COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY	**)**	
UTILITIES COMPANY FOR AN ADJUSTMENT	**)**	**CASE NO.**
OF ITS ELECTRIC RATES AND FOR	**)**	**2016-00370**
CERTIFICATES OF PUBLIC CONVENIENCE	**)**	
AND NECESSITY	**)**	

RESPONSE OF
KENTUCKY UTILITIES COMPANY
TO
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
DATED NOVEMBER 10, 2016

FILED: December 8, 2016

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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

Daniel K. Arbough

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8th day of December 2016.

(SEAL)
Notary Public

My Commission Expires:

SHERI L. GARDNER
Notary Public, State at Large, KY
My Commission expires Dec. 24, 2017
Notary ID # 501600

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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

Kent W Blake

Kent W. Blake

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8th day of December 2016.

Tammy J Elgin (SEAL)
Notary Public

My Commission Expires:

November 9, 2018

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Robert M. Conroy**, being duly sworn, deposes and says that he is Vice President – State Regulation and 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 8th day of December 2016.

(SEAL)
Notary Public

My Commission Expires:
SHERI L. GARDNER
Notary Public, State at Large, KY
My Commission expires Dec. 24, 2017
Notary ID # 501600

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Christopher M. Garrett**, being duly sworn, deposes and says that he is Director – Rates 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 8th day of December 2016.

(SEAL)
Notary Public

My Commission Expires:

SHERI L. GARDNER
Notary Public, State at Large, KY
My Commission expires Dec. 24, 2017
Notary ID # 501600

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **John P. Malloy**, being duly sworn, deposes and says that he is Vice President, Customer 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.

John P. Malloy

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8th day of December 2016.

(SEAL)
Notary Public

My Commission Expires:
SHERI L. GARDNER
Notary Public, State at Large, KY
My Commission expires Dec. 24, 2017
Notary ID # 501600

VERIFICATION

STATE OF TEXAS)
) **SS:**
COUNTY OF TRAVIS)

The undersigned, **Adrien M. McKenzie**, being duly sworn, deposes and says he is Vice President of FINCAP, Inc., 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.

Adrien M. McKenzie

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 30th day of November 2016.

(SEAL)
Notary Public

My Commission Expires:
09/13/2017

WILL LOCKE
NOTARY PUBLIC STATE OF TEXAS
MY COMM. EXP. 9/13/2017
NOTARY ID 12512896-7

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Gregory J. "Greg" Meiman.**, being duly sworn, deposes and says that he is Vice President, Human Resources 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.

Gregory J. "Greg" Meiman

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8th day of December 2016.

(SEAL)
Notary Public

My Commission Expires:
SHERI L. GARDNER
Notary Public, State at Large, KY
My Commission expires Dec. 24, 2017
Notary ID # 501600

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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

Valerie L. Scott

Valerie L. Scott

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8th day of December 2016.

Sheri L. Gardner (SEAL)
Notary Public

My Commission Expires:

SHERI L. GARDNER
Notary Public, State at Large, KY
My Commission expires Dec. 24, 2017
Notary ID # 501600

VERIFICATION

STATE OF NORTH CAROLINA)
) **SS:**
COUNTY OF TRANSYLVANIA)

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

William Steven Seelye

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 1 day of December 2016.

(SEAL)
Notary Public

My Commission Expires:

8-27-20

HANNA KIMMEL
NOTARY PUBLIC
Transylvania County, NC

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **David S. Sinclair**, being duly sworn, deposes and says that he is Vice President, Energy Supply and Analysis 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.

David S. Sinclair

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 6th day of December 2016.

(SEAL)
Notary Public

My Commission Expires:

September 2, 2020

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Paul W. Thompson**, being duly sworn, deposes and says that he is Chief Operating 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.

Paul W. Thompson

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8th day of December 2016.

(SEAL)
Notary Public

My Commission Expires:
SHERI L. GARDNER
Notary Public, State at Large, KY
My Commission expires Dec. 24, 2017
Notary ID # 501600

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 1

Responding Witness: Robert M. Conroy

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

A-1. See attached for a copy of Kentucky Utilities Company's ("KU") current bylaws. There have been no changes made to the bylaws since KU's last rate case.

BY-LAWS

OF

KENTUCKY UTILITIES COMPANY

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

BY-LAWS

OF

KENTUCKY UTILITIES COMPANY

ARTICLE I

STOCK TRANSFERS

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

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

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

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

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

ARTICLE II

MEETINGS OF STOCKHOLDERS

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

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

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

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

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

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

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

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

ARTICLE III

BOARD OF DIRECTORS

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

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

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

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

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

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

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

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

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

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

ARTICLE IV

COMMITTEES

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

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

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

ARTICLE V

OFFICERS

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

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

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

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

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

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

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

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

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

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

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

ARTICLE VI

MISCELLANEOUS

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

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

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

ARTICLE VII

INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES AND AGENTS

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

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

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

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

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

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

ARTICLE VIII

AMENDMENT OR REPEAL OF BY-LAWS

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

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

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 2

Responding Witness: Valerie L. Scott

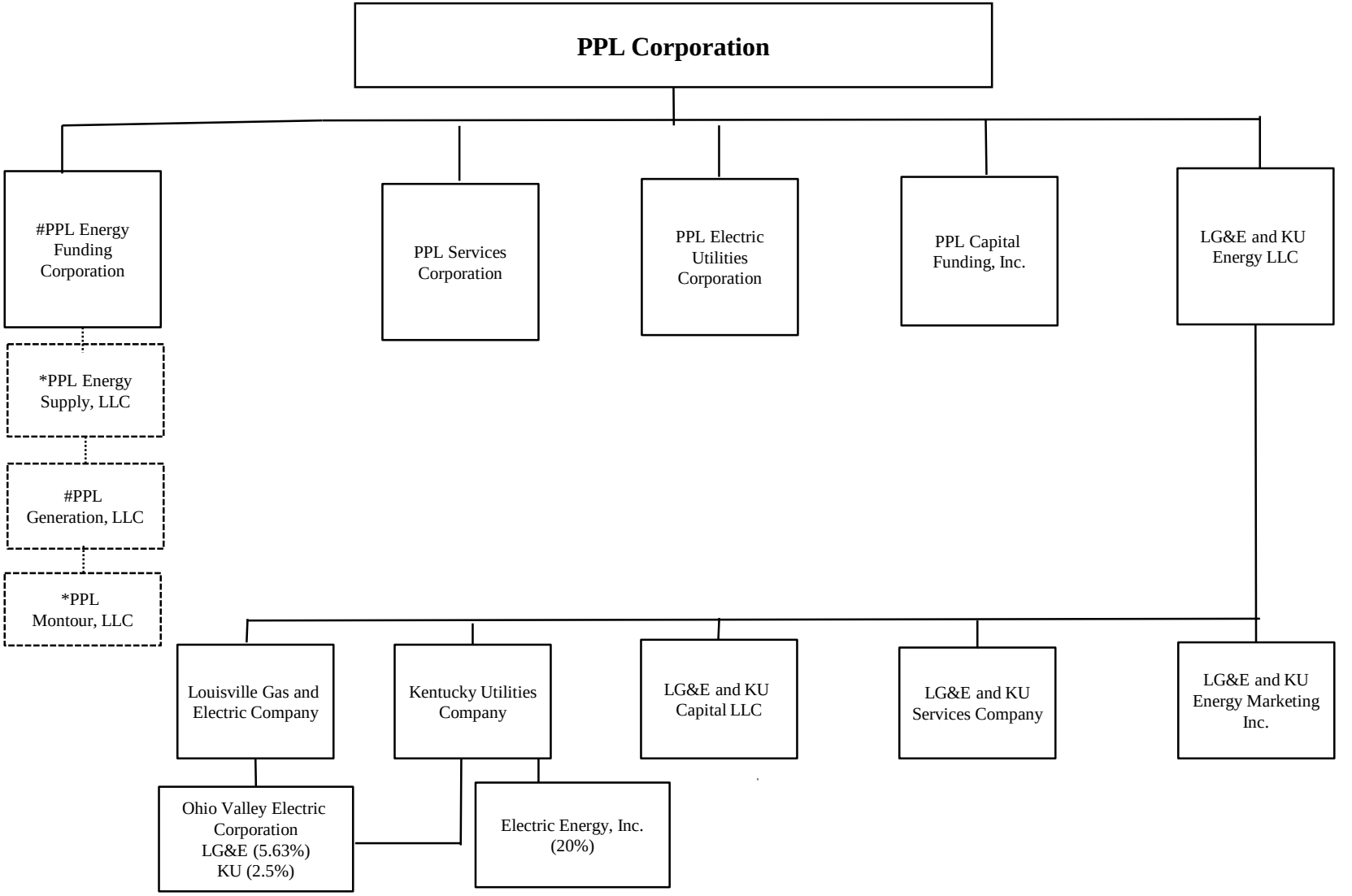
Q-2. Provide the current organization chart, showing the relationship between the utility and any affiliates, divisions, etc. Show the relative positions of all entities and affiliates with which the utility routinely has business transactions.

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

- LG&E and KU Energy LLC ("LKE") – Parent company of KU and wholly owned subsidiary of PPL.
- Louisville Gas and Electric Company ("LG&E") – Electric utility subsidiary of LKE and sister utility company of KU.
- LG&E and KU Services Company ("LKS") – Centralized service company as permitted under FERC rules and regulations and wholly owned subsidiary of LKE. Also acts as payment agent for certain transactions for LKE affiliates.
- LG&E and KU Capital LLC – Non-regulated holding company and wholly owned by LKE.
- LG&E Energy Marketing, Inc. – Inactive power marketing company and wholly owned by LKE.
- Electric Energy, Inc. – An entity that owns and operates a coal-fired plant and a natural gas facility in which KU owns a 20% interest.
- Ohio Valley Electric Corporation – An entity that owns and operates two coal-fired power plants in which KU owns a 2.5% interest.
- PPL Corporation – Parent company of LKE and parent of U.S. income tax filing group.
- PPL Electric Utilities Corporation – Electric utility and a wholly owned subsidiary of PPL.
- PPL Services Corporation – Centralized service company of PPL as permitted under FERC rules and regulations.
- PPL Capital Funding, Inc. – a subsidiary of PPL. Provides letter of credit services for PPL affiliates.

- PPL Energy Funding Corporation – a subsidiary of PPL and parent company of PPL Energy Supply, LLC. Acted as payment agent for PPL Services Corporation and certain other PPL affiliates before July 2016.
- PPL Energy Supply, LLC – a former subsidiary of PPL Energy Funding Corporation. No longer an affiliate; transactions occurred only through June 2015 spin-off of this entity by PPL.
- PPL Montour, LLC – a subsidiary of PPL Energy Supply, LLC. No longer an affiliate; transactions occurred only through June 2015 spin-off of this entity by PPL.

Corporate Organizational Chart (Extract)
November 2016



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

*No longer an affiliate; transactions occurred only through June 2015 spin-off of this entity by PPL Corporation.
#Affiliate or former affiliate with no regular transactions.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 3

Responding Witness: Daniel K. Arbough

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

A-3. See attached.

Kentucky Utilities Company
Case No. 2016-00370

Question No. 3

Responding Witness: Daniel K. Arbough

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

Schedule 3a

		2006		2007		2008		2009		2010	
Line No.	Type of Capital	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	$ 842,385	39.50%	$ 1,263,753	46.42%	$ 1,531,779	46.54%	$ 1,681,779	45.72%	$ 1,839,956	46.87%
2	Short-Term Debt	97,043	4.55%	23,219	0.85%	16,247	0.49%	44,975	1.22%	10,434	0.27%
3	Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Common Equity	1,193,198	55.95%	1,435,516	52.73%	1,743,493	52.97%	1,951,966	53.06%	2,075,467	52.86%
5	Other	-	-	-	-	-	-	-	-	-	-
6	Total Capitalization	$ 2,132,626	100.00%	$ 2,722,488	100.00%	$ 3,291,520	100.00%	$ 3,678,721	100.00%	$ 3,925,857	100.00%

		2011		2012		2013		2014		2015		Latest Available Quarter 09/30/2016	
Line No.	Type of Capital	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	$ 1,840,592	46.38%	$ 1,841,227	45.04%	$ 2,090,070	44.69%	$ 2,090,768	42.45%	$ 2,341,131	46.19%	$ 2,341,535	46.29%
2	Short-Term Debt	-	0.00%	69,992	1.71%	149,967	3.21%	235,592	4.78%	47,997	0.95%	7,000	0.14%
3	Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Common Equity	2,128,238	53.62%	2,176,783	53.25%	2,437,296	52.10%	2,599,430	52.77%	2,679,353	52.85%	2,709,909	53.57%
5	Other	-	-	-	-	-	-		-		-	-	-
6	Total Capitalization	$ 3,968,830	100.00%	$ 4,088,001	100.00%	$ 4,677,333	100.00%	$ 4,925,790	100.00%	$ 5,068,481	99.99%	$ 5,058,444	100.00%

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

Kentucky Utilities Company
Case No. 2016-00370

Question No. 3

Responding Witness: Daniel K. Arbough

Calculation of Average Capital Structure
12 Months Ended December 31, 2016
"000 Omitted"

Schedule 3b

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (f)	Common Stock (g)	Retained Earnings (h)	Total Common Equity (i)
1	Beginning Balance	5,068,481	2,341,131	47,997	-	870,050	1,809,303	2,679,353
2	Jan-16	5,097,671	2,341,176	43,220	-	870,050	1,843,225	2,713,275
3	Feb-16	5,032,211	2,341,219	15,999	-	870,050	1,804,943	2,674,993
4	Mar-16	5,065,417	2,341,265	33,998	-	869,906	1,820,248	2,690,154
5	Apr-16	5,064,789	2,341,309	21,341	-	869,906	1,832,233	2,702,139
6	May-16	5,045,691	2,341,355	33,999	-	869,900	1,800,437	2,670,337
7	Jun-16	5,086,325	2,341,399	28,997	-	889,892	1,826,037	2,715,929
8	Jul-16	5,107,060	2,341,445	22,000	-	889,892	1,853,723	2,743,615
9	Aug-16	5,108,312	2,341,491	78,345	-	889,882	1,798,594	2,688,476
10	Sep-16	5,058,444	2,341,535	7,000	-	889,878	1,820,031	2,709,909
11	Oct-16	5,065,874	2,341,581	-	-	889,878	1,834,415	2,724,293
12	Nov-16							
13	Dec-16							
14	Total	55,800,275	25,754,906	332,896	-	9,669,284	20,043,189	29,712,473
15	Average Balance	5,072,752	2,341,355	30,263	-	879,026	1,822,108	2,701,134
16	Average Capitalization Ratios		46.16%	0.60%	0.00%	17.33%	35.92%	53.25%
17	End-of-period Capitalization Ratios		46.22%	0.00%	0.00%	17.57%	36.21%	53.78%

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

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 4

Responding Witness: Daniel K. Arbough

Q-4. Provide the following:

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

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

A-4. a. See attached.

b. See attached.

Kentucky Utilities Company
Case No. 2016-00370

Question No. 4a

Responding Witness: Daniel K. Arbough

Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, 2015

Schedule 4a

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (5) (d)	Coupon Interest Rate (1) (e)	Cost Rate at Issue (2) (f)	Cost Rate at Maturity at 12/31/2015 (3) (g)	Bond Rating at Issuance (4) (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
1	Pollution Control Bond (Variable Rate)	5/19/2000	5/1/2023	12,900,000	0.010%	0.010%	1.139%	AAA; Aaa	Secured	$ 146,876
2	Pollution Control Bond (Variable Rate)	5/23/2002	2/1/2032	20,930,000	0.300%	0.300%	0.596%	A-/A2; A1/P-1	Secured	124,763
3	Pollution Control Bond (Variable Rate)	5/23/2002	2/1/2032	2,400,000	0.300%	0.300%	0.694%	A-/A2; A1/P-1	Secured	16,655
4	Pollution Control Bond (Variable Rate)	5/23/2002	2/1/2032	2,400,000	0.300%	0.300%	0.989%	A-/A2; A1/P-1	Secured	23,724
5	Pollution Control Bond (Variable Rate)	5/23/2002	2/1/2032	7,400,000	0.300%	0.300%	0.620%	A-/A2; A1/P-1	Secured	45,885
6	Pollution Control Bond (Variable Rate)	10/3/2002	10/1/2032	96,000,000	0.782%	0.782%	1.298%	AAA; Aaa	Secured	1,246,371
7	Pollution Control Bond (Variable Rate)	10/20/2004	10/1/2034	50,000,000	0.010%	0.010%	0.985%	AAA; Aaa	Secured	492,631
8	Pollution Control Bond (Variable Rate)	2/23/2007	10/1/2034	54,000,000	0.010%	0.010%	0.887%	AAA; Aaa	Secured	478,991
9	Pollution Control Bond	5/24/2007	2/1/2026	17,875,000	5.750%	5.750%	5.940%	AAA; Aaa	Secured	1,061,772
10	Pollution Control Bond	5/24/2007	3/1/2037	8,927,000	6.000%	6.000%	6.183%	AAA; Aaa	Secured	551,993
11	Pollution Control Bond (Variable Rate)	10/17/2008	2/1/2032	77,947,405	0.010%	0.010%	0.936%	BBB+/A-2; A2/VMIG 1	Secured	729,638
12	First Mortgage Bond	11/16/2010	11/1/2020	499,080,175	3.250%	3.289%	3.380%	A/A2	Secured	16,871,244
13	First Mortgage Bond	11/16/2010	11/1/2040	743,253,737	5.125%	5.162%	5.243%	A/A2	Secured	38,968,706
14	First Mortgage Bond	11/14/2013	11/15/2043	248,327,650	4.650%	4.674%	4.744%	A-/A2	Secured	11,780,120
15	First Mortgage Bond	9/28/2015	10/1/2025	249,895,307	3.300%	3.304%	3.388%	A/A1	Secured	8,466,141
16	First Mortgage Bond	9/28/2015	10/1/2045	249,794,328	4.375%	4.378%	4.416%	A/A1	Secured	11,032,010
17	Revolving Credit Facility									974,183
18	Letter of Credit Facility									331,374
19	Interest Rate Swaps									957,732
20	Called Bond Expense									5,933
21										
22										
23	Total Long-Term Debt and Annualized Cost			$ 2,341,130,602						$ 94,306,742
24										
25	Annualized Cost Rate (Total col (j) / Total Col. (d))			4.028%						

(1) Nominal Rate. (For Variable Rate Bonds - Nominal Rate is interest rate as of 12/31/2015)
(2) Nominal Rate Plus Discount or Premium Amortization
(3) Nominal Rate Plus Discount or Premium Amortization and Issuance and Credit Enhancement Cost
(4) Standard and Poor's / Moody's
(5) Bonds are shown net of discount.

Kentucky Utilities Company
Case No. 2016-00370

Question No. 4b

Responding Witness: Daniel K. Arbough

Schedule of Outstanding Short-Term Debt
For the 12 Months Ended December 31, 2015

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
1	Commercial Paper Program	Various	Various	$ 47,997,120	Various	0.730%	$ 350,379
2	Total Short-Term Debt and Annualized Cost			$ 47,997,120			$ 350,379
3	Annualized Cost Rate (Total col (g) / Total Col. (d))			0.730%			
4	Actual Interest Paid or Accrued on Short-Term Debt During the Year						765,117
5	Average Short-Term Debt, Test-Year						157,907,860
6	Test-Year Interest Cost Rate (Actual Interest / Average Short-Term Debt)						0.485%

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

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 ending December 31, 2015.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

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 ten most recent calendar years as shown in Schedule 6a.

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

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

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

b. See attached.

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

Kentucky Utilities Company
Case No. 2016-00370

Question No. 6b

Responding Witness: Daniel K. Arbough

Quarterly and Annual Common Stock Information
For the Periods as shown

Period Equity	Average Number of Shares Outstanding	Book Value ($)	Earnings Per Share (1) ($)	Dividend Rate per Share (2) ($)	Return on Average Common (3) (4) (%)
2011 Calendar Year:					
1st Quarter	37,817,878	308,139,978	1.49	0.82	2.70%
2nd Quarter	37,817,878	308,139,978	0.79	0.98	1.42%
3rd Quarter	37,817,878	308,139,978	1.47	0.52	2.64%
4th Quarter	37,817,878	308,139,978	0.92	0.95	1.64%
Annual	37,817,878	308,139,978	4.67	3.27	8.39%
2012 Calendar Year:					
1st Quarter	37,817,878	308,139,978	0.99	0.63	1.76%
2nd Quarter	37,817,878	308,139,978	0.80	0.63	1.41%
3rd Quarter	37,817,878	308,139,978	1.31	0.52	2.29%
4th Quarter	37,817,878	308,139,978	0.76	0.85	1.32%
Annual	37,817,878	308,139,978	3.86	2.63	6.78%
2013 Calendar Year:					
1st Quarter	37,817,878	308,139,978	1.70	0.34	2.89%
2nd Quarter	37,817,878	308,139,978	1.14	1.11	1.88%
3rd Quarter	37,817,878	308,139,978	1.67	0.74	2.70%
4th Quarter	37,817,878	308,139,978	1.52	1.08	2.40%
Annual	37,817,878	308,139,978	6.03	3.28	9.85%
2014 Calendar Year:					
1st Quarter	37,817,878	308,139,978	2.02	0.98	3.08%
2nd Quarter	37,817,878	308,139,978	1.07	1.30	1.61%
3rd Quarter	37,817,878	308,139,978	1.47	0.69	2.18%
4th Quarter	37,817,878	308,139,978	1.24	0.95	1.82%
Annual	37,817,878	308,139,978	0.00	3.91	8.67%
2015 Calendar Year:					
1st Quarter	37,817,878	308,139,978	2.07	0.79	2.98%
2nd Quarter	37,817,878	308,139,978	1.03	1.35	1.47%
3rd Quarter	37,817,878	308,139,978	1.90	0.66	2.70%
4th Quarter	37,817,878	308,139,978	1.17	1.24	1.65%
Annual	37,817,878	308,139,978	6.17	4.05	8.81%
2016 Calendar Year:					
1st Quarter	37,817,878	308,139,978	1.98	1.69	2.79%
2nd Quarter	37,817,878	308,139,978	1.45	1.30	2.03%
3rd Quarter	37,817,878	308,139,978	2.06	2.22	2.87%

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

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

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

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

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 7

Responding Witness: Daniel K. Arbough

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

A-7. See attached.

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

Kentucky Utilities Company
Case No. 2016-00370

Question No. 7

Responding Witness: Daniel K. Arbough

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Earnings:										
Net income	152	167	157	133	175	177	146	228	219	233
Additions										
Federal income taxes - current	51	28	45	(6)	60	(8)	(20)	51	(95)	(21)
State income taxes - current	11	13	10	2	13	4	(1)	11	6	1
Federal income taxes - deferred	-	(5)	(10)	42	23	103	96	63	213	143
State income taxes - deferred	1	-	(3)	8	3	10	12	8	13	19
Investment tax credit	11	42	25	21	-	(3)	(3)	(2)	(2)	(2)
Mark to market impact of derivative instruments	-	-	(1)	1	-	-	-	-	-	-
Undistributed income of Electric Energy, Inc.	(2)	(5)	-	11	(4)	(1)	16	-	(1)	(1)
Fixed charges	41	59	77	79	82	73	72	73	80	86
Income Available for Fixed Charge Coverage	265	299	300	291	352	355	318	432	433	458
Fixed charges:										
Interest expense	39	57	74	76	79	70	69	70	77	82
Preferred Stock dividends per statements of income	-	-	-	-	-	-	-	-	-	-
Estimated interest component of operating rentals	2	2	3	3	3	3	3	3	3	4
Fixed Charges	41	59	77	79	82	73	72	73	80	86
Fixed Charge Coverage Ratio	**6.46**	**5.07**	**3.90**	**3.68**	**4.29**	**4.86**	**4.42**	**5.92**	**5.41**	**5.33**

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 8

Responding Witness: Valerie L. Scott

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

A-8. See attached.

Kentucky Utilities
Case No. 2016-00370

Internal Accounting Policies Index

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

Policy #	Subject
658	Joint Ownership-Use Assets LGIA White Paper
660	Contract Retainage
750	Oracle Burdening Process
751	AP-Manual Accrual
850	Form for Excess and/or Obsolete Inventory Review
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
965	Century Receivable
966	Intracompany Interest
967	Prepaids
968	Discontinued Operations
969	Liquidated Damages
970	Lower of Cost and Net Realizable Value Inventory
971	Sundry Billing
1050	Purchase Accounting
1051	Emission Allowances
1055	Regulatory Asset Liability
1055	Regulatory Asset Liability Policy Appendix A
1057	Guarantees
1058	Variable Interest Entities
1059	Unbilled Revenues
1060	Regulatory Compliance
1061	Renewable Energy Certificates
1150	Technical Research and Whitepapers
1150	Technical Research and Whitepapers Template
1151	Policy & Procedures Development & Maintenance
1151	Policy & Procedures Development & Maintenance Template
-----	Tax Audits
-----	Income Tax Provision
-----	Tax Return Compliance
-----	Sales and Use (Tax)

250 - Balance Sheet Account Reconciliation

(Note: Text in italics indicates a key SOX control.)

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. (See cycle/transaction 080.05 Control Activity 9 in the Sarbanes-Oxley Compliance documentation.*)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.

250 - Balance Sheet Account Reconciliation

(Note: Text in italics indicates a key SOX control.)

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

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

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

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

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

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

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

4. When new accounts are requested, an Account Segment Change Request Form is prepared. One section of that form is the qualitative risks (for balance sheet reconciliation ranking). New

250 - Balance Sheet Account Reconciliation

(Note: Text in italics indicates a key SOX control.)

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

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

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

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

8. A centralized control listing of all open balance sheet accounts will be created monthly by an Accounting Analyst in Corporate Accounting and saved to the shared drive fs1\acctpolicies\Account Recs Procedures. The Accounting Analyst will compare the total row count from all individual tabs against the total rows generated in the trial balance above to ensure completeness. 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 work day. Reviews must be completed by noon on the 7th work day of each month following the quarter end and by the 9th work day of each month following non-quarter-end months.*
    - *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*

250 - Balance Sheet Account Reconciliation

(Note: Text in italics indicates a key SOX control.)

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.

(See cycle/transaction 080.05 Control Activity 9 in the Sarbanes-Oxley Compliance documentation.)

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. (See cycle/transaction 080.05 Control Activity 9 in the Sarbanes-Oxley Compliance documentation.)

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 080.05 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): *(See cycle/transaction 080.05 Control Activity 9 in the Sarbanes-Oxley Compliance documentation*.)
    - *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.

250 - Balance Sheet Account Reconciliation

(Note: Text in italics indicates a key SOX control.)

iii. Electronic evidence which is used to calculate, develop or support the amounts in the SEC financial statements, including disclosures and Management's Discussion and Analysis, must be provided to document the following:
   - Verification of query parameters for reports run from an IT system to document time periods, accounts, business unit, etc. used as parameters;
   - Tie out to an independent source, when available and appropriate;
   - Tie out to a general ledger balance, when available and appropriate; and/or
   - Changes made to source data downloaded from an IT system.
     - When multiple queries are exported to a spreadsheet, each query, in its original form, must be included on a tab in the spreadsheet and a lead sheet must be used to perform relevant calculations from those tabs.
     - See also PPL's guidance regarding Electronic Evidence Requirements.

- Evidence of reconciliation of the ending balance per the general ledger to the supporting documentation. The preparer must also agree the ending balance per the general ledger to the balance on the control listing. *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.

In addition, the following items are required for high risk reconciliations:

- *An account overview describing how the account is used, a description of the activity recorded in the account and documentation of any triggering event that would cause an unusual adjustment to the account.*
- *Documentation that analysis of unusual activity and subledger data, if applicable, has been performed.*
- *Performance of trend analysis, if appropriate,* with fluctuations documented at least quarterly if there is a significant change in the account balance versus the expected balance. Thresholds should be determined based on the preparer's and

250 - Balance Sheet Account Reconciliation

(Note: Text in italics indicates a key SOX control.)

reviewer's knowledge of the account activity. The EiS report "LKE High Risk BS Trending" may be used for this purpose.

- *Re-performance and documentation of critical calculations, if appropriate*, from spreadsheets without spreadsheet controls[1] used in the reconciliation. The rationale for calculations selected for testing must be documented.
- *Evidence of annual confirmation that support provided by a line of business has been vetted with appropriate personnel from the line of business and that its accounting use has been explained to them.*
    - Note: The accounting impact to ratemaking mechanisms is covered by other controls (e.g., the 3 month review of the Gas Supply Clause, the 6 month review of the Fuel Adjustment Clause, the 6 month and 2 year reviews of the Environmental Cost Recovery mechanism, the annual review of the Gas Line Tracker and Demand Side Management mechanism and the transmission rates from the municipal formula-based rate calculations)

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.

12. *The preparer and reviewer must have requisite knowledge of the account* to ensure the balance is appropriate and reasonable, is properly classified, including either short-term or long-term, on the Balance Sheet, and is presented in accordance with GAAP, SEC and FERC and other regulatory guidance, as applicable. The reviewer must be an Analyst level or above.

Reports Generated and Recipients:

- Balance sheet reconciliations.
- Balance sheet reconciliation control listing on fs1\acctpolicies\Account Recs Procedures
- EiS report "LKE High Risk BS Trending"

[1] See the 950 – Spreadsheet Policy for more information on spreadsheet controls.

250 - Balance Sheet Account Reconciliation

(Note: Text in italics indicates a key SOX control.)

- 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
950 – Spreadsheet Policy
Guidelines for Spreadsheets and Other End User Computing Tools (see PPL Policies directory on the acctrestricted drive)
Electronic Evidence Requirements (see PPL Policies directory on the acctrestricted drive)

Key Contact:
Manager, Corporate Accounting

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

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, 3/17/15, 3/11/16

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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*

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- *Changes made to source data downloaded from an IT system. (See cycle/transaction 080.05, Control Activity 1 in the Sarbanes Oxley Compliance documentation.)*

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 elements listed in Appendix A.

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,

(Note: Text in italics indicates a key SOX control.)

a warning is given to the user who must correct the entry to be in balance. An unbalanced entry cannot be uploaded to Oracle.

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:

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- Reversal Upload/Concurrent ID: The Concurrent ID number for the journal entry reversal job in Oracle must be written here when the reversal is successful.
- Posted By: The person posting the auto-reversal
- Date: The date the auto-reversal was posted
- Reversal Posted/Concurrent ID: The Concurrent ID number for the Oracle posting job (on the reversal) is written here after the job report is checked on-line to ensure that there are no posting errors.

In some cases the original copy of the posted journal entry may have already been imaged into Quest 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 Quest 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 Quest.

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, the out-of period component must be provided to the Regulatory Accounting and Reporting Department if LG&E or KU 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. The sign-off by the preparer and the reviewer also indicates the entry was placed in the waived adjustments file for the quarter if it was above the materiality threshold for consideration of waived adjustments.

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

High-Risk Journal Entries

A high-risk journal entry is a standard or non-standard manual journal entry that requires specialized knowledge for preparation and review. It may also require significant management judgment and estimation and imposes significant risk to the financial statements. Entries with total activity (total debits) of the entry exceeding the accounting threshold used to identify high-risk journal entries[1] using the lowest of the LKE registrants (see the Materiality Thresholds tab of the Waived Adjustments file) AND which are determined to be complex are designated as high-risk.

The centralized journal entry checklists contain the listing of high-risk journal entries. New entries must be risk-assessed when they are added to the checklist, and existing standard entries must be monitored on an on-going basis to determine if their status has changed.

High-risk journal entries require additional support, as follows: (See cycle/transaction 080.05, Control Activity 1 in the Sarbanes Oxley Compliance documentation.)

- *An executive summary describing the purpose of the journal entry in sufficient detail that the reviewer can effectively understand why the journal entry is being made and the sources of data being used to prepare the journal entry. May also include a lead sheet that summarizes the amounts on the journal entry by financial statement line item.*
- *Support for calculations used to derive journal entry amounts.*
- *Trend analysis on standard entries with documentation of unusual or significant fluctuations with conclusion and rationale for thresholds used.*
- *Evidence of annual confirmation that support provided by a line of business has been vetted with appropriate personnel from the line of business and that its accounting use has been explained to them.*
    - Note: The accounting impact to ratemaking mechanisms is covered by other controls (e.g., the 3 month review of the Gas Supply Clause, the 6 month review of the Fuel Adjustment Clause, the 6 month and 2 year reviews of the Environmental Cost Recovery mechanism, the annual review of the Gas Line Tracker and Demand Side Management mechanism and the transmission rates from the municipal formula-based rate calculations)

Review and Approval of Entries

All journal entries must be reviewed. (See cycle/transaction 080.05, Control Activity 1 in the Sarbanes Oxley Compliance documentation.)

[1] This threshold is calculated annually in the first quarter based on the previous year's 10-K.

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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) with total debits exceeding the accounting threshold used to identify high-risk journal entries using the lowest of the LKE registrants (see the Materiality Thresholds tab of the Waived Adjustments file), prior to closing the books. If a journal entry changes for any reason after it has been reviewed and approved, it must be re-reviewed and re-approved by the manager or her/his delegate.

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

- *Non-recurring entries that have a financial statement line item impact exceeding the accounting threshold used to identify high-risk journal entries using the lowest of the LKE registrants (see the Materiality Thresholds tab of the Waived Adjustments file.) Entries that meet the threshold will be considered for inclusion on the monthly closing highlights provided to PPL. An entry shall not be broken into several pieces to avoid meeting the threshold.*
- *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.*

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 preparer has requisite knowledge of the subject matter and the entry is prepared in accordance with GAAP and regulatory requirements.
- All the relevant information has been included in the journal entry. Calculations provided by other departments 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.

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- 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 – Spreadsheet Policy and PPL's Guidelines for Spreadsheets and Other End User Computing Tools.
- Information prepared by others which is used in the preparation of the entry requires the following:
    - Internally prepared spreadsheets require confirmation from the source that the spreadsheet complies with the requirements in the 950 – Spreadsheet Policy and PPL's Guidelines for Spreadsheets and Other End User Computing Tools.
    - Information provided by third parties must have adequate support[2]. Also, the journal entry preparer must perform and document review procedures to provide reasonable assurance that the information is complete and accurate, if total debits of the entry exceed the Manual Accrual, Third-Party Spreadsheet and Waived (Out-of-Period) Adjustment materiality threshold using the lowest of the LKE registrants from the prior quarter except for January which uses the third quarter threshold from the prior year, other than for reversing accounts payable accruals, for which individual accrual journal entry line items must be reviewed and certified by knowledgeable operational personnel if they exceed this threshold. (See the Materiality Thresholds tab of the Waived Adjustments file).
- For out-of-period or reclassification journal entries, potential internal control deficiencies have been communicated to the Sarbanes-Oxley Compliance Department.

(See cycle/transaction 080.05, Control Activity 1 in the Sarbanes Oxley Compliance documentation:)
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.*

[2] Adequate support will vary depending on the circumstances and requires the user's professional judgment or consultation with a knowledgeable employee to determine its adequacy.

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- *For out-of-period or reclassification journal entries, potential internal control deficiencies have been communicated to the Sarbanes-Oxley Compliance Department.*
- *For high-risk journal entries, the reviewer confirms that required support as described above has been prepared, performs a detailed tie-back and re-performs critical calculations used to derive journal entry amounts if prepared in a spreadsheet without spreadsheet controls. Calculations selected to test must be documented.* (Per the 950 - Spreadsheet Policy, all spreadsheets used for a high-risk journal entry must be classified as a high-risk spreadsheet with all required spreadsheet controls.)

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 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*

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

been posted for the month. (See cycle/transaction 080.05, Control Activity 2 in the Sarbanes Oxley Compliance documentation.)

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. The Accounting Analyst compares the queries to the updated centralized journal entry checklist to ensure that all journal entries have been posted to Oracle and the queries are signed by the Accounting Analyst and approved by the Manager, Corporate Accounting or his/her delegate. (See cycle/transaction 080.05, Control Activity 3 in the Sarbanes Oxley Compliance documentation.)

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 Quest normally by the middle of each month. Prior to sending the journal entries to Xerox for document imaging, the Senior Secretary and/or Assistant to the Controller performs a final comparison of the journal entry checklist to the Oracle listing of posted entries. The Senior Secretary and/or Assistant to the Controller also ensures that all entries listed on the checklist are included for imaging. After all of the journal entries are imaged in Quest, they are sent to off-site storage.

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

CCS Journal Entries:

CCS journal entries should contain the elements described in Appendix A. 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.

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.

HFM Journal Entries:

HFM journal entries should contain the elements described in Appendix A.

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.

Reports Generated and Recipients:

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- ADI journal entries (scanned into Quest and available to accounting staff, external auditors, budgeting users and other users who have been granted access.)
- Journals-Enter standard Oracle report (scanned into Quest; 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 (used and maintained 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 (filed in a binder in Financial Reporting)
- 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
Waived Adjustments File located at \\fs2\acctshare\Waived Adjustments\[YYYY QTR]\ErrorCorrecting EntriesUSGAAP[MonYY].xlsx
751 – AP – Manual Accrual Policy
950 - Spreadsheet Policy
Guidelines for Spreadsheets and Other End User Computing Tools (see PPL Policies directory on the acctrestricted drive)

251 - Journal Entries Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

CCS Journal Entry Job Aid
Electronic Evidence Requirements (see PPL Policies directory on the acctrestricted drive)

Corresponding PPL Policy No. and Name:

201 - Preparation and Review of High Risk / Complex Journal Entries

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, 1/27/15, 3/16/15, 3/11/16

251 - Journal Entries Policy and Procedures Appendix A: Journal Entry Elements

(Note: Text in italics indicates a key SOX control.)

Oracle (ADI) Journal Entries

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 and "Accrual" must be used for accounts payable accruals which affect Accounts 107 or 108. In the event that an accounts payable accrual is also a prior period adjustment, the Accrual journal category must be used.
- 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.
- Batch Name: The originating department code and preparer initials in ALL-CAPS, separated by a hyphen with no spaces or underscores. The Corporate Accounting Department maintains the list of valid originating department codes.
- Journal Name: The 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.

Each ADI journal entry must contain a cover page in OCR A Extended font used for scanning into Quest. The row height must be at least 28 and a divider bar code must be at the top on rows 3 – 5 with a line above and below. All of the above elements must be included on the cover page, as well as the following:

251 - Journal Entries Policy and Procedures Appendix A: Journal Entry Elements

(Note: Text in italics indicates a key SOX control.)

- Ledger – The Oracle set of books. Only one set of books is set up for LKE in Oracle: LGE ENERGY LLC.
- General Ledger Period – the month to which the transaction is posted in the general ledger in the format MMM-YYYY.

ADI Journal Entry Line Information:

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

- Debit and Credit: Dollar amount of the transaction. An amount can only be entered in either the debit or credit column. Although Oracle will accept negative debit and credits, they should be entered as positive numbers.
- Line Description: Specific journal entry line description of the transaction. May use journal entry header description, if no other specific description needed. This field must always be populated in order to send the journal entry description to Project Accounting.
- Stat Amount: Only populated when posting statistical data (i.e., tons, mmbtu).
- Line DFF Segment for a Web ADI template:
    - Line DFF column is segregated by a period/decimal point – Yes if transaction is project-related. Example: Yes.Project.Task (no period after Task).

251 - Journal Entries Policy and Procedures Appendix A: Journal Entry Elements

(Note: Text in italics indicates a key SOX control.)

- 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.

251 - Journal Entries Policy and Procedures Appendix A: Journal Entry Elements

(Note: Text in italics indicates a key SOX control.)

CCS Journal Entries

CCS Journal Entry Header Information:

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

CCS Journal Entry Line Information:

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

251 - Journal Entries Policy and Procedures Appendix A: Journal Entry Elements

(Note: Text in italics indicates a key SOX control.)

HFM Journal Entries

HFM Journal Entry Header Information:

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

HFM Journal Entry Line Information:

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

Date Created: 3/11/16
Dates Revised:

LG&E and KU Energy LLC Accounting Policy and Procedures

253 – Intercompany Billing and Settlement

(Note: Text in italics indicates a key SOX control.)

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

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

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

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

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

General Requirements:

Detailed Procedures Performed:

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

1. *The following reports are utilized to determine whether the intracompany account balances are in agreement among all companies using the Oracle system. Balances must be in agreement before the billing process can begin.*
    a. *EiS report – "LKE Auto IC Account Balances" This report is run during the month to determine if any intracompany account balances exist where the intercompany segment of the General Ledger Accounting Flex Field (GLAFF) is not populated and, as a result, the intracompany balances are not identifiable by company.*
    b. *EiS report – "LKE GL JE Lines with Account 146100 and 234100." The report is run when the EiS report indicates incorrect balances. It identifies the sources of the transactions which resulted in improper intercompany segment coding to a specified company's intracompany receivable and payable accounts. (NOTE: Item (b) is referred to as the "export file.")*
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*

253 – Intercompany Billing and Settlement

(Note: Text in italics indicates a key SOX control.)

the intracompany balances exist. All intracompany balances must be offset by a corresponding intracompany balance on another company's books. (See cycle/transaction 80.06 Control Activity 1 in the Sarbanes-Oxley Compliance documentation.)

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. (See cycle/transaction 80.06 Control Activity 4 in the Sarbanes-Oxley Compliance documentation.*)
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 LKS'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

253 – Intercompany Billing and Settlement

(Note: Text in italics indicates a key SOX control.)

two work days prior to the payment date for ACHs and one work day prior to the payment date for wire transfers. Wire transfer is the preferred method of payment for the larger (greater than $1 million) payments to facilitate cash management between the LKE subsidiaries and must be used for payments from the utilities to LKS. Disbursement requests for intracompany settlements are to be completed by indicating the entire GLAFF on the form for A/P to manually enter into the system. Projects and tasks must not be used in the processing of these disbursement requests because the intercompany segment must be coded on the form, and it cannot be indicated when projects and tasks are used. Disbursement requests that are not coded properly will result in the intracompany balances (by GLAFF) not being relieved by the settlement. Thus, further correcting entries will be required in the following month before closing.

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

B. LKE regulated affiliates (intracompany)

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

C. LKE non-regulated affiliates (intracompany)

1. Follow detailed procedures numbered 1 through 4 in Item A above for "Regulated affiliates and non-regulated affiliates (intracompany).

253 – Intercompany Billing and Settlement

(Note: Text in italics indicates a key SOX control.)

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)

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. (See cycle/transaction 80.06 Control Activity 2 in the Sarbanes-Oxley Compliance documentation.*)
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.

253 – Intercompany Billing and Settlement

(Note: Text in italics indicates a key SOX control.)

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"
- 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, 3/26/14, 3/30/16

253 – Intercompany Billing and Settlement

(Note: Text in italics indicates a key SOX control.)

LG&E and KU Energy LLC Accounting Policy and Procedures

254 - Consolidation Process Policy and Procedures

Policy:

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

Procedures:

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

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

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

Scope:

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

Objective of Procedure:

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

General Requirements:

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

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

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

Detailed Procedures Performed:

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

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

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

Reports Generated and Recipients:

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

Regulatory Requirements:

None

Reference:

FASB Accounting Standards Codification 810, Consolidation

Corresponding PPL Policy No. and Name:

204, HFM Equitization & Consolidation and Related Functional Processes

Key Contact:

Manager, Financial Reporting

Administrative Responsibility:

Controller

254 - Consolidation Process Policy and Procedures

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

255 – Related Party Transactions

(Note: Text in italics indicates a key SOX control.)

Policy: Related party transactions are disclosed in the LG&E and KU Energy LLC (LKE), Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) (the Company or collectively, the Companies) financial statements, if required.

Procedure: Related parties are identified and transactions with those parties are reviewed as to their nature and value per the detailed instructions below.

Scope: All transactions between identified related parties and LKE, LG&E and KU.

Objective of Procedure: The objective of these procedures is to document management's process to identify related parties to the Companies and related party relationships and transactions.

General Requirements:

Background**:**

In June 2014, the Public Company Accounting Oversight Board (PCAOB) adopted a new auditing standard, AS18, and amended other auditing standards to require auditors of public companies' financial statements to perform increased audit procedures around three areas effective for fiscal years beginning on or after December 15, 2014:

- Related party transactions
- "Significant unusual transactions"
- Financial transactions and relationships with its executive officers.

The PCAOB views these as critical areas that "historically have represented increased risks of material misstatement in company financial statements." Therefore, AS18 requires auditors to obtain evidence to substantiate management assertions regarding the nature of related party transactions (e.g., if disclosed to be at "arms length.")

This policy and these procedures address the first and third bullet points. Note that the third bullet point, executive officers, are, by definition below, considered related parties. The second bullet point is covered by the review of Company highlights per Accounting Policy 359 – Financial Statement Disclosures and Filing Requirements.

Definitions:

Management uses the FASB Accounting Standards Codification (ASC), SEC rule 404 and management's interpretations of these rules to define various terms that are used throughout this policy.

255 – Related Party Transactions

(Note: Text in italics indicates a key SOX control.)

Related parties (per the ASC Master Glossary)

Related parties include:

a. Affiliates of the entity
b. Entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of ASC 825-10-15, to be accounted for by the equity method by the investing entity
c. Trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management
d. Principal owners of the entity and members of their immediate families
e. Management of the entity and members of their immediate families
f. Other parties with which the entity may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests
g. Other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests

(The following additional parties are defined in SEC rule 404 - Note: the definition of related parties per the SEC rule 404 is more stringent and more than what is required for the related parties footnote disclosure):

h. A director or executive officer of the company and his or her immediate family members
i. Any nominee for director and the immediate family members of any nominee for director
j. A security holder known to the company to beneficially own more than five percent of any class of the company's voting securities or any immediate family member of any such person, when a transaction in which such security holder or family member had a direct or indirect material interest occurred or existed

Section 16 Officers (per Code of Federal Regulations, Title 17, Chapter II, Part 240, Section 16a-1(f))

The term "officer" shall mean an issuer's president, principal financial officer, principal accounting officer (or, if there is no such accounting officer, the controller), any vice-president of the issuer in charge of a principal business unit, division or function (such as sales, administration or finance), any other functions for the issuer. Officers of the issuer's parent(s) or subsidiaries shall be deemed officers of the issuer if they perform such policy-making functions for the issuer.

255 – Related Party Transactions

(Note: Text in italics indicates a key SOX control.)

Note: "Policy making function" is not intended to include policy-making functions that are not significant…

Affiliate (per the ASC Master Glossary)

A party that, directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with an entity.

Control (per the ASC Master Glossary)

The possession, direct or indirect, of the power to direct or cause the direction of the management and policies of an entity through ownership, by contract, or otherwise.
Immediate family (per the ASC Master Glossary)

Family members who might control or influence a principal owner or a member of management, or who might be controlled or influenced by a principal owner or a member of management, because of the family relationship.

(The following additional parties are defined in SEC rule 404):

Immediate family include any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law, and any person (other than a tenant or employee) sharing the household of any director, nominee for director, executive officer, or significant shareholder of the company.

Management (per the ASC Master Glossary)

Persons who are responsible for achieving the objectives of the entity and who have the authority to establish policies and make decisions by which those objectives are to be pursued. Management normally includes members of the board of directors, the chief executive officer, chief operating officer, vice presidents in charge of a principal business functions (such as sales, administration, or finance), and other persons who perform similar policy making functions. Persons without formal titles also may be members of management.

Principal owners (per the ASC Master Glossary)

Owners of record or known beneficial owners of more than 10 percent of the voting interests of the entity.

Related party transaction (per SEC rule 404)

255 – Related Party Transactions

(Note: Text in italics indicates a key SOX control.)

Broadly includes, but is not limited to, any financial transaction, arrangement or relationship or any series of similar transactions, arrangements or relationships. The term also includes indebtedness and guarantees of indebtedness.

(The following additional transactions are defined in ASC 850-10-50-5):

Transactions involving related parties cannot be presumed to be carried out on an arm's-length basis, as the requisite conditions of competitive, free-market dealings may not exist. Representations about transactions with related parties, if made, shall not imply that the related party transactions were consummated on terms equivalent to those that prevail in arm's-length transactions unless such representations can be substantiated.

Arm's length transaction (Investopedia)

The description of an agreement made by two parties freely and independently of each other, and without some special relationship, such as being a relative, having another deal on the side or one party having complete control of the other. It becomes important to determine if an agreement was freely entered into to show that the price, requirements, and other conditions were fair and real. The concept of an arm's length transaction is to ensure that both parties in the deal are acting in their own self-interest and are not subject to any pressure or duress from the other party.

Disclosure Requirements

Controls over financial statement disclosures as set forth in accounting policy and procedure 359 - Financial Statement Disclosures and Filing Requirements.

Following are the disclosure requirements on the related party transactions:

"ASC 850-10-50-1 Financial statements shall include disclosures of material related party transactions, other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of consolidated or combined financial statements is not required in those statements. The disclosures shall include:

a. The nature of the relationship(s) involved
b. A description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which income statements are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements

255 – Related Party Transactions

(Note: Text in italics indicates a key SOX control.)

c. The dollar amounts of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period
d. Amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement
e. The information required by paragraph ASC 740-10-50-17

ASC 850-10-50-2 Notes or accounts receivable from officers, employees, or affiliated entities must be shown separately and not included under a general heading such as notes receivable or accounts receivable.

ASC 850-10-50-3 In some cases, aggregation of similar transactions by type of related party may be appropriate. Sometimes, the effect of the relationship between the parties may be so pervasive that disclosure of the relationship alone will be sufficient. If necessary to the understanding of the relationship, the name of the related party shall be disclosed.

ASC 850-10-50-4 It is not necessary to duplicate disclosures in a set of separate financial statements that is presented in the financial report of another entity (the primary reporting entity) if those separate financial statements also are consolidated or combined in a complete set of financial statements and both sets of financial statements are presented in the same financial report.

Disclosures about Arm's-Length Bases of Transactions

ASC 850-10-50-5 Transactions involving related parties cannot be presumed to be carried out on an arm's-length basis, as the requisite conditions of competitive, free-market dealings may not exist. Representations about transactions with related parties, if made, shall not imply that the related party transactions were consummated on terms equivalent to those that prevail in arm's-length transactions unless such representations can be substantiated."

Detailed Procedures Performed:

I. Compilation of Listing of Potential Related Parties

1. Obtain the latest Corporate Book from the Legal Department (or receive confirmation that it has not changed since the prior quarter)
2. Obtain the latest PPL related party listing from PPL Financial Reporting.
3. Obtain and review responses to the SOX 302 questionnaire from Audit Services for answers that indicate the following:

255 – Related Party Transactions

(Note: Text in italics indicates a key SOX control.)

a. Whether an employee has served as an officer or director for any for-profit organization other than PPL Corporation or any of its affiliates.
b. Whether an employee or any member of their immediate family had a material ownership interest (10% or more) or operating responsibility for, any partnerships or other for-profit entities, including leasing transactions with variable interest entities, that conduct business with PPL Corporation or any of its affiliates.

4. Obtain a listing of benefit plan trusts from the Risk Management Department which are managed by or under the trusteeship of management, or confirm that there are no changes from the prior quarter, and also confirm the listing or that there are no changes with HR. Note that LKE's 401(k) plan trusts are not managed by or under the trusteeship of management, but are included because the investment choices are controlled by management.
5. A Sr. Corporate attorney reviews the minutes of the Board of Directors meetings for each of the Companies and informs Corporate Accounting of any new related parties or related party transactions.

The following additional procedures are performed annually:

6. Obtain and review the Annual Independence Survey results from the Sarbanes-Oxley Department which lists PPL officer board interests which are included in LKE's Oracle Accounts Payable transactions during the year.
7. Determine through discussion with a member of the Compliance department whether any related party transactions were reported by Company employees during the annual Standards of Integrity survey.
8. Obtain and review the Director & Officer External Positions report from the Compliance Department to identify related parties of officers.
9. Obtain a listing of Variable Interest Entities from the Financial Accounting and Analysis Department to identify potential related parties.
10. Obtain the Officers' Annual Questionnaire from the Legal Department to identify related parties of officers.

11. Prepare a list of all potential related parties identified through this process.

The following will not be listed as potential related parties, although all could technically meet the definition of a related party:

a. All employees, including retirees who are still receiving company benefits.
b. All non-Section 16 officers.

Transactions between any of the Companies and members of management, employees, retirees, customers, vendors for the delivery of electricity and natural gas in the

255 – Related Party Transactions

(Note: Text in italics indicates a key SOX control.)

ordinary course of business will not be reported on the related party transaction listing. The prices charged for these services are based on tariffs set by regulators and would always be considered "arms-length" transactions, and, due to their nature, would never be considered quantitatively or qualitatively material to the financial statements of any of the Registrant companies.

12. Analyze each potential related party to determine whether it has the ability to exercise significant influence over LKE, LG&E or KU; or vice versa. This analysis may include such steps as assessing board representation, ownership percentage or control over a given entity. If a determination is made that significant influence is not present, the rationale must be documented in the potential related parties listing. The Manager, Financial Reporting, or delegate, reviews the completed potential related party listing for completeness, accuracy and the determination of significant influence.

II. Compilation of Related Parties List

Using the potential related parties listing, compile the related parties list, by including all parties having significant influence. At a minimum, related parties listed will include all legal entities for which PPL has an ownership interest, as well as all Section 16 officers and board members of these entities. For purposes of this list, immediate family members (using the definition in ASC 850) of Section 16 officers and members of the boards of LKE, LG&E and KU, which includes the executive officers of these companies, are also considered related parties. (Note: Since LKE, LG&E and KU are separate SEC registrants, the definition of Section 16 officers will be applied at that level versus at the PPL level. LKE, LG&E and KU Section 16 officers are determined to be the members of the Governance and Financial Oversight Committee). *The Manager, Financial Reporting, or delegate, reviews the related party listing for completeness.*

III. Compilation of Related Parties Transaction List

1. Complete the PPL IC Charges Excel file which lists all transactions by month with PPL affiliates.
2. Run the EiS report: "LKE GL JE Lines with Account 146100 and 234100" for each month of the quarter, which lists all LKE Oracle auto-intercompany receivables and payables. Create pivot table by source and LKE affiliate.
3. Obtain transactions for the LG&E and KU Foundation Inc. with any related party from the Tax Department.
4. Obtain transactions for the benefit trusts which are managed by or under the trusteeship of management from the Risk Management Department.
5. Obtain transactions with all other related parties identified above, through running the query used for the Annual Independence Survey quarterly.

255 – Related Party Transactions

(Note: Text in italics indicates a key SOX control.)

6. Review the transactions to determine whether they were performed at arms-length. Document the rationale used for the conclusion. We will investigate all transactions with a particular counterparty in which the quarterly transactions are greater than 25% of the waived adjustment threshold for the registrant with the lowest waived adjustment threshold. For determination of waived adjustment thresholds see 354 – Materiality Policy. Note: All transactions including related party transactions are executed in accordance with the Authority Limits Matrix.
7. *The Manager, Financial Reporting, or delegate, reviews the lists above to identify any unusual transactions or transactions that should be disclosed in accordance with ASC 850.*

Reports Generated and Recipients:

- Compiled list of potential related parties which is prepared by the Assistant to the Controller and maintained by Corporate Accounting.
- Compiled list of related parties, which is prepared and maintained by Corporate Accounting.
- Compiled list of related party transactions which is prepared and maintained by Corporate Accounting.

Additional Controls or Responsibility Provided by Other Procedures:

- Corporate Policy: External Board or Officer Service (CP 109)
- Officer Questionnaires in support of FERC interlock reporting by the Legal Department
- Preparation of the Corporate Book by the Legal Department
- Accounting Policy 359 – Financial Statement Disclosures and Filing Requirements
- Accounting Policy 250 – Balance Sheet Reconciliation Policy
- Standards of Integrity annual questionnaire
- SOX 302 quarterly questionnaire
- Authority Limits Matrix
- SOX transaction: 80.08 – Reporting

Regulatory Requirements:

None

Reference:

- ASC 850
- SEC Rule 404

255 – Related Party Transactions

(Note: Text in italics indicates a key SOX control.)

- SEC Regulation S-X

Corresponding PPL Policy No. and Name:

307 – Related Party Transactions

Key Contacts:

Manager, Financial Reporting

Administrative Responsibility:

Controller

Date Created: 1-1-16
Dates Revised: 8-19-2016

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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 an item previously included in Accounts Payable is reclassified 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.

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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 the prior year, versus a request to create a new account for an item 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 the external auditors. 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

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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.

The above threshold is also used for review of spreadsheets received from third parties and manual accrual certifications.

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:

- Income statement analysis in the MD&A – 60% of 7% or 4.2% of actual pre-tax income for each quarter or year-to-date in the 10-Q and for total year in the 10-K. Disclosures meeting this criteria in earlier quarters may be carried forward to all subsequent quarters in a year, based on qualitative factors.
- Material internal control weakness – 100% of 7%, or 7% of pre-tax income. The thresholds are calculated on a quarterly basis, using projected full year pretax income

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

budget for the first quarter, projected full year pretax income from the 2nd and 3rd quarter's reforecast for the second and the third quarter, and actual full year pretax income for the fourth quarter.

- Significant internal control deficiency – 50% of 7%, or 3.5% of pre-tax income. The thresholds are calculated on a quarterly basis, using projected full year pretax income budget for the first quarter, projected full year pretax income from the 2nd and 3rd quarter's reforecast for the second and the third quarter, and actual full year pretax income for the fourth quarter. (This threshold is also used by SOX department for information processing system and interface scoping).
- Tolerable Misstatement threshold (i.e., scoping accounts and processes and of Key SOX controls) – 20% of 7%, or 1.4% of pre-tax income. The thresholds are calculated on a quarterly basis; using the projected full year pretax income budget for the first quarter, projected full year pretax income from the 2nd and 3rd quarter's reforecast for the second and the third quarter, and actual full year pretax income for the fourth quarter. (This threshold is also used for GFOC's approval of impairments).
- High risk or complex manual journal entries – 25% of 7%, or 1.75% of pre-tax income. The thresholds are calculated once on an annual basis (in the first quarter of each year) using the projected full-year pretax book income from the current year budget.

(**Note:** The thresholds for a significant internal control deficiency and a material internal control weakness 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.)

LKE, LG&E and KU will also apply the following quantitative thresholds, based on the 5% of total current assets, when assessing the following:

- Balance sheet disclosure assessment – 100% of 5% or 5% of total current assets at the end of each quarter. Disclosures meeting this criterion in earlier quarters may be carried forward to all subsequent quarters in a year, based on qualitative factors.

The calculation of the above mentioned thresholds for each quarter is contained in the waived adjustment file for that quarter.

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;

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- 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);
- 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.

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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
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

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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

Detailed Procedures Performed:

1. All adjustments, no matter the dollar amount, must be booked to the general ledgers prior to closing the books each month. Adjustments may only be "waived as immaterial" if they are not timely identified during the closing process and are immaterial based on determinants in this policy or are determined by Management to be a valid deferred adjustment (i.e., amounts <$50,000 not yet processed for payment in Accounts Payable [See Accounting Policy and Procedures 751 – AP – Manual Accrual]).

2. *All adjustments not booked during the quarter, including reconciling errors appearing in balance sheet account reconciliations, and out of period adjustments booked during the quarter greater than or equal to the error thresholds as outlined in quarterly waived adjustments file, must be placed on the waived adjustment list. This file, including the thresholds, is maintained for the quarter in a file labeled "Waived Adjustments X Qtr Year"*

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

(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 not meeting the threshold to be included on the Waived Adjustments file must still be reviewed to determine if they resulted from a deficiency in internal controls (SOX deficiency). As a general rule, errors that are identified relating to previously issued financial statements are considered to result from a SOX deficiency since existing internal controls did not identify the error prior to the financial statements being issued. All adjustments will be reviewed by the SOX Compliance Department (SOC) to determine if they resulted from a SOX deficiency. In certain instances, adjustments related to previously issued financial statements may not have resulted directly from a failure of a control and do not materially impact the previously issued financial statements, in these instances the SOC review may result in the determination that the adjustments were not a result of a SOX deficiency. Issues reviewed by the SOC and deemed not to be deficiencies are considered "Observations". Some examples are:
    - Adjustments identified by Management (not Audit Services, External Auditors or external parties such as a vendor)
    - Adjustments not resulting directly from a control failure (e.g. failure to accrue an invoice, inadequate spreadsheet controls)
    - Adjustments resulting from estimates which do not have material (as defined in this policy) implications on future financial statements

4. Adjustments waived as immaterial must be booked as soon as practical but no later than the close of the next quarter.

5. *All adjustments (that meet the lowest threshold as outlined in that quarter's waived adjustments file must be documented in a memo (known as an "Error Assessment Memo", see Appendix A[1]) addressed to the Controller and copied to the relevant Director and the reporting workpapers. To avoid confusion, error assessment memos are required for any error exceeding the lowest threshold calculated for the quarter (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).*

[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.

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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

- *Overview of the error*
- *How the error was identified*
- *Controls impacted and corrective action to ensure the misstatement does not reoccur*
- *A materiality assessment including:*
  - *A quantitative assessment addressing the periods impacted*
  - *the amount of adjustment reported on respective financial statements by financial statement line item*
  - *A qualitative assessment based upon SEC guidelines*
  - *A conclusion regarding materiality*
- *SOX assessment*
- *Disclosure requirements*

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

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

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

6. 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.

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

7. *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.*

8. 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.

9. 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

10. 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 and reclassifications 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

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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
- 251 – Journal Entries Policy
- 751 – AP – Manual Accrual Policy and Procedures

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

354 - Materiality Accounting Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

4/2/13
10/7/13
6/30/14
5/26/15
1/16/2016
4/1/16

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/Deloitte
Kerry Muller, 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

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

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

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

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

Qualitative Assessment

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

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

  Insert comments addressing factor

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

  Insert comments addressing factor

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

  Insert comments addressing factor

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

  Insert comments addressing factor

- Whether it affects compliance with regulatory requirements.

  Insert comments addressing factor

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

Insert comments addressing factor

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

  Insert comments addressing factor

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

  Insert comments addressing factor

Materiality Assessment Conclusion

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

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

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

SOX Assessment

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

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

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

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

"63. The severity of a deficiency depends on -

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

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

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

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

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

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

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

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

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

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

SOX Assessment Conclusion

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

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

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

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

Required Disclosures

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

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

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

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

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

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

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

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

Appendix B

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) issues database.

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 SOX Issue 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 issues database.

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.

Appendix B

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 B

Guidance for Preparing an Error Assessment Memo

SOX Assessment

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

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

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

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

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

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

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

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

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

Disclosures

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

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

Therefore, the disclosure should include:

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

Material Weakness Disclosure:

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

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

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

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

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

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

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

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) and other items or supplementary information reported in the Forms 10-Q or 10-K

(i.e., audit fees, long-term debt schedule, parent only financial statements, fixed charge ratio calculations, etc.) will be cross-referenced where applicable, to supporting workpapers.

- Support for all amounts presented in the financial statements, footnotes, MD&A and other items or supplementary information will be contained in the workpapers.
- Workpapers 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 workpapers will be maintained by Financial Reporting.
- The following items will be documented in the workpapers through checklist/timeline sign-off by the performer and the reviewer:
  - verify the reasonableness of the results,
  - compare disclosures among registrants for consistency,
  - compare disclosures for each registrant for internal consistency,
  - apply other verifications for accuracy, reasonableness and consistency specific to the area of contribution.

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

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 \\lgeenergy.int\shares\group1\financial_reporting shared drive, Financial and Operational Documents SharePoint site at http://home/og/fin/finrpt/SitePages/Home.aspx 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 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, or upon request

Additional Controls or Responsibility Provided by Other Procedures:

355 - SEC Reporting Requirements

- 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 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.

355 - SEC Reporting Requirements

(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*

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, 4/20/15

LG&E and KU Energy LLC Accounting Policy and Procedures

356 - Subsequent Events Accounting Policy and Procedures

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

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

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

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

General Requirements:

Definition

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

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

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

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

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.

356 - Subsequent Events Accounting Policy and Procedures

Detailed Procedures Performed:

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

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

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

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

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

356 - Subsequent Events Accounting Policy and Procedures

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

Reports Generated and Recipients:

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

Additional Controls or Responsibility Provided by Other Procedures:

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

Regulatory Requirements:

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

Reference:

FASB Accounting Standards Codification 855, Subsequent Events

Corresponding PPL Policy No. and Name:

306 – Subsequent Events Policy

Key Contact:
Manager, Financial Reporting

Administrative Responsibility:
Controller

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

LG&E and KU Energy LLC Accounting Policy and Procedures

357 - Assets/Liabilities Classification

(Note: Text in italics indicates a key SOX control.)

