-15	Jul-29	10%	\$	849,451.38	\$	849,451.38	\$ 753,123.43	89%
375	CSTOR447	Jan-15	Jul-29	10%	\$	759,631.51	\$	759,631.51	\$ 556,982.68	73%
376	CSTOR448	Jan-15	Jul-29	10%	\$	1,390,172.21	\$	1,390,172.21	\$ 989,098.22	71%
377	CSYSEN406	Jan-13	Dec-25	27%	\$	503,104.83	\$	1,137,425.86	977,935.29	86%
378	CTBRD419	Jan-13	Dec-25	27%	\$	177,982.12	\$	843,008.72	394,602.97	47%
379	CTPD419	Jan-13	Dec-25	27%	\$	203,946.88	\$	966,315.78	\$ 369,030.60	38%
380	DLSMR414	Jan-01	Dec-25	62%	\$	31,464,048.48	\$	49,646,188.64	\$ 34,009,547.39	69%
381	GASRSR414	Jan-14	Dec-25	21%	\$	101,076,928.25	\$	86,101,208.83	\$ 55,173,196.25	64%
382	LSMR414	Jan-01	Dec-25	62%	\$	68,333,776.06		126,246,358.26	\$ 124,825,947.06	99%
383	PMR414	Sep-01	Dec-25	61%	\$	11,903,639.96	\$	24,696,617.09	\$ 24,506,976.61	99%
384	RRCS419G	Feb-01	Dec-25	62%	\$	19,953,014.16	\$	30,081,189.73	\$ 22,086,046.68	73%
385	RRCS421	Jan-13	Dec-19	50%	\$	442,717.73	\$	644,011.18	\$ 219,098.59	34%
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-		Date		Percent of						
Line			Estimated Project	Elapsed	C	Original Budget		Most Recent	Total Project	Percent of Total
No.	Project No.	-	Completion Date	Time		Estimate	В	Sudget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	 (H)	(I) = (H/G)
1	117361	Mar-04	Dec-25	50%	\$	7,246.09	\$	7,626.74	\$ 7,626.74	100%
2	119902	Dec-04	Dec-25	49%	\$	54,192.51	\$	24,631.97	\$ 24,631.97	100%
3	122650	Jan-07	Dec-14	102%	\$	8,477,117.35	\$	11,538,482.00	\$ 11,538,482.00	100%
4	127181	Jul-11	Jun-15	91%	\$	52,500.00	\$	303,832.70	\$ 303,832.70	100%
5	127345	Jun-09	Dec-14	103%	\$	(665.25)		1,182,988.10	\$ 1,182,988.10	100%
6	130135	Aug-10	Nov-14	108%	\$	8,925.00	\$	8,355.29	\$ 8,355.29	100%
7	130205	Jan-13	Dec-14	108%	\$	26,249.86	\$	23,928.73	\$ 23,928.73	100%
8	130321	Jan-13	Dec-15	72%	\$	316,326.67	\$	76,113.83	\$ 76,113.83	100%
9	130322	Jan-13	Nov-14	118%	\$	10,399.19	\$	12,392.66	\$ 12,392.66	100%
10	130332	Jan-13	Nov-14	118%	\$	13,222.13	\$	16,835.33	\$ 16,835.33	100%
11	130355	Jul-13	Nov-14	124%	\$	370,219.69	\$	396,400.88	\$ 396,400.88	100%
12	130392	Dec-12	Nov-14	118%	\$	5,250.00	\$	3,308.50	\$ 3,308.50	100%
13	130505	Jan-11	Dec-14	104%	\$	21,999,096.04	\$	29,299,713.61	\$ 29,299,713.61	100%
14	131019	Sep-11	Dec-14	105%	\$	220,500.00	\$	742,141.11	\$ 742,141.11	100%
15	131031	Sep-12	Dec-14	107%	\$	445,515.72	\$	556,294.05	\$ 556,294.05	100%
16	131828	Jan-12	Nov-14	111%	\$	816,375.00	\$	731,419.34	\$ 731,419.34	100%
17	132058	Jan-14	Dec-19	19%	\$	1,155.00	\$	20,370.00	\$ 2,625.00	13%
18	132621	Feb-11	Nov-14	109%	\$	3,832,947.56	\$	4,044,608.86	\$ 4,044,608.86	100%
19	133241	Jan-14	Dec-14	116%	\$	5,273.10	\$	4,620.00	\$ 4,620.00	100%
20	133486	Sep-13	Nov-14	128%	\$	129,140.51	\$	97,464.16	\$ 97,464.16	100%
21	133806	Jan-14	Dec-14	116%	\$	7,909.65	\$	8,864.36	\$ 8,864.36	100%
22	134003	Jun-12	Dec-14	106%	\$	51,920.02	\$	27,102.92	\$ 27,102.92	100%
23	134464	Jan-12	Nov-14	111%	\$	109,372.26	\$	123,666.19	\$ 123,666.19	100%
24	134512	Jan-12	Nov-14	111%	\$	523,976.47	\$	226,618.61	\$ 226,618.61	100%
25	134515	Jan-12	Nov-14	111%	\$	450,000.01	\$	110,002.67	\$ 110,002.67	100%
26	134603	Nov-11	Nov-14	111%	\$	283,502.96	\$	98,215.54	\$ 98,215.54	100%
27	134691	Jan-13	Nov-14	118%	\$	21,000.00	\$	9,546.07	\$ 9,546.07	100%
28	134705	Jan-14	Dec-15	58%	\$	94,500.00	\$	42,000.00	\$ 42,000.00	100%
29	135170	Aug-12	Dec-14	107%	\$	1,504,425.76	\$	473,709.35	\$ 473,709.35	100%
30	135260	Jun-13	Nov-14	124%	\$	51,030.00	\$	60,613.17	\$ 60,613.17	100%
31	135420	Jan-14	Dec-14	116%	\$	26,250.00	\$	2,100.00	\$ 2,100.00	100%
32	135424	Jan-15	Dec-15	16%	\$	26,250.00	\$	26,860.85	\$ 4,476.80	17%
33	135910	Jan-12	Dec-19	39%	\$	2,376,677.10	\$	137,759.73	\$ 137,759.73	100%
34	137818	Jan-13	Nov-14	118%	\$	121,890.67	\$	155,190.83	\$ 155,190.83	100%
35	137820	Jan-13	Nov-14	118%	\$	241,290.42	\$	194,149.18	\$ 194,149.18	100%
36	137840	Jan-13	Nov-14	118%	\$	400,066.42	\$	233,257.03	\$ 233,257.03	100%
37	137844	Jan-13	Nov-14	118%	\$	285,000.19	\$	248,838.31	\$ 248,838.31	100%
38	137846	Jan-13	Dec-14	108%	\$	79,757.06	\$	147,822.31	\$ 147,822.31	100%
39	137852	Jan-13	Nov-14	118%	\$	223,904.82	\$	249,573.94	\$ 249,573.94	100%
40	137861	Jan-13	Nov-14	118%	\$	38,756.28	\$	103,979.26	\$ 103,979.26	100%
41	137867	Jan-13	Nov-14	118%	\$	94,999.11	\$	294,609.17	\$ 294,609.17	100%
42	137869	Jan-13	Nov-14	118%	\$	50,148.79	\$	20,928.66	\$ 20,928.66	100%
43	137870	Jan-13	Nov-14	118%	\$	111,500.00	\$	91,150.49	\$ 91,150.49	100%
44	137877	Jan-13	Nov-14	118%	\$	929,890.96	\$	955,970.40	\$ 955,970.40	100%
45	137896	Jan-13	Nov-14	118%	\$	97,270.36	\$	109,222.98	\$ 109,222.98	100%
46	137901	Jan-13	Nov-14	118%	\$	167,250.00	\$	103,524.18	\$ 103,524.18	100%
47	137907	Jan-13	Nov-14	118%	\$	110,330.36	\$	71.24	\$ 71.24	100%
48	137910	Jan-13	Nov-14	118%	\$	688,783.42	\$	2,563,022.03	\$ 2,563,022.03	100%
49	137917	Jan-13	Nov-14	118%	\$	84,740.00	\$	79,035.40	\$ 79,035.40	100%
50	137922	Jan-13	Nov-14	118%	\$	26,999.73	\$	44,223.16	\$ 44,223.16	100%
51	137928	Jan-13	Dec-14	108%	\$	145,383.14	\$	169,256.73	\$ 169,256.73	100%
52	137929	Jan-13	Dec-14	108%	\$	55,068.13	\$	40,413.09	\$ 40,413.09	100%
53	137931	Jan-13	Dec-14	108%	\$	95,208.14	\$	146,811.46	\$ 146,811.46	100%
54	137934	Jan-13	Nov-14	118%	\$	23,703.76	\$	71,361.65	\$ 71,361.65	100%
55	137935	Jan-13	Nov-14	118%	\$	48,233.76	\$	40,616.60	\$ 40,616.60	100%

		Date		Percent of						
Line			Estimated Project	Elapsed	C	Original Budget		Most Recent	Total Project	Percent of Total
No.	Project No.	-	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	 (H)	(I) = (H/G)
56	137936	Jan-13	Dec-14	108%	\$	220,088.14	\$	258,431.39	\$ 258,431.39	100%
57	137940	Jan-13	Nov-14	118%	\$	517,195.01	\$	20,094.19	\$ 20,094.19	100%
58	137948	Jan-13	Dec-14	108%	\$	611,502.71	\$	244,865.09	\$ 244,865.09	100%
59	137949	Jan-13	Nov-14	118%	\$	290,804.26	\$	160,131.55	\$ 160,131.55	100%
60	137957	Jan-14	Nov-14	127%	\$	92,695.70	\$	85,959.25	\$ 85,959.25	100%
61	137965	Jan-14	Dec-14	116%	\$	284,999.86	\$	278,484.90	\$ 278,484.90	100%
62	137967	Jan-14	Dec-14	116%	\$	-	\$	2,454,026.09	\$ 2,454,026.09	100%
63	137972	Jan-14	Dec-14	116%	\$	39,657.85	\$	40,706.24	\$ 40,706.24	100%
64	137978	Jan-14	Dec-15	58%	\$	173,596.72	\$	208,962.18	\$ 208,962.18	100%
65	137985	Jan-14	Dec-16	39%	\$	75,820.00	\$	322,760.11	\$ 98,939.28	31%
66	137990	Jan-14	Dec-14	116%	\$	149,560.02	\$	4,746.52	\$ 4,746.52	100%
67	137991	Jan-13	Dec-14	108%	\$	710,000.65	\$	585,790.63	\$ 585,790.63	100%
68	137994	Jan-14	Oct-16	41%	\$	148,514.45	\$	385,836.63	\$ 82,075.23	21%
69	137995	Jan-14	Sep-15	66%	\$	14,568.15	\$	19,480.04	\$ 483.05	2%
70	137996	Jan-14	Sep-15	66%	\$	62,878.93	\$	118,185.99	\$ 54,508.75	46%
71	137997	Jan-14	Dec-16	39%	\$	97,224.45	\$	239,974.70	\$ 51,331.01	21%
72	137998	Jan-14	Dec-16	39%	\$	79,311.30	\$	151,681.44	\$ 76,387.27	50%
73	138001	Oct-13	Jun-16	50%	\$	24,603.15	\$	81,644.88	\$ 29,151.96	36%
74	138002	Jan-14	Nov-16	40%	\$	799,674.45	\$	3,228,602.01	\$ 278,291.56	9%
75	138004	Jan-13	Nov-14	118%	\$	48,089.38	\$	38,605.70	\$ 38,605.70	100%
76	138010	Jan-14	Nov-16	40%	\$	(3,816.68)		717,090.45	\$ 136,766.13	19%
77	138012	May-14	Dec-14	124%	\$	615,596.44	\$	891,237.08	\$ 891,237.08	100%
78	138032	Jan-14	Dec-18	23%	\$	560,001.73	\$	1,101,711.11	\$ 301,622.49	27%
79	138033	Jan-14	Dec-14	116%	\$	2,885,000.02	\$	2,143,335.45	\$ 2,143,335.45	100%
80	138034	Jun-14	Dec-15	46%	\$	48,091.30	\$	69,949.78	\$ 47,213.00	67%
81	138042	Jan-13	Dec-14	108%	\$	200,275.71	\$	116,837.16	\$ 116,837.16	100%
82	138047	Jan-13	Nov-14	118%	\$	47,676.26	\$	38,301.54	\$ 38,301.54	100%
83	138052	Jan-13	Dec-14	108%	\$	16,000.25	\$	16,631.43	\$ 16,631.43	100%
84	138053	Jan-13	Nov-14	118%	\$	120,067.00	\$	123,277.61	\$ 123,277.61	100%
85	138055	Jan-13	Dec-14	108%	\$	74,928.00	\$	143,987.52	\$ 143,987.52	100%
86	138057	Jan-13	Dec-14	108%	\$	69,018.50	\$	85,356.61	\$ 85,356.61	100%
87	138058	Jan-13	Dec-14	108%	\$	74,036.00	\$	58,008.52	\$ 58,008.52	100%
88	138059	Jan-13	Dec-14	108%	\$	100,015.50	\$	116,869.49	\$ 116,869.49	100%
89	138193	Jan-13	Nov-14	118%	\$	10,500.00	\$	18,647.50	\$ 18,647.50	100%
90	138198	Jan-14	Dec-14	116%	\$	21,000.00	\$	17,938.34	\$ 17,938.34	100%
91	138201	Jan-14	Dec-14	116%	\$	6,300.00	\$	4,960.11	\$ 4,960.11	100%
92	138203	Jan-14	Dec-14	116%	\$	10,500.00	\$	10,486.16	\$ 10,486.16	100%
93	138254	Jan-13	Dec-14	108%	\$	6,090.00	\$	6,034.31	\$ 6,034.31	100%
94	138260	Jan-13	Dec-14	108%	\$	23,625.12	\$	8,592.08	\$ 8,592.08	100%
95	138294	Jan-13	Dec-14	108%	\$	56,699.44	\$	84,580.74	\$ 84,580.74	100%
96	138337	Jan-13	Nov-14	118%	\$	43,050.00	\$	55,216.92	\$ 55,216.92	100%
97	138341	Jan-14	Dec-14	116%	\$	99,235.00	\$	18,803.06	18,803.06	100%
98	138361	Jan-14	Dec-14	116%	\$	24,195.50	\$	24,635.38	24,635.38	100%
99	138373	Jan-13	Nov-14	118%	\$	10,500.00	\$	8,322.90	\$ 8,322.90	100%
100	138374	Jan-13	Nov-14	118%	\$	6,300.00	\$	16,442.15	\$ 16,442.15	100%
101	138527	Jan-14	Dec-14	116%	\$	63,000.00	\$	63,000.00	\$ 63,000.00	100%
102	138530	Jan-14	Dec-14	116%	\$	10,500.00	\$	5,189.10	\$ 5,189.10	100%
103	138531	Jan-14	Dec-14	116%	\$	58,800.00	\$	79,274.89	\$ 79,274.89	100%
104	138532	Jan-14	Dec-14	116%	\$	5,250.00	\$	4,987.50	\$ 4,987.50	100%
105	138533	Jan-14	Dec-14	116%	\$	11,550.00	\$	10,713.42	\$ 10,713.42	100%
106	138534	Jan-14	Dec-14	116%	\$	50,000.00	\$	50,000.00	\$ 50,000.00	100%
107	138544	Jan-14	Dec-14	116%	\$	5,250.00	\$	4,987.50	\$ 4,987.50	100%
108	138545	Jan-14	Dec-14	116%	\$	17,220.00	\$	17,215.81	\$ 17,215.81	100%
109	138547	Jan-14	Dec-14	116%	\$	10,500.00	\$	4,828.51	\$ 4,828.51	100%
110	138550	Jan-14	Dec-14	116%	\$	21,000.00	\$	20,975.34	\$ 20,975.34	100%

		Date		Percent of						
Line			Estimated Project	Elapsed	C	Original Budget		Most Recent	Total Project	Percent of Total
No.	Project No.	_	Completion Date	Time		Estimate	В	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
111	138552	Jan-14	Dec-14	116%	\$	21,000.00	\$	17,856.44	\$ 17,856.44	100%
112	138553	Jan-14	Dec-14	116%	\$	21,000.00	\$	20,927.03	\$ 20,927.03	100%
113	138554	Jan-14	Dec-14	116%	\$	21,000.00	\$	8,391.73	\$ 8,391.73	100%
114	138566	Jan-14	Dec-14	116%	\$	8,400.00	\$	8,400.00	\$ 8,400.00	100%
115	138610	Sep-13	Dec-14	112%	\$	42,000.00	\$	6,742.97	\$ 6,742.97	100%
116	138675	Aug-12	Nov-14	115%	\$	11,781.41	\$	12,172.09	\$ 12,172.09	100%
117	138689	Aug-12	Nov-14	115%	\$	3,570,000.03	\$	2,189,833.19	\$ 2,189,833.19	100%
118	138710	Jan-13	Dec-14	108%	\$	97,650.00	\$	52,612.96	\$ 52,612.96	100%
119	138719	Sep-12	Nov-14	115%	\$	39,931.92	\$	591.83	\$ 591.83	100%
120	139003	Dec-12	Nov-14	117%	\$	530,142.53	\$	680,842.02	\$ 680,842.02	100%
121	139030	Dec-12	Nov-14	117%	\$	775,269.54	\$	970,074.11	\$ 970,074.11	100%
122	139039	Oct-12	Nov-14	116%	\$	0.73	\$	116,437.02	\$ 116,437.02	100%
123	139120	Jan-13	Nov-14	118%	\$	18,929.19	\$	17,677.34	\$ 17,677.34	100%
124	139484	Mar-13	Nov-14	120%	\$	1,219.68	\$	558.52	\$ 558.52	100%
125	139495	Jan-07	Dec-25	43%	\$	(3,000.00)	\$	39,000.00	\$ 39,000.00	100%
126	139654	Apr-13	Dec-14	109%	\$	-	\$	1,226.40	\$ 1,226.40	100%
127	139655	Apr-13	Dec-15	70%	\$	-	\$	2,541.16	\$ 2,541.16	100%
128	139784	May-13	Nov-14	122%	\$	172,639.62	\$	143,271.87	\$ 143,271.87	100%
129	139943	May-13	Nov-14	122%	\$	14,417.58	\$	18,616.98	\$ 18,616.98	100%
130	140080	Feb-14	Feb-15	100%	\$	13,270.12	\$	21,015.03	\$ 21,015.03	100%
131	140148	May-13	Dec-14	110%	\$	235,874.43	\$	236,997.13	\$ 236,997.13	100%
132	140240	Jul-13	Dec-14	111%	\$	23,625.00	\$	32,850.73	\$ 32,850.73	100%
133	140369	Jun-13	Nov-14	124%	\$	195,724.88	\$	181,175.23	\$ 181,175.23	100%
134	140381	Jun-13	Nov-14	124%	\$	966,943.30	\$	579,066.64	\$ 579,066.64	100%
135	140387	Jun-13	Nov-14	124%	\$	3,953.25	\$	5,089.27	\$ 5,089.27	100%
136	140408	Jun-13	Nov-14	124%	\$	33,845.86	\$	32,766.50	\$ 32,766.50	100%
137	140446	Sep-14	Dec-14	149%	\$	237,007.25	\$	244,307.99	\$ 244,307.99	100%
138	140454	Jan-14	Dec-14	116%	\$	862,778.57	\$	1,230,587.26	\$ 1,230,587.26	100%
139	140458	Jan-14	Dec-16	38%	\$	400,425.46	\$	166,821.39	\$ 131,690.02	79%
140	140459	Jan-14	Sep-16	42%	\$	199,233.98	\$	99,903.57	\$ 175.81	0%
141	140460	May-14	Dec-14	124%	\$	29,945.97	\$	30,234.02	\$ 30,234.02	100%
142	140497	Nov-13	Nov-14	133%	\$	3,004,447.05	\$	2,799,912.96	\$ 2,799,912.96	100%
143	140563	Jan-14	Dec-15	58%	\$	91,999.70	\$	54,248.78	\$ 54,248.78	100%
144	140565	Jan-14	Dec-14	116%	\$	76,276.34	\$	241,370.16	\$ 241,370.16	100%
145	140566	Jan-14	Nov-14	139%	\$	47,441.95	\$	34,889.50	\$ 34,889.50	100%
146	140568	Jul-14	Dec-16	26%	\$	475,211.61	\$	3,382,522.76	\$ 321,907.06	10%
147	140573	Jan-14	Dec-14	116%	\$	34,382.41	\$	34,777.30	\$ 34,777.30	100%
148	140578	Oct-13	Nov-14	130%	\$	65,104.76	\$	75,028.70	\$ 75,028.70	100%
149	140583	Oct-13	Nov-14	133%	\$	12,200.21	\$	17,620.22	\$ 17,620.22	100%
150	140588	Jul-13	Dec-14	111%	\$	727,442.05	\$	199,254.67	\$ 199,254.67	100%
151	140600	Oct-13	Nov-14	133%	\$	19,074.89	\$	14,558.20	\$ 14,558.20	100%
152	140873	Nov-13	Nov-14	133%	\$	62,037.51	\$	65,459.17	\$ 65,459.17	100%
153	140882	Jan-14	Dec-14	116%	\$	43,117.29	\$	41,460.78	\$ 41,460.78	100%
154	140890	Jan-14	Dec-14	116%	\$	241,837.99	\$	252,644.20	\$ 252,644.20	100%
155	140892	Jan-14	Dec-14	116%	\$	185,252.97	\$	184,461.70	\$ 184,461.70	100%
156	140902	Jan-14	Dec-14	116%	\$	42,865.29	\$	44,731.47	\$ 44,731.47	100%
157	140904	Jan-14	Dec-14	116%	\$	23,938.72	\$	29,403.43	\$ 29,403.43	100%
158	140967	Jan-14	Aug-16	43%	\$	135,930.66	\$	239,134.45	\$ 45,494.77	19%
159	140968	Jan-14	Oct-14	149%	\$	738,997.82	\$	1,027,003.48	\$ 299,625.39	29%
160	140970	Jan-14	Nov-16	40%	\$	101,913.41	\$	184,860.40	\$ 33,328.52	18%
161	140971	Jun-14	Dec-15	47%	\$	146,593.42	\$	204,956.30	\$ 204,956.30	100%
162	140972	Jan-14	Dec-14	116%	\$	24,256.53	\$	25,192.00	\$ 25,192.00	100%
163	140996	Jan-14	Dec-14	116%	\$	26,618.64	\$	26,874.85	\$ 26,874.85	100%
164	140997	Jan-14	Dec-14	116%	\$	26,618.64	\$	26,875.78	\$ 26,875.78	100%
165	140998	Jan-14	Dec-14	116%	\$	35,491.52	\$	36,141.94	36,141.94	100%

		Date		Percent of						
Line			Estimated Project	Elapsed	(Original Budget		Most Recent	Total Project	Percent of Total
No.	Project No.		Completion Date	Time		Estimate		udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
166	141008	Jul-13	Dec-14	111%	\$	39,880.24	\$	40,060.12	\$ 40,060.12	100%
167	141088	Jul-13	Dec-14	111%	\$	31,443.27	\$	35,111.98	\$ 35,111.98	100%
168	141390	Jan-14	Dec-19	19%	\$	37,800.00	\$	42,042.00	\$ 5,292.00	13%
169	141392	Jul-13	Dec-17	36%	\$	423,514.98	\$	474,764.22	\$ 169,563.24	36%
170	141419	Jan-15	Dec-16	8%	\$	18,900.00	\$	34,041.00	\$ 3,675.00	11%
171	141426	Jan-14	Dec-14	116%	\$	63,840.00	\$	20,977.35	\$ 20,977.35	100%
172	141665	Jan-14	Dec-18	23%	\$	42,000.07	\$	41,615.97	\$ 41,615.97	100%
173	141674	Jan-14	Dec-18	23%	\$	-	\$	5,634.09	\$ 5,634.09	100%
174	141677	Jan-15	Dec-15	16%	\$	2,100.11	\$	1,260.00	\$ 210.00	17%
175	142325	Jan-14	Dec-14	116%	\$	27,720.00	\$	27,138.58	\$ 27,138.58	100%
176	142511	Jan-14	Dec-14	116%	\$	9,345.00	\$	9,259.54	\$ 9,259.54	100%
177	142521	Aug-13	Nov-14	126%	\$	104,710.92	\$	104,710.92	\$ 104,710.92	100%
178	142647	Sep-13	Nov-14	128%	\$	961.70	\$	961.70	\$ 961.70	100%
179	142734	Sep-13	Nov-14	129%	\$	59,064.80	\$	59,064.80	\$ 59,064.80	100%
180	142741	Oct-13	Nov-14	130%	\$	123,194.25	\$	123,194.25	\$ 123,194.25	100%
181	142759	Oct-13	Nov-14	131%	\$	2,636.83	\$	2,636.83	\$ 2,636.83	100%
182	142761	Oct-13	Dec-14	113%	\$	1,687.23	\$	1,687.23	\$ 1,687.23	100%
183	142775	Oct-13	Nov-14	130%	\$	601.60	\$	601.60	\$ 601.60	100%
184	142798	Oct-13	Dec-14	114%	\$	3,120.20	\$	3,120.20	\$ 3,120.20	100%
185	142833	Oct-13	Nov-14	122%	\$	6,814.08	\$	6,814.08	\$ 6,814.08	100%
186	142836	Oct-13 Nov-13	Nov-14	131%	\$ \$	2,076.61	\$	2,076.61 (2,693.68)	\$ 2,076.61	100% 100%
187	142940 142943		Nov-14 Nov-14	134%		(2,693.68)	\$ \$	(157.03)	(2,693.68)	100%
188 189	142943	Nov-13 Dec-13	Nov-14 Nov-14	134% 137%	\$ \$	(157.03) 36,436.01	\$ \$	36,436.01	\$ (157.03) 36,436.01	100%
190	143022	Dec-13	Dec-14	115%	\$	34,027.29	\$	34,027.29	\$ 34,027.29	100%
191	143025	Dec-13	Nov-14	137%	\$	130,625.98	\$	130,625.98	\$ 130,625.98	100%
192	143029	Dec-13	Nov-14	137%	\$	51,621.69	\$	51,621.69	\$ 51,621.69	100%
193	143031	Dec-13	Nov-14	137%	\$	39,685.57	\$	39,685.57	\$ 39,685.57	100%
194	143032	Dec-13	Nov-14	137%	\$	2,321.69	\$	2,321.69	\$ 2,321.69	100%
195	143036	Dec-13	Nov-14	137%	\$	3,695.84	\$	3,695.84	\$ 3,695.84	100%
196	143037	Dec-13	Nov-14	137%	\$	18,691.63	\$	18,691.63	\$ 18,691.63	100%
197	143038	Dec-13	Nov-14	137%	\$	95,674.34	\$	95,674.34	\$ 95,674.34	100%
198	143039	Dec-13	Nov-14	137%	\$	35,063.33	\$	35,063.33	\$ 35,063.33	100%
199	143040	Dec-13	Nov-14	137%	\$	44,062.89	\$	44,062.89	\$ 44,062.89	100%
200	143041	Dec-13	Nov-14	137%	\$	39,660.18	\$	39,660.18	\$ 39,660.18	100%
201	143044	Dec-13	Nov-14	137%	\$	2,899.14	\$	2,899.14	\$ 2,899.14	100%
202	143047	Dec-13	Nov-14	137%	\$	(6.74)	\$	(6.74)	\$ (6.74)	100%
203	143134	Jan-14	Dec-14	116%	\$	602,248.79	\$	602,248.79	\$ 602,248.79	100%
204	143226	Sep-12	Nov-14	115%	\$	21,631.26	\$	21,631.26	\$ 21,631.26	100%
205	143333	Jan-14	Dec-14	118%	\$	492,476.86	\$	492,476.86	\$ 492,476.86	100%
206	143359	Feb-14	Dec-14	118%	\$	4,200.00	\$	4,200.00	\$ 4,200.00	100%
207	143477	Mar-14	Nov-14	150%	\$	56,674.44	\$	56,674.44	\$ 56,674.44	100%
208	143573	Mar-14	Nov-14	152%	\$	361.14	\$	361.14	\$ 361.14	100%
209	143577	Aug-14	Dec-14	139%	\$	34,086.40	\$	34,086.40	\$ 34,086.40	100%
210	143578	Mar-14	Dec-14	120%	\$	58,434.52	\$	58,434.52	\$ 58,434.52	100%
211	143651	Apr-14	Nov-14	156%	\$	3,115.97	\$	3,115.97	\$ 3,115.97	100%
212	143656	Apr-14	Nov-14	156%	\$	463,561.28	\$	463,561.28	\$ 463,561.28	100%
213	143660	Apr-14	Dec-14	122%	\$	5,097.96	\$	5,097.96	\$ 5,097.96	100%
214	143743	Apr-14	Dec-14	122%	\$	23,515.59	\$	23,515.59	\$ 23,515.59	100%
215	143756	Apr-14	Dec-14	123%	\$	52,630.13	\$	52,630.13	\$ 52,630.13	100%
216	143804	May-14	Dec-14	124%	\$	3,672.18	\$	3,672.18	\$ 3,672.18	100%
217	143849	May-14	Nov-14	165%	\$	946.92	\$	946.92	\$ 946.92	100%
218	143873	May-14	Dec-14	125%	\$	20,707.16	\$	20,707.16	\$ 20,707.16	100%
219	144090	May-14	Dec-14	126%	\$	31,499.97	\$	31,499.97	\$ 31,499.97	100%
220	144340	Jun-14	Dec-14	128%	\$	1,268,736.10	\$	1,268,736.10	\$ 1,268,736.10	100%

		Date		Percent of							
Line			Estimated Project	Elapsed	(Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.		Completion Date	Time		Estimate	В	udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
221	144605	Jun-14	Dec-14	129%	\$	4,100.00	\$	4,100.00	\$	4,100.00	100%
222	144613	Jun-14	Nov-14	184%	\$	12,748.81	\$	12,748.81	\$	12,748.81	100%
223	144627	Jun-14	Nov-14	187%	\$	55,641.25	\$	55,641.25	\$	55,641.25	100%
224	144645	Jun-14	Nov-14	188%	\$	9,730.98	\$	9,730.98	\$	9,730.98	100%
225	144646	Jun-14	Nov-14	188%	\$	8,935.92	\$	8,935.92	\$	8,935.92	100%
226	144670	Jun-14	Dec-14	130%	\$	43,080.17	\$	43,080.17	\$	43,080.17	100%
227	144810	Jan-15	Dec-15	16%	\$	174,523.58	\$	174,523.58	\$	113,327.00	65%
228	144846	Jan-15	Dec-15	16%	\$	94,628.05	\$	94,628.05	\$	36,831.28	39%
229	144847	Jan-15	Dec-15	16%	\$	30,031.66	\$	30,031.66	\$	30,031.66	100%
230	144861	Jan-15	Dec-16	8%	\$	86,128.53	\$	86,128.53	\$	2,266.54	3%
231	144951	Jan-15	Dec-15	16%	\$	33,967.68	\$	33,967.68	\$	5,661.28	17%
232	144965	Jan-15	Dec-15	16%	\$	500,905.34	\$	500,905.34	\$	81,595.44	16%
233	144967	Jan-15	Dec-15	16%	\$	99,727.76	\$	99,727.76	\$	15,865.78	16%
234	144971	Jan-15	Dec-15	16%	\$	98,594.49	\$	98,594.49	\$	5,666.35	6%
235	144972	Jan-15	Dec-15	16%	\$	49,863.88	\$	49,863.88	\$	2,266.54	5%
236	144989	Jan-15	Sep-15	21%	\$	10,500.00	\$	10,500.00	\$	5,250.00	50%
237	145001	Jun-14	Dec-14	132%	\$	62,002.95	\$	62,002.95	\$	62,002.95	100%
238	145002	Jul-14	Dec-14	135%	\$	42,010.96	\$	42,010.96	\$	42,010.96	100%
239	145005	Jul-14	Dec-14	135%	\$	11,998.55	\$	11,998.55	\$	11,998.55	100%
240	145044	Jul-14	Dec-14	135%	\$	69,090.00	\$	69,090.00	\$	69,090.00	100%
241	145404	Jan-15	Dec-19	3%	\$	526,414.35	\$	526,414.35	\$	6,702.51	1%
242	145535	Jul-13	Dec-14	111%	\$	192,095.36	\$	192,095.36	\$	192,095.36	100%
243	145800	Jan-15	Dec-15	16%	\$	96,600.00	\$	96,600.00	\$	21,000.00	22%
244	145841	Aug-14	Dec-14	139%	\$	30,817.86	\$	30,817.86	\$	30,817.86	100%
245	146009	Aug-14	Dec-14	139%	\$	35,001.28	\$	35,001.28	\$	35,001.28	100%
246	146038	Aug-14	Nov-14	253%	\$	1,680.00	\$	1,680.00	\$	1,680.00	100%
247		Mar-14	Jul-14	274%	\$		\$		\$	(218,943.04)	
248	002LGE15	Jan-15	Dec-15	16%	\$	7,481.25	\$	7,481.25	\$	1,246.88	17%
249	003LGE14	Mar-14	Nov-14	152%	\$	8,482.28	\$	9,511.99	\$	9,511.99	100%
250	003LGE15	Jan-15	Dec-15	16%	\$	9,974.99	\$	10,500.00	\$	1,750.00	17%
251	004LGE14	Jan-14	Dec-15	58%	\$	124,494.73	\$	121,799.95	\$	78,049.99	64%
252	005LGE14	Jan-14	Dec-15	58%	\$	49,874.98	\$	73,357.20	\$	45,182.20	62%
253	008LGE14	Jan-14	Dec-14	116%	\$	24,937.49	\$	24,454.26	\$	24,454.26	100%
254	009LGE14	Jan-14	Dec-14	116%	\$	5,985.00	\$	25,200.00	\$	25,200.00	100%
255	013LGE14	Jan-14	Dec-14	116%	\$	7,010.12	\$	2,058.00	\$	2,058.00	100%
256	015LGE14	Jan-14	Dec-14	116%	\$	5,249.99	\$	5,163.82	\$	5,163.82	100%
257	015LGE15	Jan-15	Dec-15	16%	\$	15,750.00	\$	13,649.99	\$	1,365.00	10%
258	016LGE14	Jan-14	Dec-14	116%	\$	5,249.99	\$	5,999.49	\$	5,999.49	100%
259 260	019LGE14	Aug-13 Jan-15	Dec-14	112% 16%	\$ \$	157,500.00	\$ \$	204,795.23 157,080.00	\$	204,795.23	100% 17%
261	019LGE15	Jan-13 Jan-14	Dec-15 Dec-14	116%	\$	199,500.00 2,992.50	\$	2,633.40	\$ \$	26,180.00	100%
262	020LGE14 021LGE14	Jan-14 Jan-14	Dec-14 Dec-14	116%		289.27		2,033.40		2,633.40 289.27	100%
263	021LGE14 021LGE15	Jan-14 Jan-15	Dec-14 Dec-15	16%	\$ \$	26,250.01	\$	26,250.00		4,375.00	17%
264	021LGE13	Jan-13	Dec-13	116%	\$	3,990.02	\$	3,508.82	\$	3,508.82	100%
265	024LGE15	Jan-15	Dec-15	16%	\$	24,937.49	\$	24,937.49	\$	4,156.25	17%
266	024LGE15	Jan-15	Dec-15	16%	\$	239,400.00	\$	52,499.93	\$	8,749.99	17%
267	025LGE15 026LGE15	Jan-15	Dec-15	16%	\$	49,875.01	\$	49,874.90	\$	8,312.49	17%
268	020LGE15 027LGE15	Jan-15	Dec-15	8%	\$	2,992.50	\$	10,500.00		4,200.00	40%
269	027LGE13 028LGE14	Jan-13	Dec-13	116%	\$	9,476.23	\$	7,326.94		7,326.94	100%
270	028LGE14 029LGE15	Jan-15	Dec-15	16%	\$	14,935.40	\$	52,499.98	\$	8,749.99	17%
271	030LGE15	Jan-15	Dec-15	16%	\$	199,500.01	\$	52,500.00	\$	8,750.00	17%
272	030LGE13	Jan-13	Dec-14	116%	\$	4,987.48	\$	4,987.48	\$	4,987.48	100%
273	031LGE14 032LGE14	Jan-14 Jan-14	Dec-14	116%	\$	299.25	\$	295.77	\$	295.77	100%
274	033LGE15	Jan-15	Dec-15	16%	\$	6,982.51	\$	6,982.51	\$	1,163.75	17%
275	037LGE15	Jan-15	Dec-15	16%	\$	19,950.01	\$	39,900.02		6,650.00	17%
-15	00.20213	0441 10	200 10	10/0	Ψ	17,750.01	Ψ	27,700.02	Ψ	5,555.50	1.70

		Date		Percent of					
Line			Estimated Project	Elapsed	(Original Budget	Most Recent	Total Project	Percent of Total
No.	Project No.		Completion Date	Time		Estimate	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I) = (H/G)
276	040LGE15	Jan-15	Dec-15	16%	\$	26,250.01	\$ 26,250.00	\$ 4,375.00	17%
277	042LGE14	Jan-14	Dec-14	116%	\$	29,925.04	\$ 26,316.05	\$ 26,316.05	100%
278	044LGE14	Jan-14	Dec-14	116%	\$	47,880.00	\$ 42,134.40	\$ 42,134.40	100%
279	044LGE15	Jan-15	Dec-15	16%	\$	6,720.01	\$ 6,720.01	\$ 610.91	9%
280	046LGE14	Dec-13	Dec-14	116%	\$	11,550.00	\$ 11,550.00	\$ 11,550.00	100%
281	047LGE15	Jan-15	Dec-15	16%	\$	44,624.99	\$ 34,124.99	\$ 3,102.27	9%
282	048LGE14	Jan-14	Dec-14	116%	\$	131,605.27	\$ 131,605.27	\$ 131,605.27	100%
283	050LGE14	Jan-14	Dec-14	116%	\$	26,250.01	\$ 15,648.26	\$ 15,648.26	100%
284	050LGE15	Jan-15	Dec-15	16%	\$	5,249.99	\$ 5,250.00	\$ 525.00	10%
285	051LGE14	Jan-14	Dec-14	116%	\$	9,974.99	\$ 8,778.00	\$ 8,778.00	100%
286	052LGE14	Dec-13	Dec-14	116%	\$	16,850.16	\$ 16,850.16	\$ 16,850.16	100%
287	053LGE14	Jan-14	Dec-14	116%	\$	26,410.84	\$ 26,410.84	\$ 26,410.84	100%
288	053LGE15	Jan-15	Dec-15	16%	\$	19,950.01	\$ 19,950.00	\$ 1,813.64	9%
289	054LGE14	Jan-14	Nov-14	127%	\$	13,869.47	\$ 13,869.47	\$ 13,869.47	100%
290	054LGE15	Jan-15	Dec-15	16%	\$	21,000.03	\$ 21,000.05	\$ 1,909.09	9%
291	055LGE14	Jan-14	Dec-14	117%	\$	20,755.87	\$ 20,755.87	\$ 20,755.87	100%
292	055LGE15	Jan-15	Dec-15	16%	\$	22,443.75	\$ 22,443.75	\$ 3,740.63	17%
293	056LGE14	Jan-14	Dec-14	116%	\$	25,834.98	\$ 25,834.98	\$ 25,834.98	100%
294	056LGE15	Jan-15	Dec-15	16%	\$	5,249.99	\$ 7,875.00	\$ 715.91	9%
295	057LGE14	Jan-14	Dec-14	116%	\$	4,144.99	\$ 4,144.99	\$ 4,144.99	100%
296	057LGE15	Jan-15	Dec-15	16%	\$	15,750.00	\$ 15,750.00	\$ 1,431.82	9%
297	058LGE14	Jan-14	Dec-14	116%	\$	9,863.63	\$ 9,863.63	\$ 9,863.63	100%
298	059LGE14	Jan-14	Dec-14	116%	\$	5,181.22	\$ 5,181.22	\$ 5,181.22	100%
299	060LGE14	Jan-14	Dec-14	116%	\$	9,275.24	\$ 9,275.24	\$ 9,275.24	100%
300	062LGE14	Jan-14	Dec-14	116%	\$	46,829.34	\$ 46,829.34	\$ 46,829.34	100%
301	063LGE14	Jan-14	Dec-14	116%	\$	51,610.00	\$ 51,610.00	\$ 51,610.00	100%
302	064LGE14	Jan-14	Dec-14	116%	\$	2,585.97	\$ 2,585.97	\$ 2,585.97	100%
303	065LGE14	Jan-14	Dec-14	116%	\$	5,213.24	\$ 5,213.24	\$ 5,213.24	100%
304	066LGE14	Jan-14	Dec-14	116%	\$	5,676.29	\$ 5,676.29	\$ 5,676.29	100%
305	067LGE14	Jan-14	Dec-14	116%	\$	14,706.94	\$ 14,706.94	\$ 14,706.94	100%
306	068LGE14	Jan-14	Dec-14	116%	\$	29,953.34	\$ 29,953.34	\$ 29,953.34	100%
307	069LGE14	Jan-14	Dec-14	116%	\$	5,147.23	\$ 5,147.23	\$ 5,147.23	100%
308	069LGE15	Jan-15	Dec-15	16%	\$	110,984.98	\$ 110,984.98	\$ 20,179.09	18%
309	070LGE14	Jan-14	Dec-14	116%	\$	5,166.68	\$ 5,166.68	\$ 5,166.68	100%
310	071LGE14	Jan-14	Dec-14	116%	\$	7,726.53	\$ 7,726.53	\$ 7,726.53	100%
311	072LGE14	Jan-14	Dec-14	116%	\$	8,560.96	\$ 8,560.96	\$ 8,560.96	100%
312	073LGE14	Jan-14	Dec-14	116%	\$	15,454.00	\$ 15,454.00	\$ 15,454.00	100%
313	073LGE15	Jan-15	Dec-15	16%	\$	5,775.01	\$ 5,775.00	\$ 641.67	11%
314	074LGE14	Jan-14	Dec-14	116%	\$	6,720.00	\$ 6,720.00	\$ 6,720.00	100%
315	074LGE15	Jan-15	Dec-15	16%	\$	60,375.02	\$ 60,374.99	\$ 5,488.64	9%
316	075LGE14	Jan-14	Dec-14	116%	\$	43,259.96	\$ 43,259.96	\$ 43,259.96	100%
317	076LGE14	Jan-14	Dec-14	116%	\$	12,442.11	\$ 12,442.11	\$ 12,442.11	100%
318	078LGE14	Mar-14	Dec-14	120%	\$	30,880.95	\$ 30,880.95	30,880.95	100%
319	079LGE14	Mar-14	Dec-14	120%	\$	51,743.39	\$ 51,743.39	51,743.39	100%
320	079LGE15	Jan-15	Dec-15	16%	\$	10,500.01	\$ 10,500.01	1,166.67	11%
321	080LGE14	Jan-14	Dec-15	58%	\$	181,872.60	\$ 181,872.60	103,579.11	57%
322	082LGE15	Jan-15	Dec-15	16%	\$	13,650.01	\$ 13,650.01	2,275.00	17%
323	083LGE14	Mar-14	Dec-14	120%	\$	11,019.44	\$ 11,019.44	11,019.44	100%
324	083LGE15	Jan-15	Dec-15	16%	\$	29,925.00	\$ 29,924.98	4,987.50	17%
325	083LGE16	Jan-14	Dec-14	116%	\$	52,500.00	\$ 99,959.53	99,959.53	100%
326	084LGE14	Jan-14	Dec-14	116%	\$	10,108.35	\$ 10,108.35	10,108.35	100%
327	085LGE14	Jan-14	Dec-14	116%	\$	26,334.00	\$ 26,334.00	26,334.00	100%
328	086LGE14	Jan-14	Dec-14	116%	\$	30,664.20	\$ 30,664.20	30,664.20	100%
329	086LGE15	Jan-15	Dec-15	16%	\$	5,249.99	\$ 5,249.99	1,312.50	25%
330	087LGE14	Jan-14	Dec-15	58%	\$	58,925.94	\$ 58,925.94	\$ 28,300.97	48%

		Date		Percent of							
Line			Estimated Project	Elapsed	C	Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.	0	Completion Date	Time		Estimate	B	udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
331	087LGE15	Jan-15	Dec-15	16%	\$	20,999.99	\$	21,000.00	\$	1,909.09	9%
332	088LGE14	Jan-14	Dec-14	116%	\$	49,392.00	\$	49,392.00	\$	49,392.00	100%
333	089LGE14	Jan-14	Dec-14	116%	\$	10,290.00	\$	10,290.00	\$	10,290.00	100%
334	090LGE15	Jan-15	Dec-15	16%	\$	14,962.50	\$	14,962.50	\$	2,493.75	17%
335	096LGE15	Jan-15	Dec-15	16%	\$	15,760.51	\$	15,760.50	\$	2,626.75	17%
336	109LGE15	Jan-15	Dec-15	16%	\$	141,749.99	\$	212,012.77	\$	19,273.89	9%
337	111LGE15	Jan-15	Dec-15	16%	\$	10,500.01	\$	10,500.00	\$	1,750.00	17%
338	120LGE14	Jan-14	Dec-14	116%	\$	228,284.63	\$	228,284.63	\$	228,284.63	100%
339	120LGE15	Jan-15	Dec-15	16%	\$	101,009.94	\$	101,009.94	\$	33,669.98	33%
340	121LGE14	Jan-14	Dec-14	116%	\$	55,638.10	\$	55,638.10	\$	55,638.10	100%
341	121LGE15	Jan-15	Dec-15	16%	\$	43,889.90	\$	43,889.90	\$	7,314.98	17%
342	122LGE14	Jan-14	Dec-16	39%	\$	333,114.21	\$	333,114.21	\$	96,262.25	29%
343	130321LGE	Jan-13	Dec-15	72%	\$	608,754.65	\$	608,754.65	\$	442,504.66	73%
344	133LGE15	Jan-15	Dec-15	16%	\$	6,300.00	\$	6,300.00	\$	1,050.00	17%
345	134687LGE	Aug-13	Nov-14	126%	\$	87,258.47	\$	70,414.58	\$	70,414.58	100%
346	134LGE15	Jan-15 Oct-11	Dec-15	16%	\$	29,925.00	\$	29,925.00	\$	4,987.50	17%
347 348	135697LGE		Nov-14 Dec-14	111% 105%	\$ \$	26,402.24	\$ \$	28,867.19	\$ \$	28,867.19	100% 100%
348 349	135810LGE 135LGE15	Nov-11 Jan-15	Dec-14 Dec-15	16%	\$	13,341.69	\$	28,082.30	\$	28,082.30	9%
350	135LGE15 136LGE15	Jan-15	Dec-15	16%	\$	20,999.99 5,250.00	\$	20,999.99 5,250.00	\$	1,909.09 875.00	17%
351	130LGE13	Sep-12	Dec-13	10%	\$	6,825.00	\$	14,217.04	\$	14,217.04	100%
352	137819LGE 137826LGE	Aug-13	Dec-14	111%	\$	17,325.00	\$	44,146.40	\$	44,146.40	100%
353	137620EGE 137LGE15	Jan-15	Dec-15	16%	\$	2,625.00	\$	2,625.00	\$	437.50	17%
354	137EGE13	Aug-12	Nov-14	115%	\$	23,052.75	\$	19,285.26	\$	19,285.26	100%
355	138835LGE	Aug-12 Aug-12	Nov-14	115%	\$	18,629.97	\$	19,618.51	\$	19,618.51	100%
356	138898LGE	Dec-12	Dec-15	73%	\$	275,433.93	\$	280,669.35	\$	280,669.35	100%
357	138LGE15	Jan-15	Dec-15	16%	\$	8,399.97	\$	8,399.97	\$	2,799.99	33%
358	139146LGE	Jan-13	Nov-14	118%	\$	5,250.03	\$	5,914.85	\$	5,914.85	100%
359	139LGE15	Jan-15	Dec-15	16%	\$	10,499.97	\$	10,499.97	\$	3,499.99	33%
360	140LGE15	Jan-15	Dec-15	16%	\$	5,249.99	\$	5,249.99	\$	1,750.00	33%
361	141114LGE	Jul-13	Dec-14	111%	\$	13,125.00	\$	20,455.33	\$	20,455.33	100%
362	142497LGE	Aug-13	Dec-14	112%	\$	26,777.73	\$	25,901.77	\$	25,901.77	100%
363	142664LGE	Sep-13	Nov-14	128%	\$	1,605.74	\$	1,605.74	\$	1,605.74	100%
364	142683LGE	Sep-13	Nov-14	129%	\$	53,864.03	\$	53,864.03	\$	53,864.03	100%
365	142684LGE	Sep-13	Nov-14	128%	\$	98,241.00	\$	98,241.00	\$	98,241.00	100%
366	142687LGE	Sep-13	Nov-14	129%	\$	7,911.56	\$	7,911.56	\$	7,911.56	100%
367	142688LGE	Oct-13	Nov-14	130%	\$	6,984.00	\$	6,984.00	\$	6,984.00	100%
368	142818LGE	Oct-13	Nov-14	131%	\$	76,734.04	\$	76,734.04	\$	76,734.04	100%
369	142819LGE	Oct-13	Dec-14	113%	\$	21,377.18	\$	21,377.18	\$	21,377.18	100%
370	142831LGE	Oct-13	Dec-14	113%	\$	5,121.30	\$	5,121.30	\$	5,121.30	100%
371	142846LGE	Oct-13	Dec-14	114%	\$	30,460.63	\$	30,460.63	\$	30,460.63	100%
372	142946LGE	Nov-13	Nov-14	134%	\$	3,932.09	\$	3,932.09	\$	3,932.09	100%
373	142997LGE	Dec-13	Nov-14	136%	\$	5,833.08	\$	5,833.08	\$	5,833.08	100%
374	142LGE15	Jan-15	Dec-15	16%	\$	26,249.99	\$	26,249.99	\$	3,750.00	14%
375	143009LGE	Dec-13	Nov-14	137%	\$	7,877.25	\$	7,877.25	\$	7,877.25	100%
376	143070LGE	Dec-13	Dec-15	59%	\$	7,804.31	\$	7,804.31	\$	7,804.31	100%
377	143LGE15	Jan-15	Dec-15	16%	\$	15,750.00	\$	15,750.00	\$	2,625.00	17%
378	145LGE15	Jan-15	Dec-15	16%	\$	5,250.00	\$	5,250.00	\$	875.00	17%
379	146LGE15	Jan-15	Dec-15	16%	\$	3,150.00	\$	3,150.00	\$	393.75	13%
380	147LGE15	Jan-15	Dec-15	16%	\$	7,875.00	\$	7,875.00	\$	1,312.50	17%
381	148LGE15	Jan-15	Dec-15	16%	\$	13,125.00	\$	13,125.00	\$	2,187.50	17%
382	149LGE15	Jan-15	Dec-15	16%	\$	10,500.00	\$	10,500.00	\$	1,750.00	17%
383	152LGE15	Jan-15	Dec-15	16%	\$	7,875.00	\$	7,875.00	\$	875.00	11%
384	155LGE15	Jan-15	Dec-15	16%	\$	21,000.00	\$	21,000.00	\$	3,500.00	17%
385	156LGE15	Jan-15	Dec-15	16%	\$	5,932.50	\$	5,932.50	\$	3,955.00	67%

		Date		Percent of							
Line			Estimated Project	Elapsed	C	Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.	U	Completion Date	Time		Estimate	Вι	ıdget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
386	157LGE15	Jan-15	Dec-15	16%	\$	10,723.96	\$	10,723.96	\$	974.91	9%
387	158LGE15	Jan-15	Dec-15	16%	\$	94,499.94	\$	94,499.94	\$	15,750.00	17%
388	160LGE15	Jan-15	Dec-15	16%	\$	13,650.00	\$	13,650.00	\$	2,275.00	17%
389	161LGE15	Jan-15	Dec-15	16%	\$	15,749.96	\$	15,749.96	\$	2,624.99	17%
390	163LGE15	Jan-15	Dec-15	16%	\$	52,499.91	\$	52,499.91	\$	8,749.98	17%
391	164LGE15	Jan-15	Dec-15	16%	\$	10,499.97	\$	10,499.97	\$	954.54	9%
392	165LGE15	Jan-15	Dec-15	16%	\$	19,949.98	\$	19,949.98	\$	3,325.00	17%
393	166LGE15	Jan-15	Dec-15	16%	\$	2,625.00	\$	2,625.00	\$	437.50	17%
394	167LGE15	Jan-15	Dec-15	16%	\$	42,000.00	\$	42,000.00	\$	7,000.00	17%
395	168LGE15	Jan-15	Dec-15	16%	\$	15,750.00	\$	15,750.00	\$	2,625.00	17%
396	169LGE15	Jan-15	Dec-15	16%	\$	26,249.99	\$	26,249.99	\$	4,375.00	17%
397	170LGE15	Jan-15	Dec-15	16%	\$	20,999.97	\$	20,999.97	\$	3,499.99	17%
398	171LGE15	Jan-15	Dec-15	16%	\$	7,875.01	\$	7,875.01	\$	1,312.50	17%
399	172LGE15	Jan-15	Dec-15 Dec-15	16% 16%	\$ \$	20,999.97	\$	20,999.97	\$	1,909.09	9% 17%
400 401	175LGE15	Jan-15 Jan-15	Dec-15	16%	\$	13,404.93	\$	13,404.93	\$ \$	2,234.15 2,887.49	10%
401	176LGE15	Jan-15 Jan-15	Dec-15	16%	\$	28,874.96	\$	28,874.96 7,875.00	\$		25%
402	178LGE15 179LGE15	Jan-15 Jan-15	Dec-15	16%	\$	7,875.00 99,749.98	\$ \$	99,749.98	\$	1,968.75 16,624.99	23% 17%
404	200LGE15	Jan-15 Jan-15	Dec-15	8%	\$	105,000.01	\$ \$	105,000.01	\$	8,750.00	8%
405	200LGE13 201LGE14	Jan-13 Jan-14	Dec-16	117%	\$	15,357.43	\$	15,357.43	\$	15,357.43	100%
406	201LGE14 202LGE15	Jan-14 Jan-15	Dec-14	8%	\$	47,249.99	\$	47,249.99	\$	2,386.36	5%
407	202LGE13 203LGE14	Jan-13	Dec-14	116%	\$	11,087.96	\$	11,087.96	\$	11,087.96	100%
408	207LGE14	Jan-14 Jan-14	Dec-14	116%	\$	27,929.85	\$	27,929.85	\$	27,929.85	100%
409	207LGE14 208LGE14	Feb-14	Dec-14	119%	\$	47,776.47	\$	47,776.47	\$	47,776.47	100%
410	209LGE14	Feb-14	Dec-14	119%	\$	7,609.00	\$	7,609.00	\$	7,609.00	100%
411	210LGE14	Feb-14	Dec-14	119%	\$	26,361.15	\$	26,361.15	\$	26,361.15	100%
412	211LGE14	Jan-14	Dec-14	116%	\$	2,058.00	\$	2,058.00	\$	2,058.00	100%
413	212LGE14	Jan-14	Dec-14	116%	\$	1,221.63	\$	1,221.63	\$	1,221.63	100%
414	213LGE14	Jan-14	Dec-14	116%	\$	7,556.90	\$	7,556.90	\$	7,556.90	100%
415	214LGE14	Jan-14	Dec-14	116%	\$	30,857.65	\$	30,857.65	\$	30,857.65	100%
416	215LGE14	Mar-14	Dec-14	120%	\$	23,238.72	\$	23,238.72	\$	23,238.72	100%
417	216LGE14	Mar-14	Dec-14	120%	\$	15,878.77	\$	15,878.77	\$	15,878.77	100%
418	217LGE14	Mar-14	Dec-14	120%	\$	20,033.86	\$	20,033.86	\$	20,033.86	100%
419	219LGE14	Mar-14	Dec-14	120%	\$	5,166.03	\$	5,166.03	\$	5,166.03	100%
420	220LGE14	Mar-14	Dec-14	120%	\$	13,932.68	\$	13,932.68	\$	13,932.68	100%
421	221LGE14	Jan-14	Dec-14	117%	\$	5,385.99	\$	5,385.99	\$	5,385.99	100%
422	222LGE14	Jan-14	Dec-14	116%	\$	26,785.29	\$	26,785.29	\$	26,785.29	100%
423	223LGE14	Jan-14	Dec-14	116%	\$	2,963.76	\$	2,963.76	\$	2,963.76	100%
424	224LGE14	Jan-14	Dec-14	116%	\$	58,407.56	\$	58,407.56	\$	58,407.56	100%
425	225LGE14	Jan-14	Dec-14	116%	\$	28,852.86	\$	28,852.86	\$	28,852.86	100%
426	226LGE14	Jan-14	Dec-14	116%	\$	5,813.85	\$	5,813.85	\$	5,813.85	100%
427	229LGE14	Jan-14	Dec-14	116%	\$	2,388.72	\$	2,388.72	\$	2,388.72	100%
428	230LGE14	Jan-14	Dec-14	116%	\$	2,882.88	\$		\$	2,882.88	100%
429	231LGE14	Jan-14	Dec-14	116%	\$	19,242.29	\$	19,242.29	\$	19,242.29	100%
430	233LGE14	Jan-14	Dec-14	116%	\$	10,164.00	\$	10,164.00	\$	10,164.00	100%
431	234LGE14	Jan-14	Dec-15	58%	\$	23,100.00	\$	23,100.00	\$	23,100.00	100%
432	236LGE14	Jan-14	Dec-15	58%	\$	18,261.05	\$	18,261.05	\$	18,261.05	100%
433	237LGE14	Jan-14	Dec-14	116%	\$	3,696.00	\$	3,696.00	\$	3,696.00	100%
434	238LGE14	Jan-14	Dec-14	116%	\$	969.28	\$	969.28	\$	969.28	100%
435	239LGE14	Jan-14	Dec-14	116%	\$	231.00	\$	231.00	\$	231.00	100%
436	240LGE14	Jan-14	Dec-14	116%	\$	14,508.90	\$	14,508.90	\$	14,508.90	100%
437	241LGE14	Jan-14	Dec-14	116%	\$	10,341.45	\$	10,341.45	\$	10,341.45	100%
438	242LGE14	Jan-14	Dec-14	116%	\$	9,106.65	\$	9,106.65	\$	9,106.65	100%
439	243LGE14	Jan-14	Dec-14	116%	\$	92,653.01	\$	92,653.01	\$	92,653.01	100%
440	244LGE14	Jan-14	Dec-14	116%	\$	15,709.64	\$	15,709.64	\$	15,709.64	100%

		Date		Percent of							
Line			Estimated Project	Elapsed	(Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.		Completion Date	Time		Estimate Estimate	В	Budget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
441	245LGE14	Jan-14	Dec-14	116%	\$	11,970.00	\$	11,970.00	\$	11,970.00	100%
442	246LGE14	Jan-14	Dec-14	116%	\$	101,640.00	\$	101,640.00	\$	101,640.00	100%
443	CACMIT445	Jan-14	Dec-25	10%	\$	399,788.09	\$	375,585.60	\$	175,336.79	47%
444	CBARE447	Jan-14	Dec-20	17%	\$	222,405.91	\$	82,918.04	\$	82,918.04	100%
445	CCAPAC451	Jul-13	Dec-16	47%	\$	552,577.44	\$	995,096.81	\$	412,940.44	41%
446	CCAPR460	Jan-13	Dec-15	72%	\$	199,639.80	\$	321,019.13	\$	321,019.13	100%
447	CCGUPG451	Jul-13	Nov-16	49%	\$	-	\$	133,785.66	\$	43,287.22	32%
448	CCOCNT451	Jul-13	Jul-16	54%	\$	_	\$	218,271.64	\$	112,587.38	52%
449	CCPIMP445	Jan-14	Dec-25	10%	\$	31,055.08	\$	100,672.32	\$	15,677.07	16%
450	CCSO419	Jan-01	Dec-25	57%	\$	27,146,217.02	\$	26,402,100.68	\$	4,092,761.80	16%
451	CCSO421	Nov-12	Nov-27	15%	\$	684,427.51	\$	862,804.60	\$	183,725.46	21%
452	CCSO4485	Dec-12	Dec-19	31%	\$	470,814.72	\$	645,542.27	\$	155,618.88	24%
453	CDEFEQ447	Jan-14	Dec-25	10%	\$	214,778.73	\$	399,332.91	\$	99,016.35	25%
454	CDEFEQ448	Jan-14	Dec-16	39%	\$	243,940.72	\$	389,201.68	\$	134,669.24	35%
455	CFTCUS450	Jun-13	Oct-16	50%	\$	94,611.78	\$	243,924.79	\$	46,714.01	19%
456	CGME406	Dec-12	Dec-25	17%	\$	2,654,763.60	\$	5,729,143.81	\$	3,196,720.67	56%
457	CGMTR134	Jan-13	Dec-19	31%	\$	10,034,813.92	\$	18,394,838.26	\$	4,348,227.49	24%
458	CHPSRV451	Jul-13	Jul-28	11%	\$	984,236.28	\$	1,098,764.78	\$	164,510.20	15%
459	CNBCS419	Jan-01	Dec-25	57%	\$	13,057,995.39	\$	16,577,516.73	\$	5,015,925.06	30%
460	CNBCS421	Nov-12	Nov-27	15%	\$	107,594.16	\$	178,318.71	\$	69,537.14	39%
461	CNBCS4485	Nov-12	Nov-27	15%	\$	107,083.60	\$	153,205.25	\$	42,031.57	27%
462	CNBGS419	Jan-13	Dec-25	17%	\$	4,095,464.09	\$	8,433,676.71	\$	4,259,335.38	51%
463	CNBGS421	Jan-13	Dec-14	108%	\$	75,997.90	\$	3,938.65	\$	3,938.65	100%
464	CNBRD341U	Jan-13	Dec-25	17%	\$	-	\$	722,855.76	\$	722,855.76	100%
465	CNBREG451	Jan-13	Dec-16	54%	\$	191,780.00	\$	421,935.87	\$	203,214.75	48%
466	CPBWK406G	Jan-13	Dec-25	17%	\$	2,862,369.37	\$	5,063,016.15	\$	1,724,825.99	34%
467	CPIPE447	Jun-13	Oct-15	71%	\$	204,644.20	\$	113,158.49	\$	113,158.49	100%
468	CPIPE448	Jan-14	Dec-15	58%	\$	226,557.65	\$	120,835.65	\$	120,835.65	100%
469	CPUPIP447	Jun-13	Nov-15	69%	\$	101,677.42	\$	37,813.47	\$	37,813.47	100%
470	CRCST406G	Jan-13	Dec-25	17%	\$	253,049.62	\$	279,310.33	\$	10,693.81	4%
471	CREGST451	Jul-13	Nov-16	49%	\$	47,639.27	\$	118,267.80	\$	23,236.28	20%
472	CRELI4475	Jun-13	Oct-16	50%	\$	332,475.76	\$	407,691.01	\$	67,710.00	17%
473	CROTAR451	Jul-13	Dec-18	30%	\$	232,752.88	\$	232,752.88	\$	43,791.34	19%
474	CSTATN448	Jan-15	Jul-29	1%	\$	849,451.38	\$	849,451.38	\$	41,458.76	5%
475	CSTOR447	Jan-15	Jul-29	1%	\$	759,631.51	\$	759,631.51	\$	37,114.60	5%
476	CSTOR448	Jan-15	Jul-29	1%	\$	1,390,172.21	\$	1,390,172.21	\$	5,666.35	0%
477	CSYSEN406	Jan-13	Dec-25	17%	\$	503,104.83	\$	1,137,425.86	\$	615,972.07	54%
478	CTBRD419	Jan-13	Dec-25	17%	\$	177,982.12	\$	843,008.72	\$	277,058.83	33%
479	CTPD340	Jan-13	Dec-25	17%	\$	_	\$	86,454.66	\$	86,454.66	100%
480	CTPD419	Jan-13	Dec-25	17%	\$	203,946.88	\$	966,315.78	\$	222,150.06	23%
481	CTPDC419	Jan-01	Dec-25	57%	\$	1.12		8,748.87	\$	8,748.87	100%
482	CTPDC4485	Nov-12	Nov-27	15%	\$	1.11		39.04	\$	39.04	100%
483	CTRANS447	Jun-13	Sep-15	74%	\$	178,369.63	\$	79,130.21	\$	79,130.21	100%
484	CVALVS447	Jan-14	Dec-20	17%	\$	133,086.49	\$	40,548.52	\$	40,548.52	100%
485	CWASH448	Jan-14	Dec-15	58%	\$	225,078.42	\$	110,899.86	\$	110,899.86	100%
486	DLSMR414	Jan-01	Dec-25	57%	\$	31,464,048.48	\$	49,646,188.64	\$	15,824,532.60	32%
487	GASRSR414	Jan-14	Dec-25	10%	\$	101,076,928.25	\$	86,101,208.83	\$	25,202,646.22	29%
488	GASRSR419	Jan-01	Dec-25	57%	\$	193,226,158.00	\$	16,243,458.68	\$	16,243,458.68	100%
489	IT14LG200	Jan-14	Dec-14	116%	\$	9,235.24	\$	9,235.24	\$	9,235.24	100%
490	LGE138558	Mar-14	Dec-14	120%	\$	8,325.32	\$	8,325.32	\$	8,325.32	100%
491	LSMR414	Jan-01	Dec-25	57%	\$	68,333,776.06	\$	126,246,358.26	\$	115,353,945.57	91%
492	NBGS421	Nov-01	Dec-14	101%	\$	509,045.27	\$	193,956.00	\$	193,956.00	100%
493	PMR414	Sep-01	Dec-25	55%	\$	11,903,639.96	\$	24,696,617.09	\$	20,741,212.75	84%
494	RRCS419G	Feb-01	Dec-25	56%	\$	19,953,014.16	\$	30,081,189.73	\$	19,517,086.95	65%
495	RRCS421	Jan-13	Dec-19	30%	\$	442,717.73	\$	644,011.18	\$	68,847.00	11%
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		Date		Percent of				
Line		Construction	Estimated Project	Elapsed	Original Budget	Most Recent	Total Project	Percent of Total
No.	Project No.	Work Began	Completion Date	Time	Estimate	Budget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
496	RRCS421G	Nov-01	Dec-14	101%	\$ 345,420,37	\$ 159.811.44	\$ 159.811.44	100%

		Date		Percent of							
Line			Estimated Project	Elapsed	C	Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.	-	Completion Date	Time		Estimate	В	Sudget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
1	117361	Mar-04	Dec-25	46%	\$	7,246.09	\$	1,212.45	\$	1,212.45	100%
2	119902	Dec-04	Dec-25	44%	\$	54,192.51	\$	(13,261.76)		(13,261.76)	100%
3	120754	Jun-05	Nov-14	93%	\$	836.65	\$	35,515.62	\$	35,515.62	100%
4	122650	Jan-07	Dec-14	90%	\$	8,477,117.35	\$	11,543,966.87	\$	11,543,966.87	100%
5	123039	Jan-08	Nov-14	90%	\$	5,856,387.43	\$	9,544,809.48	\$	9,544,809.48	100%
6	126440	Jan-10	Nov-14	86%	\$	954,267.61	\$	896,633.92	\$	896,633.92	100%
7	126485	Jan-11	Dec-14	81%	\$	82,026.00	\$	89,921.38	\$	89,921.38	100%
8 9	126616 126714	Dec-09 Mar-10	Nov-14 Nov-14	86% 86%	\$ \$	45,529.71	\$	33,911.40 141,719.79	\$ \$	33,911.40	100% 100%
9 10	126714	Jan-12	Nov-14 Nov-14	76%	\$	105,023.26	\$,		141,719.79	100%
10	126894	Aug-10	Nov-14 Nov-14	76% 84%	\$	10,500.00	\$ \$	5,773.03	\$ \$	5,773.03	100%
12	126907	Jan-12	Nov-14 Nov-14	76%	\$	9,450.00 13,288.97	\$	12,656.17	\$	12,656.17	100%
13	126950	Jan-12 Jan-12	Nov-14 Nov-14	76%	\$	265,778.91	э \$	184,194.28	\$	184,194.28	100%
14	126965	Jan-12 Jan-12	Nov-14	76%	\$	42,524.99	\$	230,908.93	\$	230,908.93	100%
15	126991	Jan-12 Jan-12	Nov-14 Nov-14	76%	\$	47,581.68	\$	43,165.88	\$	43,165.88	100%
16	127003	Jan-12 Jan-12	Nov-14	76%	\$	27,841.63	\$	25,604.61	\$	25,604.61	100%
17	127003	Jul-12 Jul-11	Jun-15	66%	\$	52,500.00	\$	181,506.90	\$	181,506.90	100%
18	127345	Jun-09	Dec-14	85%	\$	(665.25)		1,163,187.76	\$	1,163,187.76	100%
19	130083	Jan-13	Nov-14	63%	\$	35,700.00	\$	21,430.46	\$	21,430.46	100%
20	130085	Jan-13	Nov-14	63%	\$	6,720.00	\$	6,837.72	\$	6,837.72	100%
21	130089	Jan-13	Nov-14	63%	\$	142,611.00	\$	124,642.12	\$	124,642.12	100%
22	130107	Aug-10	Nov-14	84%	\$	5,250.00	\$	5,417.34	\$	5,417.34	100%
23	130110	Jan-13	Nov-14	63%	\$	2,625.00	\$	2,526.63	\$	2,526.63	100%
24	130113	Jan-13	Nov-14	63%	\$	2,625.00	\$	2,510.76	\$	2,510.76	100%
25	130116	Jan-13	Nov-14	63%	\$	9,975.00	\$	5,057.45	\$	5,057.45	100%
26	130125	Jan-13	Nov-14	63%	\$	64,050.00	\$	78,322.40	\$	78,322.40	100%
27	130128	Jan-13	Nov-14	63%	\$	4,725.00	\$	4,495.26	\$	4,495.26	100%
28	130131	Aug-10	Nov-14	84%	\$	4,725.00	\$	4,300.55	\$	4,300.55	100%
29	130135	Aug-10	Nov-14	84%	\$	8,925.00	\$	8,055.19	\$	8,055.19	100%
30	130194	Jan-12	Nov-14	76%	\$	102,006.42	\$	12,715.26	\$	12,715.26	100%
31	130198	Jan-12	Nov-14	76%	\$	26,249.95	\$	28,844.42	\$	28,844.42	100%
32	130205	Jan-13	Dec-14	58%	\$	26,249.86	\$	24,985.66	\$	24,985.66	100%
33	130274	Jan-13	Nov-14	63%	\$	11,550.00	\$	11,888.25	\$	11,888.25	100%
34	130285	Mar-13	Nov-14	60%	\$	23,624.99	\$	23,232.31	\$	23,232.31	100%
35	130321	Jan-13	Dec-15	39%	\$	316,326.67	\$	54,936.08	\$	54,936.08	100%
36	130322	Jan-13	Nov-14	63%	\$	10,399.19	\$	12,354.13	\$	12,354.13	100%
37	130324	Apr-13	Nov-14	58%	\$	21,155.39	\$	7,724.99	\$	7,724.99	100%
38	130330	Jan-13	Nov-14	63%	\$	10,399.19	\$	20,227.64	\$	20,227.64	100%
39	130332	Jan-13	Nov-14	63%	\$	13,222.13	\$	7,661.69	\$	7,661.69	100%
40	130341	Jan-13	Nov-14	63%	\$	20,798.38	\$	15,305.13	\$	15,305.13	100%
41	130355	Jul-13	Nov-14	50%	\$	370,219.69	\$	411,561.34	\$	411,561.34	100%
42	130368	Jan-13	Nov-14	63%	\$	41,999.94	\$	53,714.75	\$	53,714.75	100%
43	130371	Jan-13	Nov-14	63%	\$	15,750.01	\$	15,592.70	\$	15,592.70	100%
44	130377	May-13	Nov-14	55%	\$	20,999.99	\$	28,450.63	\$	28,450.63	100%
45	130383	Jan-13	Nov-14	63%	\$	5,249.99	\$	4,630.44	\$	4,630.44	100%
46	130389	Jun-13	Nov-14	50%	\$	10,499.99	\$	9,875.55	\$	9,875.55	100%
47	130392	Dec-12	Nov-14	63%	\$	5,250.00	\$	3,296.22	\$	3,296.22	100%
48	130410	Jan-13	Nov-14	63%	\$	7,875.00	\$	24,125.41	\$	24,125.41	100%
49	130505	Jan-11	Dec-14	79%	\$	21,999,096.04	\$	29,156,309.72	\$	29,156,309.72	100%
50	130942	Jan-11	Nov-14	82%	\$	2,944,620.00	\$	1,777,139.01	\$	1,777,139.01	100%
51	131019	Sep-11	Dec-14	75%	\$	220,500.00	\$	741,590.22	\$	741,590.22	100%
52	131031	Sep-12	Dec-14	64%	\$	445,515.72	\$	476,483.74	\$	476,483.74	100%
53	131589	Jan-11	Nov-14	82%	\$	100,789.92	\$	35,676.10	\$	35,676.10	100%
54	131828	Jan-12	Nov-14	76%	\$	816,375.00	\$	731,419.94	\$	731,419.94	100%
55	132536	Dec-10	Nov-14	83%	\$	36,389.44	\$	40,706.20	\$	40,706.20	100%

		Date		Percent of							
Line			Estimated Project	Elapsed	(Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.		Completion Date	Time	-	Estimate	В	udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
56	132621	Feb-11	Nov-14	82%	\$	3,832,947.56	\$	4,044,712.18	\$	4,044,712.18	100%
57	133222	Jan-12	Nov-14	76%	\$	5,273.10	\$	10,733.44	\$	10,733.44	100%
58	133234	Dec-12	Nov-14	64%	\$	42,184.80	\$	87,487.29	\$	87,487.29	100%
59	133486	Sep-13	Nov-14	42%	\$	129,140.51	\$	94,635.40	\$	94,635.40	100%
60	133632	Jan-13	Nov-14	63%	\$	5,800.41	\$	9,733.21	\$	9,733.21	100%
61	133716	Jan-13	Nov-14	63%	\$	21,092.40	\$	6,667.65	\$	6,667.65	100%
62	133876	Jan-12	Nov-14	76%	\$	-	\$	78,981.08	\$	78,981.08	100%
63	133948	Jan-12	Nov-14	76%	\$	10,954.50	\$	5,436.45	\$	5,436.45	100%
64	134003	Jun-12	Dec-14	67%	\$	51,920.02	\$	13,398.66	\$	13,398.66	100%
65	134270	Sep-11	Nov-14	78%	\$	289,928.05	\$	261,148.97	\$	261,148.97	100%
66	134435	Jan-12	Nov-14	76%	\$	364,574.47	\$	120,546.27	\$	120,546.27	100%
67	134464	Jan-12	Nov-14	76%	\$	109,372.26	\$	126,241.71	\$	126,241.71	100%
68	134474	Oct-12	Nov-14	68%	\$	28,350.43	\$	10,750.03	\$	10,750.03	100%
69	134497	Jan-12	Nov-14	76%	\$	-	\$	147,967.17	\$	147,967.17	100%
70	134506	Jan-12	Nov-14	76%	\$	52,526.88	\$	294,057.16	\$	294,057.16	100%
71	134512	Jan-12	Nov-14	76%	\$	523,976.47	\$	221,623.87	\$	221,623.87	100%
72	134515	Jan-12	Nov-14	76%	\$	450,000.01	\$	88,900.71	\$	88,900.71	100%
73	134529	Jan-12	Nov-14	76%	\$	529,978.54	\$	0.00	\$	0.00	100%
74	134555	Jan-12	Nov-14	76%	\$	1,422,268.48	\$	104,837.99	\$	104,837.99	100%
75	134570	Jan-13	Nov-14	63%	\$	10,080.01	\$	7,863.95	\$	7,863.95	100%
76	134582	Jan-12	Nov-14	76%	\$	293,361.83	\$	230,986.41	\$	230,986.41	100%
77	134595	Jan-13	Nov-14	63%	\$	5,349.96	\$	5,107.15	\$	5,107.15	100%
78	134597	Jan-13	Nov-14	63%	\$	21,156.66	\$	12,093.11	\$	12,093.11	100%
79	134601	Jan-12	Nov-14	76%	\$	93,408.49	\$	53,474.95	\$	53,474.95	100%
80	134603	Nov-11	Nov-14	78%	\$	283,502.96	\$	94,258.97	\$	94,258.97	100%
81	134618	Jan-12	Nov-14	76%	\$	31,115.04	\$	6,689.65	\$	6,689.65	100%
82	134646	Jan-12	Nov-14	76%	\$	68,797.48	\$	71,292.60	\$	71,292.60	100%
83	134648 134675	Jan-12	Nov-14 Nov-14	76%	\$ \$	872,417.89	\$	272,078.18	\$	272,078.18	100% 100%
84	134673	Jan-13 Jan-13	Nov-14 Nov-14	63%		31,500.00	\$	12,778.92	\$ \$	12,778.92	100%
85 86	134689	Jan-13 Jan-13	Nov-14 Nov-14	63% 63%	\$ \$	5,250.00	\$ \$	2,867.29 14,432.49	\$	2,867.29 14,432.49	100%
87	134787	Jan-13 Jan-12	Nov-14 Nov-14	76%	\$	21,000.00 1,940,112.89	\$	1,772,436.45	\$	1,772,436.45	100%
88	135030	Jan-12 Jan-12	Nov-14 Nov-14	76%	\$	28,350.00	\$	27,077.41	\$	27,077.41	100%
89	114268	May-02	Nov-14	95%	\$	5,130,803.97	\$	14,741,463.63	\$	14,741,463.63	100%
90	135043	Jan-12	Nov-14	76%	\$	10,496.60	\$	21,629.20	\$	21,629.20	100%
91	135158	Jan-12	Nov-14	76%	\$	297,438.40	\$	15,136.99	\$	15,136.99	100%
92	135166	Mar-12	Nov-14	75%	\$	1,568,597.28	\$	534,670.10	\$	534,670.10	100%
93	135170	Aug-12	Dec-14	65%	\$	1,504,425.76	\$	347,086.74	\$	347,086.74	100%
94	135182	Nov-11	Nov-14	78%	\$	34,380.18	\$	60,382.61	\$	60,382.61	100%
95	135260	Jun-13	Nov-14	51%	\$	51,030.00	\$	33,728.32	\$	33,728.32	100%
96	135586	Sep-11	Nov-14	78%	\$	6,300,003.40			\$	4,782,935.79	100%
97	135587	Sep-11	Nov-14	78%	\$	684,566.69	\$	691,734.98		691,734.98	100%
98	135909	Jan-12	Dec-19	27%	\$	-	\$	8,723.65		8,723.65	100%
99	135910	Jan-12	Dec-19	27%	\$	2,376,677.10	\$	17,080.50	\$	17,080.50	100%
100	136973	May-12	Nov-14	73%	\$	-	\$	(0.00)		(0.00)	
101	137772	Jun-12	Dec-14	67%	\$	14,159.01	\$	4,297.07		4,297.07	100%
102	137818	Jan-13	Nov-14	63%	\$	121,890.67	\$	156,010.42	\$	156,010.42	100%
103	137820	Jan-13	Nov-14	63%	\$	241,290.42	\$	194,249.16	\$	194,249.16	100%
104	137821	Jan-13	Nov-14	63%	\$	25,506.72	\$	58,499.00	\$	58,499.00	100%
105	137831	Jan-13	Nov-14	63%	\$	27,820.36	\$	27,416.80	\$	27,416.80	100%
106	137832	Jan-13	Nov-14	63%	\$	80,252.12	\$	40,332.45	\$	40,332.45	100%
107	137833	Jan-13	Nov-14	63%	\$	150,415.71	\$	123,492.50	\$	123,492.50	100%
108	137840	Jan-13	Nov-14	63%	\$	400,066.42	\$	236,558.40	\$	236,558.40	100%
109	137843	Jan-13	Nov-14	63%	\$	46,172.36	\$	150,153.08	\$	150,153.08	100%
110	137844	Jan-13	Nov-14	63%	\$	285,000.19	\$	247,935.31	\$	247,935.31	100%

		Date		Percent of							
Line			Estimated Project	Elapsed	(Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.		Completion Date	Time	`	Estimate		udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
111	137845	Jan-13	Nov-14	63%	\$	54,148.29	\$	65,692.95	\$	65,692.95	100%
112	137846	Jan-13	Dec-14	58%	\$	79,757.06	\$	11,398.54	\$	11,398.54	100%
113	137847	Jan-13	Nov-14	63%	\$	49,634.78	\$	57,053.17	\$	57,053.17	100%
114	137848	Jan-13	Nov-14	63%	\$	21,512.80	\$	31,004.13	\$	31,004.13	100%
115	137852	Jan-13	Nov-14	63%	\$	223,904.82	\$	249,995.70	\$	249,995.70	100%
116	137855	Jan-13	Nov-14	63%	\$	69,270.49	\$	66,810.09	\$	66,810.09	100%
117	137861	Jan-13	Nov-14	63%	\$	38,756.28	\$	103,889.68	\$	103,889.68	100%
118	137864	Jan-13	Nov-14	63%	\$	113,296.25	\$	106,999.11	\$	106,999.11	100%
119	137867	Jan-13	Nov-14	63%	\$	94,999.11	\$	207,297.78	\$	207,297.78	100%
120	137869	Jan-13	Nov-14	63%	\$	50,148.79	\$	29,108.01	\$	29,108.01	100%
121	137870	Jan-13	Nov-14	63%	\$	111,500.00	\$	130,658.30	\$	130,658.30	100%
122	137872	Jan-13	Nov-14	63%	\$	174,917.84	\$	221,683.83	\$	221,683.83	100%
123	137874	Jan-13	Nov-14	63%	\$	118,052.83	\$	59,178.29	\$	59,178.29	100%
124	137875	Jan-13	Nov-14	63%	\$	206,164.60	\$	150,635.39	\$	150,635.39	100%
125	137877	Jan-13	Nov-14	63%	\$	929,890.96	\$	916,607.34	\$	916,607.34	100%
126	137896	Jan-13	Nov-14	63%	\$	97,270.36	\$	101,474.03	\$	101,474.03	100%
127	137897	Jan-13	Nov-14	63%	\$	21,659.10	\$	86,013.01	\$	86,013.01	100%
128	137900	Jan-13	Nov-14	63%	\$	299,997.44	\$	208,187.91	\$	208,187.91	100%
129	137901	Jan-13	Nov-14	63%	\$	167,250.00	\$	105,187.78	\$	105,187.78	100%
130	137907	Jan-13	Nov-14	63%	\$	110,330.36	\$	750.91	\$	750.91	100%
131	137910	Jan-13	Nov-14	63%	\$	688,783.42	\$	2,494,792.86	\$	2,494,792.86	100%
132	137915	Jan-13	Nov-14	63%	\$	235,099.96	\$	258,896.63	\$	258,896.63	100%
133	137917	Jan-13	Nov-14	63%	\$	84,740.00	\$	89,149.41	\$	89,149.41	100%
134	137918	Jan-13	Nov-14	63%	\$	21,185.00	\$	15,449.45	\$	15,449.45	100%
135	137919	Jan-13	Nov-14	63%	\$	66,900.00	\$	65,219.54	\$	65,219.54	100%
136	137920	Jan-13	Nov-14	63%	\$	66,900.00	\$	65,219.54	\$	65,219.54	100%
137	137921	Jan-13	Nov-14	63%	\$	33,450.00	\$	31,647.95	\$	31,647.95	100%
138	137922	Jan-13	Nov-14	63%	\$	26,999.73	\$	52,127.73	\$	52,127.73	100%
139	137928	Jan-13	Dec-14	58%	\$	145,383.14	\$	116,703.88	\$	116,703.88	100%
140	137929	Jan-13	Dec-14	58%	\$	55,068.13	\$	36,548.65	\$	36,548.65	100%
141	137930	Jan-13	Nov-14	63%	\$	61,076.26	\$	94,497.80	\$	94,497.80	100%
142	137931	Jan-13	Dec-14	58%	\$	95,208.14	\$	108,289.24	\$	108,289.24	100%
143	137933	Jan-13	Nov-14	63%	\$	79,453.76	\$	37,924.55	\$	37,924.55	100%
144	137934	Jan-13	Nov-14	63%	\$	23,703.76	\$	62,061.65	\$	62,061.65	100%
145	137935	Jan-13	Nov-14	63%	\$	48,233.76	\$	40,771.24	\$	40,771.24	100%
146	137936	Jan-13	Dec-14	58%	\$	220,088.14	\$	123,577.93	\$	123,577.93	100%
147	137937	Jan-13	Nov-14	63%	\$	23,559.38	\$	30,673.60	\$	30,673.60	100%
148	137940	Jan-13	Nov-14	63%	\$	517,195.01	\$	21,396.94	\$	21,396.94	100%
149	137942	Jan-13	Nov-14	63%	\$	100,638.76	\$	101,244.08	\$	101,244.08	100%
150	137943	Jan-13	Nov-14	63%	\$	79,681.72	\$	93,078.81	\$	93,078.81	100%
151	137946	Jan-13	Nov-14	63%	\$	148,583.76		144,559.25		144,559.25	100%
152	137948	Jan-13	Dec-14	58%	\$	611,502.71	\$	116,614.30		116,614.30	100%
153	137949	Jan-13	Nov-14	63%	\$	290,804.26	\$	159,539.18		159,539.18	100%
154	137951	Jan-13	Nov-14	63%	\$	25,645.00	\$	24,967.93	\$	24,967.93	100%
155	137952	Jan-13	Nov-14	63%	\$	25,645.00	\$	5,453.57		5,453.57	100%
156	137953	Jan-13	Nov-14	63%	\$	15,052.50	\$	14,050.05	\$	14,050.05	100%
157	137954	Jan-13	Nov-14	63%	\$	200,031.00	\$	42,700.58	\$	42,700.58	100%
158	137991	Jan-13	Dec-14	58%	\$	710,000.65	\$	140,908.20		140,908.20	100%
159	138001	Oct-13	Jun-16	12%	\$	24,603.15	\$	80,313.55	\$	27,820.63	35%
160	138004	Jan-13	Nov-14	63%	\$	48,089.38	\$	40,954.40	\$	40,954.40	100%
161	138041	Jan-13	Nov-14	63%	\$	46,148.13	\$	(522.85)		(522.85)	
162	138042	Jan-13	Dec-14	58%	\$	200,275.71	\$	82,778.25		82,778.25	100%
163	138043	Jan-13	Nov-14	63%	\$	250,450.71	\$	49,262.46		49,262.46	100%
164	138047	Jan-13	Nov-14	63%	\$	47,676.26	\$	38,268.21		38,268.21	100%
165	138053	Jan-13	Nov-14	63%	\$	120,067.00	\$	103,773.93		103,773.93	100%
100	100000	Jul 13	1.07 11	0070	Ψ	120,007.00	Ψ	100,110.75	Ψ	100,110.70	100/0

		Date		Percent of							
Line			Estimated Project	Elapsed	C	Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.	-	Completion Date	Time		Estimate	В	udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
166	138055	Jan-13	Dec-14	58%	\$	74,928.00	\$	84,297.65	\$	84,297.65	100%
167	138057	Jan-13	Dec-14	58%	\$	69,018.50	\$	38,290.34	\$	38,290.34	100%
168	138058	Jan-13	Dec-14	58%	\$	74,036.00	\$	35,699.76	\$	35,699.76	100%
169	138059	Jan-13	Dec-14	58%	\$	100,015.50	\$	37,956.02	\$	37,956.02	100%
170	138065	Jan-13	Nov-14	63%	\$	30,105.00	\$	11,987.86	\$	11,987.86	100%
171	138183	Jan-13	Nov-14	63%	\$	7,875.00	\$	12,617.08	\$	12,617.08	100%
172	138189	Jan-13	Dec-14	58%	\$	5,250.00	\$	10,117.30	\$	10,117.30	100%
173	138191	Jan-13	Nov-14	63%	\$	6,300.00	\$	7,068.69	\$	7,068.69	100%
174	138193	Jan-13	Nov-14	63%	\$	10,500.00	\$	6,382.67	\$	6,382.67	100%
175	138198	Jan-14	Dec-14	16%	\$	21,000.00	\$	895.59	\$	895.59	100%
176	138243	Jul-12	Nov-14	71%	\$	100,000.00	\$	25,854.25	\$	25,854.25	100%
177	138286	Apr-12	Nov-14	73%	\$	70,122.50	\$	65,464.71	\$	65,464.71	100%
178	138291	Jan-13	Nov-14	63%	\$	157,500.68	\$	73,203.68	\$	73,203.68	100%
179	138294	Jan-13	Dec-14	58%	\$	56,699.44	\$	34,216.65	\$	34,216.65	100%
180	138335	Jan-13	Nov-14	63%	\$	10,500.00	\$	14,374.62	\$	14,374.62	100%
181	138337	Jan-13	Nov-14	63%	\$	43,050.00	\$	55,666.42	\$	55,666.42	100%
182	138373	Jan-13	Nov-14	63%	\$	10,500.00	\$	9,284.78	\$	9,284.78	100%
183	138374	Jan-13	Nov-14	63%	\$	6,300.00	\$	13,492.91	\$	13,492.91	100%
184	138512	Jul-12	Nov-14	70%	\$	58,195.78	\$	400,733.91	\$	400,733.91	100%
185	138531	Jan-14	Dec-14	16%	\$	58,800.00	\$	16,800.00	\$	16,800.00	100%
186	138614	Oct-12	Nov-14	68%	\$	20,328.00	\$	40,488.53	\$	40,488.53	100%
187	138669	Jun-12	Nov-14	72%	\$	76,807.58	\$	433,058.59	\$	433,058.59	100%
188	138675	Aug-12	Nov-14	70%	\$	11,781.41	\$	2 100 (02 54	\$	2 100 602 54	100%
189	138689	Aug-12	Nov-14	69%	\$	3,570,000.03	\$	2,188,693.54	\$	2,188,693.54	100%
190	138694	Aug-12	Nov-14	70%	\$	35,000.00	\$	76,717.25	\$	76,717.25	100%
191	138697	Aug-12	Nov-14	70%	\$	21,000.29	\$	21 590 22	\$	21 590 22	100%
192	138710	Jan-13	Dec-14	58%	\$	97,650.00	\$	31,580.33	\$	31,580.33	100%
193 194	138728	Aug-12	Nov-14 Nov-14	70% 67%	\$ \$	4,720.66	\$	4,181.34	\$ \$	4,181.34	100% 100%
	138863	Oct-12				6,663.45	\$	48,242.00		48,242.00	
195	138872 139003	Oct-12	Nov-14	67% 65%	\$ \$	42,585.90	\$ \$	42,585.90	\$ \$	42,585.90	100% 100%
196 197	139003	Dec-12	Nov-14 Nov-14	65%		530,142.53	э \$	680,750.24 458,389.89	\$	680,750.24	100%
197		Dec-12 Dec-12	Nov-14 Nov-14	64%	\$ \$	463,519.55	\$		\$	458,389.89	100%
198	139030 139039	Oct-12	Nov-14 Nov-14	68%	\$	775,269.54 0.73	э \$	923,109.00 117,194.66	\$	923,109.00 117,194.66	100%
200	139039	Jan-13	Nov-14 Nov-14	63%	\$	10,479.96	\$	9,255.90	\$	9,255.90	100%
201	139103	Jan-13	Nov-14 Nov-14	62%	э \$	18,929.19	\$	11,510.35	\$	11,510.35	100%
201	139120	Feb-13	Nov-14 Nov-14	61%	\$	36.23	\$	2,485.40	\$	2,485.40	100%
202	139170	Mar-13	Nov-14 Nov-14	59%	\$	1,219.68	\$	561.94	\$	561.94	100%
204	139503	Mar-13	Nov-14	58%	\$	8,500.15	\$	10,244.45	\$	10,244.45	100%
205	139503	Mar-13	Nov-14 Nov-14	58%	\$	69,377.34	\$	58,896.62	\$	58,896.62	100%
206	139560	Apr-13	Nov-14	57%	\$	221,228.28	\$	100,759.01	\$	100,759.01	100%
207	139654	Apr-13	Dec-14	52%	\$	221,220.20	\$	10,073.75	\$	10,073.75	100%
208	139754	May-13	Nov-14	54%	\$	69,615.00	\$	68,853.58	\$	68,853.58	100%
209	139784	May-13	Nov-14	54%	\$	172,639.62	\$	143,959.76	\$	143,959.76	100%
210	139943	May-13	Nov-14	53%	\$	14,417.58	\$	14,697.99	\$	14,697.99	100%
211	139961	May-13	Nov-14	53%	\$	40,161.97	\$	10,445.03	\$	10,445.03	100%
212	140148	May-13	Dec-14	47%	\$	235,874.43	\$	226,323.43	\$	226,323.43	100%
213	140240	Jul-13	Dec-14	44%	\$	23,625.00	\$	8,510.09	\$	8,510.09	100%
214	140369	Jun-13	Nov-14	51%	\$	195,724.88	\$	146,175.23	\$	146,175.23	100%
215	140373	Jun-13	Nov-14	51%	\$	17,220.19	\$	54,435.42	\$	54,435.42	100%
216	140381	Jun-13	Nov-14	51%	\$	966,943.30	\$	514,206.87	\$	514,206.87	100%
217	140387	Jun-13	Nov-14	51%	\$	3,953.25	\$	5,104.92	\$	5,104.92	100%
218	140408	Jun-13	Nov-14	50%	\$	33,845.86	\$	33,417.02	\$	33,417.02	100%
219	140497	Nov-13	Nov-14	33%	\$	3,004,447.05	\$	258,364.18	\$	258,364.18	100%
220	140563	Jan-14	Dec-15	8%	\$	91,999.70	\$	30,641.77	\$	30,641.77	100%
	1.0000	V 1 1	200 10	5 /0	Ψ	, 1,,,,,,	Ψ	55,011.77	Ψ	20,011.77	10070