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

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

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

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

General Requirements:

Detailed Procedures Performed:

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

Current Assets:

For LKE, current assets typically include resources such as:

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

357 - Assets/Liabilities Classification

(Note: Text in italics indicates a key SOX control.)

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

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

Certain resources warrant classification as noncurrent assets, including:

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

Current Liabilities:

For LKE, current liabilities typically include obligations such as:

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

357 - Assets/Liabilities Classification

(Note: Text in italics indicates a key SOX control.)

- Accruals of expenses such as wages, commissions, rentals and royalties
- Income and other taxes payable (including taxes withheld payable) within 12 months
- 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 EIS query has been developed to facilitate this analysis; the query name is GL_Trial Balance review. 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:

EIS query - GL_Trial Balance review

Additional Controls or Responsibility Provided by Other Procedures:

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

Regulatory Requirements:

357 - Assets/Liabilities Classification

(Note: Text in italics indicates a key SOX control.)

N/A

Reference:

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, 3/21/16

---

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

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

A. Post-balance-sheet-date issuance of a long-term obligation or equity securities. After the date of an entity's balance sheet but before that balance sheet is issued or is available to be issued a long-term obligation or equity securities have been issued for the purpose of refinancing the short-term obligation on a long-term basis. If equity securities have been issued, the short-term obligation, although excluded from current liabilities, shall not be included in owners' equity.

(Note: Text in italics indicates a key SOX control.)

B. Financing agreement. Before the balance sheet is issued or is available to be issued, the entity has entered into a financing agreement that clearly permits the entity to refinance the short-term obligation on a long-term basis on terms that are readily determinable, and all of the following conditions are met:
   a. The agreement does not expire within one year (or operating cycle) from the date of the entity's balance sheet and during that period the agreement is not cancelable by the lender or the prospective lender or investor (and obligations incurred under the agreement are not callable during that period) except for violation of a provision with which compliance is objectively determinable or measurable.
   b. No violation of any provision in the financing agreement exists at the balance sheet date and no available information indicates that a violation has occurred thereafter but before the balance sheet is issued or is available to be issued, or, if one exists at the balance sheet date or has occurred thereafter, a waiver has been obtained.
   c. The lender or the prospective lender or investor with which the entity has entered into the financing agreement is expected to be financially capable of honoring the agreement.

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

LG&E and KU Energy LLC Accounting Policy and Procedures

358 - Waived Adjustments Policy and Procedures

Policy:

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

Procedure:

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

Scope:

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

Objective of Procedure:

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

General Requirements:

Detailed Procedures Performed:

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

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

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

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

358 - Waived Adjustments Policy and Procedures

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

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

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

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

Reports Generated and Recipients:

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

Additional Controls or Responsibility Provided by Other Procedures:

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

Regulatory Requirements:

None.

Reference:

354 - Materiality Policy

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

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

359 - Financial Statement Disclosures and Filing Requirements

(Note: Text in italics indicates a key SOX control.)

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 U.S. Generally Accepted Accounting Principles (U.S. GAAP) 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. GAAP Reports filed by the Company with the SEC. The Federal Energy Regulatory Commission (FERC), the Kentucky Public Service Commission (KPSC), the Virginia State Corporation Commission (VSCC), and other regulatory or special purpose financial statement filings (see the current quarter's checklist at acctpolicies on fs1/old checklists and working checklist) 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 are prepared in compliance with U.S. GAAP and SEC requirements 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.

359 - Financial Statement Disclosures and Filing Requirements

(Note: Text in italics indicates a key SOX control.)

Data contained in the Reports originates primarily from the Oracle financial system, the Hyperion Financial Management system or Workiva Wdesk and is entered directly into the applicable financial statements and supporting sections of the Reports. 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 SEC 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 external auditors, 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 identified in coordination with the subject matter expert(s) and reviewers of the Reports. Financial Reporting is also responsible for maintaining and completing the most

359 - Financial Statement Disclosures and Filing Requirements

(Note: Text in italics indicates a key SOX control.)

current disclosure checklists, which provide detail guidance of information required to be in the Reports based on the FASB and SEC guidelines.

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 is 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

See accounting policies and procedures 251 – Journal Entries Policy and 354 – Materiality Policy for information regarding the handling of adjustments after consolidation is complete, including information regarding the thresholds for waived adjustments.

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

Disclosures

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

359 - Financial Statement Disclosures and Filing Requirements

(Note: Text in italics indicates a key SOX control.)

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 described in accounting policy and procedure 354 – Materiality Policy. Special items, if any, 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 footnotes, MD&A, and other information included in the filings 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.

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

359 - Financial Statement Disclosures and Filing Requirements

(Note: Text in italics indicates a key SOX control.)

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 and Electronic Evidence Process Flow chart on the SOX SharePoint page at: https://teams.sp.lgeenergy.int/sites/ICS/Shared%20Documents/Electronic%20Evidence%20Process%20Flow.docx
https://teams.sp.lgeenergy.int/sites/ICS/Shared%20Documents/Electronic%20Evidence%20Requirements.docx

See also LKE's accounting policy and procedures 950 - Spreadsheets Policy.

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

Other Items Related to Identifying Potential Disclosures

The Manager, Financial Reporting receives quarterly risk reports from the Treasurer's 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 completeness 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.

The Financial Reporting department on a quarterly basis reviews the monthly highlights and a listing of nonstandard journal entries. This review is to ensure that any potential significant and unusual entries are considered for disclosure.

Certifications

Various personnel complete quarterly backup certification memos to the signers of the Reports and to the remaining members of the GFOC (the signers of the Reports are also 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 to the best of the certifier's knowledge. A memo received from the Director, Audit Services is to certify concurrence with Management's conclusion that there are no actual or potential significant deficiencies or material weaknesses in the Company's internal controls over financial reporting. See Appendix 1 for

359 - Financial Statement Disclosures and Filing Requirements

(Note: Text in italics indicates a key SOX control.)

back-up certifiers. The Treasurer, the Vice President State Regulation and Rates and all Directors reporting to the Treasurer, Vice President State Regulation and Rates, Controller and directly to the Chief Financial Officer (CFO) also certify that they have reviewed the management representation letters to the external auditors 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 management's representation letters to the external auditor, along with the CEO (Chief Executive Officer) and the CFO.

GFOC Review

The most recent Reports are sent to the GFOC before the quarterly GFOC meeting. The GFOC meets 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 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 the, \\lgeenergy.int\shares\group1\financial_reporting shared drive, Financial and Operational Documents SharePoint site at http://home/og/fin/finrpt/SitePages/Home.aspx 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, or upon request.

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.

359 - Financial Statement Disclosures and Filing Requirements

(Note: Text in italics indicates a key SOX control.)

- 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 the external auditor

- Timeline schedule designating the anticipated timetable for various steps in drafting and reviewing the relevant disclosure document.
- Disclosure responsibilities matrix documenting the subject matter expert and Financial Reporting contact for each section of the Reports.

Additional Controls or Responsibility Provided by Other Procedures:

- Adherence to U.S. 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.
- LKE quarterly and annual Reports are required due to commitments made to Big Rivers until 2021(12 years after the WKE Unwind guarantee dated July 16, 2009), or longer if a claim under the guarantee is outstanding.
- LKE quarterly and annual Reports are required due to commitments made to Big Rivers through 2023 (termination of the Indemnity Agreement related to Henderson Municipal Power & Light excess energy).
- LKE quarterly and annual Reports are required in support of LG&E Energy Marketing's credit with MISO.

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

359 - Financial Statement Disclosures and Filing Requirements

(Note: Text in italics indicates a key SOX control.)

Accounting policy and procedure 251 – Journal Entries Policy

Accounting policy and procedures 950 - Spreadsheets Policy

Electronic Evidence Requirements and Electronic Evidence Process Flow chart (see SOX SharePoint site)

359 - Financial Statement Disclosures and Filing Requirements

(Note: Text in italics indicates a key SOX control.)

Corresponding PPL Policy No. and Name:

None

Key Contact:

Manager, Financial Reporting

Administrative Responsibility:

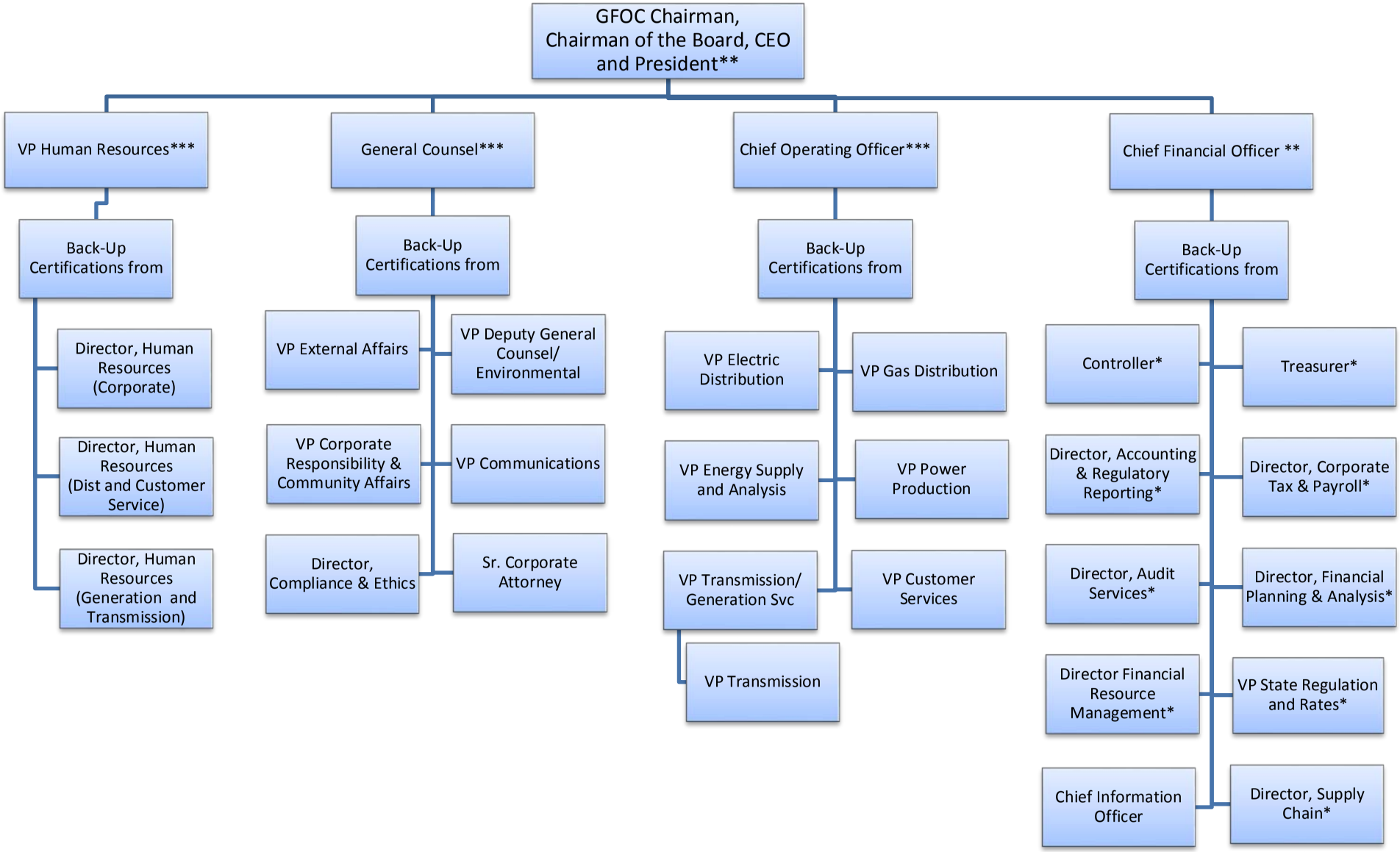
Controller

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, 4/20/2015, 7/1/2015, 4/1/16, 8/19/2016

Appendix

8/19/2016



*These certifications are maintained in a file by the Controller and in the support binders held by Financial Reporting. All other back-up certifications are maintained by the Legal department.

** The Chief Executive Officer and the Chief Financial Officer are members of the GFOC and their certifications are in the 10-Q and 10-K.

*** Members of the GFOC that provide back-up certifications to the CEO and CFO.

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

Policy:

FASB's codification Topic 815, 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 to 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.

LG&E and KU Energy LLC's (LKE) regulated entities Louisville and Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) (collectively the Company) apply the provisions of ASC 980, "Regulated Operations," which provide for the creation of regulatory assets and liabilities when regulators allow for costs to be recovered in a period other than when the costs would be charged to expense by an unregulated entity. Derivative activity that has not been designated as Normal Purchases or Normal Sale (NPNS) is reflected in current earnings (that is, hedge accounting is not elected); the income statement impact is then reversed with the creation of a regulatory asset or liability when it is probable that these costs are recoverable. When a regulated entity cannot assert that it is probable that the costs are recoverable (for example, when the entity uses forward starting swaps to hedge the cash flows from an anticipated debt issuance that have not been approved by a regulator), it will receive hedge accounting treatment, provided that all requirements for hedge accounting are met. When management determines that it is probable that the gains/losses from the hedge will be reflected in rates, regulatory accounting treatment will be elected and the gains/losses will be reclassified from OCI to a regulatory asset or liability, to recognize that the economic impact belongs to the ratepayer, not the shareowner.

No trading commodity swaps are transacted at this time and the Company elects the NPNS exception for derivatives involving commodity purchases for fuel and other products used in the business; therefore, commodity hedge accounting treatment will not be discussed in this policy.

Procedure:

Derivatives not qualifying for scope exceptions are recognized on the balance sheet at fair value.

Scope:

Derivative instruments represent rights or obligations meeting the definition of assets or liabilities and should be reported in the financial statements. Per ASC 815-10-15-83, a derivative instrument is a financial instrument or other contract with all three of the following characteristics:

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

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

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

   c. One of the parties is required to deliver an asset of the type described in paragraph (a), but that asset is readily convertible to cash[3] or is itself a derivative instrument. An example is a forward contract requiring delivery of an exchange-traded equity security. Although the number of shares to be delivered is the same as the notional amount of

[1] Sometimes, other names are used. For example, the notional amount is called a face amount in some 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 non-defaulting party for any loss incurred but does not allow the defaulting party to receive the effect of favorable price changes (an asymmetrical default provision) does not give a commodity forward contract the characteristic described as net settlement. In contrast, a contract that permits only one party to elect net settlement of the contract (by default or otherwise), and thus participate in either favorable changes only or both favorable and unfavorable price changes in the underlying, meets the derivative characteristic described as net settlement.
[3] FASB Concepts Statement No. 5, Recognition and Measurement in Financial Statements of Business Enterprises, states that assets that are readily convertible to cash "have (i) interchangeable (fungible) units and (ii) quoted prices available in an active market that can rapidly absorb the quantity held by the entity without significantly affecting the price" (paragraph 83(a)). For contracts that involve multiple deliveries of the asset, the phrase "in an active market that can rapidly absorb the quantity held by the entity" should be applied separately to the expected quantity in each delivery.

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

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.

Although a contract may meet the definition of a derivative, it may be exempt from fair value accounting if the contract is considered a NPNS. For those transactions qualifying for the normal exception, LKE records the transactions at the time of delivery (accrual accounting). Guidelines for determining if a contract qualifies for the NPNS 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
- Certain contracts not traded on an exchange, such as a climactic, 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 LKE'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, LKE does not consider contracts

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

requiring physical delivery of coal, renewable energy credits not traded on an exchange, or limestone to be derivatives, because LKE does not believe that the contracts meet the net settlement criteria, including "readily convertible to cash". If or when LKE believes markets have evolved to the point where the contracts are considered "readily convertible to cash," LKE would apply ASC 815-10-25-3, which states if a contract not meeting the definition of a derivative instrument at acquisition by the entity meets the definition of a derivative instrument after acquisition, the contract shall be recognized immediately as either an asset or liability with the offsetting entry recorded in earnings. The Company would 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.

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 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 re-measured 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 an embedded put and/or call option (collar)
- Investments in convertible, exchangeable, or indexed debt
- If…then provisions, such as:

(Note: Text in italics indicates a key SOX control.)

- A contract that requires additional payments if a particular index, such as an interest rate, equity or foreign currency index, moves above a predetermined floor or cap
- A contract for which the cash flows can fluctuate based on the occurrence or nonoccurrence of a specified event, such as a change in control
- A contract for which cash flows can fluctuate based on a sliding scales or index.

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

FASB issued ASU 2014-16 Determining Whether the Host Contract in a Hybrid Financial Instrument Issued in the Form of a Share is More Akin to Debt or Equity. GAAP requires that entities issuing or investing in hybrid financial instruments separate embedded derivative features from the host contract and account for the feature as a derivative. This guidance applies to hybrid financial instruments that are issued in the form of a share and must be evaluated to determine if those shares are more akin to debt or equity. Currently, LKE does not issue or invest in these types of financial instruments as described in FASB ASU 2014-16.

Objective of Procedure:

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

General Requirements:

Detailed Procedures Performed:

LKE does not currently elect hedge accounting, but rather utilize regulatory treatment for financial derivatives where regulatory precedence exists. If regulatory treatment was revoked at any time in the future, LKE would need to implement hedge accounting and would need to demonstrate the hedges were effective to use hedge accounting. Furthermore, as a matter of due diligence, PPL Corporation (PPL) or LKE (depending on the type of swap) performs hedge effectiveness testing to ensure a swap was prudently executed.

ASC 815, Derivatives and Hedging, provides for three types of hedges, which are described briefly below:

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

1. **Fair value hedge** (ASC 815-25): A hedge of the exposure to changes in the fair value of a recognized asset or liability, or of an unrecognized firm commitment, that are attributable to a particular risk;
2. **Cash flow hedge** (ASC 815-30): A hedge of the exposure to variability in the cash flows of a recognized asset or liability or of a forecasted transaction, that is attributable to a particular risk;
3. **Net investment hedge** (ASC 815-35): A hedge of the exposure to foreign currency risk of a net investment in a foreign operation.

If the derivative instrument qualifies as a hedging instrument, the gains or losses are recognized in earnings and offset by recognition of the effective portion of the hedge as an asset or liability on the balance sheet (for fair value hedges); are recognized in equity as part of accumulated other comprehensive income (AOCI) (for cash flow hedges) to the extent the hedge is effective and later reclassified into earnings when the hedged item impacts earnings.

Designating a contract as a cash flow hedge, fair value hedge, or normal contract is an accounting election. As previously stated, LKE does not currently elect hedge accounting, even though the contract may be eligible for hedge accounting. LKE has derivatives accounted for under regulatory accounting that include interest rate swaps which are cash flow hedges (intercompany with PPL) and economic hedges. Economic hedges are transactions serving to mitigate cash flow or fair value risks that are not designated as hedging transactions for financial reporting purposes.

Derivative Identification/Contract Review

Due to their complexity, all energy (and energy-related), interest rate, and foreign exchange contracts must be reviewed by accounting personnel to determine the applicability of derivative accounting guidance. As part of Policy 451 - Contractual Review, all contracts within scope are reviewed by appropriate personnel to ensure they 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

Designated business line contacts are required to contact designated FAA personnel to discuss and review contract terms to determine whether the contract, or any of its components, must be

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

accounted for under derivative accounting guidance. With input from the business line contacts, FAA formally documents its review as documented in the Policy 451- Contractual 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.

Hedge Documentation Requirements

The criteria for hedge accounting are very specific. Derivatives 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. While ASC 815-20 does not provide specific guidance, prior FAS 80 practice and informal FASB staff statements provide that a hedge must be 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 include, at a minimum, the following criteria:

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 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 the hedging relationship will be 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 and the responsible accounting group.

Initial designation of interest rate swaps is to be made by Corporate Finance at the time the swap is executed and simultaneously entered into Wallstreet Suite Systems (WSS).

Qualifying for Cash Flow Hedge – Accounting Treatment

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

In a cash flow hedge, a derivative instrument is marked to its fair value with gains or losses reflected in Accumulated Other Comprehensive Income (AOCI). The gain or loss on the derivative instrument is reclassified from AOCI into earnings in the same period as the loss or gain is recognized on the hedged cash flow. Any ineffectiveness (discussed later) associated with the cash flow hedge will be recorded immediately in current earnings.

From time to time, LKE enters into intercompany forward-starting interest rate swaps with PPL that hedge the interest payments on new debt expected to be issued. These swaps are classified as cash flow hedges. All of these swaps have terms identical to forward-starting swaps entered into by PPL with third parties. The swap information is entered into WSS and at the end of each month the Corporate Finance Analyst generates the accounting entries required to book the Mark to Market (MTM) values of each outstanding intercompany forward-starting swap. Gains and losses on these swaps are probable of recovery through regulated rates; as such, the monthly change in MTM value is reclassified from AOCI to regulatory assets/liabilities and upon termination, the net settlements of the swaps are recognized in Interest Expense over the life of the newly issued debt. Hedge effectiveness testing is performed by the PPL Corporate Finance organization at inception at least quarterly. See **Hedge Documentation Requirements** section above for formal documentation requirements.

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.

b. The occurrence of the forecasted transaction is probable. The Company relies on the business plan and subsequent forecasts that document, among other things, its expected financing needs, 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.

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

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

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.

Economic Hedges:

LKE has entered into interest rate swaps that economically hedge interest rate payments on variable rate debt. The Corporate Finance Analyst generates the accounting entries required to book the Mark to Market (MTM) values of each outstanding interest rate swap. Because realized gains and losses from these swaps are recoverable through regulated rates, any subsequent changes in fair value of these derivatives are included in regulatory assets or liabilities until they are realized as interest expense. Realized gains and losses are recognized in Interest Expense when the hedged transaction occurs.

Qualifying for Fair Value Hedge Accounting

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

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 it 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. See **Hedge Documentation Requirements** for formal documentation requirements.

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.

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.

LKE uses fair value hedges in certain circumstances when LKE hedges the fair value of its floating-rate debt by effectively converting it to fixed-rate obligations through the use of a float-to-fixed 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. For LKE, taxable gains and losses are recorded when a hedge terminates and LKE pays cash or receives cash. Gains and losses due to changing market conditions that are recorded to the regulatory asset or liability are not a taxable transaction and no determination is needed.

Hedge Effectiveness Testing

Derivative accounting may increase volatility in earnings to the extent hedges do not perfectly offset the underlying risk and do not receive regulatory accounting treatment. Earnings volatility is also increased

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

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 AOCI, with the ineffective portion being recorded in earnings.

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 AOCI 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.

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. 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.

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,

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

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 for the fair value hedges of the Company's debt instruments to 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 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.
- There have been adverse developments regarding the risk of counterparty default.

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

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

The Company will document that critical terms match for interest rate swaps that match expected debt issuances.

- Quarterly, the PPL Corporate Finance department on behalf of LKE for intercompany interest rate swaps, formally documents its assertion that the use of critical terms match as the assessment of hedge effectiveness continues to be appropriate. If terms have changed, the PPL Corporate Finance department will 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.
- All blanket hedge documentation notes the need for the Corporate Finance 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.

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

The PPL Corporate Finance 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.

Interest rate and foreign currency hedges generally qualify for the "short-cut method" or the "critical terms match method," which are discussed in Special Situations: Shortcut method/Critical terms match. When the Company can no longer use critical terms match (generally because Corporate Finance 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.

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

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. 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. The Credit and Contract Administration Department (Credit) monitors the credit worthiness of derivative counterparties. Should the credit worthiness of a counterparty be down-graded, Credit would be responsible for informing Corporate Finance. Due to regulatory accounting treatment applied to derivatives, Corporate Finance would adjust the credit value reserve accordingly when calculating the monthly mark-to-market valuation. Additionally, any call for collateral outlined in the derivative documentation would be executed.

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). 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 (credit risk is not assessed)
- Method 2: Hypothetical derivative (credit risk is qualitatively assessed)
- Method 3: Change in fair value (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 providing for the purchase or sale of nonfinancial instruments in quantities expected to be used or sold by the entity over a reasonable period in the normal course of business are not subject to derivative accounting requirements. Transactions qualifying 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 containing net settlement provisions under the contract terms[4] or through a market mechanism will rarely qualify for the NPNS exception.

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

(3) Forward contracts that contain optionality features. Forward contracts containing optionality features that do not modify the quantity of the asset to be delivered under the contract are eligible to qualify for the NPNS 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

[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.

(Note: Text in italics indicates a key SOX control.)

or sell additional quantities at the market price at the date of delivery. For forward contracts containing 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 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.

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 engaged in selling electricity to retail or wholesale customers that is statutorily or otherwise contractually obligated to maintain sufficient capacity to meet electricity needs of its customer base.

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

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

Additionally, certain contracts meeting 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 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

LKE policies to comply with this guidance follow:

- Forward physical contracts (non-option-based contracts) subject to unplanned netting (that is, subject to possibly being booked out) are **not** eligible to qualify for the NPNS exception unless 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 requiring 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 containing optionality features that do not modify the quantity of the asset to be delivered are eligible for the normal purchases and normal sales exception. If an option component permits modification of the quantity of the assets to be delivered (as in the case of a requirements contract), the contract is **not** eligible for the normal purchase and normal sales exception, unless it is probable that the contract will result in physical delivery, and if the

option component permits the holder only to purchase additional quantities at the market price at the date of delivery.

- Power purchase or sales agreements (whether a forward contract, option contract, or a combination of both) that are classified as capacity contracts (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 LKE 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 NPNS exemption.

- Trimble County Allotment to IMEA and IMPA based on ownership percentage of approximately 12.5%, respectively. These CTS "transactions" 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.

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
   - Transactions to track capacity agreements for reserve margin purchases
   - Physical transactions to supply municipal customers
   - Transactions that have no notional amount (no minimum quantity)

2. Internal transactions between LKE are excluded since they are physical delivery transactions and therefore are NPNS.

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

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

Transaction Accounting

While the Company elects regulatory accounting treatment, if such treatment was no longer elected or allowed, the Company would utilize hedge accounting treatment.

Hedge accounting treatment is discussed below.

Cash flow hedges are marked to fair value with the effective portion reflected in AOCI, and the ineffective portion (if any) reflected currently in earnings. For interest rate derivatives, the ineffective portion would be included in the income statement line item "Interest Expense".

Amounts in AOCI 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.

Cash flow hedge accounting is 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 voluntarily removed.

For discontinued hedges, the net gain or loss shall remain in AOCI and be reclassified into earnings as specified above, unless it is probable 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 the forecasted transaction will not occur, all amounts will be reclassified into earnings at the time the hedge is discontinued. A pattern of determining hedged forecasted transactions probably will not occur would call into question both an entity's ability to accurately predict forecasted transactions and the propriety of using hedge accounting in the future for similar forecasted transactions.

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. If a cash flow hedge is discontinued because it is probable the original forecasted transaction will not occur, the net derivative gain or loss in AOCI shall immediately be reclassified into earnings. The Company has interpreted this guidance to mean it must be 80% probable 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 AOCI at the time of de-designation.

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

The Corporate Finance organization would perform a dollar offset test on the original transaction as of the date of de-designation. Based on the calculation, the effective portion of the original transaction would be deferred in AOCI. The amount in AOCI would be reclassified to earnings as the deal goes to delivery. The ineffective portion of the transaction would be immediately reclassified to earnings.

Deferred taxes

At any given time, AOCI 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," AOCI must be recorded net of taxes.

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. For interest rate swaps, the line items that would be impacted on the Statement of Income are "Interest Expense". The realized cash settlements will be recognized in "Interest Expense" over the life of the hedged item.

Economic Activity
When describing ongoing earnings in 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, or receive regulatory accounting treatment.

Realized vs. Unrealized Accounting & Reporting
As 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.

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.

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

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 is to 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. A contract is classified as Level 3 if at least 10% of its value was derived from Level 3 inputs or if a negative input (e.g., credit valuation adjustment) reduces the gross value of the contract by 10% or more.

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.

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.

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

- **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.

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 – Interest Rates Contracts

The fair value of interest rate 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: The intercompany forward-starting swaps described under the Cash Flow Hedging section above are held in WSS and valued based on rates downloaded directly from Bloomberg, where the MTM is calculated. The valuations can be considered the settlement value, excluding transaction costs.

For certain types of instruments, WSS does not calculate the MTM value adequately so a spreadsheet process is used for the valuation. On a monthly basis, a Corporate Finance Analyst who is not responsible for trading receives mark-to-market valuations from counterparties for each transaction to ensure they are reasonable. To ensure reasonableness, these monthly valuations are validated each month by an internal spreadsheet prepared by a Corporate Finance Analyst. The Corporate Finance Analyst checks the valuations received from the counterparties against this spreadsheet. If the valuation provided by the counterparty is not reasonably comparable with the internal models, the Corporate Finance Analyst resolves the differences with the counterparty. Once any errors are corrected and valuations agree, a second Corporate Finance Analyst reviews the spreadsheet for accuracy and initials the report indicating agreement. The internal models are not sophisticated enough to value the derivatives exactly and will only provide a rough approximation of the mark-to-market position.

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.

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

- 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:

- 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, LKE has taken a more pragmatic approach to valuing credit risk. LKE's policy is to apply a counterparty's probability of default (from the Credit/Contract Administration department, which gets it from S&P's system) to the net asset position (offset by liabilities and collateral) for each counterparty and to apply LKE'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 derivatives on the balance sheet and then to the non-derivative and NPNS deals.

This practice will be assessed periodically 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 LKE uses probabilities of default, the credit valuation adjustments are considered Level 3 and are considered in the overall evaluation of whether a contract should be classified as Level 2 or Level 3.

Domestic interest rate:
For interest rate derivatives, LKE uses a 40% recovery rate (consistent with market practice) to acknowledge it is improbable 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.

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

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.

Reports Generated and Recipients:

Monthly:

- SwapsMMYY – prepared by LKE Corporate Finance calculating monthly settlement to be paid for LG&E interest rate swaps with banks
- JPMSwap CollateralMMYY – prepared by LKE Corporate Finance reporting economic swap collateral requirements for month-end.
- Bond Rate Sheets and DisbReq – YY – prepared by LKE Corporate Finance calculating monthly interest expense on variable rate bonds used for effectiveness testing of economic swaps
- FAS133 Calculations MMYY – prepared by LKE Corporate Finance to review reasonableness of MTM values provided by counterparties and to calculate monthly adjusting entries for each economic swap
- Interest Rate Swaps – schedule prepared by LKE Corporate Finance to calculate effectiveness of economic swaps with banks
- MTM report for interest rate derivative cash flow hedges – run from WSS at month-end to calculate MTM values of intercompany swaps with PPL
- Long-term Debt (LTD-4) – prepared by LKE Corporate Finance to provide summary of all outstanding swaps at month-end

Quarterly:

- Credit Value Adjustment – provided by PPL Corporate Finance to LKE Corporate Finance to record the credit value adjustment against the MTM value of the intercompany swaps with PPL
- Collateral Requirement Triggers Swaps – prepared by LKE Corporate Finance to report additional collateral requirements if credit rating changes
- Swap Sensitivity to Interest Rate Summary – prepared by LKE Corporate Finance to report change in market value of swaps due to effect of 10% adverse movement in rates (PPL Corporate Finance provides Bloomberg data that is used in preparing schedule)

Additional Controls or Responsibility Provided by Other Procedures:

451 - Contractual Review policy

Regulatory Requirements:

Guidance for accounting for derivative activities referenced in the Code of Federal Regulations (CFR) Title 18 Federal Energy Regulatory Commission (FERC) Uniform System of Accounts

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

Reference:

ASC-815, Derivatives and Hedging

Corresponding PPL Policy No. and Name:

400 - Accounting Policy for Derivatives and Hedging

Key Contact:

Manager, Financial Accounting and Analysis
Manager, Corporate Finance

Administrative Responsibility:

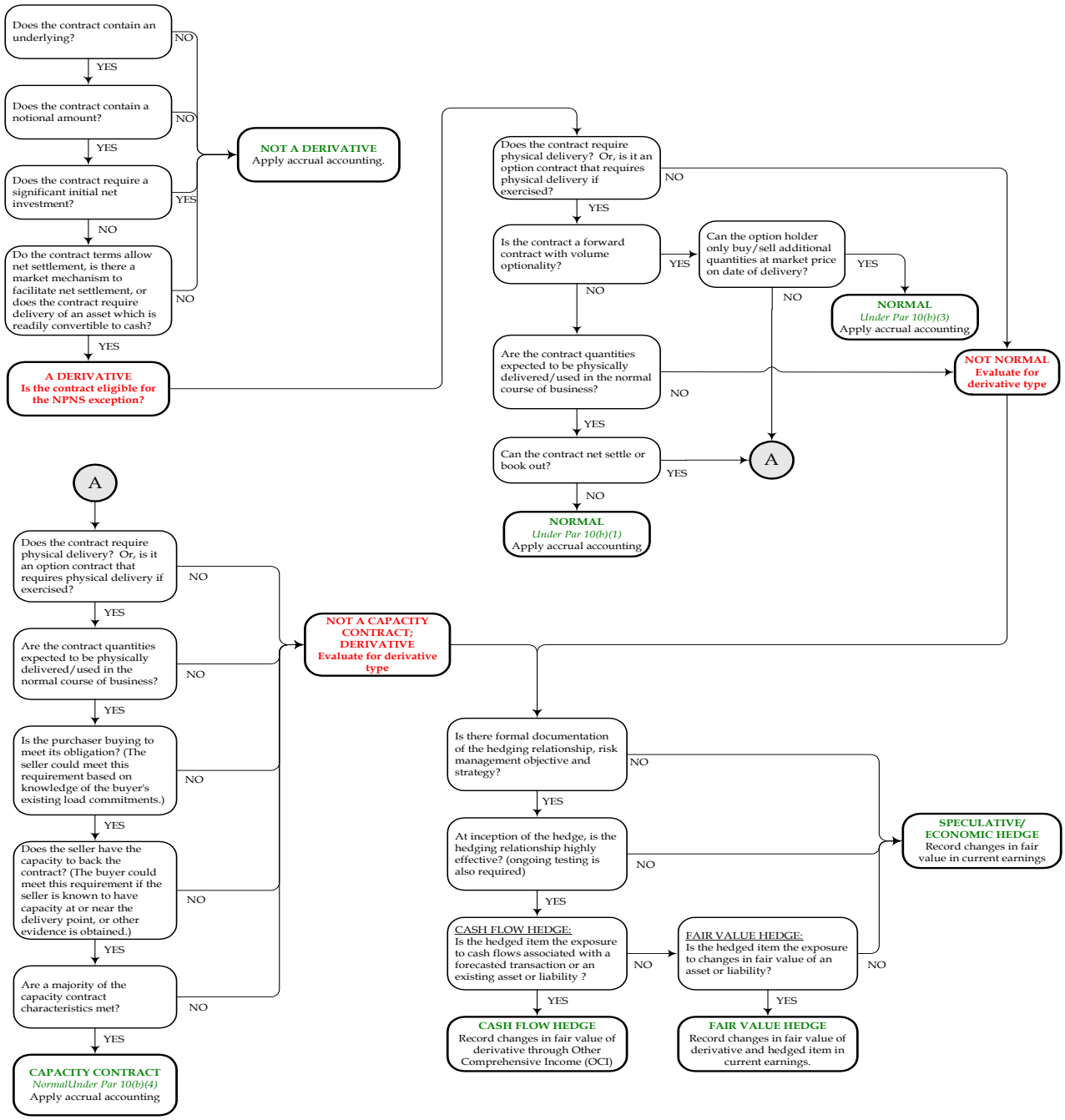
Director, Accounting and Regulatory Reporting
Treasurer

Date Created: 3/31/11
Dates Revised: 9/21/11, 11/1/12, 3/20/15, 4/1/16

450 – Derivatives and Hedging

(Note: Text in italics indicates a key SOX control.)

Appendix 1: Derivative Evaluation Flowchart



(Note: Text in italics indicates a key SOX control.)

APPENDIX 2 - Derivative

ASC 815 - Derivative Evaluation Worksheet
Counterparty Name

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

Additional Comments (Overview)

Summary of Conclusions:

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

(Note: Text in italics indicates a key SOX control.)

APPENDIX 2 - Derivative

Does the contract contain an embedded derivative? 0 (automatically populated)

(Answer the below questions using the drop-down menu in the shaded boxes)

In order to correctly answer the questions in this template, the referenced guidance must be read to completely understand what each question is asking.

Step 1: Is the contract a derivative? (automatically populated) 0

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

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

Step 2: Does the contract qualify for the normal purchase normal sale exception? (automatically populated) 0

Is the Contract Eligible for the Normal Purchase Normal Sale Exception? (One Criterion Must be Met)

(Note: Text in italics indicates a key SOX control.)

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)		If yes, complete the rest of this section. If no, move to Step 4.
Forward (Non-Option-Based) Contracts must meet the criteria for NPNS eligibility as outlined in ASC 815-10-15-41		
Freestanding Option Contracts must meet the criteria for NPNS eligibility as outlined in ASC 815-10-15-40		
Forward Contracts that Contain Optionality Features must meet the eligibility criteria as outlined in ASC 815-10-15-42 through 15-44		

(Note: Text in italics indicates a key SOX control.)

APPENDIX 2 - Derivative

Capacity contract must meet the criteria outlined in 815-10-15-45 (Include checklist.)		If yes, must complete the ASC 815-10-15-45 checklist.
Conclusion: Normal?		

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

Step 3: Does a contract that qualifies for the normal purchase normal sales exception have price adjustment features and therefore the NPNS exception cannot be taken?

If yes or no, continue to Step 4.

Price Adjustment Features in Contracts that Qualify for the Normal Purchase Normal Sales Exception ASC 815-10-15-30 through 15-34
ASC 815-10-15-30: Contracts that have a price based on an underlying that is not clearly and closely related to the asset being sold or purchased (such as a price in a contract for the sale of a grain commodity based in part on changes in the Standard and Poor's index) or that are denominated in a foreign currency that meets none of the criteria in paragraph 815-15-15-10(b) shall not be considered normal purchases and normal sales.

(Note: Text in italics indicates a key SOX control.)

APPENDIX 2 - Derivative

ASC 815-10-15-31: The phrase not clearly and closely related in the preceding paragraph with respect to the normal purchases and normal sales scope exception is used to convey a different meaning than in paragraphs 815-15-25-1(a) and 815-15-25-16 through 25-51 with respect to the relationship between an embedded derivative and the host contract in which it is embedded. The guidance in this discussion of normal purchases and normal sales does not affect the use of the phrase not clearly and closely related in paragraphs other than the preceding paragraph. For purposes of determining whether a contract qualifies for the normal purchases and normal sales scope exception, the application of the phrase not clearly and closely related to the asset being sold or purchased shall involve an analysis of both qualitative and quantitative considerations. The analysis is specific to the contract being considered for the normal purchases and normal sales scope exception and may include identification of the components of the asset being sold or purchased.

ASC 815-10-15-32: The underlying in a price adjustment incorporated into a contract that otherwise satisfies the requirements for the normal purchases and normal sales scope exception shall be considered to be not clearly and closely related to the asset being sold or purchased in any of the following circumstances:

Does the contract qualify for the normal purchase normal sale exception? If "No" stop here.	
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.	

(Note: Text in italics indicates a key SOX control.)

APPENDIX 2 - Derivative

Step 4: Does the contract contain an embedded derivative? (automatically populated) 0

Embedded Derivative Instruments Evaluation ASC 815-15-25-1	
An embedded derivative shall be separated from the host contract and accounted for as a derivative instrument pursuant to Subtopic 815-10 if and only if all of the following criteria are met:	
Does the contract contain an embedded derivative? If "No", stop here. If "Yes", identify the features of the contract being evaluated for an embedded derivative.	
a. The economic characteristics and risks of the embedded derivative are not clearly and closely related to the economic characteristics and risks of the host contract.	
b. The hybrid instrument is not re-measured 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

451 – Contractual Review

(Note: Text in italics indicates a key SOX control.)

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).

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).

451 – Contractual Review

(Note: Text in italics indicates a key SOX control.)

- 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).
- If the contract value is clearly lower than $1 Million and has no reasonable possibility of approaching that amount, the contract can be excluded from the review and documented as such.

In addition to the accounting review of the contracts, all contracts are subject to the Authority Limit Matrix approval requirements and are not considered approved contracts until all the appropriate approvals are obtained. It is noted in the Authority Limit Matrix in Notes 6(e) that in compliance with accounting guidelines, all contracts greater than $1,000,000 must be submitted to Financial Accounting and Analysis.

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).

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.

This policy addresses controls 1, 2, 3, 6, and 8 in 80.04 Loss Contingencies, Leases, Contracts and Guarantees Control Activities.

General Requirements:

Detailed Procedures Performed:

Step 1 - Gathering the Contracts

1. Microsoft SharePoint will be utilized as a central location to gather in-scope contracts to be reviewed. FAA is one of the site owners and has access to review all site content. Each business line shall appoint one individual, the "Group Admin", who will coordinate the submission of documents to the site; however any approved individual within a business line will have access to upload or view documents. (See the Contracts Database SharePoint Site under references for the SharePoint Permission Levels document for more information).
2. FAA will notify Group Admins of monthly submission deadlines via Microsoft Outlook Calendar appointment (with copy to site Calendar) to be sent in January as a recurring monthly appointment for the year. Group Admins are responsible for meeting this

451 – Contractual Review

(Note: Text in italics indicates a key SOX control.)

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]*

Step 2 – Review of the Contracts [80.04 CA1]

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*

451 – Contractual Review

(Note: Text in italics indicates a key SOX control.)

(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 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.

451 – Contractual Review

(Note: Text in italics indicates a key SOX control.)

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.

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

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

Corresponding PPL Policy No. and Name:
None

Key Contact:
Manager, Financial Accounting and Analysis

451 – Contractual Review

(Note: Text in italics indicates a key SOX control.)

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, 2/9/16

451 – Contractual Review

(Note: Text in italics indicates a key SOX control.)

APPENDIX A – Confirmations

Confirmation of Customer Contracts

Group Name : Economic Development and Major Accounts

The purpose of this confirmation is to confirm that all transactions entered into under the base contract agreements for the applicable quarter did not deviate from the base agreement.

1.) Were there any executed agreements over $1,000,000 during the quarter that deviated in terms and conditions from the base agreements? ☐

The Company's Rates, Terms and Conditions for Furnishing Electric/Gas Service, are filed with and approved by the Kentucky Public Service Commission and the Virginia State Corporation Commission. A response of no confirms there are no deviations from the base agreements that exceeded $1,000,000.

Confirmation of Normal Purchase Normal Sales Transactions

Group Name : Gas Management Planning and Supply

The purpose of this confirmation is to confirm that all transactions entered into under the base contract agreements for the applicable quarter are in compliance with the normal purchase normal sale exception for derivatives accounting.

1.) Determine if the contract transactions meet the definition of a normal purchase normal sales.
All of the following answers must be yes in order for the contract transactions to be deemed normal purchase normal sales transactions.

a.) Did all transactions entered into have normal quantities, location for physical delivery, and timing of gas purchases and sales reasonable in relation to the business needs of LG&E? ☐
(no transactions occurred without the probable intent of being used for LG&E gas customers)

b.) Were all price indices used to determine the fair value of the transactions not extraneous, not disproportionate in magnitude or direction, and not related to a nonfunctional currency? ☐
Please list the indices used for the transactions. _____

c.) Did all transactions occur in physical settlement of gas delivered? (no transactions occurred with only financial settlement and no gas delivered) ☐

2.) Were there any executed agreements during the quarter that deviated in terms and conditions from the base agreement? ☐

APPENDIX – B

451 – Contractual Review

(Note: Text in italics indicates a key SOX control.)

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

452 - Goodwill

(Note: Text in italics indicates a key SOX control)

Policy: Goodwill of LG&E and KU Energy LLC (”LKE”) and its subsidiaries is recorded in accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 350, Intangibles – Goodwill and Other, and ASC 820, Fair Value Measurements and Disclosures.

Procedure: The excess cost of the acquired entity over the net fair value of assets acquired and liabilities assumed is recorded as goodwill. Goodwill is tested for impairment annually or on a more frequent interim basis if relevant conditions dictate.

Scope: Goodwill recorded on LKE and its subsidiaries.

Objective of Procedure: The objective of Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 350, Intangibles – Goodwill and Other, is to address how intangible assets that are acquired individually or with a group of other assets (excluding those acquired in a business combination) should be accounted for in financial statements upon their acquisition and thereafter. The purpose of testing goodwill is to determine if an impairment of the asset according to ASC 350 has occurred and if it must be recognized in the financial statements. Below are definitions of values used for testing goodwill:

- Impairment of goodwill is the condition that exists when the carrying value of the goodwill exceeds its implied fair value.
- Carrying value of goodwill is defined as the value of the asset as it appears on the balance sheet.
- Implied fair value of goodwill is defined as the excess of the fair value of reporting unit over the amounts assigned to its assets and liabilities.

Fair Value – As stated in ASC 820, Fair Value Measurements and Disclosures, “fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.” ASC 820 requires documentation of fair value measurement concepts including: a) exit price (entry, transaction or settlement price does not necessarily equate to fair value), b) highest and best use, c) principal or most advantageous market and d) non-performance risk (e.g. credit risk) for an entity’s own liabilities. In addition, ASC 820 expands the fair value disclosure requirements of other accounting pronouncements. When measuring fair value, these concepts as well as the disclosures should be considered and documented.

452 - Goodwill

(Note: Text in italics indicates a key SOX control)

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.)

<u>Reporting unit – definition</u>
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).

452 - Goodwill

(Note: Text in italics indicates a key SOX control)

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.

452 - Goodwill

(Note: Text in italics indicates a key SOX control)

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 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

452 - Goodwill

(Note: Text in italics indicates a key SOX control)

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

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.

<u>Indicators for a possible decrease in value</u>
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:

452 - Goodwill

(Note: Text in italics indicates a key SOX control)

- 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;
- 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)

452 - Goodwill

(Note: Text in italics indicates a key SOX control)

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 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.)

452 - Goodwill

(Note: Text in italics indicates a key SOX control)

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.

452 - Goodwill

(Note: Text in italics indicates a key SOX control)

Reports Generated and Recipients:

Annual impairment test completed by PPL.

Additional Controls or Responsibility Provided by Other Procedures:

654 - Asset Impairment

Regulatory Requirements:

Federal Energy Regulatory Commission ("FERC") Accounting Guidelines

Reference:

- ASC 820 - Fair Value Measurements and Disclosures
- ASC 350 - Intangibles – Goodwill and Other
- ASC 250 - Segment Reporting
- ASC 360 - Impairment of Long-Lived Assets
- ASC 360 - Property, Plant and Equipment
- ASC 805 - Business Combinations
- February 13, 2011 - Segment Reporting technical research memo
- April 25, 2011 - Segment Reporting LKE technical research memo
- July 30, 2011 - Addendum I to April 25, 2011 Segment Reporting LKE technical research memo

Key Contact:

Manager, Financial Accounting and Analysis

Corresponding PPL Policy No. and Name:

- 1002 – Accounting and Reporting Requirements for Goodwill
- 402 – Asset Impairments

Administrative Responsibility:

Director, Accounting & Regulatory Reporting
Controller

Date Created: 6/30/05

452 - Goodwill

(Note: Text in italics indicates a key SOX control)

Dates Revised: 7/27/10, 3/31/11, 9/8/11, 3/7/12, 3/3/16

454 - Leases

(Note: Text in italics indicates a key SOX control.)

Policy:
LG&E and KU Energy LLC ("LKE" or "the Company") will account for and disclose leases as required by U.S. GAAP.

Procedure:
Review the applicable contracts within scope and consult with Supply Chain and Legal department to report all leases for LKE.

Scope:
All leases entered into by the Company and its subsidiaries.

Objective of Procedure:
Ensure all contracts for leases are appropriately reviewed and reported.

General Requirements:

I. Definitions

Bargain purchase option - A provision allowing the lessee, at his option, to purchase the leased property for a price which is sufficiently lower than the expected fair value of the property at the date the option becomes exercisable that exercise of the option appears, at the inception of the lease, to be reasonably assured.

Bargain renewal option - A provision allowing the company, as lessee, the option, to renew the lease for a rental sufficiently lower than the expected fair rental of the same or equivalent property at the date the option becomes exercisable. At the inception of the lease, the projected economic benefit of this "bargain" rental renewal is such that the ultimate exercise of the option is reasonably assured.

Capital lease - A lease which because of the terms of the agreement, requires that the leased asset and corresponding obligation be recorded on the balance sheet of the entity (lessee) which benefits from the use of the asset.

Contingent Rental - The increases or decreases in lease payments that result from changes occurring subsequent to the inception of the lease in the factors (other than the passage of time) on which lease payments are based. The portion of a lease payment which increases or decreases depending on changes in factors such as the prime rate or the consumer price index, or the future use of the leased property, such as machine hours of use or sales volume during the lease term. Since these changes are not known at the inception of the lease, contingent rentals are excluded from minimum lease payments. Lease payments which depend on a rate or index are included in minimum lease

payments based on the index or rate in effect at the inception of the lease; any increases or decreases in lease payments that result from subsequent changes in the index or rate are contingent rentals. Escalation of lease payments in accordance with the terms of the lease agreement due to increase in construction, acquisition cost or other measure of cost prior to or during the construction period are not considered to be contingent rentals; therefore these payments are included in minimum lease payments.

Estimated economic life of leased property - The estimated remaining period during which the property is expected to be economically usable by one or more users, with normal repairs and maintenance, for the purpose for which it was intended at the inception of the lease without limitation by the lease term.

Estimated residual value of leased property - The estimated fair value of the leased property at the end of the lease term.

Executory costs - Those costs such as insurance, maintenance and taxes incurred for leased property, which depending on the lease arrangement, may be paid by the lessor or lessee. Amounts paid by a lessee in consideration for a guarantee of the residual value from an unrelated third party are also executory costs.

Fair value of Leased Property - The price for which the property could be sold in an arm's-length transaction between unrelated parties

Inception of the lease - The date of the lease agreement or commitment, if earlier. For purposes of this definition, a commitment must be in writing, signed by authorized parties in interest to the transaction, and must specifically set forth the principal provisions of the transaction. Preliminary agreement or commitments, wherein any of the principal provisions are yet to be negotiated, do not fall within this definition and, accordingly, the lease is deemed to have not commenced.

Incremental Borrowing Rate - the rate that, at the inception of the lease, the lessee would have incurred to borrow over a similar term the funds necessary to purchase the leased asset. If the lessee is a subsidiary, the rate used by the subsidiary should reflect the incremental borrowing rate of the parent, unless the subsidiary is able to obtain financing on a stand-alone basis without the parent or other related entities guaranteeing the debt.

454 - Leases

(Note: Text in italics indicates a key SOX control.)

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.

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

454 - Leases

(Note: Text in italics indicates a key SOX control.)

However, in no case shall the lease term be assumed to extend beyond the date a bargain purchase option becomes exercisable.

Minimum lease payments -
From the standpoint of the lessee: The payments that the lessee is obligated to make or can be required to make in connection with the leased property.
Minimum lease payments include the following:

1. The minimum rental payments called for by the lease over the lease term.
2. Any payments or guarantees that the lessee must make or can be required to make concerning the leased property at the end of the lease term including:
   a) Any amount to purchase the property
   b) Any amount to cover a deficiency from a specified guaranteed residual value
   c) Any amount for failure to renew or extend the lease at the expiration of the lease term

When a lease contains a bargain purchase option, only the minimum rental payments over the lease term and the payment called for by the bargain purchase option are included in the minimum lease payments.

The following are excluded when computing minimum lease payments:

1. A guarantee by the lessee of the lessor's debt
2. The lessee's obligation (apart from rental payments) to pay executory costs in connection with the leased property
3. Contingent rentals

From the standpoint of the lessor:
Minimum lease payments include the following:

1. Lessee minimum lease payment as defined above plus,
2. Any guarantee of the residual value or of rental payments beyond the lease term by a third party unrelated to either the lessee or the lessor, provided the third party is financially capable of discharging the obligation that may arise from the guarantee.

Non-cancelable Lease - A lease that is cancelable (a) only upon the occurrence of remote contingency (b) only with the permission of the lessor, (c) only if the lessee enters into a new lease with the same lessor, or (d) only if the lessee incurs a penalty in such amount that continuation of the lease appears, at inception, reasonably assured.

Operating lease - A lease which, due to its terms, does not qualify as a capital lease and therefore is recorded as periodic rental expense.

Penalty - Any requirement that is imposed or can be imposed on the lessee by the lease agreement or by factors outside the lease agreement to disburse cash, incur or

assume a liability, perform services, surrender or transfer an asset or rights to an asset or otherwise forego an economic benefit, or suffer an economic detriment. Factors to consider when determining if an economic detriment may be incurred include, but are not limited to, the uniqueness of purpose or location of the property, the availability of a comparable replacement property, the relative importance or significance of the property to the continuation of the lessee's line of business or service to its customers, the existence of leasehold improvements or other assets whose value would be impaired by the lessee vacating or discontinuing use of the leased property, adverse tax consequences, and the ability or willingness of the lessee to bear the cost associated with relocation or replacement of the leased property at market rental rates or to tolerate other parties using the leased property.

Sale-Leaseback - a transaction that occurs when a company sells property and immediately leases it back from the purchaser.

Sublease - The leased property is re-leased by the original lessee to a third party, and the lease agreement between the two original parties remains in effect.

Unguaranteed residual value - The estimated residual value of the leased property exclusive of any portion guaranteed by the lessee or by a third party unrelated to the lessor.

II. Accounting Practice

1. Background

The accounting principles for leases are primarily promulgated by Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 840 (Leases). However, there is additional significant authoritative guidance that addresses implementation questions. Please see References - Related Publications for a listing of some of the more significant guidance.

2. Accounting

Through the contract review process (See 451 – Contractual Review policy), LKE identifies arrangements to be evaluated for potential lease treatment in accordance with the procedures outlined below. The evaluation of whether an arrangement contains a lease should be based on the substance of the arrangement. The Lease Evaluation Worksheet which is part of the contract review process should be utilized to document an initial assessment or a reassessment of an arrangement. (See 451 – Contract Review policy) (The decision matrix included in Appendix A provides additional guidance, if needed, in determining whether an arrangement qualifies as lease.)

454 - Leases

(Note: Text in italics indicates a key SOX control.)

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.

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

454 - Leases

(Note: Text in italics indicates a key SOX control.)

- Capital lease becomes a supply arrangement for the Purchaser/Lessee - see ASC 840-30-40-2
- Direct-financing, sales-type or leveraged lease becomes a supply arrangement for the Seller/Lessor - see ASC 840-30-40-6

Disclosure Requirements

If the arrangement is determined to be a lease, the lease disclosures as outlined in sections of ASC 840-50 must be provided.

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.

454 - Leases

(Note: Text in italics indicates a key SOX control.)

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.

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.

- Collectability 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.

454 - Leases

(Note: Text in italics indicates a key SOX control.)

- Sales-type –Sales type leases give rise to manufacturer's or dealer's profit or loss to the lessor (i.e. fair value of the leased property at the inception of the lease is greater or less than its cost or carrying amount, if different) and normally result when a company uses leasing as a means of marketing its products. A lease involving real estate shall be classified as a sales-type lease only if it transfers ownership of the property to the lessee by the end of the lease term.

  LKE has determined that the detailed definition of Integral Equipment in ASC-Topic 360 is intended to be within the context of ASC-Topic 840 and ASC-Topic 360-20 (Property, Plant and Equipment-Real Estate Sales), related to those subsections which specifically address real estate or real estate including equipment. Accordingly, the concept of integral equipment as defined in the previously discussed lease accounting literature does not apply to projects that do not involve the sale or lease of real estate and accordingly, real estate lease accounting rules do not apply to these projects

- Direct Financing—Direct financing leases do not give rise to manufacturer's or dealer's profit or loss to the lessor and result from financing the acquisition of property by a lessee.
- Leveraged –Leveraged leases are direct financing leases meeting certain other specified criteria:
  - Lease involves 3 parties-lessee, a long-term creditor and lessor
  - Financing provided by long-term creditor is nonrecourse and the amount of financing is sufficient to provide the lessor with substantial "leverage" in the transaction
  - The lessor's net investment declines during the early years once the investment has been completed and rises during the later years of the lease before its final elimination.

Leases not classified as sales-type, direct financing or leveraged leases will be classified as operating leases.

NOTE: As LKE for the most part is not in the business of financing equipment for lessees, most leases will either qualify as a sales-type lease or an operating lease. For Direct Financing and Leveraged Lease accounting guidance, see applicable accounting literature or contact Financial Reporting.

Accounting for Sales-type leases

- The minimum lease payments, net of any executory costs plus the unguaranteed residual value will be recorded as the gross investment in the lease. The present value of the minimum lease payments will be computed using the interest rate implicit in the lease.

454 - Leases

(Note: Text in italics indicates a key SOX control.)

- 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.

  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.

454 - Leases

(Note: Text in italics indicates a key SOX control.)

LKE has adopted the approach that upon an other-than-temporary reduction in residual value, a revised implicit rate using the revised lower estimate is calculated. The amortization to date of unearned income would be recalculated using the revised implicit rate, and the net investment would be adjusted to reflect the recalculated earned to date.

Other Leasing Issues

Leases Involving Real Estate:

Land and Buildings

If the lease transfers ownership of the property or contains a bargain purchase option, LKE, as lessee, will capitalize the land and the building separately. For this purpose the present value of the minimum lease payments after deducting executory costs will be allocated between the two elements in proportion to their fair values at the inception of the lease. The building will be amortized in a manner consistent with normal depreciation policy for owned assets.

If the lease meets neither the transfer of ownership or bargain purchase criteria and the fair value of the land is less than 25 percent of the total fair value of the leased property at the inception of the lease then the land and building will be considered a single unit. If either the economic life or the present value of future minimum lease payments criterion is met, LKE shall capitalize the land and building as a single unit and amortize it to its expected value over the lease term.

If the lease meets neither the transfer of ownership or the bargain purchase criterion and the fair value of the land is greater than or equal to 25 percent of the total fair value of the leased property at the inception of the lease, the land and the building will be considered separately in evaluating whether it qualifies as a capital lease under the remaining two criteria. If the building element meets either of the last 2 criteria and therefore qualifies as a capital lease, the period of amortization will be the lease term. The land element will be accounted for separately as an operating lease. If the building element does not meet either of the last 2 capital lease criteria then both the building element and the land element will be accounted for as an operating lease.

Leases Involving Only Part of Building

When the leased property is part of a larger whole, its cost and fair value may not be objectively determinable for example, when an office or floor of a building is leased. If the fair value of the leased property is objectively determinable, the lease should be classified and accounted for in accordance with Section IV above entitled Leases Involving Real Estate. If the fair value of the leased property is not objectively determinable, the lessee should classify the lease solely on criterion 3 (lease term equal to or in excess of 75% of the estimated economic life of the leased property). If that criterion is met, the leased property will be capitalized as a unit and amortized

over the lease term. For the lessor, if either the cost or the fair value of the property is not objectively determinable, the lessor shall account for the lease as an operating lease.

Leases Involving Equipment as well as Real Estate

If a lease involving real estate also includes equipment, the portion of the minimum lease payments applicable to the equipment element of the lease shall be estimated by whatever means appropriate in the circumstances. The equipment shall be considered separately for purpose of applying the lease criteria and determining capital or operating lease classification.

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.

454 - Leases

(Note: Text in italics indicates a key SOX control.)

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.

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

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.

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.

454 - Leases

(Note: Text in italics indicates a key SOX control.)

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.

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.

454 - Leases

(Note: Text in italics indicates a key SOX control.)

- 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 Financial Reporting/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.

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.

454 - Leases

(Note: Text in italics indicates a key SOX control.)

Reports Generated and Recipients:

- Inventory listing of contracts within scope of contract review that include review for Leases provided by FAA
- Contract review templates provided by Lease Reviewers
- List of existing contracts from the Legal Department

Additional Controls or Responsibility Provided by Other Procedures:
451 - Contractual Review policy

Regulatory Requirements:

None

References - Related Publications

Accounting Pronouncements

- ASC 840 (Leases)
- ASC 360 (Property, Plant and Equipment)
- ASC 860 (Transfers and Servicing)
- ASC 310 (Receivables)
- ASC 410 (Asset Retirement and Environmental Obligations)

Other

- PPL Research and Special Projects White Paper, R&SP 04-20, "Sundance Sale-Leaseback Accounting"
- "Accounting for Leases—Interpretations of FASB Statement No. 13", Author-Arthur Andersen
- "Financial Reporting Series—Lease Accounting"; Author-Ernst & Young

Corresponding PPL Policy No. and Name:

- 403 Determining Whether an Agreement Contains a Lease
- 404 Accounting and Reporting Requirements for Leases

454 - Leases

(Note: Text in italics indicates a key SOX control.)

Key Contact:

Manager, Financial Accounting and Analysis

Administrative Responsibility:

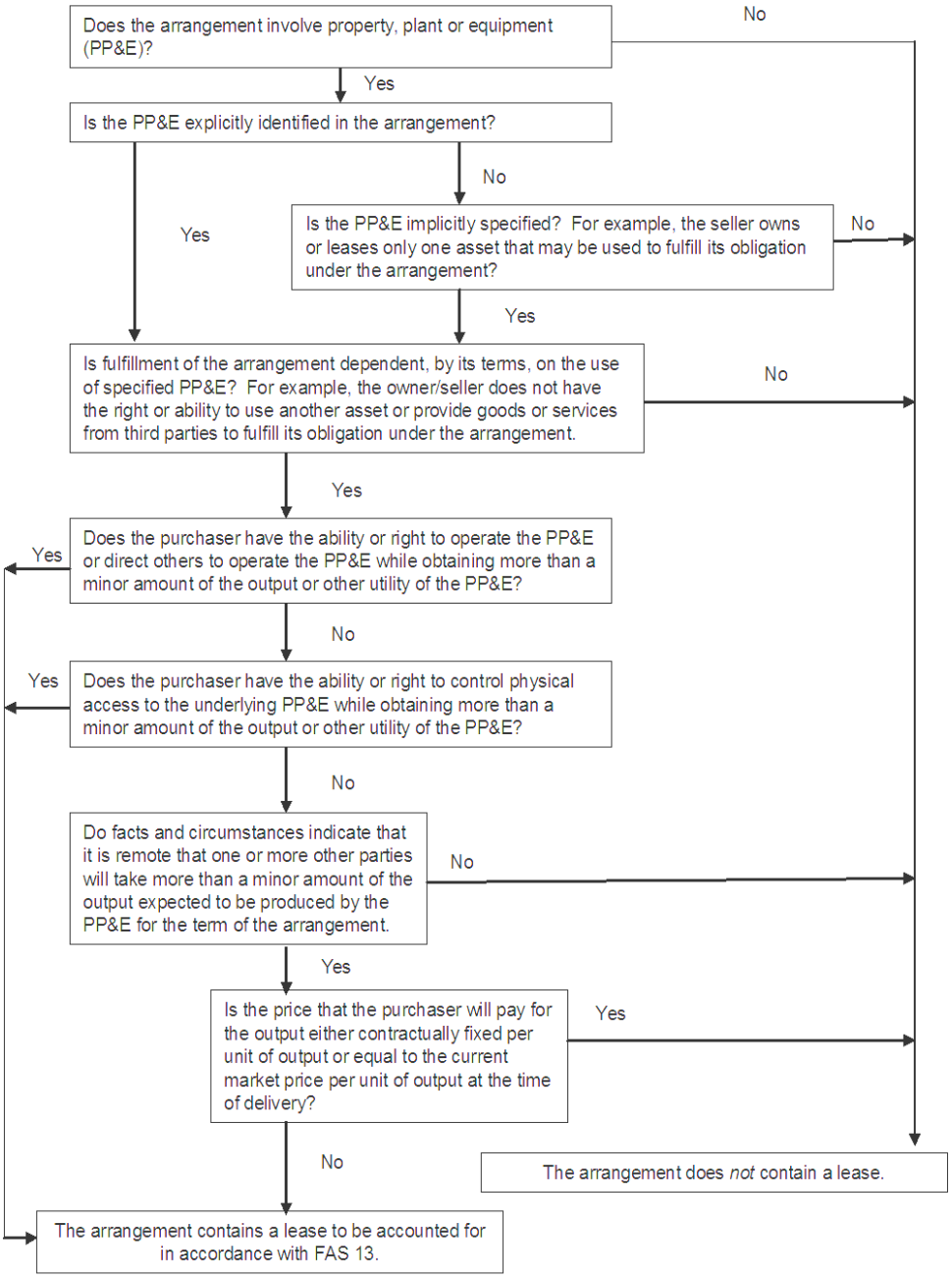
Director, Accounting and Regulatory Reporting
Controller

Date Created: 3/31/11
Dates Revised: 9/19/11, 4/1/16

454 - Leases

(Note: Text in italics indicates a key SOX control.)