-		Date		Percent of							-
Line			Estimated Project	Elapsed	c	Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.		Completion Date	Time		Estimate	B	Sudget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)	D	(G)		(H)	(I) = (H/G)
221	140567	Oct-13	Nov-14	33%	\$	22,038.31	\$	24,825.76	\$	24,825.76	100%
222	140578	Oct-13	Nov-14	38%	\$	65,104.76	\$	75,028.37	\$	75,028.37	100%
223	140583	Oct-13	Nov-14	33%	\$	12,200.21	\$	17,700.84	\$	17,700.84	100%
224	140588	Jul-13	Dec-14	44%	\$	727,442.05	\$	199,973.61	\$	199,973.61	100%
225	140600	Oct-13	Nov-14	33%	\$	19,074.89	\$	24,986.53	\$	24,986.53	100%
226	140863	Nov-13	Dec-14	28%	\$	128,066.01	\$	26,361.25	\$	26,361.25	100%
227	140803	Nov-13	Nov-14	33%	\$	62,037.51	\$	63,640.69	\$	63,640.69	100%
228	140873	Jan-13	Nov-14 Nov-14	63%	э \$	23,945.18	\$	15,767.78	\$	15,767.78	100%
229	141000	Oct-13	Nov-14	33%	\$	89,837.91	\$	72,284.50	\$	72,284.50	100%
230	141002	Oct-13	Nov-14	33%	\$	56,564.61	\$	53,881.90	\$	53,881.90	100%
231	141002	Jul-13	Dec-14	42%	\$	31,443.27	\$	5,839.14	\$	5,839.14	100%
232	141392	Jul-13	Dec-17	14%	\$	423,514.98	\$	229,518.84	\$	74,231.19	32%
233	141392	Sep-13	Nov-14	42%	\$	11,984.73	\$	14,721.41	\$	14,721.41	100%
234	142521	Aug-13	Nov-14	46%	\$	105,368.05	\$	105,368.05	\$	105,368.05	100%
235	142534	Aug-13	Nov-14	44%	\$	101,166.71	\$	101,166.71	\$	101,166.71	100%
236	142561	Aug-13	Nov-14	43%	\$	480.42	\$	480.42	\$	480.42	100%
237	142571	Aug-13 Aug-13	Nov-14	43%	\$	49,904.52	\$	49,904.52	\$	49,904.52	100%
238	142621	Aug-13	Nov-14	43%	\$	505.53	\$	505.53	\$	505.53	100%
239	142635	Sep-13	Nov-14	42%	\$	3,739.24	\$	3,739.24	\$	3,739.24	100%
240	142647	Sep-13	Nov-14	42%	\$	1,032.89	\$	1,032.89	\$	1,032.89	100%
241	142653	Jan-13	Nov-14 Nov-14	63%	\$	733.47	\$	733.47	\$	733.47	100%
241	142033	Sep-13	Nov-14 Nov-14	40%	э \$	55,913.76	\$	55,913.76	\$	55,913.76	100%
243	142741	Oct-13	Nov-14	38%	\$	172,891.47	\$	172,891.47	\$	172,891.47	100%
244	142741	Oct-13	Dec-14	31%	\$	510.94	\$	510.94	\$	510.94	100%
245	142771	Oct-13	Nov-14	38%	\$	45,469.81	\$	45,469.81	\$	45,469.81	100%
246	142771	Oct-13	Dec-14	29%	\$	2,167.36	\$	2,167.36	\$	2,167.36	100%
247	142798	Oct-13	Nov-14	35%	э \$	30,578.82	\$	30,578.82	\$	30,578.82	100%
248	142822	Oct-13	Nov-14	35%	\$	2,082.70	\$	2,082.70	\$	2,082.70	100%
249	142852	Oct-13	Nov-14 Nov-14	34%	\$	3,178.73	\$	3,178.73	\$	3,178.73	100%
250	142863	Oct-13	Nov-14 Nov-14	33%	\$	27,536.86	\$	27,536.86	\$	27,536.86	100%
251	142924	Nov-13	Nov-14	30%	\$	4,001.79	\$	4,001.79	\$	4,001.79	100%
252	142943	Nov-13	Nov-14	30%	\$	3.06	\$	3.06	\$	3.06	100%
253	142943	Nov-13	Nov-14 Nov-14	29%	\$	1,628.13	\$	1,628.13	\$	1,628.13	100%
254	143004	Dec-13	Nov-14	24%	\$	44,354.50	\$	44,354.50	\$	44,354.50	100%
255	143022	Dec-13	Dec-14	21%	\$	13,411.48	\$	13,411.48	\$	13,411.48	100%
256	143025	Dec-13	Nov-14	24%	\$	138,941.16	\$	138,941.16	\$	138,941.16	100%
257	143029	Dec-13	Nov-14	24%	\$	54,954.04	\$	54,954.04	\$	54,954.04	100%
258	143030	Dec-13	Nov-14	24%	\$	89,938.27	\$	89,938.27	\$	89,938.27	100%
259	143031	Dec-13	Nov-14	24%	\$	44,075.80	\$	44,075.80	\$	44,075.80	100%
260	143032	Dec-13	Nov-14	24%	\$	2,277.23	\$	2,277.23	\$	2,277.23	100%
261	143036	Dec-13	Nov-14	24%	\$	4,061.92	\$	4,061.92		4,061.92	100%
262	143037	Dec-13	Nov-14	23%	\$	6,511.40	\$	6,511.40		6,511.40	100%
263	143038	Dec-13	Nov-14	23%	\$	99,234.56	\$	99,234.56		99,234.56	100%
264	143040	Dec-13	Nov-14	23%	\$	82,667.00	\$	82,667.00	\$	82,667.00	100%
265	143041	Dec-13	Nov-14	23%	\$	39,733.35	\$	39,733.35	\$	39,733.35	100%
266	143045	Dec-13	Nov-14	23%	\$	51,847.01	\$	51,847.01	\$	51,847.01	100%
267	143046	Dec-13	Nov-14 Nov-14	23%	\$	34,332.39	\$	34,332.39	\$	34,332.39	100%
268	143047	Dec-13	Nov-14 Nov-14	23%	э \$	688.18	\$	688.18	\$	688.18	100%
269	143051	Dec-13	Nov-14	23%	\$	8,824.09	\$	8,824.09	\$	8,824.09	100%
270	143051	Dec-13	Nov-14 Nov-14	23%	э \$	32,351.25	\$	32,351.25	\$	32,351.25	100%
271	143134	Jan-14	Dec-14	15%	\$	186.24	\$	186.24	\$	186.24	100%
271	143134	Sep-12	Nov-14	68%	\$	20,757.65	\$	20,757.65	\$	20,757.65	100%
273	143220	Jan-14	Dec-14	8%	\$	7,960.93	\$	7,960.93	\$	7,960.93	100%
274	173333	Mar-14	Jan-14	22%	\$	7,900.93	\$	7,900.93	\$	(72,405.61)	
275	002LGE14	Sep-13	Dec-14	37%	\$	29,925.00	\$	14,931.76	\$	14,931.76	100%
413	002LGE14	2ch-12	Dec-14	3 / 70	Ф	49,943.00	Ф	14,931./0	Ф	14,931./0	100%

-		Date		Percent of							
Line			Estimated Project	Elapsed	(Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.		Completion Date	Time		Estimate		udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
276	015LGE14	Jan-14	Dec-14	16%	\$	5,249.99	\$	63.81	\$	63.81	100%
277	019LGE14	Aug-13	Dec-14	38%	\$	157,500.00	\$	57,726.22	\$	57,726.22	100%
278	046LGE14	Dec-13	Dec-14	19%	\$	1,664.04	\$	1,664.04	\$	1,664.04	100%
279	048LGE14	Jan-14	Dec-14	16%	\$	5,840.25	\$	5,840.25	\$	5,840.25	100%
280	053LGE14	Jan-14	Dec-14	16%	\$	447.92	\$	447.92	\$	447.92	100%
281	054LGE14	Jan-14	Nov-14	17%	\$	3,246.64	\$	3,246.64	\$	3,246.64	100%
282	055LGE14	Jan-14	Dec-14	13%	\$	18,795.69	\$	18,795.69	\$	18,795.69	100%
283	056LGE14	Jan-14	Dec-14	16%	\$	958.12	\$	958.12	\$	958.12	100%
284	057LGE14	Jan-14	Dec-14	16%	\$	1,452.12	\$	1,452.12	\$	1,452.12	100%
285	058LGE14	Jan-14	Dec-14	16%	\$	2,309.76	\$	2,309.76	\$	2,309.76	100%
286	060LGE14	Jan-14	Dec-14	16%	\$	438.95	\$	438.95	\$	438.95	100%
287	062LGE14	Jan-14	Dec-14	16%	\$	790.70	\$	790.70	\$	790.70	100%
288	063LGE14	Jan-14	Dec-14	16%	\$	516.78	\$	516.78	\$	516.78	100%
289	069LGE14	Jan-14	Dec-14	16%	\$	83.60	\$	83.60	\$	83.60	100%
290	070LGE14	Jan-14	Dec-14	16%	\$	911.47	\$	911.47	\$	911.47	100%
291	071LGE14	Jan-14	Dec-14	16%	\$	81.16	\$	81.16	\$	81.16	100%
292	073LGE14	Jan-14	Dec-14	16%	\$	695.10	\$	695.10	\$	695.10	100%
293	075LGE14	Jan-14	Dec-14	16%	\$	213.96	\$	213.96	\$	213.96	100%
294	076LGE14	Jan-14	Dec-14	16%	\$	1,060.87	\$	1,060.87	\$	1,060.87	100%
295	120LGE14	Jan-14	Dec-14	16%	\$	2,626.40	\$	2,626.40	\$	2,626.40	100%
296	130321LGE	Jan-13	Dec-15	39%	\$	397,091.99	\$	397,091.99	\$	197,592.05	50%
297	134687LGE	Aug-13	Nov-14	45%	\$	87,258.47	\$	66,591.25	\$	66,591.25	100%
298	135695LGE	Oct-11	Nov-14	78%	\$	51,888.34	\$	54,435.08	\$	54,435.08	100%
299	135697LGE	Oct-11	Nov-14	78%	\$	26,402.24	\$	28,867.05	\$	28,867.05	100%
300	135810LGE	Nov-11	Dec-14	73%	\$	13,341.69	\$	18,138.43	\$	18,138.43	100%
301	137819LGE	Sep-12	Dec-14	64%	\$	6,825.00	\$	8,770.51	\$	8,770.51	100%
302	137826LGE	Aug-13	Dec-14	41%	\$	17,325.00	\$	28,118.98	\$	28,118.98	100%
303	137842LGE	Apr-13	Nov-14	58%	\$	10,500.00	\$	37,156.48	\$	37,156.48	100%
304	137863LGE	Sep-13	Nov-14	40%	\$	52,500.00	\$	55,651.79	\$	55,651.79	100%
305	138281LGE	Jul-12	Nov-14	71%	\$	26,741.21	\$	29,836.45	\$	29,836.45	100%
306	138283LGE	Jul-12	Nov-14	71%	\$	25,819.09	\$	29,101.22	\$	29,101.22	100%
307	138443LGE	Jul-12	Nov-14	70%	\$	24,331.66	\$	25,146.53	\$	25,146.53	100%
308	138687LGE	Aug-12	Nov-14	70%	\$	23,052.75	\$	19,285.35	\$	19,285.35	100%
309	138823LGE	Oct-12	Nov-14	67%	\$	55,120.95	\$	55,120.95	\$	55,120.95	100%
310	138835LGE	Aug-12	Nov-14	69%	\$	18,629.97	\$	18,350.52	\$	18,350.52	100%
311	138854LGE	Oct-12	Nov-14	67%	\$	6,820.51	\$	7,075.87	\$	7,075.87	100%
312	138898LGE	Dec-12	Dec-15	40%	\$	275,433.93	\$	193,630.69	\$	193,630.69	100%
313	139029LGE	Dec-12	Nov-14	64%	\$	93.76	\$	1,312.00	\$	1,312.00	100%
314	139146LGE	Jan-13	Nov-14	62%	\$	5,250.03	\$	5,468.41	\$	5,468.41	100%
315	139205LGE	Apr-13	Nov-14	56%	\$	7,620.49	\$	9,181.17	\$	9,181.17	100%
316	139250LGE	Feb-13	Nov-14	60%	\$	3,281.25		1,704.49	\$	1,704.49	100%
317	139253LGE	Feb-13	Nov-14 Nov-14	60%	\$	22,730.91	\$	21,248.03		21,248.03	100% 100%
318	139579LGE	Apr-13		56%	\$	1,050.00 909.04	\$	222.22 909.04		222.22 909.04	
319	139679LGE	May-13	Nov-14	55%	\$		\$				100%
320	139738LGE	May-13	Nov-14	54% 54%	\$	410,883.31	\$	410,883.31	\$	410,883.31	100%
321	139933LGE	May-13	Nov-14	54% 46%	\$ \$	68,203.34	\$ \$	50,446.44	\$	50,446.44	100%
322 323	140316LGE 140354LGE	Aug-13 Jun-13	Nov-14 Nov-14	46% 51%	\$	28,812.00 3,885.00	\$ \$	16,156.71 664.20	\$ \$	16,156.71 664.20	100% 100%
323 324	140334LGE 140363LGE	Jun-13 Jun-13	Nov-14 Nov-14	51%	\$	7,350.00	э \$	3,411.92		3,411.92	100%
324	140363LGE 140922LGE	Jul-13 Jul-13	Nov-14 Nov-14	51% 48%	\$	7,350.00 5,915.57	\$ \$	3,411.92 11,134.92	\$	11,134.92	100%
326	141114LGE	Jul-13 Jul-13	Dec-14	42%	\$	13,125.00	\$	11,786.91	\$	11,786.91	100%
327	141114LGE 142497LGE	Aug-13	Dec-14 Dec-14	39%	\$	26,777.73	э \$	24,774.89	\$	24,774.89	100%
328	142497LGE 142539LGE	Aug-13 Aug-13	Nov-14	39% 44%	\$	8,097.26	\$	8,097.26		8,097.26	100%
329	142539LGE 142648LGE	Sep-13	Nov-14 Nov-14	44%	\$	920.03	э \$	920.03	\$	920.03	100%
330	142664LGE	Sep-13	Nov-14	41%	\$	894.71	\$	894.71	\$	894.71	100%
550	142004LGE	3eb-13	1101-14	→1 70	Φ	074./1	Φ	074./1	Ф	094./1	10070

		Date		Percent of							
Line			Estimated Project	Elapsed	(Original Budget		Most Recent		Total Project	Percent of Total
No.	Project No.		Completion Date	Time		Estimate Estimate		udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)	_	(G)		(H)	(I) = (H/G)
331	142683LGE	Sep-13	Nov-14	41%	\$	53,837.09	\$	53,837.09	\$	53,837.09	100%
332	142684LGE	Sep-13	Nov-14	42%	\$	94,426.31	\$	94,426.31	\$	94,426.31	100%
333	142687LGE	Sep-13	Nov-14	41%	\$	5,721.91	\$	5,721.91	\$	5,721.91	100%
334	142688LGE	Oct-13	Nov-14	38%	\$	6,817.79	\$	6,817.79	\$	6,817.79	100%
335	142721LGE	Sep-13	Nov-14	40%	\$	7,534.30	\$	7,534.30	\$	7,534.30	100%
336	142806LGE	Sep-13	Nov-14	42%	\$	2,828.93	\$	2,828.93	\$	2,828.93	100%
337	142818LGE	Oct-13	Nov-14	35%	\$	74,931.76	\$	74,931.76	\$	74,931.76	100%
338	142819LGE	Oct-13	Dec-14	31%	\$	17,512.22	\$	17,512.22	\$	17,512.22	100%
339	142823LGE	Oct-13	Nov-14	35%	\$	1,524.13	\$	1,524.13	\$	1,524.13	100%
340	142827LGE	Oct-13	Nov-14	35%	\$	23,104.68	\$	23,104.68	\$	23,104.68	100%
341	142831LGE	Oct-13	Dec-14	30%	\$	3,052.53	\$	3,052.53	\$	3,052.53	100%
342	142846LGE	Oct-13	Dec-14	30%	\$	23,749.57	\$	23,749.57	\$	23,749.57	100%
343	142888LGE	Nov-13	Nov-14	31%	\$	21,249.01	\$	21,249.01	\$	21,249.01	100%
344	142908LGE	Nov-13	Nov-14	31%	\$	19,995.13	\$	19,995.13	\$	19,995.13	100%
345	142912LGE	Nov-13	Nov-14	31%	\$	8,590.09	\$	8,590.09	\$	8,590.09	100%
346	142946LGE	Nov-13	Nov-14	30%	\$	8,133.61	\$	8,133.61	\$	8,133.61	100%
347	142956LGE	Nov-13	Nov-14	29%	\$	7,700.62	\$	7,700.62	\$	7,700.62	100%
348	142993LGE	Dec-13	Nov-14	25%	\$	2,384.60	\$	2,384.60	\$	2,384.60	100%
349	142997LGE	Dec-13	Nov-14	25%	\$	5,498.03	\$	5,498.03	\$	5,498.03	100%
350	143000LGE	Dec-13	Nov-14	24%	\$	33,002.68	\$	33,002.68	\$	33,002.68	100%
351	143005LGE	Dec-13	Nov-14	24%	\$	1,018.68	\$	1,018.68	\$	1,018.68	100%
352	143009LGE	Dec-13	Nov-14	24%	\$	6,441.02	\$	6,441.02	\$	6,441.02	100%
353	143012LGE	Dec-13	Nov-14	24%	\$	18,947.55	\$	18,947.55	\$	18,947.55	100%
354	143070LGE	Dec-13	Dec-15	10%	\$	3,259.32	\$	3,259.32	\$	3,259.32	100%
355	143075LGE	Dec-13	Nov-14	22%	\$	23,391.91	\$	23,391.91	\$	23,391.91	100%
356	143078LGE	Dec-13	Nov-14	22%	\$	4,653.38	\$	4,653.38	\$	4,653.38	100%
357	143086LGE	Dec-13	Nov-14	22%	\$	28,063.48	\$	28,063.48	\$	28,063.48	100%
358	202LGE14	Jan-14	Dec-14	16%	\$	711.39	\$	711.39	\$	711.39	100%
359	CBARE447	Jan-14	Dec-20	2%	\$	222,405.91	\$	6,326.32	\$	6,326.32	100%
360	CCAPAC451	Jul-13	Dec-16	19%	\$	552,577.44	\$	384,082.34	\$	20,520.43	5%
361	CCAPR460	Jan-13	Dec-15	39%	\$	199,639.80	\$	122,458.92	\$	122,458.92	100%
362	CCSO419	Jan-01	Dec-25	53%	\$	27,146,217.02	\$	8,457,092.00	\$	2,114,119.59	25%
363	CCSO421	Nov-12	Nov-27	9%	\$	684,427.51	\$	242,640.44	\$	38,972.19	16%
364	CCSO4485	Dec-12	Dec-19	17%	\$	470,814.72	\$	201,158.51	\$	60,633.03	30%
365	CDEFEQ447	Jan-14	Dec-25	1%	\$	214,778.73	\$	216,082.39	\$	8,127.34	4%
366	CDEFEQ448	Jan-14	Dec-16	5%	\$	243,940.72	\$	193,119.86	\$	16,783.05	9%
367	CGME406	Dec-12	Dec-25	9%	\$	2,654,763.60	\$	3,825,273.67	\$	1,811,941.41	47%
368	CGMTR134	Jan-13	Dec-19	17%	\$	10,034,813.92	\$	6,542,122.18	\$	2,456,994.48	38%
369	CHPSRV451	Jul-13	Jul-28	4%	\$	984,236.28	\$	626,502.44	\$	7,823.70	1%
370	CNBCS419	Jan-01	Dec-25	53%	\$	13,057,995.39	\$	5,872,397.20	\$	2,467,293.95	42%
371	CNBCS421	Nov-12	Nov-27	9%	\$	107,594.16		83,751.29		50,522.12	60%
372	CNBCS4485	Nov-12	Nov-27	9%	\$	107,083.60	\$	63,198.10		30,219.94	48%
373	CNBGS419	Jan-13	Dec-25	9%	\$	4,095,464.09	\$	5,339,933.64		1,973,795.93	37%
374	CNBGS421	Jan-13	Dec-14	58%	\$	75,997.90	\$	6,990.80		6,990.80	100%
	CNBRD341U	Jan-13	Dec-25	9%	\$	-	\$	532,854.02		532,854.02	100%
	CNBREG451	Jan-13	Dec-16	29%	\$	191,780.00	\$	267,146.86		94,889.81	36%
	CPBWK406G		Dec-25	9%	\$	2,862,369.37	\$	3,832,941.62		1,188,120.24	31%
378	CPIPE448	Jan-14	Dec-15	8%	\$	226,557.65	\$	763.29		763.29	100%
379	CRCST406G	Jan-13	Dec-25	9%	\$	253,049.62	\$	(8,304.59)		(211,421.09)	
380	CRCST419	Jan-01	Dec-25	53%	\$	(4.48)			\$	1,366.48	100%
381	CROTAR451	Jul-13	Dec-18	12%	\$	127,918.70	\$	127,918.70		1,825.67	1%
382	CSYSEN406	Jan-13	Dec-25	9%	\$	503,104.83	\$	722,183.73	\$	343,276.44	48%
383	CTBRD419	Jan-13	Dec-25	9%	\$	177,982.12	\$	332,225.05		190,385.19	57%
384	CTPD340	Jan-13	Dec-25	9%	\$	-	\$	51,540.42		51,540.42	100%
385	CTPD419	Jan-13	Dec-25	9%	\$	203,946.88	\$	292,917.46		124,240.45	42%
					-	,	-	. ,	-	,	, -

		Date		Percent of						
Line		Construction	Estimated Project	Elapsed	(Original Budget		Most Recent	Total Project	Percent of Total
No.	Project No.	Work Began	Completion Date	Time		Estimate	F	Budget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
386	CTPDC419	Jan-01	Dec-25	53%	\$	1.12	\$	9,734.01	\$ 9,734.01	100%
387	CTPDC421	Nov-12	Nov-27	9%	\$	1.11	\$	152.77	\$ 152.77	100%
388	DLSMR414	Jan-01	Dec-25	53%	\$	31,464,048.48	\$	29,984,863.09	\$ 10,399,190.15	35%
389	GASRSR414	Jan-14	Dec-25	1%	\$	101,076,928.25	\$	35,481,781.81	\$ 2,369,464.33	7%
390	GASRSR419	Jan-01	Dec-25	53%	\$	193,226,158.00	\$	16,558,867.16	\$ 16,558,867.16	100%
391	GME406	Jan-02	Dec-25	51%	\$	7,014,883.35	\$	11,541,570.13	\$ 11,541,570.13	100%
392	IT14LG200	Jan-14	Dec-14	16%	\$	2,008.21	\$	2,008.21	\$ 2,008.21	100%
393	L9-2010	Jan-10	Nov-14	86%	\$	-	\$	25,607.75	\$ 25,607.75	100%
394	L9-2011	Jan-11	Nov-14	82%	\$	251,925.61	\$	12,892.19	\$ 12,892.19	100%
395	L9-2012	Jan-12	Nov-14	76%	\$	-	\$	109.73	\$ 109.73	100%
396	LSMR414	Jan-01	Dec-25	53%	\$	68,333,776.06	\$	114,432,930.08	\$ 103,486,088.81	90%
397	NBGS419	Mar-01	Dec-25	52%	\$	5,270,276.32	\$	14,493,723.55	\$ 14,493,723.55	100%
398	NBGS421	Nov-01	Dec-14	94%	\$	509,045.27	\$	196,921.08	\$ 196,921.08	100%
399	NBGS422	Nov-01	Dec-25	51%	\$	256,492.20	\$	199,430.17	\$ 199,430.17	100%
400	NBSB341UG	Dec-01	Dec-25	51%	\$	-	\$	5,911,965.94	\$ 5,911,965.94	100%
401	PBWK406G	Jan-02	Dec-25	51%	\$	8,243,154.97	\$	4,356,238.48	\$ 4,356,238.48	100%
402	PMR414	Sep-01	Dec-25	51%	\$	11,903,639.96	\$	20,539,217.18	\$ 16,072,870.96	78%
403	RCST406G	Dec-01	Dec-25	51%	\$	227,175.71	\$	277,066.92	\$ 277,066.92	100%
404	RNTPD340	Mar-01	Dec-25	52%	\$	-	\$	142,044.56	\$ 142,044.56	100%
405	RNTPD419	Jul-01	Dec-25	52%	\$	-	\$	983,667.79	\$ 983,667.79	100%
406	RRCS419G	Feb-01	Dec-25	52%	\$	19,953,014.16	\$	20,639,079.62	\$ 17,803,166.25	86%
407	RRCS421	Jan-13	Dec-19	16%	\$	442,717.73	\$	178,032.35	\$ 10,664.29	6%
408	RRCS421G	Nov-01	Dec-14	94%	\$	345,420.37	\$	160,108.11	\$ 160,108.11	100%
409	SYSEN406G	Dec-02	Dec-25	49%	\$	3,561,128.06	\$	2,079,721.08	\$ 2,079,721.08	100%

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

Case No. 2014-00372

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. Louisville Gas and Electric Company does not capitalize interest on assets subject to the jurisdiction of the Kentucky Public Service Commission.

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

Case No. 2014-00372

Question No. 20

Responding Witness: Russel A. Hudson

Q-20. Provide, in the format provided in Schedule 20:

- a. An analysis of 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.
- b. An analysis of gross additions, retirements, and transfers for each major functional gas 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.

a-b 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 or to transfer an asset from utility plant-in-service to non-utility plant.

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

Case No. 2014-00372

Question No. 21

Responding Witness: Christopher M. Garrett

- Q-21. Provide the following information for each item of electric and gas 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.

Louisville Gas and Electric Company Plant Held for Future Use March 1, 2014

Description of Property	Location	Date Purchased	Cost	Estimated Date to be Placed in Service	Brief Description of Intended Use	Current Status of Project
Russell Corner - Tract No. D143	Eastside of US Hwy 42 North of KY Highway 53	23-Oct-79	\$ 28,633	2015-2019	138 KV Substation	Property Acquired
Mt. Washington - Tract No. D141	Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street	19-Sep-79	60,595	2015-2019	69 KV Substation	Property Acquired
River Bluff - Tract No. D142	U.S. Hwy 42 and River Bluff Road	23-Oct-79	56,140	2020-2023	69 KV Substation	Property Acquired
Kentucky Street - Tract No. D146	Northwest corner of Second and Kentucky Street	2-May-83	217,017	2021-2026	138 KV Substation	Property Acquired
Kentucky Street - Tract No. D146	Northwest corner of Second and Kentucky Street-Site Development	1-Jun-92	8,846	2021-2026	138 KV Substation	Property Acquired
Kentucky Street - Tract No. D146	Northwest corner of Second and Kentucky Street-Site Development - Fence	1-Jun-92	2,536	2021-2026	138 KV Substation	Property Acquired
Kentucky Street - Tract No. D146	Station Land - Site Development	1-Jun-92	9,967	2021-2026	138 KV Substation	Property Acquired
Kentucky Street - Tract No. D146	Station Equipment - Fence	1-Jun-92	9,212	2021-2026	138 KV Substation	Property Acquired
US 42 - Tract No. D152	5901 US Highway 42	31-Jan-00	253,321	2015-2018	69 KV Substation	Property Acquired
Tucker Station Distribution Substation	Blankenbaker Station Business Park - Tract 13	17-Dec-10	745,731	2015-2019	138 KV Substation	Property Acquired
7301 Distribution Drive at Riverport	Land - 7301 Distribution Drive at Riverport	13-Nov-12	839,535	2015-2019	Future Office and Storage	Property Acquired
7301 Distribution Drive at Riverport	Structures & Improvements - 7301 Distribution Drive at Riverport	13-Nov-12	2,772,653	2015-2019	Future Office and Storage	Property Acquired
Fegenbush Lane - Land Rights	General Electric (GE) Plant	1-May-12	519,009	2018 - 2023	138 KV - 12 KV Substation	Property Acquired
	Plant Held for Future Use	Total	\$ 5,523,196			

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

Case No. 2014-00372

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. Louisville Gas and Electric Company has no capitalized leases.

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

Case No. 2014-00372

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.

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

Case No. 2014-00372

Question No. 24

Responding Witness: Christopher M. Garrett

- Q-24. Provide the journal entries relating to the purchase of electric and gas 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. Differences between the Company and the Commission, arising out of original cost studies, were settled when the Public Service Commission of Kentucky, by order dated January 5, 1945, approved the proposal that the amounts classified in Plant Acquisition Adjustments at December 31, 1943 (\$6,500,062) be disposed of as follows:
 - a. \$1,563,967 to be charged to the Reserve for Depreciation in December 1944,
 - b. \$63.850 to be classified to Plant in Service in December 1944 and
 - c. \$4,872,245 to be amortized by deductions from income at the rate of \$325,200 per year beginning January 1, 1944. (Amortization was completed in 1958)

Since 1944 Louisville Gas and Electric Company has acquired no significant electric or gas utility plant as an operating unit or system by purchase, merger, consolidation, liquidation or otherwise.

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

Case No. 2014-00372

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.

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

Case No. 2014-00372

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.

Date	Total
	Company
	Amount
Jan 1, 2013	7,372,093.05
Jan 31, 2013	5,030,414.68
Feb 28, 2013	5,406,414.77
Mar 31, 2013	13,358,033.75
Apr 30, 2013	8,553,583.33
May 30, 2013	3,063,433.86
Jun 30, 2013	5,599,679.48
Jul 31, 2013	4,129,030.97
Aug 31, 2013	4,207,518.56
Sep 30, 2013	7,803,894.68
Oct 31, 2013	3,009,061.91
Nov 30, 2013	2,877,130.15
Dec 31, 2013	3,467,771.27
Jan 31, 2014	8,164,120.69
Feb 28, 2014	6,145,135.70
Mar 31, 2014	6,148,903.35
Apr 30, 2014	4,361,468.48
May 30, 2014	3,512,004.83
Jun 30, 2014	4,067,696.37
Jul 31, 2014	4,396,756.98
Aug 31, 2014	6,795,124.97
Sep 30, 2014	6,526,816.56
Oct 31, 2014	3,592,967.57

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

Case No. 2014-00372

Question No. 27

Responding Witness: Christopher M. Garrett

- Q-27. Provide separately for electric and gas operations 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.

Louisville Gas and Electric Company - Electric Customers Case No. 2014-00372 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
Residential Service	350,871	351,559	354,117	357,942
Volunteer Fire Department	1	1	2	6
General Service	42,116	42,937	44,142	44,349
Power Service	2,947	2,859	2,904	2,888
Time-of-Day Secondary Service	-	173	210	293
Industrial Time-of-Day	86	-	-	
Industrial Time-of-Day Primary Service	-	65	63	65
Commercial Time-of-Day	120	-	-	
Commercial Time-of-Day Primary Service	-	32	32	35
Retail Transmission Service	11	13	12	12
General Responsive Pricing	5	1	-	
Lighting Service ¹	19,737	12,401	13,932	14,112
Restricted Lighting Service ¹	-	7,048	9,241	8,103
Lighting Energy Service 1	146	186	178	171
Traffic Energy Service	889	901	902	905
Low Emission Vehicle	-	2	6	20
Special Contracts	3	3	3	3
Duplicate Customers ¹	(22,869)	(24,743)	(30,432)	(30,557)
Total	394,063	393,438	395,312	398,346

 $^{^{1}}$ = 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.

Attachment to Response to Question No. 27 Page 2 of 2 Garrett

Louisville Gas and Electric Company - Gas Customers Case No. 2014-00372 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
Residential Service	292,857	292,132	293,254	293,759
Volunteer Fire Department	4	3	3	3
Firm Commercial Service	25,486	25,587	25,486	24,563
Firm Industrial Service	207	204	226	247
As-Available Gas Service	14	13	12	7
Firm Transportation Service	78	82	83	82
Special Contracts	5	4	3	3
Total	318,651	318,025	319,067	318,664

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

Case No. 2014-00372

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 period 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 electric and gas 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.

Case No. 2014-00372

Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 440101 Electric Residential	No	vember	Decem	oer	January	February		March		April		May		June (2)		July		August	Si	eptember	(October		Total
DSM Revenues November 2013 - October 2014	\$	939	\$ 1	.218	(2) \$ 1.655	\$ 1.332	\$	991	\$	(1)	\$	1.403	\$	3.347	\$	1.860	\$	1.997	\$	1.561	\$	1.150	\$	18.681
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November 2012 - October 2013	\$	1,613	\$ 1	,056	\$ 938	\$ 1,732	\$	1,026	\$	1,147	\$	1,650	\$	1,417	\$	1,849	\$	1,875	\$	2,147	\$	868	\$	17,318
Increase			\$	162	\$ 717				\$	81			\$	1,930	\$	11	\$	122			\$	282	\$	1,363
(Decrease)	\$	(674)				\$ (400)	\$	(35)			\$	(247)							\$	(586)				
Account 440102 Electric Residential Energy Revenues (Non-Fuel)	No	vember	Decem	oer	January	February (12)		March		April		May		June		July		August	Si	eptember	(October		Total
November 2013 - October 2014	\$	15,057	\$ 19	645	\$ 22,357	\$ 17,622	\$	15,885	\$	11,904	\$	17,814	\$	22,818	\$	21,844	\$	23,871	\$	17,055	\$	12,483	\$	218,355
November 2012 - October 2013	\$	14,070	\$ 16	397	\$ 18,996	\$ 16,537	\$	16,870	\$	12,459	\$	17,319	\$	21,403	\$	23,784	\$	24,603	\$	17,987	\$	13,346	\$	213,771
Increase	\$	987	\$ 3	,248	\$ 3,361	\$ 1,085					\$	495	\$	1,415									\$	4,584
(Decrease)							\$	(985)	\$	(555)					\$	(1,940)	\$	(732)	\$	(932)	\$	(863)		
Account 440103 Electric Residential Energy Fuel Revenues	No	vember	Decem	oer	January	February		March		April		May		June		July (4)		August	Si	eptember	(October		Total
November 2013 - October 2014	\$	7,841	\$ 10	,042	\$ 11,652	\$ 9,182	\$	8,281	\$	6,189	\$	9,273	\$	11,885	\$	11,377	\$	12,438	\$	8,879	\$	6,490	\$	113,529
November 2012 - October 2013	\$	6,288	\$ 7	,335	\$ 8,062	\$ 6,982	\$	7,138	\$	5,267	\$	7,317	\$	10,463	\$	12,411	\$	12,818	\$	9,368	\$	6,942	\$	100,391
Increase	\$	1,553	\$ 2	,707	\$ 3,590	\$ 2,200	\$	1,143	\$	922	\$	1,956	\$	1,422									\$	13,138
(Decrease)			<u> </u>							•				•	\$	(1,034)	\$	(380)	\$	(489)	\$	(452)		

Case No. 2014-00372

Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

		,											
Account 440104 Electric Residential FAC Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August	September (3)	October (3)	Total
November 2013 - October 2014	\$ 11	\$ 614		<u> </u>		\-/		1	\-/	\$ 140	1	\$ (265)	\$ 3,892
November 2012 - October 2013	\$ 1,371	\$ 1,571	\$ 2,551	\$ 1,920	\$ 1,743	\$ 1,600	\$ 1,633	\$ 964	\$ 672	\$ (97)	\$ 184	\$ 848	\$ 14,960
Increase										\$ 237			
(Decrease)	\$ (1,360	\$ (957)	\$ (1,604)	\$ (1,452)	\$ (1,494)	\$ (757)	\$ (1,178)	\$ (896)	\$ (301)		\$ (193)	\$ (1,113)	\$ (11,068)
Account 440111 Electric 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	\$ 864	\$ 1,141		<u> </u>	\$ 690	\$ 832		\$ 1,164	\	\$ 1,562	1	\$ 1,551	\$ 13,130
November 2012 - October 2013	\$ 349	\$ 339	\$ 232	\$ 414	\$ 363	\$ 436	\$ 686	\$ 734	\$ 811	\$ 931	\$ 902	\$ 794	\$ 6,991
Increase	\$ 515	\$ 802	\$ 325	\$ 404	\$ 327	\$ 396	\$ 338	\$ 430	\$ 619	\$ 631	\$ 595	\$ 757	\$ 6,139
(Decrease)													
	1	1		1	1	1	1	1	1	1	1		
Account 440117 Electric Residential Energy ECR Revenues	November	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 20	\$ 279	\$ 572	\$ 458	\$ 420	\$ 306	\$ 457	\$ 586	\$ 561	\$ 613	\$ 438	\$ 318	\$ 5,028
November 2012 - October 2013	\$ 256	\$ 299	\$ 33	\$ 13	\$ 23	\$ 16	\$ 23	\$ 29	\$ 32	\$ 33	\$ 24	\$ 18	\$ 799
Increase			\$ 539	\$ 445	\$ 397	\$ 290	\$ 434	\$ 557	\$ 529	\$ 580	\$ 414	\$ 300	\$ 4,229
(Decrease)	\$ (236	\$ (20)											

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 440119 Electric Residential Customer Charge Revenues	Nove	mber	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	3,748	\$ 3,768	\$ 3,782	\$ 3,775	\$ 3,773	\$ 3,778	\$ 3,777	\$ 3,781	\$ 3,784	\$ 3,774	\$ 3,788	\$ 3,787	\$ 45,315
November 2012 - October 2013	\$	2,954	\$ 2,958	\$ 3,332	\$ 4,129	\$ 3,745	\$ 3,756	\$ 3,750	\$ 3,750	\$ 3,757	\$ 3,755	\$ 3,757	\$ 3,757	\$ 43,400
Increase	\$	794	\$ 810	\$ 450		\$ 28	\$ 22	\$ 27	\$ 31	\$ 27	\$ 19	\$ 31	\$ 30	\$ 1,915
(Decrease)					\$ (354)									
Account 442201 Electric Commercial DSM Revenues	Nove	mber	December	January (2)	February	March	April (1)	May	June (2)	July	August	September	October	Total
November 2013 - October 2014	\$	272	\$ 324	\$ 467	\$ 430	\$ 356	\$ 437	\$ 383	\$ 881	\$ 542	\$ 506	\$ 505	\$ 451	\$ 5,554
November 2012 - October 2013	\$	749	\$ 397	\$ 275	\$ 550	\$ 311	\$ 386	\$ 498	\$ 369	\$ 513	\$ 488	\$ 628	\$ 335	\$ 5,499
Increase				\$ 192		\$ 45	\$ 51		\$ 512	\$ 29	\$ 18		\$ 116	\$ 55
(Decrease)	\$	(477)	\$ (73)		\$ (120)			\$ (115)				\$ (123))	
Account 442202 Electric Commercial Energy Revenues (Non-Fuel)	Nove	mber	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	8,243	\$ 9,058	\$ 10,040	\$ 9,078	\$ 9,028	\$ 8,658	\$ 9,424	\$ 10,500	\$ 11,284	\$ 11,244	\$ 9,876	\$ 8,872	\$ 115,305
November 2012 - October 2013	\$	7,914	\$ 8,667	\$ 9,539	\$ 8,961	\$ 9,580	\$ 8,688	\$ 9,568	\$ 10,381	\$ 11,432	\$ 11,751	\$ 10,433	\$ 9,381	\$ 116,295
Increase	\$	329	\$ 391	\$ 501	\$ 117				\$ 119					
(Decrease)						\$ (552)	\$ (30)	\$ (144)		\$ (148)	\$ (507)	\$ (557)	\$ (509)	\$ (990)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 442203 Electric Commercial Energy Fuel Revenues	No	vember	Decemb	er	January	February		March	April	May	June	July (4)	August	S	September	(October	Total
November 2013 - October 2014	\$	7,248	\$ 7,6	68	\$ 8,887	\$ 7,845	5 \$	7,902	\$ 7,705	\$ 8,151	\$ 9,211	\$ 9,805	\$ 9,843	\$	8,738	\$	7,880	\$ 100,883
November 2012 - October 2013	\$	5,852	\$ 6,3	351	\$ 6,423	\$ 6,208	3 \$	6,477	\$ 6,098	\$ 6,693	\$ 8,298	\$ 10,112	\$ 10,026	\$	8,949	\$	8,196	\$ 89,683
Increase	\$	1,396	\$ 1,3	317	\$ 2,464	\$ 1,637	, \$	1,425	\$ 1,607	\$ 1,458	\$ 913							\$ 11,200
(Decrease)												\$ (307)	\$ (183)	\$	(211)	\$	(316)	
						1												
Account 442204 Electric Commercial	No	vember	Decemb	er	January	February		March	April	May	June	July	August	S	September	(October	Total
FAC Revenues		(3)	(3)		(3)	(3)	+	(3)	(3)	(3)	(3)	(3)	(3)		(3)		(3)	
November 2013 - October 2014	\$	(5)	\$	47	\$ 704	\$ 410	\$	281	\$ 955	\$ 284	\$ 17	\$ 366	\$ 96	\$	(16)	\$	(259)	\$ 3,380
November 2012 - October 2013	\$	1,209	\$ 1,3	868	\$ 2,049	\$ 1,691	\$	1,596	\$ 1,841	\$ 1,444	\$ 686	\$ 738	\$ (18)	\$	166	\$	834	\$ 13,604
Increase													\$ 114					
(Decrease)	\$	(1,214)	\$ (8	321)	\$ (1,345)	\$ (1,281) \$	(1,315)	\$ (886)	\$ (1,160)	\$ (669)	\$ (372)		\$	(182)	\$	(1,093)	\$ (10,224)
						1	_											
Account 442211 Electric Commercial ECR Revenues	No	vember (5)	Decemb	er	January (5)	February (5)		March (5)	April (5)	May (5)	June (5)	July (5)	August (5)	S	September (5)	(October (5)	Total
November 2013 - October 2014	\$	836	\$	399	\$ 370	\$ 577	, 4	646	\$ 946	\$ 992	\$ 885	\$ 1,220	\$ 1,255	\$	1,374	\$	1,758	\$ 11,758
November 2012 - October 2013	\$	300	\$ 2	279	\$ 213	\$ 288	3 \$	368	\$ 470	\$ 677	\$ 626	\$ 666	\$ 724	\$	847	\$	873	\$ 6,331
Increase	\$	536	\$	320	\$ 157	\$ 289	9	278	\$ 476	\$ 315	\$ 259	\$ 554	\$ 531	\$	527	\$	885	\$ 5,427
(Decrease)																		

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 442216 Electric Commercial Demand ECR Revenues	November	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 14	\$ 69	\$ 218	\$ 227	\$ 256	\$ 216	\$ 232	\$ 247	\$ 255	\$ 250	\$ 255	\$ 239	\$ 2,478
November 2012 - October 2013	\$ 133	3 \$ 133	\$ 58	\$ 6	\$ 36	\$ 36	\$ (60)	\$ 12	\$ 20	\$ 15	\$ 15	\$ 18	\$ 422
Increase			\$ 160	\$ 221	\$ 220	\$ 180	\$ 292	\$ 235	\$ 235	\$ 235	\$ 240	\$ 221	\$ 2,056
(Decrease)	\$ (119	9) \$ (64)										
Account 442217 Electric Commercial Energy ECR Revenues	November	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 9	\$ 45	\$ 182	\$ 190	\$ 223	\$ 159	\$ 178	\$ 196	\$ 216	\$ 211	\$ 187	\$ 163	\$ 1,959
November 2012 - October 2013	\$ 107	\$ 118	\$ 18	\$ 3	\$ 10	\$ 9	\$ 10	\$ 9	\$ 13	\$ 8	\$ 10	\$ 10	\$ 325
Increase			\$ 164	\$ 187	\$ 213	\$ 150	\$ 168	\$ 187	\$ 203	\$ 203	\$ 177	\$ 153	\$ 1,634
(Decrease)	\$ (98	3) \$ (73)										
Account 442218 Electric Commercial Demand Charge Revenues	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 6,135	\$ 6,141	\$ 6,684	\$ 6,425	\$ 6,250	\$ 6,821	\$ 7,095	\$ 7,926	\$ 8,166	\$ 7,972	\$ 7,706	\$ 6,699	\$ 84,020
November 2012 - October 2013	\$ 5,515	5 \$ 5,491	\$ 5,921	\$ 5,491	\$ 5,833	\$ 6,071	\$ 7,566	\$ 7,674	\$ 7,829	\$ 7,866	\$ 7,463	\$ 6,760	\$ 79,480
Increase	\$ 620	\$ 650	\$ 763	\$ 934	\$ 417	\$ 750		\$ 252	\$ 337	\$ 106	\$ 243		\$ 4,540
(Decrease)							\$ (471))				\$ (61)	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 442219 Electric Commercial Customer Charge Revenues	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 1,282	\$ 1,287	\$ 1,291	\$ 1,292	\$ 1,293	\$ 1,470	\$ 1,272	\$ 1,298	\$ 1,313	\$ 1,312	\$ 1,322	\$ 1,319	\$ 15,751
November 2012 - October 2013	\$ 1,160	\$ 1,167	\$ 738	\$ 1,787	\$ 1,287	\$ 1,280	\$ 1,273	\$ 1,286	\$ 1,277	\$ 1,280	\$ 1,284	\$ 1,286	\$ 15,105
Increase	\$ 122	\$ 120	\$ 553		\$ 6	\$ 190		\$ 12	\$ 36	\$ 32	\$ 38	\$ 33	\$ 646
(Decrease)				\$ (495)			\$ (1))					
	ı	1		ı		1	ı	1				1	
Account 442301 Electric Industrial DSM Revenues	November	December	January (2)	February	March	April (1)	May	June (2)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 4	\$ 2	\$ 1	\$ (4)	\$ 1	\$ 1	\$ 10
November 2012 - October 2013	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 1	\$ (26)	\$ 2	\$ (7)	\$ (20)
Increase							\$ 2	\$ 1		\$ 22		\$ 8	\$ 30
(Decrease)	\$ (2)										\$ (1)		
Account 442302 Electric Industrial Energy Revenues (Non-Fuel)	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 2,051	\$ 2,130	\$ 1,959	\$ 1,868	\$ 2,056	\$ 2,196	\$ 2,338	\$ 2,282	\$ 2,396	\$ 2,423	\$ 2,221	\$ 2,158	\$ 26,078
November 2012 - October 2013	\$ 1,646	\$ 1,661	\$ 2,829	\$ 802	\$ 3,622	\$ 101	\$ 2,248	\$ 2,241	\$ 1,916	\$ 2,452	\$ 2,127	\$ 2,227	\$ 23,872
Increase	\$ 405	\$ 469		\$ 1,066		\$ 2,095	\$ 90	\$ 41	\$ 480		\$ 94		\$ 2,206
(Decrease)			\$ (870)		\$ (1,566)					\$ (29)		\$ (69)	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 442303 Electric Industrial Energy Fuel Revenues	No	vember	Decemb	er	January	February		March	April	May	June	July (4)	August	Se	eptember	(October	Total
November 2013 - October 2014	\$	5,941	\$ 5,	639	\$ 5,618	\$ 5,390	\$	5,908	\$ 6,346	\$ 6,765	\$ 6,561	\$ 6,869	\$ 6,949	\$	6,363	\$	6,204	\$ 74,553
November 2012 - October 2013	\$	4,603	\$ 4,	953	\$ 4,770	\$ 3,967	\$	4,810	\$ 5,035	\$ 5,416	\$ 5,823	\$ 6,481	\$ 7,082	\$	6,132	\$	6,409	\$ 65,481
Increase	\$	1,338	\$	686	\$ 848	\$ 1,423	\$	1,098	\$ 1,311	\$ 1,349	\$ 738	\$ 388		\$	231			\$ 9,072
(Decrease)													\$ (133)			\$	(205)	
	1						_											
Account 442304 Electric Industrial	No	vember	Decemb	er	January	February		March	April	May	June	July	August	Se	eptember	(October	Total
FAC Revenues	_	(3)	(3)		(3)	(3)	<u> </u>	(3)	(3)	(3)	(3)	(3)	(3)		(3)		(3)	
November 2013 - October 2014	\$	59	\$	326	\$ 398	\$ 294	\$	309	\$ 634	\$ 328	\$ 216	\$ 224	\$ 133	\$	(36)	\$	(198)	\$ 2,687
November 2012 - October 2013	\$	1,042	\$ 1,	000	\$ 1,339	\$ 1,099	\$	1,519	\$ 1,133	\$ 1,256	\$ 656	\$ 341	\$ 142	\$	140	\$	615	\$ 10,282
Increase																		
(Decrease)	\$	(983)	\$ (674)	\$ (941)	\$ (805)	\$	(1,210)	\$ (499)	\$ (928)	\$ (440)	\$ (117)	\$ (9)	\$	(176)	\$	(813)	\$ (7,595)
						1												
Account 442311 Electric Industrial ECR Revenues	No	vember (5)	Decemb	er	January (5)	February (5)		March (5)	April (5)	May (5)	June (5)	July (5)	August (5)	Se	eptember (5)	(October (5)	Total
November 2013 - October 2014	\$	399	\$	380	\$ 118	\$ 295	\$	306	\$ 436	\$ 439	\$ 378	\$ 481	\$ 520	\$	662	\$	949	\$ 5,363
November 2012 - October 2013	\$	80	\$	136	\$ 85	\$ 117	\$	211	\$ 191	\$ 309	\$ 278	\$ 261	\$ 309	\$	295	\$	483	\$ 2,755
Increase	\$	319	\$	244	\$ 33	\$ 178	\$	95	\$ 245	\$ 130	\$ 100	\$ 220	\$ 211	\$	367	\$	466	\$ 2,608
(Decrease)																		

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 442316 Electric Industrial Demand ECR Revenues	Nover	mber	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	15	\$ 132	\$ 152	\$ 212	\$ 100	\$ 196	\$ 216	\$ 227	\$ 206	\$ 211	\$ 251	\$ 255	\$ 2,173
November 2012 - October 2013	\$	94	\$ 128	\$ 64	\$ 96	\$ 76	\$ 107	\$ (222)	\$ 16	\$ 17	\$ 17	\$ 13	\$ 17	\$ 423
Increase			\$ 4	\$ 88	\$ 116	\$ 24	\$ 89	\$ 438	\$ 211	\$ 189	\$ 194	\$ 238	\$ 238	\$ 1,750
(Decrease)	\$	(79)												
Account 442317 Electric Industrial Energy ECR Revenues	Nover	mber	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	-	\$ 23	\$ (2)	\$ (1)	\$ (18)	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 15
November 2012 - October 2013	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 1	\$ 3
Increase			\$ 23				\$ 1	\$ 2	\$ 2	\$ 2		\$ 2	\$ 1	\$ 12
(Decrease)				\$ (2)	\$ (1)	\$ (18)								
		-												
Account 442318 Electric Industrial Demand Charge Revenues	Nover	mber	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	5,540	\$ 5,593	\$ 5,337	\$ 5,364	\$ 5,268	\$ 5,458	\$ 6,028	\$ 6,029	\$ 6,026	\$ 6,128	\$ 6,074	\$ 5,797	\$ 68,642
November 2012 - October 2013	\$	4,786	\$ 4,767	\$ 4,258	\$ 5,978	\$ 4,867	\$ 5,629	\$ 6,349	\$ 6,169	\$ 6,320	\$ 6,285	\$ 6,215	\$ 5,820	\$ 67,443
Increase	\$	754	\$ 826	\$ 1,079		\$ 401								\$ 1,199
(Decrease)					\$ (614)		\$ (171)	\$ (321)	\$ (140)	\$ (294)	\$ (157)	\$ (141) \$ (23)	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 442319 Electric Industrial Customer Charge Revenues	No	vember	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	60	\$ 60	\$ 61	\$ 60	\$ 59	\$ 59	\$ 64	\$ 60	\$ 60	\$ 61	\$ 61	\$ 63	\$ 728
November 2012 - October 2013	\$	58	\$ 59	\$ 58	\$ 56	\$ 60	\$ 58	\$ 58	\$ 60	\$ 59	\$ 59	\$ 59	\$ 60	\$ 704
Increase	\$	2	\$ 1	\$ 3	\$ 4		\$ 1	\$ 6		\$ 1	\$ 2	\$ 2	\$ 3	\$ 24
(Decrease)						\$ (1)								
Account 444102 Electric Street Lighting Energy Revenues (Non-Fuel)	No	vember	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	207	\$ 159	\$ 166	\$ 133	\$ 199	\$ 180	\$ 202	\$ 136	\$ 45	\$ 210	\$ 192	\$ 207	\$ 2,036
November 2012 - October 2013	\$	150	\$ 154	\$ 30	\$ 267	\$ 220	\$ 182	\$ 234	\$ 154	\$ 140	\$ 229	\$ 196	\$ 236	\$ 2,192
Increase	\$	57	\$ 5	\$ 136										
(Decrease)					\$ (134)	\$ (21)	\$ (2)	\$ (32)	\$ (18)	\$ (95)	\$ (19)	\$ (4)	\$ (29)	\$ (156)
Account 444103 Electric Street Lighting Energy Fuel Revenues	No	vember	December	January	February	March	April	May	June	July (4)	August	September	October	Total
November 2013 - October 2014	\$	53	\$ 49	\$ 54	\$ 35	\$ 39	\$ 40	\$ 41	\$ 20	\$ 6	\$ 39	\$ 40	\$ 49	\$ 465
November 2012 - October 2013	\$	42	\$ 47	\$ 25	\$ 33	\$ 35	\$ 29	\$ 36	\$ 28	\$ 36	\$ 46	\$ 44	\$ 57	\$ 458
Increase	\$	11	\$ 2	\$ 29	\$ 2	\$ 4	\$ 11	\$ 5						\$ 7
(Decrease)									\$ (8)	\$ (30)	\$ (7)	\$ (4)	\$ (8)	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

			Т		l .	1	Т		Т		Г		Т		Г		Г		Т			
Account 444104 Electric Street Lighting	N	ovember		December	January	February		March		April		May		June		July		August		September	October	Total
FAC Revenues		(3)		(3)	(3)	(3)		(3)		(3)		(3)		(3)		(3)		(3)		(3)	(3)	
November 2013 - October 2014	\$	(1)	\$	4	\$ 7	\$ 3	\$	-	\$	5	\$	5	\$	(4)	\$	-	\$	-	\$	5 1	\$ (1)	\$ 19
November 2012 - October 2013	\$	6	\$	7	\$ 10	\$ 9	\$	9	\$	9	\$	6	\$	1	\$	-	\$	(3)	\$	(1)	\$ 7	\$ 60
Increase																	\$	3	\$	3 2		
(Decrease)	\$	(7)) \$	(3)	\$ (3)	\$ (6)	\$	(9)	\$	(4)	\$	(1)	\$	(5)							\$ (8)	\$ (41)
					ı	1			1				_									
Account 444111 Electric Street Lighting	N	ovember		December	January	February		March		April		May		June		July		August		September	October	Total
ECR Revenues		(5)	<u> </u>	(5)	(5)	(5)	<u> </u>	(5)	<u> </u>	(5)	<u> </u>	(5)	<u> </u>	(5)		(5)	<u> </u>	(5)	<u> </u>	(5)	(5)	
November 2013 - October 2014	\$	10	\$	9	\$ (2)	\$ 1	\$	6	\$	11	\$	8	\$	5	\$	3	\$	9	\$	12	\$ 19	\$ 91
November 2012 - October 2013	\$	4	\$	3	\$ 1	\$ 4	\$	5	\$	6	\$	9	\$	5	\$	3	\$	5	\$	8	\$ 11	\$ 64
Increase	\$	6	\$	6			\$	1	\$	5							\$	4	\$	5 4	\$ 8	\$ 27
(Decrease)					\$ (3)	\$ (3)					\$	(1))									
			_		ı	1	_		_		_				_		_		_			
Account 444117 Electric Street Lighting Energy ECR Revenues	N	ovember		December	January (6)	February		March		April		May		June		July		August		September	October	Total
November 2013 - October 2014	\$	-	\$	1	\$ 1	\$ 5	\$	4	\$	4	\$	5	\$	3	\$	4	\$	3	\$	5 4	\$ 2	\$ 36
November 2012 - October 2013	\$	2	\$	2	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 3	\$ 7
Increase					\$ 1	\$ 5	\$	4	\$	4	\$	5	\$	3	\$	4	\$	3	\$	5 4		\$ 29
(Decrease)	\$	(2)) \$	(1)																	\$ (1)	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 444119 Electric Street Lighting Customer Charge Revenues	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ (1)	\$ 32
November 2012 - October 2013	\$ 3	\$ 3	\$ 3	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ (1)	\$ 31
Increase				\$ 1									\$ 1
(Decrease)													
Account 445101 Electric Public Authority DSM Revenues	November	December	January (2)	February	March	April (1)	May	June (2)	July	August	September	October	Total
November 2013 - October 2014	\$ 38	\$ 41	\$ 60	\$ 58	\$ 54	\$ 56	\$ 53	\$ 124	\$ 64	\$ 65	\$ 78	\$ 64	\$ 755
November 2012 - October 2013	\$ 88	\$ 46	\$ 74	\$ 51	\$ 44	\$ 38	\$ 73	\$ 55	\$ 68	\$ 63	\$ 93	\$ 62	\$ 755
Increase				\$ 7	\$ 10	\$ 18		\$ 69		\$ 2		\$ 2	
(Decrease)	\$ (50) \$ (5) \$ (14)				\$ (20))	\$ (4)		\$ (15)		
Account 445102 Electric Public Authority Energy Revenues (Non-Fuel)	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 1,734	\$ 1,844	\$ 1,919	\$ 1,799	\$ 1,901	\$ 1,802	\$ 2,012	\$ 2,103	\$ 1,978	\$ 2,184	\$ 1,990	\$ 1,871	\$ 23,137
November 2012 - October 2013	\$ 1,623	\$ 2,238	\$ 3,121	\$ 225	\$ 2,039	\$ 769	\$ 1,827	\$ 1,996	\$ 2,012	\$ 2,162	\$ 2,063	\$ 2,104	\$ 22,179
Increase	\$ 111			\$ 1,574		\$ 1,033	\$ 185	\$ 107		\$ 22			\$ 958
(Decrease)		\$ (394	\$ (1,202)		\$ (138))			\$ (34)		\$ (73)	\$ (233)	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 445103 Electric Public Authority Energy Fuel Revenues	No	vember	December	Jar	nuary	February	March		April		May		June		July (4)		August	Se	eptember	0	ctober		Total
November 2013 - October 2014	\$	2,292	\$ 2,45	7 \$	2,588	\$ 2,426	\$ 2,4	38	\$ 2,318	\$	2,783	\$	2,857	\$	2,812	\$	3,031	\$	2,733	\$	2,521	\$	31,306
November 2012 - October 2013	\$	1,830	\$ 2,02	7 \$	1,826	\$ 2,031	\$ 2,0	67	\$ 1,957	\$	2,083	\$	2,375	\$	2,987	\$	2,676	\$	2,991	\$	2,634	\$	27,484
Increase	\$	462	\$ 43	0 \$	762	\$ 395	\$ 4	21 :	\$ 361	\$	700	\$	482			\$	355					\$	3,822
(Decrease)														\$	(175)			\$	(258)	\$	(113)		
			1	1		'						_										=	
Account 445104 Electric Public Authority FAC Revenues	No	vember	December		nuary	February (3)	March		April (3)		May (3)		June (3)		July (3)		August	Se	eptember (3)	0	ctober		Total
November 2013 - October 2014	\$			4 \$	172		\-/	23 ;		Ф	118	¢	90	\$	138	\$	\-\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$	(3)	•	(56)	•	1.141
	1	-				•				Ė		Ė		·		Ė		·			(/		,
November 2012 - October 2013	\$	472	\$ 50	3 \$	406	\$ 662	\$ 5	40 3	\$ 435	\$	490	\$	268	\$	188	\$	2	\$	108	\$	262	\$	4,336
Increase																\$	25						
(Decrease)	\$	(459)	\$ (34	9) \$	(234)	\$ (533)	\$ (4	17)	\$ (187)	\$	(372)	\$	(178)	\$	(50)			\$	(123)	\$	(318)	\$	(3,195)
						ı				1						1		1				_	
Account 445111 Electric Public Authority ECR Revenues	No	vember (5)	December (5)		nuary (5)	February (5)	March (5)		April (5)		May (5)		June (5)		July (5)		August (5)	Se	eptember (5)	0	ctober (5)		Total
November 2013 - October 2014	\$	256	\$ 2	0 \$	80	\$ 187	\$ 1	62	\$ 246	\$	254	\$	207	\$	282	\$	305	\$	402	\$	459	\$	3,050
November 2012 - October 2013	\$	86	\$ 7	8 \$	47	\$ 52	\$ 1	11 :	\$ 98	\$	172	\$	157	\$	149	\$	171	\$	213	\$	255	\$	1,589
Increase	\$	170	\$ 13	2 \$	33	\$ 135	\$	51 :	\$ 148	\$	82	\$	50	\$	133	\$	134	\$	189	\$	204	\$	1,461
(Decrease)																							

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 445116 Electric Public Authority Demand ECR Revenues	No	vember	Dece	ember	January (6)	February	March		April	May	June	July	August	Si	eptember	0	ctober	Total
November 2013 - October 2014	\$	6	\$	21	\$ 64	\$ 100	\$ 83	\$	78	\$ 105	\$ 92	\$ 97	\$ 87	\$	117	\$	91	\$ 941
November 2012 - October 2013	\$	45	\$	52	\$ (8)	\$ 22	\$ 7	\$	11	\$ (13)	\$ 6	\$ 6	\$ 3	\$	13	\$	6	\$ 150
Increase					\$ 72	\$ 78	\$ 76	\$	67	\$ 118	\$ 86	\$ 91	\$ 84	\$	104	\$	85	\$ 791
(Decrease)	\$	(39)	\$	(31)														
Account 445117 Electric Public Authority Energy ECR Revenues	No	vember	Dece	ember	January (6)	February	March		April	May	June	July	August	S	eptember	0	ctober	Total
November 2013 - October 2014	\$	1	\$	1	\$ 17	\$ 31	\$ 31	\$	22	\$ 23	\$ 25	\$ 24	\$ 24	\$	25	\$	25	\$ 249
November 2012 - October 2013	\$	12	\$	17	\$ 3	\$ (3)	\$ 1	\$	1	\$ 1	\$ 1	\$ 1	\$ -	\$	2	\$	2	\$ 38
Increase					\$ 14	\$ 34	\$ 30	\$	21	\$ 22	\$ 24	\$ 23	\$ 24	\$	23	\$	23	\$ 211
(Decrease)	\$	(11)	\$	(16)														
	1																	
Account 445118 Electric Public Authority Demand Charge Revenues	No	vember	Dece	ember	January	February (12)	March		April	May	June	July	August	S	eptember	Ō	ctober	Total
November 2013 - October 2014	\$	2,487	\$	2,411	\$ 2,348	\$ 2,361	\$ 2,406	\$	2,476	\$ 3,100	\$ 3,193	\$ 3,097	\$ 2,782	\$	3,136	\$	2,698	\$ 32,495
November 2012 - October 2013	\$	2,343	\$	2,286	\$ 164	\$ 3,958	\$ 1,678	\$	2,522	\$ 2,787	\$ 3,014	\$ 2,987	\$ 2,746	\$	3,448	\$	2,805	\$ 30,738
Increase	\$	144	\$	125	\$ 2,184		\$ 728	3		\$ 313	\$ 179	\$ 110	\$ 36					\$ 1,757
(Decrease)						\$ (1,597)		\$	(46)					\$	(312)	\$	(107)	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 445119 Electric Public Authority Customer Charge Revenues	Nov	vember	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	102	\$ 101	\$ 103	\$ 102	\$ 102	\$ 99	\$ 105	\$ 105	\$ 10	8 \$ 101	\$ 101	\$ 101	\$ 1,230
November 2012 - October 2013	\$	87	\$ 92	\$ 93	\$ 106	\$ 106	\$ 99	\$ 101	\$ 102	! \$ 10	2 \$ 96	\$ 112	\$ 104	\$ 1,200
Increase	\$	15	\$ 9	\$ 10				\$ 4	\$ 3	\$	6 \$ 5			\$ 30
(Decrease)					\$ (4)	\$ (4)						\$ (11)	\$ (3)	
				1	1		1	1	•			1		
Account 447005 Intercompany Sales for Resale	Nov	vember	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	14	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ 49	\$ 40	\$ 2	6 \$ 47	\$ 42	\$ 80	\$ 372
November 2012 - October 2013	\$	-	\$ 6	\$ 8	\$ -	\$ 5	\$ 1	\$ 21	\$ 37	\$ 12	0 \$ 3	\$ -	\$ 233	\$ 434
Increase	\$	14	\$ 68					\$ 28	\$ \$ 3	;	\$ 44	\$ 42		
(Decrease)				\$ (8)		\$ (5)	\$ (1)			\$ (9	4)		\$ (153)	\$ (62)
				1	1		ı	1	•	1	•	1		
Account 447006 Intercompany Sales Native Load	Nov	vember	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	5,978	\$ 5,684	\$ 13,354	\$ 11,632	\$ 11,933	\$ 11,540	\$ 7,889	\$ 4,205	\$ 4,54	1 \$ 4,153	\$ 3,861	\$ 3,050	\$ 87,820
November 2012 - October 2013	\$	9,858	\$ 8,477	\$ 8,144	\$ 7,894	\$ 5,108	\$ 5,362	\$ 4,568	\$ 3,239	\$ 4,08	3 \$ 3,740	\$ 3,217	\$ 1,654	\$ 65,344
Increase				\$ 5,210	\$ 3,738	\$ 6,825	\$ 6,178	\$ 3,321	\$ 966	\$ 45	8 \$ 413	\$ 644	\$ 1,396	\$ 22,476
(Decrease)	\$	(3,880)	\$ (2,793)										

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 447050 Sales for Resale - Energy	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 1,215	\$ 3,676	\$ 9,969	\$ 4,932	\$ 4,282	\$ 71	\$ 2,471	\$ 2,214	\$ 494	\$ 1,431	\$ 1,702	\$ 1,188	\$ 33,645
November 2012 - October 2013	\$ 3,034	\$ 797	\$ 2,507	\$ 968	\$ 454	\$ 551	\$ 2,875	\$ 2,143	\$ 2,316	\$ 945	\$ 590	\$ 1,154	\$ 18,334
Increase		\$ 2,879	\$ 7,462	\$ 3,964	\$ 3,828			\$ 71		\$ 486	\$ 1,112	\$ 34	\$ 15,311
(Decrease)	\$ (1,819)					\$ (480)	\$ (404))	\$ (1,822)				
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	\$ 107	\$ 126	\$ 176	\$ 283	\$ 196	\$ 156	\$ 112	\$ 164	\$ 286	\$ 330	\$ 190	\$ 273	\$ 2,399
November 2012 - October 2013	\$ 386	\$ 376	\$ 233	\$ 218	\$ 171	\$ 170	\$ 149	\$ 147	\$ 279	\$ 362	\$ 214	\$ 253	\$ 2,958
Increase				\$ 65	\$ 25			\$ 17	\$ 7			\$ 20	
(Decrease)	\$ (279)	\$ (250)	\$ (57)			\$ (14)	\$ (37))		\$ (32)	\$ (24)		\$ (559)
Account 451001 Reconnect Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 116	\$ 78	\$ 66	\$ 83	\$ 161	\$ 160	\$ 141	\$ 132	\$ 111	\$ 140	\$ 126	\$ 148	\$ 1,462
November 2012 - October 2013	\$ 128	\$ 81	\$ 79	\$ 97	\$ 154	\$ 173	\$ 159	\$ 141	\$ 131	\$ 158	\$ 141	\$ 158	\$ 1,600
Increase					\$ 7								
(Decrease)	\$ (12)	\$ (3)	\$ (13)	\$ (14)		\$ (13)	\$ (18)	\$ (9)	\$ (20)	\$ (18)	\$ (15)	\$ (10)	\$ (138)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 451002	November	December	January	February	March	April	May	June	July	August	September	October	Total
Temporary Service Charges - Electric	November	December	January	rebluary	IVIAICII	Арпі	iviay	June	July	August	September	October	Total
November 2013 - October 2014	\$ 4	\$ 6	\$ 6	\$ 6	\$ 5	\$ 8	\$ 6	\$ 8	\$ 8	\$ 6	\$ 9	\$ 5	\$ 77
November 2012 - October 2013	\$ 7	\$ 6	\$ 5	\$ 6	\$ 6	\$ 6	\$ 8	\$ 6	\$ 9	\$ 6	\$ 8	\$ 8	\$ 81
Increase			\$ 1			\$ 2		\$ 2			\$ 1		
(Decrease)	\$ (3))			\$ (1)		\$ (2))	\$ (1)			\$ (3)	\$ (4)
		1		ı	ı	1	ı		1		1		
Account 451004 Other Service Revenue - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 2
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1
Increase					\$ 1								\$ 1
(Decrease)													
		1		ı	<u> </u>	ı	ı		ı		1		
Account 454001 CATV Attachment Rent	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 66	\$ 66	\$ 66	\$ 67	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 67	\$ 66	\$ 69	\$ 797
November 2012 - October 2013	\$ 40	\$ 39	\$ 39	\$ 39	\$ 40	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 285	\$ 67	\$ 744
Increase	\$ 26	\$ 27	\$ 27	\$ 28	\$ 26	\$ 27	\$ 27	\$ 27	\$ 27	\$ 28		\$ 2	\$ 53
(Decrease)											\$ (219))	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 454002 Other Rent from Electric Property	No	vember	December	January	February	March	April	May	June	July	August	September	October	Total	
November 2013 - October 2014	\$	199	\$ 185	\$ 193	\$ 191	\$ 185	\$ 191	\$ 192	\$ 194	\$ 192	\$ 192	\$ 179	\$ 180	\$ 2,273	
November 2012 - October 2013	\$	97	\$ 209	\$ 185	\$ 185	\$ 186	\$ (164)	\$ 191	\$ 194	\$ 198	\$ 178	\$ 192	\$ 185	\$ 1,836	
Increase	\$	102		\$ 8	\$ 6		\$ 355	\$ 1			\$ 14			\$ 437	
(Decrease)			\$ (24)			\$ (1)				\$ (6)		\$ (13)	\$ (5)		
Account 454003 Rent from Fiber Optics	No	vember	December	January	February	March	April	May	June	July	August	September	October	Total	

Account 454003 Rent from Fiber Optics	Novem	nber	December	January	February	March	April	Мау	June	July	August	September	October	Total
November 2013 - October 2014	\$	3	\$ 55	\$ (3)	\$ 41	\$ 48	\$ (47)	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 4	\$ 116
November 2012 - October 2013	\$	13	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 4	\$ 3	\$ 3	\$ 42	\$ -	\$ 107
Increase			\$ 48		\$ 34	\$ 41							\$ 4	\$ 9
(Decrease)	\$	(10)	•	\$ (10)			\$ (54)	\$ (4)	\$ (1)			\$ (39)		

Account 454006 Facility Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 8	\$ 5	\$ 8	\$ 12	\$ 5	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 12	\$ 104
November 2012 - October 2013	\$ 6	\$ 6	\$ 5	\$ 4	\$ 4	\$ 4	\$ 8	\$ 11	\$ 8	\$ 8	\$ 5	\$ 12	\$ 81
Increase	\$ 2		\$ 3	\$ 8	\$ 1	\$ 5	\$ 1		\$ 1	\$ 1	\$ 4		\$ 23
(Decrease)		\$ (1)						\$ (2)					

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 454900 Intercompany Joint Use Rent Revenue - Electric - Indirect	No	vember	Decem	ber	January	February		March	April	May	June	July	August	S	September	October		Total
November 2013 - October 2014	\$	24	\$	23	\$ 23	\$ 23	\$	23	\$ 23	\$ 24	\$ 24	\$ 24	\$ 24	\$	24	\$	24	\$ 283
November 2012 - October 2013	\$	21	\$	21	\$ 22	\$ 22	\$	22	\$ 22	\$ 23	\$ 24	\$ 24	\$ 24	\$	24	\$	21	\$ 270
Increase	\$	3	\$	2	\$ 1	\$ 1	\$	1	\$ 1	\$ 1						\$	3	\$ 13
(Decrease)																		
Account 454901 Intercompany Joint Use Rent Revenue - Electric - Indirect (PPL Elimination)	Nov	vember	Decem	ber	January	February		March	April	May	June	July	August	S	September	0	ctober	Total
November 2013 - October 2014	\$	11	\$	50	\$ 11	\$ 11	\$	11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$	11	\$	16	\$ 176
November 2012 - October 2013	\$	-	\$	100	\$ 11	\$ 11	\$	11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$	11	\$	16	\$ 215
Increase	\$	11																
(Decrease)			\$	(50)														\$ (39)
Account 456003 Comp - Tax Remit - Electric	Nov	vember	Decem	per	January	February		March	April	May	June	July	August	S	September	0	ctober	Total
November 2013 - October 2014	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-	\$ -
November 2012 - October 2013	\$	1	\$	1	\$ 1	\$ 1	\$	1	\$ 1	\$ 1	\$ 1	\$ 1	\$ -	\$	-	\$	1	\$ 10
Increase																		
(Decrease)	\$	(1)	\$	(1)	\$ (1)	\$ (1)) \$	(1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)				\$	(1)	\$ (10)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 456004 Comp - Stby Pwr - H2O CO	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
November 2012 - October 2013	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Increase													
(Decrease)													
Account 456007 Returned Check Charge - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 8	\$ 9	\$ 10	\$ 9	\$ 10	\$ 10	\$ 13	\$ 13	\$ 12	\$ 13	\$ 12	\$ 13	\$ 132
November 2012 - October 2013	\$ 9	\$ 7	\$ 9	\$ 7	\$ 8	\$ 10	\$ 10	\$ 9	\$ 9	\$ 11	\$ 11	\$ 13	\$ 113
Increase		\$ 2	\$ 1	\$ 2	\$ 2		\$ 3	\$ 4	\$ 3	\$ 2	\$ 1		\$ 19
(Decrease)	\$ (1)												
Account 456008 Other Miscellaneous Electric Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 2	\$ 5	\$ 9	\$ 2	\$ 3	\$ (13)	\$ -	\$ 11	\$ 4	\$ (1)	\$ 66	\$ 64	\$ 152
November 2012 - October 2013	\$ 2	\$ 1	\$ 3	\$ 4	\$ 3	\$ (6)	\$ -	\$ 1	\$ 32	\$ 2	\$ 98	\$ (1)	\$ 139
Increase		\$ 4	\$ 6					\$ 10				\$ 65	\$ 13
(Decrease)				\$ (2)		\$ (7)			\$ (28)	\$ (3)	\$ (32)		

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

"000 Omitted"

Account 456022 Coal Resale Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 45	\$ 59	\$ 15	\$ 63	\$ 112	\$ 109	\$ 157	\$ 157	\$ 48	\$ 128	\$ 94	\$ 67	\$ 1,054
November 2012 - October 2013	\$ 118	\$ 73	\$ 75	\$ 15	\$ 123	\$ 122	\$ 121	\$ 121	\$ 105	\$ 59	\$ 60	\$ 29	\$ 1,021
Increase				\$ 48			\$ 36	\$ 36		\$ 69	\$ 34	\$ 38	\$ 33
(Decrease)	\$ (73)	\$ (14)	\$ (60)		\$ (11)	\$ (13)			\$ (57)				
Account 456028 Excess Facilities Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 12	\$ 12	\$ 13	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 3	\$ 15	\$ 139
November 2012 - October 2013	\$ 14	\$ 12	\$ 2	\$ 14	\$ 12	\$ 12	\$ 9	\$ 12	\$ 13	\$ 12	\$ 12	\$ 13	\$ 137
Increase			\$ 11				\$ 3					\$ 2	\$ 2
(Decrease)	\$ (2)			\$ (2)					\$ (1)		\$ (9)		
Account 456109 Native Load Transmission of Electric Energy - Third Party	November	December	January	February	March (8)	April (8)	May (8)	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ 673	\$ 807	\$ 761	\$ 698	\$ 137	\$ (257)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,819
November 2012 - October 2013	\$ 942	\$ 608	\$ 682	\$ 603	\$ 528	\$ 408	\$ 683	\$ 697	\$ 725	\$ 743	\$ 223	\$ 433	\$ 7,275
Increase		\$ 199	\$ 79	\$ 95									
(Decrease)	\$ (269)				\$ (391)	\$ (665)	\$ (683)	\$ (697)	\$ (725)	\$ (743)	\$ (223)	\$ (433)	\$ (4,456)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 456114 Intercompany Transmission Revenue - Retail Sourcing Off System Sales	November	December	January	February	March	April (9)	May (9)	June (9), (13)	July	August	September	October	Total
November 2013 - October 2014	\$ 2	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9
November 2012 - October 2013	\$ -	\$ 7	\$ 1	\$ -	\$ (12)	\$ -	\$ 5	\$ 8	\$ 8	\$ 1	\$ 3	\$ 24	\$ 45
Increase	\$ 2				\$ 12								
(Decrease)			\$ (1)				\$ (5)	\$ (8)	\$ (8)	\$ (1)	\$ (3)	\$ (24)	\$ (36)
	1		1	ı		1		1	1	1	1	1	
Account 456118 Intracompany Transmission Revenue - Native Load	November	December	January	February	March	April (10)	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ 2	\$ 2	\$ 11	\$ 1	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22
November 2012 - October 2013	\$ -	\$ 6	\$ 2	\$ 1	\$ (3)	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ (24)	\$ 5	\$ (10)
Increase	\$ 2		\$ 9		\$ 9						\$ 24		\$ 32
(Decrease)		\$ (4)				\$ (2)	\$ (1)					\$ (5)	
Account 456119 Intracompany Transmission Revenue - Retail Sourcing Off System Sales	November	December	January	February	March	April (10)	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ 34	\$ 94	\$ 103	\$ 90	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383
November 2012 - October 2013	\$ 93	\$ 140	\$ 59	\$ 25	\$ (118)	\$ 13	\$ 75	\$ 51	\$ 55	\$ 23	\$ 13	\$ 32	\$ 461
Increase			\$ 44	\$ 65	\$ 180								
(Decrease)	\$ (59)	\$ (46)				\$ (13)	\$ (75)	\$ (51)	\$ (55)	\$ (23)	\$ (13)	\$ (32)	\$ (78)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 456124 Intercompany Transmission Retail Revenue Native Load	November	December	January	February	March	April (9)	May (9)	June (9), (13)	July	August	September	October	Total
November 2013 - October 2014	\$ 12	\$ 12	\$ 8	\$ 39	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106
November 2012 - October 2013	\$ 14	\$ 69	\$ 60	\$ 17	\$ (10)	\$ 26	\$ 13	\$ 12	\$ 43	\$ 12	\$ (24)	\$ 17	\$ 249
Increase				\$ 22	\$ 45						\$ 24		
(Decrease)	\$ (2)	\$ (57)	\$ (52))		\$ (26)	\$ (13)	\$ (12)	\$ (43)	\$ (12)		\$ (17)	\$ (143)
Account 456130 Third Party Energy Native Load Transmission	November	December	January	February	March	April	May (8)	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 12	\$ 12	\$ 10	\$ 5	\$ 7	\$ 49
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase							\$ 3	\$ 12	\$ 12	\$ 10	\$ 5	\$ 7	\$ 49
(Decrease)													
Account 456131 Third Party Schedule 1 Native Load Transmission	November	December	January	February	March (8)	April	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ 23	\$ 35	\$ 28	\$ 34	\$ 35	\$ 34	\$ 33	\$ 30	\$ 252
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase					\$ 23	\$ 35	\$ 28	\$ 34	\$ 35	\$ 34	\$ 33	\$ 30	\$ 252
(Decrease)													

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 456132 Third Party Schedule 2 Native Load Transmission	November	December	January	February	March	April (8)	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37	\$ 20	\$ 22	\$ 14	\$ 12	\$ 13	\$ 21	\$ 139
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase						\$ 37	\$ 20	\$ 22	\$ 14	\$ 12	\$ 13	\$ 21	\$ 139
(Decrease)													
Account 456133 Third Party Schedule 3 Native Load Transmission	November	December	January	February	March	April (8)	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 9	\$ 10	\$ 9	\$ 10	\$ 9	\$ 7	\$ 62
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase						\$ 8	\$ 9	\$ 10	\$ 9	\$ 10	\$ 9	\$ 7	\$ 62
(Decrease)													
	,	,	,						,	,			
Account 456134 Third Party Demand Native Load Transmission	November	December	January	February	March (8)	April	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ 444	\$ 660	\$ 513	\$ 560	\$ 564	\$ 557	\$ 543	\$ 477	\$ 4,318
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase					\$ 444	\$ 660	\$ 513	\$ 560	\$ 564	\$ 557	\$ 543	\$ 477	\$ 4,318
(Decrease)													

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

							T		T			l		1					
Account 456135 Third Party Schedule 5 Native Load Transmission	November	December	January	February	March	April (8)		May		June (13)	July		August	Sept	ember	Octob	er	Т	otal
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13	\$	5 14	\$		\$ 14	\$	15	\$	13	\$	12	\$	96
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$; -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-
Increase						\$ 13	\$	5 14	\$	15	\$ 14	\$	15	\$	13	\$	12	\$	96
(Decrease)																			
	1	1	1	1	ı									1					
Account 456136 Third Party Schedule 6 Native Load Transmission	November	December	January	February	March	April (8)		May		June (13)	July		August	Sept	ember	Octob	er	Т	otal
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13	\$	5 14	\$	15	\$ 14	\$	15	\$	13	\$	12	\$	96
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-
Increase						\$ 13	\$	5 14	\$	15	\$ 14	\$	15	\$	13	\$	12	\$	96
(Decrease)							l												
				1	T									1					
Account 456141 Intercompany Native Load Schedule 1 Transmission	November	December	January	February	March	April (9)		May		June (13)	July		August	Sept	ember	Octob	er	Т	otal
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16	\$	-	\$	(22)	\$ 1	\$	1	\$	1	\$	(1)	\$	(4)
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-
Increase						\$ 16					\$ 1	\$	1	\$	1				
(Decrease)									\$	(22)						\$	(1)	\$	(4)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 456142 Intercompany Native Load Schedule 2 Transmission	November	December	January	February	March	April (9)	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ (41)	\$ -	\$ -	\$ -	\$ 2	\$ (12)
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase						\$ 27						\$ 2	
(Decrease)								\$ (41)					\$ (12)
	1	1	1	1				1	1				
Account 456143 Intercompany Native Load Demand Transmission	November	December	January	February	March	April (9)	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ 8	\$ 8	\$ 10	\$ 9	\$ 10	\$ 7	\$ 147
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase						\$ 95	\$ 8	\$ 8	\$ 10	\$ 9	\$ 10	\$ 7	\$ 147
(Decrease)													
	1	1	1	1	ī	ı	ī	1	1				
Account 456150 Intercompany Retail Source Energy Transmission	November	December	January	February	March	April	May (9)	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ 4	\$ 3	\$ 6	\$ 6	\$ 10	\$ 34
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase							\$ 5	\$ 4	\$ 3	\$ 6	\$ 6	\$ 10	\$ 34
(Decrease)													

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

	1				1	1	1						
Account 456151 Intercompany Retail Source Schedule 1 Transmission	November	December	January	February	March	April	May (9)	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase							\$ 1						\$ 1
(Decrease)													
Account 456152 Intercompany Retail Source Schedule 2 Transmission	November	December	January	February	March	April	May (9)	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase							\$ 2						\$ 2
(Decrease)													
	1	1		1		1		1	1			1	
Account 456153 Intercompany Retail Source Demand Transmission	November	December	January	February	March	April	May	June (9), (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 2
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase								\$ 2					\$ 2
(Decrease)													

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 456160 Intracompany Native Load Energy Transmission	November	December	January	February	March	April (10)	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16	\$ (7)	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 10
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase						\$ 16						\$ 1	\$ 10
(Decrease)							\$ (7)						
	1	1	1	1	1			1	1	1	1	1	·
Account 456161 Intracompany Native Load Schedule 1 Transmission	November	December	January	February	March	April (10)	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase						\$ 1							\$ 1
(Decrease)													
	T	T	1	1	T	ī		1	1	1	1	1	
Account 456162 Intracompany Native Load Schedule 2 Transmission	November	December	January	February	March	April (10)	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase						\$ 1							\$ 1
(Decrease)													

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

						,			_								
Account 456170 Intracompany Retail Source	November	December	January	February	March	April	May	June		July	August	Septe	mber	Octo	ber	-	Total
Energy Transmission							(10)	(13)									
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 43	\$	9	\$ 27	\$	41	\$	25	\$	183
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-
Increase							\$ 38	\$ 43	\$	9	\$ 27	\$	41	\$	25	\$	183
(Decrease)																	
	1				1				_								
Account 456171 Intracompany Retail Source Schedule 1 Transmission	November	December	January	February	March	April	May (10)	June (13)		July	August	Septe	mber	Octo	ber	-	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$	-	\$ 1	\$	1	\$	3	\$	7
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-
Increase							\$ 1	\$ 1			\$ 1	\$	1	\$	3	\$	7
(Decrease)																	
	1				1	1						1		1			
Account 456172 Intracompany Retail Source Schedule 2 Transmission	November	December	January	February	March	April	May (10)	June (13)		July	August	Septe	mber	Octo	ber		Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$	-	\$ 1	\$	1	\$	3	\$	9
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-
Increase							\$ 2	\$ 2			\$ 1	\$	1	\$	3	\$	9
(Decrease)																	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 456173 Intracompany Retail Source Demand Transmission	November	December	January	February	March	April (10)	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 2	\$ 3	\$ 1	\$ 2	\$ 1	\$ -	\$ 10
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase						\$ 1	\$ 2	\$ 3	\$ 1	\$ 2	\$ 1		\$ 10
(Decrease)													
	1	1	1			1		1	1	1	1	1	
Account 456198 Intracompany Transmission Revenue Elimination - Native Load	November	December	January	February	March	April	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ (2)	\$ (2)	\$ (11)	\$ (1)	\$ (6)	\$ (17)	\$ 7	\$ (1)	\$ -	\$ -	\$ -	\$ (1)	\$ (34)
November 2012 - October 2013	\$ -	\$ (6)	\$ (2)	\$ (1)	\$ 3	\$ (2)	\$ (1)	\$ -	\$ -	\$ -	\$ 24	\$ (5)	\$ 10
Increase		\$ 4					\$ 8					\$ 4	
(Decrease)	\$ (2)		\$ (9)		\$ (9)	\$ (15)		\$ (1)			\$ (24)		\$ (44)
Account 456199 Intracompany Transmission Revenue Elim Retail Sourcing Off System Sales	November	December	January	February	March	April	May	June (13)	July	August	September	October	Total
November 2013 - October 2014	\$ (34)	\$ (94)	\$ (103)	\$ (90)	\$ (62)	\$ (1)	\$ (44)	\$ (49)	\$ (10)	\$ (30)	\$ (44)	\$ (30)	\$ (591)
November 2012 - October 2013	\$ (93)	\$ (140)	\$ (59)	\$ (25)	\$ 118	\$ (13)	\$ (75)	\$ (51)	\$ (55)	\$ (23)	\$ (13)	\$ (32)	\$ (461)
Increase	\$ 59	\$ 46				\$ 12	\$ 31	\$ 2	\$ 45			\$ 2	
(Decrease)			\$ (44)	\$ (65)	\$ (180)					\$ (7)	\$ (31)		\$ (130)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 480101 Gas Residential DSM Revenues	No	ovember	Dece	ember	January (2)	February	March	April	May	June (2)	July	August	S	eptember	C	October	Total
November 2013 - October 2014	\$	408	\$	393	\$ 451	\$ 438	\$ 10	\$ 138	\$ 357	\$ 244	\$ 150	\$ 232	\$	288	\$	235	\$ 3,344
November 2012 - October 2013	\$	319	\$	328	\$ 242	\$ 154	\$ 222	\$ 275	\$ 1,267	\$ (841)	\$ 272	\$ 238	\$	180	\$	321	\$ 2,977
Increase	\$	89	\$	65	\$ 209	\$ 284				\$ 1,085			\$	108			\$ 367
(Decrease)							\$ (212)	\$ (137)	\$ (910)		\$ (122)	\$ (6)			\$	(86)	
Account 480102 Gas Residential Base Energy Revenues	No	ovember	Dece	ember	January	February (12)	March	April	May	June	July	August	S	eptember	C	October	Total
November 2013 - October 2014	\$	6,981	\$	9,583	\$ 13,776	\$ 10,347	\$ 7,584	\$ 2,699	\$ 1,611	\$ 1,102	\$ 837	\$ 1,032	\$	1,065	\$	2,351	\$ 58,968
November 2012 - October 2013	\$	5,243	\$	6,381	\$ 10,083	\$ 8,851	\$ 8,590	\$ 3,210	\$ 1,713	\$ 1,076	\$ 1,160	\$ 849	\$	1,031	\$	2,632	\$ 50,819
Increase	\$	1,738	\$	3,202	\$ 3,693	\$ 1,496				\$ 26		\$ 183	\$	34			\$ 8,149
(Decrease)							\$ (1,006)	\$ (511)	\$ (102)		\$ (323)				\$	(281)	
Account 480104 Gas Residential GSC Revenues	No	ovember		ember 7)	January	February	March	April	May	June (7)	July	August	S	eptember (7)	C	October	Total
November 2013 - October 2014	\$	13,658	\$	18,771	\$ 26,989	\$ 20,337	\$ 14,892	\$ 5,309	\$ 3,553	\$ 2,511	\$ 1,912	\$ 2,415	\$	2,497	\$	5,397	\$ 118,241
November 2012 - October 2013	\$	9,918	\$	12,121	\$ 16,274	\$ 14,347	\$ 14,006	\$ 5,234	\$ 3,479	\$ 2,179	\$ 2,344	\$ 1,793	\$	2,153	\$	5,495	\$ 89,343
Increase	\$	3,740	\$	6,650	\$ 10,715	\$ 5,990	\$ 886	\$ 75	\$ 74	\$ 332		\$ 622	\$	344			\$ 28,898
(Decrease)											\$ (432)				\$	(98)	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 480106 Gas Residential GLT Revenues	Novemb	er	December	January	February (11)	March	April		May	June	July	August	Si	eptember		October	Total
November 2013 - October 2014	\$	463	\$ 568	\$ 300	\$ 513	\$ 522	\$ 481	\$	830	\$ 371	\$ 675	\$ 729	\$	813	\$	882	\$ 7,147
November 2012 - October 2013	\$	-	\$ (177)	\$ 342	\$ 46	\$ 220	\$ 153	3 \$	183	\$ 188	\$ 337	\$ 325	\$	398	\$	408	\$ 2,423
Increase	\$	463	\$ 745		\$ 467	\$ 302	\$ 328	3 \$	647	\$ 183	\$ 338	\$ 404	\$	415	\$	474	\$ 4,724
(Decrease)				\$ (42)													
	1			ı	ı			_					_		1		
Account 480107 Gas Residential WNA Revenues	Novemb	er	December	January	February (12)	March	April		May	June	July	August	S	eptember		October	Total
November 2013 - October 2014	\$	266)	\$ (1,086)	\$ (614)	\$ (2,708)	\$ (1,197)	\$ 516	\$	(1)	\$ -	\$ -	\$ -	\$	-	\$	(145)	\$ (5,501)
November 2012 - October 2013	\$	524)	\$ 1,700	\$ 717	\$ 281	\$ (1,643)	\$ (648	3) \$	1	\$ 1	\$ -	\$ -	\$	-	\$	(174)	\$ (289)
Increase	\$	258				\$ 446	\$ 1,164	ı							\$	29	
(Decrease)			\$ (2,786)	\$ (1,331)	\$ (2,989)			\$	(2)	\$ (1)							\$ (5,212)
Account 480119	Novemb	er	December	January	February	March	April		May	June	July	August	S	eptember		October	Total
Gas Residential Customer Charge Revenues				,	(12)		i i				,	3					
November 2013 - October 2014	\$ 3	930	\$ 3,956	\$ 3,968	\$ 3,966	\$ 3,957	\$ 3,963	3 \$	3,955	\$ 3,945	\$ 3,944	\$ 3,930	\$	3,936	\$	3,932	\$ 47,382
November 2012 - October 2013	\$ 3	634	\$ 3,643	\$ 3,790	\$ 3,948	\$ 3,945	\$ 6,107	\$	3,944	\$ 3,936	\$ 3,934	\$ 3,928	\$	3,927	\$	3,927	\$ 48,663
Increase	\$	296	\$ 313	\$ 178	\$ 18	\$ 12		\$	11	\$ 9	\$ 10	\$ 2	\$	9	\$	5	
(Decrease)							\$ (2,144	1)									\$ (1,281)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 481101 Gas Commercial	No	ovember	Dece	ember	January	February	Ma	arch		April		May		June		July		August	s	eptember	(October		Total
DSM Revenues November 2013 - October 2014	\$	7	\$	6	(2) \$ 9	\$ 9	\$	2		(1)	\$	11	\$	(2)	\$	6	\$	9	\$	12	\$	9	¢	93
	'		•		,	,			Ė		Ė		Ė		_		Ė	-	Ė	7	_	-	·-	
November 2012 - October 2013	\$	10	\$	10	\$ 7	\$ 5	\$	5	\$	13	\$	30	\$	(27)	\$	12	\$	10	\$	/	\$	7	•	89
Increase					\$ 2	\$ 4							\$	36					\$	5	\$	2	\$	4
(Decrease)	\$	(3)	\$	(4)			\$	(3)	\$	(9)	\$	(19)			\$	(6)	\$	(1)						
					ı	ı																		
Account 481102 Gas Commercial Base Energy Revenues	No	ovember	Dece	ember	January	February (12)	Ma	arch	ı	April		May		June		July		August	s	eptember	Ü	October		Total
November 2013 - October 2014	\$	2,086	\$	3,201	\$ 4,767	\$ 3,637	\$	2,555	\$	1,028	\$	514	\$	509	\$	506	\$	521	\$	527	\$	855	\$	20,706
November 2012 - October 2013	\$	1,724	\$	2,166	\$ 3,265	\$ 2,942	\$	2,798	\$	977	\$	496	\$	515	\$	682	\$	426	\$	522	\$	897	\$	17,410
Increase	\$	362	\$	1,035	\$ 1,502	\$ 695			\$	51	\$	18					\$	95	\$	5			\$	3,296
(Decrease)							\$	(243)					\$	(6)	\$	(176)					\$	(42)		
	1				ı	ı			1										1					
Account 481104 Gas Commercial GSC Revenues	No	ovember	Dece		January	February		arch (7)		April		May		June (7)		July		August	S	eptember (7)	Ö	October		Total
November 2013 - October 2014	\$	5,104	\$	7,900	\$ 11,769	\$ 9,008	\$	6,570	\$	2,772	\$	1,633	\$	1,589	\$	1,568	\$	1,675	\$	1,613	\$	2,655	\$	53,856
November 2012 - October 2013	\$	3,770	\$	4,966	\$ 6,643	\$ 6,027	\$	5,763	\$	2,429	\$	1,511	\$	1,423	\$	1,748	\$	1,330	\$	1,495	\$	2,563	\$	39,668
Increase	\$	1,334	\$	2,934	\$ 5,126	\$ 2,981	\$	807	\$	343	\$	122	\$	166			\$	345	\$	118	\$	92	\$	14,188
(Decrease)															\$	(180)								

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 481106 Gas Commercial GLT Revenues	Nov	ember	December	January	February (11)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	184	\$ 229	\$ 116	\$ 187	\$ 191	\$ 175	\$ 305	\$ 135	\$ 245	\$ 264	\$ 293	\$ 322	\$ 2,646
November 2012 - October 2013	\$	-	\$ (63)	\$ 146	\$ 15	\$ 89	\$ 63	\$ 73	\$ 73	\$ 133	\$ 128	\$ 155	\$ 163	\$ 975
Increase	\$	184	\$ 292		\$ 172	\$ 102	\$ 112	\$ 232	\$ 62	\$ 112	\$ 136	\$ 138	\$ 159	\$ 1,671
(Decrease)				\$ (30)										
Account 481107 Gas Commercial WNA Revenues	Nov	ember	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	(62)	\$ (327)	\$ (222)	\$ (863)	\$ (391)	\$ 183	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ (37)	\$ (1,709)
November 2012 - October 2013	\$	(138)	\$ 515	\$ 216	\$ 90	\$ (509)	\$ (185)	\$ 5	\$ -	\$ 7	\$ 1	\$ 1	\$ (50)	\$ (47)
Increase	\$	76				\$ 118	\$ 368	\$ 5					\$ 13	
(Decrease)			\$ (842)	\$ (438)	\$ (953)					\$ (7)	\$ (1)	\$ (1)		\$ (1,662)
Account 481119 Gas Commercial Customer Charge Revenues	Nov	ember	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$	949	\$ 964	\$ 968	\$ 970	\$ 968	\$ 968	\$ 966	\$ 954	\$ 953	\$ 949	\$ 948	\$ 950	\$ 11,507
November 2012 - October 2013	\$	838	\$ 847	\$ 910	\$ 976	\$ 972	\$ 1,505	\$ 967	\$ 956	\$ 950	\$ 947	\$ 943	\$ 945	\$ 11,756
Increase	\$	111	\$ 117	\$ 58						\$ 3	\$ 2	\$ 5	\$ 5	
(Decrease)					\$ (6)	\$ (4)	\$ (537)	\$ (1)	\$ (2)					\$ (249)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 481202 Gas Industrial Base Energy Revenues	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 396	\$ 364	\$ 337	\$ 335	\$ 232	\$ 133	\$ 128	\$ 131	\$ 152	\$ 153	\$ 137	\$ 207	\$ 2,705
November 2012 - October 2013	\$ 196	\$ 201	\$ 278	\$ 225	\$ 246	\$ 114	\$ 103	\$ 119	\$ 160	\$ 111	\$ 235	\$ 236	\$ 2,224
Increase	\$ 200	\$ 163	\$ 59	\$ 110		\$ 19	\$ 25	\$ 12		\$ 42			\$ 481
(Decrease)					\$ (14)				\$ (8)		\$ (98)	\$ (29)	
Account 481204 Gas Industrial GSC Revenues	November	December (7)	January	February	March (7)	April	May	June (7)	July	August	September (7)	October	Total
November 2013 - October 2014	\$ 1,160	\$ 1,092	\$ 859	\$ 853	\$ 636	\$ 386	\$ 477	\$ 617	\$ 679	\$ 627	\$ 517	\$ 995	\$ 8,898
November 2012 - October 2013	\$ 512	\$ 479	\$ 567	\$ 569	\$ 586	\$ 385	\$ 362	\$ 429	\$ 545	\$ 411	\$ 1,249	\$ 1,063	\$ 7,157
Increase	\$ 648	\$ 613	\$ 292	\$ 284	\$ 50	\$ 1	\$ 115	\$ 188	\$ 134	\$ 216			\$ 1,741
(Decrease)											\$ (732)	\$ (68)	
Account 481205 Gas Industrial Cashout	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 125	\$ 55	\$ 32	\$ 67	\$ 28	\$ 7	\$ 3	\$ 52	\$ 16	\$ 131	\$ 154	\$ 111	\$ 781
November 2012 - October 2013	\$ 63	\$ 25	\$ 4	\$ 17	\$ 15	\$ 48	\$ 9	\$ 32	\$ 41	\$ 17	\$ 9	\$ 24	\$ 304
Increase	\$ 62	\$ 30	\$ 28	\$ 50	\$ 13			\$ 20		\$ 114	\$ 145	\$ 87	\$ 477
(Decrease)						\$ (41)	\$ (6)		\$ (25)				

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 481206 Gas Industrial GLT Revenues	No	vember	December	January	February (11)	March	April	Мау	Jı	ıne	July	August	September	October	Total
November 2013 - October 2014	\$	17	\$ 2	2 \$ 12	\$ 18	\$ 18	\$ 17	\$ 2	3 \$	13	\$ 24	\$ 28	\$ 25	\$ 33	\$ 255
November 2012 - October 2013	\$	-	\$ (6) \$ 15	\$ -	\$ 7	\$ 5	\$	7 \$	7	\$ 12	\$ 13	\$ 14	\$ 17	\$ 91
Increase	\$	17	\$ 2	3	\$ 18	\$ 11	\$ 12	\$ 2	1 \$	6	\$ 12	\$ 15	\$ 11	\$ 16	\$ 164
(Decrease)				\$ (3	(i)										
Account 481219 Gas Industrial Customer Charge Revenues	No	vember	December	January	February (12)	March	April	Мау	Jı	ıne	July	August	September	October	Total
November 2013 - October 2014	\$	26	\$ 2	5 \$ 25	\$ 25	\$ 26	\$ 25	\$ 2	4 \$	24	\$ 25	\$ 26	\$ 25	\$ 25	\$ 301
November 2012 - October 2013	\$	23	\$ 2	1 \$ 23	\$ 22	\$ 23	\$ 36	\$ 2	4 \$	25	\$ 24	\$ 19	\$ 33	\$ 24	\$ 297
Increase	\$	3	\$	4 \$ 2	\$ 3	\$ 3					\$ 1	\$ 7		\$ 1	\$ 4
(Decrease)							\$ (11)	\$	(1)			\$ (8)		
Account 482101 Gas Public Authority DSM Revenues	No	vember	December	January (2)	February	March	April (1)	Мау	_	une (2)	July	August	September	October	Total
November 2013 - October 2014	\$	1	\$	2 \$ 1	\$ 1	\$ 1	\$ -	\$	2 \$	1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 13
November 2012 - October 2013	\$	2	\$	1 \$ 2	\$ -	\$ 1	\$ 2	\$	5 \$	(3)	\$ 1	\$ 1	\$ 1	\$ 2	\$ 16
Increase			\$	1	\$ 1				\$	4					
(Decrease)	\$	(1)		\$ (1)		\$ (2) \$	4)					\$ (1)	\$ (3)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 482102 Gas Public Authority Base Energy Revenues	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 397	\$ 598	\$ 795	\$ 521	\$ 409	\$ 143	\$ 47	\$ 71	\$ 60	\$ 53	\$ 71	\$ 111	\$ 3,276
November 2012 - October 2013	\$ 274	\$ 463	\$ 494	\$ 654	\$ 456	\$ 200	\$ 88	\$ 42	\$ 85	\$ 22	\$ 60	\$ 120	\$ 2,958
Increase	\$ 123	\$ 135	\$ 301					\$ 29		\$ 31	\$ 11		\$ 318
(Decrease)				\$ (133)	\$ (47)	\$ (57)	\$ (41)		\$ (25)			\$ (9)	
				<u> </u>	-				1	1	1		
Account 482104 Gas Public Authority GSC Revenues	November	December (7)	January	February	March (7)	April	May	June (7)	July	August	September (7)	October	Total
November 2013 - October 2014	\$ 947	\$ 1,484	\$ 1,990	\$ 1,297	\$ 1,106	\$ 411	\$ 161	\$ 274	\$ 236	\$ 180	\$ 243	\$ 365	\$ 8,694
November 2012 - October 2013	\$ 594	\$ 1,077	\$ 996	\$ 1,364	\$ 960	\$ 539	\$ 274	\$ 129	\$ 176	\$ 162	\$ 181	\$ 377	\$ 6,829
Increase	\$ 353	\$ 407	\$ 994		\$ 146			\$ 145	\$ 60	\$ 18	\$ 62		\$ 1,865
(Decrease)				\$ (67)		\$ (128)	\$ (113)					\$ (12)	
Account 482105 Gas Public Authority Cashout	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 6
November 2012 - October 2013	\$ -	\$ -	\$ 31	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 27
Increase				\$ 8		\$ 1							
(Decrease)			\$ (28)									\$ (2)	\$ (21)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 482106 Gas Public Authority GLT Revenues	No	vember	Decem	ber	January	February (11)	Mai	rch	April	May	June	July	August	S	September	(October	Total
November 2013 - October 2014	\$	10	\$	12	\$ 6	\$ 10	\$	10	\$ 8	\$ 18	\$ 7	\$ 14	\$ 14	\$	16	\$	19	\$ 144
November 2012 - October 2013	\$	-	\$	(9)	\$ 7	\$ 1	\$	5	\$ 3	\$ 4	\$ 4	\$ 7	\$ 7	\$	9	\$	8	\$ 46
Increase	\$	10	\$	21		\$ 9	\$	5	\$ 5	\$ 14	\$ 3	\$ 7	\$ 7	\$	7	\$	11	\$ 98
(Decrease)					\$ (1)													
Account 482107 Gas Public Authority WNA Revenues	No	vember	Decem	ber	January	February (12)	Mai	rch	April	May	June	July	August	5	September	(October	Total
November 2013 - October 2014	\$	(10)	\$	(63)	\$ (41)	\$ (141)	\$	(74)	\$ 33	\$ 1	\$ -	\$ -	\$ -	\$	-	\$	(6)	\$ (301)
November 2012 - October 2013	\$	(178)	\$	231	\$ 51	\$ 44	\$	(99)	\$ (70)	\$ 1	\$ 4	\$ 3	\$ (2)	\$	-	\$	(10)	\$ (25)
Increase	\$	168					\$	25	\$ 103				\$ 2			\$	4	
(Decrease)			\$	(294)	\$ (92)	\$ (185)					\$ (4)	\$ (3)						\$ (276)
Account 482119 Gas Public Authority Customer Charge Revenues	No	vember	Decem	ber	January	February (12)	Маі	rch	April	May	June	July	August	5	September	(October	Total
November 2013 - October 2014	\$	79	\$	77	\$ 78	\$ 78	\$	79	\$ 77	\$ 78	\$ 77	\$ 78	\$ 77	\$	77	\$	76	\$ 931
November 2012 - October 2013	\$	73	\$	74	\$ 74	\$ 81	\$	74	\$ 122	\$ 79	\$ 77	\$ 78	\$ 77	\$	78	\$	78	\$ 965
Increase	\$	6	\$	3	\$ 4		\$	5										
(Decrease)						\$ (3)			\$ (45)	\$ (1)				\$	(1)	\$	(2)	\$ (34)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 483001 Off System Sales for Resale	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ 257	\$ 302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 559
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase		\$ 257	\$ 302										\$ 559
(Decrease)													
Account 484001 Gas Interdepartmental Sales	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 2012 - October 2013	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)
Increase	\$ 1												\$ 1
(Decrease)													
Account 484102 Gas Interdepartmental Base Revenues	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 348	\$ 345	\$ 332	\$ 337	\$ 332	\$ 342	\$ 337	\$ 335	\$ 339	\$ 338	\$ 240	\$ 187	\$ 3,812
November 2012 - October 2013	\$ 301	\$ 281	\$ 340	\$ 335	\$ 335	\$ 336	\$ 333	\$ 341	\$ 336	\$ 335	\$ 331	\$ 338	\$ 3,942
Increase	\$ 47	\$ 64		\$ 2		\$ 6	\$ 4		\$ 3	\$ 3			
(Decrease)			\$ (8)		\$ (3)			\$ (6)			\$ (91)	\$ (151)	\$ (130)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 484104 Gas Interdepartmental GSC Revenues	November	December (7)	January	February	March (7)	April	May	June (7)	July	August	September (7)	October	Total
November 2013 - October 2014	\$ 415	\$ 375	\$ 169	\$ 239	\$ 170	\$ 353	\$ 287	\$ 245	\$ 325	\$ 313	\$ 240	\$ 123	\$ 3,254
November 2012 - October 2013	\$ 210	\$ 170	\$ 234	\$ 180	\$ 178	\$ 195	\$ 191	\$ 321	\$ 257	\$ 235	\$ 153	\$ 262	\$ 2,586
Increase	\$ 205	\$ 205		\$ 59		\$ 158	\$ 96		\$ 68	\$ 78	\$ 87		\$ 668
(Decrease)			\$ (65)		\$ (8)			\$ (76)				\$ (139)	
Account 484106 Gas Interdepartmental GLT Revenues	November	December	January	February (11)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2
Increase													
(Decrease)													
Account 484119 Gas Interdepartmental Customer Charge Revenues	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 13
November 2012 - October 2013	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ 14
Increase													
(Decrease)												\$ (1)	\$ (1)

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 487001 Forfeited Discounts/Late Payment Charges - Gas	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 34	\$ 80	\$ 151	\$ 242	\$ 180	\$ 127	\$ 66	\$ 52	\$ 61	\$ 57	\$ 39	\$ 53	\$ 1,142
November 2012 - October 2013	\$ 127	\$ 210	\$ 146	\$ 158	\$ 137	\$ 125	\$ 82	\$ 52	\$ 63	\$ 64	\$ 40	\$ 52	\$ 1,256
Increase			\$ 5	\$ 84	\$ 43	\$ 2						\$ 1	
(Decrease)	\$ (93)) \$ (130)				\$ (16))	\$ (2)	\$ (7)	\$ (1)		\$ (114)
Account 488001 Reconnect Charge - Gas	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 4	\$ 3	\$ 6	\$ 6	\$ 12	\$ 14	\$ 12	\$ 7	\$ 4	\$ 3	\$ 3	\$ 2	\$ 76
November 2012 - October 2013	\$ 5	\$ 5	\$ 5	\$ 5	\$ 10	\$ 12	\$ 11	\$ 8	\$ 6	\$ 4	\$ 4	\$ 4	\$ 79
Increase			\$ 1	\$ 1	\$ 2	\$ 2	\$ 1						
(Decrease)	\$ (1)	\$ (2)					\$ (1)	\$ (2)	\$ (1)	\$ (1)	\$ (2)	\$ (3)
Account 488003 Inspection Charges - Gas	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase												\$ 1	\$ 1
(Decrease)													

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 488005 Gas Meter Pulse Service	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 3
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1
Increase			\$ 1									\$ 1	\$ 2
(Decrease)													
Account 489201 Gas Transport Interdepartmental - Base Revenues	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 106	\$ 105	\$ 105	\$ 105	\$ 106	\$ 148	\$ 108	\$ 111	\$ 109	\$ 110	\$ 105	\$ 106	\$ 1,324
November 2012 - October 2013	\$ 106	\$ 105	\$ 105	\$ 105	\$ 105	\$ 109	\$ 106	\$ 105	\$ 111	\$ 108	\$ 107	\$ 106	\$ 1,278
Increase					\$ 1	\$ 39	\$ 2	\$ 6		\$ 2			\$ 46
(Decrease)									\$ (2)		\$ (2)		
Account 489204 Gas Transport Interdepartmental - GSC Revenues	November	December (7)	January	February	March (7)	April	May	June (7)	July	August	September (7)	October	Total
November 2013 - October 2014	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 12
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 2
Increase	\$ 1					\$ 9						\$ 1	\$ 10
(Decrease)									\$ (1)				

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 489301 Gas Transport DSM Revenues	Novemb	er	December	January (2)	February	March		April (1)	May	June (2)	July	August	S	September	0	ctober	Total
November 2013 - October 2014	\$	1	\$ 1	\$ 1	\$ 1	\$ 1	\$	5 1	\$ i 1	\$ -	\$ -	\$ -	\$	-	\$	-	\$ 7
November 2012 - October 2013	\$	-	\$ 1	\$ 1	\$ 1	\$ 1	\$	5 1	\$ i 1	\$ 1	\$ -	\$ -	\$	-	\$	1	\$ 8
Increase	\$	1															
(Decrease)										\$ (1)					\$	(1)	\$ (1)
Account 489302 Gas Transport - Industrial Revenues	Novemb	er	December	January	February (12)	March		April	May	June	July	August	5	September	0	ctober	Total
November 2013 - October 2014	\$	527	\$ 577	\$ 721	\$ 628	\$ 573	3 \$	412	\$ 363	\$ 335	\$ 316	\$ 329	\$	369	\$	420	\$ 5,570
November 2012 - October 2013	\$	511	\$ 486	\$ 590	\$ 486	\$ 534	1 \$	426	\$ 379	\$ 327	\$ 319	\$ 334	\$	331	\$	422	\$ 5,145
Increase	\$	16	\$ 91	\$ 131	\$ 142	\$ 39)			\$ 8			\$	38			\$ 425
(Decrease)							\$	(14)	\$ (16)		\$ (3)	\$ (5)			\$	(2)	
Account 489304 Gas Transport - GSC Revenues	Novemb	er	December (7)	January	February	March (7)		April	May	June (7)	July	August	5	September (7)	0	ctober	Total
November 2013 - October 2014	\$	32	\$ 47	\$ 140	\$ 74	\$ 40	\$	26	\$ 18	\$ 17	\$ 17	\$ 23	\$	24	\$	29	\$ 487
November 2012 - October 2013	\$	23	\$ 65	\$ 41	\$ 36	\$ 52	2 \$	30	\$ 21	\$ 18	\$ 17	\$ 18	\$	20	\$	28	\$ 369
Increase	\$	9		\$ 99	\$ 38							\$ 5	\$	4	\$	1	\$ 118
(Decrease)			\$ (18)			\$ (12	2) \$	6 (4)	\$ (3)	\$ (1)							

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 489322 Gas Transport - Commercial Revenues	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 25	\$ 27	\$ 30	\$ 26	\$ 27	\$ 22	\$ 20	\$ 17	\$ 18	\$ 17	\$ 18	\$ 23	\$ 270
November 2012 - October 2013	\$ 27	\$ 26	\$ 32	\$ 33	\$ 39	\$ 32	\$ 29	\$ 27	\$ 28	\$ 29	\$ 29	\$ 35	\$ 366
Increase		\$											
(Decrease)	\$ (2)	\$ (2) \$ (7)	\$ (12)	\$ (10)	\$ (9)	\$ (10)	\$ (10)	\$ (12)	\$ (11)	\$ (12)	\$ (96)
Account 489332 Gas Transport - Public Authority Revenues	November	December	January	February (12)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 21	\$ 22	\$ 21	\$ 18	\$ 21	\$ 16	\$ 13	\$ 13	\$ 12	\$ 11	\$ 14	\$ 15	\$ 197
November 2012 - October 2013	\$ 64	\$ 69	\$ 78	\$ 81	\$ 77	\$ 31	\$ 16	\$ 14	\$ 14	\$ 15	\$ 15	\$ 19	\$ 493
Increase													
(Decrease)	\$ (43) \$ (47	(57) \$ (63)	\$ (56)	\$ (15)	\$ (3)	\$ (1)	\$ (2)	\$ (4)	\$ (1)	\$ (4)	\$ (296)
Account 493001 Gas Property Rent	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 17	\$ 17	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 17	\$ 213
November 2012 - October 2013	\$ (14) \$ 20	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 20	\$ 179
Increase	\$ 31		\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1		\$ 34
(Decrease)		\$ (3)									\$ (3)	

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 493900 Intercompany Joint Use Rent Revenue -	November	December	January	February	March	April	May	June	July	August	September	October	Total
Gas - Indirect													
November 2013 - October 2014	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 13	\$ 117
November 2012 - October 2013	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 108
Increase							\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 4	\$ 9
(Decrease)													
		1		1	1	1	I	1	1			1	
Account 493901 Intercompany Joint Use Rent Revenue From PPL - Gas - Indirect	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 1	\$ 56
November 2012 - October 2013	\$ -	\$ 37	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 2	\$ 84
Increase	\$ 5												
(Decrease)		\$ (32)									\$ (1)	\$ (28)
		1	1	<u> </u>	T	T	ı	1	1			1	
Account 495002 Comp Tax Remit Gas	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 4
Increase													
(Decrease)												\$ (4)	\$ (4)

Case No. 2014-00372

Comparison of Total Company Revenue Account Balances With Those of the Preceding 12 Months

Account 495006 Other Gas Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 2012 - October 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1
Increase													
(Decrease)												\$ (1)	\$ (1)

- (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. 2012-00553).
- (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. 2013-00243).
- (7) During the period from November 2012 through October 2014, the Gas Supply Clause (GSC) mechanism was adjusted quarterly. Adjustments to the GSC were on a service rendered on basis for the following quarters: November 1, 2012 (per KPSC Order in Case No. 2012-00446), February 1, 2013 (per KPSC Order in Case No. 2013-00253), November 1, 2013 (per KPSC Order in Case No. 2013-00361), February 1, 2014 (per KPSC Order in Case No. 2013-00486), May 1, 2014 (per KPSC Order in Case No. 2014-00115) and August 1, 2014 (per KPSC Order in Case No. 2014-00217). The first full month of impact is the month following the effective month.
- (8) Third-party transmission revenue was broken out into accounts 456130 456136 during 2014. Third-party transmission revenue was previously recorded to account 456109.
- (9) 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.
- (10) 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.
- (11) During the period from November 2012 through October 2014, the Gas Line Tracker (GLT) mechanism was adjusted for service rendered on and after January 2013 (per the Settlement Agreement, Stipulation, and Recommendation in Case No. 2012-00222), January 2014 (per KPSC Order in Case No. 2013-00394), and May 2014 (per KPSC Order in Case No. 2014-00070). The first full month of impact is the month following the effective month.
- (12) During the period from November 2012 through October 2014, the Demand Charge (electric), Customer Charge (electric & gas), Base Energy Charge (electric & gas), CATV Attachment Rent (electric), Inspection Charges (gas), weather Normalization Adjustment (gas), and Meter Pulse Charges (gas) increased in January 2013 (per the Settlement Agreement, Stipulation, and Recommendation in Case No. 2012-00222) with first full month impact in February 2013.
- (13) During the period from November 2012 through October 2014, the Transmission Revenue (456.1) accounts were adjusted annually effective in June.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

Question No. 29

Responding Witness: Russel A. Hudson

Q-29. Provide the following expense account data:

- a. Separate electric and gas schedules 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. Separate electric and gas schedules, 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.

Case No. 2014-00372

Comparison of Expense Account Balances With Those of the Preceding 12 months - Electric Portion

"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 500 - OPERATION SUPRV & ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	274 277 (3)	326 192 134	390 274 116	304 277 27	311 304 7	345 298 47	342 368 (26)	327 187 140	361 297 64	329 293 36	328 305 23	356 394 (38)	3,993 3,466 594 (67)
501 - FUEL 501 - FUEL	Most Recent 12 Months Previous 12 Months Increase (Decrease)	28,168 31,953 (3,785)	33,040 32,169 871	37,587 34,446 3,141	33,037 31,079 1,958	33,084 29,017 4,067	29,051 26,441 2,610	33,782 29,563 4,219	33,467 31,371 2,096	33,144 34,314 (1,170)	34,250 34,382 (132)	29,053 29,173 (120)	23,522 22,036 1,486	381,185 365,944 20,448 (5,207)
502 - STEAM EXPENSES 502 - STEAM EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	2,765 3,043 (278)	3,161 3,097 64	3,374 3,081 293	3,009 2,532 477	3,107 2,816 291	2,850 2,690 160	2,880 2,698 182	3,024 2,786 238	3,296 2,695 601	2,959 2,921 38	2,939 3,028 (89)	2,336 2,859 (523)	35,700 34,246 2,344 (890)
505 - ELECTRIC EXPENSES 505 - ELECTRIC EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	68 65 3	70 76 (6)	76 66 10	64 69 (5)	70 75 (5)	67 71 (4)	73 77 (4)	73 69 4	74 67 7	57 72 (15)	60 79 (19)	65 76 (11)	817 862 24 (69)
506 - MIS STEAM POWER EXPENSES 506 - MIS STEAM POWER EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	1,397 1,699 (302)	1,827 1,506 321	1,779 1,522 257	1,497 1,668 (171)	1,470 1,368 102	1,814 1,479 335	1,658 1,675 (17)	1,662 1,394 268	1,729 1,629 100	1,755 1,603 152	1,794 1,578 216	1,363 1,344 19	19,745 18,465 1,770 (490)
507 - RENTS 507 - RENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	4 5 (1)	4 7 (3)	4 5 (1)	3 4 (1)	3 5 (2)	3 5 (2)	5 (5)	10 5 5	3 5 (2)	2 5 (3)	7 5 2	3 3	46 59 7 (20)
509 - ALLOWANCES 509 - ALLOWANCES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	46 2 44	65 23 42	5 1 4	5 15 (10)	5 1 4	24 1 23	19 1 18	18 1 17	38 1 37	31 1 30	70 1 69	28 - 28	354 48 316 (10)
510 - MTCE SUPRV & ENGR 510 - MTCE SUPRV & ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	302 265 37	101 (8) 109	155 44 111	387 96 291	154 204 (50)	280 238 42	134 221 (87)	64 171 (107)	190 256 (66)	12 203 (191)	91 286 (195)	726 752 (26)	2,596 2,728 590 (722)
511 - MTCE OF STRUCTURES 511 - MTCE OF STRUCTURES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	115 322 (207)	196 245 (49)	194 155 39	194 266 (72)	216 171 45	162 168 (6)	231 197 34	227 175 52	264 217 47	224 199 25	171 133 38	303 162 141	2,497 2,410 421 (334)

Attachment to Response to PSC-1 Question No. 29(a)

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Case No. 2014-00372

Comparison of Expense Account Balances With Those of the Preceding 12 months - Electric Portion

"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 512 - MTCE OF BOILER PLANT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	2,749 2,333 416	3,245 2,355 890	2,517 3,032 (515)	2,878 2,611 267	4,904 4,810 94	5,817 5,719 98	3,080 2,874 206	2,869 2,098 771	2,763 2,629 134	2,367 2,722 (355)	3,184 3,419 (235)	4,046 7,271 (3,225)	40,419 41,873 2,876 (4,330)
513 - MTCE OF ELECTRIC PLANT 513 - MTCE OF ELECTRIC PLANT	Most Recent 12 Months Previous 12 Months	574 338	685 637	533 770	251 515	958 1,343	541 2,069	458 1,520	433 512	511 456	502 456	423 583	1,813 983	7,682 10,182
	Increase (Decrease)	236	48	(237)	(264)	(385)	(1,528)	(1,062)	(79)	55	46	(160)	830	1,215 (3,715)
514 - MTCE OF MISC STEAM PLANT 514 - MTCE OF MISC STEAM PLANT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	143 114 29	198 168 30	131 144 (13)	116 132 (16)	320 115 205	259 149 110	79 132 (53)	20 127 (107)	139 163 (24)	136 115 21	134 111 23	123 159 (36)	1,798 1,629 418 (249)
535 - OPERATION SUPERVISION & ENGR 535 - OPERATION SUPERVISION & ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	8 10 (2)	12 10 2	10 10 -	10 9 1	10 9 1	11 11 -	9 7 2	11 12 (1)	8 11 (3)	14 5 9	16 10 6	12 12 -	131 116 21 (6)
536 - WATER FOR POWER 536 - WATER FOR POWER	Most Recent 12 Months Previous 12 Months Increase (Decrease)	3 3	3 3	3 3	3 3 -	4 3 1	3 3	4 3 1	3 3	3 3	3 4 (1)	3 4 (1)	4 3 1	39 38 3 (2)
538 - ELECTRIC EXPENSES 538 - ELECTRIC EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	20 17 3	25 22 3	31 19 12	22 20 2	26 20 6	24 20 4	15 22 (7)	23 17 6	27 20 7	22 20 2	18 22 (4)	20 24 (4)	273 243 45 (15)
539 - MISC HYDRAULIC PWR GEN EXP 539 - MISC HYDRAULIC PWR GEN EXP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	10 3 7	14 10 4	15 8 7	9 2 7	17 17 -	10 16 (6)	12 14 (2)	21 14 7	12 13 (1)	20 11 9	13 8 5	5 (6) 11	158 110 57 (9)
540 - RENTS 540 - RENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	60 34 26	32 32 -	31 32 (1)	33 32 1	45 30 15	43 30 13	39 31 8	44 28 16	15 17 (2)	28 20 8	39 21 18	35 9 26	444 316 131 (3)
542 - MTCE OF STRUCTURES 542 - MTCE OF STRUCTURES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	(5) 16 (21)	30 5 25	52 11 41	(6) 18 (24)	21 37 (16)	16 24 (8)	16 36 (20)	44 15 29	64 12 52	28 15 13	36 28 8	23 61 (38)	319 278 168 (127)

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Case No. 2014-00372

Comparison of Expense Account Balances With Those of the Preceding 12 months - Electric Portion

"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
543 - MTCE OF RESERVOIRS, DAMS, & WATERWAYS 543 - MTCE OF RESERVOIRS, DAMS, & WATERWAYS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	13 94 (81)	20 7 13	35 4 31	6 3 3	(1) 3 (4)	7 2 5	13 42 (29)	6 71 (65)	5 (10) 15	33 120 (87)	4 270 (266)	15 16 (1)	156 622 67 (533)
544 - MTCE OF ELECTRIC PLANT 544 - MTCE OF ELECTRIC PLANT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	22 8 14	19 19 -	73 15 58	57 20 37	10 24 (14)	17 29 (12)	15 53 (38)	27 6 21	18 19 (1)	32 24 8	53 72 (19)	36 16 20	379 305 158 (84)
545 - MTCE OF HYDRAULIC PLANT 545 - MTCE OF HYDRAULIC PLANT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	- - -	- - -	- - -	- 2 (2)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 2 - (2)
546 - OPERATION SUPRV & ENGR 546 - OPERATION SUPRV & ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	4 3 1	5 4 1	6 5 1	4 4	5 4 1	5 5 -	5 5 -	5 3 2	4 5 (1)	4 5 (1)	6 5 1	5 6 (1)	58 54 7 (3)
547 - FUEL 547 - FUEL	Most Recent 12 Months Previous 12 Months Increase (Decrease)	679 653 26	889 1,128 (239)	6,958 1,254 5,704	4,951 1,048 3,903	4,313 1,526 2,787	6,886 2,085 4,801	2,053 1,356 697	1,975 970 1,005	2,195 2,486 (291)	1,799 1,349 450	1,225 1,117 108	1,053 1,246 (193)	34,976 16,218 19,481 (723)
548 - GENERATION EXPENSES 548 - GENERATION EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	13 14 (1)	12 13 (1)	24 15 9	55 18 37	(17) 17 (34)	14 18 (4)	12 14 (2)	14 13 1	11 21 (10)	12 25 (13)	13 16 (3)	15 20 (5)	178 204 47 (73)
549 - MISC OTHE PWR GEN EXPENSES 549 - MISC OTHE PWR GEN EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	5 3 2	4 1 3	20 3 17	13 4 9	9 (6) 15	5 3 2	3 3 -	4 - 4	4 4	4 3 1	4 4 -	2 4 (2)	77 26 53 (2)
550 - RENTS 550 - RENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	1 1 -	1 4 (3)	2 1 1	2 1 1	2 1 1	2 3 (1)	2 1 1	1 1	(1) - (1)	1 2 (1)	1 - 1	1 2 (1)	15 17 5 (7)
551 - MTCE SUPRV & ENGR 551 - MTCE SUPRV & ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	3 2 1	1 2 (1)	1 2 (1)	1 1 -	1 1 -	2 2 -	2 1 1	2 2 -	2 2 -	1 2 (1)	2 2 -	2 1 1	20 20 3 (3)

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Case No. 2014-00372

Comparison of Expense Account Balances With Those of the Preceding 12 months - Electric Portion

"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
552 - MTCE OF STRUCTURES 552 - MTCE OF STRUCTURES	Most Recent 12 Months Previous 12 Months Increase	2 8	2 9	5 7	19 6 13	5 9	(1) 10	8 14	7 10	8 6 2	6 10	6 12	7 12	74 113 15
	(Decrease)	(6)	(7)	(2)		(4)	(11)	(6)	(3)		(4)	(6)	(5)	(54)
553 - MTCE OF GENERATING & ELEC EQUIP 553 - MTCE OF GENERATING & ELEC EQUIP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	71 57 14	74 94 (20)	76 54 22	157 73 84	139 109 30	138 24 114	79 43 36	151 64 87	77 57 20	64 59 5	50 34 16	161 149 12	1,237 817 440 (20)
554 - MTCE OF MISC OTHER PWR GEN PLANT 554 - MTCE OF MISC OTHER PWR GEN PLANT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	(4) 11 (15)	36 (36)	6 9 (3)	9 7 2	11 3 8	12 4 8	9 5 4	4 22 (18)	7 10 (3)	8 3 5	25 10 15	5 10 (5)	92 130 42 (80)
555 - PURCHASED POWER 555 - PURCHASED POWER	Most Recent 12 Months Previous 12 Months Increase (Decrease)	3,915 3,805 110	5,271 4,034 1,237	5,559 3,803 1,756	4,734 3,058 1,676	4,428 3,285 1,143	2,982 3,662 (680)	3,666 4,736 (1,070)	3,839 4,250 (411)	3,530 3,855 (325)	3,781 3,683 98	4,030 3,282 748	4,070 5,324 (1,254)	49,805 46,777 6,768 (3,740)
556 - SYST CONTROL & LOAD DISPATCHING 556 - SYST CONTROL & LOAD DISPATCHING	Most Recent 12 Months Previous 12 Months Increase (Decrease)	113 115 (2)	134 123 11	115 157 (42)	104 119 (15)	119 106 13	113 112 1	114 105 9	102 109 (7)	105 109 (4)	118 130 (12)	131 105 26	106 118 (12)	1,374 1,408 60 (94)
557 - OTHER EXPENSES 557 - OTHER EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	3 142 (139)	37 83 (46)	808 642 166	124 34 90	346 12 334	8 6 2	86 29 57	44 55 (11)	5 101 (96)	11 (6) 17	26 19 7	19 12 7	1,517 1,129 680 (292)
560 - OPERATION SUPRV & ENGR 560 - OPERATION SUPRV & ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	69 80 (11)	132 97 35	67 77 (10)	83 71 12	69 73 (4)	67 74 (7)	73 73 -	75 65 10	65 62 3	82 75 7	78 64 14	84 74 10	944 885 91 (32)
561 - LOAD DISPATCHING 561 - LOAD DISPATCHING	Most Recent 12 Months Previous 12 Months Increase (Decrease)	180 190 (10)	223 188 35	194 191 3	179 194 (15)	183 200 (17)	188 206 (18)	159 211 (52)	203 181 22	174 180 (6)	173 200 (27)	187 164 23	218 202 16	2,261 2,307 99 (145)
562 - STATION EXPENSES 562 - STATION EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	97 97 -	182 164 18	86 66 20	98 93 5	141 96 45	126 132 (6)	139 116 23	110 150 (40)	168 129 39	143 122 21	175 175 -	136 129 7	1,601 1,469 178 (46)

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Case No. 2014-00372

Comparison of Expense Account Balances With Those of the Preceding 12 months - Electric Portion

"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
563 - OVERHEAD LINE EXPENSES 563 - OVERHEAD LINE EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	12 7 5	(10) 15 (25)	16 18 (2)	20 26 (6)	22 15 7	21 16 5	29 26 3	14 27 (13)	28 13 15	28 26 2	18 19 (1)	37 20 17	235 228 54 (47)
565 - TRANSMISSION OF ELEC BY OTHERS 565 - TRANSMISSION OF ELEC BY OTHERS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	119 202 (83)	203 333 (130)	251 165 86	192 34 158	148 (281) 429	76 33 43	70 163 (93)	105 111 (6)	23 131 (108)	67 49 18	99 (21) 120	66 85 (19)	1,419 1,004 854 (439)
566 - MISC TRANSMISSION EXPENSES 566 - MISC TRANSMISSION EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	546 538 8	568 462 106	455 419 36	445 466 (21)	450 467 (17)	429 471 (42)	455 482 (27)	410 291 119	479 483 (4)	476 486 (10)	526 482 44	461 483 (22)	5,700 5,530 313 (143)
567 - RENTS 567 - RENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	1 1 -	4 3 1	18 18 -	1 1 -	2 1 1	1 2 (1)	1 1	6 1 5	1 1	1 1 -	- - -	- - -	36 30 7 (1)
569 - MTCE OF STRUCTURES 569 - MTCE OF STRUCTURES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	:	1 (1)	- - -	- - -	- - -	- - -	- - -	- - -	- -	:	-	(2) 2	(1) 2 (1)
570 - MTCE OF STATION EQUIPMENT 570 - MTCE OF STATION EQUIPMENT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	66 163 (97)	196 90 106	152 236 (84)	85 169 (84)	60 (273) 333	84 249 (165)	78 119 (41)	17 168 (151)	179 267 (88)	135 101 34	104 141 (37)	204 76 128	1,360 1,506 601 (747)
571 - MTCE OF OVERHEAD LINES 571 - MTCE OF OVERHEAD LINES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	65 100 (35)	65 142 (77)	105 124 (19)	117 156 (39)	108 107 1	131 163 (32)	37 74 (37)	128 258 (130)	246 - 246	137 220 (83)	(134) (64) (70)	257 91 166	1,262 1,371 413 (522)
573 - MTCE OF MISC TRANSMISSION PLANT 573 - MTCE OF MISC TRANSMISSION PLANT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	6	12 5 7	6 6	12 9 3	14 1 13	8 4 4	21 9 12	13 6 7	17 9 8	14 14 -	(2) 10 (12)	17 21 (4)	138 94 60 (16)
575.7 - MKT FACILITATION, MONITORING & COMPLIANCE SVCS 575.7 - MKT FACILITATION, MONITORING & COMPLIANCE SVCS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	(24) 62 (86)	(24) 63 (87)	(23) (25) 2	(24) (25) 1	(24) (25) 1	(25) (25)	(23) (25) 2	(23) (23) -	(24) (23) (1)	(24) (24) -	(24) (24)	(24) (23) (1)	(286) (117) 6 (175)

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Case No. 2014-00372

Comparison of Expense Account Balances With Those of the Preceding 12 months - Electric Portion

"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
580 - OPERATION SUPRV & ENGR 580 - OPERATION SUPRV & ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	170 103 67	137 208 (71)	140 88 52	445 136 309	221 97 124	140 104 36	146 108 38	88 194 (106)	230 382 (152)	169 100 69	85 135 (50)	87 126 (39)	2,058 1,781 695 (418)
581 - LOAD DISPATCHING 581 - LOAD DISPATCHING	Most Recent 12 Months Previous 12 Months Increase (Decrease)	52 63 (11)	77 66 11	63 68 (5)	61 62 (1)	59 59 -	68 64 4	51 67 (16)	79 54 25	65 60 5	63 64 (1)	66 55 11	71 73 (2)	775 755 56 (36)
582 - STATION EXPENSES 582 - STATION EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	49 24 25	239 145 94	98 68 30	79 187 (108)	86 76 10	100 140 (40)	135 114 21	108 65 43	128 63 65	206 62 144	71 92 (21)	96 48 48	1,395 1,084 480 (169)
583 - OVERHEAD LINE EXPENSES 583 - OVERHEAD LINE EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	293 333 (40)	606 407 199	385 275 110	531 780 (249)	1,266 70 1,196	958 447 511	632 377 255	446 481 (35)	574 401 173	486 313 173	342 443 (101)	307 326 (19)	6,826 4,653 2,617 (444)
584 - UNDERGROUND LINE EXPENSES 584 - UNDERGROUND LINE EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	61 30 31	40 23 17	69 49 20	37 48 (11)	25 38 (13)	54 21 33	21 27 (6)	43 37 6	39 35 4	36 30 6	2 76 (74)	36 55 (19)	463 469 117 (123)
586 - METER EXPENSE 586 - METER EXPENSE	Most Recent 12 Months Previous 12 Months Increase (Decrease)	513 597 (84)	544 618 (74)	491 462 29	527 511 16	488 533 (45)	560 585 (25)	541 535 6	586 504 82	518 541 (23)	560 586 (26)	542 486 56	608 561 47	6,478 6,519 236 (277)
587 - CUSTOMER INSTALLATIONS EXPENSES 587 - CUSTOMER INSTALLATIONS EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	(17) (20) 3		23	(6) (10) 4		(16) (11) (5)	(18) (23) 5	(17) (23) 6	(11) (22) 11	(11) (21) 10	(10) (19) 9	(14) (6) (8)	(132) (183) 71 (20)
588 - MISC DISTRIBUTION EXPENSES 588 - MISC DISTRIBUTION EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	379 177 202	357 301 56	245 184 61	271 269 2	381 226 155	311 261 50	231 286 (55)	209 237 (28)	243 251 (8)	350 243 107	278 312 (34)	236 335 (99)	3,491 3,082 633 (224)
589 - RENTS 589 - RENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	:	4 2 2	- - -	1 2 (1)	- 1 (1)	1 1	1 7 (6)	- - -	3 3 -	1 - 1	- - -	- (1) 1	11 15 4 (8)

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590 - MTCE OF SUPRV & ENGR 590 - MTCE OF SUPRV & ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	- 4	9 10 (1)	9 2 7	38 4 34	39 1 38	5 1 4	3 - 3	3 1 2	11 5 6	43 36 7	7 10 (3)	5 3 2	176 73 107 (4)
591 - MTCE OF STRUCTURES 591 - MTCE OF STRUCTURES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	36 77 (41)	111 84 27	27 54 (27)	133 48 85	54 62 (8)	66 26 40	57 102 (45)	(758) 35 (793)	62 71 (9)	353 72 281	2 50 (48)	(139) 84 (223)	4 765 433 (1,194)
592 - MTCE OF STATION EQUIPMENT 592 - MTCE OF STATION EQUIPMENT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	46 30 16	97 97 -	58 83 (25)	89 70 19	55 69 (14)	25 109 (84)	60 66 (6)	90 145 (55)	108 134 (26)	97 65 32	61 72 (11)	62 36 26	848 976 93 (221)
593 - MTCE OF OVERHEAD LINES 593 - MTCE OF OVERHEAD LINES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	2,010 1,404 606	1,614 1,507 107	1,543 1,707 (164)	2,566 1,594 972	2,938 1,381 1,557	1,843 1,792 51	2,232 1,670 562	1,350 1,543 (193)	2,941 3,606 (665)	2,183 2,174 9	1,841 984 857	1,447 1,935 (488)	24,508 21,297 4,721 (1,510)
594 - MTCE OF UNDERGROUND LINES 594 - MTCE OF UNDERGROUND LINES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	146 102 44	228 172 56	150 186 (36)	183 139 44	199 262 (63)	211 165 46	164 175 (11)	124 110 14	111 (98) 209	168 129 39	127 140 (13)	77 175 (98)	1,888 1,657 452 (221)
595 - MTCE OF LINE TRANSFORMERS 595 - MTCE OF LINE TRANSFORMERS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	15 10 5	40 11 29	6 13 (7)	23 20 3	15 10 5	19 11 8	10 9 1	12 19 (7)	18 17 1	12 10 2	9 15 (6)	12 8 4	191 153 58 (20)
596 - MTCE OF STREET LIGHTING & SIGNALS 596 - MTCE OF STREET LIGHTING & SIGNALS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	15 21 (6)	30 24 6	16 20 (4)	13 23 (10)	15 25 (10)	22 25 (3)	29 12 17	17 40 (23)	24 26 (2)	31 22 9	36 32 4	33 49 (16)	281 319 36 (74)
598 - MTCE OF MISC DISTRIBUTION PLANT 598 - MTCE OF MISC DISTRIBUTION PLANT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	30 42 (12)	57 19 38	15 27 (12)	196 20 176	102 11 91	50 18 32	42 31 11	756 20 736	62 80 (18)	(246) 51 (297)	56 22 34	173 23 150	1,293 364 1,268 (339)
901 - SUPERVISION 901 - SUPERVISION	Most Recent 12 Months Previous 12 Months Increase (Decrease)	81 68 13	104 74 30	91 78 13	86 76 10	98 78 20	85 81 4	82 86 (4)	83 122 (39)	94 87 7	102 91 11	87 95 (8)	102 103 (1)	1,095 1,039 108 (52)

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902 - METER READING EXPENSES 902 - METER READING EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	182 180 2	201 193 8	190 187 3	184 187 (3)	187 182 5	208 198 10	199 186 13	182 181 1	207 205 2	191 173 18	195 183 12	204 200 4	2,330 2,255 78 (3)
903 - CUST RECORDS AND COLLECTION EXP 903 - CUST RECORDS AND COLLECTION EXP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	434 424 10	455 442 13	460 437 23	459 434 25	474 438 36	484 466 18	512 490 22	469 379 90	454 451 3	456 464 (8)	465 441 24	481 488 (7)	5,603 5,354 264 (15)
904 - UNCOLLECTIBLE ACCOUNTS 904 - UNCOLLECTIBLE ACCOUNTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	176 (90) 266	(428) 350 (778)	593 35 558	193 275 (82)	170 (264) 434	90 171 (81)	150 (38) 188	82 63 19	267 208 59	443 350 93	752 586 166	433 293 140	2,921 1,939 1,923 (941)
905 - MISC CUSTOMER ACCOUNTS EXPENSES 905 - MISC CUSTOMER ACCOUNTS EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	17 29 (12)	27 26 1	7 29 (22)	21 2 19	48 9 39	43 10 33	38 16 22	(471) 10 (481)	54 12 42	241 13 228	2 12 (10)	(23) 12 (35)	4 180 384 (560)
907 - SUPERVISION 907 - SUPERVISION	Most Recent 12 Months Previous 12 Months Increase (Decrease)	16 19 (3)	16 14 2	18 18 -	16 17 (1)	18 18 -	15 21 (6)	25 15 10	35 17 18	(6) 17 (23)	16 20 (4)	15 15 -	30 16 14	214 207 44 (37)
908 - CUSTOMER ASSISTANCE EXPENSES 908 - CUSTOMER ASSISTANCE EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	934 1,040 (106)	912 739 173	1,100 894 206	1,141 1,489 (348)	689 867 (178)	992 896 96	1,055 1,507 (452)	2,212 1,141 1,071	1,246 1,331 (85)	1,366 1,406 (40)	1,258 1,710 (452)	935 1,033 (98)	13,840 14,053 1,546 (1,759)
909 - INFO AND INSTRUCTIONAL ADV EXP 909 - INFO AND INSTRUCTIONAL ADV EXP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	56 25 31	86 33 53	17 28 (11)	- 8 (8)	38 40 (2)	61 26 35	12 6 6	1 45 (44)	9 10 (1)	38 45 (7)	45 13 32	10 23 (13)	373 302 157 (86)
910 - MISC CUSTOMER SRVCE AND INFO EXP 910 - MISC CUSTOMER SRVCE AND INFO EXP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	44 27 17	16 60 (44)	16 16 -	16 14 2	42 44 (2)	28 28 -	7 17 (10)	35 33 2	70 25 45	31 21 10	67 63 4	44 23 21	416 371 101 (56)
912 - GEN MKTG AND MKTG PGMS 912 - GEN MKTG AND MKTG PGMS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 42 (42)	- - -	- - -	- - -	- 42 - (42)

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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 I1th Month	Oct 12th Month	Total
913 - ADVERTISING EXPENSES 913 - ADVERTISING EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	- - -	- - -	- - -	- - -	- - -	40 - 40	- 4	32 - 32	- - -	(29) - (29)	- - -	- -	47 - 76 (29)
920 - GENERAL & ADMIN SALARIES 920 - GENERAL & ADMIN SALARIES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	1,737 1,251 486	1,709 913 796	2,072 1,917 155	1,948 1,390 558	2,320 1,206 1,114	2,135 1,692 443	2,010 1,726 284	1,863 1,423 440	2,087 1,827 260	1,606 1,557 49	2,143 2,066 77	2,315 2,197 118	23,945 19,165 4,780
921 - OFFICE SUPPLIES & EXPENSE 921 - OFFICE SUPPLIES & EXPENSE	Most Recent 12 Months Previous 12 Months Increase (Decrease)	478 595 (117)	656 675 (19)	389 521 (132)	446 282 164	848 520 328	558 432 126	642 372 270	(99) 402 (501)	534 471 63	513 389 124	406 444 (38)	280 288 (8)	5,651 5,391 1,075 (815)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT 922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	(233) (197) (36)	(281) (151) (130)	(288) (170) (118)	(291) (134) (157)	(315) (131) (184)	(294) (233) (61)	(303) (247) (56)	(271) (402) 131	(348) (240) (108)	(282) (221) (61)	(343) (307) (36)	(375) (308) (67)	(3,624) (2,741) 131 (1,014)
923 - OUTSIDE SERVICES EMPLOYED 923 - OUTSIDE SERVICES EMPLOYED	Most Recent 12 Months Previous 12 Months Increase (Decrease)	1,011 427 584	1,360 467 893	827 704 123	1,218 933 285	1,442 1,169 273	922 767 155	1,236 906 330	1,983 1,153 830	1,067 648 419	948 876 72	1,600 1,400 200	1,490 874 616	15,104 10,324 4,780
924 - PROPERTY INSURANCE 924 - PROPERTY INSURANCE	Most Recent 12 Months Previous 12 Months Increase (Decrease)	437 394 43	468 390 78	489 428 61	420 397 23	476 382 94	406 454 (48)	116 442 (326)	390 452 (62)	349 472 (123)	350 442 (92)	392 442 (50)	356 440 (84)	4,649 5,135 299 (785)
925 - INJURIES AND DAMAGES 925 - INJURIES AND DAMAGES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	79 139 (60)	(180) (272) 92	182 206 (24)	202 183 19	381 (132) 513	599 554 45	119 650 (531)	100 (207) 307	473 556 (83)	247 (287) 534	231 (330) 561	263 623 (360)	2,696 1,683 2,071 (1,058)
926 - EMPLOYEE PENSIONS & BENEFITS 926 - EMPLOYEE PENSIONS & BENEFITS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	2,502 2,840 (338)	2,213 722 1,491	2,831 2,616 215	2,124 3,844 (1,720)	2,941 3,394 (453)	2,475 3,029 (554)	1,781 3,074 (1,293)	1,938 2,897 (959)	2,067 3,087 (1,020)	2,029 3,007 (978)	1,938 2,906 (968)	2,058 2,643 (585)	26,897 34,059 1,706 (8,868)
927 - FRANCHISE REQUIREMENTS 927 - FRANCHISE REQUIREMENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	2 4 (2)	3 2 1	4 4	5 4 1	3 4 (1)	2 3 (1)	2 1 1	2 3 (1)	2 3 (1)	2 2	2 1 1	4 3 1	33 34 5 (6)

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928 - REGULATORY COMMISSION EXPENSES 928 - REGULATORY COMMISSION EXPENSES	Most Recent 12 Months Previous 12 Months Increase	58 84	70 84	73 103	86 112	81 99	79 90	71 88	121 88 33	(175) 85	245 99 146	(5) 64	79 61 18	783 1,057 197
	(Decrease)	(26)	(14)	(30)	(26)	(18)	(11)	(17)		(260)		(69)		(471)
929 - DUPLICATE CHARGES - CREDIT 929 - DUPLICATE CHARGES - CREDIT	Most Recent 12 Months Previous 12 Months	(20) (10)	(28) (12)	(33) (22)	(27) (20)	(23) (20)	(20)	(10) (18)	(3) (17)	(3) (12)	(3) (13)	(15) (14)	(17) (18)	(196) (196)
	Increase (Decrease)	(10)	(16)	(11)	(7)	(3)	6	8	14	9	10	(1)	1	48 (48)
930.1 - GENERAL ADVERTISING EXPENSES 930.1 - GENERAL ADVERTISING EXPENSES	Most Recent 12 Months Previous 12 Months	25 25	55 21	17 94	31 69	98 46	193 58	89 109	149 29	68 24	35 6	122 23	19 28	901 532
	Increase (Decrease)	-	34	(77)	(38)	52	135	(20)	120	44	29	99	(9)	513 (144)
930.2 - MISCELLANEOUS GENERAL EXP 930.2 - MISCELLANEOUS GENERAL EXP	Most Recent 12 Months Previous 12 Months	386 258	170 312	348 292	243 200	243 224	241 241	240 227	209 211	223 197	169 189	175 248	280 199	2,927 2,798
	Increase (Decrease)	128	(142)	56	43	19	-	13	(2)	26	(20)	(73)	81	366 (237)
931 - RENTS 931 - RENTS	Most Recent 12 Months Previous 12 Months	161 150	173 140	16 160	12 163	4 161	10 162	10 140	571 372	119 11	161 163	139 164	153 163	1,529 1,949
	Increase (Decrease)	11	33	(144)	(151)	(157)	(152)	(130)	199	108	(2)	(25)	(10)	351 (771)
935 - MTCE OF GEN PLNT & EQ 935 - MTCE OF GEN PLNT & EQ	Most Recent 12 Months Previous 12 Months	86 832	147 798	119 477	113 494	111 501	78 491	98 513	(136) 319	88 255	154 251	76 129	39 93	973 5,153
	Increase (Decrease)	(746)	(651)	(358)	(381)	(390)	(413)	(415)	(455)	(167)	(97)	(53)	(54)	(4,180)

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803 - NATURAL GAS TRANSM LINE PURCH 803 - NATURAL GAS TRANSM LINE PURCH	Most Recent 12 Months Previous 12 Months Increase (Decrease)	16,857 10,809 6,048	19,415 7,560 11,855	23,522 11,337 12,185	21,292 10,533 10,759	15,118 12,771 2,347	8,455 6,990 1,465	9,453 7,710 1,743	12,624 13,549 (925)	18,885 16,911 1,974	17,643 15,120 2,523	16,309 15,959 350	19,366 18,487 879	198,939 147,736 52,128 (925)
806 - EXCHANGE GAS 806 - EXCHANGE GAS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	2,133 1,850 283	1,370 1,253 117	3,379 1,562 1,817	3,108 1,277 1,831	265 1,845 (1,580)	(3,358) (1,190) (2,168)	(4,770) (2,977) (1,793)	(898) (2,824) 1,926	(1,043) (411) (632)	(151) (460) 309	81 35 46	155 (29) 184	271 (69) 6,513 (6,173)
807 - PURCHASED GAS EXPENSES 807 - PURCHASED GAS EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	53 128 (75)	58 53 5	142 66 76	60 55 5	58 54 4	66 61 5	59 57 2	57 55 2	53 56 (3)	83 61 22	52 49 3	59 99 (40)	800 794 124 (118)
808.1 - GAS WITHDR FROM STORAGE - DEBIT 808.1 - GAS WITHDR FROM STORAGE - DEBIT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	3,402 2,953 449	8,547 7,470 1,077	14,729 11,790 2,939	8,291 10,401 (2,110)	8,099 6,663 1,436	4,363 3,108 1,255	1,546 1,018 528	2 4 (2)	2 3 (1)	3 3 -	3 2 1	6 27 (21)	48,993 43,442 7,685 (2,134)
808.2 - GAS DELIVERED TO STORAGE - CREDIT 808.2 - GAS DELIVERED TO STORAGE - CREDIT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	(1,659) (620) (1,039)	(751) (347) (404)	- - -	- - -	- - -	- - -	- - -	(7,000) (6,701) (299)	(12,969) (11,619) (1,350)	(12,363) (10,918) (1,445)	(11,651) (11,298) (353)	(10,095) (9,293) (802)	(56,488) (50,796) - (5,692)
810 - GAS USED FOR COMPR STA FUEL - CR 810 - GAS USED FOR COMPR STA FUEL - CR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	(30) (21) (9)	(116) (94) (22)	(133) (137) 4	(131) (121) (10)	(111) (102) (9)	(16) (19) 3	(18) (6) (12)	- - -	- - -	- - -	- - -	(1) - (1)	(556) (500) 7 (63)
812 - GAS USED FOR OTHER UTIL OPER - CR 812 - GAS USED FOR OTHER UTIL OPER - CR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	(12) (7) (5)	(27) (8) (19)	(20) (20) -	(31) (16)	(19) (21) 2	(11) (15) 4	(3) (6) 3	(9) (5)	(1) (20) 19	(1) (2) 1	(1) (1) -	(2) (2)	(137) (123) 29 (43)
814 - OPERATION SUPERVISION AND ENGR 814 - OPERATION SUPERVISION AND ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	42 42 -	40 37 3	48 28 20	45 47 (2)	39 45 (6)	41 35 6	43 41 2	49 39 10	44 42 2	47 38 9	45 42 3	48 41 7	531 477 62 (8)
816 - WELLS EXPENSES 816 - WELLS EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	45 54 (9)	14 49 (35)	38 36 2	41 46 (5)	32 33 (1)	21 19 2	23 51 (28)	22 46 (24)	34 31 3	27 19 8	16 29 (13)	23 49 (26)	336 462 15 (141)

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817 - LINES EXPENSE 817 - LINES EXPENSE	Most Recent 12 Months Previous 12 Months Increase (Decrease)	34 44 (10)	40 34 6	105 59 46	59 58 1	64 66 (2)	34 54 (20)	50 45 5	68 55 13	51 71 (20)	63 74 (11)	59 46 13	59 41 18	686 647 102 (63)
818 - COMPRESSOR STATION EXPENSES 818 - COMPRESSOR STATION EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	158 163 (5)	233 146 87	182 167 15	208 154 54	193 177 16	121 96 25	155 144 11	115 113 2	112 138 (26)	141 124 17	133 106 27	148 152 (4)	1,899 1,680 254 (35)
819 - COMPRESSOR STA UEL AND POWER 819 - COMPRESSOR STA UEL AND POWER	Most Recent 12 Months Previous 12 Months Increase (Decrease)	30 21 9	117 94 23	135 138 (3)	131 122 9	111 103 8	16 20 (4)	19 7 12	- - -	- - -	- - -	- - -	- 1	560 505 62 (7)
821 - PURIFICATION EXPENSES 821 - PURIFICATION EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	71 27 44	242 231 11	252 250 2	217 256 (39)	238 242 (4)	158 163 (5)	170 90 80	2 (2)	23 5 18	29 (6) 35	2 (2)	5 2 3	1,405 1,264 193 (52)
823 - GAS LOSSES 823 - GAS LOSSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	200 180 20	189 169 20	161 146 15	139 120 19	117 100 17	103 93 10	100 99 1	125 116 9	147 129 18	181 157 24	193 177 16	215 209 6	1,870 1,695 175
824 - OTHER EXPENSES 824 - OTHER EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	1 (2) 3	(1) 1 (2)	1 1	1 1 -	1 1	1 1	1 1 -	1 1	1 1 -	1 1	1 1	(2) 1 (3)	7 9 3 (5)
825 - STORAGE WELL ROYALTIES 825 - STORAGE WELL ROYALTIES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	6 3 3	5 2 3	11 28 (17)	4 1 3	17 11 6	9 5 4	6 3 3	4 1 3	15 8 7	11 9 2	3 1 2	7 11 (4)	98 83 36 (21)
826 - RENTS 826 - RENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	4 (4)	2 (2)	4 (4)	3 (3)	7 (7)	3 (3)	2 (2)	3 (3)	7 (7)	2 (2)	2 (2)	- (1) 1	38 1 (39)
830 - MTCE SUPRV AND ENGR 830 - MTCE SUPRV AND ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	30 31 (1)	36 30 6	39 24 15	35 40 (5)	33 39 (6)	33 29 4	32 33 (1)	38 31 7	37 34 3	36 30 6	35 32 3	38 31 7	422 384 51 (13)

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Comparison of Expense Account Balances With Those of the Preceding 12 months - Gas Portion

"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
832 - MTCE OF RESERVOIRS AND WELLS 832 - MTCE OF RESERVOIRS AND WELLS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	15 18 (3)	2 12 (10)	60 11 49	23 51 (28)	17 22 (5)	188 278 (90)	178 131 47	101 77 24	87 129 (42)	15 36 (21)	32 7 25	(53) 67 (120)	665 839 145 (319)
833 - MTCE OF LINES 833 - MTCE OF LINES	Most Recent 12 Months Previous 12 Months Increase	(1) 14	14 11 3	12 18	16 21	18 19	15 8 7	11 9 2	10 11	18 10 8	9 28	13 6 7	18 13 5	153 168 32
834 - MTCE OF COMPRESSOR STATION EQUIP 834 - MTCE OF COMPRESSOR STATION EQUIP	(Decrease) Most Recent 12 Months Previous 12 Months	(15) 86 62	71 66	(6) 51 48	(5) 58 86	(1) 61 33	27 57	25 64	(1) 52 65	92 75	(19) 76 92	77 73	68 89	(47) 744 810
	Increase (Decrease)	24	5	3	(28)		(30)	(39)	(13)		(16)	4	(21)	81 (147)
835 - MTCE OF MEAS AND REG STATION EQPT 835 - MTCE OF MEAS AND REG STATION EQPT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	1 2 (1)	3 4 (1)	2 2 -	1 2 (1)	1 1 -	2 3 (1)	1 3 (2)	7 1 6	1 1 -	2 1 1	1 2 (1)	(1) 1 (2)	21 23 7 (9)
836 - MTCE OF PURIFICATION EQUIP 836 - MTCE OF PURIFICATION EQUIP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	86 94 (8)	63 45 18	79 40 39	42 110 (68)	58 42 16	51 25 26	62 44 18	71 73 (2)	39 92 (53)	63 97 (34)	160 123 37	97 80 17	871 865 171 (165)
837 - MTCE OF OTHER EQUIP 837 - MTCE OF OTHER EQUIP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	3 2 1	9 - 9	4 1 3	5 - 5	4 3 1	3 2 1	5 3 2	4 4 -	5 3 2	41 2 39	10 4 6	4 1 3	97 25 72 -
850 - OPERATION SUPRV AND ENGR 850 - OPERATION SUPRV AND ENGR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	3 (3)	3 (3)	3 (3)	25 2 23	15 2 13	17 - 17	31 1 30	32 3 29	27 4 23	35 2 33	42 2 40	34 - 34	258 25 242 (9)
851 - SYST CONTROL AND LOAD DISPATCHING 851 - SYST CONTROL AND LOAD DISPATCHING	Most Recent 12 Months Previous 12 Months Increase (Decrease)	27 27 -	21 39 (18)	28 30 (2)	26 27 (1)	25 25 -	31 26 5	27 29 (2)	30 26 4	31 30 1	26 27 (1)	29 24 5	30 29 1	331 339 16 (24)
852 - OPR-COM EQ-GAS TRANS 852 - OPR-COM EQ-GAS TRANS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1 - 1	-	-	-	-	1 - 1 -

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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
856 - MAINS EXPENSES 856 - MAINS EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	36 22 14	30 29 1	24 16 8	16 39 (23)	19 13 6	39 42 (3)	27 36 (9)	25 43 (18)	48 67 (19)	64 62 2	39 50 (11)	43 41 2	410 460 33 (83)
860 - RENTS 860 - RENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	1 - 1	- - -	- - -	3 3 -	- - -	2 1 1	- - -	1 - 1	2 1 1	- - -	1 1 -	- - -	10 6 4
863 - MTCE OF MAINS 863 - MTCE OF MAINS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	24 161 (137)	18 494 (476)	11 63 (52)	16 53 (37)	33 81 (48)	20 62 (42)	11 91 (80)	38 23 15	24 77 (53)	84 (3) 87	274 19 255	18 15 3	571 1,136 360 (925)
871 - DISTRIBUTION LOAD DISPATCHING 871 - DISTRIBUTION LOAD DISPATCHING	Most Recent 12 Months Previous 12 Months Increase (Decrease)	35 37 (2)	34 39 (5)	41 43 (2)	37 40 (3)	38 37 1	48 38 10	42 40 2	42 36 6	44 42 2	40 38 2	41 35 6	43 48 (5)	485 473 29 (17)
874 - MAINS AND SERVICES EXPENSES 874 - MAINS AND SERVICES EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	284 209 75	149 255 (106)	244 162 82	218 159 59	280 351 (71)	293 201 92	234 285 (51)	193 242 (49)	193 230 (37)	159 385 (226)	140 201 (61)	230 159 71	2,617 2,839 379 (601)
875 - MEAS AND REG STATION EXP - GEN 875 - MEAS AND REG STATION EXP - GEN	Most Recent 12 Months Previous 12 Months Increase (Decrease)	48 76 (28)	97 88 9	58 79 (21)	54 107 (53)	48 130 (82)	58 104 (46)	75 97 (22)	79 107 (28)	72 86 (14)	75 83 (8)	83 65 18	100 74 26	847 1,096 53 (302)
876 - MEAS AND REG STATION EXP - INDSTR 876 - MEAS AND REG STATION EXP - INDSTR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	9 14 (5)	21 19 2	33 33 -	28 35 (7)	36 32 4	35 36 (1)	25 23 2	35 16 19	17 14 3	19 15 4	24 13 11	17 17 -	299 267 45 (13)
877 - MEAS AND REG STA EXP - CITY GATE CHK 877 - MEAS AND REG STA EXP - CITY GATE CHK	Most Recent 12 Months Previous 12 Months Increase (Decrease)	18 9 9	22 14 8	24 22 2	33 24 9	23 30 (7)	18 18 -	8 9 (1)	8 8 -	7 8 (1)	11 10 1	11 4 7	10 8 2	193 164 38 (9)
878 - METER AND HOUSE REGULATOR EXP 878 - METER AND HOUSE REGULATOR EXP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	54 40 14	94 65 29	36 26 10	52 66 (14)	68 51 17	62 62 -	59 54 5	234 49 185	68 60 8	61 55 6	1,139 52 1,087	(186) 71 (257)	1,741 651 1,361 (271)

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Comparison of Expense Account Balances With Those of the Preceding 12 months - Gas Portion

"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
879 - CUSTOMER INSTALLATIONS EXPENSES 879 - CUSTOMER INSTALLATIONS EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	14 35 (21)	14 25 (11)	15 (4) 19	19 11 8	16 39 (23)	18 (18) 36	20 16 4	15 16 (1)	16 18 (2)	15 10 5	17 18 (1)	20 17 3	199 183 75 (59)
880 - OTHER EXPENSES 880 - OTHER EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	298 233 65	390 331 59	137 146 (9)	185 222 (37)	174 329 (155)	305 231 74	215 375 (160)	91 266 (175)	159 231 (72)	161 254 (93)	179 312 (133)	202 266 (64)	2,496 3,196 198 (898)
881 - RENTS 881 - RENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	- - -	- 1 (1)	- - -	- - -	- - -	- 1 (1)	5 8 (3)	5 - 5	1 1 -	- - -	- - -	- - -	11 11 5 (5)
886 - MTCE OF STRUCTURES AND IMPROVE 886 - MTCE OF STRUCTURES AND IMPROVE	Most Recent 12 Months Previous 12 Months Increase (Decrease)	41 66 (25)	89 48 41	22 48 (26)	109 38 71	62 43 19	36 24 12	41 84 (43)	(573) 30 (603)	56 43 13	267 62 205	3 33 (30)	(103) 64 (167)	50 583 361 (894)
887 - MTCE OF MAINS 887 - MTCE OF MAINS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	601 873 (272)	1,120 854 266	628 712 (84)	924 453 471	836 993 (157)	791 819 (28)	838 707 131	586 691 (105)	1,133 802 331	896 670 226	890 854 36	900 798 102	10,143 9,226 1,563 (646)
889 - MTCE OF MEAS AND REG STA EQP - GEN 889 - MTCE OF MEAS AND REG STA EQP - GEN	Most Recent 12 Months Previous 12 Months Increase (Decrease)	3 6 (3)	5 8 (3)	5 10 (5)	3 7 (4)	3 3 -	4 2 2	2 2 -	2 1 1	2 14 (12)	3 5 (2)	7 4 3	19 7 12	58 69 18 (29)
890 - MTCE OF MEAS AND REG STA EQ-INDSTR 890 - MTCE OF MEAS AND REG STA EQ-INDSTR	Most Recent 12 Months Previous 12 Months Increase (Decrease)	6 7 (1)	22 12 10	30 19 11	41 30 11	54 26 28	36 21 15	34 22 12	23 13 10	17 16 1	14 13 1	9 13 (4)	18 17 1	304 209 100 (5)
891 - MTCE MEAS & REG STA EQ-CITY GATE CHK 891 - MTCE MEAS & REG STA EQ-CITY GATE CHK	Most Recent 12 Months Previous 12 Months Increase (Decrease)	22 31 (9)	51 32 19	70 36 34	53 78 (25)	45 70 (25)	85 39 46	48 58 (10)	38 50 (12)	36 78 (42)	21 63 (42)	48 25 23	37 34 3	554 594 125 (165)
892 - MTCE OF SERVICES 892 - MTCE OF SERVICES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	164 113 51	148 129 19	210 180 30	265 162 103	123 (47) 170	211 253 (42)	200 127 73	478 103 375	234 167 67	32 157 (125)	243 150 93	388 194 194	2,696 1,688 1,175 (167)

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Comparison of Expense Account Balances With Those of the Preceding 12 months - Gas Portion

"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 1	Oct 2th Month	Total
894 - MTCE OF OTHER EQUIPMENT 894 - MTCE OF OTHER EQUIPMENT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	6 13 (7)	9 14 (5)	16 9 7	13 5 8	12 13 (1)	13 13 -	12 16 (4)	12 15 (3)	13 17 (4)	21 9 12	6 12 (6)	10 14 (4)	143 150 27 (34)
901 - SUPERVISION 901 - SUPERVISION	Most Recent 12 Months Previous 12 Months Increase (Decrease)	66 55 11	85 60 25	74 64 10	70 62 8	81 64 17	69 66 3	67 70 (3)	68 100 (32)	77 72 5	84 74 10	71 78 (7)	84 85 (1)	896 850 89 (43)
902 - METER READING EXPENSES 902 - METER READING EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	149 148 1	164 158 6	155 153 2	151 153 (2)	154 149 5	169 162 7	163 152 11	149 148 1	170 168 2	156 141 15	160 150 10	167 163 4	1,907 1,845 64 (2)
903 - CUST RECORDS AND COLLECTION EXP 903 - CUST RECORDS AND COLLECTION EXP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	355 347 8	373 361 12	376 358 18	375 355 20	388 358 30	396 381 15	419 401 18	383 310 73	372 369 3	373 379 (6)	380 361 19	395 401 (6)	4,585 4,381 216 (12)
904 - UNCOLLECTIBLE ACCOUNTS 904 - UNCOLLECTIBLE ACCOUNTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	32 (13) 45	(103) 50 (153)	263 13 250	111 126 (15)	98 (133) 231	52 83 (31)	85 (17) 102	47 19 28	154 47 107	255 53 202	121 176 (55)	61 40 21	1,176 444 986 (254)
905 - MISC CUSTOMER ACCOUNTS EXPENSES 905 - MISC CUSTOMER ACCOUNTS EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	9 19 (10)	16 19 (3)	4 21 (17)	11 (1) 12	(28) 6 (34)	(25) 6 (31)	(22) 9 (31)	272 6 266	(31) 7 (38)	(139) 7 (146)	2 7 (5)	(11) 6 (17)	58 112 278 (332)
907 - SUPERVISION 907 - SUPERVISION	Most Recent 12 Months Previous 12 Months Increase (Decrease)	4 6 (2)	4 5 (1)	6 4 2	5 4 1	6 4 2	5 5 -	8 4 4	11 4 7	(3) 4 (7)	5 5 -	5 4 1	10 5 5	66 54 22 (10)
908 - CUSTOMER ASSISTANCE EXPENSES 908 - CUSTOMER ASSISTANCE EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	271 217 54	173 195 (22)	269 233 36	272 116 156	168 230 (62)	241 198 43	256 462 (206)	538 131 407	303 169 134	332 285 47	357 244 113	208 282 (74)	3,388 2,762 990 (364)
909 - INFO AND INSTRUCTIONAL ADV EXP 909 - INFO AND INSTRUCTIONAL ADV EXP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	14 7 7	19 6 13	5 7 (2)	1 (1)	11 9 2	18 4 14 Atta	4 1 3 chmen 1	11 t to Re s	sponse	9 8 1 to PSC	11 3 8 C-1 Que	stion ³	100 64 50 Vo. 29(a)

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Comparison of Expense Account Balances With Those of the Preceding 12 months - Gas Portion

"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
910 - MISC CUSTOMER SRVCE AND INFO EXP 910 - MISC CUSTOMER SRVCE AND INFO EXP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	11 8 3	4 19 (15)	6 5 1	5 4 1	13 11 2	9 7 2	2 4 (2)	11 8 3	22 6 16	10 5 5	21 16 5	13 6 7	127 99 45 (17)
913 - ADVERTISING EXPENSES 913 - ADVERTISING EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	:	- - -	- - -	- - -	- - -	13 - 13	1 - 1	10 - 10	-	(9) (9)	-	-	15 - 24 (9)
920 - GENERAL & ADMIN SALARIES 920 - GENERAL & ADMIN SALARIES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	425 297 128	417 213 204	538 459 79	519 326 193	610 280 330	562 397 165	529 413 116	490 346 144	549 438 111	422 383 39	567 511 56	610 551 59	6,238 4,614 1,624
921 - OFFICE SUPPLIES & EXPENSE 921 - OFFICE SUPPLIES & EXPENSE	Most Recent 12 Months Previous 12 Months Increase (Decrease)	110 146 (36)	155 165 (10)	98 123 (25)	112 64 48	222 126 96	146 104 42	168 90 78	(26) 97 (123)	140 111 29	135 94 41	113 98 15	81 63 18	1,454 1,281 367 (194)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT 922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	(44) (36) (8)	(28)	(58) (47) (11)	(55) (32) (23)	(63) (31) (32)		(60) (43) (17)	(54) (36) (18)	(69) (45) (24)		(65) (55) (10)	(73) (58) (15)	(707) (489) - (218)
923 - OUTSIDE SERVICES EMPLOYED 923 - OUTSIDE SERVICES EMPLOYED	Most Recent 12 Months Previous 12 Months Increase (Decrease)	211 86 125	322 148 174	210 186 24	279 205 74	386 280 106	247 196 51	331 191 140	531 244 287	286 173 113	254 211 43	291 271 20	290 226 64	3,638 2,417 1,221
924 - PROPERTY INSURANCE 924 - PROPERTY INSURANCE	Most Recent 12 Months Previous 12 Months Increase (Decrease)	6 7 (1)	9 6 3	20 14 6	2 6 (4)	15 14 1	13 6 7	4 5 (1)	13 9 4	11 6 5	11 - 11	11 - 11	(1) 26 (27)	114 99 48 (33)
925 - INJURIES AND DAMAGES 925 - INJURIES AND DAMAGES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	21 38 (17)	385 (48) 433	63 54 9	370 55 315	43 (27) 70	68 141 (73)	13 48 (35)	11 (41) 52	53 158 (105)	28 52 (24)	94 179 (85)	67 158 (91)	1,216 767 879 (430)
926 - EMPLOYEE PENSIONS & BENEFITS 926 - EMPLOYEE PENSIONS & BENEFITS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	575 694 (119)	518 234 284	742 651 91	545 991 (446)	766 877 (111)	644 773	464 789	505 695	538 764	527 743	490 671	545 593	6,859 8,475 375 No.: 29(a)
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Comparison of Expense Account Balances With Those of the Preceding 12 months - Gas Portion

"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 1	Sep I1th Month	Oct 12th Month	Total
927 - FRANCHISE REQUIREMENTS 927 - FRANCHISE REQUIREMENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	49 48 1	51 50 1	51 50 1	46 45 1	53 50 3	51 48 3	51 50 1	49 48 1	50 50 -	50 50 -	49 48 1	24 49 (25)	574 586 13 (25)
928 - REGULATORY COMMISSION EXPENSES 928 - REGULATORY COMMISSION EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	9 13 (4)	9 13 (4)	9 22 (13)	9 22 (13)	11 22 (11)	10 22 (12)	9 22 (13)	16 22 (6)	(23) 22 (45)	32 9 23	(9) 9 (18)	8 10 (2)	90 208 23 (141)
929 - DUPLICATE CHARGES - CREDIT 929 - DUPLICATE CHARGES - CREDIT	Most Recent 12 Months Previous 12 Months Increase (Decrease)	(13) (9) (4)	(94) (67) (27)	(108) (115) 7	(91) (116) 25	(107) (109) 2	(63) (63)	(45) (40)	(13) - (13)	(14) - (14)	-	(1) - (1)	(1) - (1)	(562) (519) 34 (77)
930.1 - GENERAL ADVERTISING EXPENSES 930.1 - GENERAL ADVERTISING EXPENSES	Most Recent 12 Months Previous 12 Months Increase (Decrease)	10 10 -	22 9 13	7 38 (31)	13 28 (15)	16 19 (3)	30 24 6	14 45 (31)	23 12 11	11 10 1	6 3 3	52 9 43	8 11 (3)	212 218 77 (83)
930.2 - MISCELLANEOUS GENERAL EXP 930.2 - MISCELLANEOUS GENERAL EXP	Most Recent 12 Months Previous 12 Months Increase (Decrease)	31 8 23	29 25 4	43 21 22	30 28 2	38 30 8	38 46 (8)	38 29 9	33 35 (2)	35 25 10	27 25 2	15 27 (12)	18 42 (24)	375 341 80 (46)
931 - RENTS 931 - RENTS	Most Recent 12 Months Previous 12 Months Increase (Decrease)	40 38 2	43 35 8	4 40 (36)	3 41 (38)	1 40 (39)	3 41 (38)	3 35 (32)	152 93 59	32 3 29	43 41 2	37 41 (4)	40 40 -	401 488 100 (187)
935 - MTCE OF GEN PLNT & EQ 935 - MTCE OF GEN PLNT & EQ	Most Recent 12 Months Previous 12 Months Increase (Decrease)	32 335 (303)	53 324 (271)	50 192 (142)	41 200 (159)	50 203 (153)	35 199 (164)	44 206 (162)	(61) 129 (190)	39 102 (63)	69 100 (31)	32 50 (18)	24 36 (12)	408 2,076 - (1,668)

		REPORTING '	YEARS		Co	OMPARISONS	
Account	Base	2013	2012	2011	Test vs. '13	'13 vs. '12	'12 vs. '11
ELECTRIC EXPENSES							
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	5,245,552	3,598,199	2,983,020	2,196,383	45.78%	20.62%	35.82%
(501) Fuel	363,303,908	363,029,887	364,775,584	343,602,284	0.08%	-0.48%	6.16%
(502) Steam Expenses	34,941,901	34,031,656	35,655,779	35,948,091	2.67%	-4.56%	-0.81%
(504) Steam Transferred-Cr.	-	-	-	(28,867)	0.00%	0.00%	-100.00%
(505) Electric Expenses	881,240	858,520	769,095	680,461	2.65%	11.63%	13.03%
(506) Miscellaneous Steam Power Expenses	21,745,634	18,483,144	18,919,832	17,323,771	17.65%	-2.31%	9.21%
(507) Rents	26,022	54,405	66,552	89,098	-52.17%	-18.25%	-25.30%
(509) Allowances	234,735	134,464	43,758	76,950	74.57%	207.29%	-43.13%
TOTAL Operation	426,378,992	420,190,275	423,213,620	399,888,171	1.47%	-0.71%	5.83%
(510) Maintenance Supervision and Engineering	1,718,245	2,873,217	3,655,560	3,289,386	-40.20%	-21.40%	11.13%
(511) Maintenance of Structures	3,097,566	2,153,540	2,475,768	2,021,792	43.84%	-13.02%	22.45%
(512) Maintenance of Boiler Plant	39,027,580	43,179,131	40,119,660	41,319,223	-9.61%	7.63%	-2.90%
(513) Maintenance of Electric Plant	11,912,241	10,465,693	11,876,627	9,416,109	13.82%	-11.88%	26.13%
(514) Maintenance of Miscellaneous Steam Plant	2,627,604	1,688,779	1,905,774	1,810,437	55.59%	-11.39%	5.27%
TOTAL Maintenance	58,383,236	60,360,360	60,033,389	57,856,947	-3.28%	0.54%	3.76%
TOTAL Power Production Exp - Steam Power	484,762,228	480,550,635	483,247,009	457,745,118	0.88%	-0.56%	5.57%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	119,633	116,451	110,075	107,576	2.73%	5.79%	2.32%
(536) Water for Power	41,563	38,914	38,566	38,653	6.81%	0.90%	-0.23%
(538) Electric Expenses	285,688	250,173	220,012	264,529	14.20%	13.71%	-16.83%
(539) Misc. Hydraulic Power Generation Exp.	192,549	120,692	118,001	126,221	59.54%	2.28%	-6.51%
(540) Rents	400,186	341,326	357,543	379,818	17.24%	-4.54%	-5.86%
TOTAL Operation	1,039,619	867,556	844,197	916,797	19.83%	2.77%	-7.92%
Maintenance							
(541) Maintenance Supervision and Engineering	-	-	344	12,927	0.00%	-100.00%	-97.34%
(542) Maintenance of Structures	395,968	282,571	173,642	370,849	40.13%	62.73%	-53.18%
(543) Maintenance of Reservoirs, Dams, and Waterways	156,985	552,874	361,895	74,086	-71.61%	52.77%	388.48%
(544) Maintenance of Electric Plant	316,724	318,172	244,525	277,516	-0.46%	30.12%	-11.89%
(545) Maintenance of Misc. Hydraulic Plant	-	2,040	1,939	-	-100.00%	5.21%	100.00%
TOTAL Maintenance	869,677	1,155,657	782,345	735,378	-24.75%	47.72%	6.39%
TOTAL Power Production Exp - Hydraulic Power	1,909,296	2,023,213	1,626,542	1,652,175	-5.63%	24.39%	-1.55%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	29,145	55,723	50,433	43,251	-47.70%	10.49%	16.61%
(547) Fuel	35,834,885	16,005,162	21,140,573	17,366,109	123.90%	-24.29%	21.73%
(548) Generation Expenses	200,207	201,025	205,627	159,275	-0.41%	-2.24%	29.10%
(549) Miscellaneous Other Power Generation Expenses	(5,491)	30,935	31,829	35,188	-117.75%	-2.81%	-9.55%
(550) Rents	8,234	14,948	21,836	21,314	-44.92%	-31.54%	2.45%
TOTAL Operation	36,066,980	16,307,793	21,450,298	17,625,137	121.16%	-23.97%	21.70%

		REPORTING Y	/EARS		Co	OMPARISONS	
Account	Base	2013	2012	2011	Test vs. '13	'13 vs. '12	'12 vs. '11
Maintenance							
(551) Maintenance Supervision and Engineering	9.906	20,611	26,585	28,319	-51.94%	-22.47%	-6.12%
(552) Maintenance of Structures	38,962	99,485	97,440	100,166	-60.84%	2.10%	-2.72%
(553) Maintenance of Generating and Electric Plant	1,578,160	812,094	1,102,219	1,345,627	94.33%	-26.32%	-18.09%
(554) Maintenance of Misc. Other Power Gen. Plant	50,000	78,970	126,273	88,285	-36.68%	-37.46%	43.03%
TOTAL Maintenance	1,677,028	1,011,160	1,352,517	1,562,397	65.85%	-25.24%	-13.43%
TOTAL Power Production Expenses - Other Power	37,744,008	17,318,953	22,802,815	19,187,534	117.93%	-24.05%	18.84%
D. Other Power Supply Expenses							
(555) Purchased Power	45,713,230	48,124,184	52,477,768	74,894,547	-5.01%	-8.30%	-29.93%
(556) System Control and Load Dispatching	1,405,325	1,418,728	1,521,043	1,588,107	-0.94%	-6.73%	-4.22%
(557) Other Expenses	208,070	944,422	817,221	2,164,862	-77.97%	15.57%	-62.25%
TOTAL Other Power Supply Expenses	47,326,625	50,487,334	54,816,032	78,647,516	-6.26%	-7.90%	-30.30%
TOTAL Power Production Expenses	571,742,157	550,380,135	562,492,398	557,232,343	3.88%	-2.15%	0.94%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	933,634	908,744	1,045,617	994,588	2.74%	-13.09%	5.13%
(561) Load Dispatching	2,019,829	2,331,934	2,132,950	1,833,276	-13.38%	9.33%	16.35%
(562) Station Expenses	1,458,636	1,487,980	1,245,245	1,234,462	-1.97%	19.49%	0.87%
(563) Overhead Lines Expense	350,577	209,101	146,488	117,265	67.66%	42.74%	24.92%
(565) Transmission of Electricity by Others	1,174,059	790,386	1,880,039	3,326,104	48.54%	-57.96%	-43.48%
(566) Miscellaneous Transmission Expenses	5,633,742	5,643,897	6,861,090	6,676,094	-0.18%	-17.74%	2.77%
(567) Rents	29,334	30,038	28,679	23,716	-2.34%	4.74%	20.93%
TOTAL Operation	11,599,811	11,402,080	13,340,108	14,205,505	1.73%	-14.53%	-6.09%
Maintenance							
(569) Maintenance of Structures	(88)	1,930	2,493	753	-104.56%	-22.58%	231.08%
(570) Maintenance of Station Equipment	1,187,870	1,515,641	1,565,453	1,292,533	-21.63%	-3.18%	21.12%
(571) Maintenance of Overhead Lines	1,861,721	1,259,237	873,027	1,307,208	47.85%	44.24%	-33.21%
(573) Maintenance of Misc. Transmission Plant	108,626	106,330	26,320	17,618	2.16%	303.99%	49.39%
TOTAL Maintenance	3,158,129	2,883,138	2,467,293	2,618,112	9.54%	16.85%	-5.76%
TOTAL Transmission Expenses	14,757,940	14,285,218	15,807,401	16,823,617	3.31%	-9.63%	-6.04%
3. REGIONAL MARKET EXPENSES							
Operation							
(575) MISO Day 1 and 2 Expense	(296,260)	(291,297)	751,704	755,046	1.70%	-138.75%	-0.44%
TOTAL Operation	(296,260)	(291,297)	751,704	755,046	1.70%	-138.75%	-0.44%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,730,146	1,775,521	1,995,747	2,351,917	-2.56%	-11.03%	-15.14%
(581) Load Dispatching	677,856	754,508	730,594	544,332	-10.16%	3.27%	34.22%
(582) Stations Expenses	1,353,526	1,202,910	1,146,675	1,049,757	12.52%	4.90%	9.23%
(583) Overhead Line Expenses	6,564,003	4,812,185	5,014,132	4,294,787	36.40%	-4.03%	16.75%
(584) Underground Line Expenses	470,481	516,787	462,346	552,530	-8.96%	11.77%	-16.32%
(585) Street Lighting and Signal System Expenses	-	-	-	(546)	0.00%	0.00%	-100.00%
(586) Meter Expenses	7,500,695	6,360,835	6,537,575	6,323,918	17.92%	-2.70%	3.38%
(587) Customer Installations Expenses	(211,314)	(183,095)	(169,586)	(191,076)	15.41%	7.97%	-11.25%
(588) Miscellaneous Expenses	3,374,630	3,340,086	2,949,181	2,998,976	1.03%	13.25%	-1.66%
(589) Rents	5,954	16,708	11,976	13,434	-64.36%	39.51%	-10.85%
TOTAL Operation	21,465,977	18,596,445	18,678,640	17,938,029	15.43%	-0.44%	4.13%

		REPORTING Y	YEARS		CC	OMPARISONS	
Account	Base	2013	2012	2011	Test vs. '13	'13 vs. '12	'12 vs. '11
Maintenance							
(590) Maintenance Supervision and Engineering	116,288	75,828	133,671	290,834	53.36%	-43.27%	-54.04%
(591) Maintenance of Structures	(160,506)	751,679	802,175	793,590	-121.35%	-6.29%	1.08%
(592) Maintenance of Station Equipment	1,011,176	991,783	1,024,774	755,932	1.96%	-3.22%	35.56%
(593) Maintenance of Overhead Lines	22,661,125	22,008,878	19,426,628	19,797,678	2.96%	13.29%	-1.87%
(594) Maintenance of Underground Lines	2,100,041	1,756,547	1,517,247	1,786,761	19.56%	15.77%	-15.08%
(595) Maintenance of Line Transformers	204,232	187,301	199,109	234,742	9.04%	-5.93%	-15.18%
(596) Maintenance of Street Lighting and Signal Systems	450,340	318,493	233,603	456,189	41.40%	36.34%	-48.79%
(598) Maintenance of Miscellaneous Distribution Plant	1,771,697	388,656	386,984	429,094	355.85%	0.43%	-9.81%
TOTAL Maintenance	28,154,393	26,479,165	23,724,191	24,544,820	6.33%	11.61%	-3.34%
TOTAL Distribution Expenses	49,620,370	45,075,610	42,402,831	42,482,849	10.08%	6.30%	-0.19%
GAS EXPENSES							
1. PRODUCTION EXPENSES							
A. Other Gas Supply Expenses						== =	
(801-803) Natural Gas Transmission Line Purchases	186,283,820	165,638,645	104,830,485	158,593,798	12.46%	58.01%	-33.90%
TOTAL Purchased Gas	186,283,820	165,638,645	104,830,485	158,593,798	12.46%	58.01%	-33.90%
Purchased Gas Expenses	(070.045)				0.000/	0.000/	0.000/
(805) Other Gas Purchases	(872,815)	200 454	-	- (4.000.070)	0.00%	0.00%	0.00%
(806) Exchange Gas	(9,955,768)	330,454	525,097	(1,823,878)	-3112.75%	-37.07%	-128.79%
(807) Purchased Gas Expenses	677,590	724,155	820,326	765,945	-6.43%	-11.72%	7.10%
TOTAL Purchased Gas Expenses	(10,150,993)	1,054,609	1,345,423	(1,057,933)	-1062.54%	-21.62%	-227.17%
(808) Gas Withdrawn from Storage	(2,386,379)	(7,272,098)	9,397,475	4,438,677	-67.18%	-177.38%	111.72%
Gas Used in Utility Operations - Credit	(======)	(======================================	(=== 0.40)	(000 000)	0.00%	0.00%	0.00%
(810) Gas Used for Compressor Station FuelCredit	(737,269)	(532,095)	(570,049)	(630,080)	38.56%	-6.66%	-9.53%
(812) Gas Used for Other Utility OperationsCredit	(43,979)	(146,577)	(111,584)	(108,837)	-70.00%	31.36%	2.52%
TOTAL Gas Used in Utility Operations - Credit	(781,248)	(678,672)	(681,633)	(738,917)	15.11%	-0.43%	-7.75%
(813) Other Gas Supply Expenses	-		-	1 1	0.00%	0.00%	-100.00%
TOTAL Other Gas Supply Expenses			-		0.00%	0.00%	-100.00%
TOTAL Production Expenses 2. NATURAL GAS, STORAGE, TERM. AND PROC. EXP.	172,965,200	158,742,484	114,891,750	161,235,626	8.96%	38.17%	-28.74%
A. Underground Storage Expenses							
Operation							
(814) Operation Supervision and Engineering	571.369	480.443	532.113	505.548	18.93%	-9.71%	5.25%
(816) Wells Expenses	277,925	418,565	486,737	293,305	-33.60%	-9.71% -14.01%	5.25% 65.95%
(817) Lines Expenses	718,273	642,361	573,370	587,845	11.82%	12.03%	-2.46%
(818) Compressor Station Expenses	1,729,146	1,762,219	1,516,084	1,514,578	-1.88%	16.23%	0.10%
(819) Compressor Station Fuel and Power	765,555	537,379	573,908	629,062	42.46%	-6.36%	-8.77%
(821) Purification Expenses	1,547,600	1,320,130	1,351,832	1,342,930	17.23%	-2.35%	0.66%
(823) Gas Losses	2,443,428	1,735,363	1,879,976	2,229,899	40.80%	-2.35% -7.69%	-15.69%
(824) Other Expenses	(1,932)	9,750	1,679,976	2,229,699	-119.82%	-7.69% -24.96%	-15.69%
(825) Storage Well Royalties	200,306	88,659	56,343	47.717	125.93%	57.36%	18.08%
(826) Rents	190	32,301	35,419	39,891	-99.41%	-8.80%	-11.21%
TOTAL Operation	8,251,860	7,027,170	7,018,775	7,203,992	17.43%	0.12%	-2.57%
TOTAL Operation	0,231,000	1,021,110	7,010,773	1,203,332	17.4370	0.12/0	-2.31 /0