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)



454 - Leases

(Note: Text in italics indicates a key SOX control.)

(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."

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

454 - Leases

(Note: Text in italics indicates a key SOX control.)

specify significant operating policies and procedures in the arrangement with the owner/seller having no ability to change such policies and procedures.

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.

455 - Contingencies

(Note: Text in italics indicates a key SOX control.)

Policy: Contingencies must be recognized if they are probable and can be reasonably estimated. Disclosure is required for certain events which could give rise to a loss, but do not meet the conditions for accrual.

Procedure: Contingencies required to be recognized must be recorded in a timely manner and required disclosure information must be submitted to Financial Reporting in accordance with its SEC reporting timeline. Detailed procedures are outlined below.

Scope: All contingencies, with the exception of tax contingencies and guarantees (See 1057 – Guarantees Policy). Examples include:

- collectability of non-customer receivables (see 953 – Reserve for Bad Debts Policy for customer receivables),
- product warranties or defects,
- damage by fire, explosion or other hazards,
- expropriation of assets,
- pending or threatened litigation,
- actual or possible claims or assessments, and
- environmental obligations.

Objective of Procedure: The purpose of this policy is to appropriately account for and disclose contingencies according to Accounting Standards Codification (ASC) 450, Contingencies and ASC 410-30, Asset Retirement and Environmental Obligations: Environmental Obligations.

Definitions:

Contingency – an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss to an enterprise that will ultimately be resolved when one or more future events occur or fail to occur.

Probable – the future event or events are likely to occur.

Reasonably Possible – the chance of the future event or events occurring is more than remote but less than likely.

Reasonably Estimable – range of amounts can be established.

Remote – the chance of the future event or events occurring is slight.

455 - Contingencies

(Note: Text in italics indicates a key SOX control.)

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.

455 - Contingencies

(Note: Text in italics indicates a key SOX control.)

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 to 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 could be 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).

455 - Contingencies

(Note: Text in italics indicates a key SOX control.)

Detailed Procedures Performed for Contingencies:

A. Loss Contingency Accruals

The Legal Department prepares the quarterly Material Loss Contingency Assessment chart which lists potential losses with a probability of 75% or greater that the Company will incur a loss of over $100,000. A quarterly meeting is held with the designated Legal and Accounting personnel, including the Manager, Financial Accounting & Analysis, to evaluate the need for accruals related to these potential losses. Additionally, after the quarterly Loss Contingency meeting has taken place, the LKE designated Legal and Accounting personnel participate with designated PPL personnel in conference calls to discuss any loss contingencies.

Separately, the Legal Department also prepares a quarterly Immaterial Loss Contingencies -- Summary memo, as requested by the FAA department, for estimable, in-scope matters not individually meeting the >75% and >$100,000 thresholds described above. The memo identifies potential aggregate accruals for individual estimable loss contingencies of less than $100,000. This memo includes the items that are handled by in-house counsel and external counsel. Additionally, the Manager, FAA or designated Accounting Analyst also receive the applicable monthly Auto and General Liability Open/Reserved Claims report provided by Underwriters Safety and Claims Inc. (USC), the Company's outside third party claims administrator. The Legal Department chart and memo are intended to exclude relevant privileged information of the cases in order to maintain attorney-client privilege. FAA verifies that the amounts included in the chart, memo and report are properly accrued as of quarter-end.

In determining the estimate of loss or obligation required above, there may be a wide range of possible losses due to various interpretations or on-going developments regarding the facts, the legal issues involved, commercial or negotiating aspects applicable to the parties, etc. Where there is a probable loss with a range of possible values as the outcome, the most likely point in the range is included in the loss accrual. If a judgment cannot be made as to the most likely outcome within the range, the lower end of the range is included in the loss accrual. If an offer of settlement has been made by the Company for a matter, the probability of loss is assumed to be 100% and the amount of the offer is the minimum amount accrued.

For the amounts reported, the Legal department must designate the legal liability as current if the liability is more than likely to be paid within the following 12 months, or non-current, if longer than 12 months from the quarter being reviewed. If there are multiple risks or sub-components, the Legal department must report the portion of the liability that is current and the portion of the liability that is non-current for each Company. Any non-current liabilities may need to be discounted by the FAA department. To determine if a liability should be discounted, refer to the 960 – Discounting Policy.

455 - Contingencies

(Note: Text in italics indicates a key SOX control.)

The Company has certain varying insurance deductibles. For any covered amounts (claims, settlements, attorneys' fees, etc.) that are paid in excess of the deductible, 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;
- 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.

455 - Contingencies

(Note: Text in italics indicates a key SOX control.)

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.

455 - Contingencies

(Note: Text in italics indicates a key SOX control.)

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:

- 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.

4. Capital Projects

Environmental clean-up costs incurred as part of a capital project that have been determined to be expense must be charged to a Project Number and applicable Task.

Capitalization of environmental clean-up costs may be considered under the following conditions:

1. Costs incurred extend the life, increase capacity or improve safety or efficiency of Company property.
2. Expenditures mitigate or prevent environmental contamination that has not occurred to date, but may occur from future operations. Additionally, such improvements add to the value of the property (e.g., installation of air pollution controls).

455 - Contingencies

(Note: Text in italics indicates a key SOX control.)

3. Costs incurred in preparation for sale of property held for sale, assuming such costs will be recovered in the sales price.

C. Workers' Compensation Accruals

The detailed procedures regarding the recognition of contingencies related to workers' compensation claims vary from those described above, however the general accounting standards related to loss contingencies and uncertainties also apply to workers' compensation losses.

As workers' compensation expenses are tied to labor costs, the Company accrues for estimated workers' compensation claims through the burden process that allocates labor costs to appropriate departments and entities. The Company has outsourced the claims processing to USC. (See 750 – Oracle Burdening Policy)

On a monthly basis, USC provides a "Loss Experience Report" to the Risk Management department by the third workday that details claims made and claims paid. A designated Risk Management 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 Manager, Risk Management 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 Risk Management 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

455 - Contingencies

(Note: Text in italics indicates a key SOX control.)

- 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.
- 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
4/1/16

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

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. Under ASC 715, the funded position (the fair value of the plan assets less the project benefit obligation, or PBO) of each pension plan at the plan sponsor's fiscal year-end is required to be reported as an asset (for overfunded plans) or a liability (for underfunded plans). Fiscal year-end reporting information and disclosures are prepared before detailed participant data and full valuation results are available. Therefore, the funded position at December 31 (the measurement date) is derived from a roll forward of the January 1 (census date) valuation results, adjusted for the year-end discount rate, changes in other key assumptions and asset values, as well as significant changes in plan provisions and participant population.

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 costs associated with these plans will be recorded consistent with the allocation of labor (as well as capital and O&M expense) to the various subsidiary entities. Costs 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, curtailments and termination benefits 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

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

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 Society of Actuaries mortality tables, as adjusted following consultation with the actuaries, 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.

General Requirements:

Defined Benefit Plans:
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. The Company's policy is to make contributions equal to the greater of the minimum required contributions, as calculated under the Pension Protection Act of 2006 ("PPA") excluding the impact of the Moving Ahead for Progress in the 21st Century Act or the amount of the ASC 715 pension expense. Additionally, contributions will be made to maintain a minimum 80% PPA funded status in order to avoid financial penalties levied by the PBGC.

SERPs:
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. Note that for the purposes of this document, the Officer SERP, the Restoration Plan and the Hale SERP are all collectively referred to by the term SERP.

Post-Retirement Plan:
LKE is not required to make contributions to its other postretirement benefit plan but has historically funded this plan in amounts equal to the postretirement benefit costs recognized. Participants shall be required to contribute to the Plan such amounts at such times and in such manner as the Company shall determine from time to time in order to pay for all or part of the cost of coverage for the participant or the participant's dependents. Participants shall not be entitled to any refunds or rebates under the Plan.

Contributions to the Plan by the Company or participants shall, as directed by the Company, be deposited in the Trust, or be paid to a claims administrator or insurer. All contributions by

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

participants payable to the Company will be used by the Company within ninety (90) days of their receipt to pay the premiums on insurance contracts, and any payments to a claims administrator or insurer by the Company will be treated as being made first from contributions by participants.

All benefits to which participants are entitled under the Plan are to be paid solely from the Trust as provided in the Trust agreement, and only to the extent thereof, except to the extent coverage under the Plan is provided through the purchase of group medical insurance contracts from one or more claims administrators or insurers. Premiums for such contracts may be paid, in whole or in part, as determined by the Company, by any or all of (i) the Company, (ii) participants or (iii) the Trust, as provided in the Trust agreement.

Contributions by retired executives of the Company are not allowed to be deposited into the Trust and are, instead, deposited into the general assets of the Company. All contributions by retired executives are used by the Company within ninety (90) days of their receipt to pay the premiums or insurance contracts under the same policies as all other retirees. Their contributions are treated no differently than those listed above. All benefits to which the retired executives are entitled under the Plan are paid out of the general assets of the Company. Their benefits are the same as the other retirees and as such are paid out according to the same terms as listed above.

Definitions:

"Accumulated postretirement benefit obligation" – The measure of benefit obligations under a postretirement benefit plan, such as a retiree health care plan.

"Curtailment" – An event that either significantly reduces active participants' years of future service under the plan or eliminates future accrual of defined benefits for a significant number of active plan participants. Examples of transactions that could constitute a curtailment include plant closings, sales of a division, restructuring, a freeze of benefits, suspension of a plan, or a plan amendment eliminating benefits for future retirees. When a curtailment occurs, the company measures the effect of the curtailment. Curtailment gain/loss is intended to reflect the change in the benefit obligation and recognize unamortized prior service cost associated with years of service no longer expected to be rendered. Future service may be counted toward vesting of benefits accumulated based on past service.

"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.

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

"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.

"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.

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

"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.

"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.

"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 could 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 (including lump sum payments) 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.

"Termination Benefits" - An employer may provide benefits to employees in connection with their termination of employment. They may be either special termination benefits offered only for a short period of time or contractual termination benefits required by the terms of a plan only if a specified event, such as a plant closing, occurs. An employer that offers special termination benefits to employees shall recognize a liability and a loss when the employees accept the offer and the amount can be reasonably estimated. An employer that provides contractual termination benefits shall recognize a liability and a loss when it is probable that employees will be entitled to benefits and the amount can be reasonably estimated. Termination benefits may take various forms including lump-sum payments, periodic future payments, or both. They may be paid directly from an employer's assets, an existing pension plan, a new employee benefit plan, or a combination of those means. The cost of termination benefits recognized as a liability and a loss shall include the amount of

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

any lump-sum payments and the present value of any expected future payments. A situation involving termination benefits may also involve a curtailment.

Detailed Procedures Performed:

The following referenced guidance provides the broad considerations applied to all LKE's plans. However, ASC 715-30 provides that "If estimates, averages, or computational shortcuts can reduce the cost of applying this Subtopic, their use is appropriate, provided the results are reasonably expected not to be materially different from the results of a detailed application." Thus, the application of the following is evaluated on a plan by plan basis with consideration to the materiality of each plan.

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, as permitted by ASC 810-10-45-12 or (b) the plan is sponsored by an investee that is accounted for using the equity method of accounting under ASC 323-10-35-6 using financial statements of the investee for a fiscal period that is different from the investor's, as permitted by that Subtopic. In those cases, the employer shall measure the subsidiary's plan assets and benefit obligations as of the date used to consolidate the subsidiary's statement of financial position and shall measure the investee's plan assets and benefit obligations as of the date of the investee's financial statements used to apply the equity method. Requiring that the pension measurements be as of a particular date is not intended to require that all procedures be performed after that date.

Interim Remeasurement

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. 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.

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

To determine what constitutes a significant event that would require remeasurement, LKE will review internal and external events that could impact its plans, including plan amendments, changes in law, settlements, curtailments, termination benefits etc. Such events will be initially evaluated by LKE's Human Resources department in consultation with the independent actuarial firms retained by LKE. Any changes that could be significant to an individual plan are communicated to the appropriate accounting groups. Plan changes that have the potential of changing the benefit obligation and/or expected years of future service by 5% or less according to preliminary actuarial calculations are not considered significant events. Plan changes that have the potential of resulting in changes of between 5% and 10% are evaluated in greater detail by LKE's accounting groups in consultation with LKE's independent actuarial firms. A file memo or white paper will be prepared to formalize LKE's decision as to whether events impacting its plans are considered significant events that require remeasurement. Plan changes that result in changes of 10% or greater will be considered significant events that require remeasurement.

Semi-Annual Remeasurement

During January, the actuary provides year-end disclosures prepared in accordance with FASB ASC 715-20-50 and ASC 715-60-50. These reports measure benefit obligations as of the Company's fiscal year end date of December 31, 20xx and are based on the census data from January 1st of that year. The actuary projects forward the benefit obligations to December 31 where applicable, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions, anticipated demographic experience and plan provisions. LKE will review these valuation reports and determine if the assets or liabilities for each individual plan should be adjusted.

During the first half of the year, the independent actuary delivers the final current year pension expense. At this time, the actuary also provides an updated funded status of the plan liabilities. The difference between the reported funded status and the funded status recorded at December 31 is due to the rollforward of data used to generate the annual year-end disclosures and complete data collection and reconciliation used to produce the final plan valuations as of the census date. 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 250-10-20, Change in Accounting Estimate.

Ideally, pension obligations should be based on a census of participants as of the measurement date. However, assembling and verifying participant data is time consuming and using participant data as of the measurement date would mean that the actuarial calculations could not be performed until after that date. Companies that use a roll-forward

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

approach are exposed to a particular risk of error-namely, that significant changes in the employee group would not be reflected in the plan liabilities in the proper accounting period.

According to the EY Accounting Manual, section P1.1.11.5.1, the roll-forward approach is acceptable and "a company may be able to satisfy itself that the use of beginning-of-the-year participant data "aged" one extra year to calculate year-end measurements would obtain results that are reasonably not expected to be materially different from the results that would have been obtained using end of the year participant data". Therefore, when LKE receives the updated estimate of pension liabilities in the 2nd quarter of each year, it will review the reasons for all changes and account for the change in the liability as a change in estimate as part of its normal pension process. The Company will not consider the change an error, unless an actual error in the calculations is identified during its review of the updated liability.

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, expected mortality, salary increase rate and health care cost trend rate. 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 primary assumptions are as follows:

Discount rate: Discount rates are based on the results of the Towers Watson BOND:Link model. BOND:Link matches the plans' expected cash flows to coupons and expected maturity values of individually selected bonds. Individual bonds are theoretically purchased

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

to settle the plans' expected future benefit payments (bonds that match the timing of the plans' expected cash flows). This model reflects approximation of the process of settlement of obligations as required by the FASB.

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 given to the percentage of assets invested in equities, bonds, real estate and cash in weighting the Return on Plan Assets. Consideration is also given as to whether the assets are actively managed.

To determine the expected return on plan assets, plan sponsors project the long-term rates of return on plan assets using a best-estimate of expected returns, volatilities and correlations for each asset class. Each plan's specific current and expected asset allocations are also considered in developing a reasonable return assumption.

The expected return on plan assets is determined based on a market-related value of plan assets, which is calculated by rolling forward the prior year market-related value with contributions, disbursements and long-term expected return on investments. One-fifth of the difference between the actual value and the expected value is added (or subtracted if negative) to the expected value to determine the new market-related value.

Health care cost trend rate: LKE's Director, Human Resources – Corporate, or delegate, 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.

Lump-sum option election rate: Percentage of employees assumed to take the lump-sum option available to them. This rate is set based on industry experience until actual experience can be established.

Mortality: The mortality assumption is composed of two parts. The first is the base table which reflects the initial mortality rates at the time the mortality study is published. The second is the projection scale which projects how mortality rates will change in the future. LKE's actuaries perform a demographic experience study every three years to determine the appropriateness of the current demographic assumptions for the plans. LKE management compares the results of its plans based on the experience study to the Society of Actuaries (SOA) tables and selects adjustment factors which will align the SOA tables to the plan experience.

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

Retirement rate: This rate represents the number of people expected to retire in a year as a percentage of the number of employees eligible for retirement at that age. LKE management reviews the results of its plans per the experience study and updates the retirement rate table to reflect experience.

Salary increase rate: LKE's Director, Human Resources – Corporate, or delegate, 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 the 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."

LKE uses a double corridor approach to amortizing unrecognized actuarial gains and losses for its defined benefit pension plans. In addition to the minimum amortization required by ASC 715-30-35-24, 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 amortized on a straight-line method over a period equal to one-half of the average future service period of the plan participants. This method provides

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

more current recognition of gains and losses, thereby lessening the accumulation of unrecognized gains and losses.

LKE uses a single corridor method for recognition of gains and losses for its post retirement plan. Under the single corridor method, actuarial gains and losses in excess of 10% of the greater of the plan's projected benefit obligation or the market-related value of plan assets are amortized on a straight-line basis over the expected average remaining service period of active plan participants.

On November 26, 2014, LG&E and KU filed requests with the Kentucky Public Service Commission ("KPSC") to increase their electric and gas (LG&E only) rates (Case No. 2014-00371 for KU and Case No. 2014-00372 for LG&E). The parties in the cases reached a unanimous settlement agreement. One of the stipulations of the settlement agreement included the KPSC approving regulatory asset treatment for the difference between (1) the Utilities' pension expense booked according to its accounting policy in accordance with GAAP, i.e. double corridor approach, and (2) pension expense with actuarial gains and losses exceeding the 10% corridor amortized over 15 years. This will result in new Regulatory Assets on the financial statements of LG&E and KU. See 1055 Regulatory Asset and Liability Policy and its related Appendix A for further details of the accounting for the Regulatory Assets. This settlement applies to LG&E, the portion of KU regulated by the KPSC, and to the allocation of costs from LKS to LG&E and KU regulated by the KPSC. For FERC and VA ratemaking purposes, qualified pension actuarial gains and losses will continue to be amortized in accordance with the double corridor method discussed above. LKE's accounting policy continues to remain the use of the accelerated amortization methodology for pension gains and losses per ASC 715 except where ASC 980 Regulated Operations provides for recording amortization based on the 15 year methodology agreed upon in the settlement with the KPSC.

Responsibilities:

Treasury (Allentown) – Manages and/or coordinates all trust and investment manager relationships, ultimately responsible for all plan investments.

Treasury (Louisville) - 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.

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

Risk Management – Responsible for recommending and coordinating the year-end assumptions to be used for plan measurement with senior management and the actuary. 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 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, Risk Management and Accounting personnel
- Annual actuarial valuation reports to various Treasury, Risk Management 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
- ASC 980 Regulated Operations

Corresponding PPL Policy No. and Name:

401 – Defined Benefit Pension and Other Postretirement Plans

Key Contact:

456 – Pension and Postretirement Plans

(Note: Text in italics indicates a key SOX control.)

Manager, Risk Management

Administrative Responsibility:

Manager, Risk Management
Treasurer
Controller

Date Created: 3/28/11
Dates Revised: 9/22/11, 5/13/15, 6/26/15, 10/6/15, 12/9/15, 3/3/16

550 – Chart of Accounts and GLAFF Updates

(Note: Text in italics indicates a key SOX control.)

Policy: Requests for any changes to the General Ledger ("GL") chart of accounts requires approval fromvarious accounting managers and others in the finance organization.

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 of Procedure: 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*

550 – Chart of Accounts and GLAFF Updates

(Note: Text in italics indicates a key SOX control.)

from Finance & Budgeting – Corporate. (See cycle/transaction 80.02 Control Activity 2 in the Sarbanes-OxleyCompliance documentation.)

5. If rejections are received, the Sr. Accounting Systems Support Analyst or designee communicates these to the initiator, who must make the requested changes to the form and have his or her director supervisor resubmit it to the GLAFF Changes mailbox for redistribution to the accounting and finance employees responsible for approving changes. As approvals are received they are added to the "Pending Approval" email folder.

6. After all approvals are received, the Sr. Accounting Systems Support Analyst or designee makes the requested changes in Oracle.

7. *The Senior Accounting Systems Support Analyst or designee forwards the GLAFF Change Request Form from the GLAFF Changes mailbox to the manager/delegate of the requesting department seeking positive confirmation of agreement with the changes made by use of the segment values listing on the chart of accounts Intranet web page. The other accounting managers, those responsible for updating the Oracle Financial Statement Generator reports with new segments and other individuals who have expressed a need to be informed about this information are copied on the request. The email is moved to the "Pending Confirmation" folder. (See cycle/transaction 80.02 Control Activity 2 in the Sarbanes-OxleyCompliance documentation.) After confirmation is received, the email is moved to the "Completed" folder. After the monthly cutoff for changes affecting HFM (last work day of the month minus four days) has passed, the Senior Accounting Systems Support Analyst runs a report from HFM to verify that these changes have been correctly made in HFM. This report is maintained for audit evidence. (See cycle/transaction 80.02 Control Activity 7 in the Sarbanes-OxleyCompliance documentation.)*

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. (See cycle/transaction 80.02 Control Activity 2 in the Sarbanes-OxleyCompliance documentation.)*

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. (See cycle/transaction 80.02 Control Activity 2 in the Sarbanes-OxleyCompliance documentation.)*

550 – Chart of Accounts and GLAFF Updates

(Note: Text in italics indicates a key SOX control.)

Note: In certain instances, it is necessary to make temporary changes to segments of the GLAFF that do not flow through the formal process outlined above in order to allow processing to continue in a timely manner. These changes are made at the discretion of the Senior Accounting Systems Support Analyst or designee. Included are such items as temporarily reopening a GLAFF segment to allow a Purchase Order line to be backed out, a mass allocation to be processed, an LKE allocation to be processed, or a journal entry to be uploaded to an account that ordinarily requires a project and task. These instances are documented in email form or in the case of LKE allocations, on a spreadsheet.

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.
- Report from HFM showing SEC, Ongoing, and FERC hierarchy structures as of report run date.

Additional Controls or Responsibility Provided by Other Procedures:

N/A

Regulatory Requirements:

N/A

Reference:

N/A

550 – Chart of Accounts and GLAFF Updates

(Note: Text in italics indicates a key SOX control.)

Corresponding PPL Policy No. and Name:

505 – HFM Metadata Changes

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller
Director, Accounting and Regulatory Reporting

Date Created: 1/10/05
Dates Revised: 3/15/11, 8/10/11, 5/17/12, 5/31/13, 2/27/15, 3/30/16

LG&E and KU Energy LLC Accounting Policy and Procedures

551 – Oracle System Interface Balancing

(Note: Text in italics indicates a key SOX control.)

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.

Vehicle Costs – The vehicle cost allocation process is a custom program that allocates transportation costs accumulated in the Fleetfocus system for the current G/L period by labor in departments that own vehicles. The Sr. Accounting Systems Support Analyst runs an EiS report to compare control totals of the costs to be allocated in Oracle Projects to control totals of the unposted G/L batch and corrects any discrepancies.

551 – Oracle System Interface Balancing

(Note: Text in italics indicates a key SOX control.)

CCS – The batches from the Customer Care System (CCS) are automatically imported and posted into Oracle G/L without any manual intervention. Control totals are run by the Sr. Accounting Systems Support Analyst after the fact to make sure that the totals in G/L match the totals per the CCS email alert. If the totals do not match or if the files did not make it to Oracle G/L during the nightly process, members of the CCS team and Revenue Accounting are contacted to provide a resolution.

Aligne (formerly Fuelworx) – This interface has two components:

I. Aligne to A/P: Aligne produces invoices related to shipments at plants. The Fuels Accounting Analysts work with the suppliers to make sure they are in agreement about the details of the invoices. The invoices are then approved for payment in Aligne. On a daily basis, Aligne produces a file of invoices that is interfaced to the A/P module for automatic import and processing. No fuels invoices are entered manually. This interface to A/P produces a control report that shows what has been approved in Aligne. Copies are given to the Director of Corporate Fuels & By-Products and the Chief Financial Officer for review in accordance with the statement of trading and the Authority Limits Matrix.

II. Aligne to G/L: Data extracted from Aligne is put into a spreadsheet and checked monthly by the Fuels Accounting Analysts to ensure that the correct amounts are reflected in the interface file prior to importing the file into Oracle. If an error is detected in the data, it can be corrected by the Manager, Fuels Accounting prior to the archive of the file and its import into Oracle. Errors that may occur during the journal import into Oracle are detected by standard import controls and custom controls applied by a database trigger on the G/L interface table. Any errors in GLAFFs and/or project-task combinations are referred to the Manager, Fuels Accounting for research who then provides any changes that must be made to the file to the Sr. Accounting Systems Support Analyst who makes the changes. Upon successful import into Oracle G/L, the Sr. Accounting Systems Support Analyst ensures that the file debits and credits match as a final check prior to posting to the G/L. The posted G/L batch is then interfaced to the Oracle Projects system, and various personnel who have expressed a need to know are notified that this portion of the monthly close process has been completed.

Oracle G/L to Oracle Projects – A custom process is scheduled to run each night to interface project-related items posted to the G/L to Oracle Projects. Included in this interface are project-related accounting journal entries imported into G/L through the Automatic Data Interface. This process is also run by request to interface items to Projects such as the A/P accrual entries on the second work day. The Sr. Accounting Systems Support Analyst runs a series of maintenance queries several times a day during the close cycle that will detect if any errors occurred that prevented transactions from being successfully interfaced from G/L. Any error conditions

551 – Oracle System Interface Balancing

(Note: Text in italics indicates a key SOX control.)

preventing the data from being interfaced are corrected by the Sr. Accounting Systems Support Analyst, and the process is re-run.

PowerPlan – The PowerPlan interface consists of three main components: Interface from Oracle to PowerPlan 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. PowerPlan 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. PowerPlan transactions to Oracle G/L – A Property Accounting Analyst ensures that the depreciation and other transactions interfaced from PowerPlan to G/L are correct and that any errors are identified. Monthly unitization and retirement control sheets are verified against PowerPlan reports. Balance sheet account reconciliations are used by Property Accounting Analysts to ensure account balances in PowerPlan agree to account balances in Oracle G/L. Coding errors on journal entries from PowerPlan are detected during the validation process in PowerPlan before importing into Oracle G/L.

III. PowerTax - Data (i.e. pretax and other tax items) pulled from Oracle into PowerTax are checked on a monthly basis by a Tax Analyst to ensure that the right amounts are reflected in the PowerTax system. Debits and credits from tax journal entries interfaced into Oracle from PowerTax are verified by a monthly account reconciliation process that checks the tax amounts booked in Oracle vs. PowerTax. If interface errors occur they are corrected by the Tax department.

File from Oracle to HFM – This file is the process by which LG&E and KU Energy LLC (LKE)'s unconsolidated data is provided to PPL for consolidation in HFM with its other entities. Various reports are produced from the HFM system to be used in consolidated financial reporting.

WallStreet Suites – WallStreet Suites is a treasury management system that allows for a single repository for debt, derivative, and banking transactions along with an accounting sub-ledger for these transactions. The monthly activity is interfaced each month during the close cycle to Oracle GL posting and interface to Oracle Projects. The sub-ledger detail is maintained and reviewed and reconciled by Corporate Finance.

551 – Oracle System Interface Balancing

(Note: Text in italics indicates a key SOX control.)

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 Financial Accounting & Analysis 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, an Accounting Analyst in the Financial Accounting & Analysis 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 functional users and IT Shared Services Applications departments when new Oracle application or security patches are applied.

Reports Generated and Recipients:

Oracle Processing Status Reports for each interface job are reviewed by the owner of each process, and for Oracle G/L and Projects processes, the Sr. Accounting Systems Support Analyst or designee.

The results of the Oracle G/L and Projects EiS reports are also reviewed by the Sr. Accounting Systems Support Analyst or designee.

551 – Oracle System Interface Balancing

(Note: Text in italics indicates a key SOX control.)

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; 7/14/15; 8/27/15; 3/15/16; 6/8/16

LG&E and KU Energy LLC Accounting Policy and Procedures

552 – Reporting Governance

(Note: Text in italics indicates a key SOX control.)

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
- Deborah Dowd – Commercial Operations
- Janiene Boatman – Supply Chain

552 – Reporting Governance

(Note: Text in italics indicates a key SOX control.)

EiS Reporting Developer functional positions will be established to support the Reporting Administrators. The Reporting Developers will be responsible for:

- 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
- Victoria Crick
- 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.

552 – Reporting Governance

(Note: Text in italics indicates a key SOX control.)

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 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.

552 – Reporting Governance

(Note: Text in italics indicates a key SOX control.)

Saving Reports:

Users have the ability to save copied reports. EiS will automatically assign a copied report to the user as the report owner. There must be a valid business purpose for copying a report to be saved for an individual user. A valid business purpose would represent a reporting need to provide a specific data request from Oracle for the business that cannot be met by reports already available in EiS.

The EiS Reporting Administrator will monitor on a semi-annual basis all new EiS 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

552 – Reporting Governance

(Note: Text in italics indicates a key SOX control.)

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.

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 EiS reports will be monitored on a semi-annual 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

(Note: Text in italics indicates a key SOX control.)

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.

Reporting Issues:

When users encounter reporting issues, the first step to resolve the issue is to contact your Reporting Administrator (as listed above for your respective business area). If the Reporting Administrator cannot resolve the reporting issue, the issue will be logged with EiS Support and once the EiS ticket number is received will log the issue with the IT service desk referencing that ticket number to make them aware of the issue and if their assistance will be needed. The Reporting Administrator will coordinate between working with EiS Support and IT (if necessary) to resolve any technical related issues associated with the reporting issue. The Reporting Administrator will continually update the user throughout the issue resolution process. All reporting issues until resolved are tracked in the issue tracking system by EiS and IT.

Monitoring Reports:

As stated previously, the Reporting Administrators will be responsible for monitoring the EiS and FSG report inventories for their respective business areas. Evidence of the EiS report review must be performed twice a year. 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. The FSG review will be performed once a year.

Reports Generated and Recipients:

Once a year, a listing of all EiS reports and FSGs are sent to all departments for review. The second EiS report review is only sent to the EiS administrators.

Additional Controls or Responsibility Provided by Other Procedures:

N/A

Regulatory Requirements:

N/A

Reference:

552 – Reporting Governance

(Note: Text in italics indicates a key SOX control.)

N/A

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Director, Accounting and Regulatory Reporting

Administrative Responsibility:

Controller

Date Created: 3/31/2014
Dates Revised: 1/31/2015; 3/15/2016; 9/13/16

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Policy: Capital assets will be recorded based on the acquisition or construction of property, plant and equipment ("PP&E") with useful lives greater than one year, and assets will be removed based on retirements and disposals of PP&E to ensure the accounting records are accurate.

Procedure: The procedures for adding and removing capital assets are described in the detailed instructions below.

Scope: All asset additions and retirements of LG&E and KU Energy LLC ("LKE" or the "Company") and its subsidiaries.

Objective of Procedure: Ensure that all capital assets and retirements are properly added or removed from the accounting records.

General Requirements:

Detailed Procedures Performed:

Various costs are considered appropriate to be accounted for as capital. The following are some generic definitions of these costs:

Capitalizable Costs - costs that are directly identifiable with specific PP&E. This includes incremental costs related to the acquisition, construction or improvement of capital assets. These costs singly or in combination with other assets will provide a future economic benefit that will contribute directly or indirectly to future net cash inflows.

Direct Costs - costs which can be identified and directly attributed to a specific capital project for the acquisition or construction of PP&E. These costs can be readily identified and are itemized by name and amount. Examples are direct labor, direct material, and direct equipment costs.

Direct Labor Cost - labor cost which can be identified and directly attributed to a specific capital project for the acquisition or construction of PP&E. The cost components are basic wage/salary rate, shift premiums, fringe benefits and overtime premiums.

Direct Material Cost - material cost which can be identified and directly attributed to a specific capital project for the acquisition or construction of PP&E. These costs include inventory loading cost, freight, transportation, and applicable taxes associated with the material.

Probable – the future event or events are likely to occur. A capital project for the acquisition or construction of PP&E is probable when: 1) proper management approval as specified by the

authority limits matrix is obtained in writing, 2) financial resources are available to fund the project, and 3) any regulatory requirements can likely be met.

Indirect/Overhead Costs - costs which generally are not directly attributable to a specific capital project for the acquisition or construction of PP&E.

Capital projects generally follow a timeline and progress through the following stages of acquiring or constructing an asset:

- Preliminary Stage - the period during which the acquisition or construction of specific PP&E is being evaluated. Feasibility studies often occur during this stage. At this stage the project is not yet approved by Management and all costs are expensed as incurred. The only capitalizable costs are payments to obtain an option to purchase PP&E.

- Preacquisition Stage - the acquisition or construction of specific PP&E is deemed probable at this time, so appropriate costs can be capitalized. Only those costs that are directly identifiable to the asset are capitalized. Activities often include zoning, surveying, and engineering studies.

Directly identifiable costs include:

- incremental direct costs incurred in transactions with a third party often include an element of the third party's administrative overhead. That element is considered to be an incremental direct cost and should be capitalized.
- labor and burden costs related to time spent on specified activities performed by the entity during this stage.
- depreciation of machinery and equipment used directly in the construction or installation of PP&E and incremental costs directly associated with the utilization of that machinery and equipment during this stage.
- inventory (including spare parts) used directly in the construction or installation of PP&E.
- payment to obtain an option to acquire PP&E.

NOTE: Costs that are capitalized during the preliminary and preacquisition stages will be added to the basis of the asset acquired or constructed. If the likelihood no longer exists that the asset will be acquired or constructed, capitalized costs should be reduced to the lower of cost or fair value less cost to sell.

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- Acquisition or Construction Stage - the acquisition or construction activities occur that are necessary to get the PP&E ready for its intended use. This is the stage when the business entity acquires ownership of the assets or rights to the assets. It continues until the asset is acquired or until completion of all major construction and installation activities. If the asset is constructed in phases, it can be divided into multiple projects as long as the phases can be operated independently from the projects that are incomplete. Capitalized interest, if applicable, begins during this stage (see AFUDC Policy and Procedures). Costs directly identifiable related to the asset during this stage can be capitalized. Examples are listed below:

  - labor and burden costs related to time spent on specified activities performed by the entity during this stage.
  - depreciation of machinery and equipment used directly in the construction or installation of PP&E and incremental costs directly associated with the utilization of that machinery and equipment during this stage.
  - inventory (including spare parts) used directly in the construction or installation of PP&E.
  - payment to obtain an option to acquire PP&E.
  - incremental direct costs incurred in transactions with a third party often include an element of the third party's administrative overhead. That element is considered to be an incremental direct cost and should be capitalized.
  - for real estate, costs incurred for property taxes, insurance and ground rentals are capitalizable during the time that activities are necessary to get the asset ready for its intended use are in progress. The cost of demolition that occurs with the acquisition of real estate is capitalized during a reasonable period of time thereafter.

- In-Service Stage - PP&E is substantially complete and ready for its intended use. Capitalized interest, if any, ceases (see AFUDC Policy and Procedures) and depreciation commences at this stage. Costs that are incurred during this stage can be as follows:

  - repair and maintenance - expensed as incurred.
  - replacement of existing components of PP&E - capitalized under the guidelines of the FERC Uniform System of accounts.
  - additional components to PP&E- follow the capitalization criteria set forth in the first three stages within this policy.

  NOTE: Major maintenance activities may include costs related to replacements of PP&E and should be capitalized (when incurred and not accrued) according to the FERC Uniform System of Accounts. Additions to PP&E should follow the capitalization criteria

set forth in first three stages within this policy. All other maintenance costs should be expensed as incurred.

Refer to Appendix A – Summary of Accounting, for more details on accounting for specific types of costs.

LKE and its subsidiaries have historically applied the standards of the Federal Energy Regulatory Commission ("FERC") and other regulators in their accounting practices when making capital versus expense determinations. It has been LKE's practice is to capitalize the following:

- Direct costs related to asset construction – costs directly charged such as labor, purchased material, contractors and inventory.
- Burden Cost Component – cost that can NOT be directly charged. Examples of burdens include pensions, insurance, payroll taxes and other labor related costs.
- A portion of indirect overheads directly attributable to capital activities –including Administrative and General Expense-Transferred ("A&G") and Engineering, Warehouse and Transportation Overheads. A&G is an allocation from Operation and Maintenance to Capital which allocates labor and expenses of employees that support the capital process but do not work directly on a particular capital project. These costs can be capitalized per the Code of Federal Regulations and have been deemed recoverable in rates by the various regulating entities.

According to the Capital and Investment Review 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 PowerPlan, appropriate authority must be achieved based on the Authority Limits Matrix. The preparer sends the *electronic AIP for approval via PowerPlan (SOX Cycle 40.01, CA#1)*. 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 PowerPlan. 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.

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

To ensure timely capitalization and retirement of projects, a report, referred to as the *90-Day Report (SOX Cycle 40.01, CA#3)*, is generated on a quarterly basis identifying capital and cost of removal projects which are in "open" status but having no activity for 90 days or more. This report is sent to every line of business Budget Coordinator with a request to update the project with either in-service or completion dates or verify that the project is still active. If the project is complete, the Property Accounting Department will capitalize it or process a retirement in a timely matter.

Monthly, a report called the "Job Log" is generated (SOX Cycle 40.01, CA#4) identifying all capital projects, which are in "completed" or "closed" status with no activity for 90 days or more. The purpose of this report is to identify projects eligible for capitalization/retirement. The report is saved on the Property Accounting Department shared drive (propacct on 'fs2':\ POWER PLANT CLASSIFICATION\Job Logs\Current Year Job Logs\Current Month Year Company Job Log).

During the accounting period, Accounting Analysts select projects from the Job Log for capitalization/retirement. The Accounting Analyst uses the *Work Order Analysis Checklist (SOX Cycle 40.01, CA#6)* posted on the Property Accounting Department's shared drive (propacct on 'fs2':\POWER PLANT CLASSIFICATION\Work Order Analysis Checklist) to aid in the capitalization and retirement process. This checklist ensures that fixed asset records are processed consistently by all Accounting Analysts, reducing the risk of misstatement of fixed assets in the financial statements. The capitalization process includes the following:

- Review Authorization for Investment Proposal ("AIP").
- Reconcile capital and cost of removal expenditure charges to the AIP to ensure that all expenditures have been properly authorized. If the variance compared to the original AIP is 10% or $100,000 over; (whichever is less, subject to a minimum of $25,000), a revised AIP must be completed as soon as possible.
- Review all project charges to ensure that all charges should be properly capitalized or classified as cost of removal.
- Reconcile units of property listed on the AIP to what has been charged to the project.

Transaction processing is accomplished in PowerPlan with a combination of manual and automated processes as documented in the PowerPlan User Guides maintained in PowerPlan. The Accounting Analyst creates manual as-builts in PowerPlan for all non-mass property. Mass property such as utility poles, crossarms etc., is unitized through an automated as-built process. In both processes, costs charged to capital projects are distributed automatically by the system based on units of property established by the analyst in the case of manual as-builts, and those established from inventory transactions in the case of automated as-builts. The Accounting Analyst again verifies the segmentation is correct and assigns the asset to a segmented plant account pursuant to FERC regulations.

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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. These retirements are created automatically in PowerPlan based on actual charges that occur on the project.

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 PowerPlan 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 $500,000

Preliminary retirements will be processed during the 'mid' month (February, May, 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.

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

For both additions and retirements, PowerPlan 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. PowerPlan does not allow the posting of assets with incomplete data fields.

After the Accounting Analyst creates the as-builts in PowerPlan and *performs the process "Send to CPR", the work is reviewed (SOX Cycle 40.01, CA#5)* 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 PowerPlan Classification Spreadsheet maintained on the Property Accounting shared drive (propacct on 'fs2':\POWER PLANT CLASSIFICATION\Current Year Class\ASBUILTS-INPUT-MONTH YEAR). The spreadsheet calculates a control total of all additions, retirements, removal and salvage costs entered by Accounting Analysts during the month. The as-built folder is then passed to the analyst responsible for the monthly system closing process for posting.

The Accounting Analyst responsible for the closing process begins the process by sending an email to all Property Accounting personnel toward the end of the accounting period informing them of the last day to unitize assets for the current period. The Accounting Analyst then runs the PowerPlan 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 *PowerPlan Classification Spreadsheet (SOX Cycle 40.01, CA#8)* (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. PowerPlan automatically generates entries for gains and losses on non-mass property which are then checked for correctness by the Accounting Analyst. The monthly reconciliation and closing process is then completed. Procedures are documented in the "Property Accounting Monthly Closing Procedures". These procedures are maintained by the Accounting Analyst to ensure accurate monthly financial closing. The Accounting Analyst maintains all supporting documentation in binders stored in the Property Accounting Department. During the closing process, the Accounting Analyst uses a *closing checklist (SOX Cycle 40.01, CA#7)* saved on the Property Accounting Shared Drive (propacct on 'fs2':\Closing\Closing Reports\PP Closing Checklist) to ensure that all steps are completed.

<u>Reports Generated and Recipients:</u>

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- 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 PowerPlan

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

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Date Created: 11/24/04
Dates Revised: 10/1/08; 6/15/10; 12/01/10; 3/31/11; 10/07/11; 3/02/16; 06/15/16

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Appendix A- Summary of Accounting

Type of Work	Capital	Expense	Deferred Charges	Comments
Preliminary Stage (pre-probable)				
Internal/external costs of developers working to facilitate project negotiation and start up		X		
Internal/external legal fees to draft letters of intent and purchase agreements		X		
Travel expenses of internal/external developers and other company personnel to conduct negotiations with other parties and review project		X		
Salaries/consultant fees to review or develop models of projected cash flows/operations		X		
Payment to obtain an option to acquire PP&E	X			
Preacquisition Stage (Project is deemed probable) & Construction Stage				
Payment to acquire a site permit and license when directly identifiable to the property	X			**A**
Internal/external legal fees for Operational/Commercial contracts	X			**B**
Internal/external legal fees for litigation proceedings related to PP&E	X			**B**
Internal/external legal fees for condemnations proceedings, including court and counsel costs for land and land rights	X			
Internal/external legal fees for environmental activities directly related to PP&E	X			**C**
Internal/external fees for incorporation related to a regulated entity	X			
Salaries of developers, legal counsel and other Company personnel working to facilitate obtaining a	X			**D**

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Type of Work	Capital	Expense	Deferred Charges	Comments
site permit and license when directly identifiable to the activity				
Internal salaries to negotiate and secure specific project financing		X		
Payment to obtain an option to acquire PP&E	X			
External fees to negotiate and secure project financing			X	
Incremental direct costs with independent third parties for specific PP&E	X			
External consulting fees such as architectural and engineering studies	X			
Real estate legal and title fees	X			
Real estate surveying fees, appraisal, negotiation fees, site preparation, and damage payments (e.g. crops)	X			**E**
Directly related employee salary and benefit costs	X			
Environmental compliance and due diligence in areas directly related to PP&E	X			**F**
Building demolition costs	X			**G**
Internal direct costs of constructing the asset, including labor	X			
Depreciation and incremental costs of directly related equipment	X			
Internal costs to develop software at site (subject to Policy 655 – Hardware and Software Capitalization Policy)	X			
Costs of materials to build the plant, including acquisition of inventory and contract labor	X			
Costs reduced for liquidating damages	X			**H**
Inventory (including spare parts) used directly in acquisition or construction of PP&E	X			

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Type of Work	Capital	Expense	Deferred Charges	Comments
Incremental costs associated with field office maintained during construction	X			
Costs to identify and hire operating and administrative personnel on-site		X		
Internal/external costs to conduct training, including training on internally developed or acquired software		X		
Interest expense incurred on debt incurred to finance acquisition (subject to limitations)	X			
Property taxes and insurance (subject to Policy 656 – Capitalized Property Taxes Policy)	X			**I**
Post Construction/Pre-operation				
Costs to test plant	X			**J**
Synchronization of plant to grid	X			**K**
O&M contractor costs		X		
Administrative costs such as rent, utilities, etc.		X		

Comments:

A. Capitalize only if all conditions are met: costs are directly identifiable to the specific property, costs would be capitalized if the property were acquired, and acquisition of the property is probable.
B. Capitalize only if directly identifiable to a capital project.
C. Examples of activities include licensing, air and water permitting, site acquisitions, and all other studies required by regulatory and environmental agencies as a pre-condition to permit issuance.
D. Limited to time spent on a specific permit/license. Not time exploring several possible sites; costs should not be significant.
E. Costs include professional fees of engineers, attorneys, appraisers, and financial advisors, etc.
F. Areas include hazardous material and waste management, pollution prevention, environmental permitting & impact analysis, and regulated licensing/renewals
G. Capitalize if the demolition is probable upon purchase and occurs within approximately one year after and classify as land.

650 - Capital - Additions and Retirements Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

H. Liquidating damages an entity receives because a third party did not deliver or complete construction by a contractual specified date.
I. Costs incurred for property taxes associated with real estate and insurance shall be capitalized as property cost only during periods in which activities necessary to get the property ready for its intended use are in progress.
J. Credit test power revenues against capital cost. Need to distinguish true testing from start up activities. Start up losses should be expensed.
K. Extensive connection delays or rework expenses must be expensed. Need to distinguish from start up activities. Start up losses should be expensed.

NOTE: Examples above are not an exhaustive list of all expenditures that may be capitalized. Contact Property Accounting with any questions.

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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[1] 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 be a generation project and meet two criteria to be eligible for AFUDC accrual:

1. 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.
2. 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 criteria process regarding investment dollars and construction duration 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:

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

[1]Generation: Effective July 1, 2014, AFUDC is calculated on 100% of eligible generation assets. Previously, only 50% of non-environmental projects were eligible for AFUDC from the inception of formula rates in 2009. Transmission: KU recorded AFUDC on eligible transmission projects prior to January 1, 2015. KU discontinued recording AFUDC on transmission projects at that time as transmission assets are now considered a retail asset recoverable from Kentucky and Virginia retail customers. Revenues from parties that use the transmission system are credited to retail customers in rate cases.

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

balance used for the rate calculation must not include Account 219, Accumulated Other Comprehensive Income. The long term debt balance must be the actual prior year-end balance and should not be adjusted for any un-amortized expense, loss on reacquired debt, premium or discount. The FERC jurisdictional rate is provided annually to Property Accounting by a Rate Analyst from the State Regulation and Rates 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. 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.

For purposes of illustration the following calculation for the annual rate used in 2015 is presented:

	As of 12/31/2014
S - Avg. Short Term Debt	212,627,833.33
s - Short Term Debt Interest Rate	0.635%
D - Long Term Debt	2,062,562,589.26
d- Long Term Debt Interest Rate	3.751%
P - Preferred Stock	0.00
p - Preferred Stock Cost Rate	0.00%
C - Common Equity	2,600,662,950.54
c - Common Equity Cost Rate	10.00%
W - Avg CWIP Balance	611,735,000.00

Ai = Gross allowance for borrowed funds used during construction rate.

$$Ai = s(S/W) + d\left(\frac{D}{D+P+C}\right)(1 - S/W)$$

Ai = 0.01303130 (Use 1.30%)

Ae = Allowance for other funds used during construction rate.

$$Ae = [1 - S/W]\left[p\left(\frac{P}{D+P+C}\right) + c\left(\frac{C}{D+P+C}\right)\right]$$

Ae = 0.03638512 (Use 3.64%)

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Total Rate		FERC Jurisdictional Rate:	AFUDC Rate:
Ai =	1.30%	8.355%	**0.108615%**
Ae =	3.64%	8.355%	**0.304122%**
	4.94%	8.355%	0.412737%

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. 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

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

The CWIP base illustrated in the above calculation should exclude all unpaid accruals, including contract retention, tax accruals, etc.[2]

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.

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 AFUDC rate preparation procedures are kept on the Property Accounting shared network drive: fs2:\\propacct\AFUDC\Rates Estimate\Year\AFUDC-Year Estimate

[2] Guidance on unpaid item exclusions found in audit findings for Ruby Pipeline, LLC (Docket No. FA13-12-000), Panhandle Eastern Pipe Line Co, LP (Docket No. FA12-4-000), Gulfstream Natural Gas System, LLC (Docket No. FA11-10-00) and ETC Tiger Pipeline, LLC (Docket No. FA13-9-000)

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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.

- File memo on acctresticted--AFUDC Calculation Updates 11-23-2015.docx

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; 5/28/2015; 11/23/2015; 3/02/16

652 – Capital - Asset Retirement Obligations Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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 and in the 2016 ECR Compliance Plan Order – CCR Costs ("2016 ECR Plan Order") approved by the Kentucky Public Service Commission ("KPSC") in Case Nos. 2016-00026 (KU)/2016-00027 (LG&E).

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 ("LKS").

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:

Detailed Procedures Performed:

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.

ARO Establishment and Review: 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. (SOX Cycle 40.01, CA#9) 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

652 – Capital - Asset Retirement Obligations Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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 environmental regulations.

Additionally, *Property Accounting distributes ARO questionnaires quarterly and conducts semi-annual ARO review meetings* (quarterly for Project Engineering), *(SOX Cycle 40.01, CA#13)* unless more frequent meetings are deemed appropriate. The questionnaires and meetings are a means to determine if any new AROs need to be established or if any changes are required to AROs previously recorded. The questionnaires provide an opportunity to inform Property Accounting of any actual or proposed revisions of or additions to laws, statutes, contracts, permits, certificates of need, right of way agreements and environmental regulations which impact AROs. See Appendix A for an example of the questionnaire. The semi-annual (or more frequent) 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.

Any cost estimate information provided by a Company field employee used in the calculation of AROs must be reviewed for accuracy and completeness and signed off on by the field employee's management prior to it being considered for use in the ARO calculation(s). Field management will ensure any spreadsheets used in calculating the estimate comply with the Comprehensive Spreadsheet Policy. Any 3rd party studies used as the basis for these cost estimates must also be provided to Property Accounting, after a review is completed by the line of business employee and their manager.

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 using an expected cash flow approach which utilizes the following inputs: inflation rate; discount rate; settlement date; and current costs. The inflation rate is provided by the Treasurer and is based on the 30-Yr Treasury rate less 30-Yr Treasury Inflation-Protected Securities (TIPS). The discount rate used for each ARO is equal to the yield for a bond with LG&E or KU's credit rating and a maturity date in the same year as the year the ARO is expected to be settled. The yields are provided by a major investment bank. 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 estimated settlement dates used may be obtained from the annual Business Plan, State or

652 – Capital - Asset Retirement Obligations Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Federal regulations, the remaining life provided during the most recent depreciation study or other suitable sources. Current cost information is provided by the various business lines.

A mark-up rate may be used 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.

All ARO related calculations and accounting are performed within the PowerPlan fixed asset system. Any rate, settlement date and cost information manually input into the PowerPlan system by the Accounting Analyst in charge of ARO Accounting is reviewed for accuracy by an independent Accounting Analyst. Additionally, a review of the PowerPlan calculation is performed manually by the Accounting Analyst in charge of ARO Accounting to provide assurance the system is properly performing the calculation. Journal entry information regarding AROs is transmitted to the Oracle General Ledger from PowerPlan via a system interface. The account balances between PowerPlan and the Oracle General Ledger are reconciled monthly to ensure they are in balance.

The ARO asset and an offsetting liability equal to the fair value of the ARO are also recorded by PowerPlan via the following entry:

Dr. 101XXX - Plant In Service – ARO Asset Retirement Cost
Cr. 230XXX - ARO Liability

ARO Revaluation: As part of the third quarter questionnaire process, all lines of business will be required to include updated settlement cost estimates as deemed appropriate. Property Accounting will review the proposed updated settlement estimates with the Director-Accounting and Regulatory Reporting to determine if a revaluation is needed.

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 “ARO Establishment and Review” section above.

The PowerPlan journal entry reflecting revaluations is as follows:

Dr. 101XXX - Plant In Service – ARO Asset Retirement Cost
Cr. 230XXX - ARO Liability

652 – Capital - Asset Retirement Obligations Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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. Pursuant to ASC 410-20, revisions to ARO assets as a result of ARO revaluations affect subsequent depreciation of the ARO asset. Such adjustments are depreciated on a prospective basis.

The PowerPlan 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 PowerPlan journal entry reflecting accretion is as follows:

Dr. 41110X - Accretion Expense
Cr. 230XXX - ARO Liability

Regulatory Assets: Pursuant to ASC 980-410, depreciation and accretion expense related to the ARO asset and liability is offset with a regulatory asset. The PowerPlan journal entry to record the offset is:

Dr. 1823XX - Other Regulatory Assets ARO
Cr. 4031XX - Depreciation Neutrality
Cr. 41110X - Accretion Neutrality

In compliance with the 2016 ECR Plan Order, certain of the regulatory assets established via the above entry will be amortized beginning in July 2016. Specifically:

- The KPSC portion of the regulatory assets associated with the Coal Combustion Residuals Rule ("CCR Rule") related surface-impoundment closures (ash and environmental ponds) and related ground water monitoring at Mill Creek, Trimble County, Brown and Ghent will be amortized using a non-levelized 25-year amortization of actual closure costs.

- The KPSC portion of the regulatory assets associated with the surface-impoundment closures (ash ponds) at the retired Green River, Pineville and Tyrone plants will be amortizied using a non-levelized 10-year amortization of actual closure costs.

652 – Capital - Asset Retirement Obligations Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Note: The CCR Rule regulatory assets associated with FERC and VSCC ("Virginia State Corporation Commision") jurisdictions will not be amortized until regulatory approval is received in those respective jurisdictions. On October 31, 2016, an application was filed with FERC for approval to recover amortization of the costs attributable to KU's municipal customers that have given notice to terminate their contracts. As of the date of this policy, KU is planning to make the appropriate filings with FERC for the remaining municipal customers and the VSCC to obtain the necessary approvals.

The amortization is recorded via a manual Oracle journal entry and is generally as follows:

Dr. 407.3 – Regulatory Debits
Cr. 1823XX - Other Regulatory Assets ARO

See technical memos entitled "ECR CCR ARO Accounting Changes 10-14-16.docx" and "ECR CCR Amortization 11-1-16.docx" found on the acctrestricted drive for more a detailed discussion on the amortization of the regulatory asset and the 2016 ECR Plan Order.

Regulatory assets established as part of the ARO accounting process for assets NOT covered under the 2016 ECR Plan Order are not amortized and are reversed as part of the ARO settlement process described below.

Settlement: At the time of settlement, all of the appropriate ARO amounts in accounts 101XXX, 108XXX, 1823XX and 230XXX are reversed for AROs which are NOT covered by the 2016 ECR Plan Order. Closure costs incurred are applied against 108XXX - Accumulated Depreciation –Net Cost of Removal.

The following entries to record closure costs incurred for AROs covered under the 2016 ECR Plan Order are recorded:

Dr. 108899 - RWIP--ARO--ECR--Clearing[1]
Cr. 131XXX – Cash

Dr. 230XXX - ARO Liability
Cr. 108899 - RWIP--ARO--ECR—Clearing

[1] Account 108899 is a "clearing" account. Account 108899 is being used for ease of PowerPlan system processing for AIPs and other budgetary uses. 108899 will be cleared via a manual JE each month to Account 230 for proper Financial Statement presentation.

652 – Capital - Asset Retirement Obligations Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

The following entry is recorded for the retirement of the ARO Asset Retirement Cost for AROs covered under the 2016 ECR Plan Order:

Dr. 108XXX - Accumulated Depreciation – ARO Asset Retirement Cost
Cr. 101XXX - Plant In Service – ARO Asset Retirement Cost

Reports Generated and Recipients:

- ARO Quarterly Rollforward Report – provided to external auditors
- ARO account reconciliation reports:
  - PowerPlan report ARO Report Reg – 1001 (182 accounts)
  - PowerPlan report ARO Report ARO – 1100 (230 accounts)

Additional Controls or Responsibility Provided by Other Procedures:

- N/A

Regulatory Requirements:

- FERC Accounting Guidelines
- KPSC Order Case No. 2003-00426
- 2016 ECR Compliance Plan Order – CCR Costs (KPSC Order Case Nos. 2016-00026 (KU)/2016-00027 (LG&E))

Reference:

- ASC Topic 410
- ASC Topic 980-410
- FERC Order 552
- FERC Order 631
- Technical memos entitled “ECR CCR ARO Accounting Changes 10-14-16.docx” and “ECR CCR Amortization 11-1-16.docx” found on the acctrestricted drive.

Corresponding PPL Policy No. and Name:

407 – Asset Retirement Obligation

Key Contact: Manager, Property Accounting

652 – Capital - Asset Retirement Obligations Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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; 12/17/14; 3/2/16; 11/4/16

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

(Note: Text in italics indicates a key SOX control.)

Policy: Fixed assets of Louisville Gas & Electric Company ("LG&E") and Kentucky Utilities Company ("KU") will be depreciated in accordance with the most recently approved depreciation study. Fixed assets of LG&E and KU Energy LLC ("LKE" or the "Company") and its other subsidiaries must be depreciated over their estimated useful lives.

Procedure: The procedures for depreciating or amortizing company assets are described in the detailed instructions below.

Scope: All assets that are subject to depreciation or amortization.

Objective of Procedure: Ensure that eligible capital assets are properly depreciated or amortized.

General Requirements:

Definitions:

Automatic End of Life Retirement Method – this accounting method is typically used for fixed asset accounts that have a large number of small dollar value items. Retirements are only recorded when a given asset vintage is fully depreciated/amortized whether or not the assets are still in service. Each group of assets is assigned a life over which the assets will provide a full benefit.

Average Service Life – The average life of a group of assets which is determined using actuarial techniques. These techniques look at historical and estimated future trends to produce a pattern of life characteristics from which the average service life can be determined.

Composite Depreciation Method – A method of grouping assets that are dissimilar in nature and may have different lives but are part of a larger asset group. The asset group is depreciated over an estimated service life for the group.

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

Depreciation Group – the grouping of assets to which a depreciation method and applicable rate calculation is applied. Typically a depreciation group is set at a Federal Regulatory Energy Commission ("FERC") account level.

End of Life or Remaining Life Depreciation Method – A depreciation methodology which depreciates related assets to an end of life date. The end of life method calculates a "depreciable

base" amount (gross plant cost less accumulated depreciation) and depreciates this value over the remaining life of the asset. The remaining life of the "depreciable base" becomes shorter and shorter as the end of life of the asset group is reached.

Group Depreciation Method – A method of grouping assets that are similar in nature and have approximately the same average service life. Each group of assets is depreciated over a common average service life and uses a similar retirement curve to calculate depreciation expense.

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

Survivor Curve, Mortality Curve (Interim Survivor Curve) – The survivor curve is a curve which shows the number of units of property that survives in service at given ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation expense. The terms survivor curve and mortality curve are sometimes used interchangeably. Interim survivor curves as used by LG&E and KU are survivor/mortality curves that are associated with another primary depreciation method such as the end of life depreciation method (defined above). The interim retirement curve becomes a secondary factor in determining depreciation expense.

Accounting:

Regulated Utility Depreciation:

LG&E's and KU's calculation of depreciation expense, including the service lives of the respective assets as well as the depreciation methodology, must be approved by the Kentucky Public Service Commission ("KPSC"). KU is also regulated by the Virginia State Corporation Commission ("VSCC") and the FERC and depreciation rates are also subject to approval by these regulators. LG&E and KU will generally complete and file a depreciation study every five years with the applicable regulators. The timing of these studies may be mandated by the various regulators or it may be at the discretion of the Company. This study provides statistical information related to the life of assets which allows a retirement curve and estimated service life of the assets to be determined.

Non-Utility Depreciation:

The majority of PP&E value for the Company's non-utility assets is comprised of computer software and hardware. These assets are generally depreciated over the same lives as the related assets found on LG&E's and KU's books.

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

(Note: Text in italics indicates a key SOX control.)

Detailed Procedures Performed:

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 (SOX Cycle 40.02, CA#4).* 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:

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

(Note: Text in italics indicates a key SOX control.)

- 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:

- 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. (SOX Cycle 40.02, CA#4) 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: 3/2/2016

LG&E and KU Energy LLC Accounting Policy and Procedures

654 – Asset Impairment

(Note: Text in italics indicates a key SOX control.)

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.

654 – Asset Impairment

(Note: Text in italics indicates a key SOX control.)

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 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.

654 – Asset Impairment

(Note: Text in italics indicates a key SOX control.)

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.

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

654 – Asset Impairment

(Note: Text in italics indicates a key SOX control.)

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.

If the asset is not part of a larger group of assets, one of the questions to be considered is whether or not the asset is to be abandoned. For example - a coal scraper that was at one time part of the fuel handling fleet could be abandoned. This would separate it from the larger asset group. If it is to be simply abandoned, it would be considered impaired and all remaining net book value would need to be written off. If it is a utility asset that is abandoned, the impairment would go against the retirement reserve since utility depreciation rates include a cost of retirement component (which factors into the depreciation rates used for ratemaking). The exceptions are vehicles and land. Impairment losses in those situations would go to the Income Statement.

Should an asset be separated from the larger group of assets and not be abandoned, but classified as held for sale, it should be measured at the lower of its carrying amount, or its fair value less estimated selling expenses. The same approach as stated in the previous paragraph would be followed (any write-down would go to an impairment charge on the Income Statement).

When an asset is tested for impairment and there are one or more "triggering events", the next step is to compare the projected undiscounted cash flows on a pre-tax, pre-interest basis to the net book value of the asset. This will be done by a Property Accounting Analyst and reviewed by the Manager, Property Accounting. ASC 360 recommends a probability weighted estimate of future cash flows. The first comparison is done on a non-discounted basis. For illustrative purposes, consider the following example.

Asset A has a net book value of $100k.
Asset A is subject to one or more triggering events.
The discount rate is 6%.
There is a 25% probability of future cash flows being $10k per year for each of 10 years.
There is a 50% probability of future cash flows being $5k per year for each of 10 years.
There is a 25% probability of there being no future cash flows for 10 years.

The probability weighted approach on an undiscounted basis would result in the following calculation: ($10k X 10years X 25%) + ($5k X 10 years X 50%) + ($0 X 10 years X 25%) = $25k + $25k + $0k = $50k.

Because the probability weighted future undiscounted cash flows of $50k are less than the net book value of $100k, the next step must be completed. If the probability weighted future

654 – Asset Impairment

(Note: Text in italics indicates a key SOX control.)

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.

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

654 – Asset Impairment

(Note: Text in italics indicates a key SOX control.)

Corresponding PPL Policy No. and Name:

402 - Impairments

Key Contact: Manager, Property Accounting

Administrative Responsibility:

Controller
Director – Accounting and Regulatory Reporting

Date Created: 12/13/14
Dates Revised: 1/3/06; 1/22/07; 7/26/10; 12/29/10; 9/22/11; 3/2/16

LG&E and KU Quarterly Asset Impairment Questionnaire – Part A

Location or Line of Business: _____

Completed by: _____

Approved by:_____

Date Completed:_____

Reports are due to Accounting by the last business day of each quarter.

Review should include all capital assets, including CWIP.

Since the date of the last questionnaire:

(A1) Has there been a significant decrease in the market value of an individual long-lived asset or asset group? If yes, please describe:

_____

(A2) Has there been a significant change in the extent or manner in which an individual long-lived asset or asset group is used? If yes, please describe:

_____

(A3) Has there been a significant change in the physical condition of an individual long-lived asset or asset group? If yes, please describe:

_____

(A4) Has there been an accumulation of costs significantly in excess of the amount originally expected to acquire or construct an individual long-lived asset or asset group? If yes, please describe:

_____

(A5) Is there a current expectation that, more likely than not, an individual long-lived asset or asset group will be sold or otherwise disposed of significantly before the end of its previously estimated useful life? If yes, please describe:

LG&E and KU Energy LLC Quarterly Asset Impairment Questionnaire – Part B

(To be completed by Accounting Director for each Reporting Area)

Legal Entities Included:_____

Completed by: _____

Date Completed:_____

Reports are due to Accounting by the last business day of each quarter.

Since the date of the last questionnaire:

(B1) Has there been a significant adverse change in legal factors or in the business climate, including an adverse action or assessment by a regulator, which could affect the value of an individual long-lived asset or asset group? If yes, please describe:

_____

(B2) Has there been a current period operating or cash flow loss combined with a history of operating or cash flow losses or a forecast that demonstrates continuing losses associated with the use of an individual long-lived asset or asset group? If yes, please describe:

_____

LG&E and KU Energy LLC Accounting Policy and Procedures

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

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 the Federal Energy Regulatory Commission ("FERC"), 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) and FASB Accounting Standards Update No. 2015-05, Customer's Accounting for Fees Paid in a Cloud Computing Arrangement.