	REPORTING YEARS				COMPARISONS				
Account	Base	2013	2012	2011	Test vs. '13	'13 vs. '12	'12 vs. '11		
Maintenance									
(830) Maintenance Supervision and Engineering	442,910	388,977	400,589	370,519	13.87%	-2.90%	8.12%		
(832) Maintenance of Reservoirs and Wells	820,115	825,739	744,493	778,256	-0.68%	10.91%	-4.34%		
(833) Maintenance of Lines	172,527	155,842	167,530	159,586	10.71%	-6.98%	4.98%		
(834) Maintenance of Compressor Station Equipment	725,314	839,617	816,756	796,313	-13.61%	2.80%	2.57%		
(835) Maintenance of Measuring & Regulating Station Equip	78,692	20,840	25,946	31,455	277.60%	-19.68%	-17.51%		
(836) Maintenance of Purification Equipment	692,772	873,840	612,009	873,221	-20.72%	42.78%	-29.91%		
(837) Maintenance of Other Equipment	149,791	36,132	31,239	55,177	314.57%	15.66%	-43.38%		
TOTAL Maintenance	3,082,121	3,140,987	2,798,562	3,064,527	-1.87%	12.24%	-8.68%		
TOTAL Underground Storage Expenses	11,333,981	10,168,157	9,817,337	10,268,519	11.47%	3.57%	-4.39%		
TOTAL Natural Gas Storage Expenses	11,333,981	10,168,157	9,817,337	10,268,519	11.47%	3.57%	-4.39%		
3. TRANSMISSION EXPENSES									
Operation									
(850) Operation Supervision and Engineering	390,166	19,833	38,931	8,786	1867.26%	-49.06%	343.10%		
(851) System Control and Load Dispatching	413,581	320,654	362,679	294,448	28.98%	-11.59%	23.17%		
(852) Operation Communication Equipment	<u>-</u>	-	-	-	100.00%	0.00%	0.00%		
(856) Mains Expenses	432,596	474,874	394,993	336,240	-8.90%	20.22%	17.47%		
(860) Rents	4,612	6,978	6,239	6,220	-33.91%	11.84%	0.31%		
TOTAL Operation	1,240,955	822,339	802,842	645,694	50.91%	2.43%	24.34%		
Maintenance									
(863) Maintenance of Mains	812,797	523,964	2,203,165	1,226,762	55.12%	-76.22%	79.59%		
TOTAL Maintenance	812,797	523,964	2,203,165	1,226,762	55.12%	-76.22%	79.59%		
TOTAL Transmission Expenses	2,053,752	1,346,303	3,006,007	1,872,456	52.55%	-55.21%	60.54%		
4. DISTRIBUTION EXPENSES									
Operation									
(871) Distribution Load Dispatching	623,651	464,858	480,935	457,184	34.16%	-3.34%	5.20%		
(874) Mains and Services Expense	2,953,912	2,807,975	2,754,797	3,021,171	5.20%	1.93%	-8.82%		
(875) Measuring & Regulating Sta. ExpGeneral	780,738	1,077,454	695,331	729,918	-27.54%	54.96%	-4.74%		
(876) Measuring & Regulating Sta. ExpIndustrial	426,454	264,091	275,703	289,493	61.48%	-4.21%	-4.76%		
(877) Measuring & Regulating Sta. ExpCity Gate Chk Sta.	300,885	180,087	136,181	127,275	67.08%	32.24%	7.00%		
(878) Meter and House Regulator Expenses	1,201,697	695,453	460,324	598,216	72.79%	51.08%	-23.05%		
(879) Customer Installations Expenses	109,047	150,608	625,310	499,238	-27.60%	-75.91%	25.25%		
(880) Other Expenses	2,798,214	3,320,133	2,934,914	3,260,340	-15.72%	13.13%	-9.98%		
(881) Rents	7,233	10,098	10,676	10,529	-28.37%	-5.41%	1.40%		
TOTAL Operation	9,201,831	8,970,757	8,374,171	8,993,364	2.58%	7.12%	-6.88%		
Maintenance									
(886) Maintenance of Structures and Improvements	(91,265)	600,207	570,959	577,465	-115.21%	5.12%	-1.13%		
(887) Maintenance of Mains	9,906,341	9,218,684	9,920,215	9,569,767	7.46%	-7.07%	3.66%		
(889) Maintenance of Meas. & Reg. Sta. Equipment-Gen	133,420	63,592	100,398	97,433	109.81%	-36.66%	3.04%		
(890) Maintenance of Meas. & Reg. Sta. Equipment-Indust	293,138	217,909	209,332	202,188	34.52%	4.10%	3.53%		
(891) Maint. of Meas. & Reg. Sta. Equip-City Gate Chk Sta.	452,285	603,338	353,448	333,586	-25.04%	70.70%	5.95%		
(892) Maintenance of Services	2,806,080	1,757,450	1,036,737	1,031,631	59.67%	69.52%	0.49%		
(894) Maintenance of Other Equipment	265,439	138,959	230,125	413,000	91.02%	-39.62%	-44.28%		
TOTAL Maintenance	13,765,438	12,600,139	12,421,214	12,225,070	9.25%	1.44%	1.60%		
TOTAL Distribution Expenses	22,967,269	21,570,896	20,795,385	21,218,434	6.47%	3.73%	-1.99%		

	REPORTING YEARS				COMPARISONS			
Account	Base	2013	2012	2011	Test vs. '13	'13 vs. '12	'12 vs. '11	
ELECTRIC AND GAS EXPENSES								
5. CUSTOMER ACCOUNTS EXPENSES								
Operation								
(901) Supervision	1,995,026	1,966,345	1,741,882	1,811,320	1.46%	12.89%	-3.83%	
(902) Meter Reading Expenses	4,321,649	4,118,140	3,966,511	3,902,926	4.94%	3.82%	1.63%	
(903) Customer Records and Collection Expenses	10,143,565	9,777,398	10,138,788	9,408,664	3.75%	-3.56%	7.76%	
(904) Uncollectible Accounts	5,644,323	1,761,513	1,817,792	4,603,581	220.42%	-3.10%	-60.51%	
(905) Miscellaneous Customer Accounts Expenses	(2,179)	266,421	619,774	768,983	-100.82%	-57.01%	-19.40%	
TOTAL Customer Accounts Expenses	22,102,384	17,889,817	18,284,747	20,495,474	23.55%	-2.16%	-10.79%	
CUSTOMER SERVICE AND INFORMATION EXP.								
Operation								
(907) Supervision	358,584	257,220	249,775	229,355	39.41%	2.98%	8.90%	
(908) Customer Assistance Expenses	17,911,666	16,913,875	14,469,287	12,481,361	5.90%	16.90%	15.93%	
(909) Informational and Instructional Expenses	218,528	471,565	268,009	63,964	-53.66%	75.95%	319.00%	
(910) Misc. Customer Service and Information Expenses	683,150	432,120	560,395	360,441	58.09%	-22.89%	55.47%	
TOTAL Customer Service and Information Expenses 7. SALES EXPENSES	19,171,928	18,074,780	15,547,466	13,135,121	6.07%	16.26%	18.37%	
Operation								
(912) Demonstrating and Selling Expenses		41,970			-100.00%	100.00%	0.00%	
(913) Advertising Expenses	3.942	41,970	1,822	33,460	100.00%	-100.00%	-94.55%	
TOTAL Sales Expenses	3,942 3,942	41,970	1,822	33,460 33,460	-90.61%	2203.51%	-94.55% -94.55%	
8. ADMINISTRATIVE AND GENERAL EXPENSES	3,942	41,970	1,022	33,400	-90.01%	2203.31%	-94.55%	
Operation								
(920) Administrative and General Salaries	31,586,709	25,394,414	21,194,975	20,469,103	24.38%	19.81%	3.55%	
(921) Office Supplies and Expenses	8,412,723	6,489,583	6,983,003	6,402,969	29.63%	-7.07%	9.06%	
(921) Office Supplies and Expenses (Less) (922) Administrative Exp. Transferred-Credit	(4,346,685)	(3,427,406)	(2,838,097)	(2,336,004)	26.82%	20.76%	21.49%	
(923) Outside Services Employed	20,165,584	14,516,140	5,266,044	5,310,734	38.92%	175.66%	-0.84%	
(924) Property Insurance	4,265,008	5,357,969	4,974,417	4,360,349	-20.40%	7.71%	14.08%	
(925) Injuries and Damages	4,021,093	2,897,638	2,359,797	3,273,730	38.77%	22.79%	-27.92%	
(926) Employee Pensions and Benefits	37,418,141	43,851,783	41,189,520	47,893,271	-14.67%	6.46%	-14.00%	
(927) Franchise Requirements	391.716	620,458	608,914	592,972	-36.87%	1.90%	2.69%	
(928) Regulatory Commission Expenses	908,826	1,214,436	1,238,751	1,427,868	-25.16%	-1.96%	-13.24%	
(929) (Less) Duplicate Charges-Cr.	(732,195)	(770,976)	(664,251)	(714,523)	-5.03%	16.07%	-7.04%	
(930.1) General Advertising Expenses	577,151	796,497	585,404	682,994	-27.54%	36.06%	-14.29%	
(930.2) Miscellaneous General Expenses	3,685,306	3,155,256	3,349,046	2,336,956	16.80%	-5.79%	43.31%	
(931) Rents	1,898,074	2,491,490	2,114,031	1,956,570	-23.82%	17.85%	8.05%	
TOTAL Operation	108,251,451	102,587,282	86,361,554	91,656,989	5.52%	18.79%	-5.78%	
Maintenance	100,231,731	.02,301,202	00,001,004	31,030,303	J.J2 /6	10.7576	-5.7070	
(935) Maintenance of General Plant	589,840	5,258,452	12,987,913	12,525,056	-88.78%	-59.51%	3.70%	
TOTAL Admin & General Expenses	108,841,291	107,845,734	99,349,467	104,182,045	0.92%	8.55%	-4.64%	
TOTAL Electric Operation and Maintenance Expenses	995,263,954	945,129,807	903,148,315	949,734,990	5.30%	4.65%	-4.91%	
TO THE Electric Operation and maintenance expenses	333,203,334	343,123,007	303,140,313	343,134,330	3.30%	4.00%	- 4 .31/0	

LG&E ELECTRIC

	REPORTING YEARS				COMPARISONS			
Account	Test	2013	2012	2011	Test vs. '13	'13 vs. '12	'12 vs. '11	
1. POWER PRODUCTION EXPENSES								
A. Steam Power Generation								
Operation								
(500) Operation Supervision and Engineering	5,245,552	3,598,199	2,983,020	2,196,383	45.78%	20.62%	35.82%	
(501) Fuel	363,303,908	363,029,887	364,775,584	343,602,284	0.08%	-0.48%	6.16%	
(502) Steam Expenses	34,941,901	34,031,656	35,655,779	35,948,091	2.67%	-4.56%	-0.81%	
(504) Steam Transferred-Cr.	-	-	-	(28,867)	0.00%	0.00%	-100.00%	
(505) Electric Expenses	881,240	858,520	769,095	680,461	2.65%	11.63%	13.03%	
(506) Miscellaneous Steam Power Expenses	21,745,634	18,483,144	18,919,832	17,323,771	17.65%	-2.31%	9.21%	
(507) Rents	26,022	54,405	66,552	89,098	-52.17%	-18.25%	-25.30%	
(509) Allowances	234,735	134,464	43,758	76,950	74.57%	207.29%	-43.13%	
TOTAL Operation	426,378,992	420,190,275	423,213,620	399,888,171	1.47%	-0.71%	5.83%	
(510) Maintenance Supervision and Engineering	1,718,245	2,873,217	3,655,560	3,289,386	-40.20%	-21.40%	11.13%	
(511) Maintenance of Structures	3,097,566	2,153,540	2,475,768	2,021,792	43.84%	-13.02%	22.45%	
(512) Maintenance of Boiler Plant	39,027,580	43,179,131	40,119,660	41,319,223	-9.61%	7.63%	-2.90%	
(513) Maintenance of Electric Plant	11,912,241	10,465,693	11,876,627	9,416,109	13.82%	-11.88%	26.13%	
(514) Maintenance of Miscellaneous Steam Plant	2,627,604	1,688,779	1,905,774	1,810,437	55.59%	-11.39%	5.27%	
TOTAL Maintenance	58,383,236	60,360,360	60,033,389	57,856,947	-3.28%	0.54%	3.76%	
TOTAL Power Production Exp - Steam Power	484,762,228	480,550,635	483,247,009	457,745,118	0.88%	-0.56%	5.57%	
B. Hydraulic Power Generation								
Operation					. =			
(535) Operation Supervision and Engineering	119,633	116,451	110,075	107,576	2.73%	5.79%	2.32%	
(536) Water for Power	41,563	38,914	38,566	38,653	6.81%	0.90%	-0.23%	
(538) Electric Expenses	285,688	250,173	220,012	264,529	14.20%	13.71%	-16.83%	
(539) Misc. Hydraulic Power Generation Exp.	192,549	120,692	118,001	126,221	59.54%	2.28%	-6.51%	
(540) Rents	400,186	341,326	357,543	379,818	17.24%	-4.54%	-5.86%	
TOTAL Operation	1,039,619	867,556	844,197	916,797	19.83%	2.77%	-7.92%	
Maintenance			244	40.007	0.000/	400 000/	07.040/	
(541) Maintenance Supervision and Engineering	-	-	344	12,927	0.00%	-100.00%	-97.34%	
(542) Maintenance of Structures	395,968	282,571	173,642	370,849	40.13%	62.73%	-53.18%	
(543) Maintenance of Reservoirs, Dams, and Waterways	156,985	552,874	361,895	74,086	-71.61%	52.77%	388.48%	
(544) Maintenance of Electric Plant	316,724	318,172	244,525	277,516	-0.46%	30.12%	-11.89%	
(545) Maintenance of Misc. Hydraulic Plant	-	2,040	1,939	-	-100.00%	5.21%	100.00%	
TOTAL Maintenance	869,677	1,155,657	782,345	735,378	-24.75%	47.72%	6.39%	
TOTAL Power Production Exp - Hydraulic Power	1,909,296	2,023,213	1,626,542	1,652,175	-5.63%	24.39%	-1.55%	
C. Other Power Generation								
Operation (546) Operation Supervision and Engineering	20.145	EE 700	E0 422	40.054	47 700/	10.400/	16.61%	
(546) Operation Supervision and Engineering	29,145	55,723	50,433	43,251	-47.70%	10.49%		
(547) Fuel	35,834,885	16,005,162	21,140,573	17,366,109	123.90%	-24.29%	21.73%	
(548) Generation Expenses	200,207	201,025	205,627	159,275	-0.41%	-2.24%	29.10%	
(549) Miscellaneous Other Power Generation Expenses	(5,491)	30,935	31,829	35,188	-117.75%	-2.81%	-9.55%	
(550) Rents	8,234	14,948	21,836	21,314	-44.92%	-31.54%	2.45%	
TOTAL Operation Maintenance	36,066,980	16,307,793	21,450,298	17,625,137	121.16%	-23.97%	21.70%	
(551) Maintenance Supervision and Engineering	9.906	20.611	26.585	28.319	-51.94%	-22.47%	-6.12%	
(552) Maintenance of Structures	38,962	99,485	97,440	100,166	-60.84%	2.10%	-2.72%	
(553) Maintenance of Generating and Electric Plant	1,578,160	812,094	1,102,219	1,345,627	94.33%	-26.32%	-18.09%	
(554) Maintenance of Misc. Other Power Gen. Plant	50,000	78,970	126,273	88,285	-36.68%	-37.46%	43.03%	
TOTAL Maintenance	1,677,028	1.011.160	1.352.517	1.562.397	65.85%	-25.24%	-13.43%	
TOTAL Power Production Expenses - Other Power	37,744,008	17,318,953	22,802,815	19,187,534	117.93%	-24.05%	18.84%	

Attachment to Response to PSC-1 Question No. 29(b)
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LG&E ELECTRIC

D. Other Power Supply Expenses
(555) Purchased Power 45,713,230 48,124,184 52,477,768 74,894,547 -5.01% -8.30% -29,93% (556) System Control and Load Dispatching 1,405,325 1,418,728 1,521,043 1,588,107 -0.94% -6.73% -4.22% (557) Other Expenses 208,070 944,422 817,221 2,164,862 -77,97% 15.57% -62.25% TOTAL Other Power Supply Expenses 47,326,625 50,487,334 54,816,032 78,647,516 -6.26% -7.90% -30.30% TOTAL Power Production Expenses 571,742,157 550,380,135 562,492,398 557,232,343 3.88% -2.15% 0.94% 2. TRANSMISSION EXPENSES 50peration 500 Operation Supervision and Engineering 933,634 908,744 1,045,617 994,588 2.74% +13.09% 5.13% (560) Operation Supervision and Engineering 2,019,829 2,331,934 2,132,950 1,833,276 -13.36% 9.33% 16.35% (561) Load Dispatching 2,019,829 2,331,934 2,132,950 1,833,276 -13.36% 9.33% 16.
(556) System Control and Load Dispatching 1,405,325 1,418,728 1,521,043 1,588,107 -0.94% -6.73% -4.22% (557) Other Expenses 208,070 944.422 817,221 2,164,862 -77.97% 15.57% -62.25% TOTAL Other Power Supply Expenses 47,326,625 50,487,334 54,816,032 78,647,516 -6.26% -7.99% -30.30% TOTAL Power Production Expenses 571,742,157 550,380,135 562,492,398 557,232,343 3.88% -2.15% 0.94% 2. TRANSMISSION EXPENSES 0.947 550,380,135 562,492,398 557,232,343 3.88% -2.15% 0.94% (560) Operation Supervision and Engineering 933,634 908,744 1,045,617 994,588 2.74% -13.09% 5.13% (561) Load Dispatching 2,019,829 2,331,934 2,132,950 1,833,276 -13.38% 9.33% 16.35% (562) Station Expenses 1,486,836 1,487,980 1,245,245 1,234,462 -1.97% 19.49% 0.87% (563) Overhead Lines Expense 350,57
1,405,325 1,418,728 1,521,043 1,588,107 -0.94% -6.73% -4.22%
(557) Other Expenses 208,070 944,422 817,221 2,164,862 -77.97% 15.57% -62.25% TOTAL Other Power Supply Expenses 47,326,625 50,487,334 54,816,032 78,647,516 -6.26% -7.90% -30.30% TOTAL Power Production Expenses 571,742,157 550,380,135 562,492,398 557,232,343 3.88% -2.15% 0.94% 2. TRANSMISSION EXPENSES 2.00 33,634 908,744 1,045,617 994,588 2.74% -13.09% 5.13% C660) Operation Supervision and Engineering 933,634 90.874 1,045,617 994,588 2.74% -13.09% 5.13% C650) Operation Supervision and Engineering 933,634 90.874 1,045,617 994,588 2.74% -13.09% 5.13% C650) Operation Supervision and Engineering 933,634 90.874 1,045,617 994,588 2.74% -13.09% 5.13% C651) Tonsmission Expenses 1,458,636 1,487,980 1,245,245 1,234,462 1-19.79% 19.49% 0.87% C652) Station Expenses
TOTAL Other Power Supply Expenses 47,326,625 50,487,334 54,816,032 78,647,516 -6.26% -7.90% -30.30% TOTAL Power Production Expenses 571,742,157 550,380,135 562,492,398 557,232,343 3.88% -2.15% 0.94% 2.17KNSMISSION EXPENSES Operation Supervision and Engineering 933,634 908,744 1,045,617 994,588 2.74% -13.09% 5.13% (561) Load Dispatching 2,019,829 2,331,934 2,132,950 1,833,276 1.338% 9.33% 16.35% (562) Station Expenses 1,458,636 1,487,980 1,245,245 1,234,462 -1.97% 19.49% 0.87% (563) Overhead Lines Expense 350,577 209,101 146,488 117,265 67.66% 42.74% 24.92% (565) Transmission of Electricity by Others 1,174,059 790,386 1,880,039 3,326,104 48.54% -57.96% -43.48% (566) Miscellaneous Transmission Expenses 5,633,742 5,643,897 6,861,090 6,676,094 -0.16% -17.74% 20.93% TOTAL Operation 11,599,811 11,402,080 13,340,108 14,205,505 1.73% -14.53% -6.09% Maintenance of Structures (88) 1,1930 2,493 753 -104.56% -22.58% 231.08% (570) Maintenance of Structures (88) 1,186,721 1,259,237 873,027 1,307,208 47.85% -3.18% 21.12% (573) Maintenance of Misc. Transmission Plant 108,626 106,330 26,320 17,618 2.16% 30.9.99% 49.39% TOTAL Maintenance of Misc. Transmission Plant 108,626 106,330 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Maintenance (31,58,129 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Maintenance (31,58,129 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Maintenance (31,58,129 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Maintenance (31,58,129 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Maintenance (41,757,940 14,285,218 15,807,401 16,823,617 3.31% 9.66% -5.76% TOTAL Maintenance (51,58,129,585) 14,757,940 14,285,218 15,807,401 16,823,617 3.31% 9.66% -5.76% TOTAL Maintenance (51,58,129,585) 14,757,940 14,285,218 15,807,401 16,823,617 3.31% 9.66%
TOTAL Power Production Expenses 2. TRANSMISSION EXPENSES 2. TRANSMISSION EXPENSES 0.0 peration Supervision and Engineering 933,634 908,744 1,045,617 994,588 2.74% -13.09% 5.13% (561) Load Dispatching 2,019,829 2,331,934 2,132,950 1,833,276 -13.38% 9.33% 16.35% (562) Station Expenses 1,458,636 1,487,980 1,245,245 1,234,462 -1.97% 19.49% 0.87% (563) Overhead Lines Expenses 3,563,77 209,101 146,488 117,265 67.66% 42.74% 24.92% (565) Transmission of Electricity by Others 1,174,059 790,386 1,880,039 3,326,104 48.54% -57.96% -43.48% (566) Miscellaneous Transmission Expenses 5,633,742 5,643,897 6,861,090 6,676,094 -0.18% 17.74% 2.77% (567) Rents 2,934 30,038 28,679 23,716 -2.34% 4.74% 20.93% TOTAL Operation Structures (88) 1,300,38 28,679 23,716 -2.34% 1.74% 2.093% Maintenance of Structures (88) 1,316,401 1,556,41 1,565,453 1,292,533 -21.63% -104.55% 22.58% 231.08% (571) Maintenance of Structures 1,861,721 1,259,237 873,027 1,307,208 47.85% 44.24% -33.21% (573) Maintenance of Misc. Transmission Plant 108,626 106,330 26,320 17,618 2.16% 303.99% 49.39% TOTAL Maintenance (90,400,400,400,400,400,400,400,400,400,4
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(560) Operation Supervision and Engineering 933,634 908,744 1,045,617 994,588 2.74% -13.09% 5.13% (561) Load Dispatching 2,019,829 2,331,934 2,132,950 1,833,276 -13.38% 9,33% 16.35% (562) Station Expenses 1,458,636 1,487,980 1,245,245 1,234,462 -1.97% 19.49% 0.87% (563) Overhead Lines Expense 350,577 209,101 146,488 117,265 67.66% 42.74% 24.92% (565) Transmission of Electricity by Others 1,174,059 790,386 1,880,039 3,326,104 48.54% -57.96% -43.48% (566) Miscellaneous Transmission Expenses 5,633,742 5,643,897 6,861,090 6,676,094 -0.18% -17.74% 22.97% (567) Rents 29,334 30,038 28,679 23,716 -2.34% 4.74% 20.93% TOTAL Operation 11,599,811 11,402,080 13,340,108 14,205,505 1.73% -14,53% -6.09% (570) Maintenance of Structures (88) 1,930
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(562) Station Expenses 1,458,636 1,487,980 1,245,245 1,234,462 -1.97% 19.49% 0.87% (562) Overhead Lines Expense 350,577 209,101 146,488 117,265 67.66% 42.74% 24.92% (565) Transmission of Electricity by Others 1,174,059 790,386 1,880,039 3,362,104 48.54% -57.96% -43.48% (566) Miscellaneous Transmission Expenses 5,633,742 5,643,897 6,861,090 6,676,094 -0.18% -17.74% 22.77% (567) Rents 29,334 30,038 28,679 23,716 -2.34% 4.74% 20.93% TOTAL Operation 11,599,811 11,402,080 13,340,108 14,205,505 1.73% -14.53% -6.09% Maintenance (88) 1,930 2,493 753 -104.56% -22.58% 231.08% (570) Maintenance of Station Equipment 1,187,870 1,515,641 1,565,453 1,292,533 -21.63% -3.18% 21.12% (571) Maintenance of Overhead Lines 1,861,721 1,259,237 87
(563) Overhead Lines Expense 350,577 209,101 146,488 117,265 67.66% 42.74% 24.92% (565) Transmission of Electricity by Others 1,174,059 790,386 1,880,039 3,326,104 48.54% -57.96% -43.48% (566) Miscellaneous Transmission Expenses 5,633,742 5,643,897 6,861,090 6,676,094 -0.18% -17.74% 22.78% (567) Rents 29,334 30,038 28,679 23,716 -2.34% 4.74% 20,93% TOTAL Operation 11,599,811 11,402,080 13,340,108 14,205,505 1.73% -14.53% -6.09% Maintenance (569) Maintenance of Structures (88) 1,930 2,493 753 -104.56% -22.58% 231.08% (570) Maintenance of Station Equipment 1,187,870 1,515,641 1,565,453 1,292,533 -21.63% -3.18% 21.12% (571) Maintenance of Overhead Lines 1,861,721 1,259,237 873,027 1,307,208 47.85% 44.24% -33.21% (573) Maintenance of Misc. Transmission Plant </td
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(567) Rents 29,334 30,038 28,679 23,716 -2.34% 4.74% 20.93% TOTAL Operation 11,599,811 11,402,080 13,340,108 14,205,505 1.73% -14.53% -6.09% Maintenance (569) Maintenance of Structures (88) 1,930 2,493 753 -104.56% -22.58% 231.08% (570) Maintenance of Station Equipment 1,187,870 1,515,641 1,565,453 1,292,533 -21.63% -3.18% 21.12% (571) Maintenance of Overhead Lines 1,861,721 1,259,237 873,027 1,307,208 47.85% 44.24% -33.21% (573) Maintenance of Misc. Transmission Plant 108,626 106,330 26,320 17,618 2.16% 303.99% 49.39% TOTAL Maintenance 3,158,129 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Transmission Expenses 14,757,940 14,285,218 15,807,401 16,823,617 3.31% -9.63% -6.04% 3. REGIONAL MARKET EXPENSES
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(569) Maintenance of Structures (88) 1,930 2,493 753 -104.56% -22.58% 231.08% (570) Maintenance of Station Equipment 1,187,870 1,515,641 1,565,453 1,292,533 -21.63% -3.18% 21.12% (571) Maintenance of Overhead Lines 1,861,721 1,259,237 873,027 1,307,208 47.85% 44.24% -33.21% (573) Maintenance of Misc. Transmission Plant 108,626 106,330 26,320 17,618 2.16% 303.99% 49.39% TOTAL Maintenance 3,158,129 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Transmission Expenses 14,757,940 14,285,218 15,807,401 16,823,617 3.31% -9.63% -6.04%
(570) Maintenance of Station Equipment 1,187,870 1,515,641 1,565,453 1,292,533 -21.63% -3.18% 21.12% (571) Maintenance of Overhead Lines 1,861,721 1,259,237 873,027 1,307,208 47.85% 44.24% -33.21% (573) Maintenance of Misc. Transmission Plant 108,626 106,330 26,320 17,618 2.16% 303.99% 49.39% TOTAL Maintenance 3,158,129 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Transmission Expenses 14,757,940 14,285,218 15,807,401 16,823,617 3.31% -9.63% -6.04%
(571) Maintenance of Overhead Lines 1,861,721 1,259,237 873,027 1,307,208 47.85% 44.24% -33.21% (573) Maintenance of Misc. Transmission Plant 108,626 106,330 26,320 17,618 2.16% 303.99% 49.39% TOTAL Maintenance 3,158,129 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Transmission Expenses 14,757,940 14,285,218 15,807,401 16,823,617 3.31% -9.63% -6.04%
(573) Maintenance of Misc. Transmission Plant 108,626 106,330 26,320 17,618 2.16% 303.99% 49.39% TOTAL Maintenance 3,158,129 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Transmission Expenses 14,757,940 14,285,218 15,807,401 16,823,617 3.31% -9.63% -6.04% 3. REGIONAL MARKET EXPENSES
TOTAL Maintenance 3,158,129 2,883,138 2,467,293 2,618,112 9.54% 16.85% -5.76% TOTAL Transmission Expenses 14,757,940 14,285,218 15,807,401 16,823,617 3.31% -9.63% -6.04% 3. REGIONAL MARKET EXPENSES
TOTAL Transmission Expenses 14,757,940 14,285,218 15,807,401 16,823,617 3.31% -9.63% -6.04% 3. REGIONAL MARKET EXPENSES
3. REGIONAL MARKET EXPENSES
Operation
(575) MISO Day 1 and 2 Expense (296,260) (291,297) 751,704 755,046 1.70% -138.75% -0.44%
TOTAL Operation (296,260) (291,297) 751,704 755,046 1.70% -138.75% -0.44%
4. DISTRIBUTION EXPENSES
Operation
(580) Operation Supervision and Engineering 1,730,146 1,775,521 1,995,747 2,351,917 -2.56% -11.03% -15.14%
(581) Load Dispatching 677,856 754,508 730,594 544,332 -10.16% 3.27% 34.22%
(582) Stations Expenses 1,353,526 1,202,910 1,146,675 1,049,757 12.52% 4.90% 9.23%
(583) Overhead Line Expenses 6,564,003 4,812,185 5,014,132 4,294,787 36.40% -4.03% 16.75%
(584) Underground Line Expenses 470,481 516,787 462,346 552,530 -8.96% 11.77% -16.32%
(585) Street Lighting and Signal System Expenses (546) 0.00% 0.00% -100.00%
(586) Meter Expenses 7,500,695 6,360,835 6,537,575 6,323,918 17.92% -2.70% 3.38%
(587) Customer Installations Expenses (211,314) (183,095) (169,586) (191,076) 15.41% 7.97% -11.25%
(588) Miscellaneous Expenses 3,374,630 3,340,086 2,949,181 2,998,976 1.03% 13.25% -1.66%
(589) Rents 5,954 16,708 11,976 13,434 -64.36% 39.51% -10.85%
TOTAL Operation 21,465,977 18,596,445 18,678,640 17,938,029 15.43% -0.44% 4.13%
Maintenance
(590) Maintenance Supervision and Engineering 116,288 75,828 133,671 290,834 53.36% -43.27% -54.04%
(591) Maintenance of Structures (160,506) 751,679 802,175 793,590 -121.35% -6.29% 1.08%
(592) Maintenance of Station Equipment 1,011,176 991,783 1,024,774 755,932 1.96% -3.22% 35.56%
(593) Maintenance of Overhead Lines 22,661,125 22,008,878 19,426,628 19,797,678 2.96% 13.29% -1.87%
(594) Maintenance of Underground Lines 2,100,041 1,756,547 1,517,247 1,786,761 19.56% 15.77% -15.08%
(595) Maintenance of Line Transformers 204,232 187,301 199,109 234,742 9.04% -5.93% -15.18%
(596) Maintenance of Street Lighting and Signal Systems 450,340 318,493 233,603 456,189 41.40% 36.34% -48.79%
(598) Maintenance of Miscellaneous Distribution Plant 1,771,697 388,656 386,984 429,094 355.85% 0.43% -9.81%
TOTAL Maintenance 28,154,393 26,479,165 23,724,191 24,544,820 6.33% 11.61% -3.34%
TOTAL Distribution Expenses 49,620,370 45,075,610 42,402,831 42,482,849 10.08% 6.30% -0.19%

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LG&E ELECTRIC

REPORTING YEARS COM	COMPARISONS			
Account Test 2013 2012 2011 Test vs. '13	'13 vs. '12	'12 vs. '11		
5. CUSTOMER ACCOUNTS EXPENSES				
Operation				
(901) Supervision 1,097,264 1,081,490 958,035 996,226 1.46%	12.89%	-3.83%		
(902) Meter Reading Expenses 2,376,907 2,264,977 2,181,581 2,146,609 4.94%	3.82%	1.63%		
(903) Customer Records and Collection Expenses 5,578,961 5,377,613 5,576,359 5,174,872 3.74%	-3.56%	7.76%		
(904) Uncollectible Accounts 3,581,498 1,426,633 1,415,587 3,578,080 151.05%	0.78%	-60.44%		
(905) Miscellaneous Customer Accounts Expenses (5,168) 167,827 361,693 445,330 -103.08%	-53.60%	-18.78%		
TOTAL Customer Accounts Expenses 12,629,462 10,318,540 10,493,255 12,341,117 22.40%	-1.67%	-14.97%		
6. CUSTOMER SERVICE AND INFORMATION EXP.				
Operation				
(907) Supervision 272,524 205,776 189,829 172,016 32.44%	8.40%	10.36%		
(908) Customer Assistance Expenses 14,409,742 14,119,699 11,053,392 10,168,761 2.05%	27.74%	8.70%		
(909) Informational and Instructional Expenses 167,938 387,681 209,541 49,194 -56.68%	85.01%	325.95%		
(910) Misc. Customer Service and Information Expenses 519,194 345,696 425,900 270,331 50.19%	-18.83%	57.55%		
TOTAL Customer Service and Information Expenses 15,369,398 15,058,852 11,878,662 10,660,302 2.06%	26.77%	11.43%		
7. SALES EXPENSES				
Operation				
(912) Demonstrating and Selling Expenses - 41,970100.00%	100.00%	0.00%		
(913) Advertising Expenses 2,996 - 1,385 25,095 100.00%	-100.00%	-94.48%		
TOTAL Sales Expenses 2,996 41,970 1,385 25,095 -92.86%	2930.32%	-94.48%		
8. ADMINISTRATIVE AND GENERAL EXPENSES				
Operation Control of the Control of	10.000/	0.000/		
(920) Administrative and General Salaries 25,007,476 20,447,687 17,083,687 16,604,626 22,30%	19.69%	2.89%		
(921) Office Supplies and Expenses 6,665,194 5,254,890 5,643,955 5,182,222 26.84%	-6.89%	8.91%		
(Less) (922) Administrative Exp. Transferred-Credit (3,626,663) (2,907,439) (2,397,160) (1,971,213) 24.74% (923) Outside Services Employed 15,904,910 11,800,895 4,243,017 4,121,995 34.78%	21.29% 178.13%	21.61% 2.94%		
(924) Property Insurance 4,130,442 5,254,956 4,867,967 4,252,950 -21.40%	7.95%	2.94% 14.46%		
(925) Injuries and Damages 3,612,651 1,714,861 1,873,239 2,523,088 110.67%	7.95% -8.45%	-25.76%		
(926) Employee Pensions and Benefits 29,69,142 35,212,502 32,865,537 38,333,662 -15,68%	-6.45% 7.14%	-25.76% -14.26%		
(927) Employee Perisions and Benefits 29,690,142 35,212,302 32,605,357 36,355,002 -15.00% (927) Franchise Requirements 17,714 31,232 30,725 31,420 -43,28%	1.65%	-14.26% -2.21%		
(928) Regulatory Commission Expenses 803,958 1.016,143 1.064,777 1.184,733 -20.88%	-4.57%	-10.13%		
(929) (Less) Duplicate Charges-Cr. (129,973) (221,463) (119,930) (123,909) -41,31%	84.66%	-3.21%		
(930.1) General Advertising Expenses 498.884 556.551 419.961 487.584 -11.80%	34.69%	-13.87%		
(930.2) Miscellaneous General Expenses 3.185,542 2.785,730 2.952,216 2.218,134 14.35%	-5.64%	33.09%		
(931) Rents 1,499,478 1,993,192 1,691,225 1,565,256 -24,77%	17.85%	8.05%		
TOTAL Operation 87,259,755 82,948,837 70,219,216 74,410,548 5.20%	18.13%	-5.63%		
Maintenance 57,239,733 62,340,037 70,213,210 74,410,040 5.20%	10.1576	-3.0376		
(935) Maintenance of General Plant 407.584 3.756,003 9.242,206 8.917,434 -89.15%	-59.36%	3.64%		
TOTAL Admin & General Expenses 87,667,339 86,704,840 79,461,422 83,327,982 1.11%	9.12%	-4.64%		
TOTAL Electric Operation and Maintenance Expenses 751,493,402 721,573,868 723,289,058 723,648,351 4.15%	-0.24%	-0.05%		

LG&E GAS

	REPORTING YEARS				COMPARISONS			
Account	Test	2013	2012	2011	Test vs. '13	'13 vs. '12	'12 vs. '11	
1. PRODUCTION EXPENSES								
A. Other Gas Supply Expenses								
(801-803) Natural Gas Transmission Line Purchases	186,283,820	165,638,645	104,830,485	158,593,798	12.46%	58.01%	-33.90%	
TOTAL Purchased Gas	186,283,820	165,638,645	104,830,485	158,593,798	12.46%	58.01%	-33.90%	
Purchased Gas Expenses								
(805) Other Gas Purchases	(872,815)	-	-	-	0.00%	0.00%	0.00%	
(806) Exchange Gas	(9,955,768)	330,454	525,097	(1,823,878)	-3112.75%	-37.07%	-128.79%	
(807) Purchased Gas Expenses	677,590	724,155	820,326	765,945	-6.43%	-11.72%	7.10%	
TOTAL Purchased Gas Expenses	(10,150,993)	1,054,609	1,345,423	(1,057,933)	-1062.54%	-21.62%	-227.17%	
(808) Gas Withdrawn from Storage	(2,386,379)	(7,272,098)	9,397,475	4,438,677	-67.18%	-177.38%	111.72%	
Gas Used in Utility Operations - Credit								
(810) Gas Used for Compressor Station FuelCredit	(737,269)	(532,095)	(570,049)	(630,080)	38.56%	-6.66%	-9.53%	
(812) Gas Used for Other Utility OperationsCredit	(43,979)	(146,577)	(111,584)	(108,837)	-70.00%	31.36%	2.52%	
TOTAL Gas Used in Utility Operations - Credit	(781,248)	(678,672)	(681,633)	(738,917)	15.11%	-0.43%	-7.75%	
(813) Other Gas Supply Expenses	-	-	-	1	0.00%	0.00%	-100.00%	
TOTAL Other Gas Supply Expenses	-	-	-	1	0.00%	0.00%	-100.00%	
TOTAL Production Expenses	172,965,200	158,742,484	114,891,750	161,235,626	8.96%	38.17%	-28.74%	
NATURAL GAS, STORAGE, TERM. AND PROC. EXP.								
A. Underground Storage Expenses								
Operation								
(814) Operation Supervision and Engineering	571,369	480,443	532,113	505,548	18.93%	-9.71%	5.25%	
(816) Wells Expenses	277,925	418,565	486,737	293,305	-33.60%	-14.01%	65.95%	
(817) Lines Expenses	718,273	642,361	573,370	587,845	11.82%	12.03%	-2.46%	
(818) Compressor Station Expenses	1,729,146	1,762,219	1,516,084	1,514,578	-1.88%	16.23%	0.10%	
(819) Compressor Station Fuel and Power	765,555	537,379	573,908	629,062	42.46%	-6.36%	-8.77%	
(821) Purification Expenses	1,547,600	1,320,130	1,351,832	1,342,930	17.23%	-2.35%	0.66%	
(823) Gas Losses	2,443,428	1,735,363	1,879,976	2,229,899	40.80%	-7.69%	-15.69%	
(824) Other Expenses	(1,932)	9,750	12,993	13,217	-119.82%	-24.96%	-1.69%	
(825) Storage Well Royalties	200,306	88,659	56,343	47,717	125.93%	57.36%	18.08%	
(826) Rents	190	32,301	35,419	39,891	-99.41%	-8.80%	-11.21%	
TOTAL Operation	8,251,860	7,027,170	7,018,775	7,203,992	17.43%	0.12%	-2.57%	
Maintenance								
(830) Maintenance Supervision and Engineering	442,910	388,977	400,589	370,519	13.87%	-2.90%	8.12%	
(832) Maintenance of Reservoirs and Wells	820,115	825,739	744,493	778,256	-0.68%	10.91%	-4.34%	
(833) Maintenance of Lines	172,527	155,842	167,530	159,586	10.71%	-6.98%	4.98%	
(834) Maintenance of Compressor Station Equipment	725,314	839,617	816,756	796,313	-13.61%	2.80%	2.57%	
(835) Maintenance of Measuring & Regulating Station Equip	78,692	20,840	25,946	31,455	277.60%	-19.68%	-17.51%	
(836) Maintenance of Purification Equipment	692,772	873,840	612,009	873,221	-20.72%	42.78%	-29.91%	
(837) Maintenance of Other Equipment	149,791	36,132	31,239	55,177	314.57%	15.66%	-43.38%	
TOTAL Maintenance	3,082,121	3,140,987	2,798,562	3,064,527	-1.87%	12.24%	-8.68%	
TOTAL Underground Storage Expenses	11,333,981	10,168,157	9,817,337	10,268,519	11.47%	3.57%	-4.39%	
TOTAL Natural Gas Storage Expenses	11,333,981	10,168,157	9,817,337	10,268,519	11.47%	3.57%	-4.39%	
3. TRANSMISSION EXPENSES								
Operation 4.5	000.40-	40.005		0.75	400=05	40.05		
(850) Operation Supervision and Engineering	390,166	19,833	38,931	8,786	1867.26%	-49.06%	343.10%	
(851) System Control and Load Dispatching	413,581	320,654	362,679	294,448	28.98%	-11.59%	23.17%	
(852) Operation Communication Equipment		-	-	-	100.00%	0.00%	0.00%	
(856) Mains Expenses	432,596	474,874	394,993	336,240	-8.90%	20.22%	17.47%	
(860) Rents	4,612	6,978	6,239	6,220	-33.91%	11.84%	0.31%	
TOTAL Operation	1,240,955	822,339	802,842	645,694	50.91%	2.43%	24.34%	

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	REPORTING YEARS				COMPARISONS			
Account	Test	2013	2012	2011	Test vs. '13	'13 vs. '12	'12 vs. '11	
Maintenance								
(863) Maintenance of Mains	812,797	523,964	2,203,165	1,226,762	55.12%	-76.22%	79.59%	
TOTAL Maintenance	812,797	523,964	2,203,165	1,226,762	55.12%	-76.22%	79.59%	
TOTAL Transmission Expenses	2,053,752	1,346,303	3,006,007	1,872,456	52.55%	-55.21%	60.54%	
4. DISTRIBUTION EXPENSES								
Operation								
(871) Distribution Load Dispatching	623,651	464,858	480,935	457,184	34.16%	-3.34%	5.20%	
(874) Mains and Services Expense	2,953,912	2,807,975	2,754,797	3,021,171	5.20%	1.93%	-8.82%	
(875) Measuring & Regulating Sta. ExpGeneral	780,738	1,077,454	695,331	729,918	-27.54%	54.96%	-4.74%	
(876) Measuring & Regulating Sta. ExpIndustrial	426,454	264,091	275,703	289,493	61.48%	-4.21%	-4.76%	
(877) Measuring & Regulating Sta. ExpCity Gate Chk Sta.	300,885	180,087	136,181	127,275	67.08%	32.24%	7.00%	
(878) Meter and House Regulator Expenses	1,201,697	695,453	460,324	598,216	72.79%	51.08%	-23.05%	
(879) Customer Installations Expenses	109,047	150,608	625,310	499,238	-27.60%	-75.91%	25.25%	
(880) Other Expenses	2,798,214	3,320,133	2,934,914	3,260,340	-15.72%	13.13%	-9.98%	
(881) Rents	7,233	10,098	10,676	10,529	-28.37%	-5.41%	1.40%	
TOTAL Operation	9,201,831	8,970,757	8,374,171	8,993,364	2.58%	7.12%	-6.88%	
Maintenance								
(886) Maintenance of Structures and Improvements	(91,265)	600,207	570,959	577,465	-115.21%	5.12%	-1.13%	
(887) Maintenance of Mains	9,906,341	9,218,684	9,920,215	9,569,767	7.46%	-7.07%	3.66%	
(889) Maintenance of Meas. & Reg. Sta. Equipment-Gen	133,420	63,592	100,398	97,433	109.81%	-36.66%	3.04%	
(890) Maintenance of Meas. & Reg. Sta. Equipment-Indust	293,138	217,909	209,332	202,188	34.52%	4.10%	3.53%	
(891) Maint. of Meas. & Reg. Sta. Equip-City Gate Chk Sta.	452,285	603,338	353,448	333,586	-25.04%	70.70%	5.95%	
(892) Maintenance of Services	2,806,080	1,757,450	1,036,737	1,031,631	59.67%	69.52%	0.49%	
(894) Maintenance of Other Equipment	265,439	138,959	230,125	413,000	91.02%	-39.62%	-44.28%	
TOTAL Maintenance	13,765,438	12,600,139	12,421,214	12,225,070	9.25%	1.44%	1.60%	
TOTAL Distribution Expenses	22,967,269	21,570,896	20,795,385	21,218,434	6.47%	3.73%	-1.99%	
5. CUSTOMER ACCOUNTS EXPENSE								
Operation (201) 2	007.700	004.055	700.047	045 004	4 400/	40.000/	0.000/	
(901) Supervision	897,762	884,855	783,847	815,094	1.46%	12.89%	-3.83%	
(902) Meter Reading Expenses	1,944,742	1,853,163	1,784,930	1,756,317	4.94%	3.82%	1.63% 7.76%	
(903) Customer Records and Collection Expenses (904) Uncollectible Accounts	4,564,604	4,399,785 334,880	4,562,429 402,205	4,233,792 1,025,501	3.75% 515.99%	-3.56% -16.74%	-60.78%	
(905) Miscellaneous Customer Accounts Expenses	2,062,825			323,653	-96.97%	-61.80%	-00.76%	
TOTAL Customer Accounts Expenses	2,989 9,472,922	98,594 7,571,277	258,081 7,791,492	8,154,357	-96.97% 25.12%	-01.80%	-20.26% -4.45%	
6. CUSTOMER SERVICE AND INFORMATION EXPENSES	9,472,922	7,371,277	7,791,492	0,134,337	25.12%	-2.03%	-4.45%	
Operation								
(907) Supervision	86,060	51,444	59,946	57,339	67.29%	-14.18%	4.55%	
(908) Customer Assistance Expenses	3,501,924	2,794,176	3,415,895	2,312,600	25.33%	-18.20%	47.71%	
(909) Informational and Instructional Expenses	50,590	83,884	58,468	14,770	-39.69%	43.47%	295.86%	
(910) Miscellaneous Customer Service & Informational Exp	163,956	86,424	134,495	90,110	89.71%	-35.74%	49.26%	
TOTAL Customer Service and Information Expenses	3,802,530	3,015,928	3,668,804	2,474,819	26.08%	-17.80%	48.25%	
7. SALES EXPENSES	0,002,000	0,010,020	0,000,00	2,717,010	20.0070	17.0070	10.2070	
Operation								
(912) Demonstrating and Selling Expenses	_	_	_	_	0.00%	0.00%	0.00%	
(913) Advertising Expenses	946	_	437	8,365	100.00%	-100.00%	-94.78%	
TOTAL Sales Expenses	946	-	437	8,365	100.00%	-100.00%	-94.78%	
				-,			/0	

LG&E GAS

	REPORTING YEARS				COMPARISONS			
Account	Test	2013	2012	2011	Test vs. '13	'13 vs. '12	'12 vs. '11	
8. ADMINISTRATIVE AND GENERAL EXPENSES								
Operation								
(920) Administrative and General Salaries	6,579,233	4,946,727	4,111,289	3,864,477	33.00%	20.32%	6.39%	
(921) Office Supplies and Expenses	1,747,529	1,234,693	1,339,048	1,220,747	41.54%	-7.79%	9.69%	
(922) (Less) Administrative Expenses TransferredCr.	(720,022)	(519,967)	(440,937)	(364,791)	38.47%	17.92%	20.87%	
(923) Outside Services Employed	4,260,674	2,715,245	1,023,026	1,188,739	56.92%	165.41%	-13.94%	
(924) Property Insurance	134,566	103,013	106,450	107,399	30.63%	-3.23%	-0.88%	
(925) Injuries and Damages	408,442	1,182,777	486,557	750,642	-65.47%	143.09%	-35.18%	
(926) Employee Pensions and Benefits	7,727,999	8,639,281	8,323,983	9,559,609	-10.55%	3.79%	-12.93%	
(927) Franchise Requirements	374,002	589,226	578,189	561,552	-36.53%	1.91%	2.96%	
(928) Regulatory Commission Expenses	104,868	198,293	173,974	243,135	-47.11%	13.98%	-28.45%	
(929) (Less) Duplicate ChargesCr.	(602,222)	(549,513)	(544,321)	(590,614)	9.59%	0.95%	-7.84%	
(930.1) General Advertising Expenses	78,267	230,846	165,443	195,410	-66.10%	39.53%	-15.34%	
(930.2) Miscellaneous General Expenses	499,764	369,526	396,830	118,822	35.24%	-6.88%	233.97%	
(931) Rents	398,596	498,298	422,806	391,314	-20.01%	17.85%	8.05%	
TOTAL Operation	20,991,696	19,638,445	16,142,337	17,246,441	6.89%	21.66%	-6.40%	
Maintenance								
(935) Maintenance of General Plant	182,256	1,502,449	3,745,708	3,607,622	-87.87%	-59.89%	3.83%	
TOTAL Administrative and General Expenses	21,173,952	21,140,894	19,888,045	20,854,063	0.16%	6.30%	-4.63%	
TOTAL Gas Operation & Maintenance Expenses	243.770.552	223,555,939	179.859.257	226.086.639	9.04%	24.29%	-20.45%	

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 byproducts 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.

Gas Main Replacement

- (a) Name of the program Main Replacement Program. (This program is part of the Gas Line Tracker and is not included in base rates).
- **(b) Purpose of the program** Replacement of the cast iron, wrought iron and bare steel gas mains with modern materials of construction including medium density polyethylene plastic and coated, protected steel.
- (c) Area of the company involved Gas Distribution Operations.
- (d) When the program was instituted 1996
- (e) How the program improves efficiency or productivity The main replacement program is a large scale program to replace gas mains constructed of vintage materials such as cast iron, wrought iron and bare steel and associated services with those mains. The primary benefit of this program is to increase the safety and reliability of the gas system by replacing the mains constructed of these materials with modern industry

standard material. The modern materials also provide operational benefits such as a decrease in water intrusion causing service related issues.

From an investment perspective the program is set-up to replace the mains constructed of the targeted materials in a planned, programmatic approach improving construction efficiencies in comparison to replacing mains in non-programmatic approach.

Examples of efficiencies include...

- Mobilizing construction resources to project areas one time versus multiple times without a large scale approach.
- Restoring property, roadways and sidewalks fewer times than replacing mains in small sections.
- Planned retirements of the mains constructed of the targeted materials instead of retiring mains in small sections.

Gas Riser Replacement

- (a) Name of the program Gas Riser Replacement. (This program is part of the Gas Line Tracker and is not included in base rates).
- (b) Purpose of the program Systematically replace targeted customer-owned gas service risers that contain a specific compression type mechanical coupling. As part of the program the company will inspect each gas service riser in the system and either replace it or verify that it does not need to be replaced.
- (c) Area of the company involved Gas Distribution Operations
- (d) When the program was instituted 2013
- (e) How the program improves efficiency or productivity This program systematically replaces targeted customer-owned gas service risers that contain a specific compression type mechanical coupling. The primary benefit of this program is to enhance the safe, reliable delivery of natural gas service to LG&E's customers. A gas service riser is a piping component that protects plastic service pipe as it transitions from below ground to above ground and from plastic to steel just upstream of the customer meter loop.

From an investment perspective the program is set-up to replace the gas service risers in a planned, programmatic approach improving installation efficiencies in comparison to replacing risers in a non-programmatic approach.

Examples of efficiencies include...

- Organizing work to make all necessary replacements in an area. Crews are able to
 work at locations in close proximity reducing time between services and allowing for
 more efficient replacement techniques. As an example crews can prep multiple jobs
 at once, complete replacements and then relight afterwards.
- Because it is a large scale program the targeted risers can be replaced in a 5-yr program instead of replacing on an as needed basis or other smaller programs.
- Materials required to replace the targeted risers could be competitively bid to minimize costs in contrast to replacing the risers on an as needed basis or smaller scale projects.

Incident Command – Gas Distribution Operations

- (a) Name of the program Incident Command
- **(b) Purpose of the program** Structure used to respond to emergencies and outage events of all sizes.
- (c) Area of the company involved Gas Distribution Operations
- (d) When the program was instituted 1996
- (e) How the program improves efficiency or productivity Gas Distribution Operations utilizes the Incident Command System adopted by both Electric and Gas Distribution, which consists of four key sections: Operations, Logistics, Customer Experience and Work Planning. These sections are essential to timely and effective restoration of customer service and repair of infrastructure damage. Operations has the overall responsibility for developing and managing tactical responses to emergencies and outage events, including public safety, restoration prioritization, critical customer identification, work assignment and resource allocation. Work Planning has the responsibility for working with Operations to identify and secure resource needs. Work Planning also tracks resources against estimated restoration times to assure that resources are reasonably distributed, while simultaneously tracking and reporting on associated costs throughout the event. Logistics is responsible for assuring that supplies, lodging and related needs are adequately available and effectively managed throughout a restoration effort. Customer Experience has the responsibility to ensure communications are made to customers about restoration efforts and differences in gas restoration from electric restoration.

Mutual Assistance – Gas Distribution Operations

- (a) Name of the program Mutual Assistance (Gas Distribution Operations)
- **(b) Purpose of the program** Use of non-company resources (other utilities and contractors) to assist in the response to emergency and outage situations.
- (c) Area of the company involved Gas Distribution Operations.
- (d) When the program was instituted 2006
- (e) How the program improves efficiency or productivity Gas Distribution Operations utilizes on-site contractor employees and potentially mutual aid

association resources to assist in emergency response and the timely restoration of service during an outage response. Based on the resources determined necessary for each event LG&E would first use available on-site contractor resources currently performing work for the company under contract because the rates provided by those companies have already been competitively bid and those companies have completed required training to work for LG&E and have approved operator qualification (OQ) plans expediting response to emergency or outage situations. If the available contractor resources are not sufficient for the situation then LG&E would request additional resources through its Mutual Aid Associations, which has established guidelines that assure consistency in cost reimbursement.

Each available contractor or mutual aid resource would be assigned to an LG&E employee for either repair or restoration type work. The LG&E representative would be responsible to track the hours worked, the nature of the work performed, and the equipment used during the emergency or restoration effort. Also, LG&E already has in place strategic and competitively sourced agreements with a PVF supplier, McJunkin Redman, which would provide materials required for the emergency response or restoration effort.

Expanded Use of Telemetry – Gas Distribution Operations

- (a) Name of the program Expanded Use of Telemetry (GDO).
- (b) Purpose of the program There is no formal program in GDO at this time. Targeted expansion of telemetry includes installing RTU's at remote controlled valve (RCV) installations and a few regulator stations. Gas Control has been replacing chart recorders on regulator assemblies with electronic recorders and has plans to continue this replacement until all chart recorders have been replaced.
- (c) Area of the company involved Gas Distribution Operations.
- (d) When the program was instituted Started replacing chart recorders in 2011.
- (e) How the program improves efficiency or productivity Installations made to expand telemetry for GDO operations have been made primarily to increase reliability, provide more data and allow remote operation of valves. Currently SR&O personnel change the charts on those regulator facilities that still have chart recorders. It is in the current business plan to replace the remaining chart recorders with electronic recorders in the

next 3 - 4 years. One key function of the electronic recorders is to provide alarming capability for the regulator facilities that have them to a cell-phone distribution list. The facilities with chart recorders do not have alarming capability.

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) Name 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, multisegment 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) Name 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.

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

Case No. 2014-00372

Question No. 30

Responding Witness: Christopher M. Garrett

- Q-30. Provide a schedule of electric operations net income, per kWh sold, and gas operations net income, per Mcf 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 Schedules 30a and 30b.
- A-30. See attached.

Louisville Gas and Electric Company Case No. 2014-00372 Electric Net Income per 1,000 KWH Sold For the Calendar Years 2011 through 2013 And for the Base Period ending February 28, 2015

			12 Mont	hs Ended	
		Caler	ndar Years Prior to	Base	Base
	_		Period		Period
Line	Item	2011	2012	2013	Feb. 2015
No.	(a)	(b)	(c)	(d)	(e)
1	Operating Income				
2	Operating Revenues	\$62.98	\$69.12	\$75.74	\$76.80
3	Operating Income Deductions				
4	Operating and Maintenance Expenses:				
5	Fuel	\$21.45	\$24.95	\$26.18	\$26.56
6	Other Power Production Expenses	\$11.66	\$11.41	\$11.83	\$11.49
7	Transmission Expenses	\$1.04	\$1.07	\$0.97	\$0.96
8	Distribution Expenses	\$2.52	\$2.74	\$3.11	\$3.30
9	Customer Accounts Expenses	\$1.37	\$1.45	\$1.75	\$1.86
10	Sales Expenses	\$0.00	\$0.00	\$0.00	\$0.00
11	Administrative and General Expenses	\$4.95	\$5.14	\$5.99	\$5.83
12	Total (L5 through L11)	\$42.99	\$46.76	\$49.83	\$50.00
13	Depreciation Expenses	\$7.19	\$8.02	\$8.01	\$8.17
14	Amortization of Utility Plant Acquisition Adjustment	\$0.34	\$0.41	\$0.39	\$0.46
15	Regulatory Credits	(\$0.22)	(\$0.24)	\$0.00	\$0.00
16	Taxes Other Than Income Taxes	\$1.28	\$1.54	\$1.73	\$1.86
17	Income Taxes - Federal	\$1.63	\$0.39	\$2.84	\$3.14
18	Income Taxes - Other	\$0.59	\$0.16	\$0.91	\$0.56
19	Provision for Deferred Income Taxes	\$0.72	\$3.31	\$1.19	\$1.11
20	Investment Tax Credit Adjustment Net	(\$0.16)	(\$0.18)	(\$0.14)	(\$0.11)
21	Gain (Loss) from Disposition of Allowances	\$0.00	\$0.00	\$0.00	\$0.00
22	Accretion Expense	\$0.10	\$0.11	\$0.00	\$0.00
23	Total Utility Operating Expenses (L12 through L22)	\$54.46	\$60.28	\$64.76	\$65.19
24	Net Utility Operating Income (L2 less L23)	\$8.52	\$8.84	\$10.98	\$11.61

Louisville Gas and Electric Company Case No. 2014-00372 Electric Net Income per 1,000 KWH Sold For the Calendar Years 2011 through 2013 And for the Base Period ending February 28, 2015

			12 Months	Ended	
		Calend	ar Years Prior to Ba	ise	Base
			Period		
Line	Item	2011	2012	2013	Feb. 2015
No.	(a)	(b)	(c)	(d)	(e)
25	Other Income and Deductions				
26	Other Income:				
27	Allowance Funds Used During Construction				
28	Miscellaneous Non-Operating Income				
29	Total Other Income				
30	Other Income Deductions:				
31	Miscellaneous Income Deductions				
32	Taxes Applicable to Other Inc and Ded:				
33	Income Taxes and Investment Tax Credits				
34	Taxes Other Than Income Taxes				
35	Total Taxes on Other Inc and Deductions				
36	Net Other Income and Deductions	\$0.07	(\$0.10)	(\$0.15)	(\$0.18)
37	Interest Charges				
38	Interest on Long Term Debt				
39	Amortization of Debt Expense				
40	Other Interest Expense				
41	Total Interest Charges	\$2.09	\$2.16	\$2.29	\$2.68
42	Cumulative Effect of Acct. Chg. Net of Tax				
43	Net Income	\$6.48	\$6.59	\$8.54	\$8.73
44	1,000 KWH Sold	16,826,736	15,470,504	14,478,316	15,027,676

Louisville Gas and Electric Company Case No. 2014-00372 Gas Net Income per MCF Sold For the Calendar Years 2011 through 2013 And for the Base Period ending February 28, 2015

			12 Mont	hs Ended	
		Cale	ndar Years Prior to	Base	Base
т :	T	2011	Period 2012	2013	Period Feb. 2015
Line No.	Item (a)	2011 (b)	2012 (c)	2013 (d)	(e)
NO.	. ,	(0)	(c)	(u)	(e)
1	Operating Income				
2	Operating Revenues	\$9.25	\$9.42	\$9.46	\$10.22
3	Operating Income Deductions				
4	Operating and Maintenance Expenses:				
5	Purchased Gas	\$4.76	\$3.90	\$4.84	\$5.26
6	Other Gas Supply Expense (1)	\$0.14	\$0.37	(\$0.20)	(\$0.05)
7	Underground Storage	\$0.31	\$0.36	\$0.30	\$0.34
8	Transmission Expenses	\$0.06	\$0.09	\$0.02	\$0.04
9	Distribution Expenses	\$0.64	\$0.77	\$0.63	\$0.69
10	Customer Accounts Expenses	\$0.32	\$0.42	\$0.31	\$0.40
11	Sales Expenses	\$0.00	\$0.00	\$0.00	\$0.00
12	Administrative and General Expenses	\$0.63	\$0.74	\$0.62	\$0.63
13	Total (L5 through L12)	\$6.86	\$6.65	\$6.52	\$7.31
14	Depreciation Expenses	\$0.64	\$0.82	\$0.69	\$0.82
15	Amortization of Utility Plant Acquisition Adjustment	\$0.07	\$0.09	\$0.07	\$0.09
16	Regulatory Credits	(\$0.06)	(\$0.08)	\$0.00	\$0.00
17	Taxes Other Than Income Taxes	\$0.20	\$0.27	\$0.22	\$0.26
18	Income Taxes - Federal	(\$0.47)	(\$0.25)	\$0.35	(\$0.10)
19	Income Taxes - Other	(\$0.05)	\$0.01	\$0.09	\$0.00
20	Provision for Deferred Income Taxes	\$1.28	\$0.73	\$0.23	\$0.79
21	Investment Tax Credit Adjustment Net	\$0.00	\$0.00	\$0.00	\$0.00
22	Accretion Expense	\$0.03	\$0.04	\$0.00	\$0.00
23	Total Utility Operating Expenses (L13 through L22)	\$8.50	\$8.28	\$8.17	\$9.17
24	Net Utility Operating Income (L2 less L23)	\$0.75	\$1.14	\$1.29	\$1.05

Louisville Gas and Electric Company Case No. 2014-00372 Gas Net Income per MCF Sold For the Calendar Years 2011 through 2013 And for the Base Period ending February 28, 2015

			12 Months	Ended	
		Calend	dar Years Prior to Ba	ase	Base
Line	Item	2011	Period 2012	2013	Period Feb. 2015
No.	(a)	(b)	(c)	(d)	(e)
25	Other Income and Deductions	(2)	(-/	(=)	(-/
26	Other Income:				
27	Allowance Funds Used During Construction				
28	Miscellaneous Non-Operating Income				
29	Total Other Income				
30	Other Income Deductions:				
31	Miscellaneous Income Deductions				
32	Taxes Applicable to Other Inc and Ded:				
33	Income Taxes and Investment Tax Credits				
34	Taxes Other Than Income Taxes				
35	Total Taxes on Other Inc and Deductions				
36	Net Other Income and Deductions	\$0.00	(\$0.02)	(\$0.02)	\$0.02
37	Interest Charges				
38	Interest on Long Term Debt				
39	Amortization of Debt Expense				
40	Other Interest Expense				
41	Total Interest Charges	\$0.29	\$0.33	\$0.26	\$0.28
42	Cumulative Effect of Acct. Chg. Net of Tax				
43	Net Income	\$0.46	\$0.78	\$1.02	\$0.80
44	MCF Sold	32,918,613	26,990,047	34,260,587	33,370,912

⁽¹⁾ Negative Other Gas Supply Expense indicates that gas to storage was greater than gas from storage during the given period.

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

Case No. 2014-00372

Question No. 31

Responding Witness: Christopher M. Garrett

- Q-31. Provide the comparative operating statistics for electric and gas operations as shown in Schedules 31a and 31b.
- A-31. See attached.

Louisville Gas and Electric Company Case No. 2014-00372 Comparative Operating Statistics - Electric Operations For Calendar Years 2011 through 2013

T : N			Thr	ree Most Recei	nt Calendar Ye	ears		
Line No.	Cost per kWH of Electricity Generated (1) Cost per kWH of Electricity Purchased Cost per kWH of Electricity Sold (1) Maintenance Cost per Transmission Mile Maintenance Cost per Distribution Mile Sales Promotion Expense per Customer Administration and General Expense per Customer Wages and Salaries - Charged Expense: Per Average Employee (2)	201	1	20	12		201	3
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)		Cost (f)	% Inc. (g)
1.	Cost per kWH of Electricity Generated (1)	\$ 0.030	3.45%	\$ 0.033	10.00%	\$	0.035	6.06%
2.	Cost per kWH of Electricity Purchased	\$ 0.039	-4.88%	\$ 0.047	20.51%	\$	0.052	10.64%
3.	Cost per kWH of Electricity Sold (1)	\$ 0.035	6.06%	\$ 0.039	11.43%	\$	0.040	2.56%
4.	Maintenance Cost per Transmission Mile	\$ 2,857.08	20.35%	\$ 2,691.79	-5.79%	\$	3,145.88	16.87%
5.	Maintenance Cost per Distribution Mile	\$ 3,922.38	51.47%	\$ 3,766.70	-3.97%	\$	4,199.36	11.49%
6.	Sales Promotion Expense per Customer	\$ -	-	\$ -	-	\$	0.11	-
7.	Administration and General Expense per Customer	\$ 211.45	5.41%	\$ 201.96	-4.49%	\$	219.33	8.60%
8.	Wages and Salaries - Charged Expense:							
9.	Per Average Employee (2)	\$ 62,434.37	0.64%	\$ 62,962.81	0.85%	\$	61,638.65	-2.10%
10.	Depreciation Expense:							
11.	Per \$100 of Average Gross Plant in Service	\$ 3.22	2.55%	\$ 3.13	-2.80%	\$	2.83	-9.58%
12.	Rents:							
13.	Per \$100 of Average Gross Plant in Service	\$ 0.06	-14.29%	\$ 0.05	-16.67%	\$	0.06	20.00%

Louisville Gas and Electric Company Case No. 2014-00372 Comparative Operating Statistics - Electric Operations For Calendar Years 2011 through 2013

				Thr	ree M	Iost Recent	Calendar Ye	ears		
Line No.	Item (a)		201	1		201	2		201	3
			Cost (b)	% Inc. (c)	C	Cost (d)	% Inc. (e)		Cost (f)	% Inc. (g)
14.	Property Taxes:									
15.	Per \$100 of Average Net Plant in Service (3)(4)	\$	0.63	40.00%	\$	0.68	7.94%	\$	0.64	-5.88%
16.	Payroll Taxes:									
17.	Per Average Number of Employees whose Salary is Charged to Expense (2)	\$	5,168.49	2.03%	\$	5,391.72	4.32%	\$	5,354.72	-0.69%
18.	Interest Expense:									
19.	Per \$100 of Average Debt Outstanding (6)	\$	3.79	-9.11%	\$	3.56	-6.07%	\$	3.19	-10.39%
20.	Per \$100 of Average Plant Investment	\$	0.94	-12.15%	\$	0.84	-10.64%	\$	0.81	-3.57%
21.	Per \$100 kWh Sold (5)	\$	3.37	-12.24%	\$	3.18	-5.64%	\$	3.07	-3.46%
22.	Meter Reading Expense per Meter	\$	5.21	5.68%	\$	5.29	1.54%	\$	5.47	3.40%

- (1) Information represents 100% of LGE'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

Louisville Gas and Electric Company Case No. 2014-00372 Comparative Operating Statistics - Gas Operations For Calendar Years 2011 through 2013

	•		Thr	ree Most Recen	t Calendar Ye	ars		
Line No.	Item (a)	201	1	20	12		201	3
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)		Cost (f)	% Inc. (g)
1.	Cost per MCF of Purchased Gas	\$ 5.01	-7.56%	\$ 3.87	-22.75%	\$	4.47	15.50%
2.	Cost of Propane Gas per MCF Equivalent for Peak Shaving	\$ -	-	\$ -	-	\$	=	-
3.	Cost per MCF of Gas Sold	\$ 5.18	2.57%	\$ 4.28	-17.37%	\$	4.65	8.64%
4.	Maintenance Cost per Transmission Mile	\$ 3,178.14	43.80%	\$ 5,678.26	78.67%	\$	1,350.42	-76.22%
5.	Maintenance Cost per Distribution Mile	\$ 2,849.67	10.87%	\$ 2,907.59	2.03%	\$	2,949.47	1.44%
6.	Sales Promotion Expense per Customer	\$ -	-	\$ -	-	\$	=	-
7.	Administration and General Expense per Customer	\$ 65.44	10.30%	\$ 62.54	-4.43%	\$	66.26	5.95%
8.	Wages and Salaries - Charged Expense:							
9.	Per Average Employee (1)	\$ 62,484.39	0.83%	\$ 63,011.84	0.84%	\$	61,546.10	-2.33%
10.	Depreciation Expense:							
11.	Per \$100 of Average Gross Plant in Service	\$ 2.75	1.85%	\$ 2.72	-1.09%	\$	2.70	-0.74%
12.	Rents:							
13.	Per \$100 of Average Gross Plant in Service	\$ 0.06	-14.29%	\$ 0.07	16.67%	\$	0.07	0.00%

Format 31b, page 2 of 2

Louisville Gas and Electric Company Case No. 2014-00372 Comparative Operating Statistics - Gas Operations For Calendar Years 2011 through 2013

	Tot Caronaa Total 2011												
		Calendar Years											
Line No.	Item (a)		201	.1		201	12		201	13			
			Cost (b)	% Inc. (c)	Cost	(d)	% Inc. (e)		Cost (f)	% Inc. (g)			
14.	Property Taxes:												
15.	Per \$100 of Average Net Plant in Service (2)(3)	\$	0.82	26.15%	\$	0.84	2.44%	\$	0.82	-2.38%			
16.	Payroll Taxes:												
17.	Per Average Number of Employees whose Salary is Charged to Expense (1)	\$	5,172.63	2.22%	\$ 5,39	5.92	4.32%	\$	5,346.68	-0.91%			
18.	Interest Expense:												
19.	Per \$100 of Average Debt Outstanding (4)	\$	3.79	-9.11%	\$	3.56	-6.07%	\$	3.19	-10.39%			
20.	Per \$100 of Average Plant Investment	\$	1.23	-10.22%	\$	1.08	-12.20%	\$	1.00	-7.41%			
21.	Per MCF Sold	\$	0.30	3.45%	\$	0.33	10.00%	\$	0.26	-21.21%			
22.	Meter Reading Expense per Meter	\$	5.28	5.81%	\$	5.35	1.33%	\$	5.54	3.55%			

- (1) Wages and salaries, payroll taxes, and average number of employees include LKS allocated labor and employees.
- (2) Average Plant in Service Net is adjusted to include CWIP.
- (3) The increase in property taxes from 2010 to 2011 is due to a coal tax credit applied to property taxes in 2010.

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

Case No. 2014-00372

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.

LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2014-00372

Question No. 32

Headcount by	Employee	Type by	Month -	Budget
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2011	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC
Exempt	670	670	672	672	672	673	673	673	673	674	674	674
Non-exempt	234	234	234	234	234	234	234	234	234	234	234	224
Union-Hourly	719	719	720	720	721	721	721	721	721	721	722	722
Part-time Other	20	20	20	20	21	22	22	22	20	20	20	20
Total	1,643	1,643	1,646	1,646	1,647	1,649	1,650	1,650	1,649	1,650	1,651	1,641
2012	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC
Exempt	696	698	699	703	705	709	718	718	722	722	726	729
Non-exempt	226	229	236	236	241	241	241	241	247	247	248	248
Union-Hourly	706	706	709	715	714	715	716	716	718	718	718	718
Part-time Other	_	-	-	-	-	-	-	-	-	-	-	-
Total	1,628	1,634	1,643	1,654	1,660	1,665	1,676	1,676	1,687	1,688	1,692	1,695
2013	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC
Exempt	701	702	703	708	708	709	710	710	711	711	711	712
Non-exempt	238	238	238	238	238	238	239	239	239	239	239	239
Union-Hourly	720	720	721	723	722	723	724	724	725	727	727	724
Part-time Other	38	38	38	38	38	38	38	38	37	37	37	37
Total	1,697	1,698	1,700	1,706	1,706	1,708	1,712	1,712	1,713	1,715	1,715	1,712
Base Year: March 2014												
- Feb 2015	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC	JAN	FEB
Exempt	737	737	737	740	743	744	746	747	747	747	767	768
Non-exempt	250	253	253	253	254	254	254	254	254	254	248	248
Union-Hourly	746	751	754	754	752	752	751	752	752	752	736	736
Part-time Other	39	39	40	40	40	41	40	40	40	40	43	43
Total	1,773	1,781	1,785	1,788	1,789	1,791	1,792	1,793	1,793	1,793	1,795	1,796
Forecast Test Year July												
2015-June 2016	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
2015-June 2016 Exempt	JUL 758	AUG 757	SEP 757	OCT 757	NOV 757	DEC 757	JAN 757	FEB 758	MAR 761	APR 759	MAY 762	JUN 763

Union-Hourly

Total

Part-time Other

726

42

1,775

726

42

1,774

726

41

1,772

725

1,771

40

724

1,770

40

724

40

1,770

725

1,772

725

40

1,773

728

40

1,780

732

40

1,782

732

1,785

42

732

1,786

42

LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2014-00372 Question No. 32

Headcount by Employee Type by Month Actuals

2011	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC
Exempt	635	634	637	637	637	636	638	637	637	647	650	651
Non-exempt	210	208	208	207	202	207	204	202	208	214	215	217
Union-Hourly	690	695	691	690	689	689	686	685	687	683	683	686
Part-time Other	23	24	24	24	32	35	33	27	25	24	23	20
Total	1,558	1,561	1,561	1,558	1,560	1,566	1,561	1,551	1,558	1,568	1,571	1,574
2042				400	2427			4110	CER	0.07	NOV	556
2012	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC
Exempt	655	657	660	666	673	672	672	672	676	676	679	683
Non-exempt	223	233	230	230	233	229	228	228	224	228	233	232
Union-Hourly	688	682	688	691	688	689	692	692	694	696	697	698
Part-time Other	27	28	27	26	37	38	40	40	33	30	29	27
Total	1,593	1,600	1,606	1,613	1,630	1,629	1,632	1,632	1,628	1,630	1,638	1,640
2013	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC
Exempt	676	676	679	682	688	689	691	694	696	703	704	709
Non-exempt	220	228	227	225	223	222	223	227	227	234	233	233
Union-Hourly	700	695	696	705	709	705	705	707	707	702	702	701
Part-time Other	47	48	46	45	56	56	55	49	50	48	48	41
Total	1,642	1,646	1,648	1,657	1,676	1,672	1,674	1,677	1,680	1,686	1,687	1,685
Daniel Van W. 184 and 2044												
Base Year: March 2014 - Feb 2015	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC	JAN	FEB
Exempt	713	718	726	731	735	737	741	741	NOV	DEC	JAN	FEB
Non-exempt	239	233	234	236	236	237	238	244				
Union-Hourly	709	706	717	718	720	717	711	708				
Part-time Other	709 46	706 44	46	718 47	720 54	717 51	40	708 40				
Total	1,707	1,701	1,724	1,733	1,745	1,741	1,730	1,733				
Total	1,707	1,701	1,724	1,733	1,743	1,741	1,730	1,755				
Forecast Test Year July												
2015-June 2016	JUL	AUG	SEP	ОСТ	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Exempt												
Exempt												
Exempt Non-exempt												
Exempt												

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

Case No. 2014-00372

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 LG&E did not exceed 5% for any calendar year 2010 through 2013.

		Monthly Budget				Monthly Actual						Variance Percent			
Date	Employee Group	Regular	ОТ	Total		Regular		ОТ		Total	Regular	ОТ	Total		
Jan-09	Union/Hourly				\$	3,332,654	Ś	1,307,037	Ś	4,639,691					
Jan-09	Exempt				,	4,305,579	*	-,,	7	4,305,579					
Jan-09	Non-Exempt					1,148,315		50,472		1,198,787					
34.1.03						8,786,548		1,357,509		10,144,057					
Feb-09	Union/Hourly					3,022,828		1,958,079		4,980,907					
Feb-09	Exempt					4,386,393		1,936,079							
Feb-09	·					286,296		106,668		4,386,393 392,964					
reb-09	Non-Exempt					7,695,517		2,064,747		9,760,264					
						2 404 252		744 704		4 202 770					
Mar-09	Union/Hourly					3,491,069		711,701		4,202,770					
Mar-09	Exempt					5,232,518		-		5,232,518					
Mar-09	Non-Exempt					939,035		90,366		1,029,401					
						9,662,622		802,067		10,464,689					
Apr-09	Union/Hourly					3,377,679		701,038		4,078,717					
Apr-09	Exempt					4,298,487		-		4,298,487					
Apr-09	Non-Exempt					839,734		115,332		955,066					
						8,515,900		816,370		9,332,270					
May-09	Union/Hourly					3,195,887		818,276		4,014,163					
May-09	Exempt					4,208,620		-		4,208,620					
May-09	Non-Exempt					750,568		67,985		818,553					
	·					8,155,075		886,261		9,041,336					
Jun-09	Union/Hourly					3,256,516		809,686		4,066,202					
Jun-09	Exempt					4,643,403		-		4,643,403					
Jun-09	Non-Exempt					1,147,371		67,292		1,214,663					
	-					9,047,290		876,978		9,924,268					
Jul-09	Union/Hourly					3,350,484		669,409		4,019,893					
Jul-09	Exempt					4,313,536		-		4,313,536					
Jul-09	Non-Exempt					380,981		60,276		441,257					
	-					8,045,001		729,685		8,774,686					
Aug-09	Union/Hourly					3,318,929		850,978		4,169,907					
Aug-09	Exempt					4,488,555		-		4,488,555					
Aug-09	Non-Exempt					1,451,506		65,236		1,516,742					
, 148-03	. Ton Exempt					9,258,990		916,214		10,175,204					
Sep-09	Union/Hourly					3,355,614		695,141		4,050,755					
								695,141							
Sep-09	Exempt Non Exempt					5,535,829				5,535,829					
Sep-09	Non-Exempt					481,664 9,373,107		60,583		542,247					
						9,3/3,10/		755,724		10,128,831					

ОТ	Total
% 10.40%	-4.62%
% 6.24%	-0.89%
% 4.61%	0.54%
% -3.44%	-8.63%
% 26.78%	-0.529
9	% 4.61% % -3.44%

		P	Monthly Budget		1	Monthly Actual		Variance Percent			
Date	Employee Group	Regular	ОТ	Total	Regular	ОТ	Total	Regular	ОТ	Total	
Jun-10	Union/Hourly				3,448,504	845,861	4,294,365				
Jun-10	Exempt				4,905,360	-	4,905,360				
Jun-10	Non-Exempt				826,808	43,825	870,633				
Juli-10	Non-Exempt _	9,539,067	868,022	10,407,089	9,180,672	889,686	10,070,358	-3.76%	2.50%	-3.24%	
		3,333,007	000,022	10,107,003	3,100,072	003,000	10,070,050	3.7 070	2.50%	3.2 ./0	
Jul-10	Union/Hourly				3,274,036	910,789	4,184,825				
Jul-10	Exempt				4,042,508	-	4,042,508				
Jul-10	Non-Exempt				779,565	47,676	827,241				
		8,873,141	894,798	9,767,939	8,096,109	958,465	9,054,574	-8.76%	7.12%	-7.30%	
Aug-10	Union/Hourly				3,618,004	898,263	4,516,267				
Aug-10	Exempt				4,951,803	-	4,951,803				
Aug-10	Non-Exempt				788,246	59,091	847,337				
Ü	-	9,353,720	879,630	10,233,350	9,358,053	957,354	10,315,407	0.05%	8.84%	0.80%	
Sep-10	Union/Hourly				3,424,787	885,335	4,310,122				
Sep-10	Exempt				5,493,860	-	5,493,860				
Sep-10	Non-Exempt				769,879	46,495	816,374				
Jep-10	-	9,161,082	832,763	9,993,845	9,688,526	931,830	10,620,356	5.76%	11.90%	6.27%	
0-+ 40	United Allerando				2 400 007	4.424.220	4 224 427				
Oct-10	Union/Hourly				3,189,807	1,134,320	4,324,127				
Oct-10	Exempt				3,921,547	-	3,921,547				
Oct-10	Non-Exempt	0.000.053	004.403	0.007.455	699,665	53,434	753,099	44.020/	40.270/	0.000/	
		9,086,053	801,102	9,887,155	7,811,019	1,187,754	8,998,773	-14.03%	48.27%	-8.99%	
Nov-10	Union/Hourly				3,595,289	1,036,363	4,631,652				
Nov-10	Exempt				5,047,356	-	5,047,356				
Nov-10	Non-Exempt				715,447	49,216	764,663				
	· -	8,693,841	881,014	9,574,855	9,358,092	1,085,579	10,443,671	7.64%	23.22%	9.07%	
Dec-10	Union/Hourly				3,685,258	1,222,974	4,908,232				
Dec-10	Exempt				5,364,346	-	5,364,346				
Dec-10	Non-Exempt				858,223	54,088	912,311				
	_	8,522,388	866,443	9,388,831	9,907,827	1,277,062	11,184,889	16.26%	47.39%	19.13%	
YTD - 10	Union/Hourly				41,457,982	11,102,939	52,560,921				
TD - 10 TD - 10	Union/Hourly					11,102,939					
	Exempt Non Exempt				57,715,611		57,715,611				
/TD - 10	Non-Exempt	110,124,544	10,133,865	120,258,409	9,335,704 108,509,297	654,495 11,757,434	9,990,199	-1.47%	16.02%	0.01%	
		-,,	-,,	-,,							
Jan-11	Union/Hourly				3,425,721	674,578	4,100,299				
Jan-11	Exempt				4,788,720	-	4,788,720				
Jan-11	Non-Exempt				796,989	59,638	856,627				
		9,214,626	775,827	9,990,453	9,011,430	734,216	9,745,646	-2.21%	-5.36%	-2.45%	

		N	Nonthly Budget		r	Monthly Actual		Va	riance Percent	
Date	Employee Group	Regular	ОТ	Total	Regular	ОТ	Total	Regular	ОТ	Total
Feb-11	Union/Hourly				3,501,406	757,648	4,259,054			
Feb-11	Exempt				4,650,363	737,048	4,650,363			
Feb-11	Non-Exempt				754,204	55,386	4,630,363 809,590			
LGD-11	Non-Exempt _	8,346,304	735,822	9,082,126	8,905,973	813,034	9,719,007	6.71%	10.49%	7.019
		5,2 15,22 1	. 55,522	-,,	2,232,212	5_5,55	5,1 = 5,5 = 1			
Mar-11	Union/Hourly				3,856,097	862,654	4,718,751			
Mar-11	Exempt				6,504,586	-	6,504,586			
Mar-11	Non-Exempt				844,943	52,217	897,160			
		10,114,719	900,517	11,015,236	11,205,626	914,871	12,120,497	10.79%	1.59%	10.03%
Apr-11	Union/Hourly				3,467,518	1,346,670	4,814,188			
Apr-11	Exempt				4,118,032	-	4,118,032			
Apr-11	Non-Exempt				780,763	52,099	832,862			
	· <u>-</u>	8,842,086	890,302	9,732,388	8,366,313	1,398,769	9,765,082	-5.38%	57.11%	0.34%
May-11	Union/Hourly				3,366,388	1,269,401	4,635,789			
May-11	Exempt				4,940,867	-,,	4,940,867			
May-11	Non-Exempt				839,486	45,689	885,175			
,	_	9,332,788	839,445	10,172,233	9,146,741	1,315,090	10,461,831	-1.99%	56.66%	2.85%
Jun-11	Union/Hourly				3,429,628	1,103,654	4,533,282			
Jun-11	Exempt				5,609,791	1,103,034	5,609,791			
Jun-11	Non-Exempt				890,453	44,955	935,408			
Juli 11	- Non Exempt	9,205,855	783,231	9,989,086	9,929,872	1,148,609	11,078,481	7.86%	46.65%	10.91%
Jul-11	Union/Hourly				3,194,889	1 021 217	4,216,206			
Jul-11 Jul-11	Exempt				3,942,992	1,021,317	3,942,992			
Jul-11 Jul-11	Non-Exempt				846,508	49,196	895,704			
Jui-II	Non-Exempt _	8,706,062	841,355	9,547,417	7,984,389	1,070,513	9,054,902	-8.29%	27.24%	-5.16%
A 11	Union/Hourly				3,706,732	1,487,485	F 104 217			
Aug-11 Aug-11	Exempt				5,494,647	1,467,465	5,194,217 5,494,647			
Aug-11 Aug-11	Non-Exempt				824,984	84,553	909,537			
Aug-11	-	9,933,731	856,270	10,790,001	10,026,363	1,572,038	11,598,401	0.93%	83.59%	7.49%
C 44	Hataa (Hassaks				2 557 602	4 020 040	4 507 522			
Sep-11	Union/Hourly				3,557,693	1,029,840	4,587,533			
Sep-11	Exempt Non Exempt				5,473,505	46 702	5,473,505 829,962			
Sep-11	Non-Exempt	9,420,723	917,161	10,337,884	783,179 9,814,377	46,783 1,076,623	10,891,000	4.18%	17.39%	5.35%
		, ,	,							
Oct-11	Union/Hourly				3,436,049	1,070,815	4,506,864			
Oct-11	Exempt				4,824,630	-	4,824,630			
Oct-11	Non-Exempt				886,870	44,314	931,184			
		9,252,125	1,021,225	10,273,350	9,147,549	1,115,129	10,262,678	-1.13%	9.20%	-0.10%

		ľ	Monthly Budget		i	Monthly Actual		Va	riance Percent	
Date	Employee Group	Regular	ОТ	Total	Regular	OT	Total	Regular	ОТ	Total
Nov-11	Union/Hourly				3,197,342	1,232,108	4,429,450	-		
Nov-11	Exempt				4,713,076	-	4,713,076			
Nov-11	Non-Exempt				776,884	37,468	814,352			
	· <u>-</u>	8,947,298	975,776	9,923,074	8,687,302	1,269,576	9,956,878	-2.91%	30.11%	0.34%
Dec-11	Union/Hourly				3,283,227	1,152,734	4,435,961			
Dec-11	Exempt				4,913,130	-	4,913,130			
Dec-11	Non-Exempt				845,367	37,003	882,370			
	_	8,667,162	819,820	9,486,982	9,041,724	1,189,737	10,231,461	4.32%	45.12%	7.85%
YTD - 11	Union/Hourly				41,422,690	13,008,904	54,431,594			
YTD - 11	Exempt				59,974,339	-	59,974,339			
YTD - 11	Non-Exempt				9,870,630	609,301	10,479,931			
	_	109,983,479	10,356,751	120,340,230	111,267,659	13,618,205	124,885,864	1.17%	31.49%	3.78%
Jan-12	Union/Hourly				3,608,030	1,015,920	4,623,950			
Jan-12	Exempt				4,912,095	-	4,912,095			
Jan-12	Non-Exempt				753,353	114,094	867,447			
	_	10,227,254	789,763	11,017,017	9,273,478	1,130,014	10,403,492	-9.33%	43.08%	-5.57%
Feb-12	Union/Hourly				3,706,107	936,432	4,642,539			
Feb-12	Exempt				6,020,298	-	6,020,298			
Feb-12	Non-Exempt				909,035	43,620	952,655			
	_	9,803,227	773,530	10,576,757	10,635,440	980,052	11,615,492	8.49%	26.70%	9.82%
Mar-12	Union/Hourly				3,710,029	1,076,274	4,786,303			
Mar-12	Exempt				5,552,811	-	5,552,811			
Mar-12	Non-Exempt				931,496	121,897	1,053,393			
	_	10,080,399	880,959	10,961,358	10,194,336	1,198,171	11,392,507	1.13%	36.01%	3.93%
Apr-12	Union/Hourly				3,322,258	917,622	4,239,880			
Apr-12	Exempt				5,152,302	-	5,152,302			
Apr-12	Non-Exempt				808,316	51,324	859,640			
		9,560,354	871,948	10,432,302	9,282,876	968,946	10,251,822	-2.90%	11.12%	-1.73%
May-12	Union/Hourly				3,608,321	1,027,765	4,636,086			
May-12	Exempt				5,878,858	-	5,878,858			
May-12	Non-Exempt				919,171	35,593	954,764			
		10,551,722	882,948	11,434,670	10,406,350	1,063,358	11,469,708	-1.38%	20.43%	0.31%
Jun-12	Union/Hourly				3,430,850	834,720	4,265,570			
Jun-12	Exempt				5,113,682	-	5,113,682			
Jun-12	Non-Exempt				797,883	87,209	885,092			
	_	9,226,684	839,879	10,066,563	9,342,415	921,929	10,264,344	1.25%	9.77%	1.96%

Date Employee Group Regular OT Total Regular OT Total Regular Jul-12 Union/Hourly 3,400,427 1,159,667 4,560,094 4,560,094 4,560,094 5,148,437 - 5,148,437 - 5,148,437 - 5,148,437 - 5,148,437 - 1,303,937 - - 1,303,937 - - 1,012,468 1.193 Aug-12 Union/Hourly 3,935,962 878,957 4,814,919 - - 5,652,751 - 5,652,751 - 5,652,751 - 5,652,751 - - 5,652,751 - - 5,652,751 - - 9,97,711 -		Total 4.11% -4.49%
Jul-12 Jul-12 Jul-12 Non-Exempt 5,148,437 - 5,148,437 - 5,148,437 Jul-12 Non-Exempt 1,232,777 71,160 1,303,937 9,666,349 911,866 10,578,215 9,781,641 1,230,827 11,012,468 1.193 Aug-12 Union/Hourly Aug-12 Exempt 3,935,962 878,957 4,814,919 5,652,751 - 5,652,751		
Jul-12 Non-Exempt 1,232,777 71,160 1,303,937 9,666,349 911,866 10,578,215 9,781,641 1,230,827 11,012,468 1.19 Aug-12 Union/Hourly 3,935,962 878,957 4,814,919 Aug-12 Exempt 5,652,751 - 5,652,751		
Aug-12 Union/Hourly 3,935,962 878,957 4,814,919 Aug-12 Exempt 5,652,751 - 5,652,751		
Aug-12 Union/Hourly 3,935,962 878,957 4,814,919 Aug-12 Exempt 5,652,751 - 5,652,751		
Aug-12 Exempt 5,652,751 - 5,652,751	% 1.83%	-4.49%
	% 1.83%	-4.49%
Aug-12 Non-Exempt 990,253 55,466 1,045,719	% 1.83%	-4.49%
	% 1.83%	-4.49%
11,136,592 917,590 12,054,182 10,578,966 934,423 11,513,389 -5.019		
Sep-12 Union/Hourly 3,251,055 1,225,240 4,476,295		
Sep-12 Exempt 4,978,785 - 4,978,785		
Sep-12 Non-Exempt 597,446 36,502 633,948		
9,145,750 858,569 10,004,319 8,827,286 1,261,742 10,089,028 -3.489	% 46.96%	0.85%
Oct-12 Union/Hourly 3,655,568 1,120,782 4,776,350		
Oct-12 Exempt 6,106,738 - 6,106,738		
Oct-12 Non-Exempt 926,203 48,299 974,502		
10,929,652 1,034,197 11,963,849 10,688,509 1,169,081 11,857,590 -2.219	% 13.04%	-0.89%
Nov-12 Union/Hourly 3,094,742 1,727,902 4,822,644		
Nov-12 Exempt 5,065,194 - 5,065,194		
Nov-12 Non-Exempt 828,842 (9,176) 819,666		
9,543,643 1,040,333 10,583,976 8,988,778 1,718,726 10,707,504 -5.819	% 65.21%	1.17%
Dec-12 Union/Hourly 3,799,205 1,092,934 4,892,139		
Dec-12 Exempt 4,909,403 - 4,909,403		
Dec-12 Non-Exempt 881,319 186,448 1,067,767		
8,343,315 877,145 9,220,460 9,589,927 1,279,382 10,869,309 14.949	% 45.86%	17.88%
YTD - 12 Union/Hourly 42,522,554 13,014,215 55,536,769		
YTD - 12 Exempt 64,491,354 - 64,491,354		
YTD - 12 Non-Exempt		
118,214,941 10,678,727 128,893,668 117,590,002 13,856,651 131,446,653 -0.539	% 29.76%	1.98%
Jan-13 Union/Hourly 3,797,559 911,096 4,708,655		
Jan-13 Exempt 6,147,255 - 6,147,255		
Jan-13 Non-Exempt		
11,537,129 826,721 12,363,850 10,853,493 933,466 11,786,959 -5.939	% 12.91%	-4.67%
Feb-13 Union/Hourly 3,579,072 724,761 4,303,833		
Feb-13 Exempt 5,369,890 - 5,369,890		
Feb-13 Non-Exempt		
9,976,715 827,676 10,804,391 9,823,126 743,624 10,566,750 -1.54	% -10.16%	-2.20%

	_		Ionthly Budget			Monthly Actual		Variance Percent			
Date	Employee Group	Regular	ОТ	Total	Regular	ОТ	Total	Regular	ОТ	Total	
Mar-13	Union/Hourly				3,630,328	1,099,824	4,730,152				
Mar-13	Exempt				5,238,070	-	5,238,070				
Mar-13	Non-Exempt				911,604	49,225	960,829				
		10,448,930	866,950	11,315,880	9,780,002	1,149,049	10,929,051	-6.40%	32.54%	-3.42%	
Apr-13	Union/Hourly				3,788,587	915,437	4,704,024				
Apr-13	Exempt				5,928,536	-	5,928,536				
Apr-13	Non-Exempt				947,014	30,732	977,746				
		10,593,536	883,227	11,476,763	10,664,137	946,169	11,610,306	0.67%	7.13%	1.16%	
May-13	Union/Hourly				3,837,901	905,697	4,743,598				
May-13	Exempt				6,107,409	=	6,107,409				
May-13	Non-Exempt				974,318	54,276	1,028,594				
	_	11,296,337	867,997	12,164,334	10,919,628	959,973	11,879,601	-3.33%	10.60%	-2.34%	
Jun-13	Union/Hourly				3,547,065	1,036,905	4,583,970				
Jun-13	Exempt				5,012,341	-	5,012,341				
Jun-13	Non-Exempt				887,122	33,948	921,070				
	· <u>-</u>	9,384,602	844,404	10,229,006	9,446,528	1,070,853	10,517,381	0.66%	26.82%	2.82%	
Jul-13	Union/Hourly				3,764,901	1,276,001	5,040,902				
Jul-13	Exempt				5,818,663	-	5,818,663				
Jul-13	Non-Exempt				973,340	78,456	1,051,796				
	· <u>-</u>	10,919,065	918,550	11,837,615	10,556,904	1,354,457	11,911,361	-3.32%	47.46%	0.62%	
Aug-13	Union/Hourly				3,977,152	891,556	4,868,708				
Aug-13	Exempt				5,683,350	-	5,683,350				
Aug-13	Non-Exempt				970,305	57,200	1,027,505				
	_	11,244,405	895,776	12,140,181	10,630,807	948,756	11,579,563	-5.46%	5.91%	-4.62%	
Sep-13	Union/Hourly				3,557,686	1,162,393	4,720,079				
Sep-13	Exempt				5,657,938	-	5,657,938				
Sep-13	Non-Exempt				826,504	70,697	897,201				
	_	10,258,091	878,551	11,136,642	10,042,128	1,233,090	11,275,218	-2.11%	40.35%	1.24%	
Oct-13	Union/Hourly				4,001,970	1,338,961	5,340,931				
Oct-13	Exempt				6,311,605	-	6,311,605				
Oct-13	Non-Exempt				929,619	68,946	998,565				
		11,680,460	1,084,250	12,764,710	11,243,194	1,407,907	12,651,101	-3.74%	29.85%	-0.89%	
Nov-13	Union/Hourly				3,444,547	1,356,681	4,801,228				
Nov-13	Exempt				5,195,873	-	5,195,873				
Nov-13	Non-Exempt				792,466	66,621	859,087				
	· –	9,519,155	1,053,941	10,573,096	9,432,886	1,423,302	10,856,188	-0.91%	35.05%	2.68%	

				Mon	thly Budget		M	onthly Actual		Va	riance Percent	
Date	Employee Group		Regular		ОТ	Total	Regular	ОТ	Total	Regular	ОТ	Total
Dec-13	Union/Hourly						3,473,855	1,255,151	4,729,006			
Dec-13	Exempt						4,705,407	-	4,705,407			
Dec-13	Non-Exempt						807,877	115,782	923,659			
			9,425,525		846,689	10,272,214	8,987,139	1,370,933	10,358,072	-4.65%	61.92%	0.84%
YTD - 13	Union/Hourly						44,400,623	12,874,463	57,275,086			
YTD - 13	Exempt						67,176,337	-	67,176,337			
YTD - 13	Non-Exempt						10,803,012	667,116	11,470,128			
		Ś	126.283.950	ŝ	10.794.732 \$	137.078.682	\$ 122.379.972 \$	13.541.579 \$	135.921.551	-3.09%	25.45%	-0.84%

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 LG&E 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).