General Requirements:

Detailed Procedures Performed:

Hardware:

All purchased hardware having a useful life consistent with the depreciable life established in the most recently approved depreciation study 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 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.

Purchased Software:

All software purchased separately from hardware and having a useful life consistent with the depreciable life established in the most recently approved depreciation study 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 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.

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

Internally Developed Software:

All software developed internally and having a useful life consistent with the depreciable life established in the most recently approved depreciation study and a cost in excess of $50,000 shall be capitalized in accordance with the guidelines set forth in ASC 350-40 and recorded per the rules stated above for purchased software. Software developed internally having a useful life consistent with the depreciable life established in the most recently approved depreciation study and a cost of less than $50,000 will be expensed unless written approval is obtained from the Controller.

Note: Internally developed software generally consists mainly of labor. However, it is not limited to internal IT labor only but rather may also include external/contract labor and insignificant purchased software costs. The use of contractors or minor purchases of software on a project do not prevent the proper classification of internally developed software (i.e. the project is still subject to the $50,000 threshold for internally developed software).

Hosted Software Agreements:

In connection with the licensing of software products, hosted software agreements are arrangements in which the Company does not take possession of the software. Instead, the software application resides on the vendor's or a third party's hardware, and the Company accesses and uses the software on an as-needed basis over the internet or via a dedicated line. Fees associated with hosted arrangements will be expensed as incurred, unless the following criteria is met:

a. The Companies have the contractual right to take possession of the software at any time during the hosting period without significant penalty.
b. It is feasible for the Companies to either run the software on its own hardware or contract with another party unrelated to the vendor to host the software.

The term "without significant penalty" contains two distinct concepts:

a. The ability to take delivery of the software without incurring significant costs (i.e. costs in excess of the current capitalization threshold of $2,000).
b. The ability to use the software separately without significant diminution in utility or value.

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

Hosting arrangements that do not meet both criteria above are service contracts and do not constitute a purchase of or convey a license to software and thus costs should be expensed. Other costs associated with the software project will either be expensed or capitalized as described below in the Accounting for Related Costs section—provided that there is a commitment that long-term benefits are to be gained from the capitalized costs. Long term benefits must be evidenced by a hosted arrangement contractual agreement with a term consistent with the depreciable software life established in the most recently approved depreciation study. Projects involving hosting arrangements should be discussed in advance with Property Accounting.

Upgrades/Enhancements to Software:

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 modifications to the original asset to enable the software to perform tasks that it was previously incapable of performing. Any upgrade/enhancement project greater than $1,000,000 will be discussed with PPL's Manager of Asset Management. This communication will ensure consistency in the application of these guidelines between LKE and PPL. Additionally, any upgrades/enhancements made to comparably owned systems, such as PowerPlan and PeopleSoft, will be discussed with PPL's Manager of Asset Management for consistency purposes. Communications regarding these topics will be facilitated by the Manager, Property Accounting (or his/her delegate) and may include participation by the project proponent. The Manager, Property Accounting should be notified regarding potential projects before the project goes to the Investment Committee (IC) or the Authorization for Investment Proposal (AIP) has been submitted. Documentation provided to Property Accounting for discussion with PPL's Manager of Asset Management should include a description of the proposed enhancement/upgrade and the resulting additional functionality. The documentation should take the form of the draft Investment Proposal (IP) or in an email, if an IP will not be required for the project. The additional functionality should be listed in the "Reasons and Detailed Description of Project" section of the AIP when it is ultimately submitted for approval. Any projects falling into this category should be fully discussed by LKE's Manager, Property Accounting and PPL's Manager of Asset Management to their mutual satisfaction before review by the IC. Differences in methodology may occur between LKE and PPL and may be considered acceptable as a result of LKE's regulatory climate. See the file memo named Hardware and Software Capitalization 5-15-15.docx for a discussion of this topic.

Accounting for related costs:

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

Guidance on capitalization of costs incurred for computer **hardware/software** is provided below:

1. Costs incurred during the **preliminary stages** of a hardware/software project should be expensed as incurred include the following:
    a. development of scope
    b. business needs analysis
    c. documentation of as-is business processes
    d. documenting high-level business requirements and performance/system requirements (used in the evaluation of alternatives)
    e. conceptual formulation of alternatives
    f. evaluation of alternatives
    g. determination of existence of needed technology
    h. final selection of alternatives/vendors
    i. development of cost estimates
    j. business process reengineering (not specific to the implementation of specific technology solution)

2. Costs incurred during the **application stage** to develop software should be capitalized include the following:
    a. design activities including documentation of process changes required (to-be process documentation), detailed application requirements, analysis of system functionality and identification of required changes/customizations (gap-analysis), functional design documents, visualization or prototyping of solution, business rules, configuration requirements/rules, data requirements and reporting requirements
    b. build activities including documentation of technical requirements, development, coding, software configuration, interfaces, and installation to hardware
    c. testing including the development of user stories, use cases, testing scenarios and test scripts, and defect management
    d. implementation activities

    Costs shall include the actual cost of purchased hardware and software, consultant fees, and payroll costs of the Information Technology Department. In order for user (i.e., line of business) department costs to be charged to a project, both of the following must be met:

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

a. Total project costs must exceed $500,000, and;
b. Charges for labor costs is limited to members of the core team. Core team members are defined as spending more than 520 hours of labor (per individual) spread over the life of the project.

Application costs would also include training costs associated with giving the implementation team the technical and functional knowledge to perform the development activities. This includes providing the core team the knowledge they need to develop, code, and configure the software.

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. **License fees** can be capitalized along with the costs to purchase software.

5. **End user training/Initial User Documentation/"Train the Trainer"** costs should be expensed as incurred. Training to provide employees with the knowledge needed to support the software on an ongoing basis (i.e. training for Help Desk or other software support employees) is considered end user training and therefore should be expensed.

6. Meals related to Company business and incurred as part of the capitalized activities described above may be charged to the capital project. Meals related to Company business and incurred as part of the expensed activities described above must be expensed. Meals, golf outings, room rentals, food for celebrations and other expenses incurred as employee recognition for participation on a capital project shall be charged to a below-the-line expense or to LG&E and KU Capital LLC as determined by Policy 1060-Regulatory Compliance.

7. Capitalization shall cease no later than the point at which a computer software project is substantially complete and ready for its intended use. Substantially complete is generally defined as when all substantial testing is completed and automated systems are operational. Costs incurred to operate and maintain software shall be expensed.

8. **Maintenance** costs, including the first year of maintenance, should be expensed as incurred.

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

9. **Upgrades and enhancements** to existing 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 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).

10. When a software project will not be completed, no further costs should be capitalized, and the existing balances should be considered for impairment.

Communication of Policy Changes: Any changes to this policy will be communicated by the Manager, Property Accounting to the following:

- Director, Financial Planning and Analysis
- Director, Financial Resource Management
- Director, IT Enterprise Business Services Project Portfolio
- Director, IT Development and Support
- Director, IT Enterprise 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)

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

- FASB Accounting Standards Update No. 2015-05, Customer's Accounting for Fees Paid in a Cloud Computing Arrangement
- Hardware and Software Capitalization 5-15-15.docx (File Memo)

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; 12/1/10; 3/31/11; 9/22/11; 8/17/12; 5/15/15; 3/02/16; 6/13/16

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

Appendix A

Appendix A provides specific references and exact language from Financial Accounting Standards Board 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). Appendix A is included here in support of the guidance provided above in Policy 655 and for easy reference.

Preliminary Project Stage

Internal and external costs incurred during the preliminary project stage shall be expensed as they are incurred. (ASC 350-40-25-1)

Activities include (ASC 350-40-55-3):

1. Conceptual formulation of alternatives
2. Evaluation of alternatives
3. Determination of existence of needed technology
4. Final selection of alternatives.

Application Development Stage

Internal and external costs incurred to develop internal-use computer software during the application development stage shall be capitalized. (ASC 350-40-25-2)

Activities include (ASC 350-40-55-3):

1. Design of chosen path, including software configuration and software interfaces
2. Coding
3. Installation to hardware
4. Testing, including parallel processing phase.

Costs include (ASC 350-40-30-1):

a. External direct costs of materials and services consumed in developing or obtaining internal-use computer software:

1. Fees paid to third parties for services provided to develop the software during the application development stage
2. Costs incurred to obtain computer software from third parties
3. Travel expenses incurred by employees in their duties directly associated with developing software.

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

b. Payroll and payroll-related costs (for example, costs of employee benefits) for employees who are directly associated with and who devote time to the internal-use computer software project, to the extent of the time spent directly on the project. Examples of employee activities include but are not limited to coding and testing during the application development stage.

Timing (ASC 350-40-25-12):

Capitalization of costs shall begin when both of the following occur:

a. Preliminary project stage is completed.

b. Management, with the relevant authority, implicitly or explicitly authorizes and commits to funding a computer software project and it is probable that the project will be completed and the software will be used to perform the function intended. Examples of authorization include the execution of a contract with a third party to develop the software, approval of expenditures related to internal development, or a commitment to obtain the software from a third party.

Capitalization shall cease no later than the point at which a computer software project is substantially complete and ready for its intended use, that is, after all substantial testing is completed. (ASC 350-40-25-14)

The process of data conversion from old to new systems may include purging or cleansing of existing data, reconciliation or balancing of the old data and the data in the new system, creation of new or additional data, and conversion of old data to the new system. Data conversion often occurs during the application development stage. (ASC 350-40-05-8)

Costs to develop or obtain software that allows for access to or conversion of old data by new systems shall also be capitalized. (ASC 350-40-25-3)

Actual data conversion costs, except as noted in paragraph 350-40-25-3, shall be expensed as incurred. (ASC 350-40-25-5)

Training costs are not internal-use software development costs and, if incurred during this stage, shall be expensed as incurred. (ASC 350-40-25-4)

Post implementation-Operation Stage

Internal and external training costs and maintenance costs during the post implementation-operation stage shall be expensed as incurred. (ASC 350-40-25-6)

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

Activities include (ASC 350-40-55-3):

1. Training
2. Application maintenance.

Impairment

When it is no longer probable that the computer software project will be completed and placed in service, no further costs shall be capitalized, and guidance in paragraphs 350-40-35-1 through 35-3 on impairment shall be applied to existing balances. (ASC 350-40-25-13) See Policy 654 – Asset Impairment for guidance on asset impairment.

Hosting Arrangements

Hosting Arrangement - In connection with the licensing of software products, an arrangement in which an end user of the software does not take possession of the software; rather, the software application resides on the vendor's or a third party's hardware, and the customer (i.e. our Company) accesses the uses of the software on an as-needed basis over the Internet or via a dedicated line. (ASC 350-40 Master Glossary)

The guidance in this Subtopic applies only to internal-use software that a customer (i.e. our Company) obtains access to in a hosting arrangement if **both** of the following criteria are met (ASC 350-40-15-4):

1. The customer has the contractual right to take possession of the software at any time during the hosting period without significant penalty. The term without significant penalty contains two distinct concepts:
    a. The ability to take delivery of the software without incurring significant costs.
    b. The ability to use the software separately without significant diminution in utility or value.

2. It is feasible for the customer to either run the software on its own hardware or contract with another party unrelated to the vendor to host the software.

Hosting arrangements that do not meet both criteria are service contracts and do not constitute a purchase of, or convey a license to, software. (ASC 350-40-15-4)

Upgrades and 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. (ASC 350-40-05-9)

> In order for costs of specified upgrades and enhancements to internal-use computer software to be capitalized in accordance with paragraphs 350-40-25-8 through 25-10 *(see immediately below)*, it must be probable that those expenditures will result in additional functionality. (ASC 350-40-25-7) (Note: LKE does capitalize enhancements made to software after the initial software in-service in order to fix issues immediately after the go-live date or to modify the software to make it functional for our particular needs. After post go-live issues have been addressed, work performed to correct issues and perform routine maintenance is expensed.)
>
> Internal costs incurred for upgrades and enhancements shall be expensed or capitalized in accordance with paragraphs 350-40-25-1 through 25-6 *(see preliminary project and application development stages above*). (ASC 350-40-25-8)
>
> Internal costs incurred for maintenance shall be expensed as incurred. (ASC 350-40-25-9)
>
> Entities that cannot separate internal costs on a reasonably cost-effective basis between maintenance and relatively minor upgrades and enhancements shall expense such costs as incurred. (ASC 350-40-25-10)
>
> External costs incurred under agreements related to specified upgrades and enhancements shall be expensed or capitalized in accordance with paragraphs 350-40-25-1 through 25-6 *(see preliminary project and application development stages above*). If maintenance is combined with specified upgrades and enhancements in a single contract, the cost shall be allocated between the elements as discussed in paragraph 350-40-30-4 *(see immediately below)* and the maintenance costs shall be expensed over the contract period. However, external costs related to maintenance, unspecified upgrades and enhancements, and costs under agreements that combine the costs of maintenance and unspecified upgrades and enhancements shall be recognized in expense over the contract period on a straight-line basis unless another systematic and rational basis is more representative of the services received. (ASC 350-40-25-11)

Multiple-Element Arrangements Included in Purchase Price

Entities may purchase internal-use computer software from a third party. In some cases, the purchase price includes multiple elements, such as training for the software, maintenance fees for routine maintenance work to be performed by the third party, data conversion costs,

655 – Capital – Hardware & Software Capitalization

(Note: Text in italics indicates a key SOX control.)

reengineering costs, and rights to future upgrades and enhancements. Entities shall allocate the cost among all individual elements. The allocation shall be based on objective evidence of fair value of the elements in the contract, not necessarily separate prices stated within the contract for each element. Those elements included in the scope of this Subtopic shall be accounted for in accordance with the provisions of this Subtopic. (ASC 350-40-30-4)

LG&E and KU Energy LLC Accounting Policy and Procedures

656 – Capitalized Property Taxes

(Note: Text in italics indicates a key SOX control.)

Policy: Property taxes are capitalized as part of the original construction costs.

Procedure: Monthly capitalize property taxes on amounts recorded in Construction Work in Progress ("CWIP").

Scope: All eligible CWIP projects of Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU"). This policy does not apply to other LKE subsidiaries as property taxes generally are expensed as incurred. See the technical guidance which states that utilities (LG&E and KU) are allowed to capitalize costs that otherwise might be expensed as they are able to receive recovery through rates.

Objective of Procedure: To capitalize property taxes according to Federal Energy Regulatory Commission ("FERC") guidelines and Generally Accepted Accounting Principles ("GAAP").

General Requirements:

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."

PwC – Guide to Accounting for Utilities & Power Companies, Chapter 12, Plant further specifies:

> "Figure 12-5 Accounting for Development and Construction Costs, Property taxes during construction – Generally expense: Property taxes are a cost of owning the property and are not a direct incremental cost of construction, thus such amounts should be expensed as incurred. However, similar to ground lease expense, such amounts may be capitalized if the property is being constructed for sale or rental. See UP 12.2.2."
>
> However, the following exception applies to regulated entities.
>
> "12.2.1.3 Construction Phase During the construction phase, a reporting entity should capitalize direct and incremental costs of construction in accordance with its capitalization policies. In general, indirect costs should continue to be expensed during

656 – Capitalized Property Taxes

(Note: Text in italics indicates a key SOX control.)

> construction. …. In addition, regulated utilities may be able to include construction-related costs in rate base that would otherwise be expensed. To capitalize such costs, a regulated utility should ensure that it is probable such amounts will be included in future rate base (see UP 18.2). Figure 12-5 (included at the end of this chapter) summarizes the accounting for costs incurred during all phases of construction of a power or utility project constructed for a reporting entity's own use. The following sections discuss specific additional considerations for certain of the costs that may be incurred during construction. See UP 12.2.2 for incremental considerations for a reporting entity constructing a project for sale or rental."

Capitalization of property taxes is limited to capital projects that possess all of the following characteristics: (Note: transmission and distribution blankets are excluded, as well as annual projects (i.e. Pole Inspection and Treatment) that are kept open until early the next year to accept all final charges.)

- have a projected cost of greater than $500,000[1]
- are constructed over a period of greater than 12 months.

Historically, property taxes had been capitalized only on coal-fired generating unit projects such as Trimble County and Mill Creek. However, effective in July 2015 with the implementation of new base rates from Case Nos. 2014-00371 and 2014-00372, LG&E's and KU's accounting policy is to capitalize property taxes based on the criteria above.[2]

Detailed Procedures Performed:

Property taxes are assessed annually based on net book value included in CWIP at the end of the preceding year. For example, property taxes on CWIP for 2015 are based on CWIP balances as of December 31, 2014.

---

[1] As included in the rebuttal testimony of Kent Blake in Kentucky Public Service Commission Case Nos. 2014-00371 and 2014-00372, $100,000 was initially determined to be the threshold for capitalizing property taxes. This threshold was chosen to provide consistency with the AFUDC threshold. However, a detailed analysis was performed by Operations Budgeting & Forecasting following the rate case settlement to determine whether a different threshold should be established to avoid an administrative burden with having to track and capitalize property taxes on nearly 100 projects. This review indicated that a more appropriate threshold would be $500,000 as the amount of projects would be reduced to less than 50 projects while not materially reducing the amount of property taxes to be capitalized. Additionally, the $500,000 threshold promotes consistency with the capital policy whereby projects over $500,000 are required to have an investment proposal.

[2] See the direct testimony of Lane Kollen on behalf of the Kentucky Industrial Utility Customers and the rebuttal testimony of Kent Blake, Chief Financial Officer of LG&E and KU in Case Nos. 2014-00371 and 2014-00372.

656 – Capitalized Property Taxes

(Note: Text in italics indicates a key SOX control.)

1. The Operations-Budgeting & Forecasting Department provides the Tax Department with the estimated spend and duration of the projects in CWIP which meet the established guidelines for capitalization of property taxes.
2. The Tax Department calculates the amount of property tax to be charged for each eligible project. This amount is spread over the remaining duration of the project to determine the monthly figure to charge each project by journal entry. When a project is placed in service, the capitalization of property tax will stop.
3. Based on the calculation in step 2 above, the Tax Department 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:
PwC – Guide to Accounting for Utilities & Power Companies, Chapter 12, Plant

Corresponding PPL Policy No. and Name:
N/A

Key Contact:
Manager, Tax Accounting and Compliance
Manager, Property Accounting

Administrative Responsibility:
Director, Corporate Tax and Payroll
Director, Financial Resource Management

Date Created: 4/27/07
Dates Revised: 12/1/10; 9/23/11; 6/2/15; 3/02/16; 3/22/16

LG&E and KU Energy LLC Accounting Policy and Procedures

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

Policy: All fixed assets which benefit the customers or shareholders of multiple companies will be recorded with the appropriate ownership percentages.

Procedure: The procedures for accounting for joint use and jointly owned assets are described in the detailed instructions below.

Scope: All asset additions of LG&E and KU Energy LLC ("LKE" or the "Company") and its subsidiaries.

Objective of Procedure: Ensure that joint use and jointly owned assets are properly recorded on the appropriate LKE entities.

General Requirements:

Jointly Used Assets:

Detailed Procedures Performed:

Definition: Jointly Used Assets – Buildings and related assets such as parking lots and driveways which were originally constructed and owned by a single company (generally either LG&E or KU) but are subsequently being used by more than one company. An example of these assets is the Broadway office complex (BOC). The original BOC assets consisting of the core infrastructure of the building (roof, HVAC, exterior walls, parking lot) are owned solely by LG&E. Rent is charged to the companies benefitting from the use of the building assets by the company owning the building. The rental amount is based upon the depreciation associated with the infrastructure assets at the location.

Jointly used assets are the following locations:

Locations:
Broadway Office Complex
One Quality Street
Dix Transmission Control
LG&E Building Leasehold Improvements**
Pineville Call Center
Morganfield
Riverport

Guidelines for establishing ownership of assets located at jointly used facilities:

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

- 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:

- The leasehold improvement assets will be established on the financial records of LG&E and KU Services Company (LKS).

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

- Rent will be charged by LKS to the companies benefitting from the use of the leasehold improvement assets based on the "Infrastructure Assets Ownership and Rent" guidelines established on page 2 of this policy.
- When LKE receives reimbursement for improvements under the tenant allowance agreement, a tenant incentive liability is recorded that is then amortized straight-line over the remaining lease term and allocated on the same basis as the rent expense.

Morganfield jointly used assets:

Morganfield is a facility which was constructed in 2011 predominantly to meet the needs of KU. The facility houses a storeroom, walk-in customer business office, Meter Reading/Field Service office space and office space/staging area for Distribution Operations personnel. Additionally, the facility contains a customer service call center which serves customers of both LG&E and KU.

Guidelines for establishing ownership of assets located at Morganfield:

- Since the Morganfield facility was constructed primarily for KU purposes, the building infrastructure and land are owned solely by KU. Asset purchases made to replace or enhance the infrastructure will be purchased by KU.
- Rent will be charged to LG&E for the benefit of the use of the building assets for the call center. The rent will be based on the "Infrastructure Assets Ownership and Rent" guidelines established on page 2 of this policy.
- Ownership percentages for non-infrastructure assets purchased for the call center will be established at the time the project is initiated/approved and must be documented on the AIP. The ownership percentages will be based on the applicable CAM ratios in effect at the time the AIP is completed. The ratio used must be documented by name on the AIP. All charges made to the project must be consistent with this ownership percentage stated on the AIP.

Riverport jointly used assets:

Riverport (7301 Distribution Drive) is a 200,000 square foot facility located in Louisville which was purchased in 2012. The purchase was precipitated by the need to relocate the Central Maintenance Shop from Mill Creek Generating Station due to extensive Environmental Air Compliance work at Mill Creek. This facility, purchased mainly due to the required relocation 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. The property is classified as a generation asset.

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

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. As of the date of this policy, Riverport is used mostly for warehouse space with the Central Maintenance Shop occupying a smaller portion of the building. As such, very few employees are physically located at the building. Therefore, it was determined that the rent would be more reasonably based on the square footage of departments occupying Riverport rather than on the "Infrastructure Assets and Rent" guidelines established on page 2 of this policy which is based on how the time of employees located in the building is charged to the benefitting companies.
- 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:

Detailed Procedures Performed:

Definition: Jointly Owned Assets – Assets whose total cost is split between the companies benefitting from the use of the assets based on stated ownership percentages. For the majority of these assets, ownership percentages are established prior to construction.

Generation jointly owned assets:

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

	Ownership:	
Locations:	**LG&E %**	**KU %**
Brown 5	53	47
Brown 6	38	62
Brown 7	38	62
Brown Jointly Owned CT 5, 6 & 7	20	80
Paddy's Run 13	53	47
Trimble County CT 5 & 6	29	71
Trimble County CT Pipeline	29	71
Trimble County CT 7, 8, 9 & 10	37	63
Trimble County Jointly Owned CT 5, 6, 7, 8, 9, 10	34	66
Trimble County 2	19	81
Trimble County Jointly Owned (TC1 and TC2)	52	48
Cane Run 7 Combined Cycle GT (CR7)	22	78
Brown Solar Unit	39	61

Guidelines for establishing ownership percentages:

- Generation ownership percentages are typically determined by the Integrated Resource Plan (IRP).
- For generation assets which are common to more than one generating asset (examples: coal conveyors, roads), ownership percentages are typically determined by a combination of the IRP ownership percentage and the nameplate rating of the applicable units.
- The land footprint under each jointly owned unit will be jointly owned by each company according to the established ownership percentages. The land footprint is generally defined as the perimeter of the jointly owned plant site (may extend to fence lines and include lay down areas) and not confined to a piece of equipment or building foundation. The footprint will be defined by the applicable subject matter experts (such as Generation Services or Project Engineering).
    - Land sales may need to be made from one company to another if the new jointly owned units are being constructed on land originally solely owned by one of the companies. The sale is required in order to be compliant with the Power Supply System Agreement whereby the utilities must be tenants in common. If the plant site was originally solely owned by one company then the land surrounding the footprint of the jointly owned plant will continue to be solely owned by the 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.)

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

- If the land for the plant site is a new purchase (at a location not previously solely owned by one of the companies), the entire plant site will be jointly owned by each company according to the established ownership percentages.

Exception: For generation jointly owned projects whose cost is estimated at $25,000 or less, the assets will not be split based on the ownership percentages. Rather, 100% of the assets will be recorded on the financial records of the company with the largest ownership percentage. Projects smaller than $25,000 are a very small amount when compared to the overall total cost of generation assets and do not justify the processing time required for all parties involved.

Transmission assets constructed in conjunction with generation projects constructed 2003 or later:

Summary:

- Transmission assets will not be jointly owned between LG&E and KU.
- The cost of certain transmission assets may be allocated to generating units being constructed. The transmission assets will be classified as transmission, but will be recorded at $0 cost.

See below for detailed discussion and definitions.

Definitions:

Generator owner – The owner of the generating unit being constructed. LG&E and KU are generator owners. The generator owner could be solely LG&E or KU or the generating unit could be jointly owned by LG&E and KU as in the case of Cane Run 7 Combined Cycle CT (CR 7) and Trimble County Unit 2 (TC 2).

Transmission owner – The owner of transmission assets such as substation equipment, the substation control house and transmission lines connected to a generating unit. LG&E and KU are transmission owners.

Large Generator Interconnection – The connection between a generating station (example: CR 7) and the related transmission assets.

In 2003, FERC Order No. 2003 was issued that required a major overhaul of the FERC Approved Pro-Forma Open Access Transmission Tariff (OATT), specifically the Large Generator Interconnection Agreement (LGIA). Order No. 2003 more specifically distinguished which transmission assets, determined necessary for a Large Generator Interconnection (LGI), would be paid for by the generator owner vs. the transmission owner. Order No. 2003 also determined who (the generator owner vs. the transmission owner) would ultimately own, operate, and maintain those assets after installation. Functional classification among FERC plant

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

accounts for new transmission facilities constructed in connection with a generating facility after 2003 is in accordance with Order No 2003.

A different LGIA exists for each LGI after 2003 while prior LGI's are grandfathered. Each LGIA may contain different terms and as a result FERC functional asset classification and asset ownership between LG&E and KU may not be consistent among transmission assets. For LG&E and KU, Order No. 2003 applies only to CR 7 and TC 2, as they are the only generating facilities that were constructed after Order No. 2003 was issued.

Note: Order No. 2003 is not applicable to the Brown, Trimble County and Paddy's Run 13 combustion turbine generating facilities. These facilities were built before Order No. 2003 was issued.

The LGIA identifies three groups of assets for functional classification. The groups and their functional groupings are identified below. Please see the attached white paper written by Derek Rahn, Transmission Policy and Tariffs, for further information on the CR 7 and TC 2 LGIAs.

Generator Interconnect Facilities - Requirements of the LGIA specify that the following assets will be classified as generation assets and recorded in the appropriate generation plant accounts.

Generator Assets - All assets on the Generator side of the Point of Interconnection (POI)

- Generation Step Up Transformer (GSU)
- Generator Sync Breakers
- Lines
- Insulators
- Structures
- Foundations
- Right of way
- Land

Assets in this category are owned jointly in accordance with the established ownership percentages for CR 7 and TC 2.

Transmission Interconnection Facilities – Requirements of the LGIA specify that assets from the POI to the "Transmission Owner's" (TO) network facilities are transmission assets. In accordance with the LGIA, the following types of assets will be classified as transmission assets and recorded in the transmission plant accounts.

Transmission Interconnection Assets - from the POI to the TO's network facilities

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

- 3Phase take off structures (structures, insulators, foundations, and associated equipment)
- Generator breakers
- Generator breaker switches
- Structures, insulators, foundations, and other associated equipment for the above three items
- Controls for the switches and breaker
- Breaker panel in control house
- Wiring for breaker panel to and in the control house

Since CR 7 and TC 2 are located in LG&E's service territory and the current transmission assets are owned by LG&E, it is determined that LG&E is the transmission owner. For CR 7, these transmission assets will be recorded at $0 as the CR 7 generation owners/projects (LG&E-22%~KU-78%) will fund these assets as a contribution in aid of construction. The contribution dollars will be accounted for on the CR 7 generation projects as a spread cost and will be allocated over the generating assets being constructed. As the "transmission owner" LG&E will be the sole owner of these transmission assets (which are valued at $0). Subsequent improvements made to these assets will be 100% funded by LG&E as the transmission owner and the costs will be added to the transmission accounts and not spread over generation assets. Note: Recording these transmission assets for CR 7 initially at $0 is a departure from previous practice as well as the Code of Federal Regulations 18 Part 101 Electric Plant Instructions. However, see Exhibit 1 for an email summary of a conversation held between Troutman Sanders LLP (on behalf of LG&E/KU) and FERC. This email documents FERC's agreement that it is permissible to record these assets as spread costs over the generation assets being constructed and be treated as $0 transmission assets as described in the preceding paragraph. The TC 2 LGIA agreement did not specify that any of these assets would be funded by the generation owner, therefore, all TC 2 transmission assets are recorded at full cost.

<u>Network Facilities</u> - Requirements of the LGIA specify that assets after the point of interconnection, such as transmission substation equipment, the substation control house and transmission lines, are transmission assets. Assets deemed to be network transmission assets for CR 7 and TC 2 will be owned by the TO, LG&E, at 100% of the cost to construct. The cost to build and decommission network facilities upgrades will be paid for by the TO. A description of assets that could be in this grouping follows:

i. Substation –
   - Tie breakers, line breakers, transformers and other substation assets.
   - Control house (only the generator breaker control panel will NOT be a network upgrade-per interconnection facility paragraph above).

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

- Wiring to and from all breakers, associated equipment, and control house (minus that specific to the generator breaker and control panel-per interconnection facility paragraph above).
- Land on which the substation is built will be wholly owned by the TO, LG&E.

ii. Lines
- Transmission line assets between the Companies are determined based on the territory in which they lay. However, if a line spans across LG&E and KU territories, the interconnection point between LG&E and KU will be determined by LG&E/KU Transmission department. This interconnection point will determine the ownership and asset allocation.

iii. Other network upgrades (as identified in LGIA OATT Studies)

Simpsonville jointly owned assets:

Simpsonville is a jointly owned facility which houses both Transmission Control and the Information Technology (IT) data center. Simpsonville's assets will be split on a functional basis based on square footage occupied by each function as follows:

Location:	Transmission %	IT %
Simpsonville	52	48

Ownership of infrastructure assets (example: roof, HVAC, driveway) at Simpsonville will first be split functionally per the ownership percentages above. Ownership of the functional assets will then be further split between LG&E, KU and LG&E & KU Capital LLC (LKC) based on the following ownership percentages, which were established at the time of original construction based on the CAM:

	Ownership:		
Location:	LG&E %	KU %	LKC%
Simpsonville-Transmission Control	30%	70%	
Simpsonville-IT	52%	47%	1%

Ownership percentages for asset purchases made for non-infrastructure assets will be established at the time the project is initiated/approved and must be documented on the AIP. The ownership percentages will be based on the applicable CAM ratios in effect at the time the AIP is completed. The ratio used must be documented by name on the AIP. All charges made to the project must be consistent with the ownership percentage stated on the AIP.

Exceptions:

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

1. **Simpsonville Infrastructure assets $10,000 or less:** 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 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.
2. **Simpsonville Infrastructure assets between $10,001 and $50,000:** For infrastructure assets between $10,000 and $50,000, the assets will be classified as Transmission Control assets and jointly owned by KU (70%) and LG&E (30%). The cost to establish these assets does not justify the processing time required to split the assets functionally between Transmission Control and IT.

Other jointly owned assets:

The Company purchases assets including software, hardware, telecommunications equipment and generation services equipment (scanners, plotters, etc.) that benefit the customers or shareholders of multiple companies. Ownership percentages for these asset purchases will be established at the time the project is initiated/approved and must be documented on the AIP. The ownership percentages will be based on the applicable CAM ratios in effect at the time the AIP is completed. The ratio used must be documented by name on the AIP. All charges made to the project must be consistent with the ownership percentage stated on the AIP.

Allocation of costs on financial records for jointly owned and jointly used assets:

Capital projects will be established on the financial records of each company with an ownership interest. Capital costs must be charged to the applicable projects based on the applicable ownership percentages. The purchase of any jointly owned and jointly used assets must be made on separate projects. Purchases for jointly owned and jointly used assets will not be allowed under blanket or other miscellaneous type projects. It is the responsibility of Budget Coordinators to monitor the actual charges to projects to ensure the appropriate ownership percentages are being maintained and to make corrections as necessary.

LG&E Building Furniture jointly owned assets: As part of the LG&E building remodeling project commencing in 2013, new furniture is being purchased. This furniture and subsequent furniture purchases made (regardless of floor) will be jointly owned in accordance with the applicable CAM ratios in effect at the time the AIP is completed. The 2013 furniture purchase is jointly owned by LG&E, KU and LKS.

General Information:

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

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 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.

Please note that any document (requisition, purchase order, invoice, journal, etc.) for non-labor transactions (excluding expense reports) needs to be processed by and/or have an expenditure org that is owned by the same company that owns the LKE source project. The only exception are projects being charged by LG&E or KU telecommunications personnel or any other valid exception as identified by Corporate Accounting. For example, if the project was created using an LKS organization, then the document needs to be processed using a SERV responsibility and/or expenditure org. If the project is created using an LG&E organization, then the document needs to be processed using an LUTL responsibility and/or expenditure org. This is to ensure that the intercompany receivable and payables relationship is correctly identified when the LKE allocation transaction is processed.

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 PowerPlan 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.

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

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 PowerPlan

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

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:

658 – Joint Ownership/Use Assets

(Note: Text in italics indicates a key SOX control.)

Director, Accounting and Regulatory Reporting

Date Created: 3/21/12
Dates Revised: 10/21/13; 5/15/15; 3/02/16; 9/1/16

Large Generator Interconnection

Generator, Transmission, & Distribution Asset Responsibilities

Effective Date: May 12, 2014

Revision History

Date	Description
May 1, 2013	Initial document
May 12, 2014	Revision to Figure 1b (Clarify Tie Breaker Switches are Network Upgrades

1.0 Purpose:

The purpose of this document is to provide guidance for LG&E/KU on, how to determine responsibility, ownership, and construction expenses of assets identified with the interconnection of a Large Generator Interconnection?

2.0 Definitions:

Distribution Upgrades shall mean the additions, modifications, and upgrades to the Transmission Owner's Distribution System at or beyond the Point of Interconnection to facilitate interconnection of the Generating Facility and render the transmission service necessary to effect Interconnection Customer's wholesale sale of electricity in interstate commerce. Distribution Upgrades do not include Interconnection Facilities. (**Note the TO (as LG&E/KU) does not own operate or maintain Distribution Systems. They are owned by the Distribution group and rolled into the Retail Rates, not the TO FERC formula Rates).

Interconnection Customer's Interconnection Facilities: (Generator Owner Facilities**)** shall mean all facilities and equipment, as identified in Appendix A of the Standard LGIA, that are located between the Generating Facility and the Point of Change of Ownership, including any modification, addition, or upgrades to such facilities and equipment necessary to physically and electrically interconnect the Generating Facility to the Transmission Owner's Transmission System. Interconnection Customer's Interconnection Facilities are sole use facilities.

Transmission Owner's Interconnection Facilities: (Interconnection Facilities) shall mean all facilities and equipment owned, controlled, or operated by the Transmission Owner from the Point of Change of Ownership to the Point of Interconnection as identified in Appendix A to the Standard LGIA or Interim LGIA, including any modifications, additions or upgrades to such facilities and equipment. Transmission Owner's Interconnection Facilities are sole use facilities and shall not include Distribution Upgrades, Stand Alone Network Upgrades or Network Upgrades.

Network Upgrades shall mean the additions, modifications, and upgrades to the Transmission Owner's Transmission System required at or beyond the point at which the Interconnection Facilities connect to the Transmission Owner's Transmission System to accommodate the interconnection of the Large Generating Facility to the Transmission Owner's Transmission System.

3.0 LG&E/KU OATT:

Under the FERC Approved Pro-Forma Open Access Transmission Tariff (OATT) specifically the Large Generator Interconnection Agreement (LGIA) there are four types of defined facilities: (Article 11 of the LGIA) (detailed description in Exhibit A).

1. Interconnection Customer Interconnection Facilities (Generation Owner Facilities)
2. Transmission Owner Interconnection Facilities (Interconnection Facilities)
3. Network Upgrades (Network Facilities)
4. Distribution Upgrades (Distribution Facilities)

Article 11 of the LGIA specifies which party (Transmission or Generator Owner) has a construction obligation and who bears the expense of that obligation. Based on the requirements within the LGIA:

1. Generator Owner Facilities
    a. Generator Owner is responsible for building, owning and maintaining the assets
    b. Generator Owner bears the expense for these assets
2. Interconnection Facilities
    a. LG&E/KU Transmission is responsible for building, owning, and maintaining the assets
    b. LG&E/KU Transmission Assets ($0 Asset value and $0 O&M in FERC rates)
    c. Generator Owner bears the non-refundable expense for these assets (Generation contribution to Transmission)
3. Network Facilities
    a. LG&E/KU Transmission is responsible for building, owning, and maintaining the assets
    b. LG&E/KU Transmission FERC rate assets (The Transmission Owner continues to include the Network Upgrades in the rate base and earns a ROE).
    c. Generator Owner funds the initial expense for the Network Upgrades (Generation deposit only) <u>unless</u> LG&E/KU Transmission chooses to fund them. Any funds received from the Generator will be refunded to the Generator, plus interest, as the Generator takes transmission service, or repayment can be set up over a defined period (up to 20 years).
4. Distribution Facilities
    a. LG&E/KU Transmission does not own any Distribution Assets.
    b. Distribution Asset Costs identified would be reviewed and determined with the local distribution utility.

In the preparation of design and cost estimated the following 2 interconnection designs may be considered

1. Breaker and Half (Figure 1a & 1b)
2. Direct Breaker Configuration (Figure 2a & 2b)

4.0 Good Faith Estimate

In preparing Good Faith Estimates for System Impact Studies (SIS) the following language may be utilized as template language in the SIS report.

Methodology: Under the FERC Approved Pro-Forma Open Access Transmission Tariff (OATT) specifically the Large Generator Interconnection Agreement (LGIA) there are four types of defined facilities: (Article 11 of the LGIA) (detailed description in Exhibit A).

1. Interconnection Customer Interconnection Facilities (Generation Owner Facilities)
2. Transmission Owner Interconnection Facilities (Interconnection Facilities)
3. Network Upgrades (Network Facilities)
4. Distribution Upgrades (Distribution Facilities)

Article 11 of the LGIA specifies which party (Transmission or Generator Owner) has a construction obligation and who bears the expense of that obligation. Based on the requirements within the LGIA:

1. Generator Owner Facilities:
   The Generator Owner is responsible for building, owning and maintaining the assets. The Generator Owner bears the expense for these assets

2. Interconnection Facilities:
   LG&E/KU Transmission is responsible for building, owning, and maintaining the assets. The Generator Owner bears the non-refundable expense for these assets (Generation contribution to Transmission).

3. Network Facilities:
   LG&E/KU Transmission is responsible for building, owning, and maintaining the assets. However, the Generator Owner funds the initial expense for the Network Facilities (Generation deposit only) unless LG&E/KU Transmission chooses to fund them. Any funds received from the Generator will be refunded to the Generator, plus interest, as the Generator takes transmission service, or repayment can be set up over a defined period (up to 20 years). The Terms of payment for the Network Facilities will be determined in the negotiation period (identified in the LG&E/KU OATT: Attachment M Section 11) of the LGIA.

4. Distribution Facilities:
   LG&E/KU Transmission does not own any Distribution Assets. So, Distribution Asset Costs identified would be reviewed and determined with the local distribution utility.

Based on the LG&E/KU OATT, the identified facilities LG&E/KU Transmission will build are the Interconnection Facilities and Network Facilities. The costs and facilities identified are:

Interconnection Facilities: (Total Estimated Cost $XX,XXX k)

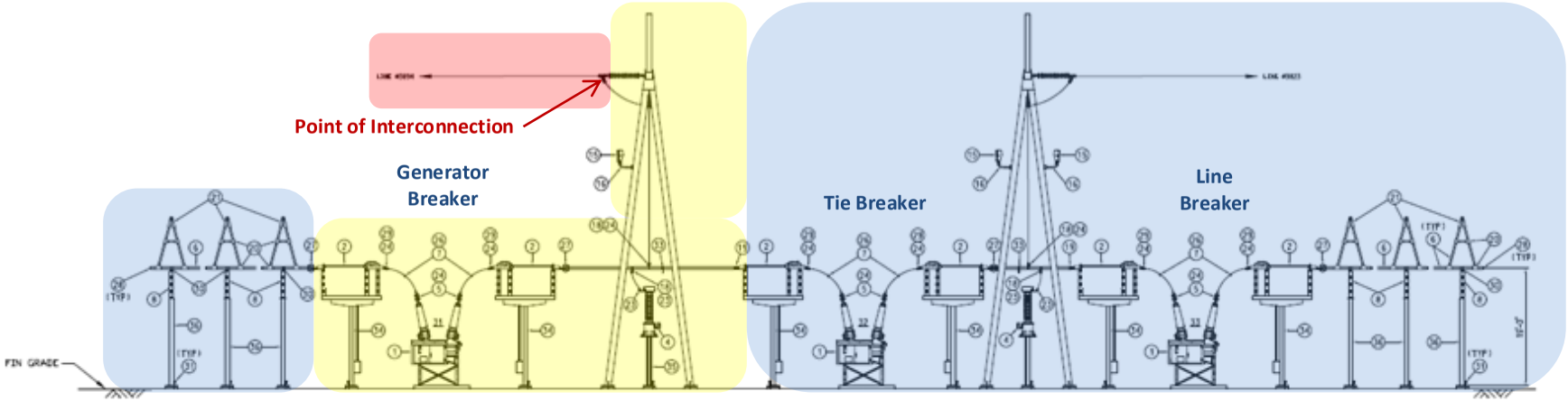
[BREAKOUT]

Network Facilities: (Total Estimated Cost $XX,XXX k)

[BREAKOUT]

Figure 1a:

Breaker & a Half Configuration: (Profile)

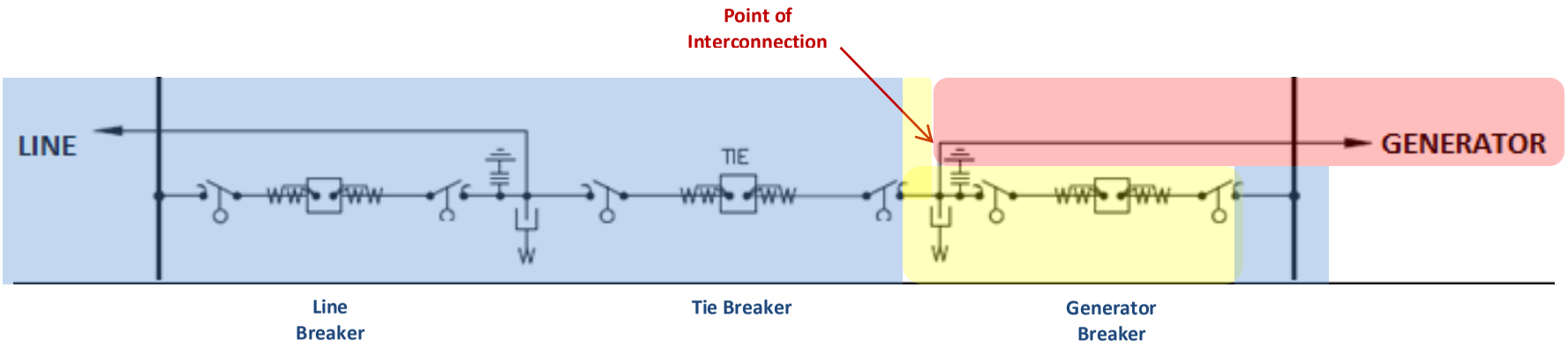


Legend:

- Generator Owner Facilities
- Interconnection Facilities
- Network Upgrades

Figure 1b:

Breaker & a Half Configuration: (One-Line)

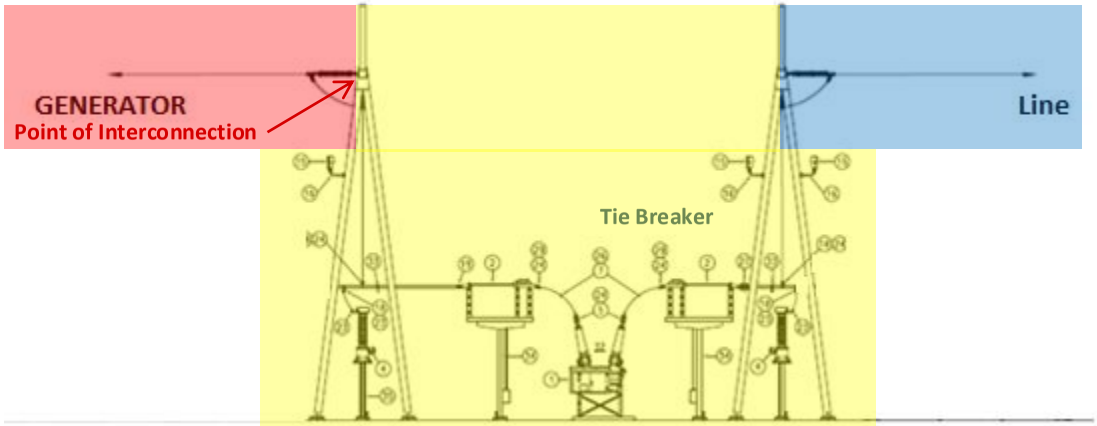


Legend:

- Generator Owner Facilities
- Interconnection Facilities
- Network Upgrades

Figure 2a:

Direct Breaker Configuration: (Profile)

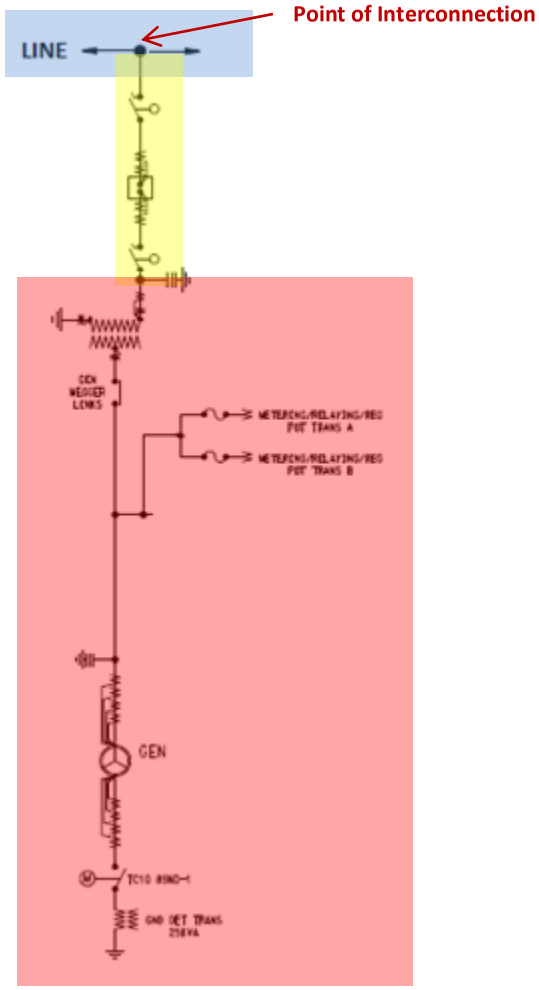


Legend:

- Generator Owner Facilities
- Interconnection Facilities
- Network Upgrades

Figure 2b:

Direct Breaker Configuration: (One-Line)



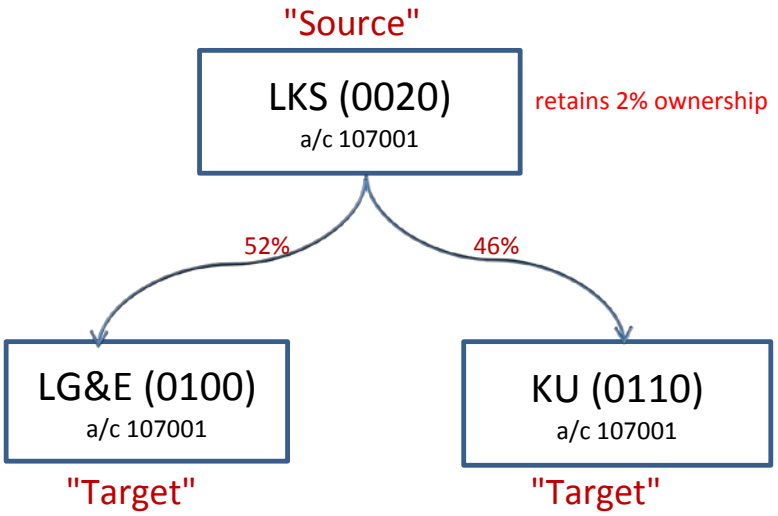
Legend:

- Generator Owner Facilities
- Interconnection Facilities
- Network Upgrades

Description of when this type of allocation would be used:

LKS (LG&E and KU Services Company) owns a piece of the project and SERVCO is paying the bills.

IT Projects/LG&E Building furniture:



		CO	Acct	IC			
①	Dr.	0020	107001 (CWIP)	0000	$ 100		**Original Transaction**
	Cr.	0020	232xxx/131xxx (AP Trade/Cash)	0000		$ 100	
②	Dr.	0020	184xxx (LKE Clearing)	0000	$ 98		**LKE Reversal**
	Cr.	0020	107001 (CWIP)	0000		$ 98	
③	Dr.	0100	107001 (CWIP)	0020	$ 52		**LG&E Target**
④	Dr.	0110	107001 (CWIP)	0020	$ 46		**KU Target**
	Cr.	0020	184xxx (LKE Clearing)	0000		$ 98	

Intercompany created when target transactions transferred to GL (note these would be in 2 batches)

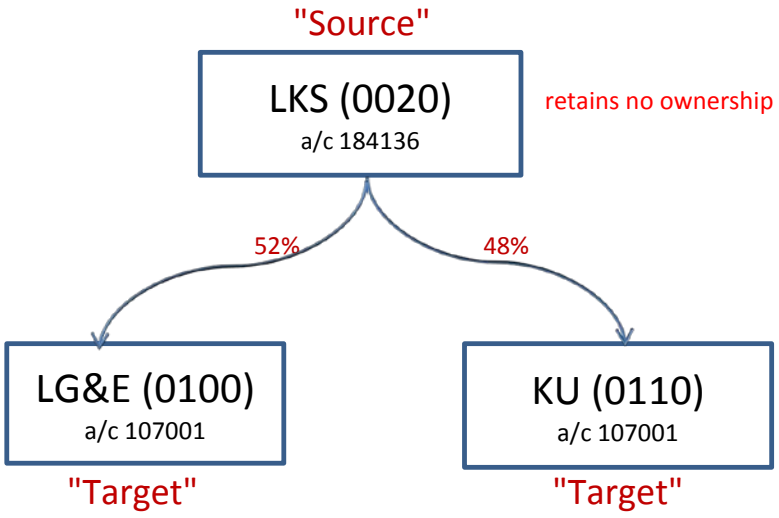
⑤	Dr.	0020	146100 (Intercompany)	0100	$ 52		**Batch 1**
	Cr.	0100	146100 (Intercompany)	0020		$ 52	
⑥	Dr.	0020	146100 (Intercompany)	0110	$ 46		**Batch 2**
	Cr.	0110	146100 (Intercompany)	0020		$ 46	

Reason for using 184xxx account: Every transaction has to have 2 accounts associated with the entry. The “charge” account and the “clearing” account. The use of the 184xxx 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 184xxx account.

Description of when this type of allocation would be used:

LKS (LG&E and KU Services Company) pays the bills; assets are owned by LG&E, KU and possibly LKC (Simpsonville IT only). LKS has no asset ownership.

IT Projects/LG&E Building furniture:



		CO	Acct	IC			
①	Dr.	0020	184136 (CWIP Clearing)	0000	$ 100		**Original Transaction**
	Cr.	0020	232xxx/131xxx (AP Trade/Cash)	0000		$ 100	
②	Dr.	0020	184xxx (LKE Clearing)	0000	$ 100		**LKE Reversal**
	Cr.	0020	184136 (CWIP Clearing)	0000		$ 100	
③	Dr.	0100	107001 (CWIP)	0020	$ 52		**LG&E Target**
④	Dr.	0110	107001 (CWIP)	0020	$ 48		**KU Target**
	Cr.	0020	184xxx (LKE Clearing)	0000		$ 100	

Intercompany created when target transactions transferred to GL (note these would be in 2 batches)

⑤	Dr.	0020	146100 (Intercompany)	0100	$ 52		**Batch 1**
	Cr.	0100	146100 (Intercompany)	0020		$ 52	
⑥	Dr.	0020	146100 (Intercompany)	0110	$ 48		**Batch 2**
	Cr.	0110	146100 (Intercompany)	0020		$ 48	

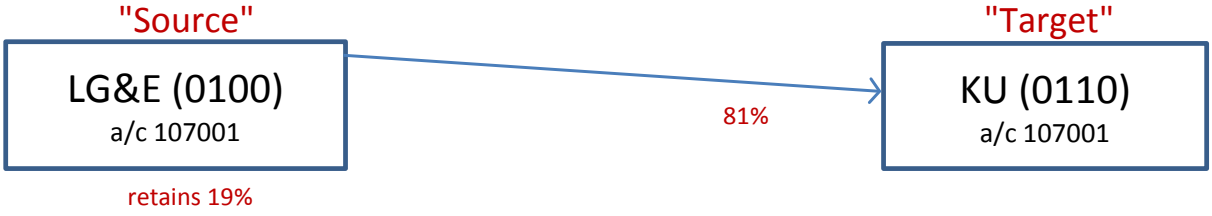
Reason for using 184xxx account: Every transaction has to have 2 accounts associated with the entry. The “charge” account and the “clearing” account. The use of the 184xxx allows us to use it as the “charge” when we reverse the original transaction (the clearing account for the reversal is the account 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 184xxx account.

Description of when this type of allocation would be used:

LG&E and KU jointly own the asset. LG&E is paying the bills. The source project should be set up on the company paying the bills.

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

Example TC2



		CO	Acct	IC			
①	Dr.	0100	107001 (CWIP)	0000	$ 100		**Original Transaction**
	Cr.	0100	232xxx/131xxx (AP Trade/Cash)	0000		$ 100	
②	Dr.	0100	184xxx (LKE Clearing)	0000	$ 81		**LKE Reversal**
	Cr.	0100	107001 (CWIP)	0000		$ 81	
③	Dr.	0110	107001 (CWIP)	0100	$ 81		**LG&E Target**
	Cr.	0100	184xxx (LKE Clearing)	0000		$ 81	

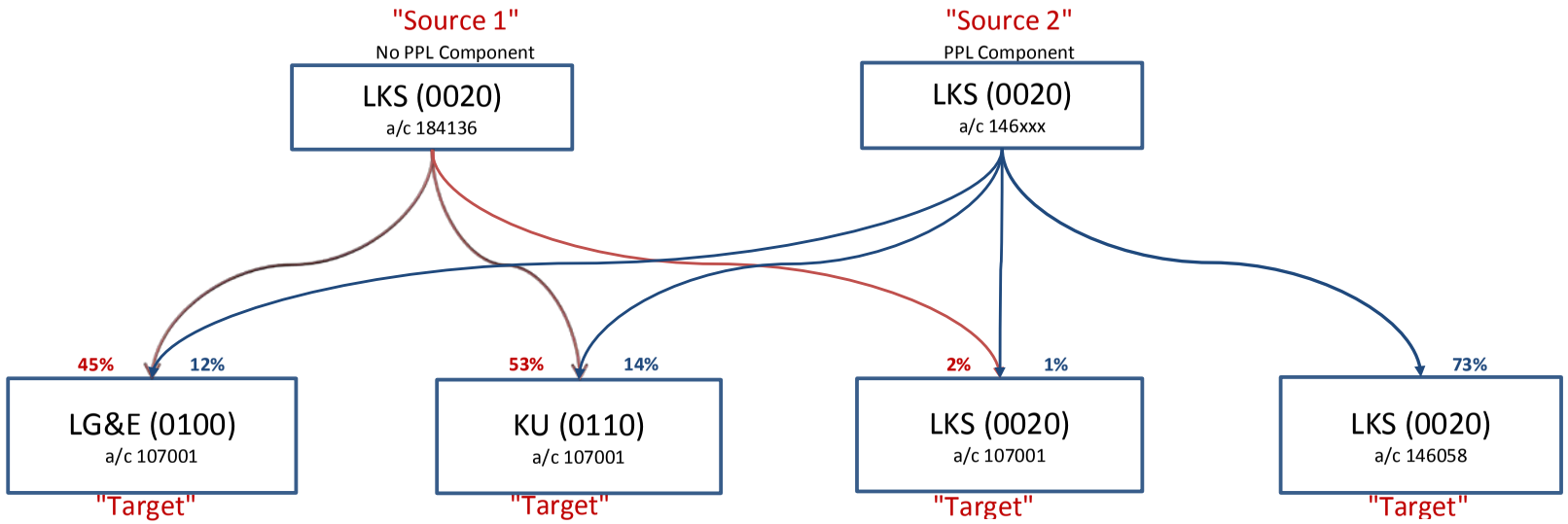
Intercompany created when target transaction transferred to GL

④	Dr.	0100	146100 (Intercompany)	0100	$ 81		**Batch 1**
	Cr.	0110	146100 (Intercompany)	0100		$ 81	

Reason for using 184xxx account: Every transaction has to have 2 accounts associated with the entry. The “charge” account and the “clearing” account. The use of the 184xxx 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 184xxx account.

Description of when this type of allocation would be used:

PPL and LKS (LG&E and KU Services Company) owns a piece of the project and SERVCO is paying the bills.
There are two source projects. One is used when there is no PPL componenet and one is used when there is a PPL component. An example of this would be if PPL and LKS were developing a common general ledger system. Charges for any aspect of the project that would benefit LKS only would be charged to the "Source 1" project. Charges for any aspect of the project that would benefit both LKS and PPL would be charged to the "Source 2" project.



No PPL Component:

		CO	Acct	IC					
①	Dr.	0020	107001 (CWIP)	0000	$	100			**Original Transaction**
	Cr.	0020	232xxx/131xxx (AP Trade/Cash)	0000			$	100	
②	Dr.	0020	184xxx (LKE Clearing)	0000	$	100			**LKE Reversal**
	Cr.	0020	107001 (CWIP)	0000			$	100	
③	Dr.	0100	107001 (CWIP)	0020	$	45			**LG&E Target**
④	Dr.	0110	107001 (CWIP)	0020	$	53			**KU Target**
⑤	Dr.	0020	107001 (CWIP)	0000	$	2			**LKS Target**
	Cr.	0020	184xxx (LKE Clearing)	0000			$	100	

Intercompany created when target transactions transferred to GL (note these would be in 2 batches)

⑥	Dr.	0020	146100 (Intercompany)	0100	$	45			**Batch 1**
	Cr.	0100	146100 (Intercompany)	0020			$	45	

⑦	Dr.	0020	146100 (Intercompany)	0110	$	53			**Batch 2**
	Cr.	0110	146100 (Intercompany)	0020			$	53	

PPL Component:

		CO	Acct	IC					
①	Dr.	0020	146xxx (Receivable)	0000	$	100			**Original Transaction**
	Cr.	0020	232xxx/131xxx (AP Trade/Cash)	0000			$	100	
②	Dr.	0020	184130 (LKE Clearing)	0000	$	100			**LKE Reversal**
	Cr.	0020	146xxx (Receivable)	0000			$	100	
③	Dr.	0100	107001 (CWIP)	0020	$	12			**LG&E Target**
④	Dr.	0110	107001 (CWIP)	0020	$	14			**KU Target**
⑤	Dr.	0020	107001 (CWIP)	0000	$	1			**LKS Target**
⑥	Dr.	0020	146xxx (Receivable)	0000	$	73			**LKS Target**
	Cr.	0020	184130 (LKE Clearing)	0000			$	100	

Intercompany created when target transactions transferred to GL (note these would be in 2 batches)

⑦	Dr.	0020	146100 (Intercompany)	0100	$	12			**Batch 1**
	Cr.	0100	146100 (Intercompany)	0020			$	12	
⑧	Dr.	0020	146100 (Intercompany)	0110	$	14			**Batch 2**
	Cr.	0110	146100 (Intercompany)	0020			$	14	

Reason for using 184xxx account: Every transaction has to have 2 accounts associated with the entry. The “charge” account and the “clearing” account. The use of the 184xxx 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 184xxx account.

660 – Contract Retainage

(Note: Text in italics indicates a key SOX control.)

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 253042 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

660 – Contract Retainage

(Note: Text in italics indicates a key SOX control.)

107001 for the work being performed that includes the retainage and the current 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 253042 Long Term Retainage. 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 253042. 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 in-service date, estimated payment date, gross invoice amount, retainage amount, and net invoice amount. The designated Budget Analyst reviews any contracts containing retention clauses with the Project Engineering Contracts Administrator / Contracts Manager. The review will include when and how retainage is to be released based on the terms of the contract in order to avoid any misinterpretation. The list must accurately classify the current and noncurrent portions of retainage amounts. The Accounting Analyst reviews each contract to determine that the retainage amounts are correctly classified (current vs. noncurrent) and compares the estimated in-service date to the estimated payment date for reasonableness. When and how the retainage is to be released will be included in the balance sheet account reconciliation prepared by the Accounting Analyst to support understanding of the activity in the account.

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.

660 – Contract Retainage

(Note: Text in italics indicates a key SOX control.)

Additional Controls or Responsibility Provided by Other Procedures:

250 - Balance Sheet Account Reconciliation policy

Regulatory Requirements:

None

660 – Contract Retainage

(Note: Text in italics indicates a key SOX control.)

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: 4/1/16

LG&E and KU Energy LLC Accounting Policy and Procedures

750 – Oracle Burdening Process

(Note: Text in italics indicates a key SOX control.)

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.

General Requirements:

<u>Detailed Procedures Performed:</u>

750 – Oracle Burdening Process

(Note: Text in italics indicates a key SOX control.)

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
Straight-time special	0102
Overtime	0111, 0112, 0121, 0126, 0127, 0131, 0146
Other	0130, 0145, 0151
Warehouse Generation – KU	0280
Warehouse TD – KU	0281
Warehouse Generation – LGE	0285

750 – Oracle Burdening Process

(Note: Text in italics indicates a key SOX control.)

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

750 – Oracle Burdening Process

(Note: Text in italics indicates a key SOX control.)

Burden Cost Component	Person Responsible for Developing Estimate
Company Match – 401k	Manager – Benefits
Long Term Disability	Manager – Benefits
Pension	Mercer
Postretirement	Mercer
Postemployment	Mercer
TIA	Manager – Compensation
TIA Overtime	Manager – Compensation
Workers' Compensation	Risk Management Services Corporation
Vacation	Sr Financial Analyst – Forecast & Budgeting – Corporate
Holiday	Sr Financial Analyst – Forecast & Budgeting – Corporate
Other Off-duty	Sr Financial Analyst – Forecast & Budgeting – Corporate
Sick	Sr Financial Analyst – Forecast & Budgeting – Corporate
FICA Payroll Tax	Manager – Payroll
FICA Overtime	Manager – Payroll
Federal Unemployment Tax	Manager – Payroll
State Unemployment Tax	Manager – Payroll
Unemployment Tax Overtime	Manager – Payroll
Warehouse Issues	Accounting Analyst – Regulatory Accounting & Reporting
Administrative and General	Manager – Regulatory Accounting and Reporting
Engineering Overheads	Budget Coordinator for Budgeting & Forecasting Transmission Energy Supply
Engineering Overheads	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 PowerPlan and used to estimate the labor base for allocating the burden costs. Using the wage 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.

750 – Oracle Burdening Process

(Note: Text in italics indicates a key SOX control.)

Sending Burdens from Oracle Project Accounting to the General Ledger

The burden process was implemented in Oracle Project Accounting to apply the burdens to raw cost and to store raw cost and burdened cost on the same transaction. A custom program was developed to change the account and expenditure type on the burden transaction before it is posted in the General Ledger. This process uses a custom table to provide the correct debit and credit entry to be made in the General Ledger for combination of project, task, account, burden cost component and company. If a new company or burden cost component is added, then this table must be updated.

A concurrent process is run, as needed, to send the summarized Oracle Project Accounting burden amounts to the General Ledger. This process is run approximately daily beginning with the 11th work day and on Days 1, 2, and 3 of the monthly close cycle.

Year-end True-up

After all the labor has been posted for the year, the Sr. Accounting System Support Analyst will run EiS queries to obtain the appropriate labor base for December and the balances in all the burden clearing accounts. The Sr. Financial Analyst uses the information from these queries to calculate the rates that are needed to ensure that all burdens are allocated to a project and task. The Sr. Accounting System Support Analyst will enter the revised percentages in the Oracle burden schedules and recalculate all the burdens for the month. All of these changes in the burden amounts are sent to the General Ledger. The Sr. Financial Analyst works with the Financial Accounting & Analysis department to ensure the balances in the clearing accounts are minimal, and the components with target balances have previously been reclassified to a liability. Any small remaining amounts are expensed to the corporate cost center.

Reports Generated and Recipients:

N/A

Additional Controls or Responsibility Provided by Other Procedures:

Balance Sheet Account Reconciliations

Regulatory Requirements:

N/A

750 – Oracle Burdening Process

(Note: Text in italics indicates a key SOX control.)

Reference:

N/A

Corresponding PPL Policy No. and Name:

700 – Compensated Absences

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; 03/15/16; 06/08/16; 06/30/16

LG&E and KU Energy LLC Accounting Policy and Procedures

751 - Accounts Payable - Manual Accrual

Policy:
Costs for goods or services that have been provided by month-end are accrued or processed in the month incurred.

Procedure:
Costs (exceeding $50,000) for any significant goods or services provided by the end of a period must be manually accrued or processed for payment. Each month, Budget Analysts and/or Line of Business ("LOB") field personnel with knowledge of unrecorded costs for provided goods or services at period-end must accrue such costs or process payment for those goods or services. The journal entry accruals will be prepared by the Budget Analyst and approved by the Budget Analyst's supervisor. Upon approval, an email will be sent to Accounts Payable indicating the entry has been uploaded, approved, and is ready for posting; at that time, the Accounts Payable Accounting Analyst will post the accruals.

Scope:
This procedure applies to all goods or service costs that have been provided during or at month-end or year-end that have not been processed for payment.

This procedure excludes the following (because they are included in other accrual processes):

- goods procured under a standard, 3-way Oracle purchase order ("PO")
- warehouse inventory items, as they are already permanently accrued by Oracle upon receipt.
- purchasing card transactions which are compiled on the 25th (or next business day) and uploaded into Oracle the 2nd following business day. Purchasing card transaction limits are generally below the $50K accrual threshold.

This procedure also excludes minor costs of goods or services that are recognized when processed for payment (i.e., travel and expense reports, etc.), although employees are expected to process such costs as soon as practical.

Objective of Procedure:
To appropriately record the cost and liability for provided goods or services in the month in which they are incurred.

General Requirements:

Detailed Procedures Performed by Budget Coordinators:
Any known costs for goods or services that have been provided, are of a significant nature (exceed $50,000), and have not already been processed for payment must be manually accrued. The appropriate Budget Analyst will accumulate accrual information and enter it into an Oracle

751 - Accounts Payable - Manual Accrual

journal entry template for uploading into the Oracle general ledger. The journal entry is to be uploaded and posted by close of business on Day 2 each month. The Budget Analyst will secure supervisor approval via email, and will then notify Accounts Payable that the journal entry is ready for posting. A vendor letter is not needed at year-end for manual accruals.

Electronic evidence which is used to calculate, develop or support the amounts in the SEC financial statements, including disclosures and Management's Discussion and Analysis, must be provided to document the manual reversing accrual items (e.g., discrete invoices, purchase orders, estimates by vendor) which exceed the Sarbanes-Oxley Tolerable Misstatement Threshold for the lowest of the three Kentucky registrants:

- Verification of query parameters for reports run from an IT system to document time periods, accounts, business unit, etc. used as parameters;
- Tie out to an independent source, when available and appropriate;
- Tie out to a general ledger balance, when available and appropriate;
- Changes made to source data downloaded from an IT system; and/or
- Review and approval by a person from the operational area who is knowledgeable of the work performed. This review may be in the form of a physical signature or via an e-mail certification, as follows:

Accrual Certification:

"Based on my knowledge of the expenditures incurred, but not yet invoiced, through the month-end date, I have reviewed and I hereby approve the accrual of the following items in [MMM-YYYY]:

"Vendor Amount

"To the best of my knowledge, these items are a complete and accurate listing of the accruals for my area."

[e-mail signature]

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

Electronic evidence is defined as reports, queries, spreadsheets, e-mails or other data generated by an IT application, reporting database or End User Computing Tool (EUCT) that is used in the performance of internal controls over financial reporting that are in the scope of the company's

751 - Accounts Payable - Manual Accrual

Sarbanes-Oxley assessment. EUCTs are applications that usually reside on an end user's desktop, and therefore are not traditionally subject to rigorous application and general computer controls. Microsoft Excel spreadsheets and Access databases are examples of common EUCTs.

The Tolerable Misstatement Threshold will be recalculated annually approximately in the first quarter of each year after the 10-K is published.

See also PPL's guidance regarding Electronic Evidence Requirements.

Detailed Procedures Performed by Accounts Payable Department:
Accounts Payable will post the journal entry for the items provided by the Budget Coordinators. The entry will reverse in the following month, and costs must be re-accrued if billing has not been processed by the following period-end.

Reports Generated and Recipients:
- Excel template completed by Budget Coordinators and sent to AP; Email exchanges; additional support as provided (i.e. vendor statement, letter, etc.)

Additional Controls or Responsibility Provided by Other Procedures:
Other accrual procedures, such as the auto accrual process, include controls for accruals for goods procured using a PO.

Regulatory Requirements:
None

Reference:
FASB Accounting Standards Codification 210, *Balance Sheet*
Electronic Evidence Requirements (see PPL Policies directory on the acctrestricted drive)

Corresponding PPL Policy No. and Name:
701 Procedures AP Accrual

Key Contact:
Manager, Supply Chain Support

Administrative Responsibility:
Director, Supply Chain
Director, Accounting and Regulatory Reporting

Date Created: 9/01/2005

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

LG&E and KU Energy LLC Accounting Policy

850 - Inventory Management

(Note: Text in italics indicates a key SOX control.)

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 analyze LKE inventory to determine whether inventory is properly accounted for and valued appropriately.

Scope: All LKE inventory.

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 at 18 CFR Ch. 1, Pts. 101 & 201 for FERC Account No. 154. 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

Classification of Inventory

Materials and Supplies inventory should consist of the following:

1) Stock Items – Inventory that has a specific, anticipated or generic use for the Company and can be tracked at individual locations (i.e. min/max…etc.). This should exclude items classified as Excess or Obsolete which is detailed in the Corporate Inventory Management Policy.
2) Emergency Spares – a spare part or spare equipment that is directly related to a particular piece of equipment and is required in order to avoid substantial operational time loss caused by emergency failure and is not readily available from a vendor or manufacturer without special ordering. This item is required to directly mitigate an emergency.

Physical Inventory Count

A complete physical inventory of materials and supplies inventory must be conducted at least every two years as required by FERC at 18 CFR Ch.1, Pts. 101 & 201, FERC Account No. 163. Although regulations only require inventory to be counted every two years, it is recommended that

850 - Inventory Management

(Note: Text in italics indicates a key SOX control.)

inventory be counted more often, close to once a year, to improve overall inventory accuracy (see the Company's Inventory Management procedures).

A coal stockpile inventory assessment will be conducted annually (See Corporate Fuels and By-Products Policies and Procedures).

Inventory Costing and Accounting
FERC Account Nos. 151, 154, and 164.1:
Fuel, Materials and Supplies, and Underground Gas Storage

Cost of inventory items must include the following cost when it can be directly identified with an item (in accordance with FERC at 18 CFR Ch. 1, Ferc Account Nos. 151 and 154).

a) Invoice price of fuel/materials less cash or other discounts.
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) Operating, maintenance, and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport fuel; Costs of inspection and special tests prior to acceptance for materials and supplies.
e) Lease or rental costs of transportation equipment to transport fuel; Insurance and other directly assignable charges for materials and supplies.

Note: When materials and supplies are purchased for immediate use, or for a unique scope of work, they need not be carried in inventory but may be charged directly to the appropriate utility plant or expense account (Project/Task).

See Accounting Policy 954 – Coal Inventory Valuation for fuel inventory valuation procedures.

163001 and 163011 Stores Expense Undistributed or Clearing Account:
Stores expense accounts are divided between line of business support groups (163001 Transmission & Distribution and 163011 Generation)

Stores expense accounts 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 all inventory material 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 accounts 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. (See 18 CFR Ch. 1, Pts. 101 & 201 at FERC Account No. 163 and Inventory Management Procedures for other stores expense cost items.)

850 - Inventory Management

(Note: Text in italics indicates a key SOX control.)

Additional Controls or Responsibility Provided by Other Procedures:
The management of materials and supplies inventory is the responsibility of the Director, Power Generation Commercial Operations and the Director, Supply Chain and the detailed procedures are included in the Corporate Inventory Management policy and Inventory Management procedures.

The management of fuel and other by-products inventory is the responsibility of the Director, Corporate Fuels and By-Products and the detailed procedures are included in the Corporate Fuels and By-Products Policies and Procedures.

Regulatory Accounting and Reporting's responsibilities include:

- Quarterly review of the Excess and/or Obsolete Inventory Review Forms from Commercial Operations and Supply Chain quarterly to authorize the accounting write-off or write-down of excess and obsolete inventory.
- Monitoring the balance in the stores expense account to ensure the balance in the account at the close of the year will not exceed the amount of stores expenses reasonably attributable to the inventory of materials and supplies and working with Commercial Operations and Supply Chain to resolve any unexpected balances.
- Annually meet with Power Generation Commercial Operations and Supply Chain management to discuss the impact of operations (i.e., plant closures, major equipment retirements/replacements) to evaluate procedures for identifying and valuing obsolete or excess inventory.

Regulatory Requirements:
18 CFR Ch. 1, Pts. 101 & 201

Reference:

- Inventory Management Policy
- Inventory Management Procedures
- Corporate Fuels and By-Products Policies and Procedures
- Coal Inventory Valuation
- 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

850 - Inventory Management

(Note: Text in italics indicates a key SOX control.)

- 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, 6/2/15, 3/22/16

Scott

Materials and Supplies Inventory Excess and/or Obsolete Review Form
As required by Internal Control 50.01.08

Business Line: Drop down box **Company:** Drop down box **Year-Quarter** Drop down box

Number of items required to be reviewed this year: _____ Number of items reviewed year to date: _____

1) Is there "obsolete" inventory to be reported this Quarter? **Yes/No** Drop down box

If obsolete inventory does exist, please provide the following information:

Drop down Box

ORG	IIN	On-Hand Quantity	$ Value	Short Description

2) Is there "excess" inventory to be reported this Quarter? **Yes/No** Drop down box

If excess inventory does exist, please provide the following information:

Drop down Box

ORG	IIN	Excess Quantity	$ Value	Short Description

*If additional space is needed, please copy the form and attach.

Prepared By: _____ **Date:** _____
Print Name

_____
Signature

Approved By: _____ **Date:** _____
Print

_____
Signature

Return Form To:

Mark Schmitt, Director, Supply Chain, BOC-2
LOB - Transmission Lines, Distribution Lines and Substation

or

Joe Clements, Director, Power Generation Commercial Ops, LGE Center-8
LOB - Generation

Director Initial: _____ **Date:** _____

LG&E and KU Energy LLC Accounting Policy and Procedures

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Policy:

This policy sets standards and procedures for developing and maintaining controls related to spreadsheets. It provides criteria for evaluating the required spreadsheet controls and the appropriate procedures for changes and testing of changes to established spreadsheets.

Procedure:

The procedures for evaluating, controlling, changing and testing the spreadsheets are described in the detailed instructions below.

Scope:

This procedure applies to all spreadsheets used for accounting or financial reporting purposes.

Objective of Procedure:

This procedure is to ensure consistent and accurate control of all spreadsheets used for accounting or financial reporting purposes. In addition, this procedure is to ensure that all critical accounting spreadsheets are evaluated to determine whether spreadsheet controls are required and tested whenever changes to the spreadsheet occur. The purpose is to ensure accuracy of the spreadsheets.

General Requirements:

The recommended minimum spreadsheet controls require testing after changes are made to a critical accounting spreadsheet.

Detailed Procedures Performed – (Risk identification):

After development, a new spreadsheet must be evaluated based on the complexity and type of use to determine the level of risk.

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Categorize "Type of Use"

The Pricewaterhouse (PwC) whitepaper, entitled, "The Use of Spreadsheets: Considerations for Section 404 of the Sarbanes-Oxley Act" (PwC's Guidance), defines three categories with regard to use of a spreadsheet as noted below.

Financial: Spreadsheets used to directly determine financial statement transaction amounts or balances that are populated into the general ledger and/or financial statements including all disclosures.

Analytical/Management Information: Spreadsheets used to support analytical review and management decision-making. These may be used to evaluate the reasonableness of financial amounts.

Operational: Spreadsheets used to facilitate tracking and monitoring of workflow to support operational processes, such as a listing of open claims, unpaid invoices and other information that previously would have been retained in manual, paper file folders. These may be used to monitor and control that financial transactions are captured accurately and completely.

Categorize Complexity

High: Spreadsheets which support complex calculations, valuations and modeling tools. These spreadsheets are typically characterized by the use of macros and multiple supporting spreadsheets where cells, values and individual spreadsheets are linked. These spreadsheets might be considered "applications" (i.e., software programs) in their own right. Also, any spreadsheet with greater than 100 rows could be considered complex. These spreadsheets are often used to determine transaction amounts or as the basis for journal entries into the general ledger or financial statement disclosures.

Moderate: Spreadsheets which perform simple calculations, such as using formulas to total certain fields or calculate new values by multiplying two cells. These spreadsheets might be used as methods to calculate amounts for journal entries, translate information, or analytical review and analysis.

Low: Spreadsheets which serve as electronic logging and information tracking systems. Low complexity spreadsheets are only operational spreadsheets.

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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): High risk spreadsheets are those for which the "Use" is classified as "Financial", which have the potential to affect accounts or financial reporting disclosures by an amount greater than or equal to the accounting threshold used to identify high-risk journal entries[1] using the lowest of the LKE registrants (see the Materiality Thresholds tab of the Waived Adjustments file and for which the "Complexity" categorization is "High".

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.

[1] This threshold is calculated annually in the first quarter based on the previous year's 10-K.

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Low risk (spreadsheet controls are not required): Spreadsheets are those used only for electronic logging and informational tracking.

Spreadsheet Controls

1. *The spreadsheet must then be evaluated based on the complexity and risk to determine appropriate spreadsheet controls, as follows: (See cycle/transaction 80.10 Control Activity 1 in the Sarbanes-Oxley Compliance documentation.)* (See Appendix D for further detail regarding the Spreadsheet Risk/Complexity Matrix).

	High Complexity	Moderate Complexity	Low Complexity
High Risk	Yes	N/A	N/A
Medium Risk	Evaluate	Evaluate	N/A
Low Risk	N/A	No	No

Low Risk Spreadsheets Controls:

- Files are stored on a share drive or Sharepoint site with limited access.
- Files are backed up systematically on a nightly basis.

Medium Risk Spreadsheet Controls:

- Files have all the same controls as those over low risk spreadsheets in addition to the controls listed below.
- Files may be tested at manager's discretion and testing is documented after the file has been changed. See Detailed Procedures Performed – (Changes).
- Files may be protected at manager's discretion via Excel Protection. (Procedures for Excel Protection are documented in Appendix A, Excel 2007 Technical Guidance, of this document).•

Additionally, see High Risk spreadsheet controls that may be used on Medium Risk spreadsheets as deemed necessary by management. Also, consider the use of additional Excel features that may be useful such as data validation, formula auditing, watch window and formula error checker. (Help for all Excel functions are available by clicking the "?" in the upper right corner of a spreadsheet or at the following link: http://office.microsoft.com/en-us/excel-help.)

1. *High Risk Spreadsheet Controls (See cycle/transaction 80.10 Control Activity 1 in the Sarbanes-Oxley Compliance documentation.):*

   - *Files have all the same controls as those over medium risk spreadsheets* in addition to the controls listed below.

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- *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.
- *At least annually, someone independent of the process to develop the spreadsheet must reassess the logic to ensure it continues to function as intended, while giving consideration to current business circumstances, such as regulatory and GAAP requirements. Documentation of the annual re-assessments must be maintained in each department.*
- It is recommended that "Track Changes" be on when making significant changes to a spreadsheet.
- *Files must be tested and testing must be 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).
- Cells that contain formulas or data, which do not change frequently, should be protected or locked as the spreadsheet allows.
- Reconciliation of data performed to ensure data entry is complete and accurate.
- *Validation checks on data input and calculation (including balancing, footing and cross-footing) are built into the spreadsheet or performed manually.*
- The spreadsheets are designed with a clear and self-explanatory layout.
- File naming conventions must be used that clearly indicate the date or version number. Files that are in final status must be clearly marked as such within the document (e.g., final or production).

See Appendix B for a summary of minimum recommended spreadsheet controls for each risk category based on SOX.

Detailed Procedures Performed – (Spreadsheet Inventory):

In addition, any new spreadsheet must be evaluated to determine whether it needs to be included in the spreadsheet inventory maintained as part of the Company's internal control system.

Include in the inventory

1. Spreadsheets that directly impact the financial statements or are listed as a key control in the internal control documentation.
2. All medium-risk and high-risk account reconciliations.
3. Underlying spreadsheets used to calculate standard journal entries. (See the 251 – Journal Entries Policy.)

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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
    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.

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

3. All changes to spreadsheets must be documented, including the changes that were made, the reason for the changes, the person who made the changes, and the date of the changes. The documentation must be maintained within each department.
4. After making changes to a spreadsheet, the owner must solicit an additional level of review and testing of the changes that were made to the spreadsheet to ensure it is working properly.
5. The testing of the changes in the spreadsheet must be documented, including a detail of the testing that was performed, the person who performed the testing, the date the testing was performed, and the outcome of the testing. Documentation must be maintained in each department.
6. Testing and verification that the spreadsheet is working properly must be completed before the spreadsheet is relied upon.

Reports Generated and Recipients:

For new spreadsheet development, documentation must be created to identify the reason for the spreadsheet development, required controls and whether the spreadsheet will be included in the inventory. As part of this determination, documentation of an evaluation of the spreadsheet against all SOX criteria is necessary. This documentation may be a separate tab in each spreadsheet, a central list by department or other method, as long as the required information is maintained and able to be produced.

Documentation must be created to identify the changes that were made to any spreadsheet which has been identified as requiring testing (all High Risk and Medium Risk at manager discretion), who made the changes, the date of the changes, who reviewed/tested the changes, the steps that were taken to perform the review/test, and the date reviewed. Likewise, documentation must be created to record annual reassessments of High Risk spreadsheets, to include who performed the reassessment, the steps that were taken and the date performed. Documentation may be kept in 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:

1. *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. (See cycle/transaction 80.05 Control Activity 9 in the Sarbanes-Oxley Compliance documentation.*) Any errors in the spreadsheets could be identified through the reconciliation process.

Regulatory Requirements:

N/A

Reference:

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

SOX 404
251 - Journal Entries Policy
354 - Materiality Policy and Procedures
Waived Adjustments File located at \\fs2\acctshare\Waived Adjustments\[YYYY QTR]\ErrorCorrecting EntriesUSGAAP[MonYY].xlsx

Corresponding PPL Policy No. and Name:

Guidelines for Spreadsheets and Other End User Computing Tools (see PPL Policies directory on the acctrestricted drive)

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller
Director, Accounting & Regulatory Reporting

Date Created: 6/17/09
Dates Revised: 3/16/11, 6/20/11, 8/11/11, 6/30/12, 1/31/13, 6/28/13, 7/8/14, 8/1/14, 1/30/15, 4/1/16

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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 cannot be moved, deleted, hidden, unhidden, or renamed, and new worksheets cannot 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.

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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/.

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Appendix B
Recommended Minimum Spreadsheet Controls

	Risk category		
	Green	Yellow	Red
Change Controls			
Version Control	n/a	Version control - controls are in place	Version control - controls are in place and procedures documented
Change Control	n/a	Basic change controls are applied	A standard process is applied to the development process of the spreadsheet, covering the phases requirement specification, programming, testing and maintenance. Testing comprises an inspection/review by someone other than the developer of the spreadsheet. This testing / review should be formally documented.
Archiving	n/a	Historical files are maintained in segregated drive	Written procedures for archiving exist
Documentation	n/a	n/a	Comprehensive documentation of the spreadsheet's functionality and user guidance is available
Safety and Integrity Controls			
Access Control	n/a	Appropriate users have proper file and worksheet access	Strong access restrictions apply on file level (special directory with limited access to authorized people only) and spreadsheet level (password protection); full access is only granted to those individuals who input information directly onto the excel spreadsheet; other individuals only have read-only access to the spreadsheet
Backups	n/a	Regular and timely backup (e.g. regular network drive backups)	Spreadsheet is saved on network drives which are subject to regular and timely back-up procedures; specific back-up procedures ensure that information is retained and stored in case that evidence is longer required, e.g. for auditors.
Data Input Control	n/a	n/a	Data input controls exist, ensuring that data is entered completely and accurately
Integrated Analytic Controls	n/a	Basic self-spreadsheet checks apply	Strong validation checks on data input (batch total check), balance checks (self-balancing models), foot and cross foot checks, reconciliation controls (e.g. data download)

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

	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

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Appendix C
Required Data for Spreadsheet Inventory

1. The following defines **required** data for each spreadsheet included in the inventory. Where provided, data values must be selected from the options provided. All items are required – none may be left blank.

    1. Cycle Name and Number (must be 10 characters and include all periods e.g., C.XX.YY.ZZ where XX is the process group, YY is the process, and ZZ is the subprocess, as in C.01.01.01)
    2. File Name
    3. File Location (full path including server and drive name – not just the drive letter to which you have the drive mapped)
    4. Owner (Only ONE Employee Name - the person responsible for updating the Spreadsheet). (Use both the first and last name of the owner.)
    5. Owner Dept. (Owner's Department Name) (Use full department name as there are several "Accounting" departments and some abbreviations may not be obvious.)
    6. Primary User (Employee Name(s) – likely someone in Accounting) (List both the first and last name of the primary user(s).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 (s)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)

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Appendix D – Spreadsheet Risk/Complexity Matrix

Complexity (and use of spreadsheet)

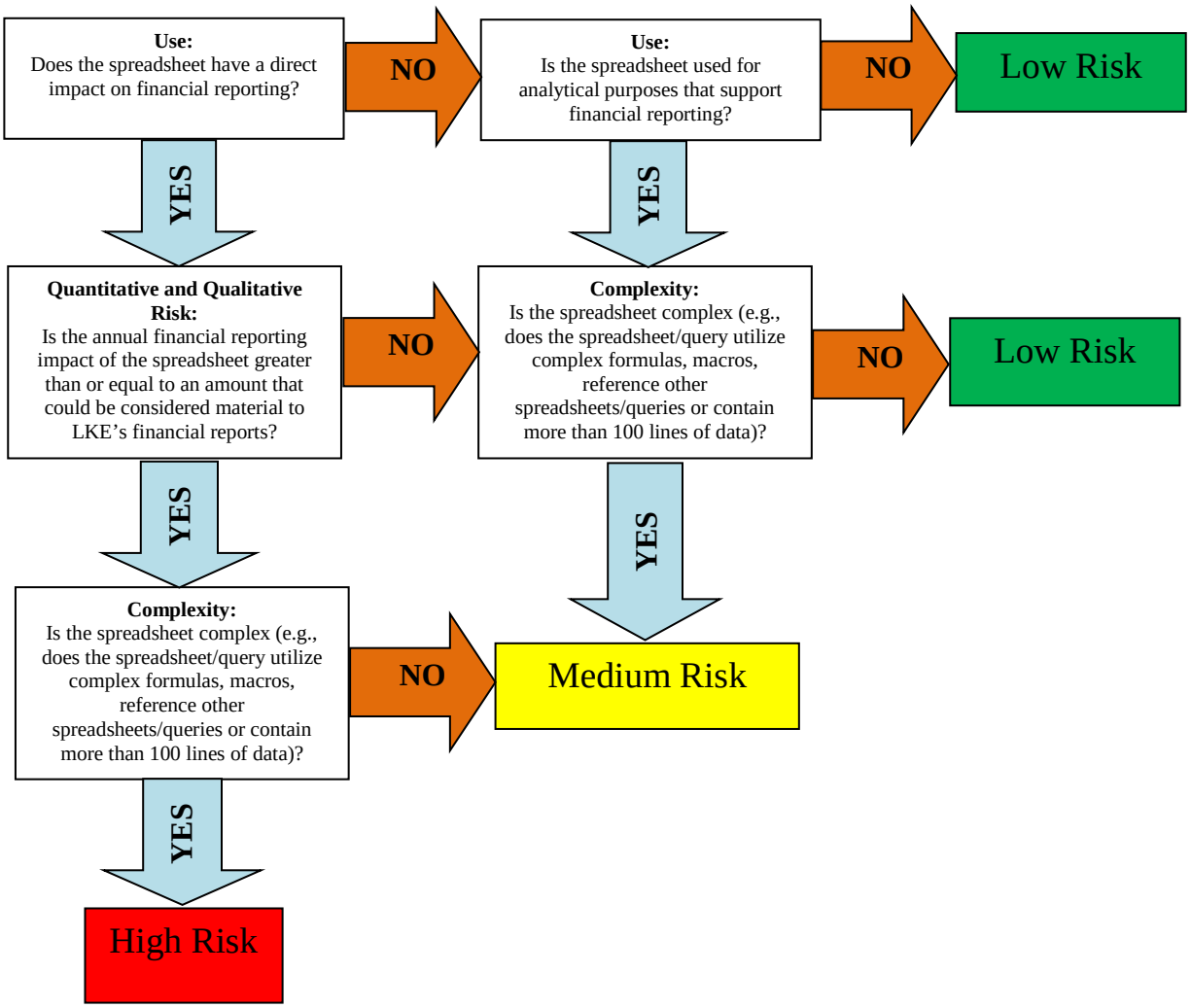
Risk (Nature and significance of the account or process that the spreadsheet supports)

	High	Medium	Low
High	·High $ value - high risk of material error ·Many manual inputs (or created Manually) ·Many calculations ·Complicated Referencing ·Significant Number of columns, rows and/or workbooks utilized ·Mathematical accuracy must be verified by recalculation ·Use of macros and linked spreadsheets ·Significant Dependency on output (large number of users) ·High frequency or great extent of changes to spreadsheet	N/A	N/A
Medium	·Medium risk of material error ·Many manual inputs (or created Manually) ·Many calculations ·Complicated Referencing ·Significant Number of columns, rows and/or workbooks utilized ·Mathematical accuracy must be verified by recalculation ·Use of macros and linked spreadsheets ·Significant Dependency on output (large number of users) ·High frequency or great extent of changes to spreadsheet	·Medium risk of material error ·Several manual inputs ·Several calculations ·Mathematical accuracy may require recalculation	· N/A
Low	·N/A	·Not SOA supporting ·Low $ value - low risk of material error ·Several manual inputs ·Several calculations ·Mathematical accuracy may require recalculation	·Not SOA supporting ·Low $ value - low risk of material error ·Minimal manual inputs (or system generated) ·Minimal calculations ·Can visually review for mathmatical accuracy ·Minimal Dependency on output (small number of users) ·Low frequency or small extent of changes to spreadsheet

Spreadsheet controls are required.
Spreadsheet controls may be required.
No spreadsheet controls are necessary.

950 - Spreadsheet Policy and Procedures

(Note: Text in italics indicates a key SOX control.)



953 – Reserve for Bad Debts (Retail & Wholesale)

(Note: Text in italics indicates a key SOX control.)

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:

<u>Detailed Procedures Performed:</u>

Retail:

1. *Each month, the retail reserve balances for uncollectible accounts receivable, for LG&E and KU, are evaluated by the Revenue Accounting and Analysis department.*

953 – Reserve for Bad Debts (Retail & Wholesale)

(Note: Text in italics indicates a key SOX control.)

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. (See cycle/transaction 10.04 Control Activity 13 in the Sarbanes-Oxley Compliance documentation.*)

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)*

953 – Reserve for Bad Debts (Retail & Wholesale)

(Note: Text in italics indicates a key SOX control.)

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.*

    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.*

953 – Reserve for Bad Debts (Retail & Wholesale)

(Note: Text in italics indicates a key SOX control.)

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 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.

<u>Reports Generated and Recipients:</u>

953 – Reserve for Bad Debts (Retail & Wholesale)

(Note: Text in italics indicates a key SOX control.)

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.

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:

953 – Reserve for Bad Debts (Retail & Wholesale)

(Note: Text in italics indicates a key SOX control.)

- 903 Reserve for Bad Debts
- 904 Reserve for Bad Debts – Unregulated

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, 3/31/11; 9/19/11, 11/3/14, 3/9/16 (*formatting to new template)*

954 - Coal Inventory Valuation

(Note: Text in italics indicates a key SOX control.)

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:

The Corporate Fuels department uses a fuel supply management system to track receipts, consumption and inventory values for LG&E and KU.

Monthly coal inventory valuation:

1. Beginning inventory plus daily purchases equals a new daily subtotal (i.e. tons, dollars, weighted average cost/ton, MMBTUs, and weighted average $/MMBTU).

2. The plants determine the number of tons burned on a daily basis. The MMBTUs associated with these tons are multiplied by the subtotal weighted average $/MMBTU to determine the daily burn dollars. All of the daily amounts are then added together to determine total burn expense for the month.

3. The burn tons, dollars, and MMBTUs are then subtracted from the subtotal established in step 1 to determine a new ending inventory value, which becomes either the next day's or next month's beginning inventory (i.e. storage pile).

954 - Coal Inventory Valuation

(Note: Text in italics indicates a key SOX control.)

Annual coal inventory valuation:

An annual physical inventory is formally requested by Corporate Fuels and any adjustments related to the coal stockpile valuations are included on the general ledger before the end of the year. See Corporate Fuels and By-Products Procurement Procedures for additional details.

Reports Generated and Recipients:

Corporate Fuels produces the following reports from its fuel supply management system 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 report from its fuel supply management system 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

Regulatory Accounting and Reporting generates the following reports to be provided to the Corporate Fuels. Corporate Fuels then adds additional reports generated by their fuel supply management system before electronically filing the EIA-923 monthly report with the Department of Energy.

- EIA-923 Filing Data (includes monthly fuel expenses, fuel balances, and other generation related statistics)

954 - Coal Inventory Valuation

(Note: Text in italics indicates a key SOX control.)

Additional Controls or Responsibility Provided by Other Procedures:

Corporate Fuels and By-Products Procurement Procedures

Regulatory Requirements:

- Kentucky Public Service Commission Fuel Adjustment Clause mechanism
- Virginia State Corporation Commission Levelized Fuel Factor mechanism
- Department of Energy's Energy Information Administration filing form 923

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

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, 6/09/15, 6/29/2015, 3/21/2016

959 - Escheatment

(Note: Text in italics indicates a key SOX control.)

Policy: Relevant Company unclaimed property will be escheated to the proper governmental agencies, largely the Kentucky Department of Treasury under Kentucky Revised Statute ("KRS") Chapter 393.

Procedure: The escheat procedure is performed per the instructions below.

Scope: All unclaimed property that is required to be escheated for LG&E and KU Energy LLC ("LKE") and its subsidiaries, including Louisville Gas & Electric Company ("LG&E"), Kentucky Utilities Company ("KU"), LG&E and KU Services Company ("Servco"), LG&E and KU Capital LLC ("LKC") and Western Kentucky Energy Corp ("WKE").

Objective of Procedure: The objective of escheatment is to comply with state laws, including KRS 393, in the identification and remittance of unclaimed funds or property to the state.

General Requirements:

1) Approximately in June of each year, the Legal and Accounting departments review the states' unclaimed property guides (for Kentucky, Virginia and Tennessee) to become aware of any changes to the escheatment laws including changes in dormancy or remitting periods, forms, etc. and to resolve any questions about the upcoming filing or process. Any additional questions that occur during the filing and throughout the year are also coordinated with the Legal department.
2) The Unclaimed Property report filed with the Kentucky Department of Treasury includes unclaimed wages, dividends, customer account credit balances, and any type of outstanding check. Unclaimed property is required to be escheated as follows:
   - In Kentucky, items with no owner-initiated contact for three years.
   - In the Commonwealth of Virginia, customer deposit checks have a dormancy period of one year and all other unclaimed property has a dormancy period of five years.
   - In the State of Tennessee, wages have a dormancy period of one year, deposit checks have a dormancy period of two years, and all other unclaimed property has a dormancy period of five years.
3) Kentucky is an exchange state without a reciprocal agreement and, therefore, businesses located in the Commonwealth of Kentucky may file one unclaimed property report for all property owners, even those that reside in other states. (Shareholder-related property is handled separately. See #6 below). However, there are some states that do require separate filings. Unclaimed property for Indiana, Nevada, Arkansas, Alabama, New Jersey, Maryland, Michigan, North Dakota and Virginia should be reported directly to the appropriate state agency instead of the Commonwealth of Kentucky. If there are more than 10 Tennessee owner accounts or escheatable property in Tennessee that has a value of greater than $1,000, a separate escheatment report must also be filed with the State of Tennessee instead of with the Commonwealth of Kentucky.

959 - Escheatment

(Note: Text in italics indicates a key SOX control.)

4) Attempts are made to locate the owners of the unclaimed property that is being held. Companies are required to send a notification letter to the owners of unclaimed property valued at over $100 for Kentucky, Virginia and Maryland and $50 for Tennessee, Michigan, Indiana, Nevada, Arkansas, Alabama, New Jersey, and North Dakota, between 60 and 120 days prior to when the reports are filed, . The Unclaimed Property report is filed in NAUPA II (National Association of Unclaimed Property Administrators) format using UPExchange, a web-based application that is used by the Kentucky Department of Treasury.

Detailed Procedures Performed:

Oracle Transactions:

LG&E and KU

1) Through the normal course of business, and at a minimum of once per year, outstanding accounts payable checks, which are one year or older, are removed from the Companies' and bank's outstanding check records by the Corporate Accounting department for LG&E and KU. The Corporate Accounting department inputs the information from these outstanding checks into the UPExchange unclaimed property database and makes the appropriate accounting entries to move the amount of these checks into a liability account.
2) Additionally, LG&E and KU have chosen to escheat certain funds before the State-established dormancy period. These funds include all checks issued from Oracle as a result of special CCS runs on closed customer accounts. The checks must be at least six months old in order to early escheat any items in special runs for which checks were written.
   - Attempts are made to locate the owners of the unclaimed property that is being held. For reports due on November 1 (for all states except Michigan), an attempt to locate the owners between July 1 and September 1 is required.
   - The Michigan filing is due on July 1, so an attempt to locate the owners between March 1 and May 1 is required.
   - If the owner is located, a replacement check is issued and the UPExchange unclaimed property database is updated. If the owner is deceased and the estate files for the replacement, appropriate documentation is required from the estate before a replacement check is issued.

959 - Escheatment

(Note: Text in italics indicates a key SOX control.)

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.

959 - Escheatment

(Note: Text in italics indicates a key SOX control.)

- If the owner of the CCS account is located, a check is issued and documented in the Excel spreadsheet produced by CCS. If the owner is deceased and the estate files for the unclaimed property, appropriate documentation is required from the estate before a check is issued. At the appropriate time, transactions and the supporting accounting entries are generated in CCS to remove the credit balances and the customer deposits being escheated.

Payroll Transactions:

1) Balances eligible for escheatment are identified by an accounting analyst in Corporate Accounting by reviewing the list of outstanding Checks for the payroll accounts of all appropriate companies.
2) For LG&E and KU, any payroll checks eligible for escheatment are cleared from the Companies' and the bank's outstanding check records by the Corporate Accounting department. The Corporate Accounting department inputs the information from these outstanding checks into the UPExchange unclaimed property database and makes the appropriate accounting entries to move the amount of these checks into a liability account. The escheat process and the process for handling replacement checks are then identical to the checks processed through Oracle
3) For WKE, Servco and LKC, balances eligible for escheatment are maintained and updated in an Excel spreadsheet by the accounting analyst, which is then used to produce the owner notification letters.
    - For reports due on November 1 (for all states except Michigan), an attempt to locate the owners between July 1 and September 1 is required.
    - The Michigan filing is due on July 1, so an attempt to locate the owners between March 1 and May 1 is required.
4) For WKE, Servco and LKC, checks remain outstanding in PeopleSoft until ready to be escheated. However, the balance of the outstanding checks is transferred to a liability account on a monthly basis in preparation for escheatment. A Corporate Accounting analyst posts a journal entry that debits cash and credits account 242014 (escheated deposits). The checks are then cleared from PeopleSoft.
5) For WKE, Servco and LKC, if an owner requests a check to be reissued, Payroll cancels the original check and then issues its replacement. The Excel spreadsheet is updated with the replacement date.

Filing Process (All Companies):

- A disbursement request is submitted by Corporate Accounting for the amounts to be escheated and reports and funds are remitted to the appropriate state by November 1 (or July 1 for Michigan only)

959 - Escheatment

(Note: Text in italics indicates a key SOX control.)

- The detail for all checks or account balances regardless of the amount include all owner information available such as name, address, check number or account number and amount due to owner. Although the state allows a company to aggregate checks/accounts for amounts less than $100, each unclaimed property, no matter the amount, is separately reported.
- The report is filed using NAUPA II(National Association of Unclaimed Property Administrators) format. If required to file by CD, the report information may be input via upload from Excel into UPExchange, a web based application, and is then saved to CD and forwarded with the filing. WKE and LKC, with 10 or fewer owner accounts, file by paper copy.

Reports Generated and Recipients:

1) Excel spreadsheet used in journal entry preparation. (LG&E, KU, WKE, Servco, LKC)

2) UPExchange unclaimed property database to monitor the escheatment balances (LG&E, KU)

3) CCS reports used in journal entry and filing preparation. (LG&E, KU)

4) UPExchange reports used in filing with the Kentucky Department of Treasury and with others states requiring separate unclaimed property filings

Additional Controls or Responsibility Provided by Other Procedures:

Bank statement reconciliations are performed each month that verify the outstanding check listing between the banks and the companies. Accounts Receivable CCS accounts are examined for credit balances.

Regulatory Requirements:

Kentucky Revised Statutes 393
Virginia Title 55, Section 55-210.1-30 of the Virginia Uniform Disposition of Unclaimed Property Act.
Tennessee Code Annotated, Section 66-29-101.ET SEQ Uniform Disposition of Unclaimed Personal Property Act
Indiana Code, Article 34 Lost or Unclaimed Personal Property
Michigan Uniform Unclaimed Property Act (Public Act 29 of 1995)

959 - Escheatment

(Note: Text in italics indicates a key SOX control.)

Reference:

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)
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: 11/30/2004
Dates Revised: 3/17/2011; 8/10/2011; 2/26/2013; 3/15/2016

960 - Discounting

(Note: Text in italics indicates a key SOX control.)

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.

960 - Discounting

(Note: Text in italics indicates a key SOX control.)

The calculation is reviewed at the balance sheet date and interest expense is amortized by debiting interest expense and crediting the liability.

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; 3/9/16

961 – Cash Surrender Value of Key Man Life Insurance

(Note: Text in italics indicates a key SOX control.)

Policy: The cash surrender value of the key man life insurance will be updated monthly on Kentucky Utilities Company's ("KU's") books.

Procedure: To calculate and record the cash surrender value of the key man life insurance policies in accordance with values provided by the insurer.

Scope: KU's key man life insurance policy on former and/or current employees.

Objective of Procedure: To ensure the accurate presentation of the cash surrender value of the life insurance policies on the accounting records of KU.

General Requirements:

Detailed Procedures Performed:

1. Kentucky Utilities obtains from MetLife (previously General American Life Insurance Company) an annual valuation summary, which provides the current statistics of the policies. Throughout the year the values are updated, as needed, and adjustments are made to reflect any updates.

2. Notification of an insured's death is communicated to the Financial Accounting & Analysis department and the Treasury department by the Human Resources department; notification of a repayment of loans is communicated to the Financial Accounting & Analysis department by the Treasury department. The Treasury department also notifies MetLife of an insured's death. The listing of individuals covered is confirmed by Treasury on an annual basis with the Human Resources department. In the event of the death of anyone covered under the policy, or repayment of loans, updated statistics are requested from MetLife.

3. KU can either pay the premiums or borrow against the policy value for the payment of the premium.

    a. If the payment of the premiums is made in cash by KU directly, the following monthly journal entries are prepared.

        To record the pre-payment of the premium:
        Debit: Account 165001 (Prepaid Insurance)
        Credit: Account 131092 (Cash-BOA Funding)

        To record monthly amortization of prepaid life insurance premiums:
        Debit: Account 426201 (Life Insurance)
        Credit: Account 165001 (Prepaid Insurance)

961 – Cash Surrender Value of Key Man Life Insurance

(Note: Text in italics indicates a key SOX control.)

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

Regulatory Requirements:
N/A

961 – Cash Surrender Value of Key Man Life Insurance

(Note: Text in italics indicates a key SOX control.)

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
3/3/16

LG&E and KU Energy LLC Accounting Policy and Procedures

962 - Compliance with GAAP and Regulations

Policy: LG& E and KU Energy, LLC ("LKE" or the "Company") and subsidiaries' books and records shall be maintained in compliance with U.S. Generally Accepted Accounting Principles ("GAAP"), Federal Energy Regulatory Commission ("FERC") regulations, Kentucky Public Service Commission ("KPSC") regulations and Virginia State Corporation Commission ("VSCC") applied on a consistent basis.

Procedure: The accounting procedures are performed per the detailed instructions below.

Scope: All books and records of the Company.

Objective of Procedure: Maintain compliance with GAAP, FERC, KPSC and VSCC regulations regarding all accounting issues applied on a consistent basis.

General Requirements:

Detailed Procedures Performed:

Compliance with GAAP, FERC, KPSC and VSCC regulations is ensured by the following procedures:

- **Review of available information.** The table below presents various regulations related to accounting requirements, the department or group within the Company responsible for monitoring and communicating additions/changes to regulations, and sources for this information. The "Responsible Party" should, at a minimum, monitor sources of information on a monthly basis and provide appropriate accounting groups with any updates to regulations/requirements in a timely manner.

Regulation	Responsible Party	Sources of Information
GAAP	All Accounting Analysts and Managers	FASB (www.fasb.org) AICPA (www.aicpa.org) Accounting Research Manager (www.accountingresearchmanager.com)
FERC Rules	Regulatory Affairs Dept. and Regulatory Accounting & Reporting Dept.	Federal Energy Regulatory Commission (www.ferc.gov)
KPSC Rules	State Regulation & Rates Dept. and Regulatory	Kentucky Public Service Commission website (www.psc.ky.gov)

962 - Compliance with GAAP and Regulations

	Accounting & Reporting Dept.	
VSCC Rules	State Regulation & Rates Dept. and Regulatory Accounting & Reporting Dept.	Virginia State Corporation Commission website (www.scc.virginia.gov)

- **Communication of new regulations.** The accounting departments share research on technical issues through a shared network directory (acctrestricted) 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.

- **External auditor automated disclosure checklist.** The external auditors maintain an automated disclosure checklist which is updated continuously by the external auditor 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.

- **External auditor review and responses list.** For every LKE, LG&E and KU annual report the external auditor 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 resolved to both the Company's and the external auditor's satisfaction. Comments that are resolved to both the external auditor'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

962 - Compliance with GAAP and Regulations

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:

External auditor 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 external auditor 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:

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

962 - Compliance with GAAP 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

Administrative Responsibility:

Controller

Date created: 6/22/05
Dates revised: 1/9/08, 3/31/11, 6/23/11; 8/3/11; 8/19/16

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

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. Additionally, LKE's cost method investment in Ohio Valley Electric Corporation (OVEC) is discussed below. The scope does not include temporary investments in cash and cash equivalents.

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, Corporate Finance 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, and Corporate Finance. 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)

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

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 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 non-equity 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,

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

selling and trading securities and is generally used with the objective of generating profits on short term differences in price.

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, Corporate Finance 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

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

- 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.

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*:*

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

- 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.
- Intent to sell or required to sell before recovery of its amortized cost basis.
- Debt securities where a credit loss exists are considered other-than-temporarily impaired regardless of whether there is intent to sell.

➢ Equity Securities:
- 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.

Subsequent increases or decreases (if not an other-than-temporary impairment), in the fair value of available-for-sale securities will be included in other comprehensive income/loss.

Transfer of securities between categories

Transfer of securities between categories of investments will be accounted for at fair value. At the date of the transfer, the security's unrealized gain or loss will be accounted for as follows:

- Security transferred from trading category - the unrealized holding gain or loss was already recognized in earnings and will not be reversed.
- Security transferred into trading category - the unrealized holding gain or loss will be recognized in earnings immediately.
- For a debt security transferred into the available-for-sale category from the held-to-maturity category - unrealized holding gain or loss will be reported in other comprehensive income
- For a debt security, transferred into the held-to-maturity category from the available-for-sale category - the unrealized holding gain or loss will continue to be reported in a separate component of shareholders' equity but will be amortized over the remaining life of the security as an adjustment of yield in a manner consistent with the amortization of any premium or discount.

Reporting requirements

- Where a classified statement of financial position is presented, individual held-to-maturity securities, available-for-sale securities, and trading securities must be reported as either current or noncurrent in accordance with ASC 210-10-45, "Classification of Current assets" and FASB ASC 230-10, "Statement of Cash Flows".

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

- 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

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

- The proceeds from sales and the gross realized gains and gross realized losses that have been included in earnings as a result of those sales.
- The basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (e.g., specific identification, average cost, or other method used).
- The amount of the net unrealized holding gain or loss for the period that has been included in accumulated other comprehensive income and the amount of gains and losses reclassified out of accumulated other comprehensive income into earnings for the period.

➢ The portion of trading gains and losses for the period that relates to trading securities still held at the reporting date.

➢ The gross gains and gross losses included in earnings from transfers of securities from the available-for-sale category into the trading category.

➢ For any sales of or transfers from securities classified as held-to-maturity the following information will be disclosed in the notes to financial statements for each period for which the results of operations are presented:

- The amount of the sold or transferred security
- the net carrying and the net gain or loss in accumulated other comprehensive income for any derivative that hedged the forecasted acquisition of the held-to-maturity security
- the related realized or unrealized gain or loss
- the circumstances leading to the decision to sell or transfer the security

♦ For fair value measurements related to trading and available for sale securities, the disclosures provided in ASC 820-10-50-1 are required in each interim and annual reporting period.

♦ If a held-to-maturity security is other than temporarily impaired, the disclosures (as a result of writing the security down to fair value) provided by ASC 820-10-50-2 are required in the applicable reporting period(s).

Impaired Investments

♦ For all investments in an unrealized loss position for which other-than-temporary impairments have not been recognized, the following should be disclosed in the annual financial statements:

➢ As of each date for which a statement of financial position is presented, the following quantitative information will be disclosed; aggregated by major security type and segregated between those investments that have been in a continuous unrealized loss position for less than 12 months and those that have been in a continuous unrealized loss position for 12 months or longer:

- The aggregate amount of unrealized losses (that is, the amount by which cost or amortized cost exceeds fair value), and
- The aggregate related fair value of investments with unrealized losses.

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

- As of the date of the most recent statement of financial position, additional information sufficient to allow financial statement users to understand the quantitative disclosures and the information that the investor considered (both positive and negative) in reaching the conclusion that the impairment is not other than temporary. This disclosure could include:
  - Nature of the investment
  - Cause(s) of the impairment
  - Number of investment positions that are in an unrealized loss position
  - Severity and duration of the impairment
- Other evidence considered by the investor in reaching its conclusions (e.g. industry analyst reports, sector credit ratings, volatility of the securities fair value). Additional disclosures are required when credit losses exist. Refer to ASC 320-10-50-8.

Procedures*:*

- Upon the acquisition of a security, the responsible accounting organization must determine appropriate classification of security and record the security in the financial statements based on that classification in accordance with the above policy. Original evaluation and conclusions reached must be evidenced in writing.
- The Responsible Officer should review classification determinations by accounting organizations in a timely manner.
- At least quarterly, the responsible accounting organization should review security classification to determine whether that classification is still appropriate. Changes in security classifications must be documented in writing and reviewed and approved by the Responsible Officer.
- Quarterly, for available-for-sale and held-to-maturity securities, the responsible accounting department must perform an impairment analysis. The steps outlined below are to be followed in connection with that analysis. Impairment analysis must be documented and evidenced in writing.

  - **Step 1: Determine Whether an Investment is Impaired**

    ✓ If the fair value of a security is less than its cost, proceed to Step 2

    Step 2: Evaluate Whether an Impairment Is Other Than Temporary

    ✓ See guidance listed on pages 4-5 above.
    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**

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

- ✓ 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 Treasurer, Controller, and the Director Accounting and Regulatory Reporting of such impairment.
- ♦ Responsible accounting organization must submit required disclosure information, as outlined above, to Financial Reporting before each quarter's close.

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

Investments:

EEI Investment:

- Kentucky Utilities (KU) owns 20% of the common stock of EEI, which owns and operates a 1,162-Mw generating station in southern Illinois. EEI, through a power marketer affiliated with its majority owner, sells its output to third parties. KU is not the primary beneficiary of EEI and does not have explicit or implicit control of the entity. Dynegy is the majority shareholder and is the primary beneficiary. KU's direct exposure to loss as a result of its involvement with EEI is generally limited to the value of its investment. Therefore, it is not consolidated into the financial statements of KU and is accounted for under the equity method of accounting. In December 2012, KU concluded that an other-than-temporary decline in the value of its investment in EEI had occurred as documented in the memo, EEI Equity Investment Impairment (dated February 28, 2013). The investment balance is currently zero and only adjustments to Accumulated Other Comprehensive Income are currently recorded.

OVEC Investment:

- LG&E and KU each have an investment in OVEC, which is accounted for using the cost method. The investment is recorded in "Other noncurrent assets" on the LKE, LG&E, and KU Balance Sheets and in "Other investments" on the PPL Balance Sheets. LG&E and KU and 10 other electric utilities are equity owners of OVEC. OVEC's power is currently supplied to LG&E and KU and 11 other companies affiliated with the various owners. LG&E and KU own 5.63% (investment of $594,286) and 2.5% (investment of $250,000) of OVEC's common stock. Ownership percentages of the ten remaining stockholders range from 1.50% to 39.17%. Pursuant to a power purchase agreement, LG&E and KU are contractually entitled to their ownership percentage of OVEC's output, which is approximately 120 MW for LG&E and approximately 53 MW for KU. LG&E's and KU's combined investment in OVEC is not significant. The direct exposure to loss as a result of LG&E's and KU's involvement with OVEC is generally limited to the value of their investments; however, LG&E and KU may be conditionally responsible for a pro-rata share of certain OVEC obligations. As part of PPL's acquisition of LKE, the value of the power purchase contract was recorded as an intangible asset with an offsetting regulatory liability, both of which are being amortized using the units-of-production method until March 2026, the expiration date of the agreement in place at the date of PPL's acquisition. The amended expiration date is June 30, 2040. Future obligations for power purchases from OVEC are unconditional demand payments, comprised of annual minimum debt service payments, as well as contractually required reimbursement of plant operating, maintenance and other expenses.

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

- While LKE does have a variable interest in both OVEC and EEI, neither qualifies as a Variable Interest Entity (VIE) which must be consolidated as both fall under the voting interest model and LKE is not the primary beneficiary. VIE disclosure is not required, even though LKE participated in their design, under the exception provided in ASC 810-10-50-3, since the majority shareholder is the primary beneficiary and the assets of either entity is not restricted and can be used to pay dividends to the shareholders. Currently, there are no dividends being paid from OVEC to LG&E and KU or from EEI to KU.

  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 222 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

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, Corporate Finance
Manager, Financial Accounting and Analysis

963 - Certain Investments in Debt and Equity Securities

(Note: Text in italics indicates a key SOX control.)

Administrative Responsibility:
Treasurer

Date created: 3/28/11
Date revised: 6/24/11, 9/20/11, 3/2/16

964 - Debt and Interest Risk Management

(Note: Text in italics indicates a key SOX control.)

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 to accounting personnel in Corporate Finance if the transaction does not originate with those accounting personnel. 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
- commercial paper 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 issuances, extensions, or terminations
- debt covenants
- debt packages
- guarantees

Accounting personnel in Corporate Finance use monthly journal entries generated by Wall Street Treasury Management System (Wall Street) and prepare financial disclosures, as required by U.S. GAAP, FERC General Instructions, KPSC Orders and VSCC Regulations for all debt and related financial instruments.

<u>New Utility First Mortgage Bond or Pollution Control Bond Issue:</u>

964 - Debt and Interest Risk Management

(Note: Text in italics indicates a key SOX control.)

Treasury informs Corporate Finance, Regulatory Accounting, Financial Planning, and Financial Reporting, in writing (generally via email), of new utility bond financings including principal amount, interest rate, date of first interest rate reset, and use of bond proceeds. The following accounts are used in accounting for utility bonds: Bonds (221.1), Unamortized Debt Expense (181.3), Debt Premium (225), Debt Discount (226.1), Amortization of Debt Discount/Expense (428), Amortization of Debt Premium (429), Interest on Long-Term Debt (427.1), and Interest Accrued (237.1).

A Treasury Analyst in Corporate Finance records new bond issuances through Wall Street. The new bonds are added to the monthly calculation of interest expense on bonds and recorded via Wall Street in the interest accrual.

In order to process interest payments through Oracle Accounts Payable for bonds, the GLAFF is provided to Accounts Payable. 0100.141.006250.006250.184100.0000.0699.0000 is provided for LG&E and 0110.105.015590.015590.184100.0000.0699.0000 is provided for KU. Wall Street uses account 184100 as a suspense account that is offset by the payment made through 184100 in Oracle. Interest accruals are recorded through Wall Street using project number IA23700 for KU and project number 112969 for LG&E with the appropriate task, FMB or PCB.

For all LKE companies, deferred debit account 186, Financing Expense, is used to account for the expenses associated with any bond issue. Debt issuance costs are expensed only if immaterial. Activity in the Financing Expense account is reviewed by accounting personnel in Corporate Finance on a monthly basis. Expenses are transferred from account 186 to account 181.3 to be amortized once the debt, to which the expense is related, is issued. The expense side of the monthly amortization is debited to account 428 and amortized via journal entries generated by Wall Street using effective interest method and daily amortization over the life of the new bonds, with the exception of bonds that have a put. If the bond has a put, the expenses are amortized through the put date. 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. The journal entries for the amortization are generated by Wall Street.

<u>New Credit Facility:</u>

Treasury informs Corporate Finance, Regulatory Accounting, Financial Planning, and Financial Reporting of new credit facilities, including the principal amount, interest rate, maturity date and

964 - Debt and Interest Risk Management

(Note: Text in italics indicates a key SOX control.)

destination of the loan proceeds if applicable. The new transaction is set up in Wall Street by Corporate Finance. These facilities are drawn on as needed.

The following accounts are required for credit facilities: Unamortized Debt Expense (181.2), Notes Payable (231.1), Interest Accrued (237.1), Interest on Long-Term Debt (431.2) and Amortization of Debt Expense (428). The journal entries are generated by Wall Street based on the inputs entered by Corporate Finance accounting personnel.

Retirement of Bonds

A disbursement request, which will debit the bond payable account (221.1) for the bond being retired, is sent to Accounts Payable (see below for retirement of bonds that result from a bond refinancing).

In accordance with FERC General Instructions regarding the early retirement of bonds, remaining unamortized debt expense (account 181.3) and call premium/discount on bonds is transferred to a new account, Unamortized Loss on Reacquired Debt (account 189.1), by the accounting personnel in Corporate Finance. The expense continues to be amortized as a loss on reacquisition over the life of the retired bonds via journal entries generated by Wall Street. LKE is not subject to the FERC General Instruction and expenses remaining in unamortized debt expense upon the retirement of debt.

Reacquired Bonds that are not retired or canceled:

When bonds are reacquired, they are purchased from bondholders and held by the Company, possibly to be reissued in the future. The face value of the bonds is recorded to account 222 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 and financing expenses entered into under refinancing agreements are processed in the same manner as “New Bond Issue” above. Additionally, for LG&E and KU, existing debt financing expenses in account 181.3 are moved to Unamortized Loss on Reacquired Debt (account 189.1) through Wall Street and amortized to Amortization of Loss on Reacquired Debt (account 428.1). As outlined in 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-regulated

964 - Debt and Interest Risk Management

(Note: Text in italics indicates a key SOX control.)

entities are recorded as a loss to be classified in the Other Income – net line item of the Statement of Income. Corporate Finance accounting records the transactions outlined above in Wall Street. The amortization period of the expenses is then determined by Corporate Finance 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 FERC because of FASB ASC 980. LKE, LG&E and KU have elected to expense the unamortized loss over the life of the new bond.

Intercompany Notes Payable with Non-LKE Affiliate:

LKE enters into long-term intercompany notes with PPL Capital Funding, Inc. The notes are set up in Wall Street by Corporate Finance in account 223.1, LT Notes Payable to PPL Capital Funding Principal, and the interest accrual is calculated in Wall Street each month. Interest payable is recorded in account 234, I/C Payable-PPL Capital Funding, Inc. and interest expense is recorded in account 430.1, I/C Interest Expense with PPL Capital Funding.

Commercial Paper:

LG&E and KU issue commercial paper to cover expenditures in excess of short term investments as needed on a daily basis. Transactions, including nominal amount, counterparty, issuer, interest rate and maturity, are entered into Wall Street daily by Corporate Finance as part of the daily cash management process. Entry into Wall Street generates accounting for each month's total issuances, maturities, and interest. Accounts used are 231, Commercial Paper Payable, 231, Discount on Commercial Paper, and 431.2, Other Interest Expense.

Money Pool:

Monthly summaries of all money pool transactions are provided within Corporate Finance. Cash entries related to the Money Pool are recorded by Wall Street through daily wire transactions. Accounts 145.1, N/R Money Pool – LG&E and KU Energy LLC, 233 N/P – Money Pool and 430, Int-Debt to Assoc. Co are used to record amounts owed by LKE in the Money Pool and accounts 145, N/R – Money Pool, 233, N/P – Money Pool LKE Current and 419.2, INT-Adv fr Assoc Co. are used to record amounts owed to LKE in the Money Pool.

Changes in Interest Rates on Variable Rate Debt:

At each month-end, Corporate Finance prepares a report of the interest incurred and average interest rate for the month, year-to-date, and ECR six-month period for each bond issue. These reports are used to compare to interest accrued in Wall Street to verify accuracy and in the preparation of the embedded cost of capital report.

964 - Debt and Interest Risk Management

(Note: Text in italics indicates a key SOX control.)

Issuance and Termination of Swaps:

Treasury communicates to Corporate Finance, Regulatory Accounting, Financial Planning, and Financial Reporting any changes in interest rate swaps (i.e. issuances and terminations). The utilities recognize all unrealized gains and losses on swaps as regulatory assets or regulatory liabilities. Therefore, on a monthly basis, reports are prepared by Corporate Finance listing the unrealized gains and losses that are to be recorded to regulatory asset account 182.3 with an offset to the Interest Rate Swap Liability (244) or to regulatory liability account 254 with an offset to the Interest Rate Swap Asset (176). Interest accruals and interest payments on third party swaps held by LG&E are generated in Wall Street (see bond interest accruals) and compared to a spreadsheet calculated manually to verify accuracy.

Forward-Starting Swaps:

Treasury communicates to Corporate Finance, Regulatory Accounting, Financial Planning, and Financial Reporting for any forward-starting interest rate swaps (i.e. issuances and terminations). Forward-starting swaps are entered into to decrease the variability of interest for bonds to be issued at a future date. PPL Corp enters into forward-starting swaps with third parties and the swaps are mirrored through an arrangement with LG&E and KU. PPL enters the terms of the swaps into Wall Street and mirrors the swaps in LG&E and KU's Wall Street portfolios. On a monthly basis, reports are received from Wall Street listing the unrealized gains and losses that are to be recorded to a regulatory asset (182.3) or a regulatory liability (254.1) with an offset to the Interest Rate Swap Derivative Asset (176) or Liability (245).

Other:

Treasury communicates to Corporate Finance, Regulatory Accounting, Financial Planning, and Financial Reporting all other types of changes in financing arrangements including (but not limited to): 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 and external debt. This report is used in determining the overall cost when evaluating rate case timing, rate of return hurdle rates on investment proposals, ECR filings,

964 - Debt and Interest Risk Management

(Note: Text in italics indicates a key SOX control.)

DSM filings, etc. The report is prepared by a Corporate Finance Treasury Analyst, reviewed by other Treasury Analysts, and reviewed by the Manager, Corporate Finance, prior to distribution.

Distribution of Embedded Cost of Debt Report:
Regulatory Accounting & Reporting
State Regulation & Rates
Treasurer
Corporate Finance
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

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, Corporate Finance

964 - Debt and Interest Risk Management

(Note: Text in italics indicates a key SOX control.)

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
3/2/16
12/6/16

LG&E and KU Energy LLC Accounting Policy and Procedures

965 – Accounting for Century Receivable

(Note: Text in italics indicates a key SOX control.)

Policy: To ensure the Century receivable, including interest, is properly valued.

Procedure: Corporate Accounting monitors the London Metal Exchange Index to determine if Century owes LG&E and KU Energy LLC (LKE) a payment each month.

Scope: Century receivable owed to Western Kentucky Energy Corporation (WKEC).

Objective of Procedure: To ensure that bills are issued to and payments are received from Century according to the terms of the contract.

General Requirements:

Background:

Per the "Backstop Commodity Swap Transaction" agreement between LKE and Century Aluminum ("Century"), WKEC worked with Century to create a swap agreement, which locked-in Century's pre-Unwind pricing for 18 months. Century declined cash consent payments (approximately $81.7 million) at closing, commenting that although the Unwind was good for the long-run, it could not sustain the small increase in electric prices that it would experience in the short-term. In the agreement, and in lieu of the cash consent payments that were declined, WKEC agreed to make backstop payments to Century for energy curtailed by Century for which "surplus sales" or "potline reduction sales" have been requested under Century's agreement with BREC (through Kenergy, a co-op supplied by BREC). Additionally, through December 31, 2010, WKEC paid Century an aluminum production payment based on the amount of energy purchased by Century to run its potlines, pursuant to its retail agreement with BREC. The total of the aluminum production credits paid to Century are limited to a base amount that equaled the previously agreed-to cash consent payments Century declined to take.

Because the total backstop payments plus the aluminum production credit payments exceeded the base amount ($81.7M), Century is obligated to refund to WKEC the excess over the base amount in installment payments subject to both the London Metal Exchange Index price for aluminum and Century's Hawesville smelter production being above certain thresholds. The aluminum price must average $2,600 per ton in a given month and the production level in that month must be a minimum of 16,267 tons (which is the equivalent of four potlines running) before repayments are required. Refund payments may be made over 72 months beginning on January 1, 2011 through December 31, 2028. Century is not required to make payment in any month the two thresholds are not met. Accordingly, the full amount of the receivable is reserved.

Interest accrues monthly on the unpaid balance, including interest, at 10.94% per annum. In any month the two thresholds are met, Century is required to repay 1/72 of the original principle and

965 – Accounting for Century Receivable

(Note: Text in italics indicates a key SOX control.)

up to three times the current month's accrued interest until such time as prior months' accrued interest is repaid.

Detailed Procedures Performed:

Each month starting in January 2011, an Accounting Analyst will check the London Metal Exchange aluminum price. Once the aluminum price meets the average $2,600 per ton threshold, a Century officer will begin providing WKEC with a monthly certification of the Hawesville smelter production level.

The total amount exceeding the $81.7 million minimum is $13.3 million and has been recorded as a debit to Accounts Receivable and a credit to Loss on Disposal of Discontinued Operations. In addition, simple interest began accruing at 10.94% per annum on the unpaid receivable balance as of January 1, 2011, and is also being recorded monthly as a debit to Interest Receivable and a credit to Interest Income. Once refund conditions are met, interest begins to compound monthly on the remaining balance of principal and interest.

Due to the potentially lengthy amount of time before Century must begin repaying the receivable, the uncertainty of future economic conditions and according to the terms of the contract Century is not required to repay the full balance if the two thresholds are not met for at least 72 months, the entire receivable balance including the accrued interest is reserved as a debit to Bad Debt Expense and a credit to Allowance for Doubtful Accounts.