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

Case No. 2014-00372

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. Survey results may be reviewed upon request. The documents are voluminous in nature (approximately 7,000 pages in total) and are considered to be 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

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

Case No. 2014-00372

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 Louisville Gas and Electric and LG&E and KU Services Company employees that charged labor to the utility. Merit is not applicable since individual performance is recognized through the team incentive award.

General W	age Increase	Executives and Senior Managers	Managers	Exempt	Non- Exempt	Union
2012	Effective Date	12/26/2011		11/12/2012		
	% Increase	3.0%	3.2%	3.0%	3.0%	2.5%
(Actual)	\$ Amount	\$185,773	\$273,908	\$1,360,145	\$263,175	\$1,152,142
2013	Effective Date	12/24/2012		2/18/2013		11/11/2013
	% Increase	2.8%	3.0%	2.9%	2.9%	2.5%
(Actual)	\$ Amount	\$163,201	\$256,994	\$1,411,123	\$271,209	\$1,201,377
Dana Dania d	Effective Date	12/22/2014		2/16/2015		11/9/2015
Base Period	% Increase		3% Bu	2.5%		
(Budget)	\$ Amount	\$211,465	\$318,940	\$1,650,397	\$313,846	\$1,259,322
Forecasted	Effective Date	12/21/2015		2/15/2016		11/7/2016
Test Period	% Increase		3% Bu	dgeted		2.5%
(Budget)	\$ Amount	\$215,219	\$325,055	\$1,686,207	\$319,534	\$1,290,805

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

Case No. 2014-00372

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.

CONFIDENTIAL INFORMATION REDACTED

Louisville Gas and Electric Company Case No. 2014-00372 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

(2) Of the total salary and other compensation, 22% was allocated to the cost of providing service to LG&E rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives.

Pottinger |

Louisville Gas and Electric Company Case No. 2014-00372 Officer Compensation Calendar Year 2012

	04.0.144. 104. 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, 16.32% is allocated to the cost of providing service to LG&E rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives.

Pottinger

Louisville Gas and Electric Company Case No. 2014-00372 Officer Compensation Calendar Year 2013

Name	Job Title	Salary	Other Compensation
Arbough,Daniel K	Treasurer		(1)
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, 17.4% is allocated to the cost of providing service to LG&E rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives.

Pottinger

Louisville Gas and Electric Company Case No. 2014-00372 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.

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
	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

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

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
	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
	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 n 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		1	1	ı	1

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.		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

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	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	
	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

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	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
	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	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	
3.1%	Average Percent						

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	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.		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.		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/Generatio n Svc	
	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

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	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

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						

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	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/Generatio n 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

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	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

CONFIDENTIAL INFORMATION REDACTED

Base Period	
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3.2%

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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
	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 Rate	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, Chiel 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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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).

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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 current contract between Louisville Gas and Electric Company and IBEW Local 2100 was effective November 11, 2014. It and the previous contracts are attached.

Current LG&E IBEW Contract

ARTICLE 1 RECOGNITION

The Company recognizes the Union as the exclusive collective bargaining agent for all employees of the Company engaged in operation, production, construction and maintenance, including meter readers, servicemen, collectors and inspectors, temporary and summer employees, and custodial employee classifications, but excluding all other employees in the Commercial Department, Accounting Department, Market Services Department, right-of-way agents, cadet engineers, co-op students and internships, office clerical employees, and all professional employees, guards and supervisors as defined in the National Labor Relations Act, as amended.

ARTICLE 2 MANAGEMENT

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.

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 3 UNION SECURITY

SECTION 3.01: The Union is required under the terms of this Agreement to represent all of the bargaining unit employees of the Company fairly and equally without regard as to whether or not such employee is a member or agency fee payer of the Union. Accordingly, it is deemed fair that each such bargaining unit employee pay his own way and assume his fair share of the obligation along with the grant of equal benefits contained in this Agreement. Neither the Company nor the Union shall exert any pressure on, or discriminate against, any such bargaining unit employee as regards such matters.

SECTION 3.02: The Union agrees that it shall from time to time promptly accept for membership in the Union any person, not at such time a member or agency fee payer of the Union, (a) whom the Company desires to employ to perform for the Company work covered by this Agreement and who

signifies his willingness to become a member or agency fee payer of the Union, or (b) who is an employee of the Company performing for it work covered by this Agreement and who signifies his willingness to become a member or agency fee payer of the Union.

SECTION 3.03: The term "willingness to become a member of the Union" as used in this Agreement shall mean and refer to a person who applies to the Union for membership therein, tenders the initiation fees uniformly required by the Union as a condition to membership therein and agrees to pay the periodic dues uniformly required by the Union as a condition to membership therein.

SECTION 3.04: Each regular bargaining unit employee who was employed on or before September 29, 1980, shall, as a condition of continued employment, pay to the Union directly or by way of proper authorization for payroll deduction in the manner provided in Section 3.08 of this article, until the expiration of this Agreement, an amount of money uniformly required from the members or agency fee payer of the Union, which shall be limited to an amount of money equal to the Union's regular and established initiation fee, if applicable, and the Union's regular and established monthly dues or agency fees.

All employees covered by this Agreement who are in the employ of the Company on the effective date of this Agreement and who at that time are members or agency fee payers of the Union or who thereafter become members or agency fee payers of the Union shall, during the remainder of the term of this Agreement, as a condition of continued employment maintain their membership or agency fee payer status in the Union.

All employees covered by this Agreement who have been employed since September 29, 1980, or who are employed during the term of this Agreement, shall become and remain members or agency fee payers of the Union on the effective date of this Agreement, or in the case of newly hired employees, on the thirty-first day of employment.

SECTION 3.05: Any regular bargaining unit employee, who fails to comply with the foregoing provisions, shall, within ten (10) work days after the Company is in receipt of due notice by registered or certified mail from the Union, be notified by the Company in writing that he is being placed upon thirty (30) calendar days notice, and at the end of such period, having failed to comply with this provision, shall be discharged.

SECTION 3.06: The Union shall indemnify and save the Company harmless against any and all claims, demands, suits or other forms of liability that may arise out of or by reason of any action taken or not taken by the Company for purposes of complying with the provisions of this article.

SECTION 3.07: The Company agrees to notify each new bargaining unit employee of the existence of this Agreement. In addition, the Company shall, within a reasonable period of time after the effective date of employment of each new bargaining unit employee, advise the Union in writing as to the name of such new bargaining unit employee, his address, work location and wage rate.

SECTION 3.08: The Company shall make collection of union dues or agency fees of any bargaining unit employee, who is or is not a member or agency fee payer of the Union, through payroll deductions, upon proper authorization in writing signed by such bargaining unit employee and delivered to the Company, within the ten (10) work days after its execution; shall pay monthly to the Financial Secretary of the Local Union the total amount thus deducted from all bargaining unit employees for whom such authorizations are in effect; and shall monthly, promptly after the first payday, furnish such Financial Secretary an itemized list showing, for the period subsequent to the last previous list, the names, addresses, work locations, and wage rates of the bargaining unit employees in respect of whom the payroll deductions were made and the respective amounts of such deductions. Deductions shall be made only from the wages paid to bargaining unit employees on two (2) of the paydays in the month for which the dues are owing.

SECTION 3.09: The Financial Secretary of the Local Union shall certify to the Treasurer (or other properly designated representative) of the Company, in writing and in such form and detail as the Company shall direct, the amount of the regular monthly union dues or agency fees which shall be deducted for such month under the authorizations provided for in Section 3.08 of this article. In each case where there is any change to be made in the amount so certified, the Financial Secretary shall, on or before the twentieth day of the month immediately preceding the month in which such change is to be effective, certify such fact and the changed amount to be deducted.

SECTION 3.10: Cancellation by a bargaining unit employee of his written authorization for payroll deduction shall be in writing signed by the bargaining unit employee and, upon receipt thereof, the Company shall honor any such cancellation. Cancellations shall be forwarded promptly to the Financial Secretary (or other properly designated representative) of the Union. A bargaining unit employee's authorization shall be deemed automatically canceled if such employee leaves the employ of the Company (including bargaining unit employees who are granted leaves of absence) or is transferred or promoted out of the bargaining unit.

SECTION 3.11: No dues or agency fees shall be deducted when sufficient pay is not available after allowing for all other authorized deductions. In such a case, the Union dues or agency fees shall be deducted on a subsequent payday (if any) in the same month if sufficient pay is available.

Any employee who is a member of and adheres to established and traditional tenets or teachings of a bona fide religion, body or sect which has historically held conscientious objections to joining or financially supporting labor organizations shall not be required to join or financially support the Union as a condition of employment hereunder; provided, however, that such employee shall be required to pay, in lieu of periodic dues or agency fees and initiation fees, sums equal to such dues or agency fees and initiation fees to a nonreligious, non-labor organization charitable fund exempt from taxation under Section 501(c)(3) of Title 26 of the Internal Revenue Code, chosen by such employee from the following three funds:

- 1. Old Kentucky Home Council, Boy Scouts of America
- 2. Kentuckiana Council, Girl Scouts of America

3. Metro United Way

If such employee who holds conscientious objections pursuant to this provision requests the Union to use the grievance-arbitration procedures on his behalf, the Union has the right, in accordance with Section 19 of the National Labor Relations Act, as amended, to charge the employee for the reasonable cost, which shall be determined by the Union, of using such procedure.

SECTION 3.12: Each new employee during his orientation shall be provided by his Department with the following:

- (a) A copy of this Agreement;
- (b) A copy of the Company's work rules, including Absenteeism and Tardiness rules and regulations;
- (c) A copy of the Safety Manual;
- (d) The telephone number(s) to call to report absence or tardiness;
- (e) The names of employee's immediate supervisor and the supervisor's immediate superior; and,
- (f) A list of Stewards and Chief Stewards furnished the Department by the Union.

The Company will provide the appropriate Chief Steward, or his designated representative, with written notification of any newly-hired employee assigned to the Chief Steward's area within two (2) weeks of such assignment. The Union will be notified in advance of any formal employee orientation meetings.

Nothing in this Section shall enlarge upon the rights of new employees as set forth elsewhere in this Agreement.

ARTICLE 4 UNION BUSINESS

SECTION 4.01: Any regular employee covered by this Agreement who is or may be elected or appointed to an office in the Union requiring his absence from duty with the Company, upon written request by the Union, shall be granted a leave of absence without pay for the duration of his term or terms of office. He shall be reinstated to employment upon completion of his term of office with restoration of full seniority, including the time served in union office, if he applies for reinstatement within thirty (30) calendar days after expiration of his term. Provided he is capable of performing the work and has retained qualifications, he shall be reinstated to his former position or its equivalent on the shift and at the location he was assigned prior to his term in the Union office, if

available. He will be allowed time off from work without pay for any vacation entitlement he may have earned from the Union while on such leave of absence and such time will be treated as though it were vacation for absenteeism purposes. Time off will be granted only to the extent scheduling will permit which does not interfere with the established vacation schedule in accordance with Article 13. The Company shall not be required to grant more than four (4) leaves of absence under this Article at the same time. However, the Company may, upon proper request from the Union, authorize more than four (4) such leaves of absence. Two (2) of the above authorized four (4) leave of absence employees may instead be employees chosen by the Union who will remain active, but will be on full-time special assignments. Such employees will primarily focus on the two functions described below or must actually perform services directly related to the administration and enforcement of the CBA to include, without limitation, acting as the Union's chief representative for the Joint Health and Safety Committee as detailed in Article 34. Compensation shall be limited to loss of straight-time wages at the employee's rate immediately prior to the start of his special assignment, adjusted for regular increases.

- One position to focus on working with contractors and Building & Trade unions to improve the potential for union contractors to be competitive in the bidding process.
- One position to focus on safety training for both employees and contractors.

SECTION 4.02: Any regular employee covered by this Agreement who is elected or appointed to an office in the Union requiring his temporary absence from duties with the Company may, upon proper written request to his supervisor, specifying the dates of, and reasons for such absence, be excused from work without pay, provided that the Company can arrange for a substitute to perform the employee's work, and provided further that any such leave or sum of such leaves shall not exceed thirty (30) working days in a calendar year. However, the Company will give additional consideration in this area on a case-by-case basis.

SECTION 4.03: When an employee needs to attend a Union committee meeting during his regular scheduled workday, he shall be excused from work without pay for that purpose, upon proper written request to his supervisor, provided that the Company can arrange for a substitute to perform the employee's work.

SECTION 4.04: An employee who is elected by the Union to serve as a delegate to Union conventions or other similar Union meetings shall, upon proper written request to his supervisor, be excused from work without pay for sufficient time to attend such conventions or meetings.

SECTION 4.05: The Company shall compensate an employee only for the regular straight-time hours actually lost by such employee because of the employee's documented participation in the contractual grievance procedure, K.O.S.H.A. inspections, and arranged meetings, as outlined below:

(a) For time spent by Shop Stewards, Chief Stewards and other employees authorized by this Agreement to participate in the processing of a grievance under the terms of the grievance procedure set forth in Article 5.

- (b) For time spent by a Union member who is requested by the Company or K.O.S.H.A. to attend opening or closing conferences or the walkaround of a K.O.S.H.A. inspection of a Company facility.
- (c) For time spent in arranged Company authorized meetings with Company representatives.

SECTION 4.06: Union business except as specifically provided herein, shall not be conducted during employee's working time unless specifically authorized by the Company.

SECTION 4.07: Union members who are excused from work for the conduct of Union business, and who are not eligible for compensation by the Company for time so spent, shall, upon request by the Union, be compensated by the Company for straight-time hours spent. 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.

SECTION 4.08: An employee who is elected or appointed to a full-time position with the Union shall be permitted to participate only in the following Company fringe benefit plans:

- (a) Group Medical Insurance Program
- (b) Group Dental
- (c) Retirement Income Plan
- (d) The programs described in Section 29.06

Except for the benefits described in subsection (d) above, the total cost of participation in the above-listed fringe benefit plans for an employee elected or appointed to a full-time position with the Union, and who elects to participate in such benefit plans, shall be paid for by the Union. Such cost shall be payable when due, upon proper notification to the Union, for all time the employee holds such elected or appointed position.

SECTION 4.09: For the purpose of Sections 4.02, 4.03 and 4.04 of this article, seven (7) calendar days shall be considered "proper written request" provided the Union is aware of the need for the individual's absence at that time. In any case, the Union will notify the Company as far in advance as possible if the seven (7) calendar day notification cannot be met. In such case, the Company will make every effort to accommodate the Union's request consistent with operational needs. However, the Company shall not be obligated to release any employee if written notice is received less than forty-six (46) hours prior to the beginning of the employee's scheduled work day from which he seeks to be released in whole, or in part. Leaves of absence shall not be unreasonably withheld by the Company.

SECTION 4.10: With the exception of the provisions of Section 4.05 above, there shall be no other compensation for Union business.

SECTION 4.11: Bulletin boards shall be furnished by the Company for the Union's use for the purpose of posting notices to Union members. 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. Postings on bulletin boards shall be done by the Chief Union Stewards or their designated representatives.

ARTICLE 5 GRIEVANCE PROCEDURE

SECTION 5.01: A grievance is defined as a dispute an employee or the Union may have with the Company arising from or based on the interpretation, application or violation of the express terms of this Agreement and other related contractual agreements or established precedents.

SECTION 5.02: It is the intention of the parties that all complaints and grievances should be presented promptly and discussed within a reasonable time. It is the further intention of the parties that grievances should be settled, whenever possible, at the departmental levels where the greatest familiarity with the subject matter exists. Therefore, prior to filing a grievance at the First Step of the grievance procedure, an employee who has a complaint or problem which may thereafter be a grievance, may informally discuss such complaint or problem with his immediate supervisor. If the complaint or problem is not resolved at this informal discussion, then it may thereafter be referred to the First Step of the grievance procedure.

It is agreed that all grievances, except those involving discipline or discharge, shall be settled and determined through the following grievance procedure. Discipline and discharge grievances will be processed in accordance with Article 7.

First Step - the Union or any employee who believes that he has a justifiable grievance shall, within fourteen (14) calendar days after the cause of the grievance is known to the employee, or when it could have reasonably been known to the employee, verbally present and discuss the grievance with his immediate supervisor. The Shop Steward shall be present at this meeting and shall identify the verbal presentation as a formal grievance. If the grievance is not resolved at this meeting, the shop steward will specify the issue of the grievance and the date of this meeting on the First Step grievance form provided by the Union. The supervisor will sign acknowledging receipt of the grievance. The supervisor shall, within fourteen (14) calendar days of the initial meeting, notify the employee and the shop steward of the disposition of the matter.

A meeting will be held, within the above fourteen (14) calendar day period, in an attempt to settle the grievance using mutual gains bargaining (MGB) principles. The meeting may be attended by the aggrieved employee, his Shop Steward and Chief Steward or other designated Steward trained in MGB principles. Also in attendance may be the grievant's immediate supervisor and another management representative trained in MGB principals

who shall then attempt to settle the grievance. Any new information the Union may discover after this meeting will be promptly brought to management's attention. The Union will not be unreasonably denied the opportunity to explain the new information, if necessary. Any settlement must be documented on the First step grievance form, signed by both parties and submitted to the Union Office and the Labor Relations Department. Within seven (7) calendar days of such settlement, the Union Office or the Labor Relations Department will have the opportunity to reject the settlement. If neither the Union Office nor the Labor Relations Department rejects the settlement, it may then be implemented. It is understood and agreed that settlements at this level of the grievance procedure shall not constitute a precedent for the interpretation and administration of this Agreement or any other like or similar grievance or grievances.

Second Step - If the grievance is not resolved, and is to be processed further, then within seven (7) calendar days after the supervisor's answer at the First Step of the grievance procedure or in the case of a rejected settlement, within seven (7) calendar days of notice of such rejection, the grievance shall be reduced to writing and submitted, by the President of the Union (or his designated representative) to the person designated by the Company for a Second Step grievance meeting. This meeting will be held within fourteen (14) calendar days of receipt, if practicable.

At the Second Step grievance meeting, a member of the Labor Relations staff (together with such associates as he may wish to assist him in the matter) shall meet with the Union Grievance Committee (which shall be composed of the Union President, the Chief Steward, the Shop Steward, and the grievant or their designated representatives, together with such non-employee associates as they may wish to assist them in the matter) to discuss and attempt to resolve the grievance.

Within fourteen (14) calendar days after the Second Step grievance meeting is conducted, a person designated by the Company shall answer the grievance in writing and give such answer to the Union President. If the grievance is not resolved at the Second Step of the grievance procedure, then, as prescribed in Article 6 of this Agreement, the President of the Union (or his designated representative) may submit a written demand for arbitration to the American Arbitration Association with a copy to the designated Company representative.

At any time after the expiration of ninety (90) calendar days following the date of the Company's Second Step answer for discharge cases or six (6) months following the date of the Company's Second Step answer for all other cases, the Company may inform the Union Office in writing that such grievance must be submitted to Arbitration within fourteen (14) calendar days after the receipt of such letter, or it shall be defaulted in accordance with the terms of Section 5.03.

SECTION 5.03: Any dispute, complaint or grievance arising from an alleged violation of this Agreement by the Company shall be deemed, considered and held to have been waived unless the same is presented for settlement and determination within the time limits as spelled out in the various steps of the grievance procedure. In the event a grievance is not processed within the specified time limits, unless the Company and the Union mutually agree otherwise, the grievance

shall be deemed to have been defaulted and it will thereafter be settled in favor of the non-defaulting party. It is further understood that if a grievance is defaulted or waived it shall not constitute a precedent for the interpretation and administration of this Agreement or any other like or similar grievance or grievances.

SECTION 5.04: It is agreed that the Company will compensate, per Article 4, Section 4.05 of this Agreement, the grievant and the Stewards, who are authorized in this article, for documented time spent in investigating, processing grievances and participating in grievance step meetings with Company representatives. "Substitutes," "assistants," or "replacements" will only be recognized as being entitled to compensation under this Section if, where practicable, written advance notification is received from the Union office naming the changes in designated representatives that the Union desires to make. The Union agrees to keep the Company notified in a timely manner as to who has been designated a Shop Steward or Chief Steward, and which group or groups of employees that each one represents and shall provide the Company with an up-to-date list at the beginning of each calendar month. The Union further agrees to assign each Shop Steward to his current work site or work group.

The First Step of the grievance procedure shall be conducted during the scheduled working hours of the grievant as far as practicable. Second Step grievance meetings shall be conducted as far as practicable between hours of 8 a.m. to 5 p.m. Time of such meetings shall be by mutual agreement of the parties.

SECTION 5.05: In order to investigate grievances arising hereunder and/or to meet with representatives of the Company to attempt to adjust grievances for those employees in his designated work group or work area, the Union representative authorized to participate at the appropriate grievance step and to represent the grievant may be permitted to consult with any other employee within his designated work group or work area during the working time of either of them, provided he first obtains the permission of his own supervisor and then obtains the permission of the immediate supervisor of the employee being consulted and that such consultation shall not disrupt the Company's operations. The permission of the immediate supervisor in either case shall not unreasonably be withheld. Consultations of this nature shall be as brief as practicable with every reasonable effort made to limit their use to the involvement of only those employees as may be needed to establish the facts in each case.

In addition to the above limitations, grievance investigation as described herein shall be authorized only on Company property. However, after a grievance has been answered following the first step hearing, a Chief Steward may, if necessary, be authorized to attend the Union Office for purposes of grievance investigation provided, however, the appropriate labor relations/management representative receives a written request specifying the grievance being investigated, as well as the date, time and approximate duration of the investigation for which permission is requested. Such request must be received reasonably in advance of the date sought by the Chief Steward and shall be signed by the Union President or a Business Representative. Permission to attend the Union Office, provided these conditions are met, shall not be unreasonably withheld.

Additionally, should an employee be suspended pending discharge pursuant to Section 7.04 of this Agreement, the appropriate Chief Steward will, if necessary, be authorized to attend the Union Office, during his working time, prior to the suspension hearing after first obtaining the permission of his immediate supervisor. Permission will not be unreasonably withheld.

SECTION 5.06: Whenever a grievance involves two or more employees, not more than two of the employees affected may be substituted for an employee or grievant wherever the words "employee" or "grievant" are used in the grievance procedure.

SECTION 5.07: Grievances which relate to matters which extend beyond a single section or department may originate in Step Two of this grievance procedure, provided that the initial time limits for filing a grievance in Step One of this grievance procedure are met. The time limits to answer at Step Two will apply.

SECTION 5.08: This grievance procedure may be varied at any time by mutual agreement, in writing, of the parties when such action appears to be necessary or desirable.

ARTICLE 6 ARBITRATION

SECTION 6.01: Any grievance not resolved in the Second Step of the grievance procedure may be submitted to impartial arbitration.

SECTION 6.02: The Union shall notify the Company of its intent to arbitrate a grievance by the procedure established in Article 5, Section 5.02. Such notice shall include the name of the Union's representative.

SECTION 6.03: Within five (5) working days after receiving written notice from the Union that it has requested arbitration of an unresolved grievance, the Company shall notify the Union of its representatives. A meeting will be held between the parties to select one arbitrator from the panel submitted by the American Arbitration Association. This meeting shall be held in a timely manner so as to satisfy the selection requirements of the American Arbitration Association. At such a meeting, the parties shall attempt to resolve the grievance. If the grievance is not resolved at such a meeting, the two parties shall select an impartial arbitrator as hereinafter provided.

SECTION 6.04: Any grievance processed under the terms of this article shall be arbitrated in accordance with the voluntary Labor Arbitration rules of the American Arbitration Association which are then in effect and the Arbitrator for each such case shall be selected in accordance with said rules except that either party may reject one list per case; provided, however, that each list of arbitrators submitted by the American Arbitration Association shall contain the names of at least seven (7) arbitrators who are members of the National Academy of Arbitrators, selected without regard to the geographic location of their residence in relation to Louisville, Kentucky. No more than one grievance shall be simultaneously submitted to any one arbitrator unless the Company and

the Union agree otherwise in writing. The Arbitrator so selected shall have power to receive testimony from parties to the dispute and to hear such witnesses as they may desire to present. The parties may, if they so desire, be represented by counsel in all proceedings had before the Arbitrator. The Company shall bear the cost of preparing and presenting its case to the Arbitrator and the Union shall bear the cost of preparing and presenting its case to the Arbitrator. All other expenses of arbitration, such as but not limited to the Arbitrator's fee, the cost of recording and transcribing testimony if the parties mutually agree to split this cost or if the Arbitrator requests that the hearing be transcribed, and the hiring of a space in which the arbitration proceedings are held, shall be divided equally between the Company and the Union.

SECTION 6.05: The function of the Arbitrator shall be of a judicial rather than a legislative nature. The Arbitrator shall not have the authority to add to, ignore or modify any of the terms or provisions of this Agreement. The Arbitrator shall have power and authority to arbitrate only those matters expressly made subject to arbitration by the terms of this Agreement and shall rule only on the issues submitted to him. The Arbitrator shall have power only to interpret this Agreement and shall not have the power to alter or amend it. The Arbitrator shall not decide issues which are not directly involved in the case submitted to him, and no decision of the Arbitrator shall require the payment of a wage rate or wage basis different from, or the payment of any wages in addition to, those expressly set forth in this Agreement. In any discharge or disciplinary layoff case where the Arbitrator decides that the aggrieved employee should be awarded any back pay, the Company shall be required to make the employee whole to the extent of the Arbitrator's award but shall be entitled to full credit on such award for the employee's gross interim earnings received or receivable by the employee during the period he was not working for the Company. Subject to the foregoing qualifications and limitations, the Arbitrator's award shall be final and binding upon the Company, the Union and the aggrieved employee or employees.

SECTION 6.06: Only the Union shall have the right to process and appeal grievances under this Agreement and only the Union shall have the right to take to arbitration any grievance processed under this Agreement. If the Union fails, refuses or declines to prosecute a grievance on behalf of an employee, or if the Company and the Union settle any grievance on behalf of an employee hereunder, the employee who has filed such grievance or on whose behalf it has been filed shall be conclusively bound thereby and both the Union and the aggrieved employee shall thereafter be estopped to revive or further prosecute said grievance.

SECTION 6.07: Upon mutual agreement of both parties, grievances involving discipline or discharge may be submitted to Expedited Arbitration. Any grievances submitted to Expedited Arbitration under the terms of this article shall be conducted in accordance with the Expedited Labor Arbitration Rules of the American Arbitration Association.

SECTION 6.08: In discharge cases, provided either party desires to file a post-hearing brief, such briefs shall be filed not more than three (3) weeks from the close of the hearing or two (2) weeks from receipt of the transcript of proceedings, whichever occurs first.

ARTICLE 7 DISCIPLINE AND DISCHARGE

SECTION 7.01: The Company shall have the right to discharge an employee during his probationary period with or without cause, and without recourse by the Union or by such probationary employee to the grievance procedure of this Agreement.

SECTION 7.02: The maintenance of discipline is the responsibility of the Company and to that end, the Company shall have the right to discipline or discharge employees, who have completed their probationary period, for just cause. The Company will send the Union Office a copy of any written disciplinary action given to employees covered by this Agreement and also shall provide a copy to the Union Steward. Such notice will be given as soon as possible after the action takes place.

SECTION 7.03: Any employee called in for disciplinary action or for an investigation which could result in disciplinary action, for that employee, shall be informed of his right to Union representation and shall be allowed to obtain such representation if he so desires before such action or investigation takes place. A copy of any disciplinary action taken shall be given to the employee. The Union or the employee may, within fourteen (14) calendar days after the administration of disciplinary action, appeal such action directly to the Second Step of the grievance procedure in Article 5.

SECTION 7.04: In cases in which the Company determines that an employee's conduct may justify discharge, such employee shall first be suspended for a period not to exceed the equivalent of forty (40) hours of scheduled work time. During this period of initial suspension, the employee and/or the Union may request a hearing before the appropriate manager or his designated representative. At such hearing, all facts giving rise to the employee's disciplinary action will be presented to the Union and discussed between the parties. The president of the Union (or his designated representative) will be notified and given an opportunity to be present or have his designated representative present. After such hearing, or if no such hearing is requested, the Company shall determine the appropriate penalty, if any, to be given to the employee. Written notice of such determination shall be given to the employee, with a copy to the Union Office and the Union Steward.

SECTION 7.05: In the event the Company's disposition is unsatisfactory to the Union, the Union may, within five (5) working days after such disposition, appeal the final disciplinary action directly to the Second Step of the grievance procedure in Article 5 without prejudice to Section 7.04 of this article or Sections 5.01 and 5.02 of Article 5. However, only one grievance shall be processed.

SECTION 7.06: Unless additional time is necessary to investigate misconduct, and provided the Union approves of such additional time, the Company shall otherwise impose discipline within five (5) of the employee's workdays from the time the Company knows or could have reasonably known of the conduct for which the discipline is imposed.

SECTION 7.07: 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.

ARTICLE 8 HOURS OF WORK

SECTION 8.01: The normal workday is eight (8) consecutive hours of work between the hours of 6:00 a.m. and 6:00 p.m., exclusive of time out for lunch. The normal workweek is five (5) such regularly scheduled consecutive days (forty [40] hours), Monday through Friday, except where otherwise provided. In the case of shift workers, the normal workweek is either five (5) consecutive scheduled workdays and two scheduled off days or two (2) consecutive scheduled off days and five (5) workdays.

The payroll week shall consist of seven (7) consecutive days beginning 12:01 a.m. Monday and ending the following Sunday midnight. The Company shall not reduce the hours of work below that which constitutes the normal workweek in lieu of layoff as set forth in Article 10, except upon mutual agreement of the parties.

SECTION 8.02: All employees covered by this Agreement shall be classified as "day workers" or "shift workers."

- (a) Day workers are defined as those employees working the normal workday schedule as described in this article and shall not be entitled to any shift premium as described in Section 8.05.
- (b) Shift workers shall be described as those employees regularly scheduled on other than the normal day workers schedule and shall be entitled to the applicable shift premium attached to the shift so worked as described in Section 8.05. Shift workers working the day schedule shall not be entitled to any shift premium.

SECTION 8.03: The regular starting and quitting time for each employee or group or shift, and the days to be worked in any workweek shall be established from time to time by the Company. The Company will notify an employee of any change in his regular scheduled workweek at least forty-eight (48) hours prior to the change. All schedules shall be posted or given to involved employees, whichever is more appropriate.

SECTION 8.04: Employees who are not given notice as described above shall be entitled to the applicable premium as outlined in Article 9 - Overtime of this Agreement.

SECTION 8.05: For the purposes of identification, work shifts shall be described as the First Shift, Second Shift and Third Shift. For example:

The First Shift will ordinarily begin at 7:00 a.m. and end at 3:00 p.m.;

The Second Shift will ordinarily begin at 3:00 p.m. and end at 11:00 p.m.;

The Third Shift will ordinarily begin at 11:00 p.m. and end at 7:00 a.m.

When the majority of an employee's hours is worked within the above described Second or Third Shift, shift premium for those hours will be paid as follows:

Second Shift \$.90 Third Shift \$1.05

SECTION 8.06: Shift Premium for hours worked:

- (a) Shift Premium for overtime hours worked by shift workers on a scheduled work day:
 - (1) A shift worker scheduled for the second shift who works either call-in or planned overtime before or after his shift, will receive second shift premiums for all hours worked.
 - (2) A shift worker scheduled for the third shift who works either call-in or planned overtime before or after his shift will receive third shift premium for all hours worked.
 - (3) A shift worker scheduled for the first shift who works either call-in or planned overtime before or after his shift, will receive no shift premium for any hours worked.
- (b) Shift Premium for overtime hours worked by shift workers on scheduled offdays:
 - (1) If a shift worker works either planned or call-in overtime on a scheduled off day, the applicable shift premium for the hours worked will be paid in accordance with Section 8.05, above.
 - (2) The procedure set forth in (a) (1) through (3) above will also be applicable to shift workers who work more than eight (8) hours on a scheduled offday.
- (c) Shift Premium for hours worked by day workers on a scheduled work day:
 - Shift Premium will be paid to day workers when they are rescheduled to work hours, on a scheduled work day, for which shift premium is applicable.
- (d) Shift Premium for overtime hours worked by day workers on a scheduled offday:

- (1) Day workers who work planned overtime on their scheduled offday are entitled to the appropriate shift premium.
- (2) Day workers who work call-in overtime on a scheduled offday are not entitled to shift premium for any hours worked.
- (3) A day worker who is "called in" for work on his first scheduled offday and is subsequently scheduled to return his second scheduled offday, the first offday is considered "call-in" and shift premium is not applicable. The second offday will be considered "planned" if the employee is notified prior to the end of the shift on his first offday and the employee will be paid the appropriate shift premium as set forth in (d)(1) above.

In (c) and (d) above, if the hours worked are divided evenly between the shifts, shift premium will be paid on the basis of the shift on which work was started.

SECTION 8.07: Payment for hours worked which are eligible for daily, weekly or holiday overtime shall be calculated on the basis of the employee's basic wage rate plus the shift and/or Sunday premium applicable to the shift for which he is scheduled for the day.

SECTION 8.08: If the Company elects to permanently add a new shift, permanently eliminate an existing shift, or permanently change the hours of an existing shift it will notify the Union as early as possible of the change, and meet and discuss the changes prior to implementation, if requested. However, the establishment of a workweek which is not normal as defined in Section 8.01 will be by mutual agreement of the parties. Permanent, as used in this section, is defined as a change which, at the time of change, the Company anticipates will exceed one hundred twenty (120) calendar days. At any time during the process described below, either Party may notify the other of their desire to negotiate the change.

Once notified that an existing shift is no longer acceptable to the Company, the Union may request that a joint task force be formed to recommend alternative shifts either prior to, or in lieu of, negotiating the change. Recommendations that are acceptable to both the Union and Company may be submitted to the affected employees for a vote. If more than 50% of the votes cast support an approved alternate shift, that shift will become effective for a minimum of 12 months. If no alternative receives more than 50% support, a run off vote of the two highest alternatives will be held. Following a run off vote, if the majority of the votes do not support an alternate shift, the Parties may negotiate the change in the original shift.

If the employees or Union desire to permanently change an existing shift, the Chief Steward will notify the appropriate Manager and present the issue and suggested solution(s). Upon approval by the Manager, a joint task force may be formed to develop recommendations. Alternatives that are acceptable to both the Union and Company, including the shift in existence at the time, may be submitted to the affected employees for a vote. The shift that receives two-thirds or more support of those votes cast may become effective for a minimum of 12 months. If no choice receives at least

two-thirds support, the existing shift shall remain unchanged for at least 12 months, or until the Company elects to permanently change the shift in accordance with this Section.

The above process may also be utilized for any change to a shift selection process which exists under the terms of Section 10.21. Should either a four (4) day, ten (10) hours per day work schedule or 12 hour shift be established, the terms of Appendix B shall apply.

SECTION 8.09: Except when otherwise provided for in this Agreement, an employee shall be required to work, if physically capable thereof, at any time so requested and necessary in the performance of the Company's reasonable needs or its obligations to its customers as a public service corporation unless specifically excused for reasonable cause.

ARTICLE 9 OVERTIME

SECTION 9.01: Overtime shall be defined as time worked in accordance with the provisions of this article and compensation for overtime hours shall be as follows:

- (a) One and one-half (1-1/2) times the employee's straight-time hourly wage rate shall be paid:
 - 1. For all work performed in excess of eight (8) straight-time hours in any one day or forty (40) straight-time hours in any one workweek;
 - 2. For work on the first scheduled offday of the workweek, provided the employee worked each of his five (5) regularly scheduled work days during the workweek, unless not worked for reasons set forth in Section 16.05. Additionally, for work performed on the second scheduled offday, if the employee has been offered overtime or has been contacted for overtime which he does not work on his first scheduled offday or if the first scheduled offday was not worked at the overtime rate.
 - 3. For the first eight (8) hours worked in any one day for another utility company performing emergency electric service restoration.
 - 4. For any change in an employee's schedule without proper notice as set forth in Section 8.03 of Article 8 and Section 9.03 of Article 9.
 - 5. For the first eight (8) hours of work performed on observed holidays, in addition to the basic holiday pay allowance;
 - 6. For all continuous hours worked by an employee who is called in or who voluntarily reports for an emergency and who is permitted to work more than four (4) hours before his regular starting time. An emergency, as used in this article, is defined as an occurrence or situation which can neither be anticipated, not postponed and

which might or could cause loss of or interruption of service or might or could cause personal injury or property damage.

- 7. For the first scheduled workday following the first off day of an employee's workweek in which the employee is not allowed either two (2) consecutive off days or five (5) consecutive workdays as described in Article 8, Section 8.01.
- (b) Two (2) times the employee's straight-time hourly wage rate shall be paid:
 - 1. For all hours of work performed in excess of eight (8) hours on an observed holiday;
 - 2. For all hours worked over eight (8) hours in any one day for another utility company performing emergency electric service restoration, however, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.
 - 3. For all hours worked in excess of sixteen (16) consecutive hours;
 - 4. Except as provided in 9.01(a)2, for all work performed on the second scheduled offday of the workweek.

SECTION 9.02: Employees required to work back-to-back shifts, which fall into two regularly scheduled workdays, shall be paid overtime for the hours worked on the second shift, provided the first shift was worked at straight time. However, if an employee voluntarily trades a shift with another employee by mutual agreement and with appropriate approval, he shall not receive overtime for such hours worked, except where he works more than forty (40) hours in any one week. An employee who is required to work a back to back shift may, prior to the start of the second shift, make his desire known to be released after working four (4) hours of the second shift. A reasonable effort to allow the employee to be released will be made, except in emergency situations.

SECTION 9.03: In the event the regular work schedule of an employee is changed without proper notice, as set forth in Article 8, Section 8.03, the overtime obligation as set forth in Section 9.01(a) (4) will apply only for those days for which the schedule has been altered.

An employee may be scheduled or directed to work overtime before and/or after his regularly scheduled workday, and that shall not constitute a change of schedule.

This Section 9.03 shall have no application if an employee, upon his own request, is permitted to change his daily or weekly work schedule, or if an employee's work schedule is changed as the result of his being transferred because of a job bid or to fill a job promotion or vacancy in accordance with this Agreement.

SECTION 9.04: When an employee is called in to work, or voluntarily reports for and is allowed to work an emergency as defined in Section 9.01(a)6., outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the applicable rate from the time the

employee reports to work. If an employee is called outside his regularly established work schedule, for information pertaining to Company work which can be handled by phone, the employee will be paid for time actually spent in such conversations at the appropriate overtime rate.

SECTION 9.05: For the purposes of this article, overtime shall be defined as "planned" overtime or "call-in" overtime.

- (a) "Planned" overtime shall be defined as overtime anticipated or scheduled in advance of the overtime and about which the employee was notified, prior to leaving the Company's premises. Additionally, when an employee is directed to report for work outside his regular schedule, directed to continue working at the conclusion of his regular workday (except for emergency work), or is directed to commence work before his starting time after reporting to his work location such overtime will be treated as planned overtime.
- (b) "Call-in" overtime shall be defined as all overtime worked which requires the Company to call in an employee outside his regular schedule after such employee has been released from work or when held over for emergency work. The employee will be considered to have been contacted for call-in overtime if he has a telephone and a reasonable effort is made to reach the employee at his telephone number appearing on the Company's records. It is the obligation of the employee to advise the Company of his current telephone number.

SECTION 9.06: Employees who are called-in to work more than four (4) hours before their regular starting time and who are thereafter excused and released from duty for a period of time not to exceed four (4) hours, shall have all hours actually worked treated as continuous hours for the purpose of overtime (exclusive of all hours the employee is released from work). If such employee remains on the Company premises at the direction of the Company or if such release from duty is within two (2) hours of his normal starting time, such time will be paid at the appropriate overtime rate and treated as continuous. Additionally, employees called back within four (4) hours of being released 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.

SECTION 9.07: When, in the opinion of the Company, an employee has worked for such an extended period of time as to impair his effectiveness or present a hazard to the health or safety of his fellow employees, he may be required by the Company to take off up to eight (8) hours for rest. In no event will an employee be required to work more than sixteen (16) consecutive hours without an eight (8) hour rest period. Such rest period shall be taken in its entirety unless he is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period runs into the employee's regular workday, he shall be compensated at his regular straight-time rate for all such hours to a maximum of eight (8) straight-time hours unless the rest period was initiated by the employee in accordance with this section or the rest period was initiated after an employee has worked more than sixteen (16) consecutive hours on successive days in response to an emergency as defined in Section 9.01 (a) 6. In the event any such eight (8) hour rest period terminates within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee shall have the election of either returning to work at his regular straight-time hourly rate or not returning to work and forfeiting the remaining hours in his shift.

SECTION 9.08: If an employee is released from duty after sixteen (16) consecutive hours of work and is requested to return to work and agrees to return to work during his regular scheduled workday without the eight (8) hour rest period, such time worked in the regular scheduled workday shall be paid at the overtime rate in effect at the time of release from duty.

SECTION 9.09: It is understood and agreed that overtime will not be paid on overtime or otherwise duplicated or pyramided unless specifically provided herein. Additionally, an employee shall not be paid both daily and weekly overtime for the same hours worked.

Section 9.10: The Company agrees to distribute overtime opportunities as equitably as practicable among the employees where overtime is required. Accordingly, the Company will make a reasonable effort to equalize overtime opportunities among employees in each work group who are qualified and available to perform the overtime work. Any irregularities in the distribution of overtime that are brought to the attention of supervision by the affected employees will be reviewed on an annual basis. The Company will meet with the Union to determine an appropriate resolution.

Section 9.11: Individual work groups, to include their management, may determine the appropriate system for distributing overtime opportunities in accordance with the following guiding principles:

- The system must be responsive to customer's needs, be cost effective and provide for safe accomplishment of the overtime work.
- The system must be flexible enough to accomplish the first principle under varying situations (i.e., call-in, planned, emergency)
- The system must be simple to administer and rely only on information systems that exist for other business reasons (i.e., Payroll).

For the purpose of determining individualized systems, work groups may vary depending upon organizational design, but will generally consist of employees who are qualified and available to perform the overtime work at a location.

Each work group will notify the Union office and labor relations when an individualized system is chosen and provide a description of the system it is using. The equalization provisions set forth in section 9.10 above shall be applicable until such time as the work group provides this notice.

All issues and disputes arising under this Method are to be resolved within the affected work group. Should a work group be unable to effectively operate its system, or be unable to resolve disputes, the sole and exclusive remedy will be a return to the provisions set forth in section 9.10 above.

ARTICLE 10 SENIORITY

SECTION 10.01: An employee's seniority shall be computed from the date of his most recent employment by the Company (unless otherwise provided herein) except that a new employee shall be on probation for twelve full months from the date of his last employment, and during said period may be discharged with or without cause. However, time away from work by a probationary employee will not be credited toward his probationary period. After serving the probationary period, a new employee shall be placed on the seniority list and given seniority as of the first day he was last hired by the Company. There shall be no seniority among probationary employees and there shall be no responsibility for re-employment of probationary employees if they are laid off or discharged during their probationary period. Probationary employees shall be entitled to the benefits and privileges provided for temporary employees, as outlined in Section 11.04 of Article 11.

SECTION 10.02: Seniority, for the purposes of this Agreement, is the length of continuous service dating back to the first day of the last date the employee was hired by the Company. Where used in this Agreement, the term "seniority" will be construed to mean classification seniority; departmental seniority; or Company seniority.

- a. Classification seniority shall mean an employee's length of continuous service in a given job classification to which the employee has been permanently assigned. For purposes of layoff within a line of progression, classification seniority shall accumulate on all lower job classifications in a line of progression in addition to any service in such lower jobs.
- b. Departmental seniority shall mean an employee's length of continuous service in the payroll division to which the employee has been permanently assigned.
- c. Company seniority shall mean an employee's length of continuous service with the Company.

SECTION 10.03: An employee shall lose seniority and his status as an employee shall cease for any of the following reasons:

- a. If an employee retires, quits or is discharged for cause.
- b. If an employee has not actively worked for the Company thirty-six (36) consecutive months, or for a period of time equal to his Company seniority, whichever is the lesser (unless otherwise provided elsewhere in this Agreement).
- c. If an employee, after having been laid off, fails to report for work within seven (7) calendar days when called by the Company by certified mail or telegram, sent to the employee's last address appearing on the Company's records; provided, however, that where an employee has been laid off for three (3) months or more, he will have seven (7) calendar days from the

day called back to work by the Company, as set forth above, to notify the Company of his desire to return to work and he must report for work within five (5) working days thereafter.

SECTION 10.04: Qualifications, experience, physical conditions and ability to perform the available work shall be controlling factors in promotion of employees. Accordingly, in promotions or in selecting a successful job bidder, the Company will promote or select the most senior, qualified employee who possesses these minimum qualifications. In the case of employees being promoted in accordance with the "opportunity to advance" provisions of Appendix A, the effective date of such promotion shall be the beginning of the payroll period nearest the actual date the employee has satisfied the minimum qualifications listed above.

Notwithstanding the preceding paragraph, in the event the Company decides to fill a vacancy in a job classification above journeyman in lines of progression, it will be filled by employees who, in the Company's judgment, are most qualified to perform the duties of the job. Management will determine the above journeyman selection process and it is agreed seniority will be a component utilized in the process.

Except in the case of employees being promoted in accordance with the "opportunity to advance" provision of Appendix A, if a junior employee is selected for promotion over a senior employee, a written notice of such action, and the reason therefore, will be given to the senior employee and his Chief Union Steward prior to the effective date of the promotion. The failure to promote the senior employee will not affect his consideration for future promotion. An employee may decline consideration for promotion to classifications above journeyman by submitting a written waiver of consideration to his supervisor, with a copy to the Union. However, the preceding sentence shall not apply to those employees who, as of January 1, 1990, have ten (10) or more years of Company seniority, who may waive promotion to any classification. Such waiver shall remain in effect until the employee submits a written revocation thereof to his supervisor.

An employee promoted into a job classification must satisfactorily progress from possessing the minimum qualifications for that classification to a fully qualified level expected of that classification in a period of time equal to the duration of wage step progressions applicable to the classification. Satisfactory progress shall be defined by application of the Employee Performance Review (EPR) system in effect. At the time of the EPR, an employee shall be counseled with respect to those areas of his evaluation that were deemed to be unsatisfactory. Such employee will be re-evaluated within ninety (90) calendar days. After the ninety (90) calendar day re-evaluation, should such employee's performance still be deemed to be unsatisfactory, that employee may be demoted and will be eligible for promotion only upon showing that the employee possesses the necessary qualifications. A demoted employee may request to be evaluated for the purpose of promotion eligibility after ninety (90) calendar days from the date of his demotion.

SECTION 10.05: Entry level jobs within a line of progression and vacancies in other jobs not in a line of progression, which the Company decides to fill internally, will be posted in accordance with this Section.

Any non-entry level job vacancy within a line of progression, which the Company decides to fill, will be filled by a qualified lower or equal rated employee within such line of progression in accordance with the employee's classification seniority. Where more than one classification of employees in the line of progression are eligible to fill the opening, relative seniority between employees within such classifications will be determined by company seniority. If there are no employees within a line of progression who are qualified for promotion, the Company may, but shall not be required to, post the job vacancy in accordance with this Section.

In selecting a successful job bidder, job bids from within the Payroll Division where the opening occurs will be given first consideration on the basis of Company Seniority. If no qualified bidder is found there, job bids from other Payroll Divisions of the Department where the opening occurs will receive next consideration. If no qualified bidder is found there, job bidders from the remaining Departments will be considered.

In cases where no qualified employee within the bargaining unit has bid upon a job vacancy, such job vacancy may be filled by the Company with persons from any other source, either within the Company or from outside subject to the limitations contained in Section 10.17 of this Article.

The Company will take final action with respect to all job postings within fourteen (14) calendar days after the posting is taken down, unless additional time is needed for testing, scheduling physicals, etc. Until the Company has selected an employee to fill such job vacancy, the vacant job may be filled temporarily in any manner the Company sees fit.

An employee who submits a bid shall not be declared the 'successful job bidder' until he has been interviewed by a departmental representative in the department wherein the posted job exists. During this interview the employee's questions concerning the job will be answered following which the employee may remove his name from further consideration for the job. If the employee does not remove his name from further consideration and he is otherwise qualified for the posted job, he will be the 'successful job bidder' upon successful completion of the physical examination. Should the job require a Commercial Driver's License (C.D.L.), the employee will have thirty (30) calendar days, or as soon as the Department of Transportation (D.O.T.) schedules will allow from the date of this interview in which to obtain the required license before being disqualified.

An employee who removes his name from consideration for a posted job following the interview shall not bid again for six (6) months.

Unless no qualified replacement is available as detailed in Section 10.06, and provided a replacement is required before an otherwise successful job bidder can be released, the Company shall take steps to accommodate such release as soon as is practicable under the circumstances.

Should a successful job bidder be disqualified at any time during or prior to his contractual trial period, the job opening will be offered to the next most senior qualified bidder who has not been awarded a job through a subsequent job bid. Should this occur, the job will then be offered to other qualified bidders on the initial bid list in order of Company seniority until the job is filled or the list of bidders has been depleted. Should such offer be made sixty (60) calendar days or more after the

bidder was notified that the job was awarded to a senior employee then, the employee will have the option of accepting the job bid or removing his name from the list of bidders for that job. The Company may, but shall not be required to repost the same job vacancy. A job bidder who is disqualified shall be permitted to bid again on any future posting.

All notices of job vacancies will be posted Company-wide for ten (10) calendar days. A copy of such notice will be provided to all Chief Stewards at the time it is posted. Original job bids must be submitted to the designated Company representative at the bidder's location prior to the end of the Company representative's normal workday on the day the job posting is removed. A bidder may withdraw his bid no later than two (2) calendar days after the removal of the job posting by submitting a written request to the designated Company representative for his location.

The job bidder is responsible for providing the staffing department with verification of any educational attainments which are a requirement for the posted job. Such verification must be received no later than fourteen (14) calendar days after the removal of the job posting.

The Company may withdraw a notice of job vacancy at any time after being posted, but the Union shall be notified, in writing, of any such withdrawal and given the reason therefore.

The staffing department will provide the Union Office a copy of all job bids and any withdrawal of job bids submitted. They will also notify the Union Office of the successful bidder for all jobs filled under this section.

If an employee is a successful job bidder, as authorized by any provision of this Article during the term of this Agreement, he shall not bid again unless disqualified during or prior to his contractual trial period.

Notwithstanding the provisions of Section 10.05 and 10.06, employees hired after November 10, 2005 through November 10, 2014 shall have no right to bid on available openings forty-eight (48) months from date of hire. Employees hired after November 10, 2014 shall have no right to bid on available openings for sixty (60) months from date of hire.

SECTION 10.06: Once following May 16, 2001, provided the employee has not already successfully bid as limited by Section 10.05 of this Article, an employee shall be permitted to make a demotional job bid only to an established job in a different line of progression. If an employee makes a demotional job bid from a line of progression, such bid may be to an open job in a different line of progression. A demotional job bid shall be awarded to an employee only if there is a qualified employee available and willing to take his place.

An employee who makes a demotional job bid into another line of progression where there is no incumbent employee qualified for promotion, shall be allowed to fill the highest job classification within that line of progression for which he is qualified and for which there is an opening.

SECTION 10.07: Any employee who is an active participant in a designated formal comprehensive training program above and beyond existing "on the job" training practices and procedures shall be

precluded from bidding. Upon request, the Company will provide the Union with a list of all employees who are active participants in such training programs. An employee who is promoted within the training program shall not bid for three (3) years following successful completion of training program.

SECTION 10.08: For purposes of establishing the appropriate rate of pay, the reclassification of an employee for any reason, except as provided in Section 10.24, shall be defined as either Promotional, Lateral or Demotional. Such determination will be based upon the assigned pay grade for the classification the employee occupies relative to the assigned pay grade for the classification to which he is being reclassified. The appropriate rate of pay will be determined as follows:

- a. Promotional: the employee receives a minimum increase of twenty (20) cents per hour, or the entry rate of the new pay grade.
- b. Lateral: the employee retains his rate of pay in effect at the time he is changed to his new classification unless:
 - (1) that rate of pay is less than the beginning rate for his new classification in which case he would receive the beginning rate of his new classification; or
 - (2) that rate of pay is more than the highest rate for his new classification in which case he would receive the highest rate for his new classification.
- c. Demotional: the employee receives the pay rate consistent with the rate of pay provisions in Section 10.24 for redeployed employees.

In all cases, classification seniority is established as of the date the employee was reclassified and any wage step progressions are based upon his classification seniority in his new classification.

SECTION 10.09: The Company may fill up to 50% of the job vacancies that occur within each department in a rolling twelve month period from external sources, without regard to the posting provisions of Section 10.05 or redeployment provisions of Section 10.24. For the purposes of this section, redeployment within a department will not constitute a job vacancy. The Company will provide written notification to the Union for the initial filling of a vacancy, whether internal or external for purpose of administering this section.

SECTION 10.10: An employee who is reclassified shall have an on the job trial period not to exceed thirty (30) calendar days. Such thirty (30) calendar day period may be extended by written notice to the employee, for up to an additional thirty (30) calendar days. Such trial period(s) may also be extended in an amount of time equal to all time the employee is off duty during such period(s). An employee who fails to qualify during his trial period(s) will be returned to his previous job and rate of pay with no loss of seniority, if such job is available. If the job from which the employee was reclassified is not available, the employee may be reclassified to another job for which he is qualified under the terms of Section 10.24.

SECTION 10.11: Seniority, qualifications, physical condition and ability to perform the available work shall be controlling factors in layoff and recall of employees. Accordingly, the Company will retain the most senior employees who possess these minimum qualifications and lay off employees with less Company seniority. It is agreed, however, that in case of layoff, no employee, regardless of his qualifications, physical condition, ability or seniority, shall have the right to displace an employee unless he is qualified, without further training and instruction, to satisfactorily perform the work of the employee being displaced.

SECTION 10.12: In layoff and in the elimination of or reduction within a job classification within a Department, the Company generally subscribes to the principle of "last in, first out." To that end, layoffs will be handled in accordance with the following procedure:

In the event it becomes necessary to reduce the number of employees within a line of progression, the Company shall notify employees whose jobs are eliminated of such elimination. The least senior employees within the line of progression shall have their jobs eliminated first. (For non-line of progression jobs, the least senior employees within the classification shall be affected first.) An employee whose job is eliminated shall have the right to a job within a line of progression (or non-line of progression job) provided there is a less senior incumbent in the line of progression (or non-line of progression job) whose job the employee is qualified to satisfactorily perform without further training and instruction.

Provided the foregoing conditions are met, the least senior incumbent within the line of progression (or non-line of progression job) shall be displaced and the employee causing the displacement shall be entitled to fill the highest job classification within the line of progression for which he is qualified without regard to the classification held by the displaced employee. Any employee displaced by a more senior qualified employee shall have the same rights under this Section as an employee whose job is eliminated.

Additionally, during the term of the current Collective Bargaining Agreement only, after all displacements are accomplished through the above process, any employee hired prior to November 11, 2008 who does not have a job may displace the most junior employee in the Company provided:

- a) the junior employee was hired after November 10, 2008 and;
- b) the senior employee possesses the minimum qualifications for the entry level classification in the junior employee's line of progression, and
- c) the total number of employees displaced in any line of progression through the combination of normal bumping rights and the additional bumping right of this paragraph will not exceed 10% of the number of employees in the line of progression or 10, whichever is less, by virtue of this additional bumping opportunity.

SECTION 10.13: The Company shall be the judge of qualifications and ability of employees in case of layoffs, recall from layoffs, promotions, and job bids. However, where the strict application

of seniority is not applied, such decision may be subject to the grievance and arbitration procedure of this Agreement.

SECTION 10.14: In case of layoff all probationary and temporary employees shall be laid off before any employees who have established seniority are affected, unless there is no employee with seniority who is qualified to do the work.

SECTION 10.15: Employees to be laid off will be given as much notice as is reasonably possible prior to the layoff. However, in no event will any employee be given less than two (2) weeks notice in writing prior to a layoff. A copy of such layoff notice will be given to the Chief Union Steward for the department where the layoff will be effective.

SECTION 10.16: The Company will not hire new employees (which shall include probationary and temporary) in any job classification while it has employees on layoff qualified to do the available work until those employees on layoff have been restored to do the available work or removed from the seniority roster as provided for elsewhere in this article.

SECTION 10.17: If an employee is subject to being laid off he may accept any job for which he is eligible and qualified or he may voluntarily choose to accept layoff.

SECTION 10.18: When it becomes necessary to increase the workforce after a layoff, the Company shall first post the job openings in accordance with Section 10.05 of this Article. If there are no qualified bidders, the Company shall recall laid off employees in accordance with their Company seniority.

SECTION 10.19: When an employee in the bargaining unit covered by this Agreement is promoted or transferred to a job outside the bargaining unit he shall retain his earned Company and classification seniority, but shall not have such seniority accumulate during such period of employment outside of the bargaining unit for purposes of this Agreement except for fringe-benefit purposes. Such employee may be returned to his former job classification within the bargaining unit at the Company's discretion not later than one hundred twenty (120) calendar days following his promotion provided, however, that no other employee will be demoted or moved out of the line of progression to permit his return to said job classification.

SECTION 10.20: An employee who is unable to work because of an occupational or non-occupational injury or illness shall have his medical, dental and life insurance coverage continued in accordance with the terms of this Agreement until the end of the twelfth full calendar month following the date the employee's absence began.

SECTION 10.21: When there is a work assignment opening within a job classification, such work assignment may be chosen by the senior qualified employee within the department, by classification seniority, where the opening occurs. The opening shall be filled in accordance with rules and regulations agreed to by the parties. If no qualified employee selects the open work assignment, the Company may assign the least senior qualified employee to the vacancy.

SECTION 10.22: Not less than fourteen (14) calendar days preceding a layoff, the parties shall meet to discuss any subcontracting practices which the Union considers to be in violation of this Agreement should such subcontracting continue. The Union shall be furnished with a complete list of all contractors performing services for the Company and the information called for otherwise in Article 24, Section 24.02 of this Agreement.

In the event a dispute arises as a result of the discussion, the parties shall immediately request a panel of not less than fifteen (15) Arbitrators from the American Arbitration Association who are available to hear and decide the case promptly. The parties shall alternately strike names until three remain. The three remaining names shall be submitted to the American Arbitration Association which shall appoint the Arbitrator most readily available to hear and decide the case.

The preparation of a transcript of proceedings and the submission of briefs shall be in accordance with Article 6, Section 6.08 of this Agreement.

SECTION 10.23: When a question of seniority arises where two or more employees have identical seniority dates, the following procedure shall be used to determine seniority:

- a. departmental seniority breaks ties in classification seniority;
- b. Company seniority breaks ties in departmental seniority;
- c. ties in Company seniority are broken by a procedure established between the chief steward(s) and the management representative(s) where the tie exists. The affected employees will be given the opportunity to be present where reasonably practicable.

SECTION 10.24: When it becomes necessary to reduce the number of employees in a line of progression or a non-line of progression job, because of operational need and/or technological advancement, and such reductions may be accomplished through a redeployment process in lieu of the layoff process described in Section 10.11 through 10.18, the following process will be used:

The Company will notify the Union of the designated lines of progression or non-line of progression jobs where the number of incumbents exceed the desired level and will specify the desired level of staffing. All employees in the designated line of progression or non-line of progression job are considered subject to redeployment until the number of incumbents is reduced to the desired level. As long as there are employees subject to redeployment, openings are not subject to the posting requirement of Article 10, Section 10.05.

Specific Redeployment:

The Company will notify the Union of the need to accomplish a specific redeployment of employees, identifying the specific lines of progression or non-line of progression jobs to be reduced and the available openings designated to accomplish the redeployment, and will meet and discuss the situation, if requested. In a specific redeployment situation, openings will be offered first to employees in the specified lines of progression or non-line of

progression jobs who have previous experience or similar line of progression experience which qualify them for a classification higher than entry level in the new line of progression. Thereafter, openings will be offered to qualified employees on the basis of classification seniority. If qualified senior employees do not elect to fill such openings, then the junior qualified employees may be transferred on the basis of classification seniority.

General Redeployment:

Openings which are not designated to accomplish a specific redeployment, in accordance with the preceding paragraph, will be made available through a bidding process to all qualified employees subject to redeployment. In selecting the successful job bidders, the opening will be offered first to employees, on the basis of Company seniority, who have previous experience or similar line of progression experience which qualify them for a classification higher than entry level in the new line of progression. Thereafter, job bids from within the payroll division where the opening occurs will be given first consideration on the basis of company seniority. If insufficient qualified bidders are found there, job bids from other payroll divisions of the department where the opening occurs will receive next consideration. If insufficient qualified bidders are found there, job bidders from the remaining departments will be considered. If insufficient qualified bidders are found there, the junior qualified employees subject to redeployment may be transferred on the basis of Company seniority.

The bidding process provided for in this section shall be separate from that described in Section 10.05 and shall not constitute a job bid as defined in Section 10.05.

Classification and rates of pay of employees who are reclassified pursuant to this section shall be as follows:

Classification:

Employees will be reclassified to the highest classification in the new line of progression for which they are qualified and an opening exists.

Rate of Pay:

The rate of pay for any employee reclassified under this section will be determined based upon the following table. "From" means the classification held by the employee immediately preceding the transfer. "To" means the classification to which the employee is being reclassified.

FROM	ТО	RATE OF PAY ²
Journeyman or Above	A Line of Progression Job	The higher of the rate of pay for the intermediate ¹ classification in his former line of progression or his new

		line of progression.	
Journeyman or Above	A Non-Line of Progression Job	Red Circled at the rate of pay for the intermediate classification in his former line of progression.	
Below Journeyman	Any Job	Red Circled at the "50% rate" as defined in Appendix "A."	
lii R	For employees who are journeyman or above in a two classification line of progression (i.e., Customer Service Representative-Meter Reading) the intermediate classification in their old line of progression will be the journeyman classification.		
re dı pl pa	An employee transferred to a line of progression classification will receive the above wage protection for a period of time equal to the duration of the wage step progression applicable to the classification plus six (6) months after which, if not fully qualified, he will be paid at the appropriate rate of pay for his classification and the provisions outlined in Section 10.04 will apply.		

If the application of the above table would result in an increase for any employee, that employee will retain his present rate of pay unless qualified for the higher classification.

Employees who have been redeployed under this section shall have a one-time opportunity to return to their former classification, should openings occur, for a 3-year period.

Employees who are redeployed to a non-line of progression classification shall remain subject to redeployment until they have been offered an opportunity to transfer to a classification in a line of progression.

Notwithstanding the above, consistent with the provisions of the Company/Union partnership statement on Continuous Improvement, any employee who is redeployed as a result of the Continuous Improvement process will have their rate of pay red-circled subject to the provisions of Note 2 above.

ARTICLE 11 TEMPORARY EMPLOYEES

SECTION 11.01: The Company may, at its option, hire temporary employees from time to time throughout the term of this Agreement. Temporary employees are included in the bargaining unit covered by this Agreement, however, they are not entitled to any of the benefits provided for in this Agreement, except as specified herein. The Company shall have the right to discharge temporary employees with or without cause and without recourse by the Union or by such temporary employee to the grievance procedure of this Agreement. There shall be no seniority among temporary

employees and there shall be no responsibility for re-employment of temporary employees if they are laid off or discharged during their temporary employment.

SECTION 11.02: Temporary employees may, at the Company's election, be transferred from temporary status to the Company's regular full-time employment. In the event of such a transfer, the period of time worked as a temporary employee from the date of his last employment shall be credited toward his seniority with the Company and shall be credited toward the computation of his probationary period. Additionally, future eligibility for seniority-related benefits for such employee will be calculated from the date of employment as a temporary employee.

SECTION 11.03: A temporary employee is an employee hired for a limited term of employment not to exceed twelve (12) months or for a particular job or project which, the Company anticipates at the time of employment, will not extend beyond twelve (12) months. A temporary employee shall be entitled to the temporary help rate. If the employee is hired for specific technical skills, he shall be entitled to the rate for the specific job which he is performing during the period of his employment as set forth in this Agreement.

SECTION 11.04: Temporary employees are entitled to the following contractual benefits as outlined in this Agreement:

- (a) Overtime pay
- (b) Premium pay

SECTION 11.05: The Company agrees to send to the Union a list of all temporary employees showing their respective job classifications (where applicable for temporary employees) and dates of hire. The Company agrees to update the aforementioned temporary employee list when necessary and will mail a copy of said list to the Union.

ARTICLE 12 HOLIDAY PAY

SECTION 12.01: The following days are recognized as Holidays:

New Year's Day Thanksgiving Day

Good Friday Friday after Thanksgiving Day

Memorial Day Christmas Eve Independence Day Christmas Day Labor Day 2 Floating Holidays

SECTION 12.02: At the time of vacation selection, the preference of the Floating Holiday will be determined by seniority. After vacation selection has been completed, selection of the Floating

Holiday shall be made on a first come, first served basis. If operational requirements cause the cancellation of this scheduled Floating Holiday, it may be rescheduled or the employee may be paid as outlined in Article 9.

SECTION 12.03: To be eligible for holiday pay, when referred to herein, an employee shall have completed six months employment from the date of his hire and shall have worked the last scheduled workday before and the first scheduled workday after the day recognized as a holiday. The following shall be considered as excused on the last scheduled workday before and the first scheduled workday after the day recognized as a holiday for the purposes of the administration of this article:

- (a) Permission granted to be absent without pay provided such permission is requested prior to the time employee is to be absent.
- (b) Vacation
- (c) Funeral Leave
- (d) Jury Duty
- (e) Sickness or injury providing the employee works at least one day in the workweek in which the day recognized as a holiday falls, or said holiday immediately precedes, immediately follows or is the first day or last day of such period of disability, and providing, further, the employee reports such cause for absence in a timely manner on the day of the absence or prior thereto, and furnishes a doctor's certificate, if requested by the Company.

SECTION 12.04: An employee who is eligible for holiday pay as set forth above and is not required to work on a day recognized as a holiday, shall be paid for eight (8) hours computed at straight-time hourly rates exclusive of shift premium or any other premium pay. Hours paid for under this provision, up to eight (8) hours, which fall on an employee's regularly scheduled workday shall be included in computing forty (40) hours of work during such week for the purposes of figuring overtime.

SECTION 12.05: Except for shift workers as set forth below, when any of the holidays fall on a Sunday the following Monday shall be observed as the holiday; should any of the holidays fall on a Saturday, the preceding Friday shall be the observed holiday. However, when Christmas Eve Day (December 24) occurs on Friday, it will be observed on the preceding Thursday and Christmas Day will then be observed on Friday. Additionally, when Christmas Eve Day (December 24) occurs on Sunday, it will be observed on the preceding Friday and Christmas Day will then be observed on Monday.

For a shift worker whose work schedule regularly includes work on Saturdays and/or Sundays and who is scheduled to work on a Saturday and/or Sunday which is a holiday, such holiday shall be observed on the legally recognized holiday instead of the Company observed holiday. A shift worker, scheduled to work on a holiday which falls within his normal workweek and works the

holiday, may be permitted, with approval from his supervisor, to reschedule the holiday to some later date. Shift workers may bank no more than three (3) holidays at any given time in the calendar year, excluding those recognized in November and December and such banked holidays must be taken no later than December 15 of that year. Requests to reschedule holidays will be granted only to the extent operational demands and schedules will permit. Furthermore, employees choosing to exercise this option must declare their intent and reschedule such holiday before the end of the pay period in which the holiday is worked. Employees who reschedule a holiday shall receive the appropriate rate of pay for time worked on such holiday in accordance with Article 9, Section 9.01(a)(5) and 9.01(b)(1), however, the basic holiday allowance as described in Section 12.04 will be postponed until the employees receive time off for the rescheduled holiday or the end of the calendar year, whichever comes first.

The Company will permit at least fifteen per cent (15%) of the employees in its various departments time off on scheduled holidays which are observed Company-wide. Emergencies shall be in addition to the above limitations.

SECTION 12.06: An employee may schedule their Floating Holiday on the day recognized as Martin Luther King's birthday in accordance with Section 12.02. The Company will not unreasonably deny such requests consistent with operational demands. For shift workers, the Company will apply similar staffing levels for company-wide observed holidays, pursuant to Section 12.05.

ARTICLE 13 VACATIONS

SECTION 13.01: The Company will grant full vacation benefits to regular employees who were actively employed in the previous year according to the following schedule provided the employee worked at least 1040 straight-time hours during the previous calendar year. An employee who quits, voluntarily separates, retires, dies or who is discharged for cause on or before December 31, shall not be entitled to vacation in the following year.

- (a) One (1) week of vacation after six (6) months of continuous service.
- (b) Two (2) weeks of vacation after three (3) full years of continuous service.
- (c) Three (3) weeks of vacation after five (5) full years of continuous service.
- (d) Four (4) weeks of vacation after fifteen (15) full years of continuous service.
- (e) Five (5) weeks of vacation after twenty-five (25) full years of continuous service.

SECTION 13.02: Vacation entitlement shall be determined by the anniversary date of an employee's most recent employment by the Company. Any additional vacation for which the

employee becomes eligible in any calendar year may not be taken prior to such anniversary date. For anniversary dates occurring on or after December 1st in which there is inadequate time to permit scheduling of such vacation, with management approval, that vacation entitlement may be carried over into the following year and must be used within the first quarter.

SECTION 13.03: Employees who fail to satisfy the 1040 straight-time hours worked requirement for full vacation entitlement shall have their vacation entitlement reduced as follows:

At least 880, but less than 1040 straight-time hours worked - loss of one week of vacation entitlement.

At least 720, but less than 880 straight-time hours worked - loss of up to two weeks of vacation entitlement.

At least 560, but less than 720 straight-time hours worked - loss of up to three weeks of vacation entitlement.

Less than 560 straight-time hours worked - loss of all vacation entitlement.

For purposes of determining "straight-time hours worked," as used in this Section, the following shall be included in an employee's total:

- (a) Days actually worked, including partial days where four (4) or more hours are actually worked, shall count as eight (8) straight-time hours.
- (b) Paid holidays falling in a employee's regularly scheduled workweek.
- (c) Vacations, except in lieu of Sick Leave or Workers' Compensation.
- (d) Jury Duty and Funeral Leave.
- (e) Time lost for personal business authorized for the purpose of attending military summer camp (to a maximum of two weeks, per year) and regular monthly drills (to a maximum of two days per month).
- (f) Any active duty military service time.

Nothing herein shall preempt the rights, as provided by Federal law, of an employee timely reinstated in accordance with such law following absence for military service in the armed forces.

SECTION 13.04: An employee who is off-duty because of sickness, injury or disability may take unused vacation entitlement, to which he was entitled at the onset of such absence, in lieu of sick leave or Workers' Compensation providing the employee requests same from his supervisor prior to the period he desires to take such vacation. Vacation in lieu of sick leave or Workers' Compensation shall not, however, reduce, or be in lieu of, any waiting period as applicable under

Articles 16 and 18 of this Agreement except as specifically stated in Article 16, Section 16.03(e). Vacation in lieu of sick leave or Workers' Compensation, where requested and granted, shall not be considered either as equivalent to time worked or reinstatement to active employment, as may be applicable, during the period involved for any purpose under this Agreement.

SECTION 13.05: Employees who are injured or become ill during a scheduled vacation period may reschedule the remainder of such vacation subsequent to the onset of such injury or illness with prior approval of their supervisor. Days paid for as vacation during such period of injury, illness or disability shall not reduce the waiting period required under Articles 16 and 18 of this Agreement. The waiting period shall begin effective with the first day that is permitted to be changed from vacation to sick leave and shall be applicable in accordance with the provisions of that article as though the period of injury, illness or disability began on that day.

SECTION 13.06: When a day recognized as a holiday falls on any of the first five (5) days of a workweek during an employee's vacation exclusive of vacation in lieu of sick leave or Workers' Compensation, the employee will be required to schedule the day of vacation upon which the holiday falls, at the time of vacation selection as described in Section 13.10.

SECTION 13.07: In the event an employee is separated for any reason (including extended approved leave of absence, retirement, lay-off, resignation, disability, death or discharge), the Company will pay to the employee, or the employee's estate, an amount equal to any unused vacation benefits to which the employee was otherwise entitled at the time of separation; provided, however, that all such rights shall be forfeited by an employee who is discharged for dishonesty.

Should an employee return to active employment without loss of seniority in the same calendar year as that in which the employee was separated and for which the employee received entitled vacation benefits and/or compensation in lieu of unused vacation benefits, the employee shall not be entitled to further vacation benefits in that year except such additional vacation benefits as may accrue as a result of an anniversary of continuous employment for which further vacation is applicable.

Should the employee be off-duty for any reason at the time of separation, vacation entitlement shall not exceed that for which the employee was eligible on the last day actually worked before such absence. Payment for such unused vacation, as set forth herein, shall not be considered an extension of employment and the employee shall not be eligible for any benefits of employment after the date of separation solely as a result of such payment in lieu of unused vacation.

SECTION 13.08: The wages which the Company shall pay during vacation period shall be computed on the basis of an eight (8) hour day and forty (40) hour week and shall be at the employee's normal rate of wages applicable during the period, exclusive of shift premium or any other premium pay. Time paid for as vacation pay shall be included as time worked for the purpose of computing forty (40) hours of work during such week for the purposes of figuring overtime.

SECTION 13.09: The Company will, as far as practicable consistent with work requirements, permit vacations to be taken at the time desired by employees, but determinations as to the total number of employees or any employees, the number of employees of a particular classification or at

a particular location, the number and classification of employees of a particular working group, to be allowed on vacation at any time; the time within which vacations may be taken; and the make-up of working groups for vacation purposes, are reserved solely to the Company in order to insure the orderly operation of the Company. When these determinations have been made by the Company and there is an opportunity of choice between two or more employees, the employee with the highest seniority roster position shall have first choice of vacation time made available.

SECTION 13.10: For the purposes of vacation preferences under this article, employees shall be permitted to use their Company seniority to schedule vacation periods in two-week increments or less. The Company reserves the right to schedule an employee's fourth and fifth week of vacation separately from the first three (3) weeks of vacation and separately from each other.

It is agreed that vacations shall normally be scheduled to be taken in periods of one full week or more. Shorter periods of vacation may be allowed, however, in the discretion of supervision, for special circumstances when approved in advance for which vacation allowance is requested provided the employee, if requested, verifies the special circumstances for which the shorter period of vacation is requested.

Vacations must be taken within the calendar year in which they are applicable. Employees who do not take the vacation to which they are entitled in any calendar year, except when the employees are caused by the Company to forego all or part of their vacation due to an emergency, shall not be entitled to pay in lieu thereof or to carry over their unused vacation benefits to the next subsequent calendar year. Where the employees are caused by the Company to forego vacation due to an emergency, the Company shall either pay compensation in lieu of vacation or designate alternate vacation dates in the following year at the employee's option. Initial vacation schedules, once completed, shall be posted.

SECTION 13.11: Subject to operational requirements, a regular full-time employee whose spouse is expected to give birth to a child will be entitled to reschedule up to one (1) week's vacation, to begin at any time between the date of the onset of labor and the release from the hospital following delivery, provided the employee notifies his supervisor at least two (2) weeks in advance of the anticipated delivery date, and further notifies his supervisor before starting time on the first day he will miss work due to the birth of the child.

A regular full-time employee who does not reschedule vacation as described above, may be released from duty for not more than four (4) hours, with pay, to accompany his child home from the hospital should the release from the hospital occur on a scheduled workday for the employee. An employee may elect to take the remainder of his scheduled work day as an excused, unpaid absence. The employee must not be off duty for any other reason to be eligible for the four (4) hours pay described herein and must notify his supervisor of his absence for this purpose not later than the day preceding the day his child is released from the hospital. SECTION 13.12: The Company will grant regular employees who have completed six months employment from the date of hire one (1) Personal Day to be utilized during a calendar year. At the time of vacation selection, the preference of the Personal Day will be determined by seniority. After vacation selection has been completed, selection of the Personal Day shall be made on a first come, first served

basis. If operational requirements cause the cancellation of the scheduled Personal Day, it may be rescheduled or the employee may be paid as outlined in Article 9. In the event an employee is separated for any reason, the Company shall not pay the employee for an unused Personal Day benefit.

ARTICLE 14 PHYSICAL EXAMINATION

SECTION 14.01: In addition to the physical examination which is given to all new employees before they are accepted for employment, the Company may require additional physical examinations (including periodic examinations for certain types of work, and examinations upon transfer of employees from one job to another) and it is understood and agreed that continuous employment is dependent at all times upon the employee's satisfactorily passing such physical examinations as the Company may, from time to time, require such employees to take. Physical examinations will normally be scheduled as early in an employee's regularly scheduled work day as operational needs will permit.

SECTION 14.02: The Company agrees that upon an employee's return to work after an illness or disability, consideration will be given to the employee's physical condition and, if possible, a less strenuous type of work will be granted.

SECTION 14.03: All medical expense made necessary by this article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth herein, employees shall receive pay for time spent, not to exceed eight (8) hours including time worked on that day, having such physical examinations. Following a period of sickness or non-work related injury, when an employee is released by his doctor to return to work he shall notify the Company of such release immediately. If the supervisor deems it necessary that the employee be examined by the Company's doctor to verify the employee's capability to perform his normal duties, the employee is expected to report to the Company doctor prior to the date of his release to return to work, if possible, and such time will be considered as part of his illness. An employee who is unable to visit the Company doctor before the date upon which his private physician has released him to return to work, shall be paid as follows:

- (a) An employee eligible for sick pay shall be entitled to utilize up to one additional day of his sick leave entitlement subject to being required to report back for duty as set forth below.
- (b) An employee not eligible for sick pay shall receive (as time worked) his straighttime hourly rate for all time spent, not to exceed eight (8) hours, in connection with such physical examination.

NOTE: An employee who returns to work from a period of sickness or non-work related injury without a release from his private physician shall be paid in accordance with (a) or (b) immediately above if directed to visit the Company doctor.

An employee shall not be required to visit the Company's doctor if released by his private physician after 12:00, noon, that day. The employee shall, however, report his release to the Company as set forth above.

An employee is required to report back for duty at the completion of his physical examination unless excused by his supervisor. An employee required to go to the Company doctor for physical examination on a regular off-day is entitled to overtime at his appropriate rate for a minimum of two (2) hours or time actually spent in the doctor's office (not to exceed eight [8] hours), whichever is greater. For the purposes of this section only, "regular off-day" shall mean the off-day of the schedule the employee would have been on had he been at work.

If an employee is required to see the Company doctor during a period of absence under this Article or, if his supervisor deems it necessary, after the employee is released by his personal physician to return to work, such employee shall be allowed to visit the Company doctor closest to his residence.

SECTION 14.04: Examinations by the Company's doctor which may be required during the course of an illness shall be considered a part of the employee's absence due to sickness and the employee shall be entitled to pay as sick leave for time spent having such examinations as provided for in Article 16. Examinations or treatment for compensable injuries are subject to the laws and regulations pertaining to Workers' Compensation and to another applicable article of this Agreement and are not subject to the provisions of this Article.

SECTION 14.05: Notwithstanding the previous paragraph, whenever an employee who is at work is required by the Company to leave his assigned place of work for the purpose of receiving a physical examination, the Company may provide transportation to the employee or a mileage allowance in lieu thereof. It is the employee's responsibility to keep his appointment for the physical examination and the election described herein is the Company's and not the employee's. Should the Company elect to pay mileage, it shall be to reimburse the employee for use of his personal vehicle and shall be determined by multiplying the Company's regular mileage rate for occasional use of personal vehicles by the one-way distance from the point of departure to the point of destination. In the event the employee is required to report back to work following a physical examination, mileage, if payable, shall be paid for the return trip.

ARTICLE 15 NO STRIKE AND NO-LOCKOUT CLAUSE

SECTION 15.01: The Union agrees that during the entire term of this Agreement the Union, its officers, representatives, members and the employees covered by this Agreement shall not take part in any strike, slow down or stoppage of work, boycott, sympathy strike, picketing or any other

interruption of or interference with the work and business of the Company. The participation by an employee in any conduct prohibited by this article or the failure or refusal on the part of any employee to comply with any provision of this article shall be cause for disciplinary action, including suspension or discharge.

SECTION 15.02: In consideration of this no-strike covenant and pledge by the Union and employees, the Company agrees that it shall not lockout employees during the period of this Agreement. The term "lockout" is hereby defined so as not to include the discharge, suspension, termination, layoff, failure to recall or failure to return to work of employees by the Company or the curtailment or discontinuance of operations by the Company in the exercise of its rights as set forth in any provision of this Agreement.

SECTION 15.03: Whenever the work of the Company requires that employees covered by this Agreement cross a legal picket line established by any other labor organization, the Union Office shall be notified of the need for such crossing as soon as is reasonably practicable under all of the circumstances. The notice called for by this Section shall in no way delay or excuse an employee from the performance of his duties.

ARTICLE 16 SICKNESS LEAVE OF ABSENCE

SECTION 16.01: The Company grants, for the term of this Agreement, to all regular employees covered by this Agreement, payment for time lost because of:

- (a) Any accident occurring while the employee is not working for wage or profit, or
- (b) Any sickness for which the employee is not entitled to benefits under any Workers' Compensation or Occupational Disease Laws or Acts.

SECTION 16.02: Payment will be made for regularly scheduled workdays on the basis of not to exceed eight (8) hours for any scheduled workday and not to exceed forty (40) hours in any workweek, computed at straight-time exclusive of shift premium or any other premium pay. Regularly scheduled workday shall mean one of the first five (5) regularly scheduled workdays which constitute the basic forty (40) hours per week. This shall not include scheduled overtime days.

SECTION 16.03: Payments will be made for time so lost beginning with the fourth (4th) scheduled workday of any one continuous absence except:

(a) If two (2) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as one (1) day of the waiting period. If four (4) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as two (2) days of the waiting period.

- (b) If an employee is forced by illness to leave the employee's working place before the employee's regular quitting time on the last scheduled workday before scheduled off-days, any two (2) such off-days, if consecutive, shall be counted as one (1) day of the waiting period.
- (c) An employee who reports for work on a regularly scheduled workday but is forced by illness to leave work before working more than four (4) hours shall have that day counted as one (1) day of the required waiting period. An employee who is forced by illness to leave work after working more than four (4) hours but less than eight (8) hours may be paid on the third (3rd) day of the waiting period an equivalent number of hours as those lost because of sickness on the last day worked if the third (3rd) day of the waiting period is a scheduled workday. Such partial day payment shall not be counted against an employee's total day entitlement.
- (d) Payment will also be made for any regularly scheduled workday of the waiting period: (1) Upon admission to a hospital requiring overnight stay (does not include emergency room, x-rays, diagnostic testing, cosmetic or dental procedures) or, (2) upon admission to an outpatient care facility for procedures or treatment requiring general anesthesia (does not include emergency room, x-rays, diagnostic testing, cosmetic or dental procedures). Notwithstanding the general exclusions for dental procedures, payment will also be made for any regularly schedule workday of the waiting period upon admission to an outpatient care facility for procedures performed by an oral and maxillofacial surgeon which requires general anesthesia.
- (e) An employee who becomes eligible for paid sick leave under this Article may substitute earned Vacation benefits for any time lost during the waiting period as described in this Section, provided he requests such by the close of the normal business day which follows the day he first becomes eligible.

SECTION 16.04: Payment will be made for time lost as outlined below:

- (a) First year of regular employment no sick leave.
- (b) After one (1) full year of continuous service as a regular employee, and on July 1st of each succeeding year thereafter, a regular employee will earn twenty (20) days of paid sick leave if he has less than twenty (20) years of company seniority, or twenty-five (25) days of paid sick leave if he has twenty (20) years or more company seniority. Unused sick leave may be carried over from one year to the next, not to exceed one hundred (100) days. Paid sick leave earned as described herein will be credited to regular employees on July 1st unless the employee is not at work for any reason other than those set forth in Section 16.05. If not at work on July 1st, for reasons other than set forth in Section 16.05, the days of paid sick leave will be credited to the employee following his return to work for two (2) full weeks (eighty (80) hours) of regular duty.

SECTION 16.05: For the purposes of Section 16.04(b), the following will count as time worked:

- (a) Days actually worked, including partial days where four (4) or more hours are actually worked.
- (b) Paid holidays falling in an employee's regularly scheduled workweek.
- (c) Vacations, except in lieu of Sick Leave or Workers' Compensation.
- (d) Jury duty and funeral leave.
- (e) Time lost for personal business authorized for the purpose of attending military summer camp (to a maximum of two weeks per year) and regular monthly drills (to a maximum of two days per month).
- (f) Any active duty military service time.

SECTION 16.06: As a further condition of making payments for illness, the employee, or someone on the employee's behalf, must report absence because of illness on the first day of absence and thereafter as directed. The employee may be required to furnish a doctor's certificate after three (3) days and periodically during the employee's period of illness and/or upon release to return to duty, if requested by the Company. The Company may require an employee to report to the Company doctor if, in its opinion, sufficient cause exists for such action.

As a further condition of making payments under this Article an employee shall not engage in any physical activity for personal gain or profit unless such activity is authorized by the employee's physician, subject to review by the Company doctor. An employee who engages in physical activity for personal gain or profit without such authorization while accepting benefits under this Article shall be subject to discharge or other disciplinary action including forfeiture of any sick leave benefits otherwise payable for the period of absence disqualified.

SECTION 16.07: The employee is obligated to return to work at the earliest day recovery from an illness will permit, including making himself available for limited service in accordance with Article 19. Failure to return to duty when able, or falsifying the necessity for sick leave, shall be cause for discharge or other disciplinary action, including forfeiture of sick pay for the period of absence disqualified.

SECTION 16.08: A period of sickness, including waiting days, must be continuous, except:

- (a) A return to work for not in excess of two (2) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay.
- (b) A return to work for not in excess of five (5) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay provided the employee meets the criteria as defined in Section 16.03 (d).

(c) In the case of an employee who is able to return to work in some capacity after suffering from a catastrophic illness or injury and who thereafter must receive long term occasional medical treatment or rehabilitation which is not reasonably available outside the employee's regular working hours. An illness or injury shall be considered catastrophic if the employee suffered major head trauma, spinal cord injury, amputation, severe burn, severe stroke, amylotrophic lateral sclerosis, cancer requiring radiation or chemotherapy treatments, acquired immune deficiency syndrome (AIDS), severe cardiac disease, severe hepatitis, anorexia nervosa, bulimia, or severe congenital anomalies.

ARTICLE 17 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 18 SUPPLEMENT TO WORKERS' COMPENSATION

SECTION 18.01: When an employee is injured while working for the Company and is entitled (or would by passage of time become entitled) to benefits under Workers' Compensation or Occupational Disease Laws or Acts, the Company agrees to supplement such benefits, as earned by the employee under Section 18.05, by paying such employee the difference between such benefits (irrespective of the employee's receipt of the benefits) and one hundred percent (100%) of the employee's net wages received on the basis of a forty (40) hour workweek, computed at straight-time exclusive of shift premium, or any other premium pay, beginning with the fourth (4th) scheduled workday of such absence except:

- (a) If two (2) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as one (1) day of the waiting period. If four (4) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as two (2) days of the waiting period.
- (b) If an employee is forced by injury to leave the employee's working place before regular quitting time on the last scheduled workday before scheduled off-days, any two (2) such off-days, if consecutive, shall be counted as one (1) day of the waiting period.

- (c) If an employee is injured after reporting for work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours in the employee's regularly scheduled workday, not to exceed eight (8) hours in total for such day, except that no such payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under this article.
- (d) Payment will also be made for any regularly scheduled workday of the waiting period: (1) during which the employee is a bed patient in a hospital and for which a room charge is levied; (2) which follows a period of such internment, even if internment is on an off-day; or (3) for time spent not to exceed eight (8) straight-time hours, visiting the Company doctor on waiting period days when the employee does not subsequently become eligible for Workers' Compensation benefit for such days.

SECTION 18.02: The employee is obligated to return to work at the earliest date recovery from an injury will permit, including making himself available for limited service in accordance with Article 19. Failure to return to duty when able, or falsifying the necessity for compensable leave, shall be cause for discharge or other disciplinary action, including forfeiture of the Supplement for period of absence disqualified.

As a condition precedent to receipt of benefits under this Article, an employee shall not engage in any physical activity for personal gain or profit during the twenty-two week period of his supplemental benefits for occupational injury or illness unless such activity is authorized by the employee's physician, subject to review by the Company doctor. An employee who engages in physical activity for personal gain or profit without such authorization while accepting supplemental benefits under this Article shall be subject to discharge or other disciplinary action including forfeiture of the Supplement.

SECTION 18.03: The pay of employees working on overtime hours who are injured and required to go to the Company doctor will cease when they leave their work site. If it is necessary for the employees to return to their work site for their own convenience after their regularly scheduled workday is completed, whether transported by Company vehicle or not, they will not be paid for such time.

SECTION 18.04: Determination of first day considered as "lost time" is as follows:

- (a) Workers' Compensation Next calendar day after day of injury.
- (b) For Supplement Next regularly scheduled workday on which the employee is absent due to the injury subject to provisions of (a), (b), (c), and (d) above.

SECTION 18.05: Supplemental payment will be made for time lost as outlined below:

(a) First year of regular employment - no supplement.

(b) After one (1) full year of continuous service as a regular employee, and on July 1st of each succeeding year thereafter, a regular employee will earn twenty-five (25) days of supplemental pay. The supplement may be carried over from one year to the next, not to exceed one hundred (100) days. Supplemental pay earned as described herein will be credited to regular employees on July 1st unless the employee is not at work for any reason other than those set forth in Section 16.05. If not at work on July 1st, for reasons other than set forth in Section 16.05, the twenty-five (25) days of supplemental pay will be credited to the employee following his return to work for two (2) full weeks (eighty (80) hours) of regular duty.

ARTICLE 19 LIMITED SERVICE

SECTION 19.01: An employee who sustains a temporary or permanent partial disability from an illness or injury shall be permitted to return to work in whatever capacity his disability will permit, where work is available.