Reports Generated and Recipients:

Century officer certification of production level from the Hawesville, KY facility provided to Corporate Accounting when average monthly aluminum price reaches $2,600/ton.

Additional Controls or Responsibility Provided by Other Procedures:

250 - Balance Sheet Account Reconciliation policy

Regulatory Requirements:

N/A

Reference:

N/A

965 – Accounting for Century Receivable

(Note: Text in italics indicates a key SOX control.)

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller

Date Created: 2/9/11
Dates Revised: 9/23/11; 3/17/16

966 – Intracompany Interest

(Note: Text in italics indicates a key SOX control.)

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 and it is paid the following month 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, A2/P2 30-day commercial paper (plus five basis points) of major corporations sold through dealers, as quoted by the Federal Reserve 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:

While setting the daily cash position, money pool transactions are recorded both in the utility and non-utility (LKC only) money pools, via a suggested transfer initiated in Wall Street, based on cash needs by the utilities or LKC for the day. Money Pool transactions between LKE and non-utility companies other than LKC are ZBAs through the Bank of America. As transactions occur wires or ZBAs are sent through Bank of America between the entities. The BAI bank codes for these transactions are used to code the transactions within Wall Street when the BAI files interface daily to Wall Street, which creates the accounting and adjusts the balances in the money pools. The Cash Management Module in Wall Street houses the daily transactions and generates interest for the balances in the money pools (see accounting procedures for Wall Street in the debt journal entry file on generating interest on money pool balances). At the end of each

966 – Intracompany Interest

(Note: Text in italics indicates a key SOX control.)

month, interest is generated in Wall Street for each money pool balance and is added/deducted from the amount owed on the appropriate entities accounting ledger. For regulated entities, the interest will be added to the appropriate intercompany bill for settlement as outlined in item I. For non-regulated entities, the interest charged is not required to be cash settled, per 253 - Intercompany Billing and Settlement policy.

III. Procedures for intercompany interest with PPL:

LKE maintains a short-term credit facility with an affiliate of PPL Corp. through daily borrowings/repayments to CEP Reserves, Inc. (CEP). Each day when the cash position is set (as noted above for money pool borrowings) LKE either borrows or repays CEP as needed. The borrowing/repayment is entered daily into Wall Street as a Demand Note. Wires between LKE and CEP are captured in the BAI files that come from Bank of America each day and interest is generated at month-end in Wall Street based on the daily balance, charged at a rate of one month LIBOR, which feeds into Wall Street automatically, plus a spread that has been set up previously in Wall Street based on the agreement with CEP. The interest is settled monthly.

LKE maintains a short-term credit facility with an affiliate of PPL Corp. through daily investments/repayments from PPL Energy Funding. Each day when the cash position is set LKE may send excess funds, if any, to PPL Energy Funding. The investment/repayment is entered into Wall Street as a Demand Note. Wires between LKE and PPL Energy Funding are captured in the BAI files that come from Bank of America each day and interest is generated at month-end in Wall Street based on the daily balance, charged at a rate of one month LIBOR which feeds into Wall Street automatically plus a spread that has been set up previously in Wall Street based on the agreement with PPL Energy Funding. The interest is settled monthly.

LKE enters into long-term loans from PPL Capital Funding via notes. The terms of the note are set up in Wall Street and an interest accrual is calculated each month based on the terms. The interest is settled as noted in the terms of the note.

Reports Generated and Recipients:

Item I – Excel spreadsheet don by Accounting Analyst in Corporate Accounting
Item II and III - Interest calculation performed in Wall Street by a Corporate Finance Treasury Analyst.

966 – Intracompany Interest

(Note: Text in italics indicates a key SOX control.)

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:

253 - Intercompany Billing and Settlement policy

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Manager, Corporate Finance
Manager, Corporate Accounting

Administrative Responsibility:

Treasurer
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, 2/19/16, 3/24/16

LG&E and KU Energy LLC Accounting Policy and Procedures

967 – Prepaid Expenses

(Note: Text in italics indicates a key SOX control.)

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"), Title 18, Part 101.

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) Gas franchise fees
f) Transmission arrangements
g) Software maintenance agreements
h) Fuel
i) Other service/maintenance agreements
j) Industry association company membership dues including Electric Power Research Institute and Electric Edison Institute
k) Other 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 is then amortized 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 per company, except expenses that pertain to a period of time within a financial quarter where the expense would be fully amortized within the quarter, which 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.

In the event a prepaid expense covers a period beyond 12 months, the portion extending beyond 12 months should be classified as a noncurrent asset, in accordance with ASC 210-10-45.

967 – Prepaid Expenses

(Note: Text in italics indicates a key SOX control.)

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. If the prepayment extends beyond 12 months, the long term portion is accounted for as a noncurrent asset.

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. The prepaid should be held at the Company which is incurring the expense.

Budget Analysts, Supply Chain Managers, and Commercial Operations Managers are requested to contact the Regulatory Accounting and Reporting (RAR) department when they have an invoice that is a prepayment greater than $50,000 per company. This request is communicated annually in the Budget Analysts' meeting.

Criteria and items to report to RAR for prepaid expenses:

- Copy of prepaid invoice
- Description of goods or services provided if not explicitly listed on the invoice
- Contract term
- Allocation ratio, rule, and source project by company (if allocated based on Cost Allocation Manual ("CAM"))
- Projects and tasks to charge account 1651XX (Current Prepaid), 1652XX (Non-Current Prepaid), or 1659XX (Prepaid Other – Indirect), as appropriate
- Projects and tasks to charge income statement for amortizing
- Expenditure Type
- Expenditure Organization

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.

967 – Prepaid Expenses

(Note: Text in italics indicates a key SOX control.)

Reports Generated and Recipients:

None

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, Regulatory Accounting and Reporting

Administrative Responsibility:

Director, Accounting & Regulatory Reporting

Date Created: 6/28/12
Dates Revised:3/12/15, 4/1/16, 11/2/16

LG&E and KU Energy LLC Accounting Policy and Procedures

968 – Accounting for Discontinued Operations

(Note: Text in italics indicates a key SOX control.)

Policy: This policy sets standards and procedures for accounting for Discontinued Operations.

Procedure: Corporate Accounting is responsible for properly classifying and recording the remaining activity for discontinued entities as either continuing operations or discontinued operations.

Scope: All remaining residual activity related to discontinued entities.

Objective of Procedure: The objective of this procedure is to ensure the proper accounting treatment of discontinued operations.

General Requirements:

Western Kentucky Energy Corp. (WKEC) Background:

LG&E and KU Energy LLC (LKE) and Big Rivers Electric Corp. (BREC) signed a Transaction Termination Agreement which returned the control of WKEC facilities to BREC as of the July 16, 2009 Unwind date. WKEC was properly classified as discontinued operations throughout the course of finalizing the Unwind transaction. According to SAB Topic 5.Z.5, *Classification and Disclosure of Contingencies Relating to Discontinued Operations*, items recorded as of the Unwind date and subsequent expenses directly related to the disposal are eligible to have adjustments made to and amounts recorded in discontinued operations. Any items that are a result of ongoing matters that are not directly related to the Unwind are required to be charged to continuing operations.

See the sections below to have a detailed account of what items are still being recorded to WKEC directly and which items are to be recorded to continuing operations.

Detailed Procedures Performed:

Activity currently on WKEC books:

Items that are currently recorded to WKEC are as follows:

- Century Receivable – Due to the Unwind, WKEC paid Century, an aluminum smelter, backstop payments to help the smelter maintain its ability to sustain the business during the short-term increased electricity costs that were a result of the Unwind transaction. The backstop payments were paid through January 31, 2011. Any amount paid by WKEC over the $81.7 contractual amount became a receivable for WKEC. WKEC currently has a receivable for the Century refund payment with interest accruing

968 – Accounting for Discontinued Operations

(Note: Text in italics indicates a key SOX control.)

monthly. See the "Century Receivable" policy and procedure for more details on this transaction.

- BREC Indemnification of HMP&L Excess Energy– In negotiating the Unwind transaction, HMP&L wanted to retain the right to sue BREC on the basis of the pre-Unwind contract between WKEC and HMP&L. HMP&L wanted to retain the right to sue BREC on the grounds that it wanted to retain the right to sell the excess purchased power on the market rather than allow BREC to re-purchase the energy at the contracted rate. WKEC indemnified BREC against the excess energy issue and recorded the value of the guarantee. See the accounting technical memo entitled "WKE HMPL Excess Energy Arbitration 8-24-12.doc" for further details regarding this matter.

- Various Accruals – WKEC maintains small accruals that were accrued as of the Unwind date and relate to when WKEC had operations. These accruals include fees required to store WKEC files with Iron Mountain and contingent liabilities for fuel government imposition costs and force majeure that is currently in litigation

- Tax Items – All activity that is charged to WKEC as a result of discontinued operations is taxed on the WKEC income statement and is therefore considered discontinued operations.

- Pensions and Post-retirement Benefits – These items are a result of when WKEC had operations and are the remaining liabilities related to former WKEC employees. These items were moved to LG&E and KU Capital LLC (LKC) in January 2012.

WKEC activity to be charged directly to WKEC:

- Legal fees continue to be charged directly to WKEC for matters that relate to WKEC, such as the BREC indemnification of the HMP&L excess energy issue.
- Any additional expenses or claims that arise as a result of the BREC indemnification of the HMP&L excess energy issue or the LKE parental guarantee of WKEC should be charged directly to WKEC.
- Any straggler invoices or refunds that were a result of when WKEC operated should be booked to WKEC.

WKEC activity to be charged to LG&E and KU Capital LLC (LKC):

- Activity that is related to ongoing work for post-Unwind matters should be charged to continuing operations. Because WKEC is a subsidiary of LKC, all ongoing activity should be charged directly to LKC since these items did not result from WKEC's

968 – Accounting for Discontinued Operations

(Note: Text in italics indicates a key SOX control.)

operations. Examples of these items include accounting, tax and payroll burdened labor charges.

Sale Ranch Background:
Sale Ranch has a liability accrual for ongoing environmental monitoring. The Company's obligations for future monitoring and/or clean up are in dispute. This item is being accounted for under LKC due to the original Sale Ranch entity being dissolved. Therefore, activity related to this matter will remain in continuing operations.

Reports Generated and Recipients:

N/A

Additional Controls or Responsibility Provided by Other Procedures:

Monthly balance sheet reconciliations are completed to ensure that each company has the correct amounts recorded and to the proper set of books.

Regulatory Requirements:

N/A

Reference:

N/A

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller

Date Created: 10/05/2012
Dates Revised: 09/30/2015, 03/24/2016

969 – Liquidated Damages

(Note: Text in italics indicates a key SOX control.)

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

969 – Liquidated Damages

(Note: Text in italics indicates a key SOX control.)

business line contact 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). 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 Financial Accounting and Analysis (FAA) 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 FAA or a 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 FAA 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 FAA with the customer information, description of work, project and task number. In some cases a payment settlement agreement may be reached with the vendor

969 – Liquidated Damages

(Note: Text in italics indicates a key SOX control.)

and an invoice is not required to be prepared. The invoice or 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 Dr. to cash and a Cr. to the 143 designated receivable account and the corresponding accounts receivable reserve 144 account is debited and the 107 account is credited. The payment is taken into account when the information for the reserve is sent to FAA.
7. FAA 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. FAA will 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 FAA 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

969 – Liquidated Damages

(Note: Text in italics indicates a key SOX control.)

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, Financial Accounting & Analysis

Administrative Responsibility:

Director, Accounting & Regulatory Reporting

Date Created: 12/31/12
Dates Revised: 4/1/16

970 – Lower of Cost and Net Realizable Value Inventory

(Note: Text in italics indicates a key SOX control.)

Policy: To ensure all inventory transactions are measured on a cost and net realizable value basis for recovery. Net realizable value is defined as the "estimated selling prices in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation."

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, and the FASB simplification initiative requires inventory be recorded at the lower of cost and net realizable value. 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 and net realizable value 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.

970 – Lower of Cost and Net Realizable Value Inventory

(Note: Text in italics indicates a key SOX control.)

FAC and LFF mechanisms:

The FAC and LFF permit utilities to regularly adjust the price of electricity to reflect fluctuations in the cost of fuel used to supply electricity, allowing for a nearly immediate recovery on a dollar-for-dollar basis. In addition, 807 KAR 5:056 details fuel costs should be the most recent actual cost of fossil fuel (coal-fired generation); this should only include the invoiced price of fuel (less any cash or other discounts) and any applicable transportation costs.

LG&E and KU recover allowed fuel expenses through the FAC and LFF mechanisms. Each month the Companies submit the FAC[1] rate calculation to the Kentucky Public Service Commission (KPSC), which is based upon current month expenses and kWh. The FAC rates are effective two months after the expense month, resulting in a regulatory lag. This lag does not have an impact on the financial statements since it is eliminated by the monthly over-/under-recovery calculation and accrual. This accrual ensures the recoverable fuel costs each month equal the fuel revenue.

Items not covered through the FAC and LFF include fuel used for off-system sales (OSS) and penalties. As discussed in the "Other Considerations" section of this document, the risk of loss related to OSS and the amount of OSS is deemed inconsequential given the small and decreasing percent of total revenue it comprises. Furthermore, the forced outage penalties and fees are less than one-half of one percent of LG&E's and KU's total fuel expense and are considered immaterial. Per ASC 105.10.05, "The provisions of the Codification need not be applied to immaterial items."

GSC mechansim

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.

[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.

970 – Lower of Cost and Net Realizable Value Inventory

(Note: Text in italics indicates a key SOX control.)

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 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

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

970 – Lower of Cost and Net Realizable Value Inventory

(Note: Text in italics indicates a key SOX control.)

Date Created: 3/5/13
Date Revised: 4/1/16

LG&E and KU Energy LLC Accounting Policy and Procedures

971 - Sundry Billing Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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)	

971 - Sundry Billing Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Description	Discussion Paragraph Below	Account Debited	Account Credited	Source of Billing Information
KU electric line extensions – cash received as deposit at a KU business office	3	131050	252013	KU Business Offices
Work for Kentucky Transportation Department and Indiana Department of Transportation	4	142012	Capital, retirement and/or O&M account provided by lines of business	Property Accounting and Regulatory Accounting & Reporting
Property damages	5	143017	Capital, retirement and/or O&M account provided by lines of business	USCKY
Underground service jobs – run service underground to customer meter base (KU only)	6	142012	107001	KU Business Offices
Joint trenching	7	143012	107001	Distributions Operations Dept.
Rubber goods	7	143012	456008	Safety & Tech Training Dist. Dept.
Pole attachments	7	143012	454001 454002 454003	Electrical Engineering and Planning Group
Rental invoice	7	143012	418001 454002	Real Estate & Right of Way, Transmission Policy & Tariffs
Transmission sales	7	142004	456109	Transmission Policy & Tariffs
Beyond the meter	7	142012	173002	Various business offices
IMEA/IMPA	7	143003 143004	107001 417004	Property Accounting and Regulatory Accounting
Mutual assistance/aid	7	143012	143024	Distribution Operations Budgeting & Forecasting
IBEW	7	143012	426501 O&M account	Industrial Relations HRIS
Gypsum & Water	7	143012	502001	Gyspum- Finance & Budgeting- Power Prod KU Water- Production Dept- Mill Creek

1. Work for Customer Jobs - Estimated Cost (primarily KU):
   - Support for the invoice is received from various individuals having authority in the various lines of business within the Company. The data includes the customer name, mailing address, type of work done, the project and task charged and the cost of the project.

971 - Sundry Billing Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- Estimated cost jobs for KU are processed through receipt of miscellaneous invoice requests by various departments. Miscellaneous invoice requests are forwarded through email/inter-office mail, by the person requesting the invoice, to Financial Accounting & Analysis.
- Customers are entered into Oracle AR and transactions are created for the customer in Oracle AR.
- Invoices are sent to the customer. Remittance and Collection is responsible for collecting all accounts receivable.
- Estimated cost jobs are insignificant for LG&E and are generally paid up-front, so an invoice is not created for the customer. Cash is received and applied directly to the project and task indicated on the receipt ticket.
- Most KU jobs are performed after payment is received based upon verbal agreements.
- Invoices for estimated jobs are not adjusted, even if costs differ from the estimate.

2. Work for Customer Jobs - Actual Cost:
   - As with estimated cost jobs, support for the invoices is received from various individuals having authority in the various lines of business within the Company. The data (contract) includes the customer name, mailing address, type of work done, and the project and task charged for the cost of the project.
   - The customer signs a contract, stating they want to pay for the actual charges, based on an estimated cost. The estimated cost is determined by operations personnel in the area through which the job has been requested. The customer pays the estimated cost upfront. In the event the job costs are less than originally calculated and quoted to the customer, the amount of the overpayment is refunded by Financial Accounting & Analysis with authorization from the Distribution Operations Engineering department.
   - In the event the job costs exceed the originally calculated and quoted amount to the customer, the actual cost will be invoiced. PowerPlant is checked regularly by Financial Accounting & Analysis to ensure the actual cost jobs are invoiced when the work is complete. The figures for invoicing come from an EiS Report, LKE Project Expenditures – Fully Burdened, which is run by Financial Accounting & Analysis. A process has been implemented that allows Financial Accounting & Analysis to run reports in the Distr Ops Web Reporting application. The last day of the month is entered into the date field, for the period just ended, and all actual cost jobs that are ready to invoice will be printed on a report with all essential information for invoicing for the period just ended. Contracts are kept on file in AR Sundry and compared to reports to make sure everything is invoiced. Once the final cost has been calculated, invoices are prepared in the same manner as estimated cost jobs.

971 - Sundry Billing Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

3. LG&E and KU electric line extensions and LG&E gas line extensions:

   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.

971 - Sundry Billing Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- KU takes deposits for electric line extensions in its business offices. When cash deposits are received at the business office, no invoice is generated and the balance of the deposit is recorded in FERC Account No. 252013 until service is turned on. Once service is turned on the balance is transferred to FERC Account No. 252011 or 252015 and is processed through the refund processes noted above. LG&E does not accept cash deposits for electric line extensions.

4. Highway jobs performed for the Kentucky Transportation Department or Indiana Department of Transportation (INDOT). (Invoicing information is submitted by Property Accounting and Regulatory Accounting & Reporting, Accounting Analysts):
   - Property Accounting and Regulatory Accounting & Reporting Departments receive notification from the Project Manager to bill the Kentucky or Indiana Transportation Departments.
   - Property Accounting and Regulatory Accounting & Reporting Departments run Oracle Detail Reports to generate information to invoice.
   - Using the Oracle AR module, Property Accounting and Regulatory Accounting & Reporting prepare invoices for the Kentucky or Indiana Transportation Department's jobs. The invoice is sent to the customer with a special state form.
   - The Property Accounting and Regulatory Accounting & Reporting, Accounting Analysts, will provide support for each invoice submitted for processing, as well as provide copies of new contracts.
   - See Property Accounting and Regulatory Accounting & Reporting Departments 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.

971 - Sundry Billing Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- The invoice data is interfaced from Oracle DTS to Oracle AR and to the general ledger.
- In the case of collection issues, instances will occur where the responsible party and the Company/USCKY will negotiate a settlement.
- The Company's originating department/USCKY notifies Remittance and Collection of the settlement and the balance of the invoice will be charged back in Oracle DTS by Financial Accounting & Analysis to the originating department(s) operating budget or capital.
- Oracle DTS and Oracle AR are balanced on a monthly basis prior to closing the books.
- If the party identified as responsible can provide proof that they are not liable, USCKY will notify the originating department of the dispute, requesting additional information to attempt to identify the responsible party.
- If the additional information is not received within the predetermined 15 days or if USCKY is not able to identify the responsible party, the charges will be reversed in Oracle DTS and Oracle AR and charged back to the originating department(s) operating budget or to capital, based on authorization from the originating department.
- If the additional information is received within the predetermined 15 days and USCKY is able to identify the responsible party, the original invoice will be reversed in Oracle DTS and Oracle AR and re-invoiced to the newly identified responsible party.

6. Underground service to the customer's meter base (KU):
   - Business Office personnel will receive supporting documentation (such as a miscellaneous invoice form, contract, and/or work request charges quote), indicating the customer name, address and invoicing amount from the Distribution Operations Business Representative.
   - Business Office personnel will create the customer record and invoice in Oracle AR. The original supporting documentation and a copy of the invoice, printed by the Business Office for its records only, will be retained by the Business Office for audit purposes. A copy of the documentation will be forwarded to Remittance and Collection upon request, for collection purposes.
   - The invoice entered into Oracle AR by Business Office personnel will be reviewed for project and task entry and description, then printed and mailed to the customers on a weekly basis by Financial Accounting & Analysis. To ensure all invoices are printed, invoices will be printed every Monday using transaction type (1UGIN) and the date range from Monday through Sunday of the previous week as the parameters.

971 - Sundry Billing Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

- 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 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:

971 - Sundry Billing Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Payment reports are received from Remittance and Collection with backup. The Business Offices forward support for payments received in the office, which were deposited locally. They are posted by Financial Accounting & Analysis to Oracle AR by batch, using the date the cash is posted by Remittance and Collection, and a receipt register is printed. The total on the receipt register for LG&E/KU equals the total for "Sundry and Miscellaneous Cash" on the "Receipts and Deposits" listing each day less miscellaneous items processed through J001.

9. Processing of various journal entries related to sundry billing:
   - Although cash receipts are posted into Oracle AR, journal entries are posted for sundry cash receipts, to post the correct project and tasks to transmission sales and do not affect the sundry AR module in Oracle. These are cash entries that are posted to sundry ledger accounts on a monthly basis. The information for these entries is provided by Remittance and Collection on a daily basis, consisting of credit slips prepared and submitted by various employees, along with necessary backup.
   - LG&E & KU miscellaneous journal entries are posted to set up and reclass charges.
   - LG&E & KU monthly journal entries are posted to process accruals for billable charges, when the billings are held for future periods for various reasons, typically an invalid project and task. An email is distributed quarterly by an Accounting Associate to Business Office personnel who are knowledgeable of projects that should be accrued, ensuring all known receivables are accounted for properly.

10. On a monthly basis, the Oracle AR module is interfaced to the GL, to record all transactions for the month in the general ledger. An unposted journal entry report is reviewed to ensure that all items are posted to the correct company, as well as to ensure that all items requiring a project and task have a project and task assigned. An incomplete invoice report is processed at month end and is reviewed to ensure that all invoices entered for the month will be picked up in the interface. An interface process is then run in Oracle AR to complete the process.

11. A transaction register is run, sorted by amount and vendor, prior to the end of monthly close, to check for duplicate invoices and the balance sheet reconciliation for all LG&E and KU transactions created for the month.

12. On a quarterly basis, all sundry AR accounts are reconciled to the general ledger. This is performed through printing of the AR aged trial balances for each account and reconciling this amount with what is recorded in the GL. As the Oracle DTS also holds claims that are being tracked, the Oracle DTS aged trial balance is reconciled to the

971 - Sundry Billing Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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.

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

971 - Sundry Billing Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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
	June 9, 2015
	March 3, 2016

LG&E and KU Energy LLC Accounting Policy and Procedures

1050 - Purchase Accounting

Policy: Upon the completion of a business combination transaction whereby LG&E and KU Energy LLC ("LKE") was acquired by PPL Corporation ("PPL"), LKE recorded adjustments to its financial statements and the financial statements of Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") for push-down accounting for certain valuations and reserves. This accounting was implemented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 805, *Business Combinations* and ASC 820, *Fair Value Measurements and Disclosures*. Because PPL is a SEC registrant and LKE, LG&E and KU were to issue exchange traded senior notes and first mortgage bonds, push-down accounting is appropriate as LKE became a wholly owned subsidiary of PPL and its subsidiaries, and LG&E and KU, became indirect wholly owned subsidiaries because of the acquisition.

Procedure: Subsequent to the date of acquisition, LKE's accounting for these assets and liabilities, including methods of depreciation and amortization, are based upon the nature of the asset or the liability, not the manner of acquisition.

Scope: This policy shall apply to all purchase accounting adjustments of LKE, LG&E and KU.

Objective of Procedure: The objective of this policy is to ensure timely, accurate and consistent accounting application for the purchase accounting adjustments.

General Requirements:

Detailed Procedures Performed

Purchase accounting is recorded on separate Oracle G/L companies specifically established for this purpose. The general ledgers established for each company prior to the acquisition continue to be the primary general ledgers.

Each month the amortization journal entries relating to purchase accounting adjustments are recorded by the respective accounting departments maintaining the balance sheet accounts. These amortization entries relate to:

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

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:

1050 - Purchase Accounting

None

Reference:

FASB ASC 350, *Intangibles – Goodwill and Other*
FASB ASC 805, *Business Combinations*
FASB ASC 820, *Fair Value Measurements and Disclosures*

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Manager, Financial Reporting

Administrative Responsibility:

Controller

Date Created: 8/17/05
Dates Revised: 10/31/05, 4/2/09, 7/16/09, 8/07/09, 8/19/09, 3/17/11, 8/11/11

LG&E and KU Energy LLC Accounting Policy and Procedures

1051 - Emission Allowances

(Note: Text in italics indicates a key SOX control.)

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 Requirements:
The Clean Air Act Amendment of 1990 and corresponding regulations by EPA and/or Kentucky established requirements to reduce the levels of SO_2 and NOx emissions. These regulations resulted in the creation of emissions trading systems administered and tracked by the EPA. The trading systems created tradable "authorizations to emit", known as an SO_2 or NOx emission allowances. Each allowance has a specified "vintage", representing the first year in which it can be used. Emission allowances have financial value since they can be bought, sold, traded or held for future use (banking). The EPA disburses a fixed number of fully transferable emission allowances to each generating unit. The EPA withholds a certain percentage of the SO_2 allowances for use in an annual auction. For EPA compliance purposes, the owners of the plant must have enough allowances as of 60 days following the end of each compliance period to cover the plant's emissions to avoid penalties.

Detailed Procedures Performed:

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 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.

1051 - Emission Allowances

(Note: Text in italics indicates a key SOX control.)

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. Current Company practice is to purchase emission allowances only when necessary to meet monthly emissions usage and/or annual EPA compliance needs.
C) The underlying records supporting Account 158.1 and Account 158.2 shall be maintained in sufficient detail so as to provide the number of allowances and the related cost by vintage year.
D) Issuances from inventory shall be accounted for on a vintage basis using a monthly weighted-average method of cost determination. The cost of eligible allowances not used in the current year shall be transferred to the vintage for the immediately following year.

1051 - Emission Allowances

(Note: Text in italics indicates a key SOX control.)

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. Current Company practice is for Environmental Affairs to monitor emission allowance usage and to authorize purchase, if necessary, of additional emission allowances from intercompany inventory at weighted average cost, before actual annual emission amounts would exceed current allowance inventories. Weighted average cost of Company allowances is generally less than $1 per allowance. If no excess allowances are available via intercompany inventory, market purchases will be accrued. However, Company practice is to always have adequate emission allowances in inventory.

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.

Summary:

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 can be banked and 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:

1051 - Emission Allowances

(Note: Text in italics indicates a key SOX control.)

18 CFR, Ch. I, Part 10, 1General Instruction 21
Kentucky ECR Mechanism

Reference:

- ASC 350, Intangibles – Goodwill and Other
- ASC 980, Regulated Operations
- 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, 11/4/15, 3/21/16

LG&E and KU Energy LLC Accounting Policy and Procedures

1055 – Regulatory Assets and Liabilities Accounting

(Note: Text in italics indicates a key SOX control.)

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 a manner to provide 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"), the Tennessee Regulatory Authority ("TRA"), the Internal Revenue Service (IRS) and the 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, and 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 and the TRA. LKS is a centralized service company regulated by the FERC and provides services to the Utilities.

Accounting for the Utilities must conform to United States Generally Accepted Accounting Principles (GAAP), as well as, principles prescribed by the Securities and Exchange Commission (SEC), FERC, the KPSC, the VSCC and the TRA. Under GAAP the Utilities are subject to 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, paragraph 340-25-1 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.

1055 – Regulatory Assets and Liabilities Accounting

(Note: Text in italics indicates a key SOX control.)

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 I, prescribes Uniform Systems of Accounts ("USofA") for regulated electric (Part 101) and gas (Part 201) 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 (generally only the KPSC 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, from a GAAP accounting perspective, 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 (e.g., rate case expenses) or if current rates include amounts that are expected to be incurred in the future (e.g., net cost of removal included in depreciation rates).

In certain situations, the Utilities may rely on orders or other regulatory authority as the basis of a specific type of charge and for GAAP accounting purposes 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 GAAP accounting approach to maintain consistency from a financial reporting perspective. In this case, the Utilities may file a request for an accounting order or rely upon other actions of a regulator (such as approval of financing), and record the regulatory asset or liability if all indications are that the precedence for inclusion in future rates will be upheld.

1055 – Regulatory Assets and Liabilities Accounting

(Note: Text in italics indicates a key SOX control.)

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:

The attached Appendix documents the regulatory assets and regulatory liabilities recorded on Companies' Balance Sheets. The Appendix provides the description, order number or regulatory authority, additional regulatory or accounting support, department responsible for recording the accounting transactions, and the recovery/payback period.

On a quarterly basis, RAR coordinates a review of all regulatory assets and liabilities recorded by the Companies with the State Regulation and Rates and Legal departments. This review is based on the Appendix to this policy and is performed to ensure 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 are expected for all regulatory liabilities.

Balance Sheet classification:

For 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. Regulatory assets or liabilities are considered long-term with no current portion if they relate to items that lend themselves to a long-term nature (for example deferred financing costs since debt is typically long-term in nature). 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)

1055 – Regulatory Assets and Liabilities Accounting

(Note: Text in italics indicates a key SOX control.)

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

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:

ASC 980
FERC Uniform System of Accounts
Various orders issued by regulatory commissions

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)

1055 – Regulatory Assets and Liabilities Accounting

(Note: Text in italics indicates a key SOX control.)

Corresponding PPL Policy No. and Name:

None

Key Contact:

Director, Accounting & Regulatory Reporting
Manager, Regulatory Accounting & Reporting

Administrative Responsibility:

Controller
Director, Accounting and Regulatory Reporting

Date created: 11/19/09
Date revised: 12/17/09; 3/18/10; 3/31/11, 9/8/11, 6/21/13, 3/21/16, 12/06/16

Louisville Gas & Electric
Regulatory Asset and Liability Matrix

Regulatory Asset under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period	Responsible Department
Asset Retirement Obligation	The on-going depreciation of the ARO asset (account 403.1) and the accretion of the ARO liability (account 411.1).	KPSC 2003-00426 (regulatory assets established by adopting FAS 143 are approved) KPSC 2003-00433 (subsequent rate case) KPSC 2008-00252 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) FERC FA 12-12-000 (ARO accounting entries provided) FERC ER08-1588-000 (ARO accounting entries provided)	Ongoing	Property
ARO-Generation-CCR	The on-going depreciation of the ARO asset (account 403.1) and the accretion of the ARO liability (account411.1) related to the Combustion Coal Residuals (CCR) ash and environmental plants included in the 2016 ECR Plan.	KPSC 2003-00426 (regulatory assets established by adopting FAS 143 are approved) KPSC 2003-00433 (subsequent rate case) KPSC 2008-00252 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00027 (approval for amortizing CCR costs) FERC FA 12-12-000 (ARO accounting entries provided) FERC ER17-234-000 (in progress)	KPSC: 10 years for closed plants and 25 years for open plants	Property
Tax Exempt Interest Rate Swaps	Book losses or gains on swaps that became ineffective during 2008. One swap totals $83.335 million and was originally authorized in case number KY 2000-00275 to hedge the $83.335 million Trimble County bond. That bond was refinanced on September 15, 2016 along with the LG&E $41.665 million Trimble County bond, creating one bond totaling $125 million that remains in a variable rate mode. Four swaps for $32 million each were authorized in case number KY 2003-00299 to hedge a $128 million Louisville Jefferson County bond. The counterparty terminated one of the $32MM interest rate swaps in December 2008 and LG&E terminated a second $32MM swap in December 2016. Monthly settlements on the swaps are recorded as interest expense and recovered in base rates.	KPSC 2000-00275 (order to enter into swap) KPSC 2003-00299 (order to enter into swap) KPSC 2003-00433 (subsequent rate case) KPSC 2008-00252 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	Over the life of the swap, ($83M through 11/1/2020 and the three $32M 10/1/2033)	Treasury
Forward Starting Swaps - 2015	Loss realized upon termination of forward starting swaps used to protect against rising interest rates between the date of the swaps and the date the bonds were priced in 2015.	KPSC 2014-00089 (order to enter into swap) KPSC 2014-00372 (subsequent rate case) Report of action, dated 10/16/2015 indicate cash settlement of swaps would be amortized over life of associated bonds.	There are two bond series. One of the series has a 10 years recovery period (from 9/2015 through 10/2025) and the other series has a 30 years recovery period (from 9/2015 through 10/2045)	Treasury
Winter (Ice) Storm 2009 (Electric/Gas)	January and February 2009 Kentucky Ice Storm restoration costs	KPSC 2009-00175 (established) KPSC 2009-00549 (recovery) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	August 2010 through July 2020	Regulatory
ASC 740 - Income Taxes	Deferred income tax assets and liabilities which are recognized for temporary book/tax differences related to asset basis adjustments related to ITC, and are recovered through base rates.	KPSC 2009-00549 (proforma adjustment related to ITC approved) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	Ongoing	Tax
Wind (Hurricane Ike) Storm 2008	September 2008 Kentucky wind storm restoration costs	KPSC 2008-00456 (established) KPSC 2009-00549 (recovery) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	August 2010 through July 2020	Regulatory
Swap Termination - Wachovia	Termination costs incurred when Wachovia Bank elected to terminate an interest rate swap agreement in 2008 due to market conditions. Prior to termination settlements on the swap were recorded as interest expense and recovered in base rates.	KPSC 2009-00549 (established and recovery) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	August 2010 through April 2035	Regulatory
Summer Storm 2011	August 2011 Kentucky storm restoration costs	KPSC 2011-00380 (established) KPSC 2012-00222 (recovery) KPSC 2014-00372 (subsequent rate case)	January 2013 - December 2017	Regulatory

Louisville Gas & Electric
Regulatory Asset and Liability Matrix

Rate Case Expenses (Electric/Gas)	Rate case expenses are charged 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.	KPSC 2009-00549 (2009 rate case expenses recovery) KPSC 2012-00222 (2012 rate case expenses approved to be deferred as regulatory asset and recovery) KPSC 2014-00372 (subsequent rate case) 307 U.S. at 120-121 294 U.S. at 73	2014 rate case expenses: July 2015 through June 2018	Regulatory
Carbon Management Research Group	Contributions to the CMRG of up to $2M over ten years ($200K per year starting in August 2010) for the development of technologies for reducing carbon dioxide emissions from existing coal-fired electric plants.	KPSC 2008-00308 (establishment) KPSC 2009-00549 (recovery) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	August 2010 through July 2020	Regulatory

Regulatory Liability under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period	Responsible Department
Forward Starting Swaps - 2013	Gain realized upon termination of forward starting swaps used to protect against rising interest rates between the date of the swaps and the date the bonds were priced in 2013.	KPSC 2012-00233 (order to enter into swap) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) Report of action, dated 12/13/2013 indicate cash settlement of swaps would be amortized over life of associated bond.	There are two bond series. One of the series has a 10 years recovery period (from 9/2015 through 10/2025) and the other series has a 30 years recovery period (from 9/2015 through 10/2045)	Treasury
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, and are recovered through base rates.	KPSC 2005-00180 (change in tax rates beginning 2005) KPSC 2006-00457 (change in tax rates beginning 2007) KPSC 2009-00549 (proforma adjustment related to ITC approved) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	Ongoing	Tax
MISO Exit Fee	Balance of MISO exit fees and pre-MISO exit Schedule 10 charges included in base rates, net of subsequent MISO refunds based on various FERC Orders. 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.	KPSC 2003-00266 (establishment) KPSC 2008-00252 (establishment and recovery) KPSC 2012-00222 (establishment &recovery) KPSC 2014-00372 (subsequent rate case) FERC approval to exit MISO: FERC EC06-4-000 FERC EC06-4-001 FERC ER06-20-000 FERC ER06-20-001	Multiple refunds. The last refund that exists on the books has amortization period from July 2015 through June 2017	Regulatory
Refined Coal	Proceeds from Tinuum Group, LLC contract that include license and coal yard service fees and exclusivity and termination fees for a process to refine coal to reduce Nox and mercury emissions from coal at Mill Creek and Trimble County generating station.	KPSC 2015-00264 (established) FERC EL 15-92-000 (FERC denial to pass the proceeds of the refined coal arrangements to their customers through their Fuel Adjustment Clause)	Requested recovery in rate case No. 2016-00371	Corp Fuels

Regulatory Asset or Liability under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period	Responsible Department
Gas Line Tracker	Over- or under-recovered GLT mechanism costs. Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	KPSC 2012-00222 (Gas Line Tracker is approved) KPSC 2014-00372 (subsequent rate case)	Ongoing	Regulatory

Louisville Gas & Electric
Regulatory Asset and Liability Matrix

Gas Supply Clause (GSC)	Over- or under-recovered gas supply expenses and purchased gas adjustments through the GSC mechanism. Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset. Performance-based Rates allow the company to retain a portion of gas cost savings above established benchmark levels.	KPSC 9133 (order issued 01/07/1985) KPSC 2003-00433 (subsequent rate case) KPSC 2008-00252 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) PBR: KPSC 1997-00171 (extension of PBR) KPSC 2005-00031 (extension of PBR) KPSC 2009-00550 (extension of PBR) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	Ongoing	Revenue
Fuel Adjustment Clause	Over- or under-recovered fuel expenses through the FAC mechanism. Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	807 KAR 5:056	Ongoing	Revenue
Environmental Cost Recovery	Over- or under-recovered return on approved environmental capital projects and the associated O&M expenses. Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	KRS 278.183	Ongoing	Revenue
Off-System Tracker	Over- or under-recovered off-system sales margin via the Off-System Sales Tracker ("OST"), which is included within the Fuel Adjustment Clause ("FAC") mechanism on customers' bills. Margins are split between customers (75%) and the company (25%). Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	KPSC 2014-00372 (Off-System Sales Tracker is approved) 807 KAR 5:056	Ongoing	Revenue
DSM Cost Recovery	Over- or under-recovered actual costs of approved demand programs, revenue from lost sales and incentive, and return on capitalization earned related to capital investments as compared to the estimated program costs for the 12-month period.	KRS 278.285	Ongoing	Revenue
ASC 715 - Pension and Postretirement	The over- or under-funded status of defined benefit pension and postretirement plans that would otherwise be recorded as accumulated OCI that is expected to be recovered through base rates at a future date.	KPSC 2003-00433 (regulatory asset approval) KPSC 2008-00252 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) FERC AI04-2-000 (FERC guidance to utilities on recognition of a regulatory asset for the amount of liability that otherwise chargeable to accumulated other comprehensive income) FERC AI07-1-000 (recognition of regulatory liability or asset for the funded status asset or liability otherwise chargeable to accumulated other comprehensive income under SFAS No. 158)	Ongoing	Risk
Pension Gain-Loss Amortization - 15 Year	Deferred pension plan actuarial gain or loss amortization using a 15-year amortization period (for Kentucky jurisdictional rates) instead of amortizing the actuarial gains and losses in excess of 10% of the greater of the plan's projected benefit obligation or the market-related value of plan assets and less than 30% of the plan's projected benefit obligation (double corridor method) on a straight-line basis over the expected average remaining service period of active plan participants (under US GAAP).	KPSC 2014-00372 (established and recovery)	Rolling 15 years	Risk
Regulatory Assets or Liabilities recorded under US GAAP (ASC 980)	**Description**	**Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support**	**Recovery / payback period**	**Responsible Department**
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.	ASC 980-410-25-2 PwC Guide to Accounting for Utilities and Power Companies - 2013, Question 13-4 & section 18.8.1.1	N/A	Property

Louisville Gas & Electric
Regulatory Asset and Liability Matrix

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 LG&E 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 AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes.	Over the life of the bonds that are outstanding at the acquisition (December 2005 through February 2037)	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 acquisition of LG&E and KU Energy. This liability is offset by an intangible asset.	FERC AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes. This amount and the offsetting intangible asset are both removed for rate making.	November 2010 though March 2026	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 AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes. This amount and the offsetting intangible asset are both removed for rate making.	November 2010 though October 2016	Regulatory
Emission Allowances	Purchase Accounting market valuation of the company's emission allowance inventory due to the PPL acquisition of LG&E and KU Energy. This liability is offset by an intangible asset.	FERC AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes. This amount and the offsetting intangible asset are both removed for rate making.	November 2010 though October 2016	Regulatory

Kentucky Utilities
Regulatory Asset and Liability Matrix

Regulatory Asset under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period	Responsible Department
Asset Retirement Obligation	The on-going depreciation of the ARO asset (account 403.1) and the accretion of the ARO liability (account 411.1).	KPSC 2003-00427 (regulatory assets established by adopting FAS 143 are approved) KPSC 2003-00434 (subsequent rate case) KPSC 2008-00251 (subsequent rate case) KPSC 2009-00548 (subsequent rate case) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) ARO accounting entries provided: FERC FA 12-12-000 FERC ER08-1588-000 VSCC PUE 2011-00013 VSCC PUE 2013-00013 VSCC PUE 2015-00063	Ongoing	Property
ARO-Generation-CCR	The on-going depreciation of the ARO asset (account 403.1) and the accretion of the ARO liability (account411.1) related to the Combustion Coal Residuals (CCR) ash and environmental plants included in the 2016 ECR Plan.	KPSC 2003-00427 (regulatory assets established by adopting FAS 143 are approved) KPSC 2003-00434 (subsequent rate case) KPSC 2008-00251 (subsequent rate case) KPSC 2009-00548 (subsequent rate case) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) KPSC 2016-00026 (approval for amortizing CCR costs) FERC FA 12-12-000 (ARO accounting entries provided) FERC ER17-234-000 (in progress)	KPSC: 10 years (from 7/2016 through 6/2026) for closed plants and 25 years (from 7/2016 through 6/2041) for open plants	Property
ASC 740 - Income Taxes	Deferred income tax assets and liabilities which are recognized for temporary book/tax differences related to AFUDC, and asset basis adjustments related to ITC, and are recovered through base rates.	KPSC 2009-00548 (proforma adjustment related to ITC approved) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case)	Ongoing	Tax
Forward Starting Swaps - 2015	Loss realized upon termination of forward starting swaps used to protect against rising interest rates between the date of the swaps and the date the bonds were priced in 2015.	KY 2014 - 00082 (order to enter into swap) KPSC 2014-00371 (subsequent rate case) Report of action, dated 10/16/2015 indicated cash settlement of swaps would be amortized over life of associated bonds.	There are two bond series. One of the series has a 10 years recovery period (from 9/2015 through 10/2025) and the other series has a 30 years recovery period (from 9/2015 through 10/2045)	Treasury
Winter (Ice) Storm 2009	January and February 2009 Kentucky Ice Storm restoration costs	KPSC 2009-00174 (established) KPSC 2009-00548 (recovery) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case)	August 2010 through July 2020	Regulatory
Green River Units 3 & 4	Costs of retiring Green River Units 3 & 4 beginning in 2015	KPSC 2014-00371 (established and recovery)	July 2015 through June 2018	Budget & Forecast
Rate Case Expenses	Rate case expenses are charged 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.	KPSC 2009-00548 ((2009 rate case expenses recovery) KPSC 2012-00221 (2012 rate case expenses approved to be deferred as regulatory asset and recovery) KPSC 2014-00371 (subsequent rate case) 307 U.S. at 120-121 294 U.S. at 73	2014 rate case expenses: July 2015 through June 2018	Regulatory
Wind (Hurricane Ike) Storm 2008	September 2008 Kentucky wind storm restoration costs	KPSC 2008-00457 (established) KPSC 2009-00548 (recovery) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case)	August 2010 through July 2020	Regulatory
Mountain Storm 2009	December 2009 Virginia storm restoration costs	VSCC PUE 2011-00013 (established and recovery) VSCC PUE 2013-00013 (subsequent rate case) VSCC PUE-2015-00063 (subsequent rate case)	November 2011 through December 2017	Regulatory

Kentucky Utilities
Regulatory Asset and Liability Matrix

Carbon Management Research Group	Contributions to the CMRG of up to $2M over ten years ($200K per year starting in August 2010) for the development of technologies for reducing carbon dioxide emissions from existing coal-fired electric plants.	KPSC 2008-00308 (establishment) KPSC 2009-00548 (recovery) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case)	August 2010 through July 2020	Regulatory
MISO Exit Fee (FERC)	FERC jurisdictional balance of MISO exit fees and pre-MISO exit Schedule 10 charges included in base rates, net of subsequent MISO refunds based on various FERC Orders.	Rate Case order for recovery: FERC ER13-2428-000 FERC EL14-5-000 FERC approval to exit MISO: FERC EC06-4-000 FERC EC06-4-001 FERC ER06-20-000 FERC ER06-20-001	July 201y through May 2017	Regulatory

Regulatory Liability under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period	Responsible Department
Forward Starting Swaps - 2013	Gain realized upon termination of forward starting swaps used to protect against rising interest rates between the date of the swaps and the date the bonds were priced in 2013.	KPSC 2012-00232 (order to enter into swap) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) Report of action, dated 12/13/2013 indicate cash settlement of swaps would be amortized over life of associated bond.	30 years (from 9/2015 through 10/2045)	Treasury
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, and are recovered through base rates.	KPSC 2005-00181 (change in tax rates beginning 2005) KPSC 2006-00456 (change in tax rates beginning 2007) KPSC 2009-00548 (proforma adjustment related to ITC approved) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case)	Ongoing	Tax
MISO Exit Fee (Kentucky)	Balance of MISO exit fees and pre-MISO exit Schedule 10 charges included in base rates, net of subsequent MISO refunds based on various FERC Orders. 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.	KPSC 2003-00266 (established) KPSC 2008-00251 (established and recovery) KPSC 2012-00221 (established and recovery) KPSC 2014-00371 (subsequent rate case) FERC approval to exit MISO: FERC EC06-4-000 FERC EC06-4-001 FERC ER06-20-000 FERC ER06-20-001	July 2015 through June 2017	Regulatory
Refined Coal	Proceeds from Tinuum Group, LLC contract that include license and coal yard service fees and exclusivity and termination fees for a process to refine coal to reduce Nox and mercury emissions from coal at Ghent and Trimble County generating stations.	KPSC 2015-00264 (established) FERC EL 15-92-000 (FERC denial to pass the proceeds of the refined coal arrangements to their customers through their Fuel Adjustment Clause)	Requested recovery in rate case No. 2016-00370	Corp Fuels

Regulatory Asset or Liability under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period	Responsible Department
Fuel Adjustment Clause	Over- or under-recovered fuel expenses through the FAC mechanism. Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	807 KAR 5:056	Ongoing	Revenue
VA Fuel Component(Levelized Fuel Factor)	Over- or under-recovered fuel expenses through the LFF mechanism. Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	Title 56 of the Code of Virginia, Chapter 10; Section 56-249.6	Ongoing	Revenue
Environmental Cost Recovery	Over- or under-recovered return on approved environmental capital projects and the associated O&M expenses. Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	KRS 278.183	Ongoing	Revenue
Muni Gen True-up	Over- or under-collection calculated as the difference between the amount billed to municipal customers under the FERC formula rate (estimated charges based on prior year's FERC Form 1 and projected municipal load) and the actual amounts that should have been collected based on actual costs and load incurred for the rate year.	FERC ER-13-2428 (settlement on the terms of the revised formula rate)	Ongoing	Revenue

Kentucky Utilities
Regulatory Asset and Liability Matrix

Off-System Tracker	Over- or under-recovered off-system sales margin via the Off-System Sales Tracker ("OST"), which is included within the Fuel Adjustment Clause ("FAC") mechanism on customers' bills. Margins are split between customers (75%) and the company (25%). Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	KPSC 2014-00371 (Off-System Sales Tracker is approved) 807 KAR 5:056	Ongoing	Revenue
DSM Cost Recovery	Over- or under-recovered actual costs of approved demand programs, revenue from lost sales and incentive, and return on capitalization earned related to capital investments as compared to the estimated program costs for the 12-month period.	KRS 278.285	Ongoing	Revenue
ASC 715 - Pension and Postretirement	The over- or under-funded status of defined benefit pension and postretirement plans that would otherwise be recorded as accumulated OCI that is expected to be recovered through base rates at a future date.	KPSC 2003-00434 (regulatory asset approval) KPSC 2008-00251 (subsequent rate case) KPSC 2009-00548 (subsequent rate case) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) FERC AI04-2-000 (FERC guidance to utilities on recognition of a regulatory asset for the amount of liability that otherwise chargeable to accumulated other comprehensive income) FERC AI07-1-000 (recognition of regulatory liability or asset for the funded status asset or liability otherwise chargeable to accumulated other comprehensive income under SFAS No. 158)	Ongoing	Risk
Pension Gain-Loss Amortization - 15 Year	Deferred pension plan actuarial gain or loss amortization using a 15-year amortization period (for Kentucky jurisdictional rates) instead of amortizing the actuarial gains and losses in excess of 10% of the greater of the plan's projected benefit obligation or the market-related value of plan assets and less than 30% of the plan's projected benefit obligation (double corridor method) on a straight-line basis over the expected average remaining service period of active plan participants (under US GAAP).	KPSC 2014-00371 (established and recovery)	Rolling 15 years	Risk

Regulatory Assets or Liabilities recorded under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period	Responsible Department
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.	ASC 980-410-25-2 PwC Guide to Accounting for Utilities and Power Companies - 2013, Question 13-4 & section 18.8.1.1	N/A	Property
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 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 AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) VSCC PUE 2010-00060 VSCC PUE 2011-00013 (subsequent rate case) VSCC PUE 2013-00013 (subsequent rate case) VSCC PUE-2015-00063 (subsequent rate case) TRA 10-00118 This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes.	Over the life of the bonds that are outstanding at the acquisition (December 2005 through February 2037)	Regulatory

Kentucky Utilities
Regulatory Asset and Liability Matrix

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 acquisition of LG&E and KU Energy. This liability is offset by an intangible asset.	FERC AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) VSCC PUE 2010-00060 VSCC PUE 2011-00013 (subsequent rate case) VSCC PUE 2013-00013 (subsequent rate case) VSCC PUE-2015-00063 (subsequent rate case) TRA 10-00118 This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes. This amount and the offsetting intangible asset are both removed for rate making.	November 2010 though March 2026	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 AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) VSCC PUE 2010-00060 VSCC PUE 2011-00013 (subsequent rate case) VSCC PUE 2013-00013 (subsequent rate case) VSCC PUE-2015-00063 (subsequent rate case) TRA 10-00118 This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes. This amount and the offsetting intangible asset are both removed for rate making.	November 2010 though December 2016	Regulatory
Emission Allowances	Purchase Accounting market valuation of the company's emission allowance inventory due to the PPL acquisition of LG&E and KU Energy. This liability is offset by an intangible asset.	FERC AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) VSCC PUE 2010-00060 VSCC PUE 2011-00013 (subsequent rate case) VSCC PUE 2013-00013 (subsequent rate case) VSCC PUE-2015-00063 (subsequent rate case) TRA 10-00118 This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes. This amount and the offsetting intangible asset are both removed for rate making.	November 2010 though December 2016	Regulatory

1057 - Guarantees

(Note: Text in italics indicates a key SOX control.)

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:

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.

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

1057 - Guarantees

(Note: Text in italics indicates a key SOX control.)

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 will 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.

1057 - Guarantees

(Note: Text in italics indicates a key SOX control.)

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 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.

1057 - Guarantees

(Note: Text in italics indicates a key SOX control.)

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.

- ✓ 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.

1057 - Guarantees

(Note: Text in italics indicates a key SOX control.)

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 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:

1057 - Guarantees

(Note: Text in italics indicates a key SOX control.)

- 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,
  - ✓ 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

1057 - Guarantees

(Note: Text in italics indicates a key SOX control.)

- 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.

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.

A. 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) Accounting Analyst, FAA Manager, and designated Line of Business contacts (for the contractual review process) perform guarantee reviews during the contract review process and ensure the appropriate controls and accounting are applied. See LKE's Accounting Policy and Procedures 451 – Contractual Review. For the purposes of this policy, the designee will be referred to as the Line of Business (LOB) contact.
- The LOB contacts 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 LOB contact is unsure about the applicability of the guarantee under ASC 460, then he or she should contact FAA.
- The LOB contact 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

(Note: Text in italics indicates a key SOX control.)

requiring recognition and measurement, with assistance from the LOB Contact 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 LOB contact in the contract review template that is completed for each contract within scope. See Accounting Policy and Procedures 451 – Contract Review for an example of the review template.

- The LOB contacts will forward a copy of the completed and approved contract review templates that include the section on Guarantees to FAA before the end of a quarter-end month. The designated FAA Accounting Analyst will review the contract review template to determine if he/she agrees with the conclusion and if a journal entry should be recorded. The FAA Accounting Analyst coordinates any changes to the template with the LOB contact and the Credit/Contract Administration department. A Credit Analyst from the Credit/Contract Administration department sends the final summary to Financial Reporting 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, Credit/Contract Administration provides Financial Reporting with any updates to the list for 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. Additionally, Legal provides a quarterly memo to Financial Reporting and PPL Technical Accounting that provides information regarding if any payments were made under ASC 460 Indemnification Provisions and outstanding claims being requested on behalf of LKE under these provisions for updates to the disclosures.

C. Examples (consistent with section IV. “Accounting Practice”).
Any questions regarding inclusion should be directed to the applicable LOB contact.

- 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.

1057 - Guarantees

(Note: Text in italics indicates a key SOX control.)

- ✓ 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.
- ✓ 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.

1057 - Guarantees

(Note: Text in italics indicates a key SOX control.)

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 LOB Contacts to FAA
- List of existing guarantee contracts from the Credit and Contract Administration to FAA
- ASC 460 Indemnification Provisions memo from Legal sent to FAA, Financial Reporting, and PPL Technical Accounting

Additional Controls or Responsibility Provided by Other Procedures:

See 451 - Contractual Review

Regulatory Requirements:

None

Reference:

Accounting Pronouncements

- ASC 460, Guarantees
- ASC 450, Contingencies
- ASC 850, Related Party Disclosures
- ASC 825, Financial Instruments
- ASC 815, Derivatives and Hedging
- ASC 820, Fair Value Measurements
- SEC Financial Reporting Release No. 61, Commission Statement about Management’s Discussion and Analysis of Financial Condition and Results of Operations

- SEC Financial Reporting Release No. 67, Disclosure in Management's Discussion and Analysis about Off-Balance Sheet Arrangements and Aggregate Contractual Obligations

Corresponding PPL Policy No. and Name:

1007 Accounting for Guarantees

1057 - Guarantees

(Note: Text in italics indicates a key SOX control.)

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, 4/1/16

LG&E and KU Energy LLC Accounting Policy and Procedures

1058 - Variable Interest Entities

(Note: Text in italics indicates a key SOX control.)

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

1058 - Variable Interest Entities

(Note: Text in italics indicates a key SOX control.)

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 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

1058 - Variable Interest Entities

(Note: Text in italics indicates a key SOX control.)

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.

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.

1058 - Variable Interest Entities

(Note: Text in italics indicates a key SOX control.)

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.

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

1058 - Variable Interest Entities

(Note: Text in italics indicates a key SOX control.)

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.)

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

1058 - Variable Interest Entities

(Note: Text in italics indicates a key SOX control.)

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.
  - 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

1058 - Variable Interest Entities

(Note: Text in italics indicates a key SOX control.)

Additional Controls or Responsibility Provided by Other Procedures:

See 451 - Contractual Review policy

Regulatory Requirements:

None

References:

Accounting Pronouncements

- ASC 810, Consolidation
- ASC 820, Fair Value Measurements and Disclosures
- ASC 860, Transfers and Servicing

Other

- PPL Energy Supply Financial Services White Paper, ESFS 04-2, "Accounting for the Discontinuance of Hedge Relationships from Changes in Consolidation Related to the Adoption of FIN 46"
- PPL Energy Supply Financial Services White Paper, ESFS 04-12, "FIN 46 Assessment for Energy Contract"
- PPL Research & Special Projects White Paper, R&SP 04-09, "Deconsolidation of Trusts under FIN 46"
- PPL Research & Special Projects White Paper, R&SP 04-16, "FIN 46 Analysis for Transition Bond Company"
- PPL Research & Special Projects White Paper, R&SP 04-23, "Analysis of the NUG Contracts under FIN 46(R)"
- PPL Research & Special Projects White Paper, R&SP 04-25, "Adoption of FIN 46 and 46(R)" and related Exhibits
- PPL Research & Special Projects White Paper, R&SP 04-43, "Summary of FIN 46 Assessments for the Quarter ended September 30, 2004"
- PPL Research & Special Projects White Paper, R&SP 06-17, "FIN 46(R) – Analysis of Locust Ridge Wind Farm"
- PPL Technical Accounting White Paper, TA 08-04, "FSP FAS 140-4 and FIN 46R-8 Adoption."

1058 - Variable Interest Entities

(Note: Text in italics indicates a key SOX control.)

- PPL Technical Accounting White Paper, TA 10-01, "Implementation of New Guidance on Consolidation of Variable Interest Entities" and the related attachments.
- LKE Technical Research Memo, Contract Review for VIEs
- LKE Technical Research Memo - Evaluation of Brown Combustion Turbine Lease Agreement under FIN 46(R), Consolidation of Variable Interest Entities

Corresponding PPL Policy No. and Name:

1008 Accounting for Variable Interest Entities FIN 46 Policy

Key Contact:

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
Dates Revised 3/24/16

1058 - Variable Interest Entities

ATTACHMENT A

Procedures Related to the Evaluation of a Variable Interest Entity under ASC 810

Procedures to Evaluate Potential VIEs

Initial Steps (Note: When using the ASC guidance listed, pay attention to transition guidance as this may provide updated information that is applicable to LKE)
Step 1: Determine if the Variable Interest Entities Subsections of ASC 810-10 apply to the entity (Is the entity within the scope of the guidance as outlined in ASC 810-10-15?)

- VIE guidance applies to legal entities. A "legal entity" is defined as any legal structure used to conduct activities or to hold assets. Examples include corporations, partnerships, limited liability companies and grantor trusts and trusts.
- Certain types of entities are excluded from the scope of VIE guidance under ASC 810-10-15-12 and 17:

  a) Not-for-profit organizations
  b) Employee benefit plans
  c) Separate accounts of life insurance entities
  d) Investments accounted for at fair value in accordance with the specialized accounting guidance in ASC 946
  e) Governmental organizations
  f) Inability to obtain information about an entity ("Information Out")

     An enterprise (the holder) with an interest in a VIE or potential VIE created before December 31, 2003, if after making an exhaustive effort, is unable to obtain the information necessary to determine if an entity is a VIE, determine if the enterprise is the primary beneficiary, or the enterprise is unable to perform the accounting required to consolidate the VIE for which it is determined to be the primary beneficiary.

     NOTE: This exception only applies as long as the reporting enterprise continues to be unable to obtain the necessary information. Exhaustive effort must be continuous, adequately documented and disclosed.

1058 - Variable Interest Entities

ATTACHMENT A

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.

1058 - Variable Interest Entities

ATTACHMENT A

- The derivative counterparty is senior in priority relative to other interest holders in the legal entity.

For a listing of potential arrangements that may indicate an interest in a potential VIE see **Attachment C- Listing of Arrangements That May Indicate an Interest in a Potential VIE**

If a variable interest does not exist, the entity is not a VIE. If a variable interest does exist, continue to Step 3 to determine if the entity is a VIE.

Step 3: Determine if the entity is a VIE (ASC 810-10-15)

An entity would be considered a VIE and be subject to consolidation if any of the conditions listed in ASC 810-10-15-14 exist as follows:

a. The total equity investment at risk is not sufficient to permit the entity to finance its activities without additional subordinated financial support provided by any parties, including equity holders.

- For this purpose, the total equity investment at risk has all of the following characteristics:
  - Includes only equity investments in the legal entity that participate significantly in profits and losses even if those investments do not carry voting rights.
  - Does not include equity interests that the legal entity issued in exchange for subordinated interests in other VIEs.
  - Does not include amounts provided to the equity investor directly or indirectly by the legal entity or by other parties involved with the legal entity (for example, by fees, charitable contributions, or other payments), unless the provider is a parent, subsidiary, or affiliate of the investor that is required to be included in the same set of consolidated financial statements as the investor.
  - Does not include amounts financed for the equity investor (for example, by loans or guarantees of loans) directly by the legal entity or by other parties involved with the legal entity, unless that party is a parent, subsidiary, or affiliate of the investor that is

1058 - Variable Interest Entities

ATTACHMENT A

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

1058 - Variable Interest Entities

ATTACHMENT A

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).

1058 - Variable Interest Entities

ATTACHMENT A

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.

1058 - Variable Interest Entities

ATTACHMENT A

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.

1058 - Variable Interest Entities

ATTACHMENT A

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.

1058 - Variable Interest Entities

ATTACHMENT B

On-going steps for Reconsideration of a VIE and whether an enterprise is the primary beneficiary

Determine if a reconsideration event has occurred which could change the status of the VIE as outlined in ASC 810-10-35.

The assessment to determine if the primary beneficiary of a VIE has changed is continuous and therefore must be done at least annually or on an as needed basis.

Below is an excerpt from ASC 810-10-35-4 that lists some reconsideration events for a VIE.

Excerpt from Accounting Standards Codification

Consolidation — Overall

Subsequent Measurement — Variable Interest Entities

810-10-35-4

A legal entity that previously was not subject to the Variable Interest Entities Subsections shall not become subject to them simply because of losses in excess of its expected losses that reduce the equity investment. The initial determination of whether a legal entity is a VIE shall be reconsidered if any of the following occur:

a) The legal entity's governing documents or contractual arrangements are changed in a manner that changes the characteristics or adequacy of the legal entity's equity investment at risk.
b) The equity investment or some part thereof is returned to the equity investors, and other interests become exposed to expected losses of the legal entity.
c) The legal entity undertakes additional activities or acquires additional assets, beyond those that were anticipated at the later of the inception of the entity or the latest reconsideration event, that increase the entity's expected losses.
d) The legal entity receives an additional equity investment that is at risk, or the legal entity curtails or modifies its activities in a way that decreases its expected losses.
e) Changes in facts and circumstances occur such that the holders of the equity investment at risk, as a group, lose the power from voting rights or similar rights of those investments to direct the activities of the entity that most significantly impact the entity's economic performance.

1058 - Variable Interest Entities

ATTACHMENT B

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):

1058 - Variable Interest Entities

ATTACHMENT B

a) The reporting entity, its related parties (all parties identified in paragraph 810-10-25-43, except for de facto agents under paragraph 810-10-25-43(d)), or both participated significantly in the design or redesign of the legal entity. However, this condition does not apply if the legal entity is an operating joint venture under joint control of the reporting entity and one or more independent parties or a franchisee.
b) The legal entity is designed so that substantially all of its activities either involve or are conducted on behalf of the reporting entity and its related parties.
c) The reporting entity and its related parties provide more than half of the total of the equity, subordinated debt, and other forms of subordinated financial support to the legal entity based on an analysis of the fair values of the interests in the legal entity.
d) The activities of the legal entity are primarily related to securitizations or other forms of asset-backed financings or single-lessee leasing arrangements.

Step 3: This initial review will be summarized by the Manager of Supplier Diversity and sent to the FAA department and the Controller. This summary will contain the Supplier list with comments stating which requirements from Step 2 are/are not met.

Step 4: If any Supplier meets any of the criteria from Step 2 for a VIE, further analysis will be performed to determine if consolidation or financial statement disclosures are required as stated above in **Attachment A Procedures Related to the Evaluation of a Variable Interest Entity under ASC 810 Steps 3-6.**

Step 5: The FAA department will update the memo for the **Contract Review of VIE's** on an annual basis to provide the current year results of the reconsideration of initial determination of VIE status review.