The duration of a limited service assignment, the affected employee's classification, and his rate of pay will be as follows:

- A. For partial disabilities which are not compensable under Kentucky or other applicable Workers' Compensation statutes -
 - 1. <u>Classification and Rate of Pay</u>: Will be subject to the employee's length of continuous service on the onset of his disability, in accordance with the following:
 - (a) If the employee has 25 years or more of Company seniority, his classification and rate of pay in effect on the onset of his disability will be continued for forty (40) work days, following which the employee will be reclassified to Limited Service Helper. His rate of pay will be the "50% rate" as defined in Appendix "A" or his current rate of pay, whichever is less, for the duration of his limited service assignment.
 - (b) If the employee has 15 or more years, but less than 25 years of Company seniority, his classification and rate of pay in effect on the onset of the disability will continue for thirty (30) work days, following which the employee will be reclassified to Limited Service Helper and be paid the rate for Limited Service Helper or his current rate of pay, whichever is less, for the duration of his limited service assignment.
 - (c) If the employee has less than 15 years of Company seniority, his classification and rate of pay in effect on the onset of the disability will continue for twenty (20) work days, following which the employee will be

reclassified to Limited Service Helper and be paid the rate for Limited Service Helper or his current rate of pay, whichever is less, for the duration of his limited service assignment.

- 2. <u>Duration</u>: The duration of any limited service assignment under this section for any employee shall not exceed one hundred (100) work days in a calendar year.
- B. Except for those injuries described in Section (c), below, for partial disabilities which are compensable under Kentucky or other Workers' Compensation statutes:
 - 1. <u>Classification and Rate of Pay</u>: Will remain the same as that in effect on the onset of his disability for the duration of his limited service assignment.
 - 2. <u>Duration</u>: The duration of any limited service assignment under this section for any employee shall not exceed one hundred (100) work days in a calendar year.
- C. For employees who may suffer partial disabilities arising from; spinal cord injuries, severe head trauma, severe burns, amputations or loss of sight, which are compensable under Kentucky or other Workers' Compensation statutes:
 - 1. <u>Classification</u>: Will remain the same as that held by the employee prior to the onset of his disability for not more than two hundred (200) work days at which time the employee will be reclassified to Limited Service Helper.
 - 2. Rate of Pay: The wage rate in effect for the employee prior to the onset of his disability will be continued for one hundred (100) work days, following which the employee's rate will be reduced by ten percent (10%), and the reduced rate will be paid for the next one hundred (100) days. Thereafter, when the employee has been reclassified to Limited Service Helper, he shall be red-circled at the reduced rate which shall remain in effect until such time as the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" equals or exceeds the employee's red-circled rate.
 - 3. <u>Duration</u>: There is no limitation upon the duration of a limited service assignment for disabilities described by this Section (c).

SECTION 19.02: An employee on limited service who is able to return to his prior job classification, will not have the time spent on limited service credited toward minimum time-ingrade requirements or wage step progression increases within the prior classification. General wage increases shall, however, apply to limited service employees except as otherwise provided. A general wage increase occurring at a time when a limited service employee is being paid at ninety percent (90%) of his prior rate shall be applicable only to the extent of ninety percent (90%) of the increase otherwise applicable to the employee's prior rate.

Should an employee suffer successive partial disabilities within a calendar year, the eligibility for limited service as a consequence of the most recent disability will be reduced by the limited service entitlement utilized by the employee with respect to the prior disability or disabilities.

SECTION 19.03: In order to be eligible for limited service as described in this Article, the employee must have worked a minimum of eighty (80) straight-time hours of regular duty within the calendar year. An employee on limited service as of December 31 of any calendar year may utilize the remainder of his limited service eligibility for that year, in the following year, provided the period of limited service is continuous. However, an employee on limited service on December 31 must work at least eighty (80) straight-time hours of regular duty in the following year to again be eligible for the full period of limited service.

If an employee is unable to return to regular duty at the end of his period of limited service eligibility, he will be placed off work until he can return to regular duty unless reclassified as described in Section 19.04.

SECTION 19.04: Regardless of the duration of an employee's limited service assignment and rate of pay applicable thereto, an employee on limited service who is certified by a medical doctor of the Company's choosing to be permanently restricted may be reclassified to any vacant job in a classification the duties of which the employee is qualified and physically able to perform. The rate of pay for employees reclassified under this section shall be as follows:

Workers' Compensation Injuries

Employees with 25 or more years of service will have their rate of pay reduced by ten percent (10%) upon being reclassified and the reduced rate will be paid for the next one hundred (100) days. Thereafter, he shall be red-circled at the reduced rate which shall remain in effect until such time as the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" equals or exceeds the employee's red-circled rate.

Employees with less than 25 years of service will receive the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" upon reclassification.

Non-Workers' Compensation Injuries

Employees with 25 or more years of Company seniority will receive the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" upon reclassification.

Employees with less than 25 years of Company seniority will be paid at the rate for his new classification. Employees subject to reclassification as described herein, will have their cases discussed with the Union and their seniority status decided by mutual agreement.

SECTION 19.05: Where practicable and if appropriate, limited service employees described in Section 19.01 (b) and (c) will be reclassified to regular job classifications before exhaustion of their limited service eligibility provided work is available.

Employees who, prior to November 13, 1989, have been reclassified to regular job classifications from limited service and whose wages have been protected will be red-circled at their existing rates until such time as the rate for the classification exceeds the red-circled rate, or until an employee changes job classifications under Article 10.

SECTION 19.06: An employee's ability to return to his former job, or to be placed in a job of a higher classification, shall be subject to review at any time the employee's physical condition improves. If the employee is capable of performing the duties of his former job, he shall be returned to his former job provided an opening exists, and his seniority status shall be determined by mutual agreement. An employee may be placed in a job in a higher classification which was not his former job upon mutual agreement of the parties.

SECTION 19.07: Subject to the foregoing, an employee who is released to return to work in a limited service capacity shall promptly notify his department limited service representative who shall assign the disabled employee first to whatever work the employee's disability will permit in that department or payroll division. If no suitable work is available, the employee's department limited service representative shall then notify the designated Company representative responsible for the assignment of limited service employees. The disabled employee shall then be assigned to whatever suitable work that is available anywhere in the Company. Such assignments may be made on a daily basis, if necessary, and no assignment shall be held to constitute a change of schedule nor shall such assignments be made on the basis of an employee's seniority. Limited service assignments shall be considered as temporary assignments.

SECTION 19.08: Nothing in this Article shall be construed to abrogate or diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation laws of Kentucky or other applicable laws.

SECTION 19.09: Notwithstanding Section 18.01 of this Agreement, an employee who is on limited service due to an injury or illness and who has once satisfied the waiting period described in those sections shall not be required to satisfy an additional waiting period should the Company remove him from limited service duty due to a lack of suitable work.

ARTICLE 20 PERSONAL LEAVES OF ABSENCE

SECTION 20.01: When, in the opinion of the Company, the requirements of the business will permit, an employee may, upon written request to the Company stating the reason why such leave of absence is desired, be granted a leave of absence for legitimate personal reasons without pay for a period not to exceed one hundred eighty (180) calendar days. Seniority will accumulate only during the first one hundred eighty (180) calendar days of any leave of absence granted under this Agreement for personal reasons. The Company may, but shall not be required to extend any leave of absence granted under this Agreement.

SECTION 20.02: It shall be cause for discharge if any employee misrepresents or falsely states to the Company in any application for a leave of absence (under this or any other article relating to a leave of absence), or any extension thereof, the reason for requesting such leave of absence. It shall also be cause for discharge if an employee, during a leave of absence under this Agreement, accepts gainful employment or becomes gainfully employed in any capacity by any other person, firm or corporation, or engages in any business for gain or profit on his own account, without first having obtained approval in writing for such other employment or business from the Chief Administrative Officer, or his designated representative. An employee who fails to return to work at the expiration of a leave of absence shall be conclusively presumed to have quit his employment with the Company.

SECTION 20.03: The Union recognizes that when employees are granted leaves of absence, it may be necessary for the Company to make arrangements to fill such employee's job during the entire period of such leave of absence. The Union therefore agrees that no employee may return to work without the Company's consent and approval prior to the date on which his leave of absence expires.

SECTION 20.04: Employees granted leaves of absence under this article shall have the coverage of the following benefit plans continued to the end of the month in which the leave commences:

Group Life Insurance Program

Group Medical Insurance Program

Group Dental Insurance Program

If the employee desires to obtain continued coverage under these programs after the period specified above, such employees shall pay the full monthly cost of the benefit plan premiums or contributions up to and including the month in which the employee returns to work from his leave of absence. Full monthly cost shall include both employee and employer premiums or contributions. Such payments shall commence and be submitted to the Benefits Department by the first day of any succeeding months of the leave of absence. Failure to make timely payments as prescribed shall cause the immediate cancellation of the program coverage.

SECTION 20.05: An employee who is permitted to return from a personal leave of absence, prior to the approved return date, will be reinstated at his former rate of pay and will retain his position on the seniority roster, subject to the provisions of Section 20.01 of this Article.

SECTION 20.06: Any regular full-time employee covered by this Agreement who is elected to a public office requiring their absence from duty with the Company, may request a leave of absence without pay for the duration of their term or terms. Such request shall not unreasonably be denied.

Employees granted a personal leave of absence under this section may have such leave for the duration of their term of office without regard to the one hundred eighty (180) calendar day

limitation on Section 20.01, and without loss of seniority. However, the seniority limitation of Article 10, Section 10.03(b) will apply.

Upon completion of their term they shall be reinstated to their former position, if it is available. If it is unavailable, they may be redeployed to another available position under the terms of Article 10, Section 10.24. Employees subject to reclassification under the terms of this section will have their cases discussed with the Union.

SECTION 20.07: Employees shall report to the Company and submit to such physical examinations as the Company may require prior to returning to work from leave of absence granted hereunder.

ARTICLE 21 FUNERAL LEAVE

SECTION 21.01: The Company will grant to all regular employees covered by this Agreement payment, exclusive of shift premium, or any other premium pay, for time lost on their regularly scheduled workdays, up to a maximum of five (5) days, in connection with the death of the employee's spouse, employee's children and employee's parents, and step-children of the employee who are children of the employee's present spouse who have lived in the employee's home. For purposes of this section, "employee's parents" shall include the spouse of either of the employee's natural parents and legal parents. All leave granted under this section shall be taken between the date of death and two days following the date of the funeral or service, inclusive.

SECTION 21.02: The Company will grant to all regular employees covered by this Agreement payment, exclusive of shift premium, or any other premium pay, for time lost on their regularly scheduled workdays, up to a maximum of three (3) days because of death of any other member of an employee's immediate family. Under this provision, other members of an employee's immediate family are recognized as being grandparents, grandchildren, sons-in-law, daughters-in-law, brothers, and sisters of the employee, spouses of employee's brothers and sisters, employee's spouse's brothers, sisters and parents, employee's spouse's grandparents or other close relative living in the home of the employee. All leave granted under this section shall be taken between the date of death and the date of the funeral or service, inclusive.

SECTION 21.03: The employee must report absence because of death in family to the proper supervisor on the first day of such absence and shall indicate the date of the funeral or service, if known, or as soon thereafter as the date becomes known. In the case of vacation interruption, because of death in family, the employee must notify the proper supervisor within two (2) work days of the date of death and shall similarly indicate the date of the funeral or service.

SECTION 21.04: The provisions of this Article will apply within the time limits of an employee's scheduled vacation, but will not apply when an employee is off-duty due to illness or injury or for any other reason. Note: This means that subject to the conditions of this section which determines an employee's eligibility for up to either three (3) or five (5) days off for death in family, and subject to the operating requirements of his department, an employee who suffers a "death in family" during

the time he is on vacation may reschedule as vacation the number of vacation days interrupted by death in family, for which the employee is eligible.

SECTION 21.05: Employees who are requested to serve as pallbearers (honorary pallbearers not included) at the funeral of an employee or retired employee should be released from duty, where operational requirements permit, for the amount of time necessary to attend the funeral. An employee who serves in this capacity shall not lose straight-time pay (exclusive of shift premium) on that account. Where practicable and appropriate, the employee is expected to work before and/or after attending the funeral. The Company may require verification of the employee's service in this capacity.

ARTICLE 22 JURY DUTY

Employees serving on Jury Duty shall not lose straight-time pay (exclusive of shift premium) on that account and will be paid the difference between money received for such Jury Duty, exclusive of expense allowance, and their normal straight-time earnings exclusive of shift premium.

Employees scheduled to work the day shift, who are required to report for Jury Duty before noon, shall, upon request and notification to their Department Superintendent, be excused from reporting for work prior to reporting for Jury Duty and shall be required to return to work only if released from Jury Duty at, or prior to, the expiration of four (4) hours from his scheduled starting time. Where practicable, and upon request to the employee's supervisor, an employee scheduled for shift work will be rescheduled to day work (Monday through Friday) for the entire period he is scheduled for Jury Duty.

An employee subpoenaed to testify and who testifies in a civil or criminal judicial proceeding not involving the employee, his family, or any interest of the employee, will suffer no reduction in straight-time pay, for time lost in testifying, and will be paid the difference between money received for honoring the subpoena and normal straight-time earnings, exclusive of shift premium, provided the employee provides prompt notice of his receipt of a subpoena.

The Company may require for each day, in such form as it deems necessary to the conduct and administration of this provision, evidence of the employee's requirement to report for Jury Duty, or to honor a subpoena, proof of attendance, time of reporting, time of release and amounts received as compensation.

ARTICLE 23 MILITARY SERVICE

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 to 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.

ARTICLE 24 SUBCONTRACTING

SECTION 24.01: 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 to 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 or utilize the terms set forth in Article 10, Section 10.24 in 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 either gas or 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 notwithstanding the fact that a reduction in force in a different area has caused the displacement of incumbent employees by more senior employees pursuant to Article 10. However, should a journeyman be removed from his line of progression due to a reduction in force, and as a result displace a less senior employee in a below journeyman classification in a different line of progression, he shall be considered a journeyman under this Section in the event of a subsequent reduction in force in his new line of progression for not more than the period of time equal to the minimum time in grade requirement for promotion to journeyman, plus six (6) months.

SECTION 24.02: 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.

SECTION 24.03: It is agreed that outside contractors working on a cost/plus annually renewable contract will not perform work, normally performed by employees covered by this Agreement, on the sixth or seventh workdays of a week 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 on the sixth or seventh day for the contractor to complete the work he is performing. However, contractors working on unit cost contracts, fixed bid contracts, or cost/plus emergency contracts will not be affected by this section. It is not a violation of this Section for a contractor to continue or complete work on the 6th & 7th workday, provided the contractor is responsible for that work during the week.

Section 24.04: The Company agrees that, other 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.

ARTICLE 25 WAGES - JOB CLASSIFICATIONS - PAY PROGRESSIONS

SECTION 25.01: The wage rates for job classifications covered by this Agreement are described in Appendix "A," which is attached hereto and made a part hereof. Nothing in this Agreement shall prohibit the Company and the Union from mutually agreeing to modify the rate of pay for any job classification set forth in Appendix "A" at any time during the term of this Agreement.

SECTION 25.02: The Company will furnish the Union a copy of an accurate, up-to-date job description for all job classifications listed in Appendix "A."

It is understood that the purpose of the job descriptions referred to herein is to classify the work properly, to give guidance in making assignments and to determine the proper rate of pay therefore. It is agreed that the job descriptions referred to herein describe, in general, responsibilities and duties normally performed, but do not limit the work of an employee to the particular duties listed and the duties incidental thereto. It is agreed that job descriptions list typical duties of a classification and that numerous related tasks incidental to the typical duties listed which reasonably cannot be enumerated in the job description are included in the work of the classification.

SECTION 25.03: It is 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.

SECTION 25.04: The rates of pay for any newly created job classifications, or for any existing job classifications which have been changed by the addition of new or different tasks which require significantly greater skills or responsibilities or by the removal of any tasks which result in requiring significantly lesser skills or responsibilities, and the seniority placement of any employees who may be affected by such changes will be negotiated with the Union by the Company. The Company will prepare proposed job descriptions in such cases and deliver a copy to the Union with notification as to the rate of pay at least fourteen (14) calendar days prior to putting the new or changed job classifications in effect, and will discuss them with the Union if so requested. However, the performance of work as assigned by the Company shall not be delayed either by discussion between the parties regarding new or changed jobs or by any arbitration regarding newly created or modified jobs as provided in Section 25.05. In either instance, wage rates for new or modified jobs as finally determined will be retroactive to the date the new or changed duties were first performed.

SECTION 25.05: If the parties are unable to agree on the proposed establishment of new jobs or modifications and revisions to existing jobs, such issue may be submitted to arbitration at the request of the Union as provided for in Article 6 of this Agreement. In resolving such dispute, the Arbitrator shall only have the authority to establish an appropriate wage rate in proper relation to other existing job classifications for any new or revised job and may not create, revise or abolish job descriptions or specifications.

SECTION 25.06: If the Union believes that the job description for any existing job does not accurately describe the duties or responsibilities of the job due to creeping job changes or changes about which the Union was not formally notified, the Union shall notify the labor relations department of its desire to discuss such issue, and a meeting shall be scheduled within fourteen (14) calendar days. Such meeting shall be conducted by a Representative of the labor relations department, and attended by representatives of the Company and Union who are knowledgeable of the matters to be discussed. If negotiations between the parties do not result in an agreement as to the accuracy of any such job description, the Union may appeal the matter directly to arbitration under Article 6. Such appeal to arbitration shall be not earlier than thirty (30) calendar days following the parties' first meeting. The Arbitrator shall have authority to determine only the appropriate wage rate for the duties performed by the employee(s) in the affected classification and may not create, revise or abolish job descriptions.

SECTION 25.07: An employee who is temporarily assigned to a higher job classification for more than four (4) hours, shall receive the rate of pay for the classification for the entire day of the assignment. An employee assigned to fill a temporary job vacancy in a lower job classification shall suffer no reduction in pay. This section shall not be construed to modify or restrict any other provision of this Agreement.

SECTION 25.08: When an employee is temporarily assigned to a supervisory position outside the bargaining unit, he shall be paid seventy-five cents (75ϕ) per hour above his regular hourly rate of

pay and shall not perform bargaining unit work except as provided in Article 29, Section 29.02. It is understood that any such assignment or assignments for any individual employee will not exceed one hundred (100) work days in any calendar year provided, however, the Company may, upon notice to the Union, extend an individual's assignment beyond the one hundred (100) day limit if the employee is substituting for the extended absence of a Supervisor whose return to work is anticipated, but not subject to accurate prediction.

ARTICLE 26 MEDICAL AND DENTAL INSURANCE

SECTION 26.01: An employee is eligible to participate in the Medical and Dental Plan upon his or her date of hire.

Employees covered by this Agreement will participate in medical plans on the same basis as all other regular full-time employees of the Company. The details of such medical benefits shall be as specifically provided in the master plan documents covering the terms of such plans. 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.

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 joint Health Care Task Force will continue to meet biannually to review trends in health care, review current Company Medical benefit plans, and make cost containment recommendations. In the second and third year of the contract, the joint Health Care Task Force will 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 plans so long as benefits for employees covered by this Agreement are similar and comparable to the benefits applicable to all other regular full-time employees of the Company.

Effective January 1, 2009, the Company shall make a contribution to a health spending, health reimbursement or health savings account, as determined by the Company and established under a Company plan or applicable law, for the benefit of eligible Employees. Such contribution, which will be in the form of cash or credit, shall be made on an annual basis to the account of regular full-time Employees on the Company's payroll as of December 31st of the year prior to the year of contribution. The employee's use of the contribution shall be governed by the provisions of the applicable health spending, health reimbursement or health savings account plan or law. The Company reserves the right to alter, amend, or discontinue any contributions to such plans at its

discretion, but will provide employees covered by this Agreement similar and comparable contributions as those applicable to all other regular full-time employees of the Company.

SECTION 26.02: Retiree Medical Insurance

A. 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. The Company will credit monthly the following amounts toward the premiums for any medical plan sponsored by the Company, for those living retirees subscribing to such insurance through the Company.

For employees retiring January 1, 2015 or after, up to \$210.00 toward the cost of insurance premium for employee who retired at age of 55 or over, with at least 10 years of continuous service with the Company. Such \$210.00 credit 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 employee's spouse or other dependant will be eligible for an additional \$100.00 credit toward the cost of his/her insurance premium. The maximum total monthly credit shall be either \$310.00 or \$600.00 depending upon the age of the former employee.

B. 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, 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.

SECTION 26.03: For the purpose of Section 26.02 of this Article, subscription to such insurance through the Company by retirees and any contribution by the Company toward the payment of premiums shall be contingent on the insured persons' being covered by the Company's medical plans at the time of the employee's retirement and the maintenance of continuous coverage and timely payment of all premiums.

SECTION 26.04: Payments made in accordance with Section 26.02 A. of this Article will exclude premiums for new spouses or dependents acquired through marriage after retirement. Such payments to retiree's spouse or other dependent will cease at the earliest of:

- (a) the end of the 60th calendar month after the date of death of the retiree,
- (b) the end of the calendar month the dependent no longer is eligible under the terms of the Retiree Medical Continuation Plan,
- (c) the date the survivor dies, or
- (d) the beginning of the calendar month the survivor does not pay the required premium contribution under the terms of the Retiree Medical Continuation Plan.

Even if such payments cease under item (a) above, the survivor may continue to participate under the terms of the Retiree Medical Continuation Plan by paying the full premium.

SECTION 26.05: Employees may elect to participate in either the Delta Dental High Option or Delta Dental Basic Option provided by the Company. If the employee elects the Delta Dental Basic Option, no employee premium contribution is required. If the employee elects the Delta Dental High Option, the employee will contribute \$7 per month for single, \$17 per month for single plus one or children, or \$27 per month for family coverage. The contract between Delta Dental and the Company will govern in all matters related to the plan.

SECTION 26.06: If, pursuant to any Federal or State Law which may become effective during the term of this Agreement, the Company is required to make contributions or pay taxes for providing benefits which are already provided for under Company plans, then to the extent such benefits under any such Federal or State program would duplicate the benefits under the Company's plans, the Company shall be relieved of the obligation to provide such benefits under the Company's benefit plans.

ARTICLE 27 LIFE AND ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE

SECTION 27.01: Effective 12/1/2008 the Company shall maintain the basic life insurance and accidental death and dismemberment plan on the basis of 2 times base rate of pay, maximum benefit of \$150,000. It will be provided on the same basis as it has in the past for those employees who are eligible and enroll in this plan.

Employees who retire on or after January 1, 2004 will be provided retiree life insurance based on the following schedule:

Age	Amount of Retiree Life Insurance		
Age 55 but less than age 65	1 times base rate of pay as of the date of retirement		
Age 65 but less than age 70	.5 times base rate of pay as of the date of retirement		
Age 70 or older	\$10,000		

SECTION 27.02: The Company will pay one hundred per cent (100%) of the total premium for the basic life insurance and accidental death and dismemberment plan for eligible employees who enroll in the plan.

SECTION 27.03: Employees may elect to participate in the optional life insurance plan at the rate of one (1), two (2), or three (3) times base salary. The employee will authorize payment of the applicable premium through payroll deduction.

SECTION 27.04: Employees may elect to participate in the dependent life insurance plan for a spouse and dependent child(ren) of either:

- 1) \$5,000 for a spouse and \$2,500 on each child, or
- 2) \$10,000 for a spouse and \$5,000 on each child, or
- 3) \$25,000 for a spouse and \$10,000 on each child, or
- 4) \$50,000 for a spouse and \$20,000 on each child. *

The employee will authorize payment of the applicable premium through payroll deduction.

SECTION 27.05: Effective 1/1/09, an employee is eligible to participate in the basic life insurance, accidental death and dismemberment insurance, optional life insurance and dependent life insurance upon his/her date of hire. The details of the foregoing Plans shall be as specifically provided in the master plan documents covering the terms of such Plans.

ARTICLE 28 RETIREMENT INCOME PLAN AND DISABILITY BENEFITS

^{*} Enrollment in this fourth option will be subject to medical evidence of insurability and regulations imposed by the Kentucky Department of Insurance.

SECTION 28.01: For employees employed by the Company on December 31, 2005, the Company will maintain in effect and pay the full cost for retirement income under the terms of the Louisville Gas & Electric Company Bargaining Employees' Retirement Plan.

Effective January 1, 2015, the basic pension formula was amended as follows:

Effective 1/1/2015

Pay grades 1-5:	\$79 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	\$92 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	\$100 per month per year of service (maximum of thirty (30) years)

Effective 1/1/2016

Pay grades 1-5:	\$80 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	\$94 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	\$102 per month per year of service (maximum of thirty (30) years)

Effective 1/1/2017

Pay grades 1-5:	\$82 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	\$97 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	\$105 per month per year of service (maximum of thirty (30) years)

Employees hired by the Company on or after January 1, 2006 are not eligible to participate in the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan. Instead they are eligible to participate in the Retirement Income Account (see Section 28.08) under the terms of the Louisville Gas and Electric Company Bargaining Employees' Savings Plan.

SECTION 28.02: There will be no interruption in the accumulation of retirement benefits under the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan unless an employee's pay ceases. If the employee becomes entitled to additional "sick pay" after interruption of the employee's "sick pay" there will be no accumulation of retirement benefits for the period covered by the additional "sick pay." Accumulation of retirement benefits will be resumed after the employee returns to work.

If the employee's initial date of disability is after January 1, 2004 and the employee is receiving benefits under the Long-Term Disability Plan, the employee will continue to accrue Service and Credited Service under the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan.

SECTION 28.03: A retired employee shall be entitled only to those benefits provided by the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan which are in effect at the time of the employee's retirement. Any changes in the employee's Social Security benefits which become effective after the employee retires shall not reduce the benefits which the employee draws under the Plan.

SECTION 28.04: The Company may set reasonable requirements for advance notice to the Company by an employee who elects to retire before age 65 but may, at its discretion, waive such requirements on an individual basis, for good cause, without any obligation similarly to waive such requirements in any other case.

SECTION 28.05: If the employee's initial date of disability is after January 1, 2004, the Company will provide the following Long-Term Disability benefits:

- (a) Employees who become totally and permanently disabled will be eligible for disability income under the Long Term Disability Plan if they have completed five (5) years of service at the time of disability.
- (b) The amount of monthly disability income payable to a disabled employee is determined as follows:

Sixty percent (60%) of the employee's basic monthly earnings computed at his straight-time hourly rate immediately prior to the time of disability, to a maximum benefit of \$15,000, reduced by;

- 1. One hundred percent (100%) of any Social Security Benefit, and
- 2. One hundred per cent (100%) of any benefits payable under Kentucky Workers' Compensation laws or the Workers' Compensation laws of any other State or benefits payable under any Federal government benefit plans.

SECTION 28.06: The Company shall amend the Plan to reflect the amendments to same as set forth in this Article 28. The Company reserves the right to make such Amendments to the Plan as are necessary to comply with the Employee Retirement Income Security Act of 1974, any amendments thereof or regulations pertaining thereto, and all other Federal or State laws or regulations.

SECTION 28.07: Louisville Gas and Electric Company Bargaining Employees' Savings Plan: Eligibility to participate in the Louisville Gas and Electric Company Bargaining Employees Savings Plan is determined by the Plan and may be amended from time to time at the company's discretion provided that an employee is eligible to participate no later than the first day of the month on or after the three (3) month anniversary of his/her date of hire. Effective November 12, 2007, the Company matching contribution is 70 percent on employee contributions up to six (6) percent of covered compensation. Effective January 1, 2006, employees may contribute up to an additional 69 percent of covered compensation on a pre-tax, but unmatched basis, for a maximum of 75 percent. Effective January 1, 2006, employees age 50 or older may make "catchup" contributions. Effective January 1, 2006, covered compensation shall include overtime and premium pay. Upon adoption by the LG&E and KU Energy LLC. Board of Directors, the Louisville Gas and Electric Company Bargaining Employees' Savings Plan will be amended effective January 1, 2008, to allow employee contributions to be made as Traditional 401(k), Roth 401(k), or a combination of both.

SECTION 28.08: Louisville Gas and Electric Company Bargaining Employees' Savings Plan: Employees hired by the Company on or after January 1, 2006, will be eligible for the Retirement Income Account under the terms of the Louisville Gas and Electric Company Bargaining Employees' Savings Plan. The Company will make an annual lump sum contribution based on the following schedule to the employee's Retirement Income Account.

Years of Service as of January 1	Percent of Covered Compensation
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 provision of the Retirement Income Account will be as specifically provided in the master plan document covering the terms of the plan.

ARTICLE 29 GENERAL PROVISIONS

SECTION 29.01: Severe Weather - The Company agrees that it will not require employees to work in exposed and unprotected areas during severe weather conditions except in the event of an emergency or where such work is necessary to protect life, limb, property or maintain continuity of service or operations. Where such severe weather conditions exists, which prevent an employee from performing his normal work, the employee may be assigned by his supervisor to other available work.

SECTION 29.02: Supervisors Working - The Company's intention is to not perform bargaining unit work with supervisors except in emergencies or training situations (including maintaining and updating the supervisor's own job knowledge and proficiency). The union agrees that it is not a violation of this section if a supervisor performs bargaining unit work due to an unscheduled absence of an employee during the first two (2) or last two (2) hours of a shift.

SECTION 29.03: Commercial Drivers License (CDL)

- (a) The Company will reimburse an employee required to have a CDL in the performance of his duties an amount equal to the difference between the cost of the CDL and a standard drivers license.
- (b) The Company will pay for up to two tests and the associated fees for employees who are required to hold a CDL. Any fees associated with obtaining a CDL beyond the two tests must be paid for in full by the employee.

SECTION 29.04: Should an employee suffer an occupational injury to his person, and as a direct result of such injury, suffer damage to his eyeglasses, hearing aid or dentures, the Company shall, upon presentation of the damaged item and verification of the injury to the employee, reimburse the employee for the expense incurred in the repair or, if necessary, replacement of the item. Any items replaced under this Section shall be of the equivalent quality and price as the item damaged or destroyed as a direct result of the occupational injury.

SECTION 29.05: All bargaining unit employees who wish to exercise their right to vote on Election Day will be expected to do so either before or after their regularly scheduled workday. Time off with pay, up to a maximum of two hours, may be allowed an individual to vote if all of the following conditions are met:

- (a) Arrangements are made prior to the end of the employee's shift on the day preceding the election;
- (b) When the employee does not have sufficient time, either before or after his shift to vote; and,
- (c) Any time off with pay for this purpose will be at the beginning of the employee's shift.

Employees who are excused from work to work at the polls will not be entitled to any compensation.

SECTION 29.06: Educational Assistance - The Company sponsors both a Tuition Refund Plan and a Basic Education and Vocational Training Support Program in which bargaining unit employees are eligible to participate. These educational programs are described in documents available in the Human Resources Department. These programs are subject to expansion, modification or termination by the Company.

SECTION 29.07: Dependent Care - The Company and the Union agree to continue, pursuant to Section 129 of the Internal Revenue Code, a payroll deduction plan for dependent care services. This program will be continued unless, by later action, the Internal Revenue Service or other governmental entity repeals or otherwise eliminates the advantage, to employees, of participating in such a program.

Section 29.08: Work Practices – The Union agrees to meet with local management during the term of this agreement to discuss changes in work practices that may be unique to the area and/or site.

ARTICLE 30 SPECIAL PREMIUMS

SECTION 30.01: Hot Stick Premium - When employees assigned to the Electric Service Delivery Department are required to do hot stick work on 33KV and above, a premium of fifty cents (\$.50) per hour will be paid for the entire day on which such work is performed. When such employees perform the duties of transmission patrol, a premium of twenty-five cents (\$.25) per hour will be paid for the entire day on which such work is performed.

SECTION 30.02: Sunday Premium - A premium of one dollar and twenty-five cents (\$1.25) per hour will be paid for all hours (including overtime hours) worked on a Sunday by an employee for whom Sunday is one of his five (5) regularly scheduled workdays for that week. Additionally, Sunday premium will be paid for all planned overtime hours worked on Sunday.

The premium will not be paid for call-in overtime hours worked on Sunday; however, in the case of an employee initially scheduled for planned overtime on Sunday, and who, because of an emergency arising during the course of the planned overtime assignment has the overtime converted to call-in, the premium will remain in effect for the duration of the original planned overtime assignment.

SECTION 30.03: Adverse Work Premium – An adverse work premium of one-half (1/2) times the employee's regular straight-time hourly rate shall be paid for hours spent performing adverse work. The adverse work premium will not be paid when an employee is being paid at his overtime rate and the adverse work premium will not be compounded with other premium payments.

Adverse work shall mean emergency duties of an unusual nature involving significant risks, which are not commonly incurred in the performance of his normal duties, or the performance of duties under conditions of weather, environment, or other situations which materially increase the hazards involved in the performance of those duties which shall include but not be limited to the electric line repair work in connection with storm damage.

This premium will not be paid for permanent repairs required at locations temporary repairs were made to restore service at the time of the initial weather related customer service interruption.

ARTICLE 31 MILEAGE ALLOWANCE

SECTION 31.01:

Personal Vehicle Usage:

If an employee is instructed to report to work at another location, he will be reimbursed for personal vehicle usage while on Company business at the approved reimbursement rate. The employee will

be reimbursed for mileage in excess of their normal round trip mileage. Normal round trip is defined as travel from home to the normal Company work location and back home. This rule includes reporting to either another Company location or off-site for training or other business purposes.

This mileage allowance does not apply to those employees whose regular job requires them to report at various locations, nor to employees who are transferred from one work location to a new work location on a permanent assignment.

SECTION 31.02: Employees permanently assigned to payroll division 53 who are required to use their personal vehicles in the performance of Company duties (except travel to work from home and back) shall be paid mileage at the Company's regular mileage rate for occasional use of personal cars in accordance with Section 31.01 above. For purposes of administration, each book will have a defined mileage assigned that is reflective of the mileage required to read the book.

ARTICLE 32 SERVICE WATCH AND STANDBY

The Company routinely assigns employees to weekly service watches to answer calls and make service runs outside their normal scheduled workday. These assignments are made at the beginning of the employee's regular workweek and continue for seven (7) consecutive days. Each employee who is assigned to a weekly service watch will be paid eighty-five dollars (\$85.00) per week. If an employee works on service calls outside his normal scheduled workday during his watch week, he will be paid for such time worked in accordance with Article 9 - Overtime. However, time spent during such service watches will not be counted as overtime hours for equalization purposes under Article 9.

If an employee is assigned a service watch or required to "standby" 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 is assigned to a service watch or required to "standby" for service calls. Only actual hours worked will be counted for overtime equalization purposes under Article 9.

ARTICLE 33 PERSONAL TOOLS AND SAFETY EQUIPMENT

SECTION 33.01: If an employee is required by the Company to use his personal tools in connection with his work, the Company will replace such tools if they are stolen or destroyed while in the custody and control of the Company.

SECTION 33.02: The Company will continue to furnish employees with tools and equipment which it usually and customarily furnishes employees. Additionally, the Company will furnish employees all safety equipment and protective devices, including leather work gloves, required by the Company or by law to maintain recognized standards of safety. An employee shall wear or utilize all safety equipment and protective devices issued to him. The employee will be subject to

appropriate disciplinary action if such tools and/or equipment is intentionally damaged or destroyed by the employee.

SECTION 33.03: The Company will provide an annual tool and equipment allowance in the amount of \$100.00, to be paid on the employee's anniversary date of employment, for employees permanently assigned to the below-listed job classifications:

Substation Control Technician A, B & Specialist Substation Equipment Technician A, B & Lead

SECTION 33.04: At the request of the Union, the Company agrees to review any present or future job classification to determine which tool allowance rate, if any, is appropriate for that particular job classification.

ARTICLE 34 HEALTH AND SAFETY

SECTION 34.01: 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.

SECTION 34.02: Working conditions which adversely and unreasonably impair the health and safety of employees shall be brought to the attention of supervision for immediate correction, if necessary. The Company agrees to investigate conditions which have a legitimate impact on the health and safety of employees. Accordingly, upon reasonable advance notice, the Company will meet with the appropriate Union Safety Committee member to discuss the nature of the complained of condition and to determine what, if any, remedial measures shall be taken. The Union shall keep the Director, Safety & Technical Training, fully advised of the members of its Safety Committee which shall be made up of not more than one individual per department and per shift, if appropriate, at each location.

SECTION 34.03: The Company and the Union agree to continue the 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 Director, Safety & Technical Training, and shall meet at least monthly. This Committee shall consist of not more than three (3) members of the Company and three (3) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Director, Safety & Technical Trainingnot less 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 Director, Safety & Technical Training, shall appoint two (2) associates to attend the meeting whose names shall be made known to the Union not later than one (1) week prior to the meeting.

SECTION 34.04: It is agreed that the establishment and enforcement of safety rules and regulations is a proper function of management and to that end the final determination as to adoption and implementation of any proposed changes in safety rules and regulations shall be the sole responsibility of the Company.

SECTION 34.05: It is understood that any dispute arising out of the interpretation, application or implementation of written health and safety rules shall be proper subjects for Articles 5 and 6 of this Agreement.

SECTION 34.06: Meetings as described in Section 34.03 shall be conducted between the hours of 8:00 a.m. and 5:00 p.m. on a week day. Union representatives authorized to attend such meetings shall be compensated by the Company not to exceed eight (8) straight-time hours on the day of the meeting. The Union Safety Director will be released from regularly assigned duties on the workday which coincides with a scheduled meeting of the Joint Health and Safety Advisory Committee and up to two (2) additional days, if needed, for purposes of preparing for and participating in the meeting. The Union Safety Director shall suffer no reduction in straight-time earnings.

ARTICLE 35 NON-DISCRIMINATION

SECTION 35.01: There shall be no discrimination by the Company or the Union in the application of the terms of this Agreement because of race, color, religion, national origin, age, sex, handicap, or status as a disabled veteran or veteran of the Vietnam Era.

SECTION 35.02: The use of the masculine or feminine gender in this Agreement shall be construed as including both genders and not a sex limitation unless the Agreement clearly requires a different construction.

ARTICLE 36 SAVING CLAUSE

It is understood and agreed that the provisions of this Agreement are in all respects subject to all applicable laws and governmental regulations now or hereafter in effect and to the lawful rulings and orders of all regulatory commissions now or hereafter having jurisdiction. Should any provision of this Agreement be found to be in conflict with any lawful ruling or regulation, the parties will meet for the purpose of discussing and/or modifying that portion of the Agreement only.

ARTICLE 37 ENTIRE AGREEMENT

This Agreement sets out the entire understanding between the Company and the Union. 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, provided, however, that the execution of this Agreement shall not invalidate any written agreement between the parties which is not in conflict with the terms of this Agreement, though such written agreement may have been reached prior to the date of this Agreement. Nothing herein shall be construed, however, to prevent the parties from reaching agreements after the effective date of this Agreement which are in conflict with the terms of this Agreement. (Such conflicting agreements must be approved by the Union President or a Business Representative and a representative of the Company's labor relations staff.) Such written agreement shall be incorporated in this Agreement and shall be valid for the life of this Agreement and any extension thereof, unless rescinded by the parties hereto.

ARTICLE 38 DURATION OF AGREEMENT

The effective date of this Agreement is November 11, 2014. This Agreement shall be in full force and effect for the entire period from November 11, 2014, through midnight of November 10, 2017, and from year to year thereafter, unless either party hereto shall, at least sixty (60) days prior to November 10, 2017, or the tenth day of November, in any year thereafter, notifies the other party in writing of its intention and desire to terminate this Agreement.

This Agreement may be extended by the mutual agreement of the parties. Such extension must be in writing and the extension may thereafter be terminated at any time by either party by giving forty-eight (48) hours written notice to the other party of the desire to terminate such extension.

Attachment to Response to Question No. 38 Page 66 of 91 Pottinger

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative:

Louisville Gas and Electric Company	For the Union: International Brotherhood of Electrical Workers Local 2100		
Paula Pottinger, SVP Human Resources	Curtis Stratton, President/Business Mgr.		
Angie Gosman, Mgr. Labor Relations	Greg Purvis, Committee Member		
Mike Buckner, Mgr. Fleet Ops Perf & Reliab	Cecil Milby, Committee Member		
Stephanie Duncan, HR Manager	Rick Raymer, Committee Member		
Natalie Piontek, HR Manager	P.J. Breeding, Committee Member		
Phil Rabe, Mgr. Production	Dion Hoskins, Committee Member		
Bob Rose, Mgr, Electric Distribution			
Paul Stratman, Mgr. Gas Operations			

APPENDIX A

Wages

- a) Effective November 10, 2014, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.
- b) Effective November 9, 2015, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.
- c) Effective November 7, 2016, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

Effective January 1, 2003, employees covered by this collective bargaining agreement will be eligible to participate in the Team Incentive Award Program (TIA), subject to the terms of such TIA program as determined and modified by the Company from time to time. The first payout will be due in March, 2004 and will be targeted (100% rate) at 6% of the employee's annual earnings including overtime and premium pay.

Lines of progression and assigned paygrades are contained in a separate document.

Employees presently in classifications which have received an upgrade by virtue of a new assigned paygrade will receive the appropriate upgrade.

Employees who have received a downgrade by virtue of a new assigned paygrade; or who are presently in classifications which have had the rate for the paygrade reduced, will be "red-circled" at their rate of pay until such time as the rate for the employee's assigned paygrade equals and exceeds the employee's rate of pay or until the employee changes job classification under Article 10.

The preceding two (2) paragraphs are general rules which shall apply to all employees described therein unless expressly agreed otherwise by separate Memorandum of Agreement, or by Article 19 of this Agreement.

The "50% rate" as used in this Agreement shall be defined as the rate of pay which results from reducing an employee's 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.

NOTE: Lines of progression are utilized for the purpose of establishing classifications with assigned paygrades, minimum times in grade to attain the necessary experience for promotional consideration, and journeymen levels in the lines of progression. An asterisk (*) indicates those lines of progression wherein employees, hired prior to January 1, 2000, will be afforded opportunity to advance to the journeyman job classification without regard to whether or not a vacancy exists in that classification. An employee in such a line of progression must, however, meet the minimum

qualifications for advancement into the next higher classification. The asterisk in the lines of progression denotes the journeyman job classification to which the employee may advance under this paragraph. Advancement of qualified employees pursuant to this paragraph shall be effective at the beginning of the payroll period nearest an employee's having satisfied the minimum time in grade requirement for his classification.

Employees hired after January 1, 2000, will be afforded the opportunity to advance to the classification below journeyman without regard to whether or not a vacancy exists in that classification. An employee in such a line of progression must, however, meet the minimum qualifications for advancement into the higher classification. Advancement of qualified employees pursuant to this paragraph shall be effective at the beginning of the payroll period nearest an employee's having satisfied the minimum time in grade requirement for his classification.

Employees hired after November 13, 1989, who for any reason, fail to satisfactorily progress to and retain a journeyman classification, or a lower classification deemed necessary by the Company as described with this Note, may be separated without regard to other provisions of Article 10.

Employees reclassified to a lower rated job in a similar line of progression as the result of a layoff or a reduction in their line of progression (where no layoff occurs due to openings elsewhere), may have the minimum time in grade requirements for promotion to the next higher rated job reduced to the following:

- (a) Six (6) months for employees reclassified to entry level classifications; or
- (b) One (1) year for employees reclassified to higher than entry level classification.

Nothing herein shall be construed, however, to require the Company to promote an employee who, despite serving the minimum time(s) set forth above, is not qualified as set forth in Article 10 of this Agreement.

APPENDIX B

Contractual benefits will be modified for employees who are working abnormal shifts as follows:

I. For employees working four (4) days, ten (10) hours per workday schedule ("four/tens" hereafter).

A. Overtime

- (1) Employees working a "four/tens" schedule shall be afforded overtime for hours worked beyond ten (10) in one day, or forty (40) in one week notwithstanding the provisions of Article 9, Section 9.01(a)(1).
- (2) For work on the first and second scheduled offday of the workweek, the employee will receive compensation as provided for in Article 9, Section 9.01(a)(2).
- (3) For work on the third scheduled offday of the workweek, the employee will receive compensation as provided for in Article 9, Section 9.01(a)(2) and Article 9, Section 9.01(b)(4).

B. Vacations

- (1) Vacation entitlement as described in Article 13, Section 13.01 shall be converted to straight-time hours for employees working a "four/tens" schedule. Thus, employees on such a schedule taking one (1) week's vacation shall receive payment for four (4) days, ten (10) hours per day.
- (2) 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 13, Sections 13.09 and 13.10. Additionally, the wages the Company shall pay during a period of vacation of less than one full week shall be computed on the basis of a ten (10) hour workday. Thus, employees on a "four/tens" work schedule taking periods of vacation of less than one full week shall receive ten hours of pay provided they have at least ten (10) hours of vacation entitlement remaining.
- (3) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a "four/tens" schedule, days actually worked including partial days where five (5) or more hours are actually worked, shall count as ten (10) straight-time hours. Additionally, such employees taking a period of vacation of less than one full week as described in items B.(1) and (2) above shall have such days count as ten (10) straight-time hours provided they have at least five (5) hours of compensation for vacation on such day.

(4) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a four (4) day, ten (10) hour per day work schedule utilizing Jury Duty benefits as described in Article 22 of the Contract and item H. below, such days shall count as ten (10) straight-time hours provided they receive at least five (5) hours of jury duty pay.

C. Holidays

- (1) For all weeks on which a Company-wide holiday falls, an employee's work schedule will revert back to a five (5) day, eight (8) hour per day work schedule.
- (2) An employee utilizing a floating holiday as provided for in Article 12 shall receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize two (2) hours of vacation entitlement.

D. <u>Physical Exams</u>

Pursuant to Article 14, Section 14.03, all medical expense made necessary by the Article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth in Article 14, employees working a "four/tens" schedule shall receive pay for time spent, not to exceed ten (10) hours including time worked that day, having such physical examination.

E. Sickness Leave of Absence

- (1) For the purposes of Article 16, Section 16.02 as applied to employees working a "four/tens" schedule, payment will be made for regularly scheduled workdays on the basis of not to exceed ten (10) hours for any scheduled workday and not to exceed forty (40) hours in any workweek, computed at straight-time exclusive of shift premium or any other premium pay. Regularly scheduled workday shall mean one of the first four (4) regularly scheduled workdays which constitute the basic forty (40) hours per week.
- (2) For the purposes of Article 16, Section 16.03 as applied to employees working a "four/tens" schedule, payment will be made for time so lost beginning with the expiration of the twenty-four (24) scheduled work hours of any one continuous absence except:

- a. If one (1) scheduled offday falls within such three (3) day waiting period, it shall not count as one (1) day of the waiting period. If two (2) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as twenty (20) hours of the waiting period.
- b. If an employee is forced by illness to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as ten (10) hours of the waiting period.
- c. An employee who reports for work on a regularly scheduled workday, but is forced by illness to leave work before working more than five (5) hours shall have that day count as ten (10) hours of the required waiting period. An employee who is forced by illness to leave work after working more than five (5) hours, but less than ten (10) hours may be paid on the third (3rd) day of the waiting period an equivalent number of hours as those lost because of the sickness on the last day worked if the third (3rd) day of the waiting period is a scheduled workday. Such partial of payment shall not be counted against an employee's total day entitlement.
- (3) For purposes of Article 16, Section 16.04(b) as applied to employees working a "four/tens" schedule, days actually worked including partial days where five (5) or more hours are actually worked will count as time worked.

F. Supplement to Workers' Compensation

- (1) For the purposes of Article 18, Section 18.01 as applied to employees working a "four/tens" schedule, payment will begin at the expiration of twenty-four (24) work hours of such absence as described in Article 18, Section 18.01 except:
 - a. If one (1) scheduled offday falls within such three (3) day waiting period, it shall not count as one (1) day of the waiting period. If two (2) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If four (4) consecutive scheduled offdays fall

within such three (3) day waiting period, they shall be counted as twenty (20) hours of the waiting period.

- b. If an employee is forced by injury to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as ten (10) hours of the waiting period.
- c. If an employee is injured after reporting to work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours of the employee's regularly scheduled workday, not to exceed ten (10) hours in total for such day, except that no payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under Article 18.

G. Funeral Leave

Employees on a "four/tens" schedule will be entitled to ten (10) hours of straight-time pay for each day of Funeral Leave entitlement.

H. Jury Duty

Employees on a "four/tens" schedule will be entitled to ten (10) hours of straighttime pay for each day of Jury Duty entitlement subject to the provisions of Article 22.

II. For employees working a 12-hour shift per workday schedule:

A. <u>Shift Premiums</u>

Employees who work the day shift of a 12-hour schedule are not entitled to shift premium. Employees who work the night shift of a 12-hour schedule are eligible for the third shift premium described in Article 8, Section 8.05.

B. Overtime

(1) Employees working a 12-hour shift schedule shall be afforded overtime for hours worked beyond twelve (12) in one day, or forty (40) in one week notwithstanding the provisions of Article 9, Section 9.01(a)(1).

- (2) For work on the last scheduled off-day of the workweek, the employee will receive two (2) times the employees straight-time hourly wage rate assuming the following conditions have been met:
 - a) Employee has worked each of his regular scheduled work days, unless not worked for reasons set forth in Section 16.05.
 - b) The employee has worked at least one scheduled off day and that day was paid at the overtime rate or the employee was not offered overtime on previous scheduled off days.
- (3) For all other scheduled off days of the workweek, the employee will receive one and one half $(1\frac{1}{2})$ times the employee's straight-time hourly wage rate assuming the following condition has been met.
 - a) Employee has worked each of his regular scheduled work days, unless not worked for reasons set forth in Section 16.05.

C. <u>Vacations</u>

- (1) Vacation entitlement as described in Article 13, Section 13.01 shall be converted to straight-time hours for employees working a 12-hour shift schedule. Employees on such a schedule taking one (1) week's vacation shall receive straight-time payment for regular scheduled hours in that workweek, provided they have vacation entitlement remaining.
- (2) 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 13, Sections 13.09 and 13.10. Additionally, the wages the Company shall pay during a period of vacation of less than one full week shall be computed on the basis of a twelve (12) hour workday. Thus, employees on a 12-hour shift schedule taking periods of vacation of less than one full week shall receive twelve (12) hours of pay provided they have at least twelve (12) hours of vacation entitlement remaining.
- (3) Days actually worked or partial days where six (6) or more hours are actually worked, shall count as twelve (12) straight-time hours for the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a 12-hour shift schedule. Additionally, such employees taking a period of vacation of less than one full week as described in items C.(1) and (2) above shall have such days count as twelve (12) straight-time hours provided they have at least six (6) hours of compensation for vacation on such day.

(4) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a 12-hour shift schedule utilizing Jury Duty benefits as described in Article 22 of the Contract and item I. below, such days shall count as twelve (12) straight-time hours provided they receive at least six (6) hours of jury duty pay for such day they receive jury duty pay.

D. Holidays

- (1) For all weeks on which a Company-wide holiday falls, an employee who is scheduled to work the holiday, but does not actually work such holiday will receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize four (4) hours of vacation entitlement.
- (2) An employee utilizing a floating holiday as provided for in Article 12, shall receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize four (4) hours of vacation entitlement.

E. Physical Exams

Pursuant to Article 14, Section 14.03, all medical expense made necessary by the Article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth in Article 14, employees working a 12-hour shift schedule shall receive pay for time spent, not to exceed twelve (12) hours including time worked that day, having such physical examination.

F. Sickness Leave of Absence

- (1) Sick leave entitlement as described in Article 16, Section 16.02, shall be converted to straight-time hours for employees working a 12-hour shift schedule. Payment will be made for regularly scheduled workdays not to exceed twelve (12) hours for any scheduled workday, computed at straight-time exclusive of shift premium or any other premium pay.
- (2) For the purposes of Article 16, Section 16.03 as applied to employees working a 12-hour shift schedule, payment will be made for time so lost beginning with the expiration of the twenty-four (24) scheduled work hours of any one continuous absence except:
 - a. If one (1) scheduled offday falls within such 24-hour waiting period, it shall not count toward the waiting period. If two (2) consecutive scheduled offdays fall within such 24-hour waiting period, they shall

be counted as twelve (12) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twenty-four (24) hours of the waiting period.

- b. If an employee is forced by illness to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as twelve (12) hours of the waiting period.
- c. An employee who reports for work on a regularly scheduled workday, but is forced by illness to leave work before working more than six (6) hours shall have that day count as twelve (12) hours of the required waiting period. An employee who is forced by illness to leave work after working more than six (6) hours, but less than twelve (12) hours may be paid on a day of the waiting period an equivalent number of hours as those lost because of the sickness on the last day worked if the day of the waiting period is a scheduled workday. Such partial of payment shall not be counted against an employee's total day entitlement.
- (3) For purposes of Article 16, Section 16.04(b) as applied to employees working a 12-hour shift schedule, days actually worked including partial days where six (6) or more hours are actually worked will count as time worked.

G. Supplement to Workers' Compensation

- (1) Supplement to Workers' Compensation entitlement as described in Article 18, Section 18.01, shall be converted to straight-time hours for employees working a 12-hour shift schedule. Payment will begin at the expiration of twenty-four (24) work hours of such absence as described in Article 18, Section 18.01 except:
 - a. If one (1) scheduled offday falls within such 24-hour waiting period, it shall not count toward the waiting period. If two (2) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such 24-

hour waiting period, they shall be counted as twenty-four (24) hours of the waiting period.

- b. If an employee is forced by injury to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as twelve (12) hours of the waiting period.
- c. If an employee is injured after reporting to work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours of the employee's regularly scheduled workday, not to exceed twelve (12) hours in total for such day, except that no payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under Article 18.

H. Funeral Leave

Employees on a 12-hour shift schedule will be entitled to twelve (12) hours of straight-time pay for each day of Funeral Leave entitlement.

I. Jury Duty

Employees on a 12-hour shift schedule will be entitled to twelve (12) hours of straight-time pay for each day of Jury Duty entitlement subject to the provisions of Article 22.

III. For employees working on abnormal shifts other than "four/tens" or 12-hour shift schedules the application of contractual benefits will be negotiated upon implementation of that schedule.

November 11, 2014

Mr. Curtis Stratton, President International Brotherhood of Electrical Workers Local 2100 10400 Dixie Highway Louisville, KY 40272

Re: Trimble County Assignments

Dear Mr. Stratton:

This will confirm the continuation of the agreement negotiated in 2001 reached between Louisville Gas and Electric Company and Local 2100, International Brotherhood of Electrical Workers, regarding travel allowance and moving expense payable to employees who are assigned to the Company's Trimble County Plant.

For all purposes below "inside Trimble County" shall mean any point within a 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky and "outside Trimble County" shall mean any point outside of that same radius.

A. Permanent Assignments:

Except for employees hired after January 15, 1980, specifically for the Trimble County Plant site, employees who are permanently assigned to the Trimble County Power Plant will be eligible for reimbursement of moving expenses as described in "C." below and will be eligible for a travel allowance of \$8.00 per day for each day the employee is scheduled to report for work and reports for work at the Trimble County Plant site. The travel allowance described in this paragraph will be paid the latest of: (1) an eligible employee's relocation from outside Trimble County for which moving expense is payable; or (2) six (6) months from the date the employee first reports to the Trimble County Plant site after being permanently assigned to that location.

B. Temporary Assignments:

(1) Assignments to Trimble County Plant Site

Employees temporarily assigned to the Trimble County Plant site who do not live inside Trimble County will be eligible for the Travel Allowance described herein.

(2) Assignments from Trimble County Plant Site

Employees permanently assigned to the Trimble County Plant site who live inside Trimble County will be eligible for the Travel Allowance described herein if they are temporarily assigned to another work site outside Trimble County.

- C. Moving expenses as described herein shall not exceed \$1,500.00 per eligible employee, and shall be available only to employees who are permanently assigned to the Trimble County Plant site and who remain employees of the Company for one year after the moving allowance is paid. The moving expense is payable only to those employees who relocate from a point outside the 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky, to a point inside such 15-mile radius, unless otherwise provided. To be reimbursed for moving expenses, an eligible employee must notify the Company in advance, in writing, of his intent to move his household goods, the approximate date of the move, the location moved from, the location moved to, and the identity of the mover being used. Once the move has been made, the employee must, within thirty (30) days, present to the Company an itemized bill furnished by the mover.
- D. Employees who voluntarily bid under the terms of Article 10, Section 10.05 are ineligible for moving expenses and travel allowance.
- E. This policy applies only to the Trimble County Plant site and shall govern the payment of travel allowance and moving expenses for employees assigned to or from said site on a permanent or temporary basis.

Sincerely, Angie Gosman Manager, Labor Relations

LETTER OF UNDERSTANDING

Regarding Power Generation (excluding Maintenance Lines of Progression)

This will confirm the understanding reached during the 1983 negotiations, and amended in the 1989, and the 1995 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the above-referenced departments.

When, in the Company's opinion, it becomes necessary to transfer employees from one payroll division to another because of the retirement of a generating plant or part thereof, or the startup of a new generating plant or part thereof, the following procedure shall be followed:

- 1. Any employee transferred shall have his classification seniority dovetailed with that of the employees in the classification at the location to which the employee is transferred. However, where minimum time in classification requirements exists as a qualification for promotion, the following time must be served within the line of progression to which the employee is transferred:
 - a. Three (3) months for employees in entry level classifications.
 - b. Six (6) months for employees in higher than entry level classifications.
- 2. If some, but not all, of the employees at a location within a payroll division are to be transferred to a new payroll division at a different location, the employees subject to transfer shall be allowed to exercise their Company seniority to fill available job openings within their classification in the payroll division to which the Company decides to transfer the employees. Should an insufficient number of employees be willing to choose transfer to the available openings in a different payroll division, the Company shall assign the employees to the available openings in inverse order of their Company seniority.
- 3. In the case of the initial staffing of a new plant or part thereof, the Company shall list the number of job openings in each classification above entry level to be filled. The employees in the other payroll divisions within the department shall be allowed to state their preference for the available job openings in each classification. With consideration being given to the list of employee preference, the Company shall assign, at its discretion, employees to fifty percent (50%) of the openings within each classification. The remaining openings within each classification shall be filled on a senior may, junior must basis.
- 4. For the purposes of Paragraph 3, above, the Company shall determine the total number of employees, by classification, at each location from which the employees will be transferred to the new plant. The Company shall then prepare a list of employees, by name, in an equal number as are sought for reassignment. The Union shall then prepare a

list of employees, by name, who desire to be transferred to the new plant not limited as to the number of available openings. Any employee whose name appears on both lists shall be reassigned. All employees so reassigned shall reduce the fifty percent (50%) of available openings which the Company may fill by assignment. If an insufficient number of employees desire by preference to be reassigned to initially staff a new generating station or part thereof, then the Company shall assign the least senior employee from its (the Company's) list sufficient to meet the fifty percent (50%) of available openings which the Company may fill by assignment.

5. The Company shall determine initial staffing requirements and the selection/assignment procedure shall be completed at one time. However, the Company shall determine which employee or groups of employees shall be transferred at any particular time thereafter.

LETTER OF UNDERSTANDING

Regarding Power Generation Maintenance Lines of Progression

This will confirm the understanding reached during the 1983, and amended in the 1995 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the above-referenced department.

When, in the Company's opinion, it becomes necessary to transfer employees from one location to another because of the retirement of a generating plant or part thereof, or the startup of a new generating plant or part thereof, the following procedure shall be followed:

- 1. If some, but not all, of the employees at a location with a payroll division are to be transferred to a different location, the employees subject to transfer shall be allowed to exercise their Company seniority to fill available job openings within their classification. Should an insufficient number of employees be willing to choose transfer to the available openings at a different location, the Company shall assign the employees to the available openings in inverse order of their Company seniority.
- 2. In the case of the initial staffing of a new plant or part thereof, the Company shall list the number of job openings in each classification above entry level to be filled. The employees at other locations within the department shall be allowed to state their preference for the available job openings in each classification. The remaining openings within each classification shall be filled on a senior may, junior must basis.
- 3. For the purposes of Paragraph 2, above, the Company shall determine the total number of employees, by classification, at each location from which the employees will be transferred to the new plant. The Company shall then prepare a list of employees, by name, who desire to be transferred to the new plant not limited as to the number of available openings. Any employee whose name appears on both lists shall be reassigned. All employees so reassigned shall reduce the fifty percent (50%) of available openings which the Company may fill by assignment. If an insufficient number of employees desire by preference to be reassigned to initially staff a new generating station or part thereof, then the Company shall assign the least senior employees from its (the Company's) list sufficient to meet the fifty percent (50%) of available openings which the Company may fill by assignment.
- 4. The Company shall determine initial staffing requirements and the selection/assignment procedure shall be completed at one time. However, the Company shall determine which employee or groups of employees shall be transferred at any particular time thereafter.

The Company (Louisville Gas & Electric) and the Union (Local 2100 International Brotherhood of Electrical Workers) agree as follows:

To clarify "Payroll Division" and "Department" in Section 10.05 of the current Collective Bargaining Agreement, "Payroll Division" and "Department" will be defined as:

"Department" is Energy Delivery, Energy Services and Telecommunications.

"Payroll Divisions" for Energy Delivery:

- (10) Meter/Meter Assets
- (21) Substation Construction & Maintenance
- (30) Electric
- (40) Gas
- (50) Facility Maintenance

"Payroll Division" for Energy Services:

- Trimble County
- Mill Creek
- Cane Run
- Generation Engineering

LETTER OF UNDERSTANDING

For the purposes of Article 10, Section 10.21, the following shall be considered as an "open work assignment" in the payroll divisions as indicated:

POWER GENERATION

Employees in the Laboratory line of progression shall be allowed to bid for openings on a shift or a reporting location different from their own based on skill requirements.

Employees in the Records Coordinator lines of progression shall be allowed to bid for openings at a reporting location different from their own.

Employees in the Maintenance lines of progression shall be allowed to bid for openings at a reporting location different from their own based on skill requirements.

ENERGY DELIVERY

Employees in the Line Technician classification shall be allowed to bid for openings on a shift, reporting location or schedule different from their own.

Employees in the Construction & Maintenance Cable Splicing line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Gas Construction and Maintenance line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Trouble Technician - Gas classification shall be allowed to bid for openings on a shift different from their own.

Employees in the Distribution Operations Records Coordinator line of progression assigned to a Service Center shall be allowed to bid for a reporting location different from their own.

Employees in the Facility Attendant classification shall be allowed to bid for a reporting location different from their own.

Employees in the Facility Maintenance line of progression shall be allowed to bid for a reporting location different from their own based on skill requirements.

Employees in the Customer Service Representatives - Field Services line of progression shall be allowed to bid an open work assignment in the established work districts.

Employees in the Customer Service Representatives - Meter Reader line of progression shall be allowed to continue the present practice of "book" selection.

Employees in the Transportation Department - Garage line of progression shall be allowed to bid for openings on a shift or reporting location different from their own based on skill requirements.

Employees in the Transportation Office line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Warehouse line of progression shall be allowed to bid for openings on a shift or reporting location different from their own.

Open work assignments shall be limited to journeyman job classifications and above (or non-line of progression jobs) and further the concept of pre-bidding a preferred location or shift shall be utilized unless otherwise mutually agreed.

An open work assignment is when it can reasonably be anticipated at the time of the assignment that the duration of the assignment will be at least one-hundred twenty (120) days.

Any open work assignment which is not filled as described above may be filled by the least senior qualified employee in the classification.

This constitutes, unless hereafter otherwise agreed, the entire understanding between the parties as to the meaning of "open work assignment" as that term is used in Article 10, Section 10.21 of the Collective Bargaining Agreement.

November 11, 2014

Mr. Curtis Stratton, President International Brotherhood of Electrical Workers Local 2100 10400 Dixie Highway Louisville, KY 40272

Re: Severance Benefits

Dear Mr. Stratton:

This confirms the continuation of the agreement negotiated in 2001 for a successor to the 1998-2001 collective bargaining agreement ("CBA") regarding severance benefits. During the term of the 2001 CBA, employees who receive notice of a General Redeployment pursuant to Article 10, section 10.24, shall have the right to elect severance benefits throughout the period they remain subject to redeployment. Eligible employees shall be entitled to a severance benefit equal to one week's pay for each full year of service, with a maximum benefit of twenty-six weeks. Additionally, the Company will pay the employees' group medical and dental premiums at the rate in effect at the time of their termination, for up to three (3) months of the period covered by the Consolidated Omnibus Budget Reconciliation Act ("COBRA"). 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. While the terms of this release will be left to the sole discretion of the Company, the terms will be substantially similar to those contained in the attached exhibit.

Sincerely, Angie Gosman Manager, Labor Relations

LETTER OF UNDERSTANDING

Regarding Cane Run Station

This will confirm the understanding reached during the 2011 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the Cane Run Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Cane Run Station because of the retirement of the Cane Run Station's coal fired units or part thereof, or the startup of a new generating plant or part thereof at the Cane Run generating station, the following procedure shall be followed:

- 1. The Company shall not lay off any Cane Run employees as a direct result of the retirement of the Cane Run generating station's coal fired units.
- 2. In the case of the initial staffing of a new plant or part thereof at the Cane Run Station, the Company shall assign, at its discretion, employees to fill all openings within each classification at the new plant. The Company shall fill all initial openings for a new plant or part thereof at the Cane Run Station with current Cane Run employees.
- 3. The Company shall provide a list of open positions to be filled at Mill Creek, Trimble County, and/or Ohio Falls to any employee at the Cane Run Station coal fired units not assigned to a new position at the new plant or part thereof at the Cane Run Station. The employees provided with this list shall be allowed to state their preference for the available openings at Mill Creek, Trimble County, and Ohio Falls. With consideration being given to the list of employee preference, the available openings shall be filled on a senior may, junior must basis utilizing Company seniority. An employee placed into a comparable classification pursuant to this paragraph shall have his classification seniority dovetailed with that of the employees in the classification at the location to which the employee is placed. For example, if a Cane Run operator was placed in an operator position at Mill Creek, his classification seniority shall be dovetailed. An employee placed into a different classification (i.e., a Cane Run operator is placed in a material handling position at Mill Creek) shall receive a new classification seniority date and their pay shall be red-circled and the pension multiplier will not be reduced as provided in the pension plan.
- 4. Employees at the Cane Run coal fired generating station who are permanently assigned to a position at Trimble County pursuant to paragraph 3 of this Letter of Understanding shall receive a one-time lump sum payment in the amount of \$3,400.00, subject to applicable withholdings, per eligible employee, provided the employee relocates from a point outside the 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky, to a point inside such 15-mile radius and remains an employee of the Company for one year after the lump sum payment is made. Employees receiving the lump sum payment described in this paragraph shall not be eligible for any of the benefits set forth in the letter agreement regarding Trimble County Assignments, including, but not limited to the travel allowance and the reimbursement of moving expenses.

- 5. Within 36 months from the date of transfer, employees must pass the Minimum Qualifications for entry into their assigned classification. If the employee does not pass the minimum qualifications for entry, they will be subject to demotion within the established line of progression until such time they pass in accordance with the Employee Performance Review System for Bargaining Unit Employees.
- 6. All filling of vacancies for positions at the new Cane Run plant, Mill Creek, Trimble County, or Ohio Falls facilities pursuant to paragraphs 2 or 3 of this Letter of Understanding shall count as an internal posting for purposes of Section 10.09 of the Agreement.
- 7. All vacancies for positions at the Cane Run coal-fired generating units which occur prior to the retirement of these units and which the Company, at its discretion, decides to fill shall be first posted internally. The Company, at its discretion, shall determine the classification at the appropriate pay grade and qualifications required for each position posted pursuant to this paragraph. The Company shall be the sole judge of an employee's qualifications for such positions.
- 8. An employee of the Cane Run coal fired generating station shall have the right to elect severance benefits provided he remains employed at Cane Run until the Company releases him following the retirement of the coal fired generating units and completion of all related work. Employees assigned to fill openings at the new plant at the Cane Run Station or placed in positions at Mill Creek, Trimble County or Ohio Falls pursuant to paragraph 3 above, will have the option of either electing severance benefits or accepting assignment to a new position. Cane Run's coal fired generating station employees shall be entitled to a severance benefit equal to two week's pay for each full year of service, with a maximum benefit of fifty-two weeks. Additionally, the Company will pay the employees' group medical and dental premiums for up to three months of the period covered by COBRA. 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.
- 9. 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 Cane Run coal fired generation employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.
- 10. With respect to coal fired generation Cane Run employees, the provisions in this Letter of Understanding shall supersede the provisions set forth in Article 10 of the Agreement, the Letter of Understanding Regarding Power Generation (excluding Maintenance Lines of Progression), and the Letter of Understanding Regarding Power Generation Maintenance Lines of Progression.

Attachment to Response to Question No. 38
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Pottinger

11. The Company shall determine staffing requirements and in the timing and the procedure for completing the selection and/or assignment subject to the provisions set forth herein.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES EFFECTIVE NOVEMBER 10, 2014 THROUGH NOVEMBER 8, 2015

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	37.41	37.98			
13	36.60	37.00	37.41		
12	35.32	35.70	36.95		
11A	32.03	33.08	34.15	35.28	36.55
11	32.03	33.03	34.03	34.95	36.17
10	31.45	32.35	33.36	34.35	35.32
9	31.01	31.79	32.61	33.36	34.15
8	30.07	30.81	31.60	32.35	33.20
7	27.92	28.67	29.46	30.27	31.01
6	26.56	27.37	28.13	28.96	29.67
5	25.98	26.81	27.55	28.37	29.12
4	24.84	25.65	26.42	27.21	27.99
3	24.13	24.75	25.41	26.07	26.76
2	22.57	23.36	24.07		
1A	22.57	22.96	23.23		
1	22.33	22.54	22.92		

1st Period 2nd Period

Temporary Help*: \$ 8.00 \$ 8.50

^{*}The general wage increase does not apply.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES EFFECTIVE NOVEMBER 9, 2015 THROUGH NOVEMBER 6, 2016

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	38.35	38.93			
13	37.52	37.93	38.35		
12	36.20	36.59	37.87		
11A	32.83	33.91	35.00	36.16	37.46
11	32.83	33.86	34.88	35.82	37.07
10	32.24	33.16	34.19	35.21	36.20
9	31.79	32.58	33.43	34.19	35.00
8	30.82	31.58	32.39	33.16	34.03
7	28.62	29.39	30.20	31.03	31.79
6	27.22	28.05	28.83	29.68	30.41
5	26.63	27.48	28.24	29.08	29.85
4	25.46	26.29	27.08	27.89	28.69
3	24.73	25.37	26.05	26.72	27.43
2	23.13	23.94	24.67		
1A	23.13	23.53	23.81		
1	22.89	23.10	23.49		

1st Period 2nd Period

Temporary Help*: \$8.00 \$8.50

^{*}The general wage increase does not apply.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES EFFECTIVE NOVEMBER 7, 2016 THROUGH NOVEMBER 5, 2017

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	39.31	39.90			
13	38.46	38.88	39.31		
12	37.11	37.50	38.82		
11A	33.65	34.76	35.88	37.06	38.40
11	33.65	34.71	35.75	36.72	38.00
10	33.05	33.99	35.04	36.09	37.11
9	32.58	33.39	34.27	35.04	35.88
8	31.59	32.37	33.20	33.99	34.88
7	29.34	30.12	30.96	31.81	32.58
6	27.90	28.75	29.55	30.42	31.17
5	27.30	28.17	28.95	29.81	30.60
4	26.10	26.95	27.76	28.59	29.41
3	25.35	26.00	26.70	27.39	28.12
2	23.71	24.54	25.29		
1A	23.71	24.12	24.41		
1	23.46	23.68	24.08		

1st Period 2nd Period

Temporary Help*: \$8.00 \$8.50

^{*}The general wage increase does not apply.

Previous LG&E IBEW Contract

ARTICLE 1 RECOGNITION

The Company recognizes the Union as the exclusive collective bargaining agent for all employees of the Company engaged in operation, production, construction and maintenance, including meter readers, servicemen, collectors and inspectors, temporary and summer employees, and custodial employee classifications, but excluding all other employees in the Commercial Department, Accounting Department, Market Services Department, right-of-way agents, cadet engineers, co-op students and internships, office clerical employees, and all professional employees, guards and supervisors as defined in the National Labor Relations Act, as amended.

ARTICLE 2 MANAGEMENT

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.

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 3 UNION SECURITY

SECTION 3.01: The Union is required under the terms of this Agreement to represent all of the bargaining unit employees of the Company fairly and equally without regard as to whether or not such employee is a member or agency fee payer of the Union. Accordingly, it is deemed fair that each such bargaining unit employee pay his own way and assume his fair share of the obligation along with the grant of equal benefits contained in this Agreement. Neither the Company nor the Union shall exert any pressure on, or discriminate against, any such bargaining unit employee as regards such matters.

SECTION 3.02: The Union agrees that it shall from time to time promptly accept for membership in the Union any person, not at such time a member or agency fee payer of the Union, (a) whom the Company desires to employ to perform for the Company work covered by this Agreement and who

signifies his willingness to become a member or agency fee payer of the Union, or (b) who is an employee of the Company performing for it work covered by this Agreement and who signifies his willingness to become a member or agency fee payer of the Union.

SECTION 3.03: The term "willingness to become a member of the Union" as used in this Agreement shall mean and refer to a person who applies to the Union for membership therein, tenders the initiation fees uniformly required by the Union as a condition to membership therein and agrees to pay the periodic dues uniformly required by the Union as a condition to membership therein.

SECTION 3.04: Each regular bargaining unit employee who was employed on or before September 29, 1980, shall, as a condition of continued employment, pay to the Union directly or by way of proper authorization for payroll deduction in the manner provided in Section 3.08 of this article, until the expiration of this Agreement, an amount of money uniformly required from the members or agency fee payer of the Union, which shall be limited to an amount of money equal to the Union's regular and established initiation fee, if applicable, and the Union's regular and established monthly dues or agency fees.

All employees covered by this Agreement who are in the employ of the Company on the effective date of this Agreement and who at that time are members or agency fee payers of the Union or who thereafter become members or agency fee payers of the Union shall, during the remainder of the term of this Agreement, as a condition of continued employment maintain their membership or agency fee payer status in the Union.

All employees covered by this Agreement who have been employed since September 29, 1980, or who are employed during the term of this Agreement, shall become and remain members or agency fee payers of the Union on the effective date of this Agreement, or in the case of newly hired employees, on the thirty-first day of employment.

SECTION 3.05: Any regular bargaining unit employee, who fails to comply with the foregoing provisions, shall, within ten (10) work days after the Company is in receipt of due notice by registered or certified mail from the Union, be notified by the Company in writing that he is being placed upon thirty (30) calendar days notice, and at the end of such period, having failed to comply with this provision, shall be discharged.

SECTION 3.06: The Union shall indemnify and save the Company harmless against any and all claims, demands, suits or other forms of liability that may arise out of or by reason of any action taken or not taken by the Company for purposes of complying with the provisions of this article.

SECTION 3.07: The Company agrees to notify each new bargaining unit employee of the existence of this Agreement. In addition, the Company shall, within a reasonable period of time after the effective date of employment of each new bargaining unit employee, advise the Union in writing as to the name of such new bargaining unit employee, his address, work location and wage rate.

SECTION 3.08: The Company shall make collection of union dues or agency fees of any bargaining unit employee, who is or is not a member or agency fee payer of the Union, through payroll deductions, upon proper authorization in writing signed by such bargaining unit employee and delivered to the Company, within the ten (10) work days after its execution; shall pay monthly to the Financial Secretary of the Local Union the total amount thus deducted from all bargaining unit employees for whom such authorizations are in effect; and shall monthly, promptly after the first payday, furnish such Financial Secretary an itemized list showing, for the period subsequent to the last previous list, the names, addresses, work locations, and wage rates of the bargaining unit employees in respect of whom the payroll deductions were made and the respective amounts of such deductions. Deductions shall be made only from the wages paid to bargaining unit employees on two (2) of the paydays in the month for which the dues are owing.

SECTION 3.09: The Financial Secretary of the Local Union shall certify to the Treasurer (or other properly designated representative) of the Company, in writing and in such form and detail as the Company shall direct, the amount of the regular monthly union dues or agency fees which shall be deducted for such month under the authorizations provided for in Section 3.08 of this article. In each case where there is any change to be made in the amount so certified, the Financial Secretary shall, on or before the twentieth day of the month immediately preceding the month in which such change is to be effective, certify such fact and the changed amount to be deducted.

SECTION 3.10: Cancellation by a bargaining unit employee of his written authorization for payroll deduction shall be in writing signed by the bargaining unit employee and, upon receipt thereof, the Company shall honor any such cancellation. Cancellations shall be forwarded promptly to the Financial Secretary (or other properly designated representative) of the Union. A bargaining unit employee's authorization shall be deemed automatically canceled if such employee leaves the employ of the Company (including bargaining unit employees who are granted leaves of absence) or is transferred or promoted out of the bargaining unit.

SECTION 3.11: No dues or agency fees shall be deducted when sufficient pay is not available after allowing for all other authorized deductions. In such a case, the Union dues or agency fees shall be deducted on a subsequent payday (if any) in the same month if sufficient pay is available.

Any employee who is a member of and adheres to established and traditional tenets or teachings of a bona fide religion, body or sect which has historically held conscientious objections to joining or financially supporting labor organizations shall not be required to join or financially support the Union as a condition of employment hereunder; provided, however, that such employee shall be required to pay, in lieu of periodic dues or agency fees and initiation fees, sums equal to such dues or agency fees and initiation fees to a nonreligious, non-labor organization charitable fund exempt from taxation under Section 501(c)(3) of Title 26 of the Internal Revenue Code, chosen by such employee from the following three funds:

- 1. Old Kentucky Home Council, Boy Scouts of America
- 2. Kentuckiana Council, Girl Scouts of America

3. Metro United Way

If such employee who holds conscientious objections pursuant to this provision requests the Union to use the grievance-arbitration procedures on his behalf, the Union has the right, in accordance with Section 19 of the National Labor Relations Act, as amended, to charge the employee for the reasonable cost, which shall be determined by the Union, of using such procedure.

SECTION 3.12: Each new employee during his orientation shall be provided by his Department with the following:

- (a) A copy of this Agreement;
- (b) A copy of the Company's work rules, including Absenteeism and Tardiness rules and regulations;
- (c) A copy of the Safety Manual;
- (d) The telephone number(s) to call to report absence or tardiness;
- (e) The names of employee's immediate supervisor and the supervisor's immediate superior; and,
- (f) A list of Stewards and Chief Stewards furnished the Department by the Union.

The Company will provide the appropriate Chief Steward, or his designated representative, with written notification of any newly-hired employee assigned to the Chief Steward's area within two (2) weeks of such assignment. The Union will be notified in advance of any formal employee orientation meetings.

Nothing in this Section shall enlarge upon the rights of new employees as set forth elsewhere in this Agreement.

ARTICLE 4 UNION BUSINESS

SECTION 4.01: Any regular employee covered by this Agreement who is or may be elected or appointed to an office in the Union requiring his absence from duty with the Company, upon written request by the Union, shall be granted a leave of absence without pay for the duration of his term or terms of office. He shall be reinstated to employment upon completion of his term of office with restoration of full seniority, including the time served in union office, if he applies for reinstatement within thirty (30) calendar days after expiration of his term. Provided he is capable of performing the work and has retained qualifications, he shall be reinstated to his former position or its equivalent on the shift and at the location he was assigned prior to his term

in the Union office, if available. He will be allowed time off from work without pay for any vacation entitlement he may have earned from the Union while on such leave of absence and such time will be treated as though it were vacation for absenteeism purposes. Time off will be granted only to the extent scheduling will permit which does not interfere with the established vacation schedule in accordance with Article 13. The Company shall not be required to grant more than four (4) leaves of absence under this Article at the same time. However, the Company may, upon proper request from the Union, authorize more than four (4) such leaves of absence. Two (2) of the above authorized four (4) leave of absence employees may instead be employees chosen by the Union who will remain active, but will be on full-time special assignments. Such employees will primarily focus on the two functions described below or must actually perform services directly related to the administration and enforcement of the CBA to include, without limitation, acting as the Union's chief representative for the Joint Health and Safety Committee as detailed in Article 34. Compensation shall be limited to loss of straight-time wages at the employee's rate immediately prior to the start of his special assignment, adjusted for regular increases.

- One position to focus on working with contractors and Building & Trade unions to improve the potential for union contractors to be competitive in the bidding process.
- One position to focus on safety training for both employees and contractors.

SECTION 4.02: Any regular employee covered by this Agreement who is elected or appointed to an office in the Union requiring his temporary absence from duties with the Company may, upon proper written request to his supervisor, specifying the dates of, and reasons for such absence, be excused from work without pay, provided that the Company can arrange for a substitute to perform the employee's work, and provided further that any such leave or sum of such leaves shall not exceed thirty (30) working days in a calendar year. However, the Company will give additional consideration in this area on a case-by-case basis.

SECTION 4.03: When an employee needs to attend a Union committee meeting during his regular scheduled workday, he shall be excused from work without pay for that purpose, upon proper written request to his supervisor, provided that the Company can arrange for a substitute to perform the employee's work.

SECTION 4.04: An employee who is elected by the Union to serve as a delegate to Union conventions or other similar Union meetings shall, upon proper written request to his supervisor, be excused from work without pay for sufficient time to attend such conventions or meetings.

SECTION 4.05: The Company shall compensate an employee only for the regular straight-time hours actually lost by such employee because of the employee's documented participation in the contractual grievance procedure, K.O.S.H.A. inspections, and arranged meetings, as outlined below:

(a) For time spent by Shop Stewards, Chief Stewards and other employees authorized by this Agreement to participate in the processing of a grievance under the terms of the grievance procedure set forth in Article 5.

- (b) For time spent by a Union member who is requested by the Company or K.O.S.H.A. to attend opening or closing conferences or the walkaround of a K.O.S.H.A. inspection of a Company facility.
- (c) For time spent in arranged Company authorized meetings with Company representatives.

SECTION 4.06: Union business except as specifically provided herein, shall not be conducted during employee's working time unless specifically authorized by the Company.

SECTION 4.07: Union members who are excused from work for the conduct of Union business, and who are not eligible for compensation by the Company for time so spent, shall, upon request by the Union, be compensated by the Company for straight-time hours spent. 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.

SECTION 4.08: An employee who is elected or appointed to a full-time position with the Union shall be permitted to participate only in the following Company fringe benefit plans:

- (a) Group Medical Insurance Program
- (b) Group Dental
- (c) Retirement Income Plan
- (d) The programs described in Section 29.07

Except for the benefits described in subsection (d) above, the total cost of participation in the above-listed fringe benefit plans for an employee elected or appointed to a full-time position with the Union, and who elects to participate in such benefit plans, shall be paid for by the Union. Such cost shall be payable when due, upon proper notification to the Union, for all time the employee holds such elected or appointed position.

SECTION 4.09: For the purpose of Sections 4.02, 4.03 and 4.04 of this article, seven (7) calendar days shall be considered "proper written request" provided the Union is aware of the need for the individual's absence at that time. In any case, the Union will notify the Company as far in advance as possible if the seven (7) calendar day notification cannot be met. In such case, the Company will make every effort to accommodate the Union's request consistent with operational needs. However, the Company shall not be obligated to release any employee if written notice is received less than forty-six (46) hours prior to the beginning of the employee's scheduled work day from which he seeks to be released in whole, or in part. Leaves of absence shall not be unreasonably withheld by the Company.

SECTION 4.10: With the exception of the provisions of Section 4.05 above, there shall be no other compensation for Union business.

SECTION 4.11: Bulletin boards shall be furnished by the Company for the Union's use for the purpose of posting notices to Union members. 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. Postings on bulletin boards shall be done by the Chief Union Stewards or their designated representatives.

ARTICLE 5 GRIEVANCE PROCEDURE

SECTION 5.01: A grievance is defined as a dispute an employee or the Union may have with the Company arising from or based on the interpretation, application or violation of the express terms of this Agreement and other related contractual agreements or established precedents.

SECTION 5.02: It is the intention of the parties that all complaints and grievances should be presented promptly and discussed within a reasonable time. It is the further intention of the parties that grievances should be settled, whenever possible, at the departmental levels where the greatest familiarity with the subject matter exists. Therefore, prior to filing a grievance at the First Step of the grievance procedure, an employee who has a complaint or problem which may thereafter be a grievance, may informally discuss such complaint or problem with his immediate supervisor. If the complaint or problem is not resolved at this informal discussion, then it may thereafter be referred to the First Step of the grievance procedure.

It is agreed that all grievances, except those involving discipline or discharge, shall be settled and determined through the following grievance procedure. Discipline and discharge grievances will be processed in accordance with Article 7.

First Step - the Union or any employee who believes that he has a justifiable grievance shall, within fourteen (14) calendar days after the cause of the grievance is known to the employee, or when it could have reasonably been known to the employee, verbally present and discuss the grievance with his immediate supervisor. The Shop Steward shall be present at this meeting and shall identify the verbal presentation as a formal grievance. If the grievance is not resolved at this meeting, the shop steward will specify the issue of the grievance and the date of this meeting on the First Step grievance form provided by the Union. The supervisor will sign acknowledging receipt of the grievance. The supervisor shall, within fourteen (14) calendar days of the initial meeting, notify the employee and the shop steward of the disposition of the matter.

A meeting will be held, within the above fourteen (14) calendar day period, in an attempt to settle the grievance using mutual gains bargaining (MGB) principles. The meeting may be attended by the aggrieved employee, his Shop Steward and Chief Steward or other designated Steward trained in MGB principles. Also in attendance may be the grievant's immediate supervisor and another management representative trained in MGB principals

who shall then attempt to settle the grievance. Any new information the Union may discover after this meeting will be promptly brought to management's attention. The Union will not be unreasonably denied the opportunity to explain the new information, if necessary. Any settlement must be documented on the First step grievance form, signed by both parties and submitted to the Union Office and the Labor Relations Department. Within seven (7) calendar days of such settlement, the Union Office or the Labor Relations Department will have the opportunity to reject the settlement. If neither the Union Office nor the Labor Relations Department rejects the settlement, it may then be implemented. It is understood and agreed that settlements at this level of the grievance procedure shall not constitute a precedent for the interpretation and administration of this Agreement or any other like or similar grievance or grievances.

Second Step - If the grievance is not resolved, and is to be processed further, then within seven (7) calendar days after the supervisor's answer at the First Step of the grievance procedure or in the case of a rejected settlement, within seven (7) calendar days of notice of such rejection, the grievance shall be reduced to writing and submitted, by the President of the Union (or his designated representative) to the person designated by the Company for a Second Step grievance meeting. This meeting will be held within fourteen (14) calendar days of receipt, if practicable.

At the Second Step grievance meeting, a member of the Labor Relations staff (together with such associates as he may wish to assist him in the matter) shall meet with the Union Grievance Committee (which shall be composed of the Union President, the Chief Steward, the Shop Steward, and the grievant or their designated representatives, together with such non-employee associates as they may wish to assist them in the matter) to discuss and attempt to resolve the grievance.

Within fourteen (14) calendar days after the Second Step grievance meeting is conducted, a person designated by the Company shall answer the grievance in writing and give such answer to the Union President. If the grievance is not resolved at the Second Step of the grievance procedure, then, as prescribed in Article 6 of this Agreement, the President of the Union (or his designated representative) may submit a written demand for arbitration to the American Arbitration Association with a copy to the designated Company representative.

At any time after the expiration of ninety (90) calendar days following the date of the Company's Second Step answer for discharge cases or six (6) months following the date of the Company's Second Step answer for all other cases, the Company may inform the Union Office in writing that such grievance must be submitted to Arbitration within fourteen (14) calendar days after the receipt of such letter, or it shall be defaulted in accordance with the terms of Section 5.03.

SECTION 5.03: Any dispute, complaint or grievance arising from an alleged violation of this Agreement by the Company shall be deemed, considered and held to have been waived unless the same is presented for settlement and determination within the time limits as spelled out in the various steps of the grievance procedure. In the event a grievance is not processed within the specified time limits, unless the Company and the Union mutually agree otherwise, the grievance

shall be deemed to have been defaulted and it will thereafter be settled in favor of the non-defaulting party. It is further understood that if a grievance is defaulted or waived it shall not constitute a precedent for the interpretation and administration of this Agreement or any other like or similar grievance or grievances.

SECTION 5.04: It is agreed that the Company will compensate, per Article 4, Section 4.05 of this Agreement, the grievant and the Stewards, who are authorized in this article, for documented time spent in investigating, processing grievances and participating in grievance step meetings with Company representatives. "Substitutes," "assistants," or "replacements" will only be recognized as being entitled to compensation under this Section if, where practicable, written advance notification is received from the Union office naming the changes in designated representatives that the Union desires to make. The Union agrees to keep the Company notified in a timely manner as to who has been designated a Shop Steward or Chief Steward, and which group or groups of employees that each one represents and shall provide the Company with an up-to-date list at the beginning of each calendar month. The Union further agrees to assign each Shop Steward to his current work site or work group.

The First Step of the grievance procedure shall be conducted during the scheduled working hours of the grievant as far as practicable. Second Step grievance meetings shall be conducted as far as practicable between hours of 8 a.m. to 5 p.m. Time of such meetings shall be by mutual agreement of the parties.

SECTION 5.05: In order to investigate grievances arising hereunder and/or to meet with representatives of the Company to attempt to adjust grievances for those employees in his designated work group or work area, the Union representative authorized to participate at the appropriate grievance step and to represent the grievant may be permitted to consult with any other employee within his designated work group or work area during the working time of either of them, provided he first obtains the permission of his own supervisor and then obtains the permission of the immediate supervisor of the employee being consulted and that such consultation shall not disrupt the Company's operations. The permission of the immediate supervisor in either case shall not unreasonably be withheld. Consultations of this nature shall be as brief as practicable with every reasonable effort made to limit their use to the involvement of only those employees as may be needed to establish the facts in each case.

In addition to the above limitations, grievance investigation as described herein shall be authorized only on Company property. However, after a grievance has been answered following the first step hearing, a Chief Steward may, if necessary, be authorized to attend the Union Office for purposes of grievance investigation provided, however, the appropriate labor relations/management representative receives a written request specifying the grievance being investigated, as well as the date, time and approximate duration of the investigation for which permission is requested. Such request must be received reasonably in advance of the date sought by the Chief Steward and shall be signed by the Union President or a Business Representative. Permission to attend the Union Office, provided these conditions are met, shall not be unreasonably withheld.

Additionally, should an employee be suspended pending discharge pursuant to Section 7.04 of this Agreement, the appropriate Chief Steward will, if necessary, be authorized to attend the Union Office, during his working time, prior to the suspension hearing after first obtaining the permission of his immediate supervisor. Permission will not be unreasonably withheld.

SECTION 5.06: Whenever a grievance involves two or more employees, not more than two of the employees affected may be substituted for an employee or grievant wherever the words "employee" or "grievant" are used in the grievance procedure.

SECTION 5.07: Grievances which relate to matters which extend beyond a single section or department may originate in Step Two of this grievance procedure, provided that the initial time limits for filing a grievance in Step One of this grievance procedure are met. The time limits to answer at Step Two will apply.

SECTION 5.08: This grievance procedure may be varied at any time by mutual agreement, in writing, of the parties when such action appears to be necessary or desirable.

ARTICLE 6 ARBITRATION

SECTION 6.01: Any grievance not resolved in the Second Step of the grievance procedure may be submitted to impartial arbitration.

SECTION 6.02: The Union shall notify the Company of its intent to arbitrate a grievance by the procedure established in Article 5, Section 5.02. Such notice shall include the name of the Union's representative.

SECTION 6.03: Within five (5) working days after receiving written notice from the Union that it has requested arbitration of an unresolved grievance, the Company shall notify the Union of its representatives. A meeting will be held between the parties to select one arbitrator from the panel submitted by the American Arbitration Association. This meeting shall be held in a timely manner so as to satisfy the selection requirements of the American Arbitration Association. At such a meeting, the parties shall attempt to resolve the grievance. If the grievance is not resolved at such a meeting, the two parties shall select an impartial arbitrator as hereinafter provided.

SECTION 6.04: Any grievance processed under the terms of this article shall be arbitrated in accordance with the voluntary Labor Arbitration rules of the American Arbitration Association which are then in effect and the Arbitrator for each such case shall be selected in accordance with said rules except that either party may reject one list per case; provided, however, that each list of arbitrators submitted by the American Arbitration Association shall contain the names of at least seven (7) arbitrators who are members of the National Academy of Arbitrators, selected without regard to the geographic location of their residence in relation to Louisville, Kentucky. No more than one grievance shall be simultaneously submitted to any one arbitrator unless the Company and

the Union agree otherwise in writing. The Arbitrator so selected shall have power to receive testimony from parties to the dispute and to hear such witnesses as they may desire to present. The parties may, if they so desire, be represented by counsel in all proceedings had before the Arbitrator. The Company shall bear the cost of preparing and presenting its case to the Arbitrator and the Union shall bear the cost of preparing and presenting its case to the Arbitrator. All other expenses of arbitration, such as but not limited to the Arbitrator's fee, the cost of recording and transcribing testimony if the parties mutually agree to split this cost or if the Arbitrator requests that the hearing be transcribed, and the hiring of a space in which the arbitration proceedings are held, shall be divided equally between the Company and the Union.

SECTION 6.05: The function of the Arbitrator shall be of a judicial rather than a legislative nature. The Arbitrator shall not have the authority to add to, ignore or modify any of the terms or provisions of this Agreement. The Arbitrator shall have power and authority to arbitrate only those matters expressly made subject to arbitration by the terms of this Agreement and shall rule only on the issues submitted to him. The Arbitrator shall have power only to interpret this Agreement and shall not have the power to alter or amend it. The Arbitrator shall not decide issues which are not directly involved in the case submitted to him, and no decision of the Arbitrator shall require the payment of a wage rate or wage basis different from, or the payment of any wages in addition to, those expressly set forth in this Agreement. In any discharge or disciplinary layoff case where the Arbitrator decides that the aggrieved employee should be awarded any back pay, the Company shall be required to make the employee whole to the extent of the Arbitrator's award but shall be entitled to full credit on such award for the employee's gross interim earnings received or receivable by the employee during the period he was not working for the Company. Subject to the foregoing qualifications and limitations, the Arbitrator's award shall be final and binding upon the Company, the Union and the aggrieved employee or employees.

SECTION 6.06: Only the Union shall have the right to process and appeal grievances under this Agreement and only the Union shall have the right to take to arbitration any grievance processed under this Agreement. If the Union fails, refuses or declines to prosecute a grievance on behalf of an employee, or if the Company and the Union settle any grievance on behalf of an employee hereunder, the employee who has filed such grievance or on whose behalf it has been filed shall be conclusively bound thereby and both the Union and the aggrieved employee shall thereafter be estopped to revive or further prosecute said grievance.

SECTION 6.07: Upon mutual agreement of both parties, grievances involving discipline or discharge may be submitted to Expedited Arbitration. Any grievances submitted to Expedited Arbitration under the terms of this article shall be conducted in accordance with the Expedited Labor Arbitration Rules of the American Arbitration Association.

SECTION 6.08: In discharge cases, provided either party desires to file a post-hearing brief, such briefs shall be filed not more than three (3) weeks from the close of the hearing or two (2) weeks from receipt of the transcript of proceedings, whichever occurs first.

ARTICLE 7 DISCIPLINE AND DISCHARGE

SECTION 7.01: The Company shall have the right to discharge an employee during his probationary period with or without cause, and without recourse by the Union or by such probationary employee to the grievance procedure of this Agreement.

SECTION 7.02: The maintenance of discipline is the responsibility of the Company and to that end, the Company shall have the right to discipline or discharge employees, who have completed their probationary period, for just cause. The Company will send the Union Office a copy of any written disciplinary action given to employees covered by this Agreement and also shall provide a copy to the Union Steward. Such notice will be given as soon as possible after the action takes place.

SECTION 7.03: Any employee called in for disciplinary action or for an investigation which could result in disciplinary action, for that employee, shall be informed of his right to Union representation and shall be allowed to obtain such representation if he so desires before such action or investigation takes place. A copy of any disciplinary action taken shall be given to the employee. The Union or the employee may, within fourteen (14) calendar days after the administration of disciplinary action, appeal such action directly to the Second Step of the grievance procedure in Article 5.

SECTION 7.04: In cases in which the Company determines that an employee's conduct may justify discharge, such employee shall first be suspended for a period not to exceed the equivalent of forty (40) hours of scheduled work time. During this period of initial suspension, the employee and/or the Union may request a hearing before the appropriate manager or his designated representative. At such hearing, all facts giving rise to the employee's disciplinary action will be presented to the Union and discussed between the parties. The president of the Union (or his designated representative) will be notified and given an opportunity to be present or have his designated representative present. After such hearing, or if no such hearing is requested, the Company shall determine the appropriate penalty, if any, to be given to the employee. Written notice of such determination shall be given to the employee, with a copy to the Union Office and the Union Steward.

SECTION 7.05: In the event the Company's disposition is unsatisfactory to the Union, the Union may, within five (5) working days after such disposition, appeal the final disciplinary action directly to the Second Step of the grievance procedure in Article 5 without prejudice to Section 7.04 of this article or Sections 5.01 and 5.02 of Article 5. However, only one grievance shall be processed.

SECTION 7.06: Unless additional time is necessary to investigate misconduct, and provided the Union approves of such additional time, the Company shall otherwise impose discipline within five (5) of the employee's workdays from the time the Company knows or could have reasonably known of the conduct for which the discipline is imposed.

SECTION 7.07: 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.

ARTICLE 8 HOURS OF WORK

SECTION 8.01: The normal workday is eight (8) consecutive hours of work between the hours of 6:00 a.m. and 6:00 p.m., exclusive of time out for lunch. The normal workweek is five (5) such regularly scheduled consecutive days (forty [40] hours), Monday through Friday, except where otherwise provided. In the case of shift workers, the normal workweek is either five (5) consecutive scheduled workdays and two scheduled off days or two (2) consecutive scheduled off days and five (5) workdays.

The payroll week shall consist of seven (7) consecutive days beginning 12:01 a.m. Monday and ending the following Sunday midnight. The Company shall not reduce the hours of work below that which constitutes the normal workweek in lieu of layoff as set forth in Article 10, except upon mutual agreement of the parties.

SECTION 8.02: All employees covered by this Agreement shall be classified as "day workers" or "shift workers."

- (a) Day workers are defined as those employees working the normal workday schedule as described in this article and shall not be entitled to any shift premium as described in Section 8.05.
- (b) Shift workers shall be described as those employees regularly scheduled on other than the normal day workers schedule and shall be entitled to the applicable shift premium attached to the shift so worked as described in Section 8.05. Shift workers working the day schedule shall not be entitled to any shift premium.

SECTION 8.03: The regular starting and quitting time for each employee or group or shift, and the days to be worked in any workweek shall be established from time to time by the Company. The Company will notify an employee of any change in his regular scheduled workweek at least forty-eight (48) hours prior to the change. All schedules shall be posted or given to involved employees, whichever is more appropriate.

SECTION 8.04: Employees who are not given notice as described above shall be entitled to the applicable premium as outlined in Article 9 - Overtime of this Agreement.

SECTION 8.05: For the purposes of identification, work shifts shall be described as the First Shift, Second Shift and Third Shift. For example:

The First Shift will ordinarily begin at 7:00 a.m. and end at 3:00 p.m.;

The Second Shift will ordinarily begin at 3:00 p.m. and end at 11:00 p.m.;

The Third Shift will ordinarily begin at 11:00 p.m. and end at 7:00 a.m.

When the majority of an employee's hours is worked within the above described Second or Third Shift, shift premium for those hours will be paid as follows:

Second Shift \$.90 Third Shift \$1.05

SECTION 8.06: Shift Premium for hours worked:

- (a) Shift Premium for overtime hours worked by shift workers on a scheduled work day:
 - (1) A shift worker scheduled for the second shift who works either call-in or planned overtime before or after his shift, will receive second shift premiums for all hours worked.
 - (2) A shift worker scheduled for the third shift who works either call-in or planned overtime before or after his shift will receive third shift premium for all hours worked.
 - (3) A shift worker scheduled for the first shift who works either call-in or planned overtime before or after his shift, will receive no shift premium for any hours worked.
- (b) Shift Premium for overtime hours worked by shift workers on scheduled offdays:
 - (1) If a shift worker works either planned or call-in overtime on a scheduled off day, the applicable shift premium for the hours worked will be paid in accordance with Section 8.05, above.
 - (2) The procedure set forth in (a) (1) through (3) above will also be applicable to shift workers who work more than eight (8) hours on a scheduled offday.
- (c) Shift Premium for hours worked by day workers on a scheduled work day:
 - Shift Premium will be paid to day workers when they are rescheduled to work hours, on a scheduled work day, for which shift premium is applicable.
- (d) Shift Premium for overtime hours worked by day workers on a scheduled offday:

- (1) Day workers who work planned overtime on their scheduled offday are entitled to the appropriate shift premium.
- (2) Day workers who work call-in overtime on a scheduled offday are not entitled to shift premium for any hours worked.
- (3) A day worker who is "called in" for work on his first scheduled offday and is subsequently scheduled to return his second scheduled offday, the first offday is considered "call-in" and shift premium is not applicable. The second offday will be considered "planned" if the employee is notified prior to the end of the shift on his first offday and the employee will be paid the appropriate shift premium as set forth in (d)(1) above.

In (c) and (d) above, if the hours worked are divided evenly between the shifts, shift premium will be paid on the basis of the shift on which work was started.

SECTION 8.07: Payment for hours worked which are eligible for daily, weekly or holiday overtime shall be calculated on the basis of the employee's basic wage rate plus the shift and/or Sunday premium applicable to the shift for which he is scheduled for the day.

SECTION 8.08: If the Company elects to permanently add a new shift, permanently eliminate an existing shift, or permanently change the hours of an existing shift it will notify the Union as early as possible of the change, and meet and discuss the changes prior to implementation, if requested. However, the establishment of a workweek which is not normal as defined in Section 8.01 will be by mutual agreement of the parties. Permanent, as used in this section, is defined as a change which, at the time of change, the Company anticipates will exceed one hundred twenty (120) calendar days. At any time during the process described below, either Party may notify the other of their desire to negotiate the change.

Once notified that an existing shift is no longer acceptable to the Company, the Union may request that a joint task force be formed to recommend alternative shifts either prior to, or in lieu of, negotiating the change. Recommendations that are acceptable to both the Union and Company may be submitted to the affected employees for a vote. If more than 50% of the votes cast support an approved alternate shift, that shift will become effective for a minimum of 12 months. If no alternative receives more than 50% support, a run off vote of the two highest alternatives will be held. Following a run off vote, if the majority of the votes do not support an alternate shift, the Parties may negotiate the change in the original shift.

If the employees or Union desire to permanently change an existing shift, the Chief Steward will notify the appropriate Manager and present the issue and suggested solution(s). Upon approval by the Manager, a joint task force may be formed to develop recommendations. Alternatives that are acceptable to both the Union and Company, including the shift in existence at the time, may be submitted to the affected employees for a vote. The shift that receives two-thirds or more support of those votes cast may become effective for a minimum of 12 months. If no choice receives at least

two-thirds support, the existing shift shall remain unchanged for at least 12 months, or until the Company elects to permanently change the shift in accordance with this Section.

The above process may also be utilized for any change to a shift selection process which exists under the terms of Section 10.21. Should either a four (4) day, ten (10) hours per day work schedule or 12 hour shift be established, the terms of Appendix B shall apply.

SECTION 8.09: Except when otherwise provided for in this Agreement, an employee shall be required to work, if physically capable thereof, at any time so requested and necessary in the performance of the Company's reasonable needs or its obligations to its customers as a public service corporation unless specifically excused for reasonable cause.

ARTICLE 9 OVERTIME

SECTION 9.01: Overtime shall be defined as time worked in accordance with the provisions of this article and compensation for overtime hours shall be as follows:

- (a) One and one-half (1-1/2) times the employee's straight-time hourly wage rate shall be paid:
 - 1. For all work performed in excess of eight (8) straight-time hours in any one day or forty (40) straight-time hours in any one workweek;
 - 2. For work on the first scheduled offday of the workweek, provided the employee worked each of his five (5) regularly scheduled work days during the workweek, unless not worked for reasons set forth in Section 16.05. Additionally, for work performed on the second scheduled offday, if the employee has been offered overtime or has been contacted for overtime which he does not work on his first scheduled offday or if the first scheduled offday was not worked at the overtime rate.
 - 3. For the first eight (8) hours worked in any one day for another utility company performing emergency electric service restoration.
 - 4. For any change in an employee's schedule without proper notice as set forth in Section 8.03 of Article 8 and Section 9.03 of Article 9.
 - 5. For the first eight (8) hours of work performed on observed holidays, in addition to the basic holiday pay allowance;
 - 6. For all continuous hours worked by an employee who is called in or who voluntarily reports for an emergency and who is permitted to work more than four (4) hours before his regular starting time. An emergency, as used in this article, is defined as an occurrence or situation which can neither be anticipated, not postponed and

which might or could cause loss of or interruption of service or might or could cause personal injury or property damage.

- 7. For the first scheduled workday following the first off day of an employee's workweek in which the employee is not allowed either two (2) consecutive off days or five (5) consecutive workdays as described in Article 8, Section 8.01.
- (b) Two (2) times the employee's straight-time hourly wage rate shall be paid:
 - 1. For all hours of work performed in excess of eight (8) hours on an observed holiday;
 - 2. For all hours worked over eight (8) hours in any one day for another utility company performing emergency electric service restoration, however, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.
 - 3. For all hours worked in excess of sixteen (16) consecutive hours;
 - 4. Except as provided in 9.01(a)2, for all work performed on the second scheduled offday of the workweek.

SECTION 9.02: Employees required to work back-to-back shifts, which fall into two regularly scheduled workdays, shall be paid overtime for the hours worked on the second shift, provided the first shift was worked at straight time. However, if an employee voluntarily trades a shift with another employee by mutual agreement and with appropriate approval, he shall not receive overtime for such hours worked, except where he works more than forty (40) hours in any one week. An employee who is required to work a back to back shift may, prior to the start of the second shift, make his desire known to be released after working four (4) hours of the second shift. A reasonable effort to allow the employee to be released will be made, except in emergency situations.

SECTION 9.03: In the event the regular work schedule of an employee is changed without proper notice, as set forth in Article 8, Section 8.03, the overtime obligation as set forth in Section 9.01(a) (4) will apply only for those days for which the schedule has been altered.

An employee may be scheduled or directed to work overtime before and/or after his regularly scheduled workday, and that shall not constitute a change of schedule.

This Section 9.03 shall have no application if an employee, upon his own request, is permitted to change his daily or weekly work schedule, or if an employee's work schedule is changed as the result of his being transferred because of a job bid or to fill a job promotion or vacancy in accordance with this Agreement.

SECTION 9.04: When an employee is called in to work, or voluntarily reports for and is allowed to work an emergency as defined in Section 9.01(a)6., outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the applicable rate from the time the

employee reports to work. If an employee is called outside his regularly established work schedule, for information pertaining to Company work which can be handled by phone, the employee will be paid for time actually spent in such conversations at the appropriate overtime rate.

SECTION 9.05: For the purposes of this article, overtime shall be defined as "planned" overtime or "call-in" overtime.

- (a) "Planned" overtime shall be defined as overtime anticipated or scheduled in advance of the overtime and about which the employee was notified, prior to leaving the Company's premises. Additionally, when an employee is directed to report for work outside his regular schedule, directed to continue working at the conclusion of his regular workday (except for emergency work), or is directed to commence work before his starting time after reporting to his work location such overtime will be treated as planned overtime.
- (b) "Call-in" overtime shall be defined as all overtime worked which requires the Company to call in an employee outside his regular schedule after such employee has been released from work or when held over for emergency work. The employee will be considered to have been contacted for call-in overtime if he has a telephone and a reasonable effort is made to reach the employee at his telephone number appearing on the Company's records. It is the obligation of the employee to advise the Company of his current telephone number.

SECTION 9.06: Employees who are called-in to work more than four (4) hours before their regular starting time and who are thereafter excused and released from duty for a period of time not to exceed four (4) hours, shall have all hours actually worked treated as continuous hours for the purpose of overtime (exclusive of all hours the employee is released from work). If such employee remains on the Company premises at the direction of the Company or if such release from duty is within two (2) hours of his normal starting time, such time will be paid at the appropriate overtime rate and treated as continuous. Additionally, employees called back within four (4) hours of being released 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.

SECTION 9.07: When, in the opinion of the Company, an employee has worked for such an extended period of time as to impair his effectiveness or present a hazard to the health or safety of his fellow employees, he may be required by the Company to take off up to eight (8) hours for rest. In no event will an employee be required to work more than sixteen (16) consecutive hours without an eight (8) hour rest period. Such rest period shall be taken in its entirety unless he is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period runs into the employee's regular workday, he shall be compensated at his regular straight-time rate for all such hours to a maximum of eight (8) straight-time hours unless the rest period was initiated by the employee in accordance with this section or the rest period was initiated after an employee has worked more than sixteen (16) consecutive hours on successive days in response to an emergency as defined in Section 9.01 (a) 6. In the event any such eight (8) hour rest period terminates within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee shall have the election of either returning to work at his regular straight-time hourly rate or not returning to work and forfeiting the remaining hours in his shift.

SECTION 9.08: If an employee is released from duty after sixteen (16) consecutive hours of work and is requested to return to work and agrees to return to work during his regular scheduled workday without the eight (8) hour rest period, such time worked in the regular scheduled workday shall be paid at the overtime rate in effect at the time of release from duty.

SECTION 9.09: It is understood and agreed that overtime will not be paid on overtime or otherwise duplicated or pyramided unless specifically provided herein. Additionally, an employee shall not be paid both daily and weekly overtime for the same hours worked.

Section 9.10: The Company agrees to distribute overtime opportunities as equitably as practicable among the employees where overtime is required. Accordingly, the Company will make a reasonable effort to equalize overtime opportunities among employees in each work group who are qualified and available to perform the overtime work. Any irregularities in the distribution of overtime that are brought to the attention of supervision by the affected employees will be reviewed on an annual basis. The Company will meet with the Union to determine an appropriate resolution.

Section 9.11: Individual work groups, to include their management, may determine the appropriate system for distributing overtime opportunities in accordance with the following guiding principles:

- The system must be responsive to customer's needs, be cost effective and provide for safe accomplishment of the overtime work.
- The system must be flexible enough to accomplish the first principle under varying situations (i.e., call-in, planned, emergency)
- The system must be simple to administer and rely only on information systems that exist for other business reasons (i.e., Payroll).

For the purpose of determining individualized systems, work groups may vary depending upon organizational design, but will generally consist of employees who are qualified and available to perform the overtime work at a location.

Each work group will notify the Union office and labor relations when an individualized system is chosen and provide a description of the system it is using. The equalization provisions set forth in section 9.10 above shall be applicable until such time as the work group provides this notice.

All issues and disputes arising under this Method are to be resolved within the affected work group. Should a work group be unable to effectively operate its system, or be unable to resolve disputes, the sole and exclusive remedy will be a return to the provisions set forth in section 9.10 above.

ARTICLE 10 SENIORITY

SECTION 10.01: An employee's seniority shall be computed from the date of his most recent employment by the Company (unless otherwise provided herein) except that a new employee shall be on probation for six full months from the date of his last employment, and during said period may be discharged with or without cause. However, time away from work by a probationary employee will not be credited toward his probationary period. After serving the probationary period, a new employee shall be placed on the seniority list and given seniority as of the first day he was last hired by the Company. There shall be no seniority among probationary employees and there shall be no responsibility for re-employment of probationary employees if they are laid off or discharged during their probationary period. Probationary employees shall be entitled to the benefits and privileges provided for temporary employees, as outlined in Section 11.04 of Article 11.

SECTION 10.02: Seniority, for the purposes of this Agreement, is the length of continuous service dating back to the first day of the last date the employee was hired by the Company. Where used in this Agreement, the term "seniority" will be construed to mean classification seniority; departmental seniority; or Company seniority.

- a. Classification seniority shall mean an employee's length of continuous service in a given job classification to which the employee has been permanently assigned. For purposes of layoff within a line of progression, classification seniority shall accumulate on all lower job classifications in a line of progression in addition to any service in such lower jobs.
- b. Departmental seniority shall mean an employee's length of continuous service in the payroll division to which the employee has been permanently assigned.
- c. Company seniority shall mean an employee's length of continuous service with the Company.

SECTION 10.03: An employee shall lose seniority and his status as an employee shall cease for any of the following reasons:

- a. If an employee retires, quits or is discharged for cause.
- b. If an employee has not actively worked for the Company thirty-six (36) consecutive months, or for a period of time equal to his Company seniority, whichever is the lesser (unless otherwise provided elsewhere in this Agreement).
- c. If an employee, after having been laid off, fails to report for work within seven (7) calendar days when called by the Company by certified mail or telegram, sent to the employee's last address appearing on the Company's records; provided, however, that where an employee has been laid off for three (3) months or more, he will have seven (7) calendar days from the

day called back to work by the Company, as set forth above, to notify the Company of his desire to return to work and he must report for work within five (5) working days thereafter.

SECTION 10.04: Qualifications, experience, physical conditions and ability to perform the available work shall be controlling factors in promotion of employees. Accordingly, in promotions or in selecting a successful job bidder, the Company will promote or select the most senior, qualified employee who possesses these minimum qualifications. In the case of employees being promoted in accordance with the "opportunity to advance" provisions of Appendix A, the effective date of such promotion shall be the beginning of the payroll period nearest the actual date the employee has satisfied the minimum qualifications listed above.

Notwithstanding the preceding paragraph, vacancies in job classifications above journeyman in lines of progression which the Company decides to fill will be filled by employees who, in the Company's judgment, are qualified to perform the duties of the job; however, no employee who might otherwise have been qualified will be denied such promotion if that employee has not had sufficient opportunity to receive training for and exposure to the duties of the job. If two or more employees possess substantially equal qualifications, the most senior employee shall be promoted.

Except in the case of employees being promoted in accordance with the "opportunity to advance" provision of Appendix A, if a junior employee is selected for promotion over a senior employee, a written notice of such action, and the reason therefore, will be given to the senior employee and his Chief Union Steward prior to the effective date of the promotion. The failure to promote the senior employee will not affect his consideration for future promotion. An employee may decline consideration for promotion to classifications above journeyman by submitting a written waiver of consideration to his supervisor, with a copy to the Union. However, the preceding sentence shall not apply to those employees who, as of January 1, 1990, have ten (10) or more years of Company seniority, who may waive promotion to any classification. Such waiver shall remain in effect until the employee submits a written revocation thereof to his supervisor.

An employee promoted into a job classification must satisfactorily progress from possessing the minimum qualifications for that classification to a fully qualified level expected of that classification in a period of time equal to the duration of wage step progressions applicable to the classification. Satisfactory progress shall be defined by application of the Employee Performance Review (EPR) system in effect. At the time of the EPR, an employee shall be counseled with respect to those areas of his evaluation that were deemed to be unsatisfactory. Such employee will be re-evaluated within ninety (90) calendar days. After the ninety (90) calendar day re-evaluation, should such employee's performance still be deemed to be unsatisfactory, that employee may be demoted and will be eligible for promotion only upon showing that the employee possesses the necessary qualifications. A demoted employee may request to be evaluated for the purpose of promotion eligibility after ninety (90) calendar days from the date of his demotion.

SECTION 10.05: Entry level jobs within a line of progression and vacancies in other jobs not in a line of progression, which the Company decides to fill internally, will be posted in accordance with this Section.

Any non-entry level job vacancy within a line of progression, which the Company decides to fill, will be filled by a qualified lower or equal rated employee within such line of progression in accordance with the employee's classification seniority. Where more than one classification of employees in the line of progression are eligible to fill the opening, relative seniority between employees within such classifications will be determined by company seniority. If there are no employees within a line of progression who are qualified for promotion, the Company may, but shall not be required to, post the job vacancy in accordance with this Section.

In selecting a successful job bidder, job bids from within the Payroll Division where the opening occurs will be given first consideration on the basis of Company Seniority. If no qualified bidder is found there, job bids from other Payroll Divisions of the Department where the opening occurs will receive next consideration. If no qualified bidder is found there, job bidders from the remaining Departments will be considered.

In cases where no qualified employee within the bargaining unit has bid upon a job vacancy, such job vacancy may be filled by the Company with persons from any other source, either within the Company or from outside subject to the limitations contained in Section 10.17 of this Article.

The Company will take final action with respect to all job postings within fourteen (14) calendar days after the posting is taken down, unless additional time is needed for testing, scheduling physicals, etc. Until the Company has selected an employee to fill such job vacancy, the vacant job may be filled temporarily in any manner the Company sees fit.

An employee who submits a bid shall not be declared the 'successful job bidder' until he has been interviewed by a departmental representative in the department wherein the posted job exists. During this interview the employee's questions concerning the job will be answered following which the employee may remove his name from further consideration for the job. If the employee does not remove his name from further consideration and he is otherwise qualified for the posted job, he will be the 'successful job bidder' upon successful completion of the physical examination. Should the job require a Commercial Driver's License (C.D.L.), the employee will have thirty (30) calendar days, or as soon as the Department of Transportation (D.O.T.) schedules will allow from the date of this interview in which to obtain the required license before being disqualified.

An employee who removes his name from consideration for a posted job following the interview shall not bid again for six (6) months.

Unless no qualified replacement is available as detailed in Section 10.06, and provided a replacement is required before an otherwise successful job bidder can be released, the Company shall take steps to accommodate such release as soon as is practicable under the circumstances.

Should a successful job bidder be disqualified at any time during or prior to his contractual trial period, the job opening will be offered to the next most senior qualified bidder who has not been awarded a job through a subsequent job bid. Should this occur, the job will then be offered to other qualified bidders on the initial bid list in order of Company seniority until the job is filled or the list of bidders has been depleted. Should such offer be made sixty (60) calendar days or more after the

bidder was notified that the job was awarded to a senior employee then, the employee will have the option of accepting the job bid or removing his name from the list of bidders for that job. The Company may, but shall not be required to repost the same job vacancy. A job bidder who is disqualified shall be permitted to bid again on any future posting.

All notices of job vacancies will be posted Company-wide for ten (10) calendar days. A copy of such notice will be provided to all Chief Stewards at the time it is posted. Original job bids must be submitted to the designated Company representative at the bidder's location prior to the end of the Company representative's normal workday on the day the job posting is removed. A bidder may withdraw his bid no later than two (2) calendar days after the removal of the job posting by submitting a written request to the designated Company representative for his location.

The job bidder is responsible for providing the staffing department with verification of any educational attainments which are a requirement for the posted job. Such verification must be received no later than fourteen (14) calendar days after the removal of the job posting.

The Company may withdraw a notice of job vacancy at any time after being posted, but the Union shall be notified, in writing, of any such withdrawal and given the reason therefore.

The staffing department will provide the Union Office a copy of all job bids and any withdrawal of job bids submitted. They will also notify the Union Office of the successful bidder for all jobs filled under this section.

If an employee is a successful job bidder, as authorized by any provision of this Article during the term of this Agreement, he shall not bid again unless disqualified during or prior to his contractual trial period.

Notwithstanding the provisions of Section 10.05 and 10.06, employees hired after November 10, 2005 shall have no right to bid on available openings forty-eight (48) months from date of hire.

SECTION 10.06: Once following May 16, 2001, provided the employee has not already successfully bid as limited by Section 10.05 of this Article, an employee shall be permitted to make a demotional job bid only to an established job in a different line of progression. If an employee makes a demotional job bid from a line of progression, such bid may be to an open job in a different line of progression. A demotional job bid shall be awarded to an employee only if there is a qualified employee available and willing to take his place.

An employee who makes a demotional job bid into another line of progression where there is no incumbent employee qualified for promotion, shall be allowed to fill the highest job classification within that line of progression for which he is qualified and for which there is an opening.

SECTION 10.07: Any employee who is an active participant in a designated formal comprehensive training program above and beyond existing "on the job" training practices and procedures shall be precluded from bidding. Upon request, the Company will provide the Union with a list of all employees who are active participants in such training programs. An employee who is promoted

within the training program shall not bid for three (3) years following successful completion of training program.

SECTION 10.08: For purposes of establishing the appropriate rate of pay, the reclassification of an employee for any reason, except as provided in Section 10.24, shall be defined as either Promotional, Lateral or Demotional. Such determination will be based upon the assigned pay grade for the classification the employee occupies relative to the assigned pay grade for the classification to which he is being reclassified. The appropriate rate of pay will be determined as follows:

- a. Promotional: the employee receives a minimum increase of twenty (20) cents per hour, or the entry rate of the new pay grade.
- b. Lateral: the employee retains his rate of pay in effect at the time he is changed to his new classification unless:
 - (1) that rate of pay is less than the beginning rate for his new classification in which case he would receive the beginning rate of his new classification; or
 - (2) that rate of pay is more than the highest rate for his new classification in which case he would receive the highest rate for his new classification.
- c. Demotional: the employee receives the pay rate consistent with the rate of pay provisions in Section 10.24 for redeployed employees.

In all cases, classification seniority is established as of the date the employee was reclassified and any wage step progressions are based upon his classification seniority in his new classification.

SECTION 10.09: The Company may fill up to 50% of the job vacancies that occur within each department in a rolling twelve month period from external sources, without regard to the posting provisions of Section 10.05 or redeployment provisions of Section 10.24. For the purposes of this section, redeployment within a department will not constitute a job vacancy. The Company will provide written notification to the Union for the initial filling of a vacancy, whether internal or external for purpose of administering this section.

SECTION 10.10: An employee who is reclassified shall have an on the job trial period not to exceed thirty (30) calendar days. Such thirty (30) calendar day period may be extended by written notice to the employee, for up to an additional thirty (30) calendar days. Such trial period(s) may also be extended in an amount of time equal to all time the employee is off duty during such period(s). An employee who fails to qualify during his trial period(s) will be returned to his previous job and rate of pay with no loss of seniority, if such job is available. If the job from which the employee was reclassified is not available, the employee may be reclassified to another job for which he is qualified under the terms of Section 10.24.

SECTION 10.11: Seniority, qualifications, physical condition and ability to perform the available work shall be controlling factors in layoff and recall of employees. Accordingly, the Company will

retain the most senior employees who possess these minimum qualifications and lay off employees with less Company seniority. It is agreed, however, that in case of layoff, no employee, regardless of his qualifications, physical condition, ability or seniority, shall have the right to displace an employee unless he is qualified, without further training and instruction, to satisfactorily perform the work of the employee being displaced.

SECTION 10.12: In layoff and in the elimination of or reduction within a job classification within a Department, the Company generally subscribes to the principle of "last in, first out." To that end, layoffs will be handled in accordance with the following procedure:

In the event it becomes necessary to reduce the number of employees within a line of progression, the Company shall notify employees whose jobs are eliminated of such elimination. The least senior employees within the line of progression shall have their jobs eliminated first. (For non-line of progression jobs, the least senior employees within the classification shall be affected first.) An employee whose job is eliminated shall have the right to a job within a line of progression (or non-line of progression job) provided there is a less senior incumbent in the line of progression (or non-line of progression job) whose job the employee is qualified to satisfactorily perform without further training and instruction.

Provided the foregoing conditions are met, the least senior incumbent within the line of progression (or non-line of progression job) shall be displaced and the employee causing the displacement shall be entitled to fill the highest job classification within the line of progression for which he is qualified without regard to the classification held by the displaced employee. Any employee displaced by a more senior qualified employee shall have the same rights under this Section as an employee whose job is eliminated.

Additionally, during the term of the current Collective Bargaining Agreement only, after all displacements are accomplished through the above process, any employee hired prior to November 11, 2008 who does not have a job may displace the most junior employee in the Company provided:

- a) the junior employee was hired after November 10, 2008 and;
- b) the senior employee possesses the minimum qualifications for the entry level classification in the junior employee's line of progression, and
- c) the total number of employees displaced in any line of progression through the combination of normal bumping rights and the additional bumping right of this paragraph will not exceed 10% of the number of employees in the line of progression or 10, whichever is less, by virtue of this additional bumping opportunity.

SECTION 10.13: The Company shall be the judge of qualifications and ability of employees in case of layoffs, recall from layoffs, promotions, and job bids. However, where the strict application of seniority is not applied, such decision may be subject to the grievance and arbitration procedure of this Agreement.

SECTION 10.14: In case of layoff all probationary and temporary employees shall be laid off before any employees who have established seniority are affected, unless there is no employee with seniority who is qualified to do the work.

SECTION 10.15: Employees to be laid off will be given as much notice as is reasonably possible prior to the layoff. However, in no event will any employee be given less than two (2) weeks notice in writing prior to a layoff. A copy of such layoff notice will be given to the Chief Union Steward for the department where the layoff will be effective.

SECTION 10.16: The Company will not hire new employees (which shall include probationary and temporary) in any job classification while it has employees on layoff qualified to do the available work until those employees on layoff have been restored to do the available work or removed from the seniority roster as provided for elsewhere in this article.

SECTION 10.17: If an employee is subject to being laid off he may accept any job for which he is eligible and qualified or he may voluntarily choose to accept layoff.

SECTION 10.18: When it becomes necessary to increase the workforce after a layoff, the Company shall first post the job openings in accordance with Section 10.05 of this Article. If there are no qualified bidders, the Company shall recall laid off employees in accordance with their Company seniority.

SECTION 10.19: When an employee in the bargaining unit covered by this Agreement is promoted or transferred to a job outside the bargaining unit he shall retain his earned Company and classification seniority, but shall not have such seniority accumulate during such period of employment outside of the bargaining unit for purposes of this Agreement except for fringe-benefit purposes. Such employee may be returned to his former job classification within the bargaining unit at the Company's discretion not later than one hundred twenty (120) calendar days following his promotion provided, however, that no other employee will be demoted or moved out of the line of progression to permit his return to said job classification.

SECTION 10.20: An employee who is unable to work because of an occupational or non-occupational injury or illness shall have his medical, dental and life insurance coverage continued in accordance with the terms of this Agreement until the end of the twelfth full calendar month following the date the employee's absence began.

SECTION 10.21: When there is a work assignment opening within a job classification, such work assignment may be chosen by the senior qualified employee within the department, by classification seniority, where the opening occurs. The opening shall be filled in accordance with rules and regulations agreed to by the parties. If no qualified employee selects the open work assignment, the Company may assign the least senior qualified employee to the vacancy.

SECTION 10.22: Not less than fourteen (14) calendar days preceding a layoff, the parties shall meet to discuss any subcontracting practices which the Union considers to be in violation of this Agreement should such subcontracting continue. The Union shall be furnished with a complete list

of all contractors performing services for the Company and the information called for otherwise in Article 24, Section 24.02 of this Agreement.

In the event a dispute arises as a result of the discussion, the parties shall immediately request a panel of not less than fifteen (15) Arbitrators from the American Arbitration Association who are available to hear and decide the case promptly. The parties shall alternately strike names until three remain. The three remaining names shall be submitted to the American Arbitration Association which shall appoint the Arbitrator most readily available to hear and decide the case.

The preparation of a transcript of proceedings and the submission of briefs shall be in accordance with Article 6, Section 6.08 of this Agreement.

SECTION 10.23: When a question of seniority arises where two or more employees have identical seniority dates, the following procedure shall be used to determine seniority:

- a. departmental seniority breaks ties in classification seniority;
- b. Company seniority breaks ties in departmental seniority;
- c. ties in Company seniority are broken by a procedure established between the chief steward(s) and the management representative(s) where the tie exists. The affected employees will be given the opportunity to be present where reasonably practicable.

SECTION 10.24: When it becomes necessary to reduce the number of employees in a line of progression or a non-line of progression job, because of operational need and/or technological advancement, and such reductions may be accomplished through a redeployment process in lieu of the layoff process described in Section 10.11 through 10.18, the following process will be used:

The Company will notify the Union of the designated lines of progression or non-line of progression jobs where the number of incumbents exceed the desired level and will specify the desired level of staffing. All employees in the designated line of progression or non-line of progression job are considered subject to redeployment until the number of incumbents is reduced to the desired level. As long as there are employees subject to redeployment, openings are not subject to the posting requirement of Article 10, Section 10.05.

Specific Redeployment:

The Company will notify the Union of the need to accomplish a specific redeployment of employees, identifying the specific lines of progression or non-line of progression jobs to be reduced and the available openings designated to accomplish the redeployment, and will meet and discuss the situation, if requested. In a specific redeployment situation, openings will be offered first to employees in the specified lines of progression or non-line of progression jobs who have previous experience or similar line of progression experience which qualify them for a classification higher than entry level in the new line of progression. Thereafter, openings will be offered to qualified employees on the basis of classification

seniority. If qualified senior employees do not elect to fill such openings, then the junior qualified employees may be transferred on the basis of classification seniority.

General Redeployment:

Openings which are not designated to accomplish a specific redeployment, in accordance with the preceding paragraph, will be made available through a bidding process to all qualified employees subject to redeployment. In selecting the successful job bidders, the opening will be offered first to employees, on the basis of Company seniority, who have previous experience or similar line of progression experience which qualify them for a classification higher than entry level in the new line of progression. Thereafter, job bids from within the payroll division where the opening occurs will be given first consideration on the basis of company seniority. If insufficient qualified bidders are found there, job bids from other payroll divisions of the department where the opening occurs will receive next consideration. If insufficient qualified bidders are found there, job bidders from the remaining departments will be considered. If insufficient qualified bidders are found there, the junior qualified employees subject to redeployment may be transferred on the basis of Company seniority.

The bidding process provided for in this section shall be separate from that described in Section 10.05 and shall not constitute a job bid as defined in Section 10.05.

Classification and rates of pay of employees who are reclassified pursuant to this section shall be as follows:

Classification:

Employees will be reclassified to the highest classification in the new line of progression for which they are qualified and an opening exists.

Rate of Pay:

The rate of pay for any employee reclassified under this section will be determined based upon the following table. "From" means the classification held by the employee immediately preceding the transfer. "To" means the classification to which the employee is being reclassified.

FROM	ТО	RATE OF PAY ²
Journeyman or Above	A Line of Progression Job	The higher of the rate of pay for the intermediate ¹ classification in his former line of progression or his new line of progression.
Journeyman or	A Non-Line of	Red Circled at the rate of pay for the intermediate ¹ classification in his

Above	Progression Job	former line of progression.	
Below Journeyman	Any Job	Red Circled at the "50% rate" as defined in Appendix "A."	
1 1	For employees who are journeyman or above in a two classification line of progression (i.e., Customer Service Representative-Meter Reading) the intermediate classification in their old line of progression will be the journeyman classification.		
I G I	An employee transferred to a line of progression classification will ecceive the above wage protection for a period of time equal to the luration of the wage step progression applicable to the classification plus six (6) months after which, if not fully qualified, he will be raid at the appropriate rate of pay for his classification and the provisions outlined in Section 10.04 will apply.		

If the application of the above table would result in an increase for any employee, that employee will retain his present rate of pay unless qualified for the higher classification.

Employees who have been redeployed under this section shall have a one-time opportunity to return to their former classification, should openings occur, for a 3-year period.

Employees who are redeployed to a non-line of progression classification shall remain subject to redeployment until they have been offered an opportunity to transfer to a classification in a line of progression.

Notwithstanding the above, consistent with the provisions of the Company/Union partnership statement on Continuous Improvement, any employee who is redeployed as a result of the Continuous Improvement process will have their rate of pay red-circled subject to the provisions of Note 2 above.

ARTICLE 11 TEMPORARY EMPLOYEES

SECTION 11.01: The Company may, at its option, hire temporary employees from time to time throughout the term of this Agreement. Temporary employees are included in the bargaining unit covered by this Agreement, however, they are not entitled to any of the benefits provided for in this Agreement, except as specified herein. The Company shall have the right to discharge temporary employees with or without cause and without recourse by the Union or by such temporary employee to the grievance procedure of this Agreement. There shall be no seniority among temporary employees and there shall be no responsibility for re-employment of temporary employees if they are laid off or discharged during their temporary employment.

SECTION 11.02: Temporary employees may, at the Company's election, be transferred from temporary status to the Company's regular full-time employment. In the event of such a transfer, the period of time worked as a temporary employee from the date of his last employment shall be credited toward his seniority with the Company and shall be credited toward the computation of his probationary period. Additionally, future eligibility for seniority-related benefits for such employee will be calculated from the date of employment as a temporary employee.

SECTION 11.03: A temporary employee is an employee hired for a limited term of employment not to exceed twelve (12) months or for a particular job or project which, the Company anticipates at the time of employment, will not extend beyond twelve (12) months. A temporary employee shall be entitled to the temporary help rate. If the employee is hired for specific technical skills, he shall be entitled to the rate for the specific job which he is performing during the period of his employment as set forth in this Agreement.

SECTION 11.04: Temporary employees are entitled to the following contractual benefits as outlined in this Agreement:

- (a) Overtime pay
- (b) Premium pay

SECTION 11.05: The Company agrees to send to the Union a list of all temporary employees showing their respective job classifications (where applicable for temporary employees) and dates of hire. The Company agrees to update the aforementioned temporary employee list when necessary and will mail a copy of said list to the Union.

ARTICLE 12 HOLIDAY PAY

SECTION 12.01: The following days are recognized as Holidays:

New Year's Day Thanksgiving Day

Good Friday Friday after Thanksgiving Day

Memorial Day Christmas Eve Independence Day Christmas Day Labor Day 2 Floating Holidays

SECTION 12.02: At the time of vacation selection, the preference of the Floating Holiday will be determined by seniority. After vacation selection has been completed, selection of the Floating Holiday shall be made on a first come, first served basis. If operational requirements cause the cancellation of this scheduled Floating Holiday, it may be rescheduled or the employee may be paid as outlined in Article 9.

SECTION 12.03: To be eligible for holiday pay, when referred to herein, an employee shall have completed his probationary period and shall have worked the last scheduled workday before and the first scheduled workday after the day recognized as a holiday. The following shall be considered as excused on the last scheduled workday before and the first scheduled workday after the day recognized as a holiday for the purposes of the administration of this article:

- (a) Permission granted to be absent without pay provided such permission is requested prior to the time employee is to be absent.
- (b) Vacation
- (c) Funeral Leave
- (d) Jury Duty
- (e) Sickness or injury providing the employee works at least one day in the workweek in which the day recognized as a holiday falls, or said holiday immediately precedes, immediately follows or is the first day or last day of such period of disability, and providing, further, the employee reports such cause for absence in a timely manner on the day of the absence or prior thereto, and furnishes a doctor's certificate, if requested by the Company.

SECTION 12.04: An employee who is eligible for holiday pay as set forth above and is not required to work on a day recognized as a holiday, shall be paid for eight (8) hours computed at straight-time hourly rates exclusive of shift premium or any other premium pay. Hours paid for under this provision, up to eight (8) hours, which fall on an employee's regularly scheduled workday shall be included in computing forty (40) hours of work during such week for the purposes of figuring overtime.

SECTION 12.05: Except for shift workers as set forth below, when any of the holidays fall on a Sunday the following Monday shall be observed as the holiday; should any of the holidays fall on a Saturday, the preceding Friday shall be the observed holiday. However, when Christmas Eve Day (December 24) occurs on Friday, it will be observed on the preceding Thursday and Christmas Day will then be observed on Friday. Additionally, when Christmas Eve Day (December 24) occurs on Sunday, it will be observed on the preceding Friday and Christmas Day will then be observed on Monday.

For a shift worker whose work schedule regularly includes work on Saturdays and/or Sundays and who is scheduled to work on a Saturday and/or Sunday which is a holiday, such holiday shall be observed on the legally recognized holiday instead of the Company observed holiday. A shift worker, scheduled to work on a holiday which falls within his normal workweek and works the holiday, may be permitted, with approval from his supervisor, to reschedule the holiday to some later date. Shift workers may exercise this option for up to three (3) holidays per year, excluding those recognized in November and December. Requests to reschedule holidays will be granted only to the extent operational demands and schedules will permit. Furthermore, employees choosing to

exercise this option must declare their intent and reschedule such holiday before the end of the pay period in which the holiday is worked. Employees who reschedule a holiday shall receive the appropriate rate of pay for time worked on such holiday in accordance with Article 9, Section 9.01(a)(5) and 9.01(b)(1), however, the basic holiday allowance as described in Section 12.04 will be postponed until the employees receive time off for the rescheduled holiday or the end of the calendar year, whichever comes first.

The Company will permit at least fifteen per cent (15%) of the employees in its various departments time off on scheduled holidays which are observed Company-wide. Emergencies shall be in addition to the above limitations.

SECTION 12.06: An employee may schedule their Floating Holiday on the day recognized as Martin Luther King's birthday in accordance with Section 12.02. The Company will not unreasonably deny such requests consistent with operational demands. For shift workers, the Company will apply similar staffing levels for company-wide observed holidays, pursuant to Section 12.05.

ARTICLE 13 VACATIONS

SECTION 13.01: The Company will grant full vacation benefits to regular employees who were actively employed in the previous year according to the following schedule provided the employee worked at least 1040 straight-time hours during the previous calendar year. An employee who quits, voluntarily separates, retires, dies or who is discharged for cause on or before December 31, shall not be entitled to vacation in the following year.

- (a) One (1) week of vacation after six (6) months of continuous service.
- (b) Two (2) weeks of vacation after three (3) full years of continuous service.
- (c) Three (3) weeks of vacation after five (5) full years of continuous service.
- (d) Four (4) weeks of vacation after fifteen (15) full years of continuous service.
- (e) Five (5) weeks of vacation after twenty-five (25) full years of continuous service.

SECTION 13.02: Vacation entitlement shall be determined by the anniversary date of an employee's most recent employment by the Company. Any additional vacation for which the employee becomes eligible in any calendar year may not be taken prior to such anniversary date. For anniversary dates occurring on or after December 1st in which there is inadequate time to permit scheduling of such vacation, with management approval, that vacation entitlement may be carried over into the following year and must be used within the first quarter.

SECTION 13.03: Employees who fail to satisfy the 1040 straight-time hours worked requirement for full vacation entitlement shall have their vacation entitlement reduced as follows:

At least 880, but less than 1040 straight-time hours worked - loss of one week of vacation entitlement.

At least 720, but less than 880 straight-time hours worked - loss of up to two weeks of vacation entitlement.

At least 560, but less than 720 straight-time hours worked - loss of up to three weeks of vacation entitlement.

Less than 560 straight-time hours worked - loss of all vacation entitlement.

For purposes of determining "straight-time hours worked," as used in this Section, the following shall be included in an employee's total:

- (a) Days actually worked, including partial days where four (4) or more hours are actually worked, shall count as eight (8) straight-time hours.
- (b) Paid holidays falling in a employee's regularly scheduled workweek.
- (c) Vacations, except in lieu of Sick Leave or Workers' Compensation.
- (d) Jury Duty and Funeral Leave.
- (e) Time lost for personal business authorized for the purpose of attending military summer camp (to a maximum of two weeks, per year) and regular monthly drills (to a maximum of two days per month).
- (f) Any active duty military service time.

Nothing herein shall preempt the rights, as provided by Federal law, of an employee timely reinstated in accordance with such law following absence for military service in the armed forces.

SECTION 13.04: An employee who is off-duty because of sickness, injury or disability may take unused vacation entitlement, to which he was entitled at the onset of such absence, in lieu of sick leave or Workers' Compensation providing the employee requests same from his supervisor prior to the period he desires to take such vacation. Vacation in lieu of sick leave or Workers' Compensation shall not, however, reduce, or be in lieu of, any waiting period as applicable under Articles 16 and 18 of this Agreement except as specifically stated in Article 16, Section 16.03(e). Vacation in lieu of sick leave or Workers' Compensation, where requested and granted, shall not be considered either as equivalent to time worked or reinstatement to active employment, as may be applicable, during the period involved for any purpose under this Agreement.

SECTION 13.05: Employees who are injured or become ill during a scheduled vacation period may reschedule the remainder of such vacation subsequent to the onset of such injury or illness with prior approval of their supervisor. Days paid for as vacation during such period of injury, illness or disability shall not reduce the waiting period required under Articles 16 and 18 of this Agreement. The waiting period shall begin effective with the first day that is permitted to be changed from vacation to sick leave and shall be applicable in accordance with the provisions of that article as though the period of injury, illness or disability began on that day.

SECTION 13.06: When a day recognized as a holiday falls on any of the first five (5) days of a workweek during an employee's vacation exclusive of vacation in lieu of sick leave or Workers' Compensation, the employee will be required to schedule the day of vacation upon which the holiday falls, at the time of vacation selection as described in Section 13.10.

SECTION 13.07: In the event an employee is separated for any reason (including extended approved leave of absence, retirement, lay-off, resignation, disability, death or discharge), the Company will pay to the employee, or the employee's estate, an amount equal to any unused vacation benefits to which the employee was otherwise entitled at the time of separation; provided, however, that all such rights shall be forfeited by an employee who is discharged for dishonesty.

Should an employee return to active employment without loss of seniority in the same calendar year as that in which the employee was separated and for which the employee received entitled vacation benefits and/or compensation in lieu of unused vacation benefits, the employee shall not be entitled to further vacation benefits in that year except such additional vacation benefits as may accrue as a result of an anniversary of continuous employment for which further vacation is applicable.

Should the employee be off-duty for any reason at the time of separation, vacation entitlement shall not exceed that for which the employee was eligible on the last day actually worked before such absence. Payment for such unused vacation, as set forth herein, shall not be considered an extension of employment and the employee shall not be eligible for any benefits of employment after the date of separation solely as a result of such payment in lieu of unused vacation.

SECTION 13.08: The wages which the Company shall pay during vacation period shall be computed on the basis of an eight (8) hour day and forty (40) hour week and shall be at the employee's normal rate of wages applicable during the period, exclusive of shift premium or any other premium pay. Time paid for as vacation pay shall be included as time worked for the purpose of computing forty (40) hours of work during such week for the purposes of figuring overtime.

SECTION 13.09: The Company will, as far as practicable consistent with work requirements, permit vacations to be taken at the time desired by employees, but determinations as to the total number of employees or any employees, the number of employees of a particular classification or at a particular location, the number and classification of employees of a particular working group, to be allowed on vacation at any time; the time within which vacations may be taken; and the make-up of working groups for vacation purposes, are reserved solely to the Company in order to insure the orderly operation of the Company. When these determinations have been made by the Company

and there is an opportunity of choice between two or more employees, the employee with the highest seniority roster position shall have first choice of vacation time made available.

SECTION 13.10: For the purposes of vacation preferences under this article, employees shall be permitted to use their Company seniority to schedule vacation periods in two-week increments or less. The Company reserves the right to schedule an employee's fourth and fifth week of vacation separately from the first three (3) weeks of vacation and separately from each other.

It is agreed that vacations shall normally be scheduled to be taken in periods of one full week or more. Shorter periods of vacation may be allowed, however, in the discretion of supervision, for special circumstances when approved in advance for which vacation allowance is requested provided the employee, if requested, verifies the special circumstances for which the shorter period of vacation is requested.

Vacations must be taken within the calendar year in which they are applicable. Employees who do not take the vacation to which they are entitled in any calendar year, except when the employees are caused by the Company to forego all or part of their vacation due to an emergency, shall not be entitled to pay in lieu thereof or to carry over their unused vacation benefits to the next subsequent calendar year. Where the employees are caused by the Company to forego vacation due to an emergency, the Company shall either pay compensation in lieu of vacation or designate alternate vacation dates in the following year at the employee's option. Initial vacation schedules, once completed, shall be posted.

SECTION 13.11: Subject to operational requirements, a regular full-time employee whose spouse is expected to give birth to a child will be entitled to reschedule up to one (1) week's vacation, to begin at any time between the date of the onset of labor and the release from the hospital following delivery, provided the employee notifies his supervisor at least two (2) weeks in advance of the anticipated delivery date, and further notifies his supervisor before starting time on the first day he will miss work due to the birth of the child.

A regular full-time employee who does not reschedule vacation as described above, may be released from duty for not more than four (4) hours, with pay, to accompany his child home from the hospital should the release from the hospital occur on a scheduled workday for the employee. An employee may elect to take the remainder of his scheduled work day as an excused, unpaid absence. The employee must not be off duty for any other reason to be eligible for the four (4) hours pay described herein and must notify his supervisor of his absence for this purpose not later than the day preceding the day his child is released from the hospital.

ARTICLE 14 PHYSICAL EXAMINATION SECTION 14.01: In addition to the physical examination which is given to all new employees before they are accepted for employment, the Company may require additional physical examinations (including periodic examinations for certain types of work, and examinations upon transfer of employees from one job to another) and it is understood and agreed that continuous employment is dependent at all times upon the employee's satisfactorily passing such physical examinations as the Company may, from time to time, require such employees to take. Physical examinations will normally be scheduled as early in an employee's regularly scheduled work day as operational needs will permit.

SECTION 14.02: The Company agrees that upon an employee's return to work after an illness or disability, consideration will be given to the employee's physical condition and, if possible, a less strenuous type of work will be granted.

SECTION 14.03: All medical expense made necessary by this article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth herein, employees shall receive pay for time spent, not to exceed eight (8) hours including time worked on that day, having such physical examinations. Following a period of sickness or non-work related injury, when an employee is released by his doctor to return to work he shall notify the Company of such release immediately. If the supervisor deems it necessary that the employee be examined by the Company's doctor to verify the employee's capability to perform his normal duties, the employee is expected to report to the Company doctor prior to the date of his release to return to work, if possible, and such time will be considered as part of his illness. An employee who is unable to visit the Company doctor before the date upon which his private physician has released him to return to work, shall be paid as follows:

- (a) An employee eligible for sick pay shall be entitled to utilize up to one additional day of his sick leave entitlement subject to being required to report back for duty as set forth below.
- (b) An employee not eligible for sick pay shall receive (as time worked) his straighttime hourly rate for all time spent, not to exceed eight (8) hours, in connection with such physical examination.

NOTE: An employee who returns to work from a period of sickness or non-work related injury without a release from his private physician shall be paid in accordance with (a) or (b) immediately above if directed to visit the Company doctor.

An employee shall not be required to visit the Company's doctor if released by his private physician after 12:00, noon, that day. The employee shall, however, report his release to the Company as set forth above.

An employee is required to report back for duty at the completion of his physical examination unless excused by his supervisor. An employee required to go to the Company doctor for physical examination on a regular off-day is entitled to overtime at his appropriate rate for a minimum of two

(2) hours or time actually spent in the doctor's office (not to exceed eight [8] hours), whichever is greater. For the purposes of this section only, "regular off-day" shall mean the off-day of the schedule the employee would have been on had he been at work.

If an employee is required to see the Company doctor during a period of absence under this Article or, if his supervisor deems it necessary, after the employee is released by his personal physician to return to work, such employee shall be allowed to visit the Company doctor closest to his residence.

SECTION 14.04: Examinations by the Company's doctor which may be required during the course of an illness shall be considered a part of the employee's absence due to sickness and the employee shall be entitled to pay as sick leave for time spent having such examinations as provided for in Article 16. Examinations or treatment for compensable injuries are subject to the laws and regulations pertaining to Workers' Compensation and to another applicable article of this Agreement and are not subject to the provisions of this Article.

SECTION 14.05: Notwithstanding the previous paragraph, whenever an employee who is at work is required by the Company to leave his assigned place of work for the purpose of receiving a physical examination, the Company may provide transportation to the employee or a mileage allowance in lieu thereof. It is the employee's responsibility to keep his appointment for the physical examination and the election described herein is the Company's and not the employee's. Should the Company elect to pay mileage, it shall be to reimburse the employee for use of his personal vehicle and shall be determined by multiplying the Company's regular mileage rate for occasional use of personal vehicles by the one-way distance from the point of departure to the point of destination. In the event the employee is required to report back to work following a physical examination, mileage, if payable, shall be paid for the return trip.

ARTICLE 15 NO STRIKE AND NO-LOCKOUT CLAUSE

SECTION 15.01: The Union agrees that during the entire term of this Agreement the Union, its officers, representatives, members and the employees covered by this Agreement shall not take part in any strike, slow down or stoppage of work, boycott, sympathy strike, picketing or any other interruption of or interference with the work and business of the Company. The participation by an employee in any conduct prohibited by this article or the failure or refusal on the part of any employee to comply with any provision of this article shall be cause for disciplinary action, including suspension or discharge.

SECTION 15.02: In consideration of this no-strike covenant and pledge by the Union and employees, the Company agrees that it shall not lockout employees during the period of this Agreement. The term "lockout" is hereby defined so as not to include the discharge, suspension, termination, layoff, failure to recall or failure to return to work of employees by the Company or the curtailment or discontinuance of operations by the Company in the exercise of its rights as set forth in any provision of this Agreement.

SECTION 15.03: Whenever the work of the Company requires that employees covered by this Agreement cross a legal picket line established by any other labor organization, the Union Office shall be notified of the need for such crossing as soon as is reasonably practicable under all of the circumstances. The notice called for by this Section shall in no way delay or excuse an employee from the performance of his duties.

ARTICLE 16 SICKNESS LEAVE OF ABSENCE

SECTION 16.01: The Company grants, for the term of this Agreement, to all regular employees covered by this Agreement, payment for time lost because of:

- (a) Any accident occurring while the employee is not working for wage or profit, or
- (b) Any sickness for which the employee is not entitled to benefits under any Workers' Compensation or Occupational Disease Laws or Acts.

SECTION 16.02: Payment will be made for regularly scheduled workdays on the basis of not to exceed eight (8) hours for any scheduled workday and not to exceed forty (40) hours in any workweek, computed at straight-time exclusive of shift premium or any other premium pay. Regularly scheduled workday shall mean one of the first five (5) regularly scheduled workdays which constitute the basic forty (40) hours per week. This shall not include scheduled overtime days.

SECTION 16.03: Payments will be made for time so lost beginning with the fourth (4th) scheduled workday of any one continuous absence except:

- (a) If two (2) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as one (1) day of the waiting period. If four (4) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as two (2) days of the waiting period.
- (b) If an employee is forced by illness to leave the employee's working place before the employee's regular quitting time on the last scheduled workday before scheduled off-days, any two (2) such off-days, if consecutive, shall be counted as one (1) day of the waiting period.
- (c) An employee who reports for work on a regularly scheduled workday but is forced by illness to leave work before working more than four (4) hours shall have that day counted as one (1) day of the required waiting period. An employee who is forced by illness to leave work after working more than four (4) hours but less than eight (8) hours may be paid on the third (3rd) day of the waiting period an equivalent number of hours as those lost because of sickness on the last day worked if the third (3rd) day of the waiting period is a scheduled

workday. Such partial day payment shall not be counted against an employee's total day entitlement.

- (d) Payment will also be made for any regularly scheduled workday of the waiting period: (1) Upon admission to a hospital requiring overnight stay (does not include emergency room, x-rays, diagnostic testing, cosmetic or dental procedures) or, (2) upon admission to an outpatient care facility for procedures or treatment requiring general anesthesia (does not include emergency room, x-rays, diagnostic testing, cosmetic or dental procedures). Notwithstanding the general exclusions for dental procedures, payment will also be made for any regularly schedule workday of the waiting period upon admission to an outpatient care facility for procedures performed by an oral and maxillofacial surgeon which requires general anesthesia.
- (e) An employee who becomes eligible for paid sick leave under this Article may substitute earned Vacation benefits for any time lost during the waiting period as described in this Section, provided he requests such by the close of the normal business day which follows the day he first becomes eligible.

SECTION 16.04: Payment will be made for time lost as outlined below:

- (a) First year of regular employment no sick leave.
- (b) After one (1) full year of continuous service as a regular employee, and on July 1st of each succeeding year thereafter, a regular employee will earn twenty (20) days of paid sick leave if he has less than twenty (20) years of company seniority, or twenty-five (25) days of paid sick leave if he has twenty (20) years or more company seniority. Unused sick leave may be carried over from one year to the next, not to exceed one hundred (100) days. Paid sick leave earned as described herein will be credited to regular employees on July 1st unless the employee is not at work for any reason other than those set forth in Section 16.05. If not at work on July 1st, for reasons other than set forth in Section 16.05, the days of paid sick leave will be credited to the employee following his return to work for two (2) full weeks (eighty (80) hours) of regular duty.

SECTION 16.05: For the purposes of Section 16.04(b), the following will count as time worked:

- (a) Days actually worked, including partial days where four (4) or more hours are actually worked.
- (b) Paid holidays falling in an employee's regularly scheduled workweek.
- (c) Vacations, except in lieu of Sick Leave or Workers' Compensation.
- (d) Jury duty and funeral leave.

- (e) Time lost for personal business authorized for the purpose of attending military summer camp (to a maximum of two weeks per year) and regular monthly drills (to a maximum of two days per month).
- (f) Any active duty military service time.

SECTION 16.06: As a further condition of making payments for illness, the employee, or someone on the employee's behalf, must report absence because of illness on the first day of absence and thereafter as directed. The employee may be required to furnish a doctor's certificate after three (3) days and periodically during the employee's period of illness and/or upon release to return to duty, if requested by the Company. The Company may require an employee to report to the Company doctor if, in its opinion, sufficient cause exists for such action.

As a further condition of making payments under this Article an employee shall not engage in any physical activity for personal gain or profit unless such activity is authorized by the employee's physician, subject to review by the Company doctor. An employee who engages in physical activity for personal gain or profit without such authorization while accepting benefits under this Article shall be subject to discharge or other disciplinary action including forfeiture of any sick leave benefits otherwise payable for the period of absence disqualified.

SECTION 16.07: The employee is obligated to return to work at the earliest day recovery from an illness will permit, including making himself available for limited service in accordance with Article 19. Failure to return to duty when able, or falsifying the necessity for sick leave, shall be cause for discharge or other disciplinary action, including forfeiture of sick pay for the period of absence disqualified.

SECTION 16.08: A period of sickness, including waiting days, must be continuous, except:

- (a) A return to work for not in excess of two (2) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay.
- (b) A return to work for not in excess of five (5) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay provided the employee meets the criteria as defined in Section 16.03 (d).
- (c) In the case of an employee who is able to return to work in some capacity after suffering from a catastrophic illness or injury and who thereafter must receive long term occasional medical treatment or rehabilitation which is not reasonably available outside the employee's regular working hours. An illness or injury shall be considered catastrophic if the employee suffered major head trauma, spinal cord injury, amputation, severe burn, severe stroke, amylotrophic lateral sclerosis, cancer requiring radiation or chemotherapy treatments, acquired immune deficiency syndrome (AIDS), severe cardiac disease, severe hepatitis, anorexia nervosa, bulimia, or severe congenital anomalies.

SECTION 16.09: Effective January 1, 2012, an employee will receive an earned holiday to be taken during the calendar year when the following requirements are met:

- (a) the employee has been employed for a minimum of 12 consecutive months,
- (b) the employee has worked a minimum of 1040 straight-time hours or more,
- (c) and the employee has not taken more than a single occurrence of unpaid time off work, regardless of the reason, during the preceding calendar year. For purposes of this Section, if an employee's single occurrence of unpaid time off work exceeds two hours, the employee shall not be eligible for the earned holiday.

The scheduling of this day is subject to the following conditions:

At the time of vacation selection, the preference of the Earned Holiday will be determined by seniority. After vacation selection has been completed, selection of the Earned Holiday shall be made on a first come, first served basis. Earned Holidays may be coupled with a Company-wide Holiday, or added to vacation periods. If operational requirements cause the cancellation of this scheduled day, it may be rescheduled or the employee may be paid as outlined in Article 9.

ARTICLE 17 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 18 SUPPLEMENT TO WORKERS' COMPENSATION

SECTION 18.01: When an employee is injured while working for the Company and is entitled (or would by passage of time become entitled) to benefits under Workers' Compensation or Occupational Disease Laws or Acts, the Company agrees to supplement such benefits, as earned by the employee under Section 18.05, by paying such employee the difference between such benefits (irrespective of the employee's receipt of the benefits) and one hundred percent (100%) of the employee's net wages received on the basis of a forty (40) hour workweek, computed at straight-time exclusive of shift premium, or any other premium pay, beginning with the fourth (4th) scheduled workday of such absence except:

- (a) If two (2) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as one (1) day of the waiting period. If four (4) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as two (2) days of the waiting period.
- (b) If an employee is forced by injury to leave the employee's working place before regular quitting time on the last scheduled workday before scheduled off-days, any two (2) such off-days, if consecutive, shall be counted as one (1) day of the waiting period.
- (c) If an employee is injured after reporting for work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours in the employee's regularly scheduled workday, not to exceed eight (8) hours in total for such day, except that no such payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under this article.
- (d) Payment will also be made for any regularly scheduled workday of the waiting period: (1) during which the employee is a bed patient in a hospital and for which a room charge is levied; (2) which follows a period of such internment, even if internment is on an off-day; or (3) for time spent not to exceed eight (8) straight-time hours, visiting the Company doctor on waiting period days when the employee does not subsequently become eligible for Workers' Compensation benefit for such days.

SECTION 18.02: The employee is obligated to return to work at the earliest date recovery from an injury will permit, including making himself available for limited service in accordance with Article 19. Failure to return to duty when able, or falsifying the necessity for compensable leave, shall be cause for discharge or other disciplinary action, including forfeiture of the Supplement for period of absence disqualified.

As a condition precedent to receipt of benefits under this Article, an employee shall not engage in any physical activity for personal gain or profit during the twenty-two week period of his supplemental benefits for occupational injury or illness unless such activity is authorized by the employee's physician, subject to review by the Company doctor. An employee who engages in physical activity for personal gain or profit without such authorization while accepting supplemental benefits under this Article shall be subject to discharge or other disciplinary action including forfeiture of the Supplement.

SECTION 18.03: The pay of employees working on overtime hours who are injured and required to go to the Company doctor will cease when they leave their work site. If it is necessary for the employees to return to their work site for their own convenience after their regularly scheduled workday is completed, whether transported by Company vehicle or not, they will not be paid for such time.

SECTION 18.04: Determination of first day considered as "lost time" is as follows:

- (a) Workers' Compensation Next calendar day after day of injury.
- (b) For Supplement Next regularly scheduled workday on which the employee is absent due to the injury subject to provisions of (a), (b), (c), and (d) above.

SECTION 18.05: Supplemental payment will be made for time lost as outlined below:

- (a) First year of regular employment no supplement.
- (b) After one (1) full year of continuous service as a regular employee, and on July 1st of each succeeding year thereafter, a regular employee will earn twenty-five (25) days of supplemental pay. The supplement may be carried over from one year to the next, not to exceed one hundred (100) days. Supplemental pay earned as described herein will be credited to regular employees on July 1st unless the employee is not at work for any reason other than those set forth in Section 16.05. If not at work on July 1st, for reasons other than set forth in Section 16.05, the twenty-five (25) days of supplemental pay will be credited to the employee following his return to work for two (2) full weeks (eighty (80) hours) of regular duty.

ARTICLE 19 LIMITED SERVICE

SECTION 19.01: An employee who sustains a temporary or permanent partial disability from an illness or injury shall be permitted to return to work in whatever capacity his disability will permit, where work is available.

The duration of a limited service assignment, the affected employee's classification, and his rate of pay will be as follows:

- A. For partial disabilities which are not compensable under Kentucky or other applicable Workers' Compensation statutes -
 - 1. <u>Classification and Rate of Pay</u>: Will be subject to the employee's length of continuous service on the onset of his disability, in accordance with the following:
 - (a) If the employee has 25 years or more of Company seniority, his classification and rate of pay in effect on the onset of his disability will be continued for forty (40) work days, following which the employee will be reclassified to Limited Service Helper. His rate of pay will be the "50% rate" as defined in Appendix "A" or his current rate of pay, whichever is less, for the duration of his limited service assignment.

- (b) If the employee has 15 or more years, but less than 25 years of Company seniority, his classification and rate of pay in effect on the onset of the disability will continue for thirty (30) work days, following which the employee will be reclassified to Limited Service Helper and be paid the rate for Limited Service Helper or his current rate of pay, whichever is less, for the duration of his limited service assignment.
- (c) If the employee has less than 15 years of Company seniority, his classification and rate of pay in effect on the onset of the disability will continue for twenty (20) work days, following which the employee will be reclassified to Limited Service Helper and be paid the rate for Limited Service Helper or his current rate of pay, whichever is less, for the duration of his limited service assignment.
- 2. <u>Duration</u>: The duration of any limited service assignment under this section for any employee shall not exceed one hundred (100) work days in a calendar year.
- B. Except for those injuries described in Section (c), below, for partial disabilities which are compensable under Kentucky or other Workers' Compensation statutes:
 - 1. <u>Classification and Rate of Pay</u>: Will remain the same as that in effect on the onset of his disability for the duration of his limited service assignment.
 - 2. <u>Duration</u>: The duration of any limited service assignment under this section for any employee shall not exceed one hundred (100) work days in a calendar year.
- C. For employees who may suffer partial disabilities arising from; spinal cord injuries, severe head trauma, severe burns, amputations or loss of sight, which are compensable under Kentucky or other Workers' Compensation statutes:
 - 1. <u>Classification</u>: Will remain the same as that held by the employee prior to the onset of his disability for not more than two hundred (200) work days at which time the employee will be reclassified to Limited Service Helper.
 - 2. Rate of Pay: The wage rate in effect for the employee prior to the onset of his disability will be continued for one hundred (100) work days, following which the employee's rate will be reduced by ten percent (10%), and the reduced rate will be paid for the next one hundred (100) days. Thereafter, when the employee has been reclassified to Limited Service Helper, he shall be red-circled at the reduced rate which shall remain in effect until such time as the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" equals or exceeds the employee's red-circled rate.
 - 3. <u>Duration</u>: There is no limitation upon the duration of a limited service assignment for disabilities described by this Section (c).

SECTION 19.02: An employee on limited service who is able to return to his prior job classification, will not have the time spent on limited service credited toward minimum time-ingrade requirements or wage step progression increases within the prior classification. General wage increases shall, however, apply to limited service employees except as otherwise provided. A general wage increase occurring at a time when a limited service employee is being paid at ninety percent (90%) of his prior rate shall be applicable only to the extent of ninety percent (90%) of the increase otherwise applicable to the employee's prior rate.

Should an employee suffer successive partial disabilities within a calendar year, the eligibility for limited service as a consequence of the most recent disability will be reduced by the limited service entitlement utilized by the employee with respect to the prior disability or disabilities.

SECTION 19.03: In order to be eligible for limited service as described in this Article, the employee must have worked a minimum of eighty (80) straight-time hours of regular duty within the calendar year. An employee on limited service as of December 31 of any calendar year may utilize the remainder of his limited service eligibility for that year, in the following year, provided the period of limited service is continuous. However, an employee on limited service on December 31 must work at least eighty (80) straight-time hours of regular duty in the following year to again be eligible for the full period of limited service.

If an employee is unable to return to regular duty at the end of his period of limited service eligibility, he will be placed off work until he can return to regular duty unless reclassified as described in Section 19.04.

SECTION 19.04: Regardless of the duration of an employee's limited service assignment and rate of pay applicable thereto, an employee on limited service who is certified by a medical doctor of the Company's choosing to be permanently restricted may be reclassified to any vacant job in a classification the duties of which the employee is qualified and physically able to perform. The rate of pay for employees reclassified under this section shall be as follows:

Workers' Compensation Injuries

Employees with 25 or more years of service will have their rate of pay reduced by ten percent (10%) upon being reclassified and the reduced rate will be paid for the next one hundred (100) days. Thereafter, he shall be red-circled at the reduced rate which shall remain in effect until such time as the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" equals or exceeds the employee's red-circled rate.

Employees with less than 25 years of service will receive the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" upon reclassification.

Non-Workers' Compensation Injuries

Employees with 25 or more years of Company seniority will receive the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" upon reclassification.

Employees with less than 25 years of Company seniority will be paid at the rate for his new classification. Employees subject to reclassification as described herein, will have their cases discussed with the Union and their seniority status decided by mutual agreement.

SECTION 19.05: Where practicable and if appropriate, limited service employees described in Section 19.01 (b) and (c) will be reclassified to regular job classifications before exhaustion of their limited service eligibility provided work is available.

Employees who, prior to November 13, 1989, have been reclassified to regular job classifications from limited service and whose wages have been protected will be red-circled at their existing rates until such time as the rate for the classification exceeds the red-circled rate, or until an employee changes job classifications under Article 10.

SECTION 19.06: An employee's ability to return to his former job, or to be placed in a job of a higher classification, shall be subject to review at any time the employee's physical condition improves. If the employee is capable of performing the duties of his former job, he shall be returned to his former job provided an opening exists, and his seniority status shall be determined by mutual agreement. An employee may be placed in a job in a higher classification which was not his former job upon mutual agreement of the parties.

SECTION 19.07: Subject to the foregoing, an employee who is released to return to work in a limited service capacity shall promptly notify his department limited service representative who shall assign the disabled employee first to whatever work the employee's disability will permit in that department or payroll division. If no suitable work is available, the employee's department limited service representative shall then notify the designated Company representative responsible for the assignment of limited service employees. The disabled employee shall then be assigned to whatever suitable work that is available anywhere in the Company. Such assignments may be made on a daily basis, if necessary, and no assignment shall be held to constitute a change of schedule nor shall such assignments be made on the basis of an employee's seniority. Limited service assignments shall be considered as temporary assignments.

SECTION 19.08: Nothing in this Article shall be construed to abrogate or diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation laws of Kentucky or other applicable laws.

SECTION 19.09: Notwithstanding Sections 16.09 and 18.01 of this Agreement, an employee who is on limited service due to an injury or illness and who has once satisfied the waiting period described in those sections shall not be required to satisfy an additional waiting period should the Company remove him from limited service duty due to a lack of suitable work.

ARTICLE 20 PERSONAL LEAVES OF ABSENCE

SECTION 20.01: When, in the opinion of the Company, the requirements of the business will permit, an employee may, upon written request to the Company stating the reason why such leave of absence is desired, be granted a leave of absence for legitimate personal reasons without pay for a period not to exceed one hundred eighty (180) calendar days. Seniority will accumulate only during the first one hundred eighty (180) calendar days of any leave of absence granted under this Agreement for personal reasons. The Company may, but shall not be required to extend any leave of absence granted under this Agreement.

SECTION 20.02: It shall be cause for discharge if any employee misrepresents or falsely states to the Company in any application for a leave of absence (under this or any other article relating to a leave of absence), or any extension thereof, the reason for requesting such leave of absence. It shall also be cause for discharge if an employee, during a leave of absence under this Agreement, accepts gainful employment or becomes gainfully employed in any capacity by any other person, firm or corporation, or engages in any business for gain or profit on his own account, without first having obtained approval in writing for such other employment or business from the Chief Administrative Officer, or his designated representative. An employee who fails to return to work at the expiration of a leave of absence shall be conclusively presumed to have quit his employment with the Company.

SECTION 20.03: The Union recognizes that when employees are granted leaves of absence, it may be necessary for the Company to make arrangements to fill such employee's job during the entire period of such leave of absence. The Union therefore agrees that no employee may return to work without the Company's consent and approval prior to the date on which his leave of absence expires.

SECTION 20.04: Employees granted leaves of absence under this article shall have the coverage of the following benefit plans continued to the end of the month in which the leave commences:

Group Life Insurance Program

Group Medical Insurance Program

Group Dental Insurance Program

If the employee desires to obtain continued coverage under these programs after the period specified above, such employees shall pay the full monthly cost of the benefit plan premiums or contributions up to and including the month in which the employee returns to work from his leave of absence. Full monthly cost shall include both employee and employer premiums or contributions. Such payments shall commence and be submitted to the Benefits Department by the first day of any succeeding months of the leave of absence. Failure to make timely payments as prescribed shall cause the immediate cancellation of the program coverage.

SECTION 20.05: An employee who is permitted to return from a personal leave of absence, prior to the approved return date, will be reinstated at his former rate of pay and will retain his position on the seniority roster, subject to the provisions of Section 20.01 of this Article.

SECTION 20.06: Any regular full-time employee covered by this Agreement who is elected to a public office requiring their absence from duty with the Company, may request a leave of absence without pay for the duration of their term or terms. Such request shall not unreasonably be denied.

Employees granted a personal leave of absence under this section may have such leave for the duration of their term of office without regard to the one hundred eighty (180) calendar day limitation on Section 20.01, and without loss of seniority. However, the seniority limitation of Article 10, Section 10.03(b) will apply.

Upon completion of their term they shall be reinstated to their former position, if it is available. If it is unavailable, they may be redeployed to another available position under the terms of Article 10, Section 10.24. Employees subject to reclassification under the terms of this section will have their cases discussed with the Union.

SECTION 20.07: Employees shall report to the Company and submit to such physical examinations as the Company may require prior to returning to work from leave of absence granted hereunder.

ARTICLE 21 FUNERAL LEAVE

SECTION 21.01: The Company will grant to all regular employees covered by this Agreement payment, exclusive of shift premium, or any other premium pay, for time lost on their regularly scheduled workdays, up to a maximum of five (5) days, in connection with the death of the employee's spouse, employee's children and employee's parents, and step-children of the employee who are children of the employee's present spouse who have lived in the employee's home. For purposes of this section, "employee's parents" shall include the spouse of either of the employee's natural parents and legal parents. All leave granted under this section shall be taken between the date of death and two days following the date of the funeral or service, inclusive.

SECTION 21.02: The Company will grant to all regular employees covered by this Agreement payment, exclusive of shift premium, or any other premium pay, for time lost on their regularly scheduled workdays, up to a maximum of three (3) days because of death of any other member of an employee's immediate family. Under this provision, other members of an employee's immediate family are recognized as being grandparents, grandchildren, sons-in-law, daughters-in-law, brothers, and sisters of the employee, spouses of employee's brothers and sisters, employee's spouse's brothers, sisters and parents, employee's spouse's grandparents or other close relative living in the home of the employee. All leave granted under this section shall be taken between the date of death and the date of the funeral or service, inclusive.

SECTION 21.03: The employee must report absence because of death in family to the proper supervisor on the first day of such absence and shall indicate the date of the funeral or service, if known, or as soon thereafter as the date becomes known. In the case of vacation interruption, because of death in family, the employee must notify the proper supervisor within two (2) work days of the date of death and shall similarly indicate the date of the funeral or service.

SECTION 21.04: The provisions of this Article will apply within the time limits of an employee's scheduled vacation, but will not apply when an employee is off-duty due to illness or injury or for any other reason. Note: This means that subject to the conditions of this section which determines an employee's eligibility for up to either three (3) or five (5) days off for death in family, and subject to the operating requirements of his department, an employee who suffers a "death in family" during the time he is on vacation may reschedule as vacation the number of vacation days interrupted by death in family, for which the employee is eligible.

SECTION 21.05: Employees who are requested to serve as pallbearers (honorary pallbearers not included) at the funeral of an employee or retired employee should be released from duty, where operational requirements permit, for the amount of time necessary to attend the funeral. An employee who serves in this capacity shall not lose straight-time pay (exclusive of shift premium) on that account. Where practicable and appropriate, the employee is expected to work before and/or after attending the funeral. The Company may require verification of the employee's service in this capacity.

ARTICLE 22 JURY DUTY

Employees serving on Jury Duty shall not lose straight-time pay (exclusive of shift premium) on that account and will be paid the difference between money received for such Jury Duty, exclusive of expense allowance, and their normal straight-time earnings exclusive of shift premium.

Employees scheduled to work the day shift, who are required to report for Jury Duty before noon, shall, upon request and notification to their Department Superintendent, be excused from reporting for work prior to reporting for Jury Duty and shall be required to return to work only if released from Jury Duty at, or prior to, the expiration of four (4) hours from his scheduled starting time. Where practicable, and upon request to the employee's supervisor, an employee scheduled for shift work will be rescheduled to day work (Monday through Friday) for the entire period he is scheduled for Jury Duty.

An employee subpoenaed to testify and who testifies in a civil or criminal judicial proceeding not involving the employee, his family, or any interest of the employee, will suffer no reduction in straight-time pay, for time lost in testifying, and will be paid the difference between money received for honoring the subpoena and normal straight-time earnings, exclusive of shift premium, provided the employee provides prompt notice of his receipt of a subpoena.

The Company may require for each day, in such form as it deems necessary to the conduct and administration of this provision, evidence of the employee's requirement to report for Jury Duty, or

to honor a subpoena, proof of attendance, time of reporting, time of release and amounts received as compensation.

ARTICLE 23 MILITARY SERVICE

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 to 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.

ARTICLE 24 SUBCONTRACTING

SECTION 24.01: 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 to 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 or utilize the terms set forth in Article 10, Section 10.24 in 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 either gas or 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 notwithstanding the fact that a reduction in force in a different area has caused the displacement of incumbent employees by more senior employees pursuant to Article 10. However, should a journeyman be removed from his line of progression due to a reduction in force, and as a result displace a less senior employee in a below journeyman classification in a different line of progression, he shall be considered a journeyman under this Section in the event of a subsequent reduction in force in his new line of progression for not more than the period of time equal to the minimum time in grade requirement for promotion to journeyman, plus six (6) months.

SECTION 24.02: 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.

SECTION 24.03: It is agreed that outside contractors working on a cost/plus annually renewable contract will not perform work, normally performed by employees covered by this Agreement, on the sixth or seventh workdays of a week 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 on the sixth or seventh day for the contractor to complete the work he is performing. However, contractors working on unit cost contracts, fixed bid contracts, or cost/plus emergency contracts will not be affected by this section. It is not a violation of this Section for a contractor to continue or complete work on the 6th & 7th workday, provided the contractor is responsible for that work during the week.

Section 24.04: The Company agrees that, other 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.

ARTICLE 25 WAGES - JOB CLASSIFICATIONS - PAY PROGRESSIONS

SECTION 25.01: The wage rates for job classifications covered by this Agreement are described in Appendix "A," which is attached hereto and made a part hereof. Nothing in this Agreement shall prohibit the Company and the Union from mutually agreeing to modify the rate of pay for any job classification set forth in Appendix "A" at any time during the term of this Agreement.

SECTION 25.02: The Company will furnish the Union a copy of an accurate, up-to-date job description for all job classifications listed in Appendix "A."

It is understood that the purpose of the job descriptions referred to herein is to classify the work properly, to give guidance in making assignments and to determine the proper rate of pay therefore. It is agreed that the job descriptions referred to herein describe, in general, responsibilities and duties normally performed, but do not limit the work of an employee to the particular duties listed and the duties incidental thereto. It is agreed that job descriptions list typical duties of a classification and that numerous related tasks incidental to the typical duties listed which reasonably cannot be enumerated in the job description are included in the work of the classification.

SECTION 25.03: It is 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.

SECTION 25.04: The rates of pay for any newly created job classifications, or for any existing job classifications which have been changed by the addition of new or different tasks which require significantly greater skills or responsibilities or by the removal of any tasks which result in requiring significantly lesser skills or responsibilities, and the seniority placement of any employees who may be affected by such changes will be negotiated with the Union by the Company. The Company will prepare proposed job descriptions in such cases and deliver a copy to the Union with notification as to the rate of pay at least fourteen (14) calendar days prior to putting the new or changed job classifications in effect, and will discuss them with the Union if so requested. However, the performance of work as assigned by the Company shall not be delayed either by discussion between the parties regarding new or changed jobs or by any arbitration regarding newly created or modified jobs as provided in Section 25.05. In either instance, wage rates for new or modified jobs as finally determined will be retroactive to the date the new or changed duties were first performed.

SECTION 25.05: If the parties are unable to agree on the proposed establishment of new jobs or modifications and revisions to existing jobs, such issue may be submitted to arbitration at the request of the Union as provided for in Article 6 of this Agreement. In resolving such dispute, the Arbitrator shall only have the authority to establish an appropriate wage rate in proper relation to other existing job classifications for any new or revised job and may not create, revise or abolish job descriptions or specifications.

SECTION 25.06: If the Union believes that the job description for any existing job does not accurately describe the duties or responsibilities of the job due to creeping job changes or changes about which the Union was not formally notified, the Union shall notify the labor relations department of its desire to discuss such issue, and a meeting shall be scheduled within fourteen (14) calendar days. Such meeting shall be conducted by a Representative of the labor relations department, and attended by representatives of the Company and Union who are knowledgeable of the matters to be discussed. If negotiations between the parties do not result in an agreement as to the accuracy of any such job description, the Union may appeal the matter directly to arbitration under Article 6. Such appeal to arbitration shall be not earlier than thirty (30) calendar days following the parties' first meeting. The Arbitrator shall have authority to determine only the

appropriate wage rate for the duties performed by the employee(s) in the affected classification and may not create, revise or abolish job descriptions.

SECTION 25.07: An employee who is temporarily assigned to a higher job classification for more than four (4) hours, shall receive the rate of pay for the classification for the entire day of the assignment. An employee assigned to fill a temporary job vacancy in a lower job classification shall suffer no reduction in pay. This section shall not be construed to modify or restrict any other provision of this Agreement.

SECTION 25.08: When an employee is temporarily assigned to a supervisory position outside the bargaining unit, he shall be paid seventy-five cents (75ϕ) per hour above his regular hourly rate of pay and shall not perform bargaining unit work except as provided in Article 29, Section 29.02. It is understood that any such assignment or assignments for any individual employee will not exceed eighty (80) work days in any calendar year provided, however, the Company may, upon notice to the Union, extend an individual's assignment beyond the eighty (80) day limit if the employee is substituting for the extended absence of a Supervisor whose return to work is anticipated, but not subject to accurate prediction.

ARTICLE 26 MEDICAL AND DENTAL INSURANCE

SECTION 26.01: An employee is eligible to participate in the Medical and Dental Plan upon his or her date of hire.

Employees covered by this Agreement will participate in medical plans on the same basis as all other regular full-time employees of the Company. The details of such medical benefits shall be as specifically provided in the master plan documents covering the terms of such plans. 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.

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 joint Health Care Task Force will continue to meet biannually to review trends in health care, review current Company Medical benefit plans, and make cost containment recommendations. In the second and third year of the contract, the joint Health Care Task Force will 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 plans so long as benefits for employees covered by this Agreement are similar and comparable to the benefits applicable to all other regular full-time employees of the Company.

Effective January 1, 2009, the Company shall make a contribution to a health spending, health reimbursement or health savings account, as determined by the Company and established under a Company plan or applicable law, for the benefit of eligible Employees. Such contribution, which will be in the form of cash or credit, shall be made on an annual basis to the account of regular full-time Employees on the Company's payroll as of December 31st of the year prior to the year of contribution. The employee's use of the contribution shall be governed by the provisions of the applicable health spending, health reimbursement or health savings account plan or law.

SECTION 26.02: Retiree Medical Insurance

A. 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. The Company will credit monthly the following amounts toward the premiums for any medical plan sponsored by the Company, for those living retirees subscribing to such insurance through the Company.

For employees retiring January 1, 2012 or after, up to \$200.00 toward the cost of insurance premium for employee who retired at age of 55 or over, with at least 10 years of continuous service with the Company. 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 employee's spouse or other dependant will be eligible for an additional \$100.00 credit toward the cost of his/her insurance premium. The maximum total monthly credit shall be either \$300.00 or \$565.00.00 depending upon the age of the former employee.

B. 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.

SECTION 26.03: For the purpose of Section 26.02 of this Article, subscription to such insurance through the Company by retirees and any contribution by the Company toward the payment of premiums shall be contingent on the insured persons' being covered by the Company's medical plans at the time of the employee's retirement and the maintenance of continuous coverage and timely payment of all premiums.

SECTION 26.04: Payments made in accordance with Section 26.02 A. of this Article will exclude premiums for new spouses or dependents acquired through marriage after retirement. Such payments to retiree's spouse or other dependent will cease at the earliest of:

- (a) the end of the 60th calendar month after the date of death of the retiree,
- (b) the end of the calendar month the dependent no longer is eligible under the terms of the Retiree Medical Continuation Plan,
- (c) the date the survivor dies, or
- (d) the beginning of the calendar month the survivor does not pay the required premium contribution under the terms of the Retiree Medical Continuation Plan.

Even if such payments cease under item (a) above, the survivor may continue to participate under the terms of the Retiree Medical Continuation Plan by paying the full premium.

SECTION 26.05: Employees may elect to participate in either the Delta Dental High Option or Delta Dental Basic Option provided by the Company. If the employee elects the Delta Dental Basic Option, no employee premium contribution is required. If the employee elects the Delta Dental High Option, the employee will contribute \$7 per month for single, \$17 per month for single plus one or children, or \$27 per month for family coverage. The contract between Delta Dental and the Company will govern in all matters related to the plan.

SECTION 26.06: If, pursuant to any Federal or State Law which may become effective during the term of this Agreement, the Company is required to make contributions or pay taxes for providing benefits which are already provided for under Company plans, then to the extent such benefits under any such Federal or State program would duplicate the benefits under the Company's plans, the Company shall be relieved of the obligation to provide such benefits under the Company's benefit plans.

ARTICLE 27 LIFE AND ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE

SECTION 27.01: Effective 12/1/2008 the Company shall maintain the basic life insurance and accidental death and dismemberment plan on the basis of 2 times base rate of pay, maximum benefit of \$150,000. It will be provided on the same basis as it has in the past for those employees who are eligible and enroll in this plan.

Employees who retire on or after January 1, 2004 will be provided retiree life insurance based on the following schedule:

Age	Amount of Retiree Life Insurance
Age 55 but less than age 65	1 times base rate of pay as of the date of retirement
Age 65 but less than age 70	.5 times base rate of pay as of the date of retirement
Age 70 or older	\$10,000

SECTION 27.02: The Company will pay one hundred per cent (100%) of the total premium for the basic life insurance and accidental death and dismemberment plan for eligible employees who enroll in the plan.

SECTION 27.03: Employees may elect to participate in the optional life insurance plan at the rate of one (1), two (2), or three (3) times base salary. The employee will authorize payment of the applicable premium through payroll deduction.

SECTION 27.04: Employees may elect to participate in the dependent life insurance plan for a spouse and dependent child(ren) of either:

- 1) \$5,000 for a spouse and \$2,500 on each child, or
- 2) \$10,000 for a spouse and \$5,000 on each child, or
- 3) \$25,000 for a spouse and \$10,000 on each child, or
- 4) \$50,000 for a spouse and \$20,000 on each child. *

The employee will authorize payment of the applicable premium through payroll deduction.

SECTION 27.05: Effective 1/1/09, an employee is eligible to participate in the basic life insurance, accidental death and dismemberment insurance, optional life insurance and dependent life insurance upon his/her date of hire. The details of the foregoing Plans shall be as specifically provided in the master plan documents covering the terms of such Plans.

ARTICLE 28 RETIREMENT INCOME PLAN AND DISABILITY BENEFITS

SECTION 28.01: For employees employed by the Company on December 31, 2005, the Company will maintain in effect and pay the full cost for retirement income under the terms of the Louisville Gas & Electric Company Bargaining Employees' Retirement Plan.

Effective January 1, 2012, the basic pension formula was amended as follows:

Effective 1/1/2012

Pay grades 1-5:	\$72 per month of thirty (30)	 of	service	(maximum
Pay grades 6-9:	\$85 per month of thirty (30)	 of	service	(maximum
Pay grades 10-14:	\$91 per month of thirty (30)	 of	service	(maximum

Effective 1/1/2013

Pay grades 1-5:	\$74 per month	per year	of	service	(maximum
	of thirty (30)				
Pay grades 6-9:	\$87 per month	per year	of	service	(maximum
	of thirty (30)	years)			
Pay grades 10-14:	\$94 per month	per year	of	service	(maximum

^{*} Enrollment in this fourth option will be subject to medical evidence of insurability and regulations imposed by the Kentucky Department of Insurance.

of thirty (30	years)
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Effective 1/1/2014

Pay grades 1-5:	\$76 per month	per year of service	(maximum
	of thirty (30)	years)	
Pay grades 6-9:	\$90 per month	per year of service	(maximum
	of thirty (30)	years)	
Pay grades 10-14:	\$97 per month	per year of service	(maximum
	of thirty (30)	years)	

Employees hired by the Company on or after January 1, 2006 are not eligible to participate in the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan. Instead they are eligible to participate in the Retirement Income Account (see Section 28.08) under the terms of the Louisville Gas and Electric Company Bargaining Employees' Savings Plan.

SECTION 28.02: There will be no interruption in the accumulation of retirement benefits under the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan unless an employee's pay ceases. If the employee becomes entitled to additional "sick pay" after interruption of the employee's "sick pay" there will be no accumulation of retirement benefits for the period covered by the additional "sick pay." Accumulation of retirement benefits will be resumed after the employee returns to work.

If the employee's initial date of disability is after January 1, 2004 and the employee is receiving benefits under the Long-Term Disability Plan, the employee will continue to accrue Service and Credited Service under the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan.

SECTION 28.03: A retired employee shall be entitled only to those benefits provided by the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan which are in effect at the time of the employee's retirement. Any changes in the employee's Social Security benefits which become effective after the employee retires shall not reduce the benefits which the employee draws under the Plan.

SECTION 28.04: The Company may set reasonable requirements for advance notice to the Company by an employee who elects to retire before age 65 but may, at its discretion, waive such requirements on an individual basis, for good cause, without any obligation similarly to waive such requirements in any other case.

SECTION 28.05: If the employee's initial date of disability is after January 1, 2004, the Company will provide the following Long-Term Disability benefits:

- (a) Employees who become totally and permanently disabled will be eligible for disability income under the Long Term Disability Plan if they have completed five (5) years of service at the time of disability.
- (b) The amount of monthly disability income payable to a disabled employee is determined as follows:

Sixty percent (60%) of the employee's basic monthly earnings computed at his straight-time hourly rate immediately prior to the time of disability, to a maximum benefit of \$15,000, reduced by;

- 1. One hundred percent (100%) of any Social Security Benefit, and
- 2. One hundred per cent (100%) of any benefits payable under Kentucky Workers' Compensation laws or the Workers' Compensation laws of any other State or benefits payable under any Federal government benefit plans.

SECTION 28.06: The Company shall amend the Plan to reflect the amendments to same as set forth in this Article 28. The Company reserves the right to make such Amendments to the Plan as are necessary to comply with the Employee Retirement Income Security Act of 1974, any amendments thereof or regulations pertaining thereto, and all other Federal or State laws or regulations.

SECTION 28.07: Louisville Gas and Electric Company Bargaining Employees' Savings Plan: An employee is eligible to participate on the first day of the month on or after the three (3) month anniversary of his/her date of hire. Effective November 12, 2007, the Company matching contribution is 70 percent on employee contributions up to six (6) percent of covered compensation. Effective January 1, 2006, employees may contribute up to an additional 69 percent of covered compensation on a pre-tax, but unmatched basis, for a maximum of 75 percent. Effective January 1, 2006, employees age 50 or older may make "catch-up" contributions. Effective January 1, 2006, covered compensation shall include overtime and premium pay. Upon adoption by the E.ON U.S. LLC Board of Directors, the Louisville Gas and Electric Company Bargaining Employees' Savings Plan will be amended effective January 1, 2008, to allow employee contributions to be made as Traditional 401(k), Roth 401(k), or a combination of both.

SECTION 28.08: Louisville Gas and Electric Company Bargaining Employees' Savings Plan: Employees hired by the Company on or after January 1, 2006, will be eligible for the Retirement Income Account under the terms of the Louisville Gas and Electric Company Bargaining Employees' Savings Plan. The Company will make an annual lump sum contribution based on the following schedule to the employee's Retirement Income Account.