Variable Interest Entities Policy and Procedures

ATTACHMENT C

Listing of Arrangements That May Indicate an Interest in a Potential VIE

Some examples of common interest/ arrangements/entities that may be subject to consolidation are as follows:

- Equity securities
- Debt instruments
- Guarantees
- Put/call options
- Franchise arrangements
- Management and service contracts
- Derivatives (According to ASC 810-10-25-34 through 36, derivative contracts are often creators of variability and therefore not variable interests)
- Residual value guarantees and purchase options in connection with operating leases
- Single purpose insurance and reinsurance entities
- Investment companies-private equity funds and venture capital funds
- Leasing arrangements
- Limited liability companies – lot option deposits of homebuilders, land banks used by homebuilders
- Partnerships - real estate, investment
- Product and inventory financing arrangements-vendor financing arrangements
- Research and development ventures
- Sale or transfer of assets to entities owned by related parties (including members of management and employees)
- Securitization vehicles – commercial paper conduits, collateralized debt obligations, collateralized bond obligations and collateralized loan obligations
- Tax-motivated structures – affordable housing partnerships, synthetic fuel partnerships, wind farms
- Trusts – trust preferred securities, grantor trusts
- Joint ventures

Some specific arrangements that may have a variable interest in an entity and requires further evaluation:

- **Leasing/real estate**
  - ✓ Sale-leasebacks of real estate or equipment
  - ✓ Built-to-suit real estate or equipment subject to an operating lease (e.g. office buildings, manufacturing plants, airplanes)

Variable Interest Entities Policy and Procedures

ATTACHMENT C

- ✓ 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)

Variable Interest Entities Policy and Procedures

ATTACHMENT C

- ✓ 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

1059 – Unbilled Revenue

(Note: Text in italics indicates a key SOX control.)

Policy:

For each reporting period, Louisville Gas and Electric (LG&E) and Kentucky Utilities (KU) 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 LG&E and KU. KU's retail revenues include those for customers served by Old Dominion Power Company (ODP).

Objective of Procedure:

The calculation of unbilled and un-invoiced revenues, and the resulting accruals, must be performed by the Revenue Accounting and Analysis (for retail revenues and wholesale municipal revenues) and the Financial Accounting and Analysis (for other third party wholesale revenues) departments in a consistent manner to ensure that earned revenues for each reporting period are properly recognized (per CON 5: Recognition and Measurement in Financial Statements of Business Enterprises[1]).

General Requirements:

Detailed Procedures Performed:

LG&E, KU, and ODP 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] Financial Accounting Standards Board (FASB) Statement of Financial Accounting Concepts (SFAC) CON 5: Recognition and Measurement in Financial Statements of Business Enterprises

1059 – Unbilled Revenue

(Note: Text in italics indicates a key SOX control.)

Unbilled retail revenues consist of the unbilled revenue accrual associated with cycle billing, which is designed to accrue revenues for usage after the meter read date, and the accruals for amounts invoiced after month-end cut-off in CCS and un-invoiced amounts in CCS, which are designed to ensure completeness of revenues (i.e., revenue is recorded for each customer every month, even if the customer is not billed that month)[2].

The process of calculating the unbilled amounts (due to cycle billing) is as follows:

1) The daily kWh available to retail customers (including generation and net wholesale sales and purchases) is calculated by taking the total daily output (load) and reducing it by the following:
    a. line losses;
    b. sales to wholesale municipal customers (KU only);
    c. kWh to serve ODP customers[3] (KU only);
    d. company usage;
    e. free kWh[4] (ODP only); and
    f. specifically identified cycle 20 customers[5] (LG&E and KU only).

2) An unbilled percentage of each day's available load is estimated by dividing the month-to-date number of meters read by the total number of meters read applicable to the current month. (This percentage is an estimate of the consumption by day that will not be billed until the next month; thus, it is "unbilled" for the current month).

3) Each day's unbilled percentage (calculated in 2 above) is multiplied by the respective day's available load to estimate the billed and unbilled kWh for each day. The sum of the daily unbilled amounts equals the total unbilled kWh for the current month.

---

[2] Wholesale municipal revenues are also billed and invoiced through CCS. However, because their meters are read on the last day of the month, they are excluded from the unbilled revenue accrual resulting from cycle billing but included, as applicable, in the after cut-off and/or un-invoiced accruals.

[3] The kWh to serve ODP customers are excluded from KU's load in the calculation of KU's Kentucky unbilled revenue but included in ODP's load for the calculation of ODP's unbilled revenue.

[4] Certain municipal buildings in the ODP service territory receive a small amount of free energy in lieu of a franchise fee. Since no revenue is derived from the free energy, the kWh is removed from ODP's load for the calculation of ODP's unbilled revenue.

[5] The meters for certain very large customers are generally read and recorded near the last day of the month. As a result, there is no unbilled revenue associated with these customers. Because their energy usage is significant, the kWh is removed from LG&E's and KU's load used in the unbilled revenue calculations. ODP does not have any significant cycle 20 customers.

1059 – Unbilled Revenue

(Note: Text in italics indicates a key SOX control.)

4) The total unbilled kWh for each day is then allocated to individual revenue classes[6] 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) Unbilled revenues are then calculated by individual revenue class and component, as applicable for each company, by multiplying the total unbilled kWh for each revenue class (calculated in 4 above) by the applicable rates for each underlying revenue component (e.g., base energy non-fuel revenues, base energy fuel revenues, base service charge, etc.) as described below*:

    a. For the base energy non-fuel and the base energy Environmental Cost Recovery (ECR) unbilled accruals, the rates per unbilled kWh are fixed rates that are calculated for each revenue class by component based on the first billing month after a rate change that does not include prorated rates (i.e., if new rates become effective in January on a service rendered basis, the calculation will be based on fixed amounts for February).

    b. For the Fuel Adjustment Clause (FAC) and Demand-Side Management (DSM) rate mechanism unbilled accruals, 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 are adjusted for applicable billing rate changes during the following month.

    c. Because the base service charge and demand charge (including the base demand ECR component) revenue components are not kWh based charges, the unbilled pricing for these amounts are determined differently from the kWh dependent revenue components previously discussed. The unbilled base service charge, demand charge, and demand ECR charge unbilled accruals are fixed amounts that are calculated based on the first billing month after a rate change that does not include prorated rates (i.e., if new rates become effective in January on a service rendered basis, the calculation will be based on fixed amounts for February). The calculation consists of the billed revenue for the base service charge, demand

[6] Electric retail revenue classes include Residential, Commercial, Industrial, Street Lighting, and Public Authority.

charge, and demand ECR charge multiplied by the unbilled percentage (i.e., total unbilled kWh for the month/total kWh available). 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, the fixed amount will be adjusted twice a year to reflect the changes in those demand rates with a seasonal (summer/winter) price difference.

d. The base energy fuel unbilled accrual is based on the base fuel factor in place for the following month per the FAC tariff.

e. The ECR rate mechanism unbilled accrual is based on the ECR surcharge/billing factor in place for the following month per the applicable Monthly Environmental Surcharge Report filed with the Kentucky Public Service Commission. Because the ECR rate mechanism revenues are calculated based on revenues rather than volumes, the ECR component unbilled revenues are calculated by multiplying the ECR surcharge/billing factor by the sum of the revenue component unbilled accruals previously discussed in a through d.

* The above calculations may be revised/updated as business needs change.

6) The Revenue Accounting and Analysis department prepares journal entries to record the current month's unbilled electric revenue accruals based on the results of the calculations described above. These entries are reversed in the subsequent month when the unbilled amounts are actually billed.

As illustrated in the documentation above, the unbilled electric revenue calculations are 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 calculations, which account for unbilled electric revenues resulting from cycle billing, additional accruals are made for:

- Amounts invoiced after cut-off: These accruals relate to customer bills, including municipals, that were invoiced after CCS has closed for the current period but relate to the current month being reported. The invoiced after cut-off accruals are determined by

identifying customers billed during the first two days after cut-off, where the CCS billing period includes only dates from the previous months (i.e., they should have been billed during the month being closed), and recording an accrual for the amount of those revenues.

- Un-invoiced amounts: These accruals relate to all customers, including municipals, that should have been billed during the current month but were not because of CCS billing issues, out-sorts, implausibles or other factors[7]. The un-invoiced accruals are determined by identifying all customers that were not billed in CCS during the current month[8] (excluding customers already included in the invoiced after cut-off accruals) and estimating an accrual for the current period based on historical data (i.e., customer usage during prior months). The un-invoiced accruals capture revenues for meters previously read (and billed in CCS) but not invoiced by the end of the current month.

The items identified in both the after cut-off accrual and the un-invoiced accrual represent transactions that should have been billed and therefore would have been excluded from the amounts allocated to unbilled (described in 2 and 3 above). Therefore, accrual of these amounts does not represent double counting or an overlap with the unbilled accrual.

LG&E Unbilled and Un-invoiced Gas Revenues (Retail)

A corresponding accrual for the gas delivered during the month but unbilled at the end of the month is made similar to the electric unbilled (due to cycle billing). The process of calculating the gas unbilled amounts is as follows:

1) The daily gas net output (excluding wholesale sales and purchases) in thousand cubic feet (Mcf) is calculated by taking the total daily output (load) and reducing it by the following:

[7] CCS reviews all meter reads and billing amounts to determine that they are within certain predetermined parameters. When meter reads are negative or very high compared to prior periods, they are identified as implausible and do not progress through the invoicing process until manually approved by the Billing Integrity department, Similarly, billing amounts that are not within the established parameters are out-sorted until manually approved by the Billing Integrity department.

[8] The accrual for un-invoiced customers only includes an estimated un-invoiced amount for the current month and does not include amounts for prior months that may still be un-invoiced. However, these additional periods may be detected and accrued through other analytical procedures (i.e., the demand analysis, the pricing of the large un-invoiced customers, and the after cut-off procedures). Historically, the dollar amount that remains un-invoiced for multiple periods has been insignificant relative to the total un-invoiced accrual.

1059 – Unbilled Revenue

(Note: Text in italics indicates a key SOX control.)

a. gas transport[9];
b. line losses;

c. company usage[10];
d. gas used in generation[10]; and
e. specifically identified cycle 20 customers[5].

2) An unbilled percentage of each day's available load is estimated by dividing the month-to-date number of meters read by the total number of meters read applicable to the current month. (This percentage is an estimate of the consumption by day that will not be billed until the next month; thus, it is "unbilled" for the current month).

3) Each day's unbilled percentage (calculated in 2 above) is multiplied by the respective day's net output to estimate the billed and unbilled Mcf for each day. The sum of the daily unbilled amounts equals the total unbilled Mcf for the current month.

4) The total unbilled Mcf for the month is then allocated to individual revenue classes[11] 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 and 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) Unbilled revenues are then calculated by individual revenue class and component by multiplying the total unbilled Mcf for each revenue class (calculated in 4 above) by the applicable rates for each underlying revenue component (e.g., base service charge, distribution charge, etc.) as described below*:

   a. For the distribution charge unbilled accrual, the rate per unbilled Mcf is a fixed rate that is calculated for each revenue class based on the first billing month after a rate change that does not include prorated rates (i.e., if new rates become effective in January on a service rendered basis, the calculation will be based on

[9] The meters for gas transport customers are all read and recorded on the last day of the month. As a result, there is no unbilled revenue associated with these customers. Because their energy usage is significant, the Mcf is removed from LG&E's load used in the unbilled revenue calculations.

[10] The gas used in the combustion turbines is classified as gas used in generation while all other gas used by LG&E or KU is considered company usage.

[11] Gas retail revenue classes include Residential, Commercial, Industrial, and Public Authority.

fixed amounts for February) and is adjusted for applicable rate changes during the following month. Additionally, the fixed amount will be adjusted twice a year to reflect the changes in the distribution charge rates with a seasonal (summer/winter) price difference.

b. The DSM rate mechanism unbilled accrual is based on the DSM factors in place for the current month per the DSM tariff as adjusted for applicable billing rate changes during the following month.

c. The Gas Supply Clause (GSC) unbilled accrual is based on the GSC factor in place for the current month per the GSC tariff. GSC is billed at the rate in effect when the gas is delivered, not when the gas is billed. Therefore, the GSC factor for unbilled purposes is not adjusted for billing rate changes during the following month.

d. Because the base service charge revenue component is not a Mcf based charge, the unbilled pricing for this amount is determined differently from the Mcf dependent revenue components previously discussed. The unbilled base service charge is a fixed amount that is calculated based on the first billing month after a rate change that does not include prorated rates (i.e., if new rates become effective in January on a service rendered 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., total unbilled Mcf for the month/total gas net output). The amounts are then accrued and reversed each month until the next rate change.

e. The Weather Normalization Adjustment (WNA) unbilled accrual is calculated separately and is based on the formula provided in the WNA tariff.

* The above calculations may be revised/updated as business needs change.

6) 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.

1059 – Unbilled Revenue

(Note: Text in italics indicates a key SOX control.)

In addition to the unbilled gas calculation, which accounts for unbilled gas revenues resulting from cycle billing, additional accruals are made for amounts invoiced after cut-off and un-invoiced customers. The processes for determining the invoiced after cut-off and un-invoiced accruals for gas are the same as the corresponding accruals for electric described above.

LG&E and KU Unbilled Electric Revenues (Wholesale Excluding Municipals)

Most wholesale counterparties are not billed until after-the-fact (after the month is closed); therefore, most of the counterparties to whom energy is sold are considered unbilled, and the receivable is recorded to FERC Account 173005 (Accrued Utility Revenues). The exception to this practice is trades with Independent System Operators (ISO) or Regional Transmission Organizations (RTO).

ISO and RTO counterparties directly bill LG&E and/or KU whether a receivable or payable on a weekly basis (on a two week lag). Because the ISO and RTO counterparties are partially billed when the month is closed, the billed and unbilled receivable is recorded to FERC Account 142003 (Customer Accounts Receivable).

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 the Commodity Trading System (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 (173005) 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 reclassify the asset amounts from Unbilled Wholesale Accounts Receivable (173005) to Billed Wholesale Accounts Receivable (142003). These journal entries are prepared and recorded by the Financial Accounting and Analysis department.

Reports Generated and Recipients:

- Revenue Volume Analysis
- Unbilled revenue calculations and related journal entry files

1059 – Unbilled Revenue

(Note: Text in italics indicates a key SOX control.)

- Invoiced after cut-off and un-invoiced accrual journal entry files
- Unbilled wholesale sales accounts receivable aging schedule
- Wholesale accounts receivable aging schedule
- Wholesale accounts payable aging schedule

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
Manager, Financial 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, 04/02/13, 12/18/14, 3/9/16 (*formatted to new template)*

1060 - Regulatory Compliance

(Note: Text in italics indicates a key SOX control.)

Policy: The books and records of Louisville Gas and Electric Company ("LG&E"), Kentucky Utilities Company ("KU"), and LG&E and KU Services Company ("LKS"), (cumulatively, "the Companies"), shall be maintained in compliance with the regulations set forth by the Federal Energy Regulatory Commission ("FERC"), the Kentucky Public Service Commission ("KPSC"), the Virginia State Corporation Commission ("VSCC"), Tennessee Regulatory Authority ("TRA"), Internal Revenue Service (IRS), Securities and Exchange Commission ("SEC") and Financial Accounting Standards Board ("FASB"). The KPSC, VSCC and TRA generally follow the guidance provided by FERC.

Responsibility for compliance with the guidelines established in this policy resides with the department or organization initiating transactions affecting the books and records of the Companies.

Procedure: The accounting procedures are performed per the detailed instructions below.

Scope: All books and records of the Companies.

Objective of Procedure: Proper recording of transactions in the Companies' financial statements to ensure compliance and efficiency when providing data to regulatory agencies, specifically the FERC, the KPSC, the VSCC, the TRA and the IRS regarding all regulatory accounting issues applied on a consistent basis. Proper recording of transactions must also comply with the FERC Uniform System of Accounts [http://www.ferc.gov/legal/acct-matts/usofa.asp] and relevant Orders issued by FERC and is critical to the proper determination of rates charged to customers.

Where FERC guidance differs from the SEC and FASB (generally considered "US GAAP") separate sub accounts within the FERC account structure will be used to provide details needed for US GAAP reporting.

General Requirements:

Background:

The regulated utility subsidiaries of LG&E and KU Energy LLC are LG&E and KU. LKS is a regulated Services Company under the Public Utilities Holding Company Act of 2005 ("PUHCA"). All other LG&E and KU Energy LLC subsidiaries, including LG&E and KU Capital LLC (LKC), are non-regulated, but are subject to the IRS. Rates for regulated utilities are established by an independent, third-party regulator as required by statute and/or other authority. For these reasons, it is imperative that all transactions of the Companies be properly coded to the regulated and non-regulated entities according to the Uniform System of Accounts

1060 - Regulatory Compliance

(Note: Text in italics indicates a key SOX control.)

established by the FERC. For regulated utilities, transactions are considered to be "above-the-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.

Detailed Guidelines & Procedures Performed:

Regulated utilities are required to account for transactions according to the FERC Uniform System of Accounts (USofA), which is detailed within the FERC Code of Federal Regulations. In addition to compliance with the USofA, the utilities must also comply with the Cost Allocation Manual (CAM), which details the proper allocation methods between affiliate companies.

When recording transactions on the Companies' books, the following guidelines must be followed to ensure appropriate regulatory treatment of all transactions:

Accounting Guidelines:

- All costs should be charged to the appropriate company. The LKS CAM should be used to determine when LKS costs are directly charged, directly attributed or indirectly allocated and the appropriate allocation methods to be used for indirect charges.
- Types of charges required for proper cost allocation:
    - Direct Charges
        - Directly Assignable – Expenses incurred for activities and services exclusively for the benefit of one affiliate.
            - Example: a labor hour worked specifically on storm restoration in a single utility's service territory.
        - Directly Attributable – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.
            - Example: Cost related to billing inserts for affiliate companies.
    - Indirect Charges

1060 - Regulatory Compliance

(Note: Text in italics indicates a key SOX control.)

- Indirectly Attributable - Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.
    - Example: Servco employees in Accounting who charge their labor costs to affiliated companies based on predetermined ratios.
- Unattributable Charges
    - Expenses for activities and services that have been determined as not appropriate for allocation. These costs primarily relate to activities such as corporate diversification, political or philanthropic endeavors and should be charged to LKC.

- Within the LKE Account structure, in the majority of cases, direct charge coding are to the xxx100 level accounts and indirect charges are coded to the xxx900 level accounts. For example: General & Administrative Salaries/Labor, FERC Account 920 – direct charges for this labor account are coded to 920100 and indirect charges are coded to 920900. This structure is generally, but not universally, the same format with other FERC accounts. Contact the Regulatory Accounting & Reporting (RAR) department with any questions regarding use of accounts.
- Employee personal information, such as names listed for drug screenings, etc. should not be used in any description field for the transaction.
- Merger-related costs often take two primary forms, transaction and transition costs:
    - Transaction costs are primarily legal, consulting, and professional services in nature that are predominantly incurred prior to the consummation of the merger. They usually relate to the direct merger transaction itself, including the negotiating, documenting, approval and closing phases thereof. These types of expenses are not considered operating in nature. Should the merger impact an entity that is required to keep its books in accordance with the USofA, FERC has required those entities to record such transaction costs in Account 426.5. However, as merger transactions do not ordinarily relate to the provision of the utility service, such transaction costs normally should not be allocated or charged (or allowed to remain charged/recorded) to utilities, unless in an appropriate below-the-line or similar status. Thus, regardless of where recorded or charged, such transaction costs should not be recovered by utilities in state retail or federal wholesale power or transmission formula rates.
    - Transition costs, such as integration costs and other operational costs are often incurred subsequent to the merger. They usually relate to business, operational or administrative changes which are beneficial or otherwise useful as a result of the combination of the merging companies, but less directly related to the merger

transaction itself. Often they are incurred to effectuate savings. These transition costs are considered operating in nature. Should the merger impact an entity with USofA accounts, FERC has stated that it is not appropriate to record transition costs in Account 426.5. Rather these costs are typically recorded in an operating expense account or capitalized in an asset account, as appropriate. Transition costs, as with any beneficial utility operating changes or improvements, may often be appropriately allocated or charged to utilities and recovered in rates or formula rates. However, such rate recovery cannot occur in circumstances where the companies have committed, agreed or been ordered to hold rate-payers harmless from, or otherwise pass thru, any merger-related costs. In such cases, either a new regulatory approval to include in rates will be needed, or such cost should be charged or re-allocated to a non-utility entity or otherwise excluded from rates, including formula rates.

- FERC has also described a third type of merger-related costs, acquisition premiums and adjustments, including goodwill. FERC has stated that they are not transaction costs and further does not permit their recovery in rates, absent specific authorization.

Expenditure Type guidelines:

The appropriate expenditure type code should be used to properly describe/explain the transaction. This coding assists in the dissemination of large volumes of data for all LKE affiliates for use in departmental and company-wide reporting activities.

Current expenditure types have general ranges of transactions that start at 0100 and go through 0799. These ranges are as follows:

0100-0199 – Labor
0200-0299 – Warehouse Materials
0300-0399 – Outside Services
0400-0499 – Purchase Materials
0500-0599 – Transportation
0600-0699 – Administrative & Accounting
0700-0799 – Overheads/Burdens

Below are specific expenditure type coding guidelines that should be followed to ensure the proper documentation of these transactions:

- Expenditure types ending in “75” (e.g. 375 “O/S - ACCTNG USE - MISC JE – NONALLOCATED” and expenditure type 576 “T/E - EQUIP - ACCTNG USE - MISC

JE – NONALLOCATED" are deemed "Accounting Use Only" and should only be used with prior approval of an accounting manager within the Controller Group)

- Other GLAFF segments deemed "Accounting Use Only", whether they are Organization, Account, or Product, should only be used with prior approval of an accounting manager within the Controller Group for example: account number 142999 "CUST A/R KU SUSP ACCT'G USE ONLY").
- Expenditure type 0670, Miscellaneous, should only be used on income statement expenses when no other expenditure type is appropriate. The RAR department must give approval to use this expenditure type.
- Expenditure type 0699, Corporate Default, is primarily reserved for use on the balance sheet and in journal entries. It should be used only when no other expenditure type is appropriate.
- Expenditure type 0642, Meals/Entertainment – Partially Deductible, or 0643, Meals/Entertainment – Fully Deductible, should be used for all meals and entertainment expenses regardless of the purpose of the expense. For example, payment to a facility (i.e. the Marriott Hotel) for a meal related to an employee recognition event should be charged to 0642, not 0636, Employee Recognition. For additional guidance regarding the proper classification of meals between expenditure type 0642 and 0643, refer to the Tax Treatment of Meals policy.
- Expenditure type 0650, Company Dues/Memberships, should be used for all dues related expenses that are directly for company use and should be charged to only a 930.2 FERC account.
- Expenditure type 0654, Employee Dues/Memberships, should be used for all dues related to expenses that are personal to the employee (i.e. AICPA or bar association dues for the employee) and should be charged to only a 921 FERC account.
- Expenditure type 0649, Subscriptions, should be used for all subscriptions and not be combined with dues in expenditure types 0650 or 0654.
- Outside Service (or Contractor) expenditure types, Expenditure types 0300-0399, cannot be used with FERC accounts 920 & 921 as these are internal office expense accounts and are incompatible with these expenditure types.

Transaction guidelines:

Regulated utility transactions are included in two basic sections within each company's income statement, operating income or non-operating income. Those transactions that are included in the operating function of the utility and the calculation of rates that the utility's customers are responsible for should be included above the net operating income line on the financials or "above-the-line" (ATL) and those of a non-operating nature, are found below the net operating income line or "below-the-line" (BTL).

1060 - Regulatory Compliance

(Note: Text in italics indicates a key SOX control.)

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:

Item Description	Treatment
O&M expenses related to power production, distribution, transmission, regional markets, customer accounts, sales and related administrative and general charges	Above the Line
Informational and instructional advertising (FERC account 909) for safety, DSM, environmental.	Above the Line
Brand or promotional advertising (FERC account 930) – these charges are not allowed in rates, and are adjusted out during rate cases, but should initially be coded to account 930	Above the Line
Safety events/employee recognition	Above the Line
Meeting room rental and meals for management meetings, all hands, etc.	Above the Line
Meals related to company business	Above the Line
Employee relocation expenses approved for regulatory asset treatment (e.g. specific approval received from KPSC, VSCC, TRA, or FERC related to a plant closure)	Above the Line / Regulatory Asset
Entertainment (i.e., golf outings) related to company business	Above the Line
Severance or separation expenses (allocate to entities by following the labor charges and using expenditure type 0152) when position is eliminated	Above the Line
Other employee relocation expenses (allocate to entities based on labor charges)	Below the Line
Employee recognition* (meals; golf outings; room rentals and food for celebrations and holiday parties; etc.), (excludes employee recognition for safety above)	Below the Line
Lobbying	Below the Line
Fines and penalties	Below the Line
Charitable contributions, sponsorships (UK/UofL, Little League, Junior Achievement, YMCA, orchestras, etc.), golf outings, event tables/galas, community events, not-for-profit organizations benefiting low income customers, community development in the service territory - should use expenditure type 0646.	Below the Line
Severance or separation expenses (allocate to entities by following the labor charges and using expenditure type 0152) when position is not eliminated	Below the Line

1060 - Regulatory Compliance

(Note: Text in italics indicates a key SOX control.)

Merger transaction costs charge to LKC or, if related to utility-provided service, use account 426.5 for LG&E and KU	LKC or Below the Line (if recorded on LG&E or KU)
Merger transition costs, where the companies have committed, agreed or been ordered to hold rate-payers harmless from, or otherwise not pass through, any merger-related costs	LKC
Merger transition costs, where the companies have not committed, agreed or been ordered to hold rate-payers harmless from, or otherwise pass through, any merger-related costs	ATL or BTL, using normal operating expense
Company paid spousal travel	LKC
Officer benefits - reserved parking; physicals; tax planning & financial advice, club memberships, STI, LTI, etc.	LKC
Deferred compensation expenses for all eligible employees, STI and LTI	LKC
Race sponsorship at Churchill Downs/Keeneland	LKC
Suites (Churchill Downs, Slugger Field, UK, UofL)	LKC
Derby events	LKC
Casinos (Horseshoe, Belterra, French Lick…etc.)	LKC
Tickets to sporting events (non-utility company functions)	LKC
Expenses that do not directly or indirectly relate to the Company's utility operations	LKC or WKE

* Employee recognition includes – service anniversaries, welcome/farewell, retirements, graduations, professional certification recognition, project celebrations and similar recognition events.

NOTE: Items to be charged to/paid by LKC should not be charged back to LG&E or KU.

Additional Procedures Performed**:**

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.)

1060 - Regulatory Compliance

(Note: Text in italics indicates a key SOX control.)

- Analysis by various departments through methods such as balance sheet account reconciliations, income statement reconciliations, and Oracle queries designed to detect inconsistencies, for example, in product codes.
- Monthly review of intercompany transactions

Ensuring proper classification in the financial statements of the Companies is the responsibility of the individual initiating the coding of the transaction and the individual approving the payment of the transaction.

Regulatory Accounting and Reporting Transaction Review:

For each general ledger period, RAR performs a review of selected general ledger transactions within the following categories; BTL, LKC, Western Kentucky Energy (WKE), Virginia, municipal customers, transmission customers dues, special pay, employee recognition, and executive expense reimbursement. Through this process RAR identifies transactions needing revision and communicates with the budget coordinators to insure the transactions are corrected at the input source (i.e. A/P Invoice, Timekeeping system, Change of Distribution, etc.). RAR also tracks revisions to verify resolution. In order to insure that future transactions are properly recorded and to reduce time spent analyzing and reclassifying transactions, the RAR department will communicate with each individual and that individual's manager, as appropriate, regarding corrections that are required and/or failure to adhere to these policies and guidelines. Continued issues will be further escalated to the appropriate director and/or officer.

Questions regarding proper coding of transactions should be directed to the RAR department.

Disclosure requirements:

Incorrectly coded charges impact amounts reported in FERC Form 1/3, FERC Form 60, and may be publicly disclosed in the event of a rate case. Additionally, errors in recording transactions impact FERC jurisdictional formula rate calculations and may impact retail rates established by the KPSC and VSCC.

Reports Generated and Recipients:

None

Additional Controls or Responsibility Provided by Other Procedures:

LG&E and KU Energy LLC Accounting Policies and Procedures

1060 - Regulatory Compliance

(Note: Text in italics indicates a key SOX control.)

- 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:

104 – Differences Between FERC/SEC Reporting
906 – Cost Allocation and Transfer Pricing Manual

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)

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, 1/12/15, 06/09/15, 3/21/16

LG&E and KU Energy LLC Accounting Policy and Procedures

1061 – Renewable Energy Credits

(Note: Text in italics indicates a key SOX control.)

Policy:

Each reporting period, the Companies must determine the amount of Renewable Energy Certificates ("RECs") to be purchased on behalf of customers participating in the Green Energy[1] program and the amount of Green Energy revenue to recognize.

Procedure:

The accounting procedures related to REC purchases are described below.

Scope:

This policy is applicable to Green Energy billed to, and payments received from, all customers voluntarily participating in Green Energy programs of Louisville Gas & Electric Company ("LG&E") and Kentucky Utilities Company ("KU") (together, the "Companies").

Objective of Procedure:

Green Energy revenue must be calculated and recognized in the proper accounting period. Additionally, the Companies must purchase an accurate number of RECs on the customers' behalf according to the Kentucky Public Service Commission ("KPSC") Order, Case No. 2009-00467.

General Requirements:

Because Kentucky, the state in which LG&E and KU have generation assets, does not have a renewable energy portfolio standard, the Companies are not required to purchase RECs. However, in response to customer interest in renewable technology, the Companies implemented a Green Energy program in June 2007.

Detailed Procedures Performed:

1) The Green Energy program offers customers the option to purchase green energy credits in increments of $5 (for residential and small commercial customers) and $13 (for large commercial and industrial customers). Customers voluntarily participating in the Companies' Green Energy program are invoiced through the Customer Care Solution ("CCS") each billing period for the amount of green energy credits purchased.

[1] Green energy relates to energy produced from renewable energy resources, including biomass, hydro, geothermal, biodiesel, trash combustion, fuel cells, solar and wind.

1061 – Renewable Energy Credits

(Note: Text in italics indicates a key SOX control.)

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 Credits

(Note: Text in italics indicates a key SOX control.)

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

1061 – Renewable Energy Credits

(Note: Text in italics indicates a key SOX control.)

Dates Revised: 9/8/11, 3/9/16 –*formatting to SOX templat*e

LG&E and KU Energy LLC Accounting Policy and Procedures

1150 - Technical Research/Whitepapers

Policy: Technical research/whitepapers will be prepared to document accounting and/or reporting matters involving new accounting pronouncements, interpretations of U.S. GAAP or unusual transactions.

Procedure: A technical research/whitepaper must be prepared to document the following:

1) The implementation of new accounting and financial reporting guidance that may have a significant impact on LKE.

2) Research performed and conclusions reached on significant accounting and/or financial reporting issues or transactions.

In addition to the above requirements, technical research/whitepapers may also be prepared at the discretion of the Controller, the Director, Accounting and Regulatory Reporting or the accounting managers.

Scope: A significant accounting and/or financial reporting issue or transaction that may impact any registrant's pre-tax net income by at least $5 million or may have a balance sheet impact of $20 million or more. (Error assessment memos per 354 – Materiality Policy should be used to document errors.)

Objective of Procedure: To ensure that technical accounting or reporting positions taken by the Company are adequately supported and documented.

General Requirements:

Detailed Procedures Performed:

All technical research/whitepapers must be presented in the standard template format which is saved on the shared drive 1150 - Technical Research and Whitepapers Template 12-7-12.docx. The template should be completed in its entirety. Additional requirements are as follows:

- The drafter is responsible for circulating the document for review by relevant manager; Manager, Financial Reporting; Director, Accounting and Regulatory Reporting and Controller.
- All *final* technical research memos/whitepapers are saved on \\lgeenergy.int\shares\group3\technical research drive\directory after approved by the Director, Accounting and Regulatory Reporting and the Controller.
- Files containing the technical research memos/whitepapers can only be saved to the \\lgeenergy.int\shares\group3\technical research drive/directory by the Director,

1150 - Technical Research/Whitepapers

Accounting and Regulatory Reporting and the Controller or their designees to ensure only approved technical memos/whitepapers are presented. All other access to the directory is set as "read-only".

- Once review is complete, the technical research/whitepaper is provided to Ernst & Young
- On a quarterly basis, the list of technical research/whitepapers is sent by the Manager, Financial Reporting to the Technical Assistant to the Assistant Controller at PPL. Copies of the actual memos are provided by the Manager, Financial Reporting as requested.

Reports Generated and Recipients:
LG&E and KU Energy LLC technical research/whitepapers

Additional Controls or Responsibility Provided by Other Procedures:
354 - Materiality Policy

Regulatory Requirements:
None

Reference:
354 - Materiality Policy

Corresponding PPL Policy No. and Name:
1100 – Documenting Accounting & Financial Reporting Research in White Papers

Key Contact:
Manager, Financial Accounting

Administrative Responsibility:
Controller

Date Created: 4/1/05
Dates Revised: 1/9/08, 9/3/10, 3/31/11, 8/9/11, 8/11/11, 10/4/12

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

PPL companies

Memo

PROPRIETARY & CONFIDENTIAL

Date: Insert Date here & in 2nd page header

To: Valerie L. Scott, Controller

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

Re: Insert topic here & in 2nd page header

cc: Insert name of relevant Director or Officer
Chris Garrett, Director, Accounting and Regulatory Reporting
Relevant Manager if not from the manager
Lesley Pienaar, Manager, Financial Reporting
Ernst & Young

Background

The documentation within the Background section should be in enough detail to provide a reviewer with the appropriate information to fully understand the issue or new standard being assessed.

Research

Consult with Financial Reporting department before beginning all technical research.

Provide all technical references that apply to the issue (SFAS, EITF, APB, SOP, FERC, SEC Regulation S-K or S-X, technical whitepapers, or other guidance). Include a reference to the specific paragraphs detailing the issue. Topical research may be performed using E&Y's GAAIT tool or CCH's Accounting Research Manager.

Analysis

Explain how the technical guidance relates to the specific issue and how the guidance should be interpreted.

Conclusion

Conclude as to the resolution of the issue. Explain how the item should be recorded and why.

Related Technical Research/Whitepapers

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

LG&E and KU Energy LLC Accounting Policy and Procedures

1151 - Policy and Procedures Development and Maintenance

(Note: Text in italics indicates a key SOX control.)

Policy: All accounting policies and procedures will follow a uniform system for developing, formatting and maintaining policy documents.

Procedure: Accounting policies and procedures are developed and updated per the detailed instructions below.

Scope: All accounting policies and procedures.

Objective of Procedure: Written policies provide clear direction and establish accountability for each department's activities. Standardization of the procedure for promulgating policies helps assure the quality of policies as a whole, as well as provides a mechanism for ensuring that each policy meets the objectives and strategy of the affected department and the Company as a whole.

General Requirements:

Detailed Procedures Performed***:***

- Each department is responsible for creating and updating accounting policies and procedures within its purview. Coordination with other departments may be required for procedures which span work groups. Each policy is assigned a primary owner with responsibility for regular (at least quarterly) review.
- Accounting policies and procedures must be kept up-to-date and must remain consistent with Company strategy.
- All accounting policies and procedures are stored on the shared acctrestricted drive (\\lgeenergy.int\shares\Group3\Accounting Policies) in the appropriate subdirectory for each department.
- LKE accounting policies and procedures with an equivalent PPL accounting policy and procedure will contain a reference to the PPL accounting policy and procedures.
- All accounting policies and procedures must be presented in the standard template format which is saved on the shared drive (\\lgeenergy.int\shares\Group3\Accounting Policies\Corporate\1151 - Policy and Procedures Development and Maintenance Template 1-1-16.docx).
- Certain accounting policies may be referenced in Sarbanes-Oxley controls. The specific controls must be identified within these policies by the use of italics. A reference to the specific control number should follow: e.g., " (See cycle/transaction XXX.YY Control Activity Z in the Sarbanes-Oxley Compliance documentation.)" Italics should not be used for other purposes within accounting policies and procedures.
- All accounting policies and procedures are named with the title of the policy followed by the date created or revised (mm-dd-yy).

1151 - Policy and Procedures Development and Maintenance

(Note: Text in italics indicates a key SOX control.)

- All current accounting policies and procedures are saved in the appropriate departmental directory on the shared \\lgeenergy.int\shares\Group3\Accounting Policies drive\directory after approved by the Director, Accounting and Regulatory Reporting and the Controller.
- Files containing the Accounting Policies and Procedures can only be saved to the \\lgeenergy.int\shares\Group3\Accounting Policies drive/directory by the Director, Accounting and Regulatory Reporting and the Controller or their designees to ensure only approved policies are presented. All other access to the directory is set as "read-only".
- All files that have been replaced with revisions are saved on the shared \\lgeenergy.int\shares\Group3\Accounting Policies\ Replaced Files directory and removed from the departmental directory, which must only contain current policies.
- Review procedures for modifications or new policies:
  - Any new policies or changes to existing policies must be reviewed and approved prior to being finalized and updated on the shared drive. Draft documents should not be saved to the \\lgeenergy.int\shares\Group3 (acctrestricted) shared drive, only final versions of documents should be to the \\lgeenergy.int\shares\Group3 (acctrestricted) shared drive.
  - Policy revisions should be reviewed by the manager of the individual making the changes as well as the Director, Accounting and Regulatory Reporting and the Controller. Other reviews may be performed by Audit Services, Legal Services or other accounting managers, as appropriate.
  - The drafter is responsible for circulating the document to the above reviewers, as appropriate, prior to submitting it to the Director, Accounting and Regulatory Reporting and the Controller for final review.
- In addition to these accounting policies and procedures, there are Corporate Financial Policies and other Corporate Policies located on the intranet at Quick Links/Company Policies/Employee Information/Policies. These policies and procedures have their own policy for development, approval and maintenance and do not fall within the scope of this document.

Reports Generated and Recipients:
LG&E and KU Energy LLC Accounting Policies and Procedures

Additional Controls or Responsibility Provided by Other Procedures:
None

Regulatory Requirements:
None

Reference:

1151 - Policy and Procedures Development and Maintenance

(Note: Text in italics indicates a key SOX control.)

None

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, 1/1/16, 3/11/16

LG&E and KU Energy LLC Accounting Policy and Procedures

XXXXXXX

(Note: Text in italics indicates a key SOX control.)

Policy:

(State the overall policy.)

Procedure:

(State the general procedure to be performed at a very high level.)

Scope:

(State the transactions, etc. to which the policy & procedure apply.)

Objective of Procedure:

(Define the controls provided by the procedure.)

General Requirements:

Detailed Procedures Performed:

(Use this section to provide a description of the procedure, i.e., transactions included, systems used to perform the procedure, what constitutes an exception, what procedures are performed when an exception is identified, how exceptions are resolved or brought back into control, frequency of performance, title of persons responsible for performance, etc.)

Reports Generated and Recipients:

(Use this section to list reports, if any, generated by the procedure and the department or the title of the individual receiving the report. NOTE: Please use titles vs. names to avoid changing the procedure when people change jobs.)

Additional Controls or Responsibility Provided by Other Procedures:

(Use this section to describe controls provided by other procedures that enhance or compliment the control provided by this procedure.)

Regulatory Requirements:

(Use this section to indicate what regulatory requirements are related to or impacted by the policy or procedure.)

LG&E and KU Energy LLC Accounting Policy and Procedures

XXXXXXX

(Note: Text in italics indicates a key SOX control.)

Reference:

(Provide references to GAAP/FERC/SEC pronouncements or rules, more detailed desktop procedures, other policies & procedures, etc.)

Corresponding PPL Policy No. and Name:

(Provide the policy number and name of the corresponding PPL Accounting Policy.)

Key Contact:

(Give the title of the person with the most knowledge of the policy & procedures -- generally this will be an accounting manager. This manager will be the manager responsible for updating the policy and procedures, as necessary.)

Administrative Responsibility:

(Give the title of the person with ultimate responsibility for the policy & procedures -- generally this will be an accounting director and or the Controller.)

Date Created:
Dates Revised:

LG&E and KU Energy LLC Accounting Policy and Procedures

Tax Audits Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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.

Tax Audits Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Periodically, the Company compiles a summary of outstanding audit activity for review with Senior Management and with the Parent Company's tax representative.

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

Corresponding PPL Policy No. and Name:

N/A

Key Contact:
Tax Coordinator

Administrative Responsibility:
Director, Corporate Tax

Date Created: 11/8/04
Dates Revised: 6/10/14, 2/2/16

LG&E and KU Energy LLC Accounting Policy and Procedures

Income Tax Provision Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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 Procedures 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

Income Tax Provision Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

(7) Comparison of Power Tax Provision deferred tax expense to Accounting deferred tax expense

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
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 Electricity Regulatory Commission, and Securities and Exchange Commission.

Reference:
Sarbanes Oxley Record Retention Policy, Sarbanes Oxley Income Tax Provision, Closing Policy

Corresponding PPL Policy No. and Name:

(Provide the policy number and name of the corresponding PPL Accounting Policy.)

Key Contact:
Manager Tax Accounting & Compliance

Administrative Responsibility:
Director Corporate Tax

Date Created: 11/8/04
Dates Revised: 6/5/14, 2/2/16

LG&E and KU Energy LLC Accounting Policy and Procedures

Tax Return Compliance Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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 Procedures 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.

Tax Return Compliance Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Regulatory Requirements:
Compliance required by federal / state / local taxing authorities

Reference:
Sarbanes Oxley, Record Retention Policy and Property Taxes.

Corresponding PPL Policy No. and Name:

N/A

Key Contact:
Manager, Tax Accounting & Compliance

Administrative Responsibility:
Director, Corporate Tax

Date Created: 6/5/14
Dates Revised: 2/2/16

LG&E and KU Energy LLC Accounting Policy and Procedures

Sales and Use Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

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.

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 Procedures 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

Regulatory Requirements:
Compliance required by state taxing authorities

Sales and Use Policy and Procedures

(Note: Text in italics indicates a key SOX control.)

Reference:
Please see Sarbanes Oxley write-ups on:

- Record Retention

Corresponding PPL Policy No. and Name:

N/A

Key Contact:
Tax Coordinator

Administrative Responsibility:
Director, Corporate Tax

Date Created: 12/22/04
Dates Revised: 6/5/14, 2/2/16

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 9

Responding Witness: Daniel K. Arbough

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, as well as page four of Daniel K. Arbough's testimony for a discussion on the timelines. In addition, see attached for the UI Planner User Manual.

The attachment is being provided in a separate file.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 10

Responding Witness: William Steven Seelye

Q-10. Provide the studies, including all applicable work papers, which are the basis for plant allocations and expense account allocations.

A-10. The jurisdictional separation study for KU is included in the cost of service study Excel spreadsheet. See the response to Question No. 53.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 11

Responding Witness: Daniel K. Arbough

Q-11. Describe the procedures the utility uses to plan and approve construction projects.

A-11. There are two primary documents that contain the procedures that KU uses 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"), the membership of the committee, and the process that the RAC follows for both monthly activities and the Annual Business Plan process.

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

Policy

The primary purpose of the Capital and Investment Review Policy is to establish a uniform process for:

1. capital planning and budgeting;
2. authorizing the expenditure of funds;
3. controlling and reporting of capital expenditures;
4. developing review criteria for the authorization process;
5. recording lessons learned for future investments and decisions; and
6. determining how the investment is performing and how the returns compare to the project as sanctioned.

Further, these policies will provide management with the necessary tools to make informed business decisions. A capital expenditure includes adding, replacing or retiring units of property through the construction or acquisition process. Generally, it is inappropriate to capitalize expenditures that are part of routine or necessary maintenance programs. If a substantial improvement is made to an asset, the following two sets of criteria should be used to determine whether or not capitalization is appropriate:

The improvement must meet both of the following criteria:

1. Be a minimum of $2,000.
2. Meet the definition of a capitalizable cost under the FERC Uniform System of Accounts.

In addition, the improvement must do at least one of the following criteria:

1. Extend the original useful life of the asset.
2. Increase the throughput or capacity of the asset.
3. Increase operating efficiency.

Questions relating to the categorization of an expenditure as capital or O&M expense should be directed to Property Accounting. The Controller will have the ultimate authority of interpreting expense versus capital decisions based on generally accepted accounting principles. See Property Accounting's Home Page.

Scope

This policy applies to LG&E and KU Energy LLC ("LKE" or "the Company") and its subsidiaries.

General Requirements

1. All capital spending that is expected to occur during the current year must be budgeted in the approved Business Plan (BP).
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 PowerPlan for all capital spending projects.

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

4. Projects with a total cost of $2,000 or less will be expensed.
5. An Investment Proposal (IP) and Capital Evaluation Model (CEM) must be completed for all capital spending projects greater than $500,000 unless otherwise approved by Financial Planning and Analysis (FP&A).
6. The Information Technology Department must approve all capital projects involving anything related to information technology.
7. All investment projects greater than $1,000,000 require the approval of the Investment Committee (IC) and the Chief Executive Officer (CEO).
8. The IC is required to approve any overrun of $500,000 or greater on previously approved proposals. If the previous proposal was below the IC threshold and the revised amount is over the respective IC threshold, the proposal needs to be approved by the IC regardless of the increase amount.

Capital Planning

The BP is used to inform senior management of future capital-spending projections. These plans are prepared annually on a line of business (LOB) basis and include the forecast of capital projections during the most current annual planning period. The first year of the BP, once approved, becomes the formal budget for that year.

Carry-Over Spending: During preparation of the BP, each LOB will review all current-year projects to determine if they will be completed as of the end of the year. If a project is expected to be in process at year-end, but not complete, it must be included in the following year's BP for additional funds to be approved.

Capital Approval Process

Authorization for Investment Proposal: Although specific capital projects are identified in the budgeting process, they are still subject to the Authority Limit Matrix approval requirements and all other reviews as stated on the AIP in PowerPlan. 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 PowerPlan prior to committing to or incurring any capital expenditure.
- Approvals must be obtained up to the levels designated in the Authority Limit Matrix for the dollar amount of any project (which may include multiple projects). The combined dollar amount on multiple projects grouped together using the Budget Item field in PowerPlan is the determinant for approval levels.
- Any AIP over $500,000 must include an IP and CEM when submitted 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 or SharePoint website and must include the following sections at a minimum:

- Header – Include the project name, total expenditures, project number, LOB, who prepared the project and who will present the project (if applicable).
- Executive Summary (½-page length recommended) – Provide a summary explanation of the scope, purpose and necessity of the proposal. Include financial benefits, funding information and qualitative reasons why this proposal should be pursued.
- Background – Explain the history of the project that has led to the need for the project.
- Project Description – Include project scope, timeline and project cost.
- Economic Analysis and Risks – Include bid summary, assumptions, financial summary, environmental impact, risks and other alternatives considered (including their net present value revenue requirements [NPVRR] per the CEM, if applicable).
- Conclusion and recommendation.
- It is recommended that the IP not exceed 5 pages.

Unbudgeted Projects: Any capital expenditure that is not included in the original, approved budget must either be offset by a like reduction in one or more budgeted projects, approved by the Resource Allocation Committee (RAC) if subject to the RAC Tenets or have prior written approval by the LKE Chief Financial Officer (CFO) and Chief Executive Officer (CEO). FP&A and/or Forecast and Budgeting-Corporate (F&B) must approve AIPs for unbudgeted projects (see *FP&A and F&B Approvals* below). Certain Generation Miscellaneous Projects, as described below, are exempt from being considered unbudgeted.

Under-Funded Projects: Projects that are submitted for approval that were included in the original approved budget, where the requested capital amount is greater than the budgeted amount for that project, must either be offset by a like reduction in one or more budgeted projects, approved by the RAC if subject to the its Tenets or the additional funding requires prior written approval by the LKE CFO and CEO. These projects are considered "unbudgeted" in PowerPlan since the full funding is not coming from the original budget for that project. FP&A and/or F&B must approve AIPs for under-funded projects (see *FP&A and F&B Approvals* below).

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

Retirement Only Projects: Any Capital project for retirement purposes only that is submitted for approval, including the retirement of assets that result in a net credit, should use a retirement work order type in the PowerPlan system. The approval levels will automatically be applied based on the size of the absolute value amount for the AIP. The approvals will be required at the Director level up to $1,000,000 and at the CFO level at $1,000,000 or more.

LG&E and KU Board and PPL approvals: Any budget item over $30 million requires the approval of the LG&E and KU Energy Board and the PPL CEO. Budget items over $100 million additionally require the approval of the PPL Finance Committee. Cost overruns greater than 20% on budget items approved by the PPL Finance Committee must be re-approved by the Committee before spending occurs. If an overrun on a budget item results in a total cost of $100 million or more, the proposal must be approved by the PPL Finance Committee before spending occurs.

Project Overruns: When it is apparent that the amount approved on the original AIP will be insufficient (project is expected to be 10% or $100,000 over, whichever is less, subject to a minimum of $25,000) to complete the project, **a revised AIP must be completed and the revised forecasted project cost must be included in the capital forecast to be reviewed and approved by the RAC and IC. Additionally, when completing the revised AIP, the following conditions apply (see Capital Appendix):**

- If the project is $500,000 or below, no IP or CEM are required. Provide a clear description of the overrun in the revised AIP description upon submittal in PowerPlan.
- If the total revised project is greater than $500,000 but less than $1 million, a revised IP and CEM are required with the submission of the revised AIP. If the original approved project was less than $500,000 before the overrun which brings the revised project above this threshold, an IP and CEM are now required.
- 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 approved subject to the RAC Tenets and presented and re-approved by the IC.
- If project overrun is $100,000 or more, but less than $500,000 and the project had been approved by the IC, provide a clear description of the drivers of the overrun in the revised AIP description upon submittal in PowerPlan.
- If the previous project proposal was below the IC threshold and the revised amount is over the IC threshold, the proposal needs to be approved by the IC regardless of the increased amount. A revised IP and CEM are required.
- Project overrun must 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 the overspending requires prior written approval by the LKE CFO and CEO.
- Revised AIPs must be approved for the total revised dollar amount using the approval limits in the Authority Limit Matrix.

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

FP&A and F&B Approvals: Unbudgeted projects or those projects requiring an IP and CEM (i.e., over $500,000) must include FP&A and F&B review and approval. Unbudgeted projects less than $100,000 require F&B Manager approval and those $100,000 and over require FP&A Director approval. The FP&A Director has PowerPlan system AIP approval delegation authority for the Investment Committee (whose approval is noted in Investment Committee meeting minutes or email vote) and CEO (whose approval is noted via signature on the IP document) and will approve AIP's in the system only after confirmation of the fully approved IP document being attached to the AIP.

Budgeted projects less than $500,000 are approved as normally required by the Authority Limit Matrix and do not require the approval of FP&A and F&B.

Generation Miscellaneous Projects: Each Generation plant site may have one miscellaneous project not to exceed $500,000 which is budgeted to serve as a placeholder for small individual projects which arise during the year and which cannot be specifically anticipated during the budgeting process. This category of projects is different from blanket projects described elsewhere in this policy. Each Generation miscellaneous project must be budgeted, but an AIP need not be prepared for it and it will not be activated in PowerPlan. Instead, as specific work is 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 PowerPlan and will have to be approved by FP&A and/or F&B.

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. Pertinent information regarding the assets and locations of the capital expenditures should be sent to Property Accounting when the projects are completed.

Reimbursable Projects: Projects which will have all or a portion of the spending amount reimbursed by an outside party must follow the same guidelines as non-reimbursable projects, except as noted below:

- Tax Department review indicating whether Contribution in Aid of Construction is taxable must occur prior to any reimbursement agreement greater than $25,000 being finalized and evidence of such review must be attached to the AIP. This does not apply to customer refund agreements.

- If a fully executed agreement specifying the terms of reimbursement is attached to an AIP with gross spending under $1 million, the net spending amount may be used to determine whether an IP and CEM are required.
- Third Party jointly-owned utility projects under the specified gross spending thresholds qualify for this exception without requiring the attachment of the executed joint ownership agreement.
- For all projects, the gross spending amount must always be used to determine the appropriate approval level.

Government-Mandated/Regulatory Compliance Projects: Projects which are not reimbursable but which are mandated by governmental legislation or other governmental authority must follow the same guidelines as all other projects except that for such AIPs with gross spending under $1 million neither the IP nor the CEM are required, provided that the appropriate legislative docket numbers or applicable statute references are provided with the AIP.

Preliminary Survey and Investigation: Projects that are originally set up for preliminary survey and investigation are treated as indirect projects and are auto approved and opened in PowerPlan. Once the preliminary survey and investigation 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 PowerPlan 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 survey and investigation 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:

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

- 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 and F&B must also be copied on this email. Should the AIP be for an unbudgeted project, approval from FP&A and F&B will be required for the early activation.

- In the event the project has been previously approved by the IC, the above email from the highest LOB authority would not be required. Instead, verification from FP&A that the project had indeed been approved by the IC would be sufficient approval.

- The approval request email must include the following information:
    - Project number
    - Project description
    - Total project amount
    - Name of the individual whose highest level of authority is required, and any associated delegation of authority (DOA)
    - Description of the need for the early activation
    - For an unbudgeted project, the budgeted project number that will cover the unbudgeted spending.

- Additionally, for either scenario 1 or 2 above, an automated AIP must be submitted for $10,000 and approved by the project manager and budget coordinator for the project in order for the project to be moved to "open" status in PowerPlan.

- Property Accounting will maintain a log of early activated projects, and copies of the email approvals will be filed with the AIP.

- A revised AIP (for the full project amount) for all projects that are early activated must be received by Property Accounting, or FP&A if necessary, with all required approvals, as soon as possible, but no later than 30 business days after the early activation. Repeated failure to comply with this timing may require email approval by the appropriate LOB VP for early activation of all future AIPs.

Project In-Service and/or Completion

Upon project in-service and/or completion, the project manager or budget coordinator most familiar with the project is required to do the following:

1. Verify completion date (if the date is not correct, it needs to be updated in PowerPlan). 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 PowerPlan). Entering an in-service date without a completion date changes the project status to "in-

service". Verify actual installed costs and actual removal costs (report/explain any variances greater than 10% from the AIP to Property Accounting).

3. Verify units of property installed and units of property retired (report to Property Accounting if different from AIP).

Post Completion Audits

Budget coordinators are required to perform a post-completion audit (PCA) of projects as discussed in the guidelines below. The review must be provided to FP&A and the IC.

- Projects greater than $5,000,000 (excluding blankets) must have a PCA performed within 18 months of the project completion date unless otherwise agreed, to have a full year of financials to review.
- At the discretion of FP&A, a random audit of anything less than $5,000,000 can be requested for auditing purposes.
- A PCA template is available on the FP&A website.
- In case of impairment, a PCA is always required.

Leases

Prior to the execution of any new lease entered into on behalf of the Company, a review must be conducted by the budget coordinator for the appropriate LOB, Financial Accounting and Analysis and the Tax department to determine if the lease is structured as a capital or operating lease. Additional reviews by Legal and Corporate Finance may be required depending on the total amount of the lease. See the LKE Lease Policy for more details.

Blanket Capital Projects

Background: Several lines of business (primarily Distribution and Transmission) use blanket capital projects to procure routine, frequently used assets (i.e., poles, meters, transformers) or to facilitate routine work for which specific information is not available at the time the budget is prepared (i.e., Gas and Electric Distribution New Business by area). The blanket projects hold a "bucket" of budget dollars which is used to fund specific tasks under $500,000 as they are identified throughout the year. For Gas and Electric Distribution and Metering, blanket projects are not closed each year, but they are re-budgeted each year and are unitized on an "as-spent" basis. For Transmission, blanket projects are opened and closed on an annual basis. Pertinent information regarding the assets and locations of the capital expenditures under certain task level blankets may be required to be submitted to Property Accounting at their discretion.

Authorization: During the 4th quarter of each year, 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 CEM 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.

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

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, IP, CEM, etc.) and charge corrections via VOLTS and CODs to correct the charges to the correct project should be completed as soon as possible.

Criteria for Creating a New Blanket Project: New blanket capital projects require the approval of both Property Accounting and FP&A. To open new blanket projects, a partial AIP in the amount of $10,000 must go through the approval process in PowerPlan. New blanket capital projects created after the budget process is complete are always considered to be unbudgeted and are therefore subject to the same requirements for unbudgeted projects described elsewhere in this policy. The unbudgeted project authorized spending must be covered by either a budgeted blanket or a non-blanket project in accordance with the RAC Tenets.

Monthly Spending Report: The budget coordinator for each LOB incurring spending under blanket capital projects is required to prepare a monthly report listing all blanket projects (including those approved under a stand-alone IP) comparing the total year-to-date spending against the approved budget. Any substitution of non-blanket projects' budgets to cover new blanket projects' budgets must be noted on the report and tracked throughout the year. This report must be submitted to FP&A for review by the eleventh business day of the following month.

Penalties for Noncompliance: Failure to comply with this policy may result in disciplinary action, up to and including discharge.

Reference: Authority Limit Matrix; CEM; Capital Appendix; Lease Policy; Resource Allocation Committee Tenets; FERC Uniform System of Accounts; and Investment Proposal forms.

Key Contact:

- Financial Planning & Analysis
- Forecast and Budgeting-Corporate
- **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, 12/1/2014, 5/16/2016

Resource Allocation Committee (RAC) Tenets and Procedures
12/14/07 (Revised 2/20/13, 4/15/14, 11/19/14, 5/1/15, 2/1/16, 8/1/16, 10/1/16)

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 eleven 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	Financial Resource Management	Rusty Hudson (Chair)
• COO	Power Production	David Tummonds
• COO	Generation Services	Eileen Saunders
• COO	Project Engineering	Scott Straight
• COO	Customer Services	John Malloy
• COO	Transmission	Tom Jessee
• COO	Electric Distribution	John Wolfe
• COO	Gas Distribution	Lonnie Bellar
• IT	IT Business Services	Kathy Butler
• CFO	State Regulation and Rates	Robert Conroy

Other senior managers within EDO, GDO, Transmission, and CS participate on a regular basis, at times subbing for their officer, and also cast votes during the process.

Tenets and Procedures

- Monthly meetings scheduled, others called as needed or sent out electronically.
- Monthly updates provided to IC.
- Meetings require seven senior managers or officers present to have a quorum.
- Forecast and Budgeting – Corporate provides analysis/data support.
- Scope of involvement includes current year and Annual Business Plan capital.
    - Current year Capital managed via outlined process.
    - Annual Business Plan recommendation on capital allocation submitted per Business Plan calendar.
- Recommendations will address implications to
    - Prudent Utility Practice
    - Strategy
    - EBIT (including ECR)
    - "Next Year" Capital
    - Risk Profile
- To classify projects and ensure prudent decision-making across all lines of business, the following categorization will be used:
    - 1 – Committed to for Safety, Environmental, or Regulatory Reasons
    - <u>Categories for other than for Safety, Environmental, or Regulatory Reasons:</u>
        - 2 - High risk in next 0-3 years
        - 3A - Prudent Utility Practice
        - 3B - Economic Benefit
        - 3C - New Generation
        - 3D - Improvements to Existing Assets
        - 3E - Regulatory Considerations
        - 3F - Tools, Equip, Vehicles
        - 3G - Land, Buildings, Structures
        - 3H - Community Relations
        - 3I – Customer Experience
    - 4A Mechanism ECR
    - 4B Mechanism DSM
    - 4C Mechanism Gas Tracker
- Specific oversight of budget items >$500k
    - Tracking and Reporting on projects not yet released
    - Oversight of LOB project release dates
    - Project under-run, cancellation or delay >$500k back to RAC
    - Approval and re-allocation of unbudgeted projects > $500k

  - Overruns subject to IC review back to RAC

- Recommendation of total capital forecast each month including cost of removal; budget item changes +/- $500k formally presented; and incremental capital expenditure changes on budget items totaling <$500k to the Investment Committee for approval.

- Recommendation of annual Business Plan as part of the annual budget planning cycle to Senior Management for approval.

- Economic Development activities/investment will be considered by the RAC.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 12

Responding Witness: Kent W. Blake / Paul W. Thompson

Q-12. Provide the utility's long-term construction planning program.

A-12. There are six primary areas of long-term construction planning:
1. Generation Planning
2. Environmental Planning
3. Power Production Planning
4. Electric Transmission Planning
5. Electric Distribution Planning
6. Information Technology

1. KU and LG&E's 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 KU and LG&E's demand-side management programs are reflected in the forecast of energy requirements and peak demands. Then, KU and LG&E's resource assessment combines key elements of the remaining activities into a plan for meeting future energy requirements at the lowest reasonable cost.

   KU and LG&E 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, KU and LG&E's least-cost expansion plan may be revised as conditions change and as new information becomes available. Even though the IRP represents KU and LG&E's 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 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.

4. Transmission develops its long-term construction plan with information from various sources. The Transmission Expansion Plan ("TEP"), Generator Interconnection Request ("GI"), and Transmission Service Request ("TSR") processes set forth in the LG&E/KU Open Access Transmission Tariff ("OATT") may result in construction projects. In addition, KU and LG&E evaluate their existing assets and target certain replacements and/or enhancements that may require construction.

   The TEP is an annual transmission planning assessment that evaluates whether the transmission system can accommodate generation, customer demand, and other long-term transmission service for the next 10 years. This annual assessment identifies future constraints and recommends solutions, including construction projects, to eliminate constraints.

   A GI is required for a new generator to connect to the transmission system. Following a request from a generator, a study is conducted to assess whether enhancements to the transmission system are required to accommodate the new supply source. A TSR is required to serve new customer load or to deliver energy into or out of the transmission system. For long-term TSRs (i.e., beyond 18 months), a study is conducted to assess whether enhancements to the transmission system are required to accommodate the new service. Short-term requests (i.e., ending within 18-months) are evaluated based on posted available transmission capacity. Enhancements, as a result of either a GI or long-term TSR, may include new transmission lines and/or substation equipment.

   The TEP, GI, and TSR studies are approved by KU and LG&E's Independent Transmission Organization ("ITO"). Specifically, the ITO ensures KU and LG&E 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 KU and LG&E substation and circuit loads (where available) are gathered and analyzed. 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. Substation and circuit additions are also evaluated and planned where there is significant value in providing contingency capacity and improved reliability in high risk areas.

Substations and circuit additions or improvements for load are planned for completion in the year when a substation or circuit is expected to exceed its allowable summer or winter rating. New distribution circuits or distribution circuit improvements such as increasing the size of a circuit's conductor are also considered to allow load transfers between substations to relieve substation or circuit loading and/or to improve power quality, reliability and/or contingency in an area.

6. For Information Technology ("IT"), the IT Business Relationship Managers work with business leaders to develop a five year IT Strategic Plan for the company. IT Projects identified during the strategy discussion are incorporated into an IT Business Plan. The IT Strategic Plan is evaluated and approved by the Technology Portfolio Management Committee ("TPMC"). The TPMC is a senior manager led committee that reviews, prioritizes and approves the IT strategic direction, including the IT Investment Portfolio and IT Spending Plans for the entity. The committee's primary focus is to assess business IT plans and projects to ensure that IT spending is providing optimal customer value. The committee has the authority to approve and prioritize IT investment requests for the business.

   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 the networks, while also assessing potential new technologies for the KSTN network and the practicality and desirability of implementing them. Capacity analysis is performed for existing and new fiber based transport networks to determine current and/or projected traffic levels requirements. Based on this information, multiple projects are proposed as part of the business plan to ensure that we continue to provide a reliable network that meets the needs of the business.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

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 ten calendar years, provide the information requested in the format contained in Schedule 13a. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.

b. Using the data included in Schedule 13a, calculate the annual "Slippage Factor" associated with those construction projects. The Slippage Factor should be calculated as shown in Schedule 13b.

c. In determining the capital additions reflected in the base period and forecasted test period, explain whether the utility recognized a Slippage Factor.

A-13. a. See attached. The Company has provided the requested data for both Mechanism Capital Construction Projects and Non-Mechanism Capital Construction Projects. Due to the voluminous number of projects over a 10-year period (over 12,000 individual projects), the Company has provided the variance explanations included in the last rate case for portions of the ten year period included therein and have added explanations for variances greater than $500,000 for the additional two periods.

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. KU did not recognize a Slippage Factor for capital additions in either the base period or the forecasted test period. The requested calculations of the slippage factors (97.204% for KU and 98.111% for LG&E) on capital projects that are recovered in base rates demonstrate the reasonableness of KU and LG&E'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.

The Slippage Factors for the mechanism capital (90.383% for KU and 87.631% for LG&E) are different than base rate capital because mechanism projects are typically larger 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 projects to be included in base rates, with the exception of new base load generation, are typically smaller in size and are not subject to the same exposure by such variables. In addition, mechanism projects are explicitly reviewed and approved as part of the operation of the respective mechanism. To the extent there are delays or the Company is able to complete those projects at costs less than original estimates, that unexpected available capital is not redeployed to other prudent projects as the Company may do with respect to base rate capital projects.