Years of Service as of January 1	Percent of Covered Compensation
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 provision of the Retirement Income Account will be as specifically provided in the master plan document covering the terms of the plan.

ARTICLE 29 GENERAL PROVISIONS

SECTION 29.01: Severe Weather - The Company agrees that it will not require employees to work in exposed and unprotected areas during severe weather conditions except in the event of an emergency or where such work is necessary to protect life, limb, property or maintain continuity of service or operations. Where such severe weather conditions exists, which prevent an employee from performing his normal work, the employee may be assigned by his supervisor to other available work.

SECTION 29.02: Supervisors Working - The Company's intention is to not perform bargaining unit work with supervisors except in emergencies or training situations (including maintaining and updating the supervisor's own job knowledge and proficiency). The union agrees that it is not a violation of this section if a supervisor performs bargaining unit work due to an unscheduled absence of an employee during the first two (2) or last two (2) hours of a shift.

SECTION 29.03: Meals

- (a) Neither a meal nor a meal allowance will be provided to an employee for the first ten (10) hours of work on any day when the employee receives at least two (2) hours notice of the overtime prior to the time the employee reports for work, or is directed to commence work before his starting time after reporting to his work location.
- (b) In the absence of two (2) hours notice, a meal or an allowance of \$6.00 in lieu thereof will be provided under the following conditions:

- (1) For an employee who is called-in for overtime work in accordance with Section 9.06 and who works more than three (3) hours.
- (2) To an employee who works two (2) hours or more of unscheduled daily overtime.
- (c) An additional meal or allowance will be provided every five (5) hours after the first meal or allowance is provided until the employee is released from work.
- (d) When employees working overtime, under the provisions of this Section, are required by supervision to remain on duty but are permitted time in which to consume a meal, such time will not be deducted from the employee's overtime pay.
- (e) Meal allowances may be paid as a function of the regular payroll.
- (f) Eligibility for a meal or an allowance, or for additional meals or allowances as contained in this Section will be determined by utilizing the procedure of rounding to the nearest fifteen (15) minutes as is now used in the payroll system.

SECTION 29.04: Commercial Drivers License (CDL)

The Company will reimburse an employee required to have a CDL in the performance of his duties an amount equal to the difference between the cost of the CDL and a standard drivers license.

SECTION 29.05: Should an employee suffer an occupational injury to his person, and as a direct result of such injury, suffer damage to his eyeglasses, hearing aid or dentures, the Company shall, upon presentation of the damaged item and verification of the injury to the employee, reimburse the employee for the expense incurred in the repair or, if necessary, replacement of the item. Any items replaced under this Section shall be of the equivalent quality and price as the item damaged or destroyed as a direct result of the occupational injury.

SECTION 29.06: All bargaining unit employees who wish to exercise their right to vote on Election Day will be expected to do so either before or after their regularly scheduled workday. Time off with pay, up to a maximum of two hours, may be allowed an individual to vote if all of the following conditions are met:

- (a) Arrangements are made prior to the end of the employee's shift on the day preceding the election;
- (b) When the employee does not have sufficient time, either before or after his shift to vote; and,
- (c) Any time off with pay for this purpose will be at the beginning of the employee's shift.

Employees who are excused from work to work at the polls will not be entitled to any compensation.

SECTION 29.07: Educational Assistance - The Company sponsors both a Tuition Refund Plan and a Basic Education and Vocational Training Support Program in which bargaining unit employees are eligible to participate. These educational programs are described in documents available in the Human Resources Department. These programs are subject to expansion, modification or termination by the Company.

SECTION 29.08: Dependent Care - The Company and the Union agree to continue, pursuant to Section 129 of the Internal Revenue Code, a payroll deduction plan for dependent care services. This program will be continued unless, by later action, the Internal Revenue Service or other governmental entity repeals or otherwise eliminates the advantage, to employees, of participating in such a program.

Section 29.09: Work Practices – The Union agrees to meet with local management during the term of this agreement to discuss changes in work practices that may be unique to the area and/or site.

ARTICLE 30 SPECIAL PREMIUMS

SECTION 30.01: Hot Stick Premium - When employees assigned to the Electric Service Delivery Department are required to do hot stick work on 33KV and above, a premium of fifty cents (\$.50) per hour will be paid for the entire day on which such work is performed. When such employees perform the duties of transmission patrol, a premium of twenty-five cents (\$.25) per hour will be paid for the entire day on which such work is performed.

SECTION 30.02: Sunday Premium - A premium of one dollar and twenty-five cents (\$1.25) per hour will be paid for all hours (including overtime hours) worked on a Sunday by an employee for whom Sunday is one of his five (5) regularly scheduled workdays for that week. Additionally, Sunday premium will be paid for all planned overtime hours worked on Sunday.

The premium will not be paid for call-in overtime hours worked on Sunday; however, in the case of an employee initially scheduled for planned overtime on Sunday, and who, because of an emergency arising during the course of the planned overtime assignment has the overtime converted to call-in, the premium will remain in effect for the duration of the original planned overtime assignment.

SECTION 30.03: Adverse Work Premium – An adverse work premium of one-half (1/2) times the employee's regular straight-time hourly rate shall be paid for hours spent performing adverse work. The adverse work premium will not be paid when an employee is being paid at his overtime rate and the adverse work premium will not be compounded with other premium payments.

Adverse work shall mean emergency duties of an unusual nature involving significant risks, which are not commonly incurred in the performance of his normal duties, or the performance of duties under conditions of weather, environment, or other situations which materially increase the hazards involved in the performance of those duties which shall include but not be limited to the electric line repair work in connection with storm damage.

This premium will not be paid for permanent repairs required at locations temporary repairs were made to restore service at the time of the initial weather related customer service interruption.

ARTICLE 31 MILEAGE ALLOWANCE

SECTION 31.01:

Personal Vehicle Usage:

If an employee is instructed to report to work at another location, he will be reimbursed for personal vehicle usage while on Company business at the approved reimbursement rate. The employee will be reimbursed for mileage in excess of their normal round trip mileage. Normal round trip is defined as travel from home to the normal Company work location and back home. This rule includes reporting to either another Company location or off-site for training or other business purposes.

This mileage allowance does not apply to those employees whose regular job requires them to report at various locations, nor to employees who are transferred from one work location to a new work location on a permanent assignment.

SECTION 31.02: Employees permanently assigned to payroll division 53 who are required to use their personal vehicles in the performance of Company duties (except travel to work from home and back) shall be paid mileage at the Company's regular mileage rate for occasional use of personal cars in accordance with Section 31.01 above. For purposes of administration, each book will have a defined mileage assigned that is reflective of the mileage required to read the book.

ARTICLE 32 SERVICE WATCH AND STANDBY

The Company routinely assigns employees to weekly service watches to answer calls and make service runs outside their normal scheduled workday. These assignments are made at the beginning of the employee's regular workweek and continue for seven (7) consecutive days. Each employee who is assigned to a weekly service watch will be paid eighty-five dollars (\$85.00) per week. If an employee works on service calls outside his normal scheduled workday during his watch week, he will be paid for such time worked in accordance with Article 9 - Overtime. However, time spent during such service watches will not be counted as overtime hours for equalization purposes under Article 9.

If an employee is assigned a service watch or required to "standby" 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 is assigned to a service watch or required to "standby" for service calls. Only actual hours worked will be counted for overtime equalization purposes under Article 9.

ARTICLE 33 PERSONAL TOOLS AND SAFETY EQUIPMENT

SECTION 33.01: If an employee is required by the Company to use his personal tools in connection with his work, the Company will replace such tools if they are stolen or destroyed while in the custody and control of the Company.

SECTION 33.02: The Company will continue to furnish employees with tools and equipment which it usually and customarily furnishes employees. Additionally, the Company will furnish employees all safety equipment and protective devices, including leather work gloves, required by the Company or by law to maintain recognized standards of safety. An employee shall wear or utilize all safety equipment and protective devices issued to him. The employee will be subject to appropriate disciplinary action if such tools and/or equipment is intentionally damaged or destroyed by the employee.

SECTION 33.03: The Company will provide an annual tool and equipment allowance in the amount of \$100.00, to be paid on the employee's anniversary date of employment, for employees permanently assigned to the below-listed job classifications:

Substation Control Technician A, B & Specialist Substation Equipment Technician A, B & Lead

SECTION 33.04: At the request of the Union, the Company agrees to review any present or future job classification to determine which tool allowance rate, if any, is appropriate for that particular job classification.

ARTICLE 34 HEALTH AND SAFETY

SECTION 34.01: 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.

SECTION 34.02: Working conditions which adversely and unreasonably impair the health and safety of employees shall be brought to the attention of supervision for immediate correction, if necessary. The Company agrees to investigate conditions which have a legitimate impact on the health and safety of employees. Accordingly, upon reasonable advance notice, the Company will

meet with the appropriate Union Safety Committee member to discuss the nature of the complained of condition and to determine what, if any, remedial measures shall be taken. The Union shall keep the Manager, Health and Safety, fully advised of the members of its Safety Committee which shall be made up of not more than one individual per department and per shift, if appropriate, at each location.

SECTION 34.03: The Company and the Union agree to continue the 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 at least monthly. This Committee shall consist of not more than three (3) members of the Company and three (3) 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 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 Manager, Health and Safety, shall appoint two (2) associates to attend the meeting whose names shall be made known to the Union not later than one (1) week prior to the meeting.

SECTION 34.04: It is agreed that the establishment and enforcement of safety rules and regulations is a proper function of management and to that end the final determination as to adoption and implementation of any proposed changes in safety rules and regulations shall be the sole responsibility of the Company.

SECTION 34.05: It is understood that any dispute arising out of the interpretation, application or implementation of written health and safety rules shall be proper subjects for Articles 5 and 6 of this Agreement.

SECTION 34.06: Meetings as described in Section 34.03 shall be conducted between the hours of 8:00 a.m. and 5:00 p.m. on a week day. Union representatives authorized to attend such meetings shall be compensated by the Company not to exceed eight (8) straight-time hours on the day of the meeting. The Union Safety Director will be released from regularly assigned duties on the workday which coincides with a scheduled meeting of the Joint Health and Safety Advisory Committee and up to two (2) additional days, if needed, for purposes of preparing for and participating in the meeting. The Union Safety Director shall suffer no reduction in straight-time earnings.

ARTICLE 35 NON-DISCRIMINATION

SECTION 35.01: There shall be no discrimination by the Company or the Union in the application of the terms of this Agreement because of race, color, religion, national origin, age, sex, handicap, or status as a disabled veteran or veteran of the Vietnam Era.

SECTION 35.02: The use of the masculine or feminine gender in this Agreement shall be construed as including both genders and not a sex limitation unless the Agreement clearly requires a different construction.

ARTICLE 36 SAVING CLAUSE

It is understood and agreed that the provisions of this Agreement are in all respects subject to all applicable laws and governmental regulations now or hereafter in effect and to the lawful rulings and orders of all regulatory commissions now or hereafter having jurisdiction. Should any provision of this Agreement be found to be in conflict with any lawful ruling or regulation, the parties will meet for the purpose of discussing and/or modifying that portion of the Agreement only.

ARTICLE 37 ENTIRE AGREEMENT

This Agreement sets out the entire understanding between the Company and the Union. 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, provided, however, that the execution of this Agreement shall not invalidate any written agreement between the parties which is not in conflict with the terms of this Agreement, though such written agreement may have been reached prior to the date of this Agreement. Nothing herein shall be construed, however, to prevent the parties from reaching agreements after the effective date of this Agreement which are in conflict with the terms of this Agreement. (Such conflicting agreements must be approved by the Union President or a Business Representative and a representative of the Company's labor relations staff.) Such written agreement shall be incorporated in this Agreement and shall be valid for the life of this Agreement and any extension thereof, unless rescinded by the parties hereto.

ARTICLE 38 DURATION OF AGREEMENT

The effective date of this Agreement is November 11, 2011. This Agreement shall be in full force and effect for the entire period from November 11, 2011, through midnight of November 10, 2014, and from year to year thereafter, unless either party hereto shall, at least sixty (60) days prior to November 10, 2014, or the tenth day of November, in any year thereafter, notifies the other party in writing of its intention and desire to terminate this Agreement.

This Agreement may be extended by the mutual agreement of the parties. Such extension must be in writing and the extension may thereafter be terminated at any time by either party by giving forty-eight (48) hours written notice to the other party of the desire to terminate such extension.

Attachment to Response to Question No. 38 Page 67 of 92 Pottinger

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative:

For the Company: Louisville Gas and Electric Company	For the Union: International Brotherhood of		
	Electrical Workers Local 2100		
Paula Pottinger, SVP Human Resources	Curtis Stratton, President/Business Mgr.		
Angie Gosman, Mgr. Labor Relations	Greg Purvis, Committee Member		
Mike Buckner, Mgr. Production	Cecil Milby, Committee Member		
Steve Woodworth, Mgr. Operations Ctr.	Damon Newton, Committee Member		
Steve Roberts, HR Manager	P.J. Breeding, Committee Member		
Stenhanie Duncan HR Manager			

APPENDIX A

Wages

- a) Effective November 14, 2011, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.
- b) Effective November 12, 2012, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.
- c) Effective November 11, 2013, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

Effective January 1, 2003, employees covered by this collective bargaining agreement will be eligible to participate in the Team Incentive Award Program (TIA), subject to the terms of such TIA program as determined and modified by the Company from time to time. The first payout will be due in March, 2004 and will be targeted (100% rate) at 6% of the employee's annual earnings including overtime and premium pay.

Lines of progression and assigned paygrades are contained in a separate document.

Employees presently in classifications which have received an upgrade by virtue of a new assigned paygrade will receive the appropriate upgrade.

Employees who have received a downgrade by virtue of a new assigned paygrade; or who are presently in classifications which have had the rate for the paygrade reduced, will be "red-circled" at their rate of pay until such time as the rate for the employee's assigned paygrade equals and exceeds the employee's rate of pay or until the employee changes job classification under Article 10.

The preceding two (2) paragraphs are general rules which shall apply to all employees described therein unless expressly agreed otherwise by separate Memorandum of Agreement, or by Article 19 of this Agreement.

The "50% rate" as used in this Agreement shall be defined as the rate of pay which results from reducing an employee's 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.

NOTE: Lines of progression are utilized for the purpose of establishing classifications with assigned paygrades, minimum times in grade to attain the necessary experience for promotional consideration, and journeymen levels in the lines of progression. An asterisk (*) indicates those lines of progression wherein employees, hired prior to January 1, 2000, will be afforded opportunity to advance to the journeyman job classification without regard to whether or not a vacancy exists in

that classification. An employee in such a line of progression must, however, meet the minimum qualifications for advancement into the next higher classification. The asterisk in the lines of progression denotes the journeyman job classification to which the employee may advance under this paragraph. Advancement of qualified employees pursuant to this paragraph shall be effective at the beginning of the payroll period nearest an employee's having satisfied the minimum time in grade requirement for his classification.

Employees hired after January 1, 2000, will be afforded the opportunity to advance to the classification below journeyman without regard to whether or not a vacancy exists in that classification. An employee in such a line of progression must, however, meet the minimum qualifications for advancement into the higher classification. Advancement of qualified employees pursuant to this paragraph shall be effective at the beginning of the payroll period nearest an employee's having satisfied the minimum time in grade requirement for his classification.

Employees hired after November 13, 1989, who for any reason, fail to satisfactorily progress to and retain a journeyman classification, or a lower classification deemed necessary by the Company as described with this Note, may be separated without regard to other provisions of Article 10.

Employees reclassified to a lower rated job in a similar line of progression as the result of a layoff or a reduction in their line of progression (where no layoff occurs due to openings elsewhere), may have the minimum time in grade requirements for promotion to the next higher rated job reduced to the following:

- (a) Six (6) months for employees reclassified to entry level classifications; or
- (b) One (1) year for employees reclassified to higher than entry level classification.

Nothing herein shall be construed, however, to require the Company to promote an employee who, despite serving the minimum time(s) set forth above, is not qualified as set forth in Article 10 of this Agreement.

APPENDIX B

Contractual benefits will be modified for employees who are working abnormal shifts as follows:

I. For employees working four (4) days, ten (10) hours per workday schedule ("four/tens" hereafter).

A. Overtime

- (1) Employees working a "four/tens" schedule shall be afforded overtime for hours worked beyond ten (10) in one day, or forty (40) in one week notwithstanding the provisions of Article 9, Section 9.01(a)(1).
- (2) For work on the first and second scheduled offday of the workweek, the employee will receive compensation as provided for in Article 9, Section 9.01(a)(2).
- (3) For work on the third scheduled offday of the workweek, the employee will receive compensation as provided for in Article 9, Section 9.01(a)(2) and Article 9, Section 9.02(b)(4).

B. Vacations

- (1) Vacation entitlement as described in Article 13, Section 13.01 shall be converted to straight-time hours for employees working a "four/tens" schedule. Thus, employees on such a schedule taking one (1) week's vacation shall receive payment for four (4) days, ten (10) hours per day.
- 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 13, Sections 13.09 and 13.10. Additionally, the wages the Company shall pay during a period of vacation of less than one full week shall be computed on the basis of a ten (10) hour workday. Thus, employees on a "four/tens" work schedule taking periods of vacation of less than one full week shall receive ten hours of pay provided they have at least ten (10) hours of vacation entitlement remaining.
- (3) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a "four/tens" schedule, days actually worked including partial days where five (5) or more hours are actually worked, shall count as ten (10) straight-time hours. Additionally, such employees taking a period of vacation of less than one full week as described in items B.(1) and (2) above shall have such days count as ten (10) straight-time hours provided they have at least five (5) hours of compensation for vacation on such day.

(4) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a four (4) day, ten (10) hour per day work schedule utilizing Jury Duty benefits as described in Article 22 of the Contract and item H. below, such days shall count as ten (10) straight-time hours provided they receive at least five (5) hours of jury duty pay.

C. Holidays

- (1) For all weeks on which a Company-wide holiday falls, an employee's work schedule will revert back to a five (5) day, eight (8) hour per day work schedule.
- (2) An employee utilizing a floating holiday as provided for in Article 12, or an earned holiday as provided for in Article 16, shall receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize two (2) hours of vacation entitlement.

D. <u>Physical Exams</u>

Pursuant to Article 14, Section 14.03, all medical expense made necessary by the Article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth in Article 14, employees working a "four/tens" schedule shall receive pay for time spent, not to exceed ten (10) hours including time worked that day, having such physical examination.

E. Sickness Leave of Absence

- (1) For the purposes of Article 16, Section 16.02 as applied to employees working a "four/tens" schedule, payment will be made for regularly scheduled workdays on the basis of not to exceed ten (10) hours for any scheduled workday and not to exceed forty (40) hours in any workweek, computed at straight-time exclusive of shift premium or any other premium pay. Regularly scheduled workday shall mean one of the first four (4) regularly scheduled workdays which constitute the basic forty (40) hours per week.
- (2) For the purposes of Article 16, Section 16.03 as applied to employees working a "four/tens" schedule, payment will be made for time so lost beginning with the expiration of the twenty-four (24) scheduled work hours of any one continuous absence except:

- a. If one (1) scheduled offday falls within such three (3) day waiting period, it shall not count as one (1) day of the waiting period. If two (2) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as twenty (20) hours of the waiting period.
- b. If an employee is forced by illness to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as ten (10) hours of the waiting period.
- c. An employee who reports for work on a regularly scheduled workday, but is forced by illness to leave work before working more than five (5) hours shall have that day count as ten (10) hours of the required waiting period. An employee who is forced by illness to leave work after working more than five (5) hours, but less than ten (10) hours may be paid on the third (3rd) day of the waiting period an equivalent number of hours as those lost because of the sickness on the last day worked if the third (3rd) day of the waiting period is a scheduled workday. Such partial of payment shall not be counted against an employee's total day entitlement.
- (3) For purposes of Article 16, Section 16.04(b) and Article 16, Section 16.09 as applied to employees working a "four/tens" schedule, days actually worked including partial days where five (5) or more hours are actually worked will count as time worked.

F. Supplement to Workers' Compensation

- (1) For the purposes of Article 18, Section 18.01 as applied to employees working a "four/tens" schedule, payment will begin at the expiration of twenty-four (24) work hours of such absence as described in Article 18, Section 18.01 except:
 - a. If one (1) scheduled offday falls within such three (3) day waiting period, it shall not count as one (1) day of the waiting period. If two (2) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If four (4) consecutive scheduled offdays fall

within such three (3) day waiting period, they shall be counted as twenty (20) hours of the waiting period.

- b. If an employee is forced by injury to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as ten (10) hours of the waiting period.
- c. If an employee is injured after reporting to work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours of the employee's regularly scheduled workday, not to exceed ten (10) hours in total for such day, except that no payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under Article 18.

G. Funeral Leave

Employees on a "four/tens" schedule will be entitled to ten (10) hours of straight-time pay for each day of Funeral Leave entitlement.

H. Jury Duty

Employees on a "four/tens" schedule will be entitled to ten (10) hours of straighttime pay for each day of Jury Duty entitlement subject to the provisions of Article 22.

I. Meal Allowances

During such time that an employee is working a "four/tens" schedule, neither a meal nor a meal allowance will be provided to an employee for the first twelve (12) hours of work on any day when the employee receives at least two (2) hours notice of the overtime prior to the time the employee reports to work, or is directed to commence work before his starting time after reporting to his work location.

II. For employees working a 12-hour shift per workday schedule:

A. Shift Premiums

Employees who work the day shift of a 12-hour schedule are not entitled to shift premium. Employees who work the night shift of a 12-hour schedule are eligible for the third shift premium described in Article 8, Section 8.05.

B. Overtime

- (1) Employees working a 12-hour shift schedule shall be afforded overtime for hours worked beyond twelve (12) in one day, or forty (40) in one week notwithstanding the provisions of Article 9, Section 9.01(a)(1).
- (2) For work on the last scheduled off-day of the workweek, the employee will receive two (2) times the employees straight-time hourly wage rate assuming the following conditions have been met:
 - a) Employee has worked each of his regular scheduled work days, unless not worked for reasons set forth in Section 16.05.
 - b) The employee has worked at least one scheduled off day and that day was paid at the overtime rate or the employee was not offered overtime on previous scheduled off days.
- (3) For all other scheduled off days of the workweek, the employee will receive one and one half (1½) times the employee's straight-time hourly wage rate assuming the following condition has been met.
 - a) Employee has worked each of his regular scheduled work days, unless not worked for reasons set forth in Section 16.05.

C. Vacations

- (1) Vacation entitlement as described in Article 13, Section 13.01 shall be converted to straight-time hours for employees working a 12-hour shift schedule. Employees on such a schedule taking one (1) week's vacation shall receive straight-time payment for regular scheduled hours in that workweek, provided they have vacation entitlement remaining.
- 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 13, Sections 13.09 and 13.10. Additionally, the wages the Company shall pay during a period of vacation of less than one full week shall be computed on the basis of a twelve (12) hour workday. Thus, employees on a 12-hour shift schedule taking periods of vacation of less than one full week shall receive twelve (12) hours of pay provided they have at least twelve (12) hours of vacation entitlement remaining.
- (3) Days actually worked or partial days where six (6) or more hours are actually worked, shall count as twelve (12) straight-time hours for the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a 12-hour shift schedule.

Additionally, such employees taking a period of vacation of less than one full week as described in items C.(1) and (2) above shall have such days count as twelve (12) straight-time hours provided they have at least six (6) hours of compensation for vacation on such day.

(4) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a 12-hour shift schedule utilizing Jury Duty benefits as described in Article 22 of the Contract and item I. below, such days shall count as twelve (12) straight-time hours provided they receive at least six (6) hours of jury duty pay for such day they receive jury duty pay.

D. Holidays

- (1) For all weeks on which a Company-wide holiday falls, an employee who is scheduled to work the holiday, but does not actually work such holiday will receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize four (4) hours of vacation entitlement.
- (2) An employee utilizing a floating holiday as provided for in Article 12, or an earned holiday as provided for in Article 16, shall receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize four (4) hours of vacation entitlement.

E. Physical Exams

Pursuant to Article 14, Section 14.03, all medical expense made necessary by the Article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth in Article 14, employees working a 12-hour shift schedule shall receive pay for time spent, not to exceed twelve (12) hours including time worked that day, having such physical examination.

F. Sickness Leave of Absence

- (1) Sick leave entitlement as described in Article 16, Section 16.02, shall be converted to straight-time hours for employees working a 12-hour shift schedule. Payment will be made for regularly scheduled workdays not to exceed twelve (12) hours for any scheduled workday, computed at straight-time exclusive of shift premium or any other premium pay.
- (2) For the purposes of Article 16, Section 16.03 as applied to employees working a 12-hour shift schedule, payment will be made for time so lost

beginning with the expiration of the twenty-four (24) scheduled work hours of any one continuous absence except:

- a. If one (1) scheduled offday falls within such 24-hour waiting period, it shall not count toward the waiting period. If two (2) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twenty-four (24) hours of the waiting period.
- b. If an employee is forced by illness to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as twelve (12) hours of the waiting period.
- c. An employee who reports for work on a regularly scheduled workday, but is forced by illness to leave work before working more than six (6) hours shall have that day count as twelve (12) hours of the required waiting period. An employee who is forced by illness to leave work after working more than six (6) hours, but less than twelve (12) hours may be paid on a day of the waiting period an equivalent number of hours as those lost because of the sickness on the last day worked if the day of the waiting period is a scheduled workday. Such partial of payment shall not be counted against an employee's total day entitlement.
- (3) For purposes of Article 16, Section 16.04(b) and Article 16, Section 16.09 as applied to employees working a 12-hour shift schedule, days actually worked including partial days where six (6) or more hours are actually worked will count as time worked.

G. <u>Supplement to Workers' Compensation</u>

- (1) Supplement to Workers' Compensation entitlement as described in Article 18, Section 18.01, shall be converted to straight-time hours for employees working a 12-hour shift schedule. Payment will begin at the expiration of twenty-four (24) work hours of such absence as described in Article 18, Section 18.01 except:
 - a. If one (1) scheduled offday falls within such 24-hour waiting period, it shall not count toward the waiting period. If two (2) consecutive

scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twenty-four (24) hours of the waiting period.

- b. If an employee is forced by injury to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as twelve (12) hours of the waiting period.
- c. If an employee is injured after reporting to work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours of the employee's regularly scheduled workday, not to exceed twelve (12) hours in total for such day, except that no payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under Article 18.

H. Funeral Leave

Employees on a 12-hour shift schedule will be entitled to twelve (12) hours of straight-time pay for each day of Funeral Leave entitlement.

I. Jury Duty

Employees on a 12-hour shift schedule will be entitled to twelve (12) hours of straight-time pay for each day of Jury Duty entitlement subject to the provisions of Article 22.

J. Meal Allowances

During such time that an employee is working a 12-hour shift schedule, neither a meal nor a meal allowance will be provided to an employee for the first fourteen (14) hours of work on any day when the employee receives at least two (2) hours notice of the overtime prior to the time the employee reports to work, or is directed to commence work before his starting time after reporting to his work location.

III. For employees working on abnormal shifts other than "four/tens" or 12-hour shift schedules the application of contractual benefits will be negotiated upon implementation of that schedule.

November 11, 2011

Mr. Curtis Stratton, President International Brotherhood of Electrical Workers Local 2100 10400 Dixie Highway Louisville, KY 40272

Re: Trimble County Assignments

Dear Mr. Stratton:

This will confirm the continuation of the agreement negotiated in 2001 reached between Louisville Gas and Electric Company and Local 2100, International Brotherhood of Electrical Workers, regarding travel allowance and moving expense payable to employees who are assigned to the Company's Trimble County Plant.

For all purposes below "inside Trimble County" shall mean any point within a 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky and "outside Trimble County" shall mean any point outside of that same radius.

A. Permanent Assignments:

Except for employees hired after January 15, 1980, specifically for the Trimble County Plant site, employees who are permanently assigned to the Trimble County Power Plant will be eligible for reimbursement of moving expenses as described in "C." below and will be eligible for a travel allowance of \$8.00 per day for each day the employee is scheduled to report for work and reports for work at the Trimble County Plant site. The travel allowance described in this paragraph will be paid the latest of: (1) an eligible employee's relocation from outside Trimble County for which moving expense is payable; or (2) six (6) months from the date the employee first reports to the Trimble County Plant site after being permanently assigned to that location.

B. Temporary Assignments:

(1) Assignments to Trimble County Plant Site

Employees temporarily assigned to the Trimble County Plant site who do not live inside Trimble County will be eligible for the Travel Allowance described herein.

(2) Assignments from Trimble County Plant Site

Employees permanently assigned to the Trimble County Plant site who live inside Trimble County will be eligible for the Travel Allowance described herein if they are temporarily assigned to another work site outside Trimble County.

- C. Moving expenses as described herein shall not exceed \$1,500.00 per eligible employee, and shall be available only to employees who are permanently assigned to the Trimble County Plant site and who remain employees of the Company for one year after the moving allowance is paid. The moving expense is payable only to those employees who relocate from a point outside the 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky, to a point inside such 15-mile radius, unless otherwise provided. To be reimbursed for moving expenses, an eligible employee must notify the Company in advance, in writing, of his intent to move his household goods, the approximate date of the move, the location moved from, the location moved to, and the identity of the mover being used. Once the move has been made, the employee must, within thirty (30) days, present to the Company an itemized bill furnished by the mover.
- D. Employees who voluntarily bid under the terms of Article 10, Section 10.05 are ineligible for moving expenses and travel allowance.
- E. This policy applies only to the Trimble County Plant site and shall govern the payment of travel allowance and moving expenses for employees assigned to or from said site on a permanent or temporary basis.

Sincerely, Angie Gosman Manager, Labor Relations

LETTER OF UNDERSTANDING

Regarding Power Generation (excluding Maintenance Lines of Progression)

This will confirm the understanding reached during the 1983 negotiations, and amended in the 1989, and the 1995 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the above-referenced departments.

When, in the Company's opinion, it becomes necessary to transfer employees from one payroll division to another because of the retirement of a generating plant or part thereof, or the startup of a new generating plant or part thereof, the following procedure shall be followed:

- 1. Any employee transferred shall have his classification seniority dovetailed with that of the employees in the classification at the location to which the employee is transferred. However, where minimum time in classification requirements exists as a qualification for promotion, the following time must be served within the line of progression to which the employee is transferred:
 - a. Three (3) months for employees in entry level classifications.
 - b. Six (6) months for employees in higher than entry level classifications.
- 2. If some, but not all, of the employees at a location within a payroll division are to be transferred to a new payroll division at a different location, the employees subject to transfer shall be allowed to exercise their Company seniority to fill available job openings within their classification in the payroll division to which the Company decides to transfer the employees. Should an insufficient number of employees be willing to choose transfer to the available openings in a different payroll division, the Company shall assign the employees to the available openings in inverse order of their Company seniority.
- 3. In the case of the initial staffing of a new plant or part thereof, the Company shall list the number of job openings in each classification above entry level to be filled. The employees in the other payroll divisions within the department shall be allowed to state their preference for the available job openings in each classification. With consideration being given to the list of employee preference, the Company shall assign, at its discretion, employees to fifty percent (50%) of the openings within each classification. The remaining openings within each classification shall be filled on a senior may, junior must basis.
- 4. For the purposes of Paragraph 3, above, the Company shall determine the total number of employees, by classification, at each location from which the employees will be transferred to the new plant. The Company shall then prepare a list of employees, by name, in an equal number as are sought for reassignment. The Union shall then prepare a

list of employees, by name, who desire to be transferred to the new plant not limited as to the number of available openings. Any employee whose name appears on both lists shall be reassigned. All employees so reassigned shall reduce the fifty percent (50%) of available openings which the Company may fill by assignment. If an insufficient number of employees desire by preference to be reassigned to initially staff a new generating station or part thereof, then the Company shall assign the least senior employee from its (the Company's) list sufficient to meet the fifty percent (50%) of available openings which the Company may fill by assignment.

5. The Company shall determine initial staffing requirements and the selection/assignment procedure shall be completed at one time. However, the Company shall determine which employee or groups of employees shall be transferred at any particular time thereafter.

LETTER OF UNDERSTANDING

Regarding Power Generation Maintenance Lines of Progression

This will confirm the understanding reached during the 1983, and amended in the 1995 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the above-referenced department.

When, in the Company's opinion, it becomes necessary to transfer employees from one location to another because of the retirement of a generating plant or part thereof, or the startup of a new generating plant or part thereof, the following procedure shall be followed:

- 1. If some, but not all, of the employees at a location with a payroll division are to be transferred to a different location, the employees subject to transfer shall be allowed to exercise their Company seniority to fill available job openings within their classification. Should an insufficient number of employees be willing to choose transfer to the available openings at a different location, the Company shall assign the employees to the available openings in inverse order of their Company seniority.
- 2. In the case of the initial staffing of a new plant or part thereof, the Company shall list the number of job openings in each classification above entry level to be filled. The employees at other locations within the department shall be allowed to state their preference for the available job openings in each classification. The remaining openings within each classification shall be filled on a senior may, junior must basis.
- 3. For the purposes of Paragraph 2, above, the Company shall determine the total number of employees, by classification, at each location from which the employees will be transferred to the new plant. The Company shall then prepare a list of employees, by name, who desire to be transferred to the new plant not limited as to the number of available openings. Any employee whose name appears on both lists shall be reassigned. All employees so reassigned shall reduce the fifty percent (50%) of available openings which the Company may fill by assignment. If an insufficient number of employees desire by preference to be reassigned to initially staff a new generating station or part thereof, then the Company shall assign the least senior employees from its (the Company's) list sufficient to meet the fifty percent (50%) of available openings which the Company may fill by assignment.
- 4. The Company shall determine initial staffing requirements and the selection/assignment procedure shall be completed at one time. However, the Company shall determine which employee or groups of employees shall be transferred at any particular time thereafter.

The Company (Louisville Gas & Electric) and the Union (Local 2100 International Brotherhood of Electrical Workers) agree as follows:

To clarify "Payroll Division" and "Department" in Section 10.05 of the current Collective Bargaining Agreement, "Payroll Division" and "Department" will be defined as:

"Department" is Energy Delivery, Energy Services and Telecommunications.

"Payroll Divisions" for Energy Delivery:

- (10) Meter/Meter Assets
- (21) Substation Construction & Maintenance
- (30) Electric
- (40) Gas
- (50) Facility Maintenance

"Payroll Division" for Energy Services:

- Trimble County
- Mill Creek
- Cane Run
- Generation Engineering

LETTER OF UNDERSTANDING

For the purposes of Article 10, Section 10.21, the following shall be considered as an "open work assignment" in the payroll divisions as indicated:

POWER GENERATION

Employees in the Laboratory line of progression shall be allowed to bid for openings on a shift or a reporting location different from their own based on skill requirements.

Employees in the Records Coordinator lines of progression shall be allowed to bid for openings at a reporting location different from their own.

Employees in the Maintenance lines of progression shall be allowed to bid for openings at a reporting location different from their own based on skill requirements.

ENERGY DELIVERY

Employees in the Line Technician classification shall be allowed to bid for openings on a shift, reporting location or schedule different from their own.

Employees in the Construction & Maintenance Cable Splicing line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Gas Construction and Maintenance line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Trouble Technician - Gas classification shall be allowed to bid for openings on a shift different from their own.

Employees in the Distribution Operations Records Coordinator line of progression assigned to a Service Center shall be allowed to bid for a reporting location different from their own.

Employees in the Facility Attendant classification shall be allowed to bid for a reporting location different from their own.

Employees in the Facility Maintenance line of progression shall be allowed to bid for a reporting location different from their own based on skill requirements.

Employees in the Customer Service Representatives - Field Services line of progression shall be allowed to bid an open work assignment in the established work districts.

Employees in the Customer Service Representatives - Meter Reader line of progression shall be allowed to continue the present practice of "book" selection.

Employees in the Transportation Department - Garage line of progression shall be allowed to bid for openings on a shift or reporting location different from their own based on skill requirements.

Employees in the Transportation Office line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Warehouse line of progression shall be allowed to bid for openings on a shift or reporting location different from their own.

Open work assignments shall be limited to journeyman job classifications and above (or non-line of progression jobs) and further the concept of pre-bidding a preferred location or shift shall be utilized unless otherwise mutually agreed.

An open work assignment is when it can reasonably be anticipated at the time of the assignment that the duration of the assignment will be at least one-hundred twenty (120) days.

Any open work assignment which is not filled as described above may be filled by the least senior qualified employee in the classification.

This constitutes, unless hereafter otherwise agreed, the entire understanding between the parties as to the meaning of "open work assignment" as that term is used in Article 10, Section 10.21 of the Collective Bargaining Agreement.

November 11, 2011

Mr. Curtis Stratton, President International Brotherhood of Electrical Workers Local 2100 10400 Dixie Highway Louisville, KY 40272

Re: Severance Benefits

Dear Mr. Stratton:

This confirms the continuation of the agreement negotiated in 2001 for a successor to the 1998-2001 collective bargaining agreement ("CBA") regarding severance benefits. During the term of the 2001 CBA, employees who receive notice of a General Redeployment pursuant to Article 10, section 10.24, shall have the right to elect severance benefits throughout the period they remain subject to redeployment. Eligible employees shall be entitled to a severance benefit equal to one week's pay for each full year of service, with a maximum benefit of twenty-six weeks. Additionally, the Company will pay the employees' group medical and dental premiums at the rate in effect at the time of their termination, for up to three (3) months of the period covered by the Consolidated Omnibus Budget Reconciliation Act ("COBRA"). 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. While the terms of this release will be left to the sole discretion of the Company, the terms will be substantially similar to those contained in the attached exhibit.

Sincerely, Angie Gosman Manager, Labor Relations

LETTER OF UNDERSTANDING

Regarding Cane Run Station

This will confirm the understanding reached during the 2011 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the Cane Run Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Cane Run Station because of the retirement of the Cane Run Station's coal fired units or part thereof, or the startup of a new generating plant or part thereof at the Cane Run generating station, the following procedure shall be followed:

- 1. The Company shall not lay off any Cane Run employees as a direct result of the retirement of the Cane Run generating station's coal fired units.
- 2. In the case of the initial staffing of a new plant or part thereof at the Cane Run Station, the Company shall assign, at its discretion, employees to fill all openings within each classification at the new plant. The Company shall fill all initial openings for a new plant or part thereof at the Cane Run Station with current Cane Run employees.
- 3. The Company shall provide a list of open positions to be filled at Mill Creek, Trimble County, and/or Ohio Falls to any employee at the Cane Run Station coal fired units not assigned to a new position at the new plant or part thereof at the Cane Run Station. The employees provided with this list shall be allowed to state their preference for the available openings at Mill Creek, Trimble County, and Ohio Falls. With consideration being given to the list of employee preference, the available openings shall be filled on a senior may, junior must basis utilizing Company seniority. An employee placed into a comparable classification pursuant to this paragraph shall have his classification seniority dovetailed with that of the employees in the classification at the location to which the employee is placed. For example, if a Cane Run operator was placed in an operator position at Mill Creek, his classification seniority shall be dovetailed. An employee placed into a different classification (i.e., a Cane Run operator is placed in a material handling position at Mill Creek) shall receive a new classification seniority date and their pay shall be red-circled and the pension multiplier will not be reduced as provided in the pension plan.
- 4. Employees at the Cane Run coal fired generating station who are permanently assigned to a position at Trimble County pursuant to paragraph 3 of this Letter of Understanding shall receive a one-time lump sum payment in the amount of \$3,400.00, subject to applicable withholdings, per eligible employee, provided the employee relocates from a point outside the 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky, to a point inside such 15-mile radius and remains an employee of the Company for one year after the lump sum payment is made. Employees receiving the lump sum payment described in this paragraph shall not be eligible for any of the benefits set forth in the letter agreement regarding Trimble County Assignments, including, but not limited to the travel allowance and the reimbursement of moving expenses.

- 5. Within 36 months from the date of transfer, employees must pass the Minimum Qualifications for entry into their assigned classification. If the employee does not pass the minimum qualifications for entry, they will be subject to demotion within the established line of progression until such time they pass in accordance with the Employee Performance Review System for Bargaining Unit Employees.
- **6.** All filling of vacancies for positions at the new Cane Run plant, Mill Creek, Trimble County, or Ohio Falls facilities pursuant to paragraphs 2 or 3 of this Letter of Understanding shall count as an internal posting for purposes of Section 10.09 of the Agreement.
- 7. All vacancies for positions at the Cane Run coal-fired generating units which occur prior to the retirement of these units and which the Company, at its discretion, decides to fill shall be first posted internally. The Company, at its discretion, shall determine the classification at the appropriate pay grade and qualifications required for each position posted pursuant to this paragraph. The Company shall be the sole judge of an employee's qualifications for such positions.
- 8. An employee of the Cane Run coal fired generating station shall have the right to elect severance benefits provided he remains employed at Cane Run until the Company releases him following the retirement of the coal fired generating units and completion of all related work. Employees assigned to fill openings at the new plant at the Cane Run Station or placed in positions at Mill Creek, Trimble County or Ohio Falls pursuant to paragraph 3 above, will have the option of either electing severance benefits or accepting assignment to a new position. Cane Run's coal fired generating station employees shall be entitled to a severance benefit equal to two week's pay for each full year of service, with a maximum benefit of fifty-two weeks. Additionally, the Company will pay the employees' group medical and dental premiums for up to three months of the period covered by COBRA. 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.
- **9.** 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 Cane Run coal fired generation employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.
- 10. With respect to coal fired generation Cane Run employees, the provisions in this Letter of Understanding shall supersede the provisions set forth in Article 10 of the Agreement, the Letter of Understanding Regarding Power Generation (excluding Maintenance Lines of Progression), and the Letter of Understanding Regarding Power Generation Maintenance Lines of Progression.

Attachment to Response to Question No. 38
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Pottinger

11. The Company shall determine staffing requirements and in the timing and the procedure for completing the selection and/or assignment subject to the provisions set forth herein.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES EFFECTIVE NOVEMBER 14, 2011 THROUGH NOVEMBER 11, 2012

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	34.74	35.27			
13	33.99	34.36	34.74		
12	32.80	33.15	34.31		
11A	29.75	30.71	31.72	32.76	33.94
11	29.75	30.66	31.60	32.46	33.59
10	29.20	30.04	30.99	31.89	32.80
9	28.79	29.51	30.27	30.99	31.72
8	27.92	28.61	29.35	30.04	30.83
7	25.93	26.62	27.36	28.11	28.79
6	24.66	25.41	26.12	26.89	27.55
5	24.13	24.90	25.58	26.34	27.04
4	23.06	23.81	24.54	25.27	25.99
3	22.41	22.99	23.60	24.20	24.85
2	20.96	21.69	22.35		
1A	20.96	21.32	21.57		
1	20.74	20.93	21.28		
		1st Period	2nd Period		
Tomporar	v Hala*·	00 g Ø	¢ 8 50		

Temporary Help*: \$8.00 \$ 8.50

^{*}The general wage increase does not apply.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES EFFECTIVE NOVEMBER 12, 2012 THROUGH NOVEMBER 10, 2013

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	35.61	36.15			
13	34.84	35.22	35.61		
12	33.62	33.98	35.17		
11A	30.49	31.48	32.51	33.58	34.79
11	30.49	31.43	32.39	33.27	34.43
10	29.93	30.79	31.76	32.69	33.62
9	29.51	30.25	31.03	31.76	32.51
8	28.62	29.33	30.08	30.79	31.60
7	26.58	27.29	28.04	28.81	29.51
6	25.28	26.05	26.77	27.56	28.24
5	24.73	25.52	26.22	27.00	27.72
4	23.64	24.41	25.15	25.90	26.64
3	22.97	23.56	24.19	24.81	25.47
2	21.48	22.23	22.91		
1A	21.48	21.85	22.11		
1	21.26	21.45	21.81		
		1st Period	2nd Period		
Tomporar	v Holo*·	00.8.2	¢ 8 50		

Temporary Help*: \$8.00 \$ 8.50

^{*}The general wage increase does not apply.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES EFFECTIVE NOVEMBER 11, 2013 THROUGH NOVEMBER 9, 2014

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	36.50	37.05			
13	35.71	36.10	36.50		
12	34.46	34.83	36.05		
11A	31.25	32.27	33.32	34.42	35.66
11	31.25	32.22	33.20	34.10	35.29
10	30.68	31.56	32.55	33.51	34.46
9	30.25	31.01	31.81	32.55	33.32
8	29.34	30.06	30.83	31.56	32.39
7	27.24	27.97	28.74	29.53	30.25
6	25.91	26.70	27.44	28.25	28.95
5	25.35	26.16	26.88	27.68	28.41
4	24.23	25.02	25.78	26.55	27.31
3	23.54	24.15	24.79	25.43	26.11
2	22.02	22.79	23.48		
1A	22.02	22.40	22.66		
1	21.79	21.99	22.36		
		1st Period	2nd Period		
Temporar	y Help*:	\$ 8.00	\$ 8.50		

^{*}The general wage increase does not apply.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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

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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

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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 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	e: 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

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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 Be	enefit Period	
Hospice Services	Covered in full	Covered in full	
Medical Supplies, Durable Medical Equipment and Appliances	20% Coinsurance	20% Coinsurance	
NOTE: Physician office Copayments supplies, durable medical equipment or a			
Maternity Services		,	
Physician	\$20 Copayment first visit; 20% Coinsurance thereafter	40% Coinsurance	
Facility	20% Coinsurance	40% Coinsurance	
Mental Health Services			
NOTE: All Inpatient Mental Hea	lth Services Must Be Pre-certified – See	your Medical Plan ID Card	
Inpatient Services	20% Coinsurance	40% Coinsurance	
Maximum per Benefit Period	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 nun	aber of visits	
Substance Abuse Services			
	ouse Services Must Be Pre-certified – Se		
Inpatient Services	20% Coinsurance	40% Coinsurance	
Maximum per Benefit Period	no limit on nun	nber of visits	
Outpatient Services Office Setting Outpatient Facility Maximum per Benefit Period	\$20 Copayment per visit 20% Coinsurance no limit on nun	40% Coinsurance 40% Coinsurance	
Autism Services	no mint on non	1002 01 (1010)	
	200/ Coincurance	400/ Coinguiga	
Inpatient Services Outpatient Services Office Setting	20% Coinsurance	40% Coinsurance	
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

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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 Page 10 of 109 ANTHEM BLUE ACCESS PPO LOW DEDUCTIBLE OPTION Pottinger

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 No 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		
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	

Pottinger

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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 supplies, durable medical equipment or a		
Maternity Services		
Physician	\$20 Copayment first visit; 10% Coinsurance thereafter	30% Coinsurance
Facility	10% Coinsurance	30% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Hea	Ith Services Must Be Pre-certified – Se	e your Medical Plan ID Card
Inpatient Services	10% Coinsurance	30% Coinsurance
Maximum per Benefit Period	no limit on nu	mber of visits
Outpatient Services		
Office Setting	\$20 Copayment per visit	30% Coinsurance
Outpatient Facility	10% Coinsurance	30% Coinsurance
Maximum per Benefit Period	no limit on nu	mber of visits
Substance Abuse Services		
NOTE: All Inpatient Substance Ab	ouse Services Must Be Pre-certified – S	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	\$20 Copayment per visit	30% Coinsurance
Outpatient Facility	10% 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	\$20 Copayment per visit	30% Coinsurance
Outpatient Facility	10% Coinsurance	30% Coinsurance
Human Organ and Tissue Transplant Services	10% Coinsurance	30% Coinsurance

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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.

Pottinger

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-	
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		
•		20% Coinsurance	
Emergency Room	20% Coinsurance	2070 Comsulance	
Emergency Room Accident Related Dental Services	20% Coinsurance	40% Coinsurance	
•			

Attachment to Response to PSC-1 Question No. 39

SCHEDULE OF BENEFITS Page 14 of 109 ANTHEM BLUE ACCESS PPO HIGH DEDUCTIBLE OPTION Pottinger

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	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	20% Coinsurance	40% Coinsurance	
Outpatient Facility	20% Coinsurance	40% Coinsurance	
Maximum per Benefit Period	no limit on number of visits		
Substance Abuse Services			
NOTE: All Inpatient Substance Abuse	e Services Must Be Pre-certified – Services	ee 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	20% Coinsurance	40% Coinsurance	
Outpatient Facility	20% 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	20% Coinsurance	40% Coinsurance	
Outpatient Facility	20% Coinsurance	40% Coinsurance	
Human Organ and Tissue Transplant Services	20% Coinsurance	40% Coinsurance	

Attachment to Response to PSC-1 Question No. 39 Page 15 of 109

Pottinger

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.	

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SCHEDULE OF BENEFITS ANTHEM BLUE PREFERRED EPO OPTION

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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		Benefit Period
Occupational Therapy	20 visits per Benefit Period	
Physical Therapy	20 visits per Benefit Period	
Speech Therapy	±	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 ar supplies, durable medical equipment or a		

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SCHEDULE OF BENEFITS ANTHEM BLUE PREFERRED EPO OPTION

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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 nur	nber of visits
Outpatient Services		
Office Setting	\$20 Copayment per visit	Not Covered
Outpatient Facility	\$20 Copayment per visit	Not Covered
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abus		
Inpatient Services	\$300 Copayment per	Not Covered
	inpatient confinement	
Maximum per Benefit Period	no limit on nur	nber of visits
Outpatient Services		
Office Setting	\$20 Copayment per visit	Not Covered
Outpatient Facility	\$20 Copayment per visit	Not Covered
Maximum per Benefit Period	no limit on nur	mber of visits
Autism Services		
Inpatient Services	\$300 Copayment per inpatient confinement	Not Covered
Outpatient Services		
Office Setting	\$20 Copayment per visit	Not Covered
Outpatient Facility	\$20 Copayment per visit	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 t	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.

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SCHEDULE OF BENEFITS PRESCRIPTION DRUG CARD PROGRAM

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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	Covered in full	Covered up to \$26
Bifocal	Covered in full	Covered up to \$43
Trifocal	Covered in full	Covered up to \$60
Lenticular	Covered in full	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	Covered up to plan allowance of \$105; Precertification required	Covered up to \$100; Precertification required
Visually Necessary	Covered in Full	Covered up to \$210
Low Vision Benefit (maximum allowable benefit of \$1,000 every 2 years)	Precertification required; Maximum benefit \$1,000	
(severe visual problems that are not correctable with regular lenses)		
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

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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 <u>Change in Family Status</u> 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	VIRGINIA - Medicaid and CHIP
Website: http://www.in.gov/fssa	Medicaid Website:
Phone: 1-800-889-9949	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	WEST VIRGINIA - Medicaid
Website: http://chfs.ky.gov/dms/default.htm	Website: www.dhhr.wv.gov/bms
Phone: 1-800-635-2570	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 innetwork 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

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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.

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- **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

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- 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.

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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

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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

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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.

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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.

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"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

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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.

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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. preservice, 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.

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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

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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

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Pottinger 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 		

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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

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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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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 or forecasted test period. In May 2015, which is outside of both periods, the Cane Run coal fired plant (Cane Run Units 5 and 6) will be retired. Although not an early retirement plan or staff reduction program, staffing changes associated with that retirement will occur. Many of the current staff at this location will transfer to newly constructed Cane Run 7 Combined Cycle Gas Turbine. The salaried staff not transferred will be offered severance packages in accordance with the Company severance policy. The bargaining unit employees will 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 will be placed in other open positions at that point in time within the Company.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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.

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Louisville Gas and Electric Company Case No. 2014-00372 Listing of Fringe Benefits Base Period and the Forecasted Test Year

	Forecasted Test			
		Base Period	Year	
Pension	\$	15,725,608	\$	25,713,416
Post Retirement - SFAS 106 (ASC 715)		6,212,036		5,535,710
Post Employment - SFAS 112 (ASC 712)		1,305,388		314,957
401(k)		5,775,211		5,526,848
Retirement Income		1,317,869		1,411,932
Medical Insurance		14,235,935		16,270,233
Dental Insurance		858,201		814,976
Workers Compensation		803,343		1,098,990
Group Life Insurance		636,245		651,614
Long Term Disability Insurance		665,657		759,281
Other Benefits		984,433		1,021,738
Team Incentive Award		13,382,675		12,467,933
Tuition Reimbursement		489,004		345,786
	\$	62,391,605	\$	71,933,414

Note: Amounts related to LG&E 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).

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Louisville Gas and Electric Company Case No. 2014-00372 Listing of Fringe Benefits Current 12 month period & Base Period

	ı	Base Period	12 Months Preceding Base		
Pension	\$	15,725,608	\$	25,057,459	
Post Retirement - SFAS 106 (ASC 715)		6,212,036		6,319,950	
Post Employment - SFAS 112 (ASC 712)		1,305,388		344,350	
401(k)		5,775,211		5,348,652	
Retirement Income		1,317,869		1,339,952	
Medical Insurance		14,235,935		14,356,804	
Dental Insurance		858,201		743,408	
Workers Compensation		803,343		134,505	
Group Life Insurance		636,245		580,771	
Long Term Disability Insurance		665,657		585,520	
Other Benefits		984,433		968,461	
Team Incentive Award		13,382,675		13,572,675	
Tuition Reimbursement		489,004		354,195	
	\$	62,391,605	\$	69,706,702	

Note: Amounts related to LG&E 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).

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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. LG&E 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.
- LG&E 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

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 LG&E are as follows: LG&E'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, LG&E 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. 2003-00434, 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

Response to Question No. 43
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Arbough

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2014-00372

Question No. 44

Responding Witness: Daniel K. Arbough / Christopher M. Garrett

- Q-44. For each of the following Statements of Financial Accounting Standards ("SEAS"), 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 LG&E are as follows: LG&E'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. LG&E adopted SFAS No. 106, now referred to as Accounting Standards Codification ("ASC") 715-10, effective January 1, 1993.
 - 2. At the date of adoption, LG&E debited Regulatory Assets for \$700,000 and credited Accumulated Provision for Pensions/Benefits for \$700,000.
 - 3. Neither the base period nor the forecasted test period includes any impact from the implementation.
 - b. LG&E 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 LG&E are as follows: LG&E'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. LG&E adopted SFAS No. 112, now referred to as Accounting Standards Codification ("ASC") 712-10, effective January 1, 1994.
 - 2. At the date of adoption, LG&E debited Employee Pension and Benefit expense for \$5,649,285 and credited a liability for Postemployment Benefits for the same amount.
 - 3. Neither the base period nor the forecasted test period includes any impact from the implementation.
 - c. 1. LG&E adopted SFAS No. 143¹, 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 in Account 108-Accumulated Provision for Depreciation on the Balance

¹ The guidance in SFAS No. 143 is now contained in FASB Accounting Standards Codification Topic 410, effective September 30, 2009.

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 LG&E are as follows: LG&E'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. LG&E 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.

Louisville Gas and Electric Company Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

			Pre SFAS 143	Post SFAS 143
			Depreciation Rate	Depreciation Rate
Facility Name	Asset #	Asset Description	as of 12/31/02	as of 1/1/03
CANE RUN UNIT 1	1131509AROC	AROC - COAL PILE	0.00%	2.55%
CANE RUN UNIT 1	1131509AROP	COAL STORAGE	0.00%	3.06%
CANE RUN UNIT 6	1132399AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.55%
CANE RUN UNIT 6	1132399AROP	CONCRETE FOSTER AND PAD FOR DEVCO PACKAGE SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1132404AROP	PACKAGE SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1134814AROC	AROC - LAND FILL	0.00%	2.55%
CANE RUN UNIT 6	1134814AROP	CANE RUN LANDFILL	3.06%	3.06%
CANE RUN UNIT 6	1136412AROC	AROC - ASH POND	0.00%	2.55%
CANE RUN UNIT 6	1136412AROP	ASH POND	3.06%	3.06%
CANE RUN UNIT 6	1141767AROP	FURNISH & INSTALL PRE-ENGINEERED METAL ENCLOSURE FOR SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1149033AROP	STAGE 2 DEVELOPMENT- ASH WASTE POND	3.06%	3.06%
CANE RUN UNIT 6	1850199AROP	CANE RUN 6 GSU REWIND	3.06%	3.06%
CANE RUN UNIT 6	MERCCRAROC	AROC - MERCURY SOURCES	0.00%	2.55%
CANE RUN UNIT 6	NUCCRAROC	AROC - NUCLEAR SOURCES	0.00%	2.55%
CANERUN SUBSTATION	1108207AROC	AROC - CR4 GSU	0.00%	2.10%
CANERUN SUBSTATION	1108207AROP	GSU TRANSFORMER AND ASSEMBLE- WESTINGHOUSE 190000 KVA	2.10%	2.10%
CANERUN SUBSTATION	1108314AROC	AROC - CR5 GSU	0.00%	2.10%
CANERUN SUBSTATION	1108314AROP	GSU TRANSF ANS ASSEMBLY, WESTINGHOUSE 220000 KVA 60 CYCLE TYPE FOA OUTDR POW	2.10%	2.10%
CANERUN SUBSTATION	1142644AROC	AROC - SPARE GSU	0.00%	2.10%
CANERUN SUBSTATION	1142644AROP	GSU WESTINGHOUSE MODEL ABM 1080-80, TYPE F0A SPARE	2.10%	2.10%
CANERUN SUBSTATION	1850199AROC	AROC - CR6 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121129AROC	AROC - MC1 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121129AROP	GSU WESTINGHOUSE VOLT SINGLE PHASE TRANSFORMERS	2.10%	2.10%
MILL CREEK SUBSTATION	1121561AROC	AROC - MC2 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121561AROP	GSU WESTINGHOUSE 345,000Y/19,185-20,900 VOLT, SINGLE PHASE TRANSF, 123,000 KVA	2.10%	2.10%
MILL CREEK SUBSTATION	1122727AROC	AROC - MC3 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1122727AROP	GSU GE CLASS FOA 1 PHASE 60 HZ MAIN GENERATOR TRANSFORMERS, VOLTAGE RATING 3	2.10%	2.10%
MILL CREEK SUBSTATION	1123008AROC	AROC - MC4 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1123008AROP	GSU GE CLASS FOA SINGLE PHASE 60 HZ TRANSF, 345,000 GRY/199190-20900 VOLTAGE R	2.10%	2.10%
MILL CREEK SUBSTATION	1135331AROC	AROC - SPARE GSU	0.00%	2.10%

Louisville Gas and Electric Company Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

			Pre SFAS 143 Depreciation Rate	Post SFAS 143 Depreciation Rate
Facility Name	Asset #	Asset Description	as of 12/31/02	as of 1/1/03
MILL CREEK SUBSTATION	1135331AROP	GSU SEE VOLUMES OF INVENTORY IN FILE MARKED W-47	2.10%	2.10%
MILL CREEK UNIT 1	1126696AROC	AROC - STORAGE PILE	0.00%	2.02%
MILL CREEK UNIT 1	1126696AROP	STORAGE PILE	2.39%	2.39%
MILL CREEK UNIT 3	1127657AROC	AROC - ASH POND	0.00%	2.81%
MILL CREEK UNIT 3	1127657AROP	ASH POND	3.03%	3.03%
MILL CREEK UNIT 3	1127837AROC	AROC - STORAGE TANKS	0.00%	2.81%
MILL CREEK UNIT 3	1127837AROP	13-06-2 FUEL OIL TANKS AND ACCESSORIES	3.03%	3.03%
MILL CREEK UNIT 4	1755793AROC	AROC - LANDFILL	0.00%	2.61%
MILL CREEK UNIT 4	1755793AROP	MC A POZOTEC LANDFILL	2.82%	2.82%
MILL CREEK UNIT 4	HAZMCAROC	AROC - HAZARDOUS MATERIAL STORAGE	0.00%	2.61%
MILL CREEK UNIT 4	LABMCAROC	AROC - LAB	0.00%	2.61%
MILL CREEK UNIT 4	RADMCAROC	AROC - RADIATION	0.00%	2.61%
MILL CREEK-SO2 UNIT 4	1127093AROC	AROC - CHEMICAL TANKS	0.00%	4.91%
MILL CREEK-SO2 UNIT 4	1127093AROP	13-05-62 STEEL REACTION TANKS	5.38%	5.38%
TRIMBLE COUNTY UNIT 1	1130206AROC	AROC - COAL STORAGE	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	1130206AROP	05-03 LIME, COAL, FUEL OIL STORAGE AREA	2.40%	2.40%
TRIMBLE COUNTY UNIT 1	1130302AROC	AROC - ASH POND	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	1130302AROP	05-13 RELOCATE CORN CREEK, EMERGENCY FLYASH AND SLUDGE PONDS	2.40%	2.40%
TRIMBLE COUNTY UNIT 1	1132257AROC	AROC - SEWAGE PLANT	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	1132257AROP	50-02 SEWAGE TREATMENT PLANT EQUIPMENT	2.40%	2.40%
TRIMBLE COUNTY UNIT 1	HAZTCAROC	AROC - HAZARDOUS MATERIAL	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	NUCTCAROC	AROC - NUCLEAR	0.00%	2.31%
TRIMBLE COUNTY UNIT 1-TRANS	1119143AROP	GSU TRANSFER FROM TRIMBLE CO SWITCHING STATION (A78-514 A67600A)	2.40%	2.40%

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

Case No. 2014-00372

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.

Louisville Gas and Electric Company Comparative Statement of Income September 30, 2014

		Current Month	1	
	This Year Amount	Last Year Amount	Increase or Dec	crease %
Electric Operating Revenues	\$ 94,617,623.62	\$ 93,555,324.19	\$ 1,062,299.43	1.14
Gas Operating Revenues	14,344,649.79	13,743,369.21	601,280.58	4.38
Total Operating Revenues	108,962,273.41	107,298,693.40	1,663,580.01	1.55
Fuel for Electric Generation	30,278,028.29	30,289,626.13	(11,597.84)	(0.04)
Power Purchased	4,030,458.45	3,282,471.38	747,987.07	22.79
Gas Supply Expenses	4,792,666.87	4,747,556.73	45,110.14	0.95
Other Operation Expenses	22,541,997.30	21,903,619.55	638,377.75	2.91
Maintenance	8,200,234.55	7,907,208.22	293,026.33	3.71
Depreciation	12,364,314.27	11,718,337.19	645,977.08	5.51
Amortization Expense	830,123.22	672,080.03	158,043.19	23.52
Regulatory Credits	-	-	-	-
Taxes				
Federal Income	(6,159,112.99)	7,365,378.66	(13,524,491.65)	(183.62)
State Income	(676,446.21)	2,730,844.88	(3,407,291.09)	(124.77)
Deferred Federal Income - Net	11,988,145.21	(2,270,412.25)	14,258,557.46	628.02
Deferred State Income - Net	1,678,148.08	(1,809,787.04)	3,487,935.12	192.73
Property and Other	2,918,389.71	2,657,135.15	261,254.56	9.83
Amortization of Investment Tax Credit	(149,064.00)	(188,972.00)	39,908.00	21.12
Loss (Gain) from Disposition of Allowances	-	-	-	-
Accretion Expense	<u> </u>	<u> </u>		
Total Operating Expenses	92,637,882.75	89,005,086.63	3,632,796.12	4.08
Net Operating Income	16,324,390.66	18,293,606.77	(1,969,216.11)	(10.76)
Other Income Less Deductions	(298,223.55)	(159,131.58)	(139,091.97)	(87.41)
Income Before Interest Charges	16,026,167.11	18,134,475.19	(2,108,308.08)	(11.63)
Interest on Long-Term Debt	3,686,652.77	2,907,997.71	778,655.06	26.78
Amortization of Debt Expense - Net	276,583.56	260,020.16	16,563.40	6.37
Other Interest Expenses	109,946.63	162,322.98	(52,376.35)	(32.27)
Total Interest Charges	4,073,182.96	3,330,340.85	742,842.11	22.31
Net Income	\$ 11,952,984.15	\$ 14,804,134.34	\$ (2,851,150.19)	(19.26)

Louisville Gas and Electric Company Comparative Statement of Income October 31, 2014

		Current Month	1	
	This Year Amount	Last Year Amount	Increase or Dec Amount	rease %
Electric Operating Revenues	\$ 81,698,737.35	\$ 82,718,914.39	\$ (1,020,177.04)	(1.23)
Gas Operating Revenues	20,327,199.10	20,370,959.66	(43,760.56)	(0.21)
Total Operating Revenues	102,025,936.45	103,089,874.05	(1,063,937.60)	(1.03)
Fuel for Electric Generation	24,575,481.32	23,282,686.34	1,292,794.98	5.55
Power Purchased	4,068,470.51	5,322,057.47	(1,253,586.96)	(23.55)
Gas Supply Expenses	9,488,962.84	9,285,780.78	203,182.06	2.19
Other Operation Expenses	19,492,575.56	20,693,041.60	(1,200,466.04)	(5.80)
Maintenance	10,931,029.56	13,649,014.74	(2,717,985.18)	(19.91)
Depreciation	12,394,106.84	11,790,293.13	603,813.71	5.12
Amortization Expense	831,003.28	701,101.14	129,902.14	18.53
Regulatory Credits	-	-	-	-
Taxes				
Federal Income	4,333,774.18	4,019,769.80	314,004.38	7.81
State Income	790,353.94	733,088.72	57,265.22	7.81
Deferred Federal Income - Net	-	(0.04)	0.04	100.00
Deferred State Income - Net	-	(0.01)	0.01	100.00
Property and Other	2,916,132.56	2,769,704.57	146,427.99	5.29
Amortization of Investment Tax Credit	(149,066.00)	(188,974.00)	39,908.00	21.12
Loss (Gain) from Disposition of Allowances	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	, <u>-</u>	_
Accretion Expense		<u> </u>	<u> </u>	
Total Operating Expenses	89,672,824.59	92,057,564.24	(2,384,739.65)	(2.59)
Net Operating Income	12,353,111.86	11,032,309.81	1,320,802.05	11.97
Other Income Less Deductions	(146,172.10)	(265,803.84)	119,631.74	45.01
Income Before Interest Charges	12,206,939.76	10,766,505.97	1,440,433.79	13.38
Interest on Long-Term Debt	3,686,046.55	2,952,678.66	733,367.89	24.84
Amortization of Debt Expense - Net	285,860.55	260,020.16	25,840.39	9.94
Other Interest Expenses.	183,201.04	164,883.15	18,317.89	11.11
Total Interest Charges	4,155,108.14	3,377,581.97	777,526.17	23.02
Net Income	\$ 8,051,831.62	\$ 7,388,924.00	\$ 662,907.62	8.97

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

Case No. 2014-00372

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 - \$2,261,942

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. 8616 required LG&E 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 \$11,145,310 of state excess deferred income taxes or (\$3,977,042) for the federal benefit of the state excess deferred income taxes.

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

Case No. 2014-00372

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 47(a)(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 \$124,635,892 Account 411101 (\$66,759,102) Total \$57,876,790

(2) Federal operating income taxes deferred – other:

Account 410101	\$47,115,857
Account 411101	(\$77,559,379)
Total	(\$30,443,522)

The (\$30,443,522) 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 taxes – operating: Account 409101 \$53,107,974

(4) Income credits:

From A-47 (a)(1) above	Account 411101	(\$66,759,102)
From A-47 (a)(2) above	Account 411101	(\$77,559,379)
Total		(\$144,318,481)

(5) Investment tax credit:

(i) Realized: \$0

(ii) Amortized – Pre-Revenue Act of 1971: \$0

(iii) Amortized – Revenue Act of 1971: (\$2,100,342)

(6) State operating income taxes deferred – accelerated tax depreciation:

Account 410102 \$15,653,999 Account 411102 (\$11,157,879) Total \$4,496,120

State operating income taxes deferred – other:

Account 410102 \$9,765,845 Account 411102 (\$16,627,769) Total (\$6,861,924)

The (\$6,861,924) 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: Account 409102 \$16,078,249

State income credits:

From state "depreciation" above	Account 411102	(\$11,157,879)
From state "other" above	Account 411102	(\$16,627,769)
Total		(\$27,785,648)

- (7) See reconciliation attached.
- (8) See reconciliation 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) For the city of Radcliff, franchise payments are calculated based on 3% of the total LG&E sales to non-industrial gas customers and then remitted to the city.

For the city of Pleasureville, franchise payments are calculated based on 1% of the total LG&E sales to non-industrial gas customers and then remitted to the city.

For the cities of West Point and Muldraugh, franchise payments are calculated based on 3% of the total LG&E sales to non-industrial electric and gas customers and then remitted to the respective city.

For the City of Louisville, franchise/license payments are calculated based on the 1998 gas franchise agreement between the City of Louisville and LG&E. Through the end of 2013, this was not a pass-through franchise and was booked as an expense.

Franchise Location	3 Franchise Payment
Radcliff	\$ 51,192
Pleasureville	2,321
West Point – Electric	19,238
West Point – Gas	7,162
Muldraugh - Electric	22,263
Muldraugh - Gas	6,945
Louisville	587,416

b. See attached.

Reconciliation of Book Net Income and Federal Taxable Income

10	3 1 41	Dadad	12/31/13	•
12	AVIOLIUS	rancea	12/31/13	•

				Operati	ng
Line No.	Item	Total	Nonoperating	KY Retail	Other
1.	Net Income per books	158,700,603	(2,760,558)	161,461,161	
2.	Add income taxes:				
3.	Federal income tax - current	53,107,974		53,107,974	
	Federal income tax - deferred				
4.	depreciation	57,876,790		57,876,790	
5.	Federal income tax - deferred other	(30,443,522)		(30,443,522)	
6.	Investment tax credit adjustment	(2,100,342)		(2,100,342)	
	Federal income taxes charged to other				
7.	income and deductions	(1,066,359)	(1,066,359)		
8.	State income taxes	13,712,446		13,712,446	
	State income taxes charged to other				
9.	income and deductions	(194,890)	(194,890)		
10.	Total	249,592,700	(4,021,807)	253,614,507	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	249,592,700	(4,021,807)	253,614,507	
	Differences between book taxable				
	income and taxable income per tax				
15.	return:				
16.	Add (See Below)	102,467,794	1,039,887	101,427,907	
17.	Deduct (See Below)	181,736,497	624,019	181,112,478	
18,	Taxable income per return	170,323,997	(3,605,939)	173,929,936	

Differences between book taxable income and taxable income per tax return

	Add:		ŕ	
19.	Bad Debts Reserve	610,823		610,823
20.	Capitalized Interest	15,276,411		15,276,411
21.	Contribution in Aid of Construction	5,159,429		5,159,429
22.	Current State Income Tax	3,794,160		3,794,160
23.	Deferred Operating	647,695		647,695
24.	Fuel Adjustment Clause KY	4,376,000		4,376,000
25.	Gas Line Tracker Reg Asset	5,797,265		5,797,265
26.	Interest Rate Swaps	42,854,000		42,854,000
27.	Loss on Reacquired Debt - Amortization	1,525,396		1,525,396
28.	Non-Deductible Contributions	10,000	10,000	0
29.	Non-Deductible Lobbying and Political	493,453	493,453	0
30.	Non-Deductible Meals and Entertainme	135,337		135,337
31.	Non-Qualified Thrift	46,738	46,738	0
32.	Penalities	297,610	297,610	0
33.	Pensions	8,403,122		8,403,122
34.	Prepaid Insurance	1,824,986		1,824,986
35.	Purchased Gas Adjustment	1,100,764		1,100,764
36.	Regulatory Expenses	649,626		649,626
37.	State Income Tax Expense	192,086	192,086	0
38.	Storm Damages	8,348,297		8,348,297
39.	Other _	924,596		924,596
		102,467,794	1,039,887	101,427,907
	-			

40.	ASC 740-10 Fed State Current Tax	584,609	584,609	0
41.	Contingency Reserve	887,595		887,595
42.	Contribution Carryforward	1,820,473		1,820,473
43.	Cost of Removal	19,472,540		19,472,540
44.	Demand Side Management	2,673,248		2,673,248
45.	Dividend Income Exclusion	39,410	39,410	0
46.	Environmental Cost Recovery	1,529,176		1,529,176
47.	FASB 106 Cost Write-Off (Post Retire)	674,798		674,798
48.	IRC 199 Manufacturing Deduction	7,324,368		7,324,368
49.	Regulatory Liability on ARO's	2,432,833		2,432,833
50.	State Income Tax Expense	16,078,249		16,078,249
51.	Tax Depreciation / Book over Tax Depr	126,858,110		126,858,110
52.	Vacation Pay	432,369		432,369
53.	Workers Comp	792,975		792,975
54.	Other _	135,744		135,744
	-	181,736,497	624,019	181,112,478

Deduct:

Reconciliation of Book Net Income and Federal Taxable Income (Electric)

	12 Mon	ths Ended 12/31/	13		
	Operatir				
Line No.	Item	Total	Nonoperating	KY Retail	Other
1.	Net Income per books	123,615,143	(2,184,735)	125,799,878	
2.	Add income taxes:				
3.	Federal income tax - current	41,181,745		41,181,745	
	Federal income tax - deferred				
4.	depreciation	45,825,430		45,825,430	
5.	Federal income tax - deferred other	(25,722,356)		(25,722,356)	
6.	Investment tax credit adjustment	(1,987,122)		(1,987,122)	
	Federal income taxes charged to other				
7.	income and deductions	(823,268)	(823,268)		
8.	State income taxes	10,182,265		10,182,265	
	State income taxes charged to other				
9.	income and deductions	(151,221)	(151,221)		
10.	Total	192,120,616	(3,159,224)	195,279,840	
11.	Flow through items;				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	192,120,616	(3,159,224)	195,279,840	
	Differences between book taxable				
	income and taxable income per tax				
15.	return:				
16.	Add (See Below)	79,417,020	880,970	78,536,050	
17.	Deduct (See Below)	149,114,970	624,019	148,490,951	
18.	Taxable income per return	122,422,666	(2,902,273)	125,324,939	

18.	Taxable income per return	122,422,666	(2,902,273)	125,324,939
	Differences between book taxable	income and taxab	ole income per ta	x return
	Add:	100.550		100.550
19.	Bad Debts Reserve	482,550		482,550
20.	Capitalized Interest	12,221,129		12,221,129
21.	Contribution in Aid of Construction	4,127,543		4,127,543
22.	Current State Income Tax	3,152,250		3,152,250
23.	Deferred Operating	511,679		511,679
24.	Fuel Adjustment Clause KY	4,376,000		4,376,000
25.	Interest Rate Swaps	34,283,200		34,283,200
26.	Loss on Reacquired Debt - Amortization	1,279,807		1,279,807
27.	Non-Deductible Contributions	8,000	8,000	0
28.	Non-Deductible Lobbying and Political	404,928	404,928	0
29.	Non-Deductible Meals and Entertainme	109,623		109,623
30.	Non-Qualified Thrift	36,923	36,923	0
31.	Penalities	282,113	282,113	0
32.	Pensions	6,470,404		6,470,404
33.	Prepaid Insurance	1,478,239		1,478,239
34.	Regulatory Expenses	461,299		461,299
35.	State Income Tax Expense	149,006	149,006	0
36.	Storm Damages	8,331,528		8,331,528
37.	Other	1,250,799		1,250,799
		79,417,020	880,970	78,536,050
20	Deduct:	594 600	594 600	0
38.	ASC 740-10 Fed State Current Tax	584,609	584,609	-
39.	Contingency Reserve	887,595		887,595
40.	Contribution Carryforward	1,820,473		1,820,473
41.	Cost of Removal	20,189,750		20,189,750
42.	Demand Side Management	294,057	20.410	294,057
43.	Dividend Income Exclusion	39,410	39,410	0
44.	Environmental Cost Recovery	1,529,176		1,529,176
45.	FASB 106 Cost Write-Off (Post Retirer	519,594		519,594
46.	IRC 199 Manufacturing Deduction	7,324,368		7,324,368
47.	Regulatory Liability on ARO's	214,759		214,759
48.	State Income Tax Expense	13,122,318		13,122,318
49.	Tax Depreciation / Book over Tax Depre	101,486,488		101,486,488
50.	Vacation Pay	345,896		345,896
51.	Workers Comp	634,380		634,380
52.	Other	122,097		122,097
	=	149,114,970	624,019	148,490,951

Page 3 of 3 Garrett

Louisville Gas and Electric Company Case No. 2014-00372

Reconciliation of Book Net Income and Federal Taxable Income (Gas)

12 Months Ended 12/31/13

				Operati	ng
Line No.	Item	Total	Nonoperating	KY Retail	Other
1.	Net Income per books	35,085,460	(575,823)	35,661,283	
2.	Add income taxes:				
3.	Federal income tax - current	11,926,229		11,926,229	
	Federal income tax - deferred				
4.	depreciation	12,051,360		12,051,360	
5.	Federal income tax - deferred other	(4,721,166)		(4,721,166)	
6.	Investment tax credit adjustment	(113,220)		(113,220)	
7.	Federal income taxes charged to other income and deductions	(243,091)	(243,091)		
8.	State income taxes	3,530,181	(2.15,051)	3,530,181	· • · · · · · · · · · · · · · · · · · ·
9.	State income taxes charged to other income and deductions	(43,669)	(43,669)		
10.	Total	57,472,084	(862,583)	58,334,667	
11,	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	57,472,084	(862,583)	58,334,667	
	Differences between book taxable income and taxable income per tax				
	return:				
16.	Add (See Below)	24,116,741	158,917	23,957,824	
17.	Deduct (See Below)	33,687,494	0	33,687,494	
18.	Taxable income per return	47,901,331	(703,666)	48,604,997	

	Add;			
19.	Bad Debts Reserve	128,273		128,273
20.	Capitalized Interest	3,055,282		3,055,282
21.	Contribution in Aid of Construction	1,031,886		1,031,886
22.	Cost of Removal	717,210		717,210
23.	Current State Income Tax	641,910		641,910
24.	Deferred Operating	136,016		136,016
25.	Gas Line Tracker Reg Asset	5,797,265		5,797,265
26.	Interest Rate Swaps	8,570,800		8,570,800
27.	Loss on Reacquired Debt - Amortization	245,589		245,589
28.	Non-Deductible Contributions	2,000	2,000	0
29.	Non-Deductible Lobbying and Political	88,525	88,525	0
30.	Non-Deductible Meals and Entertainmer	25,714		25,714
31.	Non-Qualified Thrift	9,815	9,815	0
32.	Penalities	15,497	15,497	0
33.	Pensions	1,932,718		1,932,718
34.	Prepaid Insurance	346,747		346,747
35.	Purchased Gas Adjustment	1,100,764		1,100,764
36.	Regulatory Expenses	188,327		188,327
37.	State Income Tax Expense	43,080	43,080	0
38.	Storm Damages	16,769		16,769
39,	Other _	22,554		22,554
		24,116,741	158,917	23,957,824
	Deduct:			
40.	Demand Side Management	2,379,191		2,379,191
41.	FASB 106 Cost Write-Off (Post Retires	155,204		155,204
42.	Regulatory Liability on ARO's	2,218,074		2,218,074
43.	State Income Tax Expense	2,955,931		2,955,931
44.	Tax Depreciation / Book over Tax Depre	25,371,622		25,371,622
45,	Vacation Pay	86,473		86,473
46.	Workers Comp	158,595		158,595
47.	Other	362,404		362,404
		33,687,494	0	33,687,494

Reconciliation of Book Net Income and State Taxable Income

12 Months	Ended	12/31/13
12 1410114113	LIIOVA	12/31/13

				Operating	
Line No.	Item	Total	Nonoperating	KY Retail	Other
1.	Net Income per books	158,700,603	(2,760,558)	161,461,161	
2.	Add income taxes:				
3,	Federal income tax - current	53,107,974		53,107,974	
	Federal income tax - deferred				
4.	depreciation	57,876,791		57,876,791	
5.	Federal income tax - deferred other	(30,443,523)		(30,443,523)	
6.	Investment tax credit adjustment	(2,100,342)		(2,100,342)	
	Federal income taxes charged to other				
7.	income and deductions	(1,066,359)	(1,066,359)		
8.	State income taxes	13,712,446	****	13,712,446	
9.	State income taxes charged to other income and deductions	(194,890)	(194,890)		
10.	Total	249,592,700	(4,021,807)	253,614,507	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	249,592,700	(4,021,807)	253,614,507	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	98,491,948	858,201	97,633,747	
17.	Deduct (See Below)	100,263,844	56,307	100,207,537	
18.	Taxable income per return	247,820,804	(3,219,913)	251,040,717	

	Add:		,	
19.	Bad Debts Reserve	610,823		610,823
20.	Capitalized Interest	15,276,411		15,276,411
21.	Contribution in Aid of Construction	5,159,429		5,159,429
22.	Deferred Operating	647,695		647,695
23.	Fuel Adjustment Clause KY	4,376,000		4,376,000
24.	Gas Line Tracker Reg Asset	5,797,265		5,797,265
25.	Interest Rate Swaps	42,854,000		42,854,000
26.	Loss on Reacquired Debt - Amortization	1,525,396		1,525,396
27.	Non-Deductible Contributions	10,000	10,000	0
28.	Non-Deductible Lobbying and Political	493,453	493,453	0
29.	Non-Deductible Meals and Entertainme	135,337		135,337
30.	Non-Qualified Thrift	46,738	46,738	0
31.	Penalities	297,610	297,610	0
32.	Pensions .	8,403,122		8,403,122
33.	Prepaid Insurance	1,824,986		1,824,986
34,	Purchased Gas Adjustment	1,100,764		1,100,764
35.	Regulatory Expenses	649,626		649,626
36.	Storm Damages	8,348,297		8,348,297
37.	Other	934,996	10,400	924,596
	=	98,491,948	858,201	97,633,747
	D 1 4			
20	Deduct:	005 505		007.505
38.	Contingency Reserve	887,595		887,595
39.	Cost of Removal	19,472,540		19,472,540
40.	Demand Side Management	2,673,248	57.207	2,673,248
41.	Dividend Income Exclusion	56,307	56,307	0
42.	Environmental Cost Recovery	1,529,176		1,529,176
43.	FASB 106 Cost Write-Off (Post Retire)	674,798		674,798
44.	IRC 199 Manufacturing Deduction	6,859,784		6,859,784
45.	Regulatory Liability on ARO's	2,432,833		2,432,833
46.	Tax Depreciation / Book over Tax Depr	64,316,475		64,316,475
47.	Vacation Pay	432,369		432,369
48.	Workers Comp	792,975		792,975
49.	Other	135,744		135,744
	=	100,263,844	56,307	100,207,537

Reconciliation of Book Net Income and State Taxable Income (Electric)

12	Monthe	Ended	12/31/13	
1 /.	MOTHER	riidea	12/31/13	

				Operating	
Line No.	Item	Total	Nonoperating	KY Retail	Other
1.	Net Income per books	123,615,143	(2,184,735)	125,799,878	
2.	Add income taxes:				
3.	Federal income tax - current	41,181,745		41,181,745	
	Federal income tax - deferred				
4.	depreciation	45,825,430		45,825,430	
5.	Federal income tax - deferred other	(25,722,356)		(25,722,356)	
6.	Investment tax credit adjustment	(1,987,122)		(1,987,122)	
	Federal income taxes charged to other				
7.	income and deductions	(823,268)	(823,268)		
8.	State income taxes	10,182,265		10,182,265	
	State income taxes charged to other				
9.	income and deductions	(151,221)	(151,221)		
10.	Total	192,120,616	(3,159,224)	195,279,840	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	192,120,616	(3,159,224)	195,279,840	
	Differences between book taxable			1	
	income and taxable income per tax				
15.	return:				
16.	Add (See Below)	76,115,764	731,964	75,383,800	
17.	Deduct (See Below)	83,106,575	56,307	83,050,268	
18.	Taxable income per return	185,129,805	(2,483,567)	187,613,372	

	as interested better book tarratore		meeme per n	
	Add:			
19.	Bad Debts Reserve	482,550		482,550
20.	Capitalized Interest	12,221,129		12,221,129
21.	Contribution in Aid of Construction	4,127,543		4,127,543
22.	Deferred Operating	511,679		511,679
23.	Fuel Adjustment Clause KY	4,376,000		4,376,000
24.	Interest Rate Swaps	34,283,200		34,283,200
25.	Loss on Reacquired Debt - Amortization	1,279,807		1,279,807
26.	Non-Deductible Contributions	8,000	8,000	0
27.	Non-Deductible Lobbying and Political	404,928	404,928	0
28.	Non-Deductible Meals and Entertainmen	109,623		109,623
29.	Non-Qualified Thrift	36,923	36,923	0
30.	Penalities	282,113	282,113	0
31.	Pensions	6,470,404		6,470,404
32.	Prepaid Insurance	1,478,239		1,478,239
33.	Regulatory Expenses	461,299		461,299
34.	Storm Damages	8,331,528		8,331,528
35.	Other	1,250,799		1,250,799
		76,115,764	731,964	75,383,800
	Deduct:			
36.	Contingency Reserve	887,595		887,595
37.	Cost of Removal	20,189,750		20,189,750
38.	Demand Side Management	294,057		294,057
39.	Dividend Income Exclusion	56,307	56,307	0
40.	Environmental Cost Recovery	1,529,176		1,529,176
41.	FASB 106 Cost Write-Off (Post Retire)	519,594		519,594
42.	IRC 199 Manufacturing Deduction	6,859,784		6,859,784
43.	Regulatory Liability on ARO's	214,759		214,759
44.	Tax Depreciation / Book over Tax Depre	51,453,180		51,453,180
45.	Vacation Pay	345,896		345,896
46.	Workers Comp	634,380		634,380
47.	Other	122,097		122,097
		83,106,575	56,307	83,050,268
	=			

Reconciliation of Book Net Income and State Taxable Income (Gas)

12 Months Ended 12/31/13

				Operating	
Line No.	Item	Total	Nonoperating	KY Retail	Other
1.	Net Income per books	35,085,460	(575,823)	35,661,283	
2.	Add income taxes:				
3.	Federal income tax - current	11,926,229		11,926,229	
	Federal income tax - deferred				
4.	depreciation	12,051,360		12,051,360	
5.	Federal income tax - deferred other	(4,721,166)		(4,721,166)	
6.	Investment tax credit adjustment	(113,220)		(113,220)	
	Federal income taxes charged to other				
7.	income and deductions	(243,091)	(243,091)		
8.	State income taxes	3,530,181		3,530,181	
	State income taxes charged to other				
9.	income and deductions	(43,669)	(43,669)		
10.	Total	57,472,084	(862,583)	58,334,667	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	57,472,084	(862,583)	58,334,667	
	Differences between book taxable				
	income and taxable income per tax				
15.	return:				
16.	Add (See Below)	23,442,151	126,237	23,315,914	•
17.	Deduct (See Below)	18,223,236	0	18,223,236	
18.	Taxable income per return	62,690,999	(736,346)	63,427,345	

	Add:		*	
19.	Bad Debts Reserve	128,273		128,273
20.	Capitalized Interest	3,055,282		3,055,282
21.	Contribution in Aid of Construction	1,031,886		1,031,886
22.	Cost of Removal	717,210		717,210
23.	Deferred Operating	136,016		136,016
24.	Gas Line Tracker Reg Asset	5,797,265		5,797,265
25.	Interest Rate Swaps	8,570,800		8,570,800
26.	Loss on Reacquired Debt - Amortization	245,589		245,589
27.	Non-Deductible Contributions	2,000	2,000	0
28.	Non-Deductible Lobbying and Political	88,525	88,525	0
29.	Non-Deductible Meals and Entertainmer	25,714		25,714
30.	Non-Qualified Thrift	9,815	9,815	0
31.	Penalities	15,497	15,497	0
32.	Pensions	1,932,718		1,932,718
33.	Prepaid Insurance	346,747		346,747
34.	Purchased Gas Adjustment	1,100,764		1,100,764
35.	Regulatory Expenses	188,327		188,327
36.	Storm Damages	16,769		16,769
37.	Other	32,954	10,400	22,554
	_	23,442,151	126,237	23,315,914
•				_
	Deduct:			
38.	Demand Side Management	2,379,191		2,379,191
39.	FASB 106 Cost Write-Off (Post Retire)	155,204		155,204
40.	Regulatory Liability on ARO's	2,218,074		2,218,074
41.	Tax Depreciation / Book over Tax Depre	12,863,295		12,863,295
42.	Vacation Pay	86,473		86,473
43.	Workers Comp	158,595		158,595
44.	Other _	362,404		362,404
	<u> </u>	18,223,236	0	18,223,236

Form 1120 Department of the Treasury Internal Revenue Service		PROFORMA RETURN U.S. Corporation Income Tax Return endar year 2013 or tax year beginning, ending ▶ Information about Form 1120 and its separate instructions is at www.irs.gov/form	1120.	OMB No. 1545-0123
A Check if:		Name	B Employer ide	entification number
1a Consolidated return (attach Form 851)	TYPE	Louisville Gas & Electric Company	61-02	64150
b Life/nonlife consolidated return	OR	Number, street, and room or suite no. If a P.O. box, see instructions.	C Date incorpo	rated
2 Personal holding co. (attach Sch. PH)	PRINT	P. O. Box 32010	07/02	/1913
Personal service corp. (see instructions)	PAINI	City or town, state, or province, country and ZIP code or foreign postal code	D Total assets (see instructions)
4 Schedule M-3		Louisville, KY 40232	\$	
attached X	E Check if:	(1) Initial return (2) Final return (3) Name change (4) Addres	s change	

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Kentucky Corporation/LLET Account Number

See instructions. Taxable period	1	TEE THE TENT MENU MIN		KENTUCKY CORPORATION 201			
	/01 , 20 13 , and ending	12/3	31,2013.	INCOME TAX AND			
B Check applicable box(es): LLET Receipts Method	D Federal Identification Number	61-02	264150	Taxable Year Endi	ing 12 / 13 Mo. Yr.		
Gross Receipts	Name of Corporation	Name of Corporation					
Gross Profits	(1	Organization Number				
\$175 minimum	Louisville Gas Number and Street	<u>& Elec</u>	tric Company				
Enter Code 10	P. O. Box 32010		State and Date of Incorporation				
C Income Tax Return	City	State	ZIP Code	Telephone Number			
X Separate	Louisville	KY	40232	502-627-2685	KY 07/02/1913		
	E Name of Common Parent	Principal Business Activity in KY					
Mandatory NEXUS	LG&E and KU Ene	052712	1				

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Indiana Department of Revenue
Indiana Corporate Adjusted Gross Income Tax Return 2013 Check box if name changed. State Form ----(R11 / 8-13) Beginning For Calendar Year Ending December 31, 2013 or Other Tax Year 2013 and Ending Name of Corporation Federal Identification Number Louisville Gas & Electric Company 005 61 0264150 Indiana County or O.O.S. Principal Business Activity Code Number and Street P. O. BOX 32010 221100 Telephone Number ZIP Code State

40232

LOUISVILLE,, KY

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Page 1

502 627 2685

Louisville Gas and Electric Company

Case No. 2014-00372

Analysis of Other Operating Taxes

12ME 12/31/13

"000 Omitted"

		Charged	Charged to	Charged to	Amounts	Amount
	Item	Expense	Construction	Other Accounts (Note 2)	Accrued	Paid
Line No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Kentucky Retail					
	(a) State Income	16,078		(2,783)	13,295	12,515
	(b) Franchise Fees	588		109	697	697
	(c) Ad Valorem	21,367		6	21,373	22,243
	(d) Payroll (employer's portion)	8,832	1,747	(3,348)	7,231	7,104
	(e) Other taxes	2,318	6,092	46	8,456	6,964
2	Total Retail [Line1(a) through L1(e)]	49,183	7,839	(5,970)	51,052	49,523
3	Other Jurisdictions					
4	Total per books (L2 and L3)	49,183	7,839	(5,970)	51,052	49,523

Note 1: Charged Expense column b, line 1, parts c, d and e above equal the Property and Other Tax line of the Income Statement.

Note 2: 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 165, Prepayments and FERC account 253, Other Deferred Credits.

Line 1 b. Franchise Fees recorded on the balance sheet in FERC account 165, Prepayments and FERC account 241, Tax Collections Payable.

Line 1 c. Ad Valorem (Property) tax recorded to Other Income and Deductions.

Line 1 d. Payroll tax accrued on LG&E affiliated companies. For example, when an Energy Services employee does work for LG&E that employee's payroll taxes are charged to LG&E but the payroll tax liability and payment are recorded at Energy Services company.

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

Case No. 2014-00372

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.

Summary of Uncollectible Accounts Reserves

Year	Reserve Account Balance Beginning of Year	Charges to Reserve Account		Credits to erve 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 (1))							
2013	\$ 1,012,289	\$	2,331,635	\$ 317,031	\$	1,706,168	\$	703,853	0.12%
2012	\$ 1,398,388	\$	3,450,591	\$ 1,038,355	\$	2,026,137	\$	1,012,289	0.15%
2011	\$ 1,702,043	\$	5,823,737	\$ 1,142,943	\$	4,377,139	\$	1,398,388	0.32%
Electric Operations (1)									
2013	\$ 596,475	\$	1,799,556	\$ 243,796	\$	1,296,433	\$	337,148	0.12%
2012	\$ 893,585	\$	2,787,723	\$ 837,663	\$	1,652,950	\$	596,475	0.15%
2011	\$ 1,151,908	\$	4,526,691	\$ 886,546	\$	3,381,822	\$	893,585	0.32%
Gas Operations (1)									
2013	\$ 415,814	\$	532,079	\$ 73,235	\$	409,735	\$	366,705	0.13%
2012	\$ 504,803	\$	662,868	\$ 200,692	\$	373,187	\$	415,814	0.15%
2011	\$ 550,135	\$	1,297,046	\$ 256,397	\$	995,317	\$	504,803	0.33%

⁽¹⁾ The uncollectible reserve is recorded by total company each month and is allocated between electric and gas for this exhibit. The allocation is based on gross revenues from electric and gas ultimate consumers as of the previous year. The numbers are allocations - not direct charges.