Finally, mechanism capital slippage is irrelevant for ratemaking in a base rate case. 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., KU and LG&E's Environmental Cost Recovery mechanism) is recovered based on actual amounts spent. Therefore, any consideration of a slippage factor, if any, should be limited to capital projects to be recovered in base rates. For the reasons previously stated, the Company believes the need to apply a Slippage Factor does not exist and the Commission should decline to do so.

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
8150	REPAIR 69/23KV 20MVA XFMR	(21.48)		21.48	-100.00%	0.00%	(21.48)	-	21.48			Sep-04	Oct-06		2006
22537	KENTON 708 & 718 BKR CHG	(266.68)		266.68	-100.00%	0.00%	(266.68)	-	266.68			Sep-04	Oct-06		2006
24567	LEX BEAUMONT UNIT 8	(11.08)		11.08	-100.00%	0.00%	(11.08)	-	11.08			Sep-06	Sep-06		2006
25167	TELEDATA AMR IMPLEMENT	(339.20)		339.20	-100.00%	0.00%	(339.20)	-	339.20			Jun-05	Nov-06		2006
88156	PARIS HWY RELO PHASE III	(253,519.13)		253,519.13	-100.00%	-0.15%	(253,519.13)	-	253,519.13			Sep-04	Mar-06		2006
109443	LK7 RETIREMENT 01-05	(1,423.49)		1,423.49	-100.00%	0.00%	(1,423.49)	-	1,423.49			Jul-04	Aug-06		2006
109887	GLENN LAKE ESTATES SUBDIVISION	757.38		(757.38)	-100.00%	0.00%	757.38	-	(757.38)			Dec-05	Jul-07		2006
111424	Norton-Storm Restoration	1,343.32		(1,343.32)	-100.00%	0.00%	1,343.32	-	(1,343.32)			Nov-06	Oct-08		2006
111425	Pineville-Storm Restoration	257.70		(257.70)	-100.00%	0.00%	257.70	-	(257.70)			Jul-04	Aug-08		2006
111426	London-Storm Restoration	11,145.18		(11,145.18)	-100.00%	0.01%	11,145.18	-	(11,145.18)			Apr-04	Dec-08		2006
111427	Earlington-Storm Restoration	32,497.25		(32,497.25)	-100.00%	0.02%	32,497.25	-	(32,497.25)			Feb-04	Nov-08		2006
111429	Danville-Storm Restoration	12,936.12		(12,936.12)	-100.00%	0.01%	12,936.12	-	(12,936.12)			Jul-04	Oct-08		2006
111430	Etown-Storm Restoration	26,659.75		(26,659.75)	-100.00%	0.02%	26,659.75	-	(26,659.75)			Jun-04	Jan-09		2006
111431	Shelbyville-Storm Restoration	25,811.93		(25,811.93)	-100.00%	0.02%	25,811.93	-	(25,811.93)			Mar-04	Dec-08		2006
111432	Maysville-Storm Restoration	4,221.04		(4,221.04)	-100.00%	0.00%	4,221.04	-	(4,221.04)			Mar-04	Jan-09		2006
111433	Lexington-Storm Restoration	3,551.22		(3,551.22)	-100.00%	0.00%	3,551.22	-	(3,551.22)			May-04	Dec-08		2006
111434	Richmond-Storm Restoration	3,661.31		(3,661.31)	-100.00%	0.00%	3,661.31	-	(3,661.31)			Apr-04	Jan-09		2006
111446	KT Misc Capital Expenditures	7,735.49	1,599,960.05	1,592,224.56	99.52%	0.00%	7,735.49	1,599,960.05	1,592,224.56	Jan-04	Dec-08	Feb-04	Nov-09	Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded numerous small projects.	2006
111734	WIN: COLBY TERRACE SUBD	(219.40)		219.40	-100.00%	0.00%	(219.40)	-	219.40			Nov-06	Nov-06		2006
111799	GR SULFURIC ACID TANK REPL.	795.41		(795.41)	-100.00%	0.00%	795.41	-	(795.41)			May-06	May-06		2006
111871	Misc-instl wildlife prot/switc	645.64		(645.64)	-100.00%	0.00%	645.64	-	(645.64)			Nov-06	Nov-06		2006
111890	Rocky Br-Pocket 69KV Hwy Reloc	(284,157.69)		284,157.69	-100.00%	-0.17%	(284,157.69)	-	284,157.69			Jan-04	Nov-07		2006
112363	RICHMOND RD HIGHWAY RELOCATION	(42,635.96)		42,635.96	-100.00%	-0.02%	(42,635.96)	-	42,635.96			Mar-04	Oct-09		2006
112707	North Floyd Switch	(49,772.00)		49,772.00	-100.00%	-0.03%	(49,772.00)	-	49,772.00			Sep-06	Sep-06		2006
112789	HWY 52 RELOCATION RICHMOND	(26,861.18)		26,861.18	-100.00%	-0.02%	(26,861.18)	-	26,861.18			Jan-04	Oct-09		2006
112950	Sanders Three phase	75,653.70		(75,653.70)	-100.00%	0.04%	75,653.70	-	(75,653.70)			Jan-04	Sep-09		2006
113050	CAPITAL-060	(248.80)		248.80	-100.00%	0.00%	(248.80)	-	248.80			Mar-04	Aug-06		2006
113099	KY HWY 19 RELOCATION	(11,486.06)		11,486.06	-100.00%	-0.01%	(11,486.06)	-	11,486.06			Mar-04	Aug-08		2006
113257	Rp Sub Batteries Pinevi 2002	2,893.81		(2,893.81)	-100.00%	0.00%	2,893.81	-	(2,893.81)			Nov-06	Nov-06		2006
113305	KU DIST LINE TRANSFORMERS	7,285,282.53	5,689,288.02	(1,595,994.51)	-28.05%	4.25%	7,285,282.53	5,689,288.02	(1,595,994.51)	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to higher New Business usage in KU area than estimated in original budget.	2006
113314	STANDFORD BYPASS U.S. 150	129.08		(129.08)	-100.00%	0.00%	129.08	-	(129.08)			Jul-06	Jul-06		2006
113457	GH Aperture Card Printer	246.31		(246.31)	-100.00%	0.00%	246.31	-	(246.31)			May-06	May-06		2006
113493	Storm Damage III		700,422.00	700,422.00	100.00%	0.00%	-	700,422.00	700,422.00	Jan-04	Dec-06			Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $103K over budget.	2006
114077	DOWNTOWN STR LTS PHASE 6	(92,000.00)		92,000.00	-100.00%	-0.05%	(92,000.00)	-	92,000.00			Jan-04	Sep-06		2006
114538	Baxley Underground	(31,188.96)		31,188.96	-100.00%	-0.02%	(31,188.96)	-	31,188.96			Nov-06	Nov-06		2006
114613	HAMBURG TOWNHOMES	623.33		(623.33)	-100.00%	0.00%	623.33	-	(623.33)			Apr-04	Dec-07		2006
114689	STORM 07-29-02	(3.05)		3.05	-100.00%	0.00%	(3.05)	-	3.05			Aug-04	Dec-06		2006
114821	SCM Earl Misc Dist Sub Repairs	(77.30)		77.30	-100.00%	0.00%	(77.30)	-	77.30			Jun-06	Jun-06		2006
114828	New Univ of KY Sub 2003		0.11	0.11	100.00%	0.00%	-	0.11	0.11	Jan-04	Jan-06	Jan-04			2006
115012	Scott Co. 138-69kV, 93 MVA	529.84		(529.84)	-100.00%	0.00%	529.84	-	(529.84)			Jan-04	Oct-06		2006
115049	Bldg. -Capital		7,161.60	7,161.60	100.00%	0.00%	-	7,161.60	7,161.60	Apr-06	Apr-08	Jan-08			2006
115051	BLDG - CAP	(305.15)		305.15	-100.00%	0.00%	(305.15)	-	305.15			Feb-04	Feb-06		2006
115095	ST. Paul Water Pump	249.58		(249.58)	-100.00%	0.00%	249.58	-	(249.58)			Nov-06	Nov-06		2006
115466	TC CT7 Construction KU	3,238.49		(3,238.49)	-100.00%	0.00%	3,238.49	-	(3,238.49)			Jan-04	Apr-06		2006
115468	TC CT8 Construction KU	4,409.99		(4,409.99)	-100.00%	0.00%	4,409.99	-	(4,409.99)			Jan-04	Apr-06		2006
115470	TC CT9 Construction KU	4,405.67		(4,405.67)	-100.00%	0.00%	4,405.67	-	(4,405.67)			Jan-04	Apr-06		2006
115472	TC CT10 Construction KU	4,407.59		(4,407.59)	-100.00%	0.00%	4,407.59	-	(4,407.59)			Jan-04	Apr-06		2006
115474	TC CT Substation KU	55,708.19		(55,708.19)	-100.00%	0.03%	55,708.19	-	(55,708.19)			Jan-04	Aug-06		2006
115693	Paris 138-69kv, 150 MVA	814,157.63	2,091,000.00	1,276,842.37	61.06%	0.47%	814,157.63	2,091,000.00	1,276,842.37	Dec-04	Jun-06	Jun-05	Sep-07	Material purchases in 2005 were earlier than budgeted.	2006
115769	Carrollton-Warsaw 69kv	(11,221.24)		11,221.24	-100.00%	-0.01%	(11,221.24)	-	11,221.24			Jan-04	Mar-09		2006
115848	BR LIBRARY FURNITURE 03	497.91		(497.91)	-100.00%	0.00%	497.91	-	(497.91)			May-06	May-06		2006
115978	Elihu-Somerset North 69KV	(106,524.00)		106,524.00	-100.00%	-0.06%	(106,524.00)	-	106,524.00			Jan-04	Nov-07		2006
116259	BR3 CONTROLS UPGR 04-06	124,042.27	101,000.00	(23,042.27)	-22.81%	0.07%	124,042.27	101,000.00	(23,042.27)	Mar-04	Jun-06	Aug-04	Jun-07		2006
116261	BR1 VACUUM BRKR CONV 04-05	39,597.74		(39,597.74)	-100.00%	0.02%	39,597.74	-	(39,597.74)			Sep-04	Oct-06		2006
116298	GH1 PRIMARY SH TUBE REPL 04	(464,465.53)		464,465.53	-100.00%	-0.27%	(464,465.53)	-	464,465.53			Jan-04	Sep-06	Prior year insurance reimbursement	2006
116326	TY3 PA FLOW METERS 04	3,568.08		(3,568.08)	-100.00%	0.00%	3,568.08	-	(3,568.08)			Jun-04	Jan-07		2006
116389	Science Hill Highway Proj 2004	17,118.28		(17,118.28)	-100.00%	0.01%	17,118.28	-	(17,118.28)			May-04	Aug-08		2006
116399	LEBANON CIRCUIT WORK	8,934.44		(8,934.44)	-100.00%	0.01%	8,934.44	-	(8,934.44)			Jul-04	Jul-07		2006
116440	LON WATERWORKS RD REBUILD	(12,416.41)		12,416.41	-100.00%	-0.01%	(12,416.41)	-	12,416.41			Nov-04	Nov-06		2006
116442	PIN REBUILD MELDRUM TO HUTCH	8,103.55		(8,103.55)	-100.00%	0.00%	8,103.55	-	(8,103.55)			Oct-04	Nov-06		2006
116459	KY 89 HWY PROJ IRVINE		100,415.30	100,415.30	100.00%	0.00%	-	100,415.30	100,415.30	Jan-04	Dec-06				2006
116460	TATES CREEK RD HWY PROJ RIC	(8,002.44)		8,002.44	-100.00%	0.00%	(8,002.44)	-	8,002.44			Mar-04	Aug-08		2006
116466	PURCHASE AIR COMPRESOR	12,473.29	11,190.00	(1,283.29)	-11.47%	0.01%	12,473.29	11,190.00	(1,283.29)	Apr-04	Apr-06	Dec-06	Dec-06		2006
116471	KY 519 HIGHWAY RELOCATION	85,941.38		(85,941.38)	-100.00%	0.05%	85,941.38	-	(85,941.38)			Mar-05	Oct-08		2006
116486	Install Winchester Indust 2004	(2,551.53)		2,551.53	-100.00%	0.00%	(2,551.53)	-	2,551.53			Jun-04	Oct-06		2006
116488	Upgrade Winch Water Works 2004	23,872.53		(23,872.53)	-100.00%	0.01%	23,872.53	-	(23,872.53)			Oct-04	Sep-06		2006
116490	Install Sub Georgetown 2004	20,124.44		(20,124.44)	-100.00%	0.01%	20,124.44	-	(20,124.44)			Jan-04	Jun-07		2006
116491	SCM 2004 Central Sub Misc Dist	(1,221.93)		1,221.93	-100.00%	0.00%	(1,221.93)	-	1,221.93			Feb-04	Jul-06		2006
116493	SCM Cent Purc Tools 2004	1,125.75		(1,125.75)	-100.00%	0.00%	1,125.75	-	(1,125.75)			Dec-04	Jun-06		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
116552	Misc Energy Marketing KU	5,016.78		(5,016.78)	-100.00%	0.00%	5,016.78	-	(5,016.78)			May-04	Sep-06		2006
116639	GEORGETOWN 12KV CKT WORK	17,293.78		(17,293.78)	-100.00%	0.01%	17,293.78	-	(17,293.78)			Jun-04	Apr-06		2006
116862	SMT KY1577 MONTICELLO ST	(3,571.07)		3,571.07	-100.00%	0.00%	(3,571.07)	-	3,571.07			May-04	Mar-09		2006
116875	Fruit of Loom 2500 kVA	2,526.05		(2,526.05)	-100.00%	0.00%	2,526.05	-	(2,526.05)			May-05	Feb-06		2006
116890	WMB US25W HWY WIDENING PROJECT	1,075.01		(1,075.01)	-100.00%	0.00%	1,075.01	-	(1,075.01)			Apr-05	Dec-07		2006
116900	Bluegrass Station 225 kVA	1,628.59		(1,628.59)	-100.00%	0.00%	1,628.59	-	(1,628.59)			Oct-05	Jan-06		2006
116910	CT6 C INSPECTION KU	(17,650.72)		17,650.72	-100.00%	-0.01%	(17,650.72)	-	17,650.72			Nov-04	Mar-06		2006
116944	Amer Ave-Haefling69kv	(1,663.73)		1,663.73	-100.00%	0.00%	(1,663.73)	-	1,663.73			Jan-04	Sep-06		2006
117150	Trimble County 2 KU	78,098,288.45	61,842,000.00	(16,256,288.45)	-26.29%	45.55%	78,098,288.45	61,842,000.00	(16,256,288.45)	Jan-04	Dec-10	Mar-04	Dec-09	EPC contract signed in mid-2006. Reforecasted to match EPC cash flow.	2006
117206	UFLS KU CO 2004 2005	6,066.81		(6,066.81)	-100.00%	0.00%	6,066.81	-	(6,066.81)			Mar-04	Jul-06		2006
117212	INST CHAR COAL 34.5 TAP	(6,603.00)		6,603.00	-100.00%	0.00%	(6,603.00)	-	6,603.00			Apr-04	Sep-06		2006
117224	RET 5 MI EAR-BAR 34KV	(9.63)		9.63	-100.00%	0.00%	(9.63)	-	9.63			Apr-04	Sep-06		2006
117243	RELOC GRP-EARN 161 (HWY 431)	33.10		(33.10)	-100.00%	0.00%	33.10	-	(33.10)			Mar-05	Mar-09		2006
117244	RELOC GRP-HILLSIDE 69(HWY 431)	20.69		(20.69)	-100.00%	0.00%	20.69	-	(20.69)			Mar-05	Mar-09		2006
117271	Amer.Ave.-Haefling 69KV	460.29		(460.29)	-100.00%	0.00%	460.29	-	(460.29)			Feb-04	Mar-06		2006
117287	Winc. Water Works 69KV Sub Tap	28,042.52		(28,042.52)	-100.00%	0.02%	28,042.52	-	(28,042.52)			Apr-05	Jan-06		2006
117291	KY RIVER INSTALL MOS	459.06		(459.06)	-100.00%	0.00%	459.06	-	(459.06)			Apr-04	Nov-06		2006
117299	WINCHESTER WATER WORKS	57,095.91		(57,095.91)	-100.00%	0.03%	57,095.91	-	(57,095.91)			Oct-04	Aug-08		2006
117319	SPCC Mods - KU Transmission	101,558.13	1,240,000.00	1,138,441.87	91.81%	0.06%	101,558.13	1,240,000.00	1,138,441.87	Jan-06	Dec-09	Mar-04	Dec-09	Spill containment work was originally approved in 2005 to be completed at 100 substations over 6 years. The bulk of the work occurred during 2007, 2008 and 2009 and the budget changed each year.	2006
117362	Accrued Labor - KU	(15,730.19)		15,730.19	-100.00%	-0.01%	(15,730.19)	-	15,730.19			Sep-04	Jan-09		2006
117407	PURCHASE WIRE STRING DOLLIES	(3,283.75)		3,283.75	-100.00%	0.00%	(3,283.75)	-	3,283.75			May-04	Nov-06		2006
117411	Bourbon Co Fairgrounds	0.76		(0.76)	-100.00%	0.00%	0.76	-	(0.76)			Jun-04	Jan-06		2006
117421	EKPC E. Bernstadt Sub	7,431.92		(7,431.92)	-100.00%	0.00%	7,431.92	-	(7,431.92)			May-04	Aug-06		2006
117428	MISO Day2 - KU	8,836.24		(8,836.24)	-100.00%	0.01%	8,836.24	-	(8,836.24)			May-04	Sep-06		2006
117579	KU 04 Dist Cap Installations	(9,684.98)		9,684.98	-100.00%	-0.01%	(9,684.98)	-	9,684.98			Sep-04	Aug-06		2006
117669	RELOC U.S. HWY 60 PROJ	(40,014.75)		40,014.75	-100.00%	-0.02%	(40,014.75)	-	40,014.75			Apr-05	Aug-08		2006
117717	KME AMR READING	1,950.00		(1,950.00)	-100.00%	0.00%	1,950.00	-	(1,950.00)			Sep-05	Jan-07		2006
117720	KRB NO USAGE	250.58		(250.58)	-100.00%	0.00%	250.58	-	(250.58)			Jul-05	Apr-06		2006
117732	KRB AVAYA INTERACTIVE	913.97		(913.97)	-100.00%	0.00%	913.97	-	(913.97)			Sep-05	Jan-06		2006
117761	REPLACE LIEBERT -DATA CTR	(4,000.00)		4,000.00	-100.00%	0.00%	(4,000.00)	-	4,000.00			Aug-05	Jun-06		2006
117762	HVAC AUTOMATION - KU	(18,750.00)		18,750.00	-100.00%	-0.01%	(18,750.00)	-	18,750.00			Feb-05	May-06		2006
117763	UPGRADE ELEVATORS - KU	20,305.24		(20,305.24)	-100.00%	0.01%	20,305.24	-	(20,305.24)			Oct-05	Mar-06		2006
117767	BR1 PA FAN IMPLR REPL 05-06	65,612.98	24,000.00	(41,612.98)	-173.39%	0.04%	65,612.98	24,000.00	(41,612.98)	Mar-05	Aug-06	Dec-05	Mar-07		2006
117768	BR3-1 SB AIR COMP REPL 05	113,165.59		(113,165.59)	-100.00%	0.07%	113,165.59	-	(113,165.59)			Dec-05	Sep-07		2006
117769	BR 3-2 SB AIR COMP REPL 05	76,650.70		(76,650.70)	-100.00%	0.04%	76,650.70	-	(76,650.70)			Dec-05	Mar-07		2006
117772	BR3 LWR SLOPE TUBE REPL 05	620.09		(620.09)	-100.00%	0.00%	620.09	-	(620.09)			May-05	Dec-06		2006
117774	BR3 TURBINE CNTL UPGR 05-06	194,269.89	851,000.00	656,730.11	77.17%	0.11%	194,269.89	851,000.00	656,730.11	Mar-05	Dec-07	Aug-06	Jul-09	Project delayed to 2006 & 2007	2006
117775	BR1 BFP RECIRC VLV REPL 05	(518.75)		518.75	-100.00%	0.00%	(518.75)	-	518.75			Oct-05	Mar-06		2006
117780	BR 2500 RECORDER REPL 04-06	36,145.46		(36,145.46)	-100.00%	0.02%	36,145.46	-	(36,145.46)			Dec-04	Mar-07		2006
117787	BR MN OFFICE HVAC REPL 05	442,804.85		(442,804.85)	-100.00%	0.26%	442,804.85	-	(442,804.85)			Jul-05	Mar-07	Project installed a year later than budgeted due to re-allocation of funds	2006
117789	BR TOOLS REPLACEMENT 05-09	(148.42)		148.42	-100.00%	0.00%	(148.42)	-	148.42			Apr-05	Feb-07		2006
117790	BR THERMOGRAPHY CAMERA 05	52,520.96		(52,520.96)	-100.00%	0.03%	52,520.96	-	(52,520.96)			Apr-06	Apr-06		2006
117793	BR COMPUTER EQUIPMENT 05	741.73		(741.73)	-100.00%	0.00%	741.73	-	(741.73)			Feb-05	Apr-06		2006
117794	BR SECURITY CAMERAS 05	110.93		(110.93)	-100.00%	0.00%	110.93	-	(110.93)			Mar-05	Jan-06		2006
117795	BR OFFICE WINDOW REPL 05	47.10		(47.10)	-100.00%	0.00%	47.10	-	(47.10)			Nov-05	Mar-06		2006
117798	BR SNOW REMOVAL EQUIP 05	306.39		(306.39)	-100.00%	0.00%	306.39	-	(306.39)			Nov-05	Jan-06		2006
117803	DX JOHNSON VLV REPL 05	469,930.60		(469,930.60)	-100.00%	0.27%	469,930.60	-	(469,930.60)			Sep-05	Mar-07	Project was delayed in 2005 due to work required to repair valve	2006
117807	CT7 C INSPECTION 05	(213.01)		213.01	-100.00%	0.00%	(213.01)	-	213.01			Feb-05	Feb-06		2006
117811	CT GT DEMIN POLISHER 05	(1,564.68)		1,564.68	-100.00%	0.00%	(1,564.68)	-	1,564.68			Aug-05	Mar-06		2006
117816	TY3 2.3 KV BUS RBLD 05-06	60,555.51	200,000.00	139,444.49	69.72%	0.04%	60,555.51	200,000.00	139,444.49	Jan-05	Apr-06	Dec-05	Dec-06		2006
117829	TY TURBINE RM ROOF 05	61,718.59		(61,718.59)	-100.00%	0.04%	61,718.59	-	(61,718.59)			Jun-06	Aug-06		2006
117830	TY BOILER ROOM ROOF 05	20,960.50		(20,960.50)	-100.00%	0.01%	20,960.50	-	(20,960.50)			May-06	Feb-07		2006
117833	TY CY B BELT SOFT START 05	(1.27)		1.27	-100.00%	0.00%	(1.27)	-	1.27			Aug-05	Apr-06		2006
117860	KU SMALLWORLD 4 UPGRADE	105,638.38	125,000.13	19,361.75	15.49%	0.06%	105,638.38	125,000.13	19,361.75	Jan-05	Mar-06	May-05	Jul-06		2006
117861	KU STORMS UPGRADE V3.5	191.99		(191.99)	-100.00%	0.00%	191.99	-	(191.99)			Aug-05	Jan-06		2006
117862	KU PC AND PRINTER INFRASTRUCT	35,988.26		(35,988.26)	-100.00%	0.02%	35,988.26	-	(35,988.26)			Jan-05	Mar-06		2006
117863	KU RADIO UPGRADE		175,000.41	175,000.41	100.00%	0.00%	-	175,000.41	175,000.41	Jan-05	Nov-06				2006
117864	KU BALANCED SCORECARD AUTO		24,999.58	24,999.58	100.00%	0.00%	-	24,999.58	24,999.58	Jan-05	Mar-06				2006
117866	KU DO REPORT ENHANCEMENTS	3,077.75		(3,077.75)	-100.00%	0.00%	3,077.75	-	(3,077.75)			Aug-05	Jan-06		2006
117867	KU FIELD DATA COLLECTION	1,033.14		(1,033.14)	-100.00%	0.00%	1,033.14	-	(1,033.14)			Sep-05	Aug-06		2006
117872	SALVISA EXIT CKT	37,462.38		(37,462.38)	-100.00%	0.02%	37,462.38	-	(37,462.38)			Aug-06	Oct-07		2006
117878	Rp Crab Orchard Transf	183,278.67		(183,278.67)	-100.00%	0.11%	183,278.67	-	(183,278.67)			Aug-05	Sep-07		2006
117879	Inst Etown Area Substation	731,738.51	425,044.52	(306,693.99)	-72.16%	0.43%	731,738.51	425,044.52	(306,693.99)	Mar-05	Dec-06	Dec-05	Dec-07	Project variance due to enhanced scope of project resulting in new growth in the Elizabethtown area mainly due to the new Towne Mall.	2006
117894	Inst Richmond Area Sub	516,527.38	254,918.36	(261,609.02)	-102.62%	0.30%	516,527.38	254,918.36	(261,609.02)	Oct-05	Dec-06	Aug-05	Aug-07		2006
117895	Rp Salvisa Transf	137,705.08		(137,705.08)	-100.00%	0.08%	137,705.08	-	(137,705.08)			Jul-05	Dec-06		2006
117896	Inst Simpsonville Area Sub	66,105.60		(66,105.60)	-100.00%	0.04%	66,105.60	-	(66,105.60)			Mar-05	Aug-06		2006
117898	Rp Taylorsville Sub	302,862.39		(302,862.39)	-100.00%	0.18%	302,862.39	-	(302,862.39)			Sep-06	Feb-08	Project variance due to project deferred from 2005 to 2006. Budget approved in reforecast process.	2006
117901	SCM 2005 Cent Rp Bushings	3,287.10		(3,287.10)	-100.00%	0.00%	3,287.10	-	(3,287.10)			Jun-05	Jan-06		2006
117902	SCM 2005 Cent Sub Misc	16,990.02		(16,990.02)	-100.00%	0.01%	16,990.02	-	(16,990.02)			Feb-05	Aug-07		2006
117942	FINCHVILLE 2504 PHASE ADDITION	62,565.02		(62,565.02)	-100.00%	0.04%	62,565.02	-	(62,565.02)			Jan-05	Apr-07		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
117974	Rp KU Sub Transformers 2005	(1,348.06)		1,348.06	-100.00%	0.00%	(1,348.06)	-	1,348.06			Jan-05	Feb-06		2006
117975	Retire Crossroads Sub	6,529.42		(6,529.42)	-100.00%	0.00%	6,529.42	-	(6,529.42)			Nov-05	Jan-06		2006
117979	SCM Earl NESC Viola 2005	2,514.58		(2,514.58)	-100.00%	0.00%	2,514.58	-	(2,514.58)			Nov-05	Dec-09		2006
117980	SCM Earl Subs Batt 2005	2,669.79		(2,669.79)	-100.00%	0.00%	2,669.79	-	(2,669.79)			Nov-05	Feb-06		2006
117982	SCM Earl Sub Repairs 2005	3,852.94		(3,852.94)	-100.00%	0.00%	3,852.94	-	(3,852.94)			Apr-05	Mar-06		2006
117984	Rp Revelo Transformer	144,611.61		(144,611.61)	-100.00%	0.08%	144,611.61	-	(144,611.61)			Jul-05	Apr-06		2006
117986	SCM 2005 Pine Misc Repairs	12,450.30		(12,450.30)	-100.00%	0.01%	12,450.30	-	(12,450.30)			Mar-05	Mar-06		2006
117987	SCM 2005 Pine Purc Tools	13,381.52		(13,381.52)	-100.00%	0.01%	13,381.52	-	(13,381.52)			Jan-06	Jan-06		2006
117988	Science Hill Hwy 27 Relo	254,747.85		(254,747.85)	-100.00%	0.15%	254,747.85	-	(254,747.85)			Oct-04	Jun-09		2006
118027	LEX OPS:ALEXANDER CKT 500	145,046.62		(145,046.62)	-100.00%	0.08%	145,046.62	-	(145,046.62)			May-05	Jul-06		2006
118030	LEX OPS:VERSAILLES W CKT 512	40,269.58		(40,269.58)	-100.00%	0.02%	40,269.58	-	(40,269.58)			Jan-06	Jun-06		2006
118031	LEX OPS:WILSON DOWNING SUB #1	1,693.19		(1,693.19)	-100.00%	0.00%	1,693.19	-	(1,693.19)			Nov-05	Dec-06		2006
118046	KU-SL Laboratory Balances 05	382.27		(382.27)	-100.00%	0.00%	382.27	-	(382.27)			Apr-05	Jan-06		2006
118047	KU-SL Office Furniture 06		3,999.94	3,999.94	100.00%	0.00%	-	3,999.94	3,999.94	Sep-05	Dec-06				2006
118048	KU-SL Coal Air Dry Oven		2,999.68	2,999.68	100.00%	0.00%	-	2,999.68	2,999.68	Mar-05	Dec-06				2006
118050	KU-SL Shelter Upgr 05	3,107.31		(3,107.31)	-100.00%	0.00%	3,107.31	-	(3,107.31)			May-05	Feb-06		2006
118074	PIN/LON Bldg and Gnd Blanket		7,770.34	7,770.34	100.00%	0.00%	-	7,770.34	7,770.34	Jan-05	Sep-08	Dec-07			2006
118078	HLN Three Point Rebuild	14,314.03		(14,314.03)	-100.00%	0.01%	14,314.03	-	(14,314.03)			Mar-05	Nov-06		2006
118093	GH3 E HEATER TRAY REPL 05	(5,087.50)		5,087.50	-100.00%	0.00%	(5,087.50)	-	5,087.50			Oct-05	May-06		2006
118094	GH1 CT CELL REBUILD 05	27,668.78		(27,668.78)	-100.00%	0.02%	27,668.78	-	(27,668.78)			Nov-05	Jan-06		2006
118106	GH3 BATTERY REPL 05	(2,510.44)		2,510.44	-100.00%	0.00%	(2,510.44)	-	2,510.44			Oct-05	Apr-06		2006
118108	GH CONVEYOR BELT REPL 05	18,500.00		(18,500.00)	-100.00%	0.01%	18,500.00	-	(18,500.00)			Jan-05	Apr-06		2006
118112	GH3 O2 MEASUREMENT UPGRADE 05	17.04		(17.04)	-100.00%	0.00%	17.04	-	(17.04)			May-06	Jun-07		2006
118114	GH CY LOCKER RM/KITCH UPGRD 05	105.08		(105.08)	-100.00%	0.00%	105.08	-	(105.08)			Jul-05	Jan-06		2006
118150	SMT PURCHASE REEL TRAILER	13,821.34		(13,821.34)	-100.00%	0.01%	13,821.34	-	(13,821.34)			Jan-06	Jan-06		2006
118156	SNOW CREEK 3 PHASE EXTENSION		64,676.58	64,676.58	100.00%	0.00%	-	64,676.58	64,676.58	Jan-05	Dec-06				2006
118165	SMT US27 SECTION 1	1,380.07		(1,380.07)	-100.00%	0.00%	1,380.07	-	(1,380.07)			Nov-04	Aug-08		2006
118184	KGN-IT Capital	27,476.65	(893,000.00)	(920,476.65)	103.08%	0.02%	27,476.65	(893,000.00)	(920,476.65)	Jan-05	Dec-07	Dec-06	Apr-07	Project used to capture a general budget reduction during planning process. Various projects were reduced in 2006 to offset this budget.	2006
118193	RICHMOND UPGRADE	180,587.69	91,980.18	(88,607.51)	-96.33%	0.11%	180,587.69	91,980.18	(88,607.51)	May-05	Dec-06	Jan-06	Apr-07		2006
118204	London Captal Buildings	2,144.42	5,035.50	2,891.08	57.41%	0.00%	2,144.42	5,035.50	2,891.08	May-05	Jan-08	Dec-06	Aug-08		2006
118213	Va City-AEP Clinch River	393,423.63	2,291,000.00	1,897,576.37	82.83%	0.23%	393,423.63	2,291,000.00	1,897,576.37	Nov-05	Aug-08	Jun-05	Dec-09	Site conditions revealed that the preliminary scope and design had to change. Completed engineering changed the height and number of structures to be installed.	2006
118214	Va City 138/69 120 MVA Xfrmr	252,076.94	604,000.01	351,923.07	58.27%	0.15%	252,076.94	604,000.01	351,923.07	Dec-05	Aug-08	Jul-05	Aug-09	Right-of-way and other issues delayed the project start in 2005. The bulk of the construction occurred during 2007.	2006
118215	Paris 138-69, 150 MVA	879,480.28	493,000.01	(386,480.27)	-78.39%	0.51%	879,480.28	493,000.01	(386,480.27)	Nov-05	Jun-06	Jul-05	Nov-07	Project began later in 2005 than planned and carried into 2006.	2006
118216	Trimble 2 Trans. Projects - KU	2,920,228.86	4,225,999.99	1,305,771.13	30.90%	1.70%	2,920,228.86	4,225,999.99	1,305,771.13	Jan-05	Dec-11	Jan-05	Dec-09	Legal, right-of-way, engineering, survey, and material costs were lower than budgeted as more work occurred on the LG&E lines than KU lines. Also, actuals were recorded in a different split between LG&E and KU than budgeted.	2006
118240	KU SUB SPILL PREVENTION	496,727.08	1,804,092.19	1,307,365.11	72.47%	0.29%	496,727.08	1,804,092.19	1,307,365.11	Apr-05	Dec-09	Feb-05	Dec-09	Project variance due to delays in completion of SPCC (substation) oil containment projects. This project was a result of the EPA's amendment to the Oil Pollution Prevention Act. The EPA extended the deadline several times through this process.	2006
118253	KRB PC Purchases	(142.55)		142.55	-100.00%	0.00%	(142.55)	-	142.55			Jan-05	Feb-06		2006
118405	Adams - Delaplain Tap 69kv	39,675.54		(39,675.54)	-100.00%	0.02%	39,675.54	-	(39,675.54)			Nov-04	Feb-06		2006
119122	HARDWARE EN MARKET KU	(706.71)		706.71	-100.00%	0.00%	(706.71)	-	706.71			Mar-05	Mar-06		2006
119123	ITSD EN MARKET HW/SW KU	(1,034.83)		1,034.83	-100.00%	0.00%	(1,034.83)	-	1,034.83			Feb-05	Mar-06		2006
119124	GEN PC & DEV TOOLS KU	63.40		(63.40)	-100.00%	0.00%	63.40	-	(63.40)			Feb-05	Jan-06		2006
119125	ITSD POWER GEN HW/SW KU	(385.13)		385.13	-100.00%	0.00%	(385.13)	-	385.13			Mar-05	Mar-06		2006
119126	ITSD DIST OPER TOOLS KU	25.06		(25.06)	-100.00%	0.00%	25.06	-	(25.06)			Feb-05	Jan-06		2006
119127	ITSD RETAIL DEV TOOLS KU	(770.01)		770.01	-100.00%	0.00%	(770.01)	-	770.01			Feb-05	Jun-06		2006
119128	ITSD CIS DEV TOOLS KU	164.07		(164.07)	-100.00%	0.00%	164.07	-	(164.07)			Apr-05	Jan-06		2006
119131	ITSD FINANCE HW/SW KU	(1,733.69)		1,733.69	-100.00%	0.00%	(1,733.69)	-	1,733.69			Mar-05	Jun-06		2006
119132	TIER C ROTATION - KU	100.82		(100.82)	-100.00%	0.00%	100.82	-	(100.82)			Feb-05	Feb-06		2006
119135	STK TAPE EXPANSION KU	1,081.50		(1,081.50)	-100.00%	0.00%	1,081.50	-	(1,081.50)			Dec-05	Jan-06		2006
119143	MIDDLESBORO REPEATER KU	209,841.81	175,000.00	(34,841.81)	-19.91%	0.12%	209,841.81	175,000.00	(34,841.81)	Jan-05	Dec-06	Jul-05	Dec-06		2006
119144	MOBILE RADIO KU	7.43		(7.43)	-100.00%	0.00%	7.43	-	(7.43)			Jun-05	Mar-06		2006
119148	OUTSIDE CABLE PLANT KU	805.18		(805.18)	-100.00%	0.00%	805.18	-	(805.18)			Apr-05	Jan-06		2006
119155	INTERNET/E-COMMER ENH KU	291.01		(291.01)	-100.00%	0.00%	291.01	-	(291.01)			Apr-05	Mar-06		2006
119163	SERVER ENHC - INTEL KU	(228.80)		228.80	-100.00%	0.00%	(228.80)	-	228.80			Jan-05	Mar-06		2006
119164	SERVER ENHC - UNIX KU	355.48		(355.48)	-100.00%	0.00%	355.48	-	(355.48)			Feb-05	Jan-06		2006
119165	SOFTWARE LICENSES KU	756.00		(756.00)	-100.00%	0.00%	756.00	-	(756.00)			Feb-05	Jan-06		2006
119166	EMAIL INFRASTRUCTURE KU	361.14		(361.14)	-100.00%	0.00%	361.14	-	(361.14)			Oct-05	May-06		2006
119171	CORE NETWORK INFRASTR KU	441.10		(441.10)	-100.00%	0.00%	441.10	-	(441.10)			Mar-05	Jan-06		2006
119175	VPN BUILDOUT KU	50.89		(50.89)	-100.00%	0.00%	50.89	-	(50.89)			Apr-05	Jan-06		2006
119180	IT RESEARCH TECH INV KU	3,571.05		(3,571.05)	-100.00%	0.00%	3,571.05	-	(3,571.05)			Apr-05	Apr-06		2006
119182	MS .NET IMPLEMENT KU	27,245.71	19,830.00	(7,415.71)	-37.40%	0.02%	27,245.71	19,830.00	(7,415.71)	Jan-05	Dec-06	Aug-05	Dec-06		2006
119184	MS BIZTALK IMPLEMENT KU	147,098.37		(147,098.37)	-100.00%	0.09%	147,098.37	-	(147,098.37)			Dec-05	Nov-06		2006
119185	SECURITY MON/AUD/MGT KU	64.59		(64.59)	-100.00%	0.00%	64.59	-	(64.59)			Aug-05	May-06		2006
119192	MULTIMEDIA SW TOOLS KU	(1,224.97)		1,224.97	-100.00%	0.00%	(1,224.97)	-	1,224.97			Sep-05	May-06		2006
119270	UK Med Center Bus Increase	(200.17)		200.17	-100.00%	0.00%	(200.17)	-	200.17			Nov-04	Jan-06		2006
119272	GH BARGE UNLOADER CTRLS 04	479.46		(479.46)	-100.00%	0.00%	479.46	-	(479.46)			Dec-04	Jan-06		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
119289	PLANT SAFETY TAGGING	8,700.00		(8,700.00)	-100.00%	0.01%	8,700.00	-	(8,700.00)			Sep-04	Jun-06		2006
119488	Madisonville N 12kv Conversion	(21,576.62)		21,576.62	-100.00%	-0.01%	(21,576.62)	-	21,576.62			Nov-04	Mar-07		2006
119516	CT6 QUENCH BLDG EXT 04	20,848.62		(20,848.62)	-100.00%	0.01%	20,848.62	-	(20,848.62)			Dec-04	Apr-06		2006
119517	CT7 QUENCH BLDG EXT 04	2,042.62		(2,042.62)	-100.00%	0.00%	2,042.62	-	(2,042.62)			Dec-04	Apr-06		2006
119518	Shelbyville Northwest Bypass	1,490.57		(1,490.57)	-100.00%	0.00%	1,490.57	-	(1,490.57)			Sep-05	Nov-09		2006
119549	Fuels Supply Mgmt KU	743,280.69	1,295,000.00	551,719.31	42.60%	0.43%	743,280.69	1,295,000.00	551,719.31	Jan-05	Dec-09	Feb-06	Apr-09	Project was budgeted for a tool that was broader in function and scope than the FuelWorx tool that was utilized.	2006
119552	New Phone System KU	(0.01)		0.01	-100.00%	0.00%	(0.01)	-	0.01			Sep-05	Feb-06		2006
119654	Frequency Transducers Addition	11.55		(11.55)	-100.00%	0.00%	11.55	-	(11.55)			Dec-04	Jan-06		2006
119657	EMS Consolidation - KU	128,769.27	390,000.00	261,230.73	66.98%	0.08%	128,769.27	390,000.00	261,230.73	Jun-06	Jun-06	Dec-04	May-06		2006
119663	Construct New Bedford Sub	8,617.00		(8,617.00)	-100.00%	0.01%	8,617.00	-	(8,617.00)			Dec-04	Jul-06		2006
119764	KU Auto Reg Filing		200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Feb-05	Dec-06				2006
119776	KU Oracle 11i Purge Archive	33,049.89		(33,049.89)	-100.00%	0.02%	33,049.89	-	(33,049.89)			Dec-05	Sep-06		2006
119784	Greensburg Bypass	12,674.60		(12,674.60)	-100.00%	0.01%	12,674.60	-	(12,674.60)			Aug-05	Nov-08		2006
119786	KU Storms 11/24/04	(7,002.26)		7,002.26	-100.00%	0.00%	(7,002.26)	-	7,002.26			Nov-04	Sep-06		2006
119818	BR SEP OIL SEPARATORS 05	1,087,168.81		(1,087,168.81)	-100.00%	0.63%	1,087,168.81	-	(1,087,168.81)			Dec-05	Apr-07	Emergent work due to government decrees	2006
119844	GH1 CONTROLS MODERNIZATION	1,227,647.75	1,972,999.48	745,351.73	37.78%	0.72%	1,227,647.75	1,972,999.48	745,351.73	Jan-06	Dec-08	Jan-05	Jun-08	The four controls projects were lumped together from an overall financial standpoint (Ghent units 1 thru 4). See offsets on projects 119846 and 119848	2006
119846	GH2 CONTROLS MODERNIZATION	697,024.81	172,000.16	(525,024.65)	-305.25%	0.41%	697,024.81	172,000.16	(525,024.65)	May-06	Dec-09	Jan-05	Nov-09	The four controls projects were lumped together from an overall financial standpoint (Ghent units 1 thru 4). See offset on project 119844	2006
119847	GH3 CONTROLS MODERNIZATION	1,785,374.44	1,829,998.01	44,623.57	2.44%	1.04%	1,785,374.44	1,829,998.01	44,623.57	Jan-06	Dec-07	Jan-05	Feb-08		2006
119848	GH4 CONTROLS MODERNIZATION	446,848.09	99,998.30	(346,849.79)	-346.86%	0.26%	446,848.09	99,998.30	(346,849.79)	Feb-06	Dec-08	Feb-05	Dec-08	The four controls projects were lumped together from an overall financial standpoint (Ghent units 1 thru 4). See offset on project 119844	2006
119851	KGN-Barcoding 2005	(11.97)		11.97	-100.00%	0.00%	(11.97)	-	11.97			Dec-04	Jan-06		2006
119874	Credit Mgmt 2005 KU	209.53		(209.53)	-100.00%	0.00%	209.53	-	(209.53)			Apr-05	Mar-06		2006
119885	Loudon Ave road project.	18,245.34		(18,245.34)	-100.00%	0.01%	18,245.34	-	(18,245.34)			Jan-06	Aug-08		2006
119894	Corp - Misc Capital - KU	(40,208.98)		40,208.98	-100.00%	-0.02%	(40,208.98)	-	40,208.98			Dec-04	Mar-07		2006
119901	SIMPSONVILLE NEW TRANSFORMER	39,171.89		(39,171.89)	-100.00%	0.02%	39,171.89	-	(39,171.89)			Jan-06	Jul-06		2006
119903	Clear A&G 12/04	53,907.01		(53,907.01)	-100.00%	0.03%	53,907.01	-	(53,907.01)			Dec-04	Dec-09		2006
119926	KU Dist. 34.5KV Storm	115.85		(115.85)	-100.00%	0.00%	115.85	-	(115.85)			Feb-05	Jul-08		2006
119937	KU 2005 Dist Capacitors	63,983.06		(63,983.06)	-100.00%	0.04%	63,983.06	-	(63,983.06)			May-05	Sep-06		2006
119952	Adams to Penn 69 P2	12,985.03		(12,985.03)	-100.00%	0.01%	12,985.03	-	(12,985.03)			Apr-05	Feb-06		2006
119953	2005 computer purchases - KU	3,124.88		(3,124.88)	-100.00%	0.00%	3,124.88	-	(3,124.88)			Mar-05	Jan-06		2006
119954	2005 computer purchases LGE	3.17		(3.17)	-100.00%	0.00%	3.17	-	(3.17)			Oct-05	Aug-06		2006
119963	Danville Emergency	(39,903.83)		39,903.83	-100.00%	-0.02%	(39,903.83)	-	39,903.83			Jan-05	Jul-09		2006
119995	Misc Behind the Meter	47,195.30		(47,195.30)	-100.00%	0.03%	47,195.30	-	(47,195.30)			Jul-05	Sep-06		2006
120017	LAWRENCEBURG P-2 REBUILD	304,725.38		(304,725.38)	-100.00%	0.18%	304,725.38	-	(304,725.38)			Mar-06	Oct-06	Pole replacement funded by K9	2006
120024	Fawkes Breaker Replacement	675.16		(675.16)	-100.00%	0.00%	675.16	-	(675.16)			Mar-05	Jun-07		2006
120032	Green River DFR	3,646.92		(3,646.92)	-100.00%	0.00%	3,646.92	-	(3,646.92)			May-05	Feb-06		2006
120036	Salem 082 Upgrade 2005	291,542.94		(291,542.94)	-100.00%	0.17%	291,542.94	-	(291,542.94)			Feb-05	Oct-06		2006
120057	ASR - Retail 2005 KU	1,707.50		(1,707.50)	-100.00%	0.00%	1,707.50	-	(1,707.50)			Aug-05	Jan-06		2006
120059	SR - Databases 2005 KU	443.20		(443.20)	-100.00%	0.00%	443.20	-	(443.20)			May-05	Jan-06		2006
120065	GR Fuel Oil Tank	6,901.76		(6,901.76)	-100.00%	0.00%	6,901.76	-	(6,901.76)			Apr-05	Mar-06		2006
120073	EKPC tap to Paris substation.	(914.60)		914.60	-100.00%	0.00%	(914.60)	-	914.60			Dec-05	Jan-06		2006
120098	Server Retirements - 2005 KU	(1,124.45)		1,124.45	-100.00%	0.00%	(1,124.45)	-	1,124.45			Dec-05	Jul-06		2006
120100	Replace NAS 138kV Metering CT	5,158.55		(5,158.55)	-100.00%	0.00%	5,158.55	-	(5,158.55)			Jun-05	Oct-06		2006
120115	Land Mobile Radio NW Upgr KU	192,255.04	197,119.19	4,864.15	2.47%	0.11%	192,255.04	197,119.19	4,864.15	Jan-06	Dec-06	Jul-05	Jun-07		2006
120130	P2 RIV. QUEEN-GRAHAM 69KV	90,396.49		(90,396.49)	-100.00%	0.05%	90,396.49	-	(90,396.49)			May-06	Aug-06		2006
120131	P2 RIV. QUEEN-GREENVILLE 69KV	61,794.62		(61,794.62)	-100.00%	0.04%	61,794.62	-	(61,794.62)			Jun-06	Oct-06		2006
120169	Arnold - Dorchester 161kv	683,671.02		(683,671.02)	-100.00%	0.40%	683,671.02	-	(683,671.02)			Jun-05	Mar-07	Relocation need identified during 2005. Construction began in late 2005 and continued into 2006.	2006
120179	Tyrone Breaker Replacement	23.11		(23.11)	-100.00%	0.00%	23.11	-	(23.11)			Jul-05	Jun-07		2006
120192	FAWKES TO RICHMOND SOUTH	40.75		(40.75)	-100.00%	0.00%	40.75	-	(40.75)			Jun-05	Oct-06		2006
120216	Liberty Rd Breaker Replacement	705.93		(705.93)	-100.00%	0.00%	705.93	-	(705.93)			Aug-05	Jun-07		2006
120217	Green River Bkr Replacement	763.72		(763.72)	-100.00%	0.00%	763.72	-	(763.72)			Aug-05	Jun-07		2006
120255	Fac Maint Tools KU		9,999.00	9,999.00	100.00%	0.00%	-	9,999.00	9,999.00	Jun-06	Oct-06				2006
120256	HVAC Automation KU	15,092.11	169,999.16	154,907.05	91.12%	0.01%	15,092.11	169,999.16	154,907.05	Sep-06	Oct-06	Dec-06	Jun-07		2006
120262	BR3 EXCITER RTR RWND 05	49,830.67		(49,830.67)	-100.00%	0.03%	49,830.67	-	(49,830.67)			Aug-05	Mar-06		2006
120267	Pitsbrg Lanc 69 EBernstadt Sub	(107,651.49)		107,651.49	-100.00%	-0.06%	(107,651.49)	-	107,651.49			Jul-05	Aug-07		2006
120287	FAWKES - OKONITE DIST PARAMETE	114,815.81		(114,815.81)	-100.00%	0.07%	114,815.81	-	(114,815.81)			Sep-06	Dec-06		2006
120288	ETOWN - ETOWN #3 NEW 12KV XFMR	1,744.99		(1,744.99)	-100.00%	0.00%	1,744.99	-	(1,744.99)			Oct-06	Apr-07		2006
120332	BR2 GENERATOR RET RING 05	(12,728.26)		12,728.26	-100.00%	-0.01%	(12,728.26)	-	12,728.26			Sep-05	Jan-06		2006
120334	LOU MAN Upgrade KU	(572.18)		572.18	-100.00%	0.00%	(572.18)	-	572.18			Aug-05	Jan-06		2006
120336	TY COAL HOPPER GRID 05	(13.50)		13.50	-100.00%	0.00%	(13.50)	-	13.50			Dec-05	Mar-06		2006
120338	Enterprise Wireless KU	230.68		(230.68)	-100.00%	0.00%	230.68	-	(230.68)			Jul-05	Jan-06		2006
120353	KU MOBILE SMALLWORLD VIEW	(1,862.53)		1,862.53	-100.00%	0.00%	(1,862.53)	-	1,862.53			Jun-05	Mar-06		2006
120393	BR 1-2 CONV RM DUST CNTRL 06	150,222.79	59,000.00	(91,222.79)	-154.61%	0.09%	150,222.79	59,000.00	(91,222.79)	Oct-06	Oct-06	Aug-06	Dec-06		2006
120394	BR3 SH15 HDR REPL 06-07	271,842.31	200,000.00	(71,842.31)	-35.92%	0.16%	271,842.31	200,000.00	(71,842.31)	Jul-06	Dec-07	May-06	Jul-07		2006
120395	BR3 SH14 TEE/HDR REPL 06-07	353,525.15	150,000.02	(203,525.13)	-135.68%	0.21%	353,525.15	150,000.02	(203,525.13)	Jul-06	Dec-07	May-06	Jul-07		2006
120396	BR3 RADIANT RH PNL REPL 06	331,212.71	700,000.00	368,787.29	52.68%	0.19%	331,212.71	700,000.00	368,787.29	May-06	Jun-06	Apr-06	Dec-06	Final cost reflected reduced scope of work from original estimate.	2006
120397	BR3 UP DA SPACE LAG REPL 06	202,795.95	140,000.00	(62,795.95)	-44.85%	0.12%	202,795.95	140,000.00	(62,795.95)	Jun-06	Jun-06	Mar-06	Jul-06		2006
120398	BR1 CONTROLS UPGR 06-07	254,064.29	588,000.00	333,935.71	56.79%	0.15%	254,064.29	588,000.00	333,935.71	Jul-06	Dec-07	Dec-06	Feb-08	Changes to outage date and timing of project approval only allowed for $254K to be spent in 2006.	2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
120400	BR1 HA DUCT EXP JNT REPL 06	81,727.37	91,000.00	9,272.63	10.19%	0.05%	81,727.37	91,000.00	9,272.63	Sep-06	Oct-06	Oct-06	Dec-06		2006
120401	BR 2-3 CO MONITOR UPGR 06-07	38,247.47	75,000.00	36,752.53	49.00%	0.02%	38,247.47	75,000.00	36,752.53	May-06	Dec-07	Sep-06	May-07		2006
120402	BR 1-2 TURB VIB MON UPGR 06	190,723.21	150,000.00	(40,723.21)	-27.15%	0.11%	190,723.21	150,000.00	(40,723.21)	Aug-06	Oct-06	Sep-06	Jan-08		2006
120403	BR1 INT RH BANK RPL 12		190,000.00	190,000.00	100.00%	0.00%	-	190,000.00	190,000.00	Jun-06	Dec-07				2006
120405	BR2 ELECTROMATIC REL RPL 06	54,285.41	85,000.00	30,714.59	36.13%	0.03%	54,285.41	85,000.00	30,714.59	Nov-06	Nov-06	Sep-06	Dec-06		2006
120406	BR1 ELECTROMATIC REL RPL 06	58,570.25	75,000.00	16,429.75	21.91%	0.03%	58,570.25	75,000.00	16,429.75	Oct-06	Oct-06	Jul-06	Nov-06		2006
120407	BR3 AH SOOTBLWR REPL 0		70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jun-06	Jun-06				2006
120408	BR CONVEYOR BELT REPL 06	56,488.53	36,000.00	(20,488.53)	-56.91%	0.03%	56,488.53	36,000.00	(20,488.53)	Jan-06	Dec-06	Aug-06	Aug-07		2006
120409	BR MOTOR RBLD/REPLACE 06	2,547.40	150,000.00	147,452.60	98.30%	0.00%	2,547.40	150,000.00	147,452.60	Mar-06	Sep-06	Feb-06	Dec-06		2006
120410	BR2 DEMIN BLDG ROOF REPL 06	31,757.58	42,400.00	10,642.42	25.10%	0.02%	31,757.58	42,400.00	10,642.42	Jul-06	Jul-06	May-06	May-06		2006
120411	BR1 FD FAN RM ROOF RPL 06	70,485.46	67,200.00	(3,285.46)	-4.89%	0.04%	70,485.46	67,200.00	(3,285.46)	Jul-06	Jul-06	Jun-06	Jun-06		2006
120412	BR3 CONTROL RM ROOF RPL 06	35,392.70	38,399.99	3,007.29	7.83%	0.02%	35,392.70	38,399.99	3,007.29	Jul-06	Jul-06	Jun-06	Aug-06		2006
120413	BR COMPUTER EQUIP 06	1,855.30	30,000.00	28,144.70	93.82%	0.00%	1,855.30	30,000.00	28,144.70	Feb-06	Nov-06	Apr-06	Dec-07		2006
120415	BR 1-2 MV REMOTE RACK DEV 06	21,010.50	24,000.00	2,989.50	12.46%	0.01%	21,010.50	24,000.00	2,989.50	Mar-06	Mar-06	Sep-06	Oct-06		2006
120416	BR1 BSO REPL 06	159,377.03	315,000.00	155,622.97	49.40%	0.09%	159,377.03	315,000.00	155,622.97	Oct-06	Oct-06	Sep-06	Jul-07		2006
120417	DX1 RUN AND WICK GATE RPL 06		773,000.00	773,000.00	100.00%	0.00%	-	773,000.00	773,000.00	Aug-06	Aug-06			Project delayed due to inspection of DX 3 indicating damage and moving it up in order.	2006
120418	DX2 JOHNSON VLV REFURB 11		860,000.00	860,000.00	100.00%	0.00%	-	860,000.00	860,000.00	Jul-06	Dec-10			Project delayed to coincide with unit overhaul	2006
120419	CT AIR INTAKE FILTERS 06		119,000.00	119,000.00	100.00%	0.00%	-	119,000.00	119,000.00	Nov-06	Nov-06				2006
120420	CT WHSE/TOOL STORAGE 06		120,000.00	120,000.00	100.00%	0.00%	-	120,000.00	120,000.00	May-06	May-06				2006
120421	CT MISC MOTOR REBUILD 06		20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Mar-06	Oct-06				2006
120422	TY3 COAL PIPE REPL 06	254,779.86	230,000.00	(24,779.86)	-10.77%	0.15%	254,779.86	230,000.00	(24,779.86)	Feb-06	Mar-06	Apr-06	Dec-06		2006
120423	TY3 5-2 PULV EL CONV 05		200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Apr-06	Apr-06	Oct-05			2006
120424	TY3 GEN LEAD REPL 06-07	320,486.59	1,090,000.00	769,513.41	70.60%	0.19%	320,486.59	1,090,000.00	769,513.41	Apr-06	Apr-07	Oct-06	Jun-07	Project installation delayed to 2007 but material purchased in 2006.	2006
120425	TY SAFETY EQUIP REPL 06	20,160.60	19,000.00	(1,160.60)	-6.11%	0.01%	20,160.60	19,000.00	(1,160.60)	Jun-06	Jun-06	Mar-06	Mar-06		2006
120426	TY3 CW VALVE REPL 06		68,000.00	68,000.00	100.00%	0.00%	-	68,000.00	68,000.00	Mar-06	Apr-06				2006
120427	TY MISC MOTOR RBLDS 06	28,392.83	70,000.00	41,607.17	59.44%	0.02%	28,392.83	70,000.00	41,607.17	Mar-06	Sep-06	Jun-06	Feb-07		2006
120428	TY LIGHTING REPL 06	11,719.65	9,000.00	(2,719.65)	-30.22%	0.01%	11,719.65	9,000.00	(2,719.65)	Jul-06	Jul-06	Aug-06	Dec-06		2006
120429	TY OFFICE COPY MACHINE 06		20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Feb-06	Feb-06				2006
120430	TY RADIO REPLACEMENT 06	5,356.06	5,000.00	(356.06)	-7.12%	0.00%	5,356.06	5,000.00	(356.06)	Mar-06	Mar-06	Apr-06	Apr-06		2006
120460	Breaker Refurbishments	40,561.24	95,002.30	54,441.06	57.30%	0.02%	40,561.24	95,002.30	54,441.06	Apr-06	May-06	Sep-06	Dec-06		2006
120461	Boiler 5 Sootblowers	94,378.27	160,005.63	65,627.36	41.02%	0.06%	94,378.27	160,005.63	65,627.36	Sep-06	Oct-06	Aug-06	Nov-06		2006
120462	U3 SSE	196,787.96	372,863.04	176,075.08	47.22%	0.11%	196,787.96	372,863.04	176,075.08	Apr-06	Oct-06	Mar-06	Oct-06		2006
120463	Precip #4 Controls Upgr	124,698.63	100,003.52	(24,695.11)	-24.69%	0.07%	124,698.63	100,003.52	(24,695.11)	Apr-06	May-06	Mar-06	Feb-07		2006
120464	Tripper Controls Upgr	52,070.10	50,001.76	(2,068.34)	-4.14%	0.03%	52,070.10	50,001.76	(2,068.34)	Jun-06	Jun-06	Sep-06	Apr-07		2006
120465	U3 Condenser Valves	94,535.37	161,084.93	66,549.56	41.31%	0.06%	94,535.37	161,084.93	66,549.56	Apr-06	Dec-07	Feb-06	Jan-07		2006
120466	2006 Asbestos Abatement	20,987.86	80,004.96	59,017.10	73.77%	0.01%	20,987.86	80,004.96	59,017.10	Jan-06	Dec-06	Nov-06	Nov-06		2006
120467	Water Induction Protection	4,365.50	100,003.52	95,638.02	95.63%	0.00%	4,365.50	100,003.52	95,638.02	Feb-06	Feb-06	Jun-06	Jan-07		2006
120468	Elevator Controls	116,707.42	100,003.52	(16,703.90)	-16.70%	0.07%	116,707.42	100,003.52	(16,703.90)	Jul-06	Jul-06	Apr-06	Aug-06		2006
120472	Rp Transf Forester's Creek	131,659.85		(131,659.85)	-100.00%	0.08%	131,659.85	-	(131,659.85)			Sep-05	Apr-06		2006
120486	PC AND PRINTER INFRA-DO KU	118,612.22	175,000.41	56,388.19	32.22%	0.07%	118,612.22	175,000.41	56,388.19	Jan-06	Nov-06	Mar-06	Jan-07		2006
120487	STORMS UPGRADE KU	36,573.78	74,999.86	38,426.08	51.23%	0.02%	36,573.78	74,999.86	38,426.08	Mar-06	Oct-06	Apr-06	Jan-07		2006
120488	ICONTRACT KU		100,000.55	100,000.55	100.00%	0.00%	-	100,000.55	100,000.55	Mar-06	Nov-06				2006
120489	OCE SCAN AND PRINT KU		35,000.08	35,000.08	100.00%	0.00%	-	35,000.08	35,000.08	Mar-06	Apr-06				2006
120490	MOBILE COMPUTING LIC KU	33,303.11	250,000.27	216,697.16	86.68%	0.02%	33,303.11	250,000.27	216,697.16	Mar-06	Jun-06	Oct-06	Aug-07		2006
120491	BLACKBERRY AND LAPTOPS KU		50,000.28	50,000.28	100.00%	0.00%	-	50,000.28	50,000.28	Feb-06	Oct-06				2006
120492	INTERNET OUTAGE CALLS KU		74,999.86	74,999.86	100.00%	0.00%	-	74,999.86	74,999.86	Mar-06	Oct-06				2006
120493	OBVIENTS FOCALPOINT KU		180,000.10	180,000.10	100.00%	0.00%	-	180,000.10	180,000.10	Mar-06	Sep-06				2006
120494	GIS FIELD TO AI KU		50,000.28	50,000.28	100.00%	0.00%	-	50,000.28	50,000.28	Apr-06	Aug-06				2006
120501	CENTRICITY OUTAGE EVENTS KU		100,000.55	100,000.55	100.00%	0.00%	-	100,000.55	100,000.55	Mar-06	Nov-06				2006
120502	STORMS FIELD DATA COLLECT KU		125,000.13	125,000.13	100.00%	0.00%	-	125,000.13	125,000.13	Mar-06	Dec-06				2006
120503	GIS SOFTWARE LIC KU	52,997.88	74,999.86	22,001.98	29.34%	0.03%	52,997.88	74,999.86	22,001.98	May-06	Sep-06	Oct-06	Oct-06		2006
120504	2006 MISC PROJECTS KU		74,999.86	74,999.86	100.00%	0.00%	-	74,999.86	74,999.86	Jan-06	Feb-06				2006
120506	Repl Walker-634 Bushings	1,013.33		(1,013.33)	-100.00%	0.00%	1,013.33	-	(1,013.33)			Jul-05	Jan-06		2006
120512	INST TEMP TRANSF LEB JCT	1,087.21		(1,087.21)	-100.00%	0.00%	1,087.21	-	(1,087.21)			Jul-05	Mar-07		2006
120544	DSP DIAMOND SUB PROJECT		90,116.20	90,116.20	100.00%	0.00%	-	90,116.20	90,116.20	Jan-06	Dec-06				2006
120545	SCM EARLINGTON NESC VIO COR	373.23	52,027.88	51,654.65	99.28%	0.00%	373.23	52,027.88	51,654.65	Jan-06	Dec-06	Sep-06	May-07		2006
120546	SCM EARLINGTON SUB BAT REPLACE	8,900.59	18,193.91	9,293.32	51.08%	0.01%	8,900.59	18,193.91	9,293.32	Jan-06	Dec-06	Nov-06	Feb-07		2006
120547	SCM EARLINGTON SUB REPAIRS	5,629.56	74,899.96	69,270.40	92.48%	0.00%	5,629.56	74,899.96	69,270.40	Jan-06	Dec-06	Jul-06	Oct-07		2006
120548	SCM EARLINGTON PURCHASE TOOLS	13,062.90	12,029.25	(1,033.65)	-8.59%	0.01%	13,062.90	12,029.25	(1,033.65)	Oct-06	Oct-06	Oct-06	Nov-06		2006
120556	London Flooring and Roof		8,392.50	8,392.50	100.00%	0.00%	-	8,392.50	8,392.50	Jun-06	Jun-06				2006
120557	PBWK 34.5KV Relocate	177,973.91	116,550.56	(61,423.35)	-52.70%	0.10%	177,973.91	116,550.56	(61,423.35)	Jan-06	Dec-06	Apr-06	Nov-06		2006
120558	DSP Osaka East Ckt 4733 DO		52,596.70	52,596.70	100.00%	0.00%	-	52,596.70	52,596.70	Jan-06	Dec-06				2006
120559	Hurricane Road Reconductoring	65,372.81	64,152.34	(1,220.47)	-1.90%	0.04%	65,372.81	64,152.34	(1,220.47)	Jan-06	Dec-06	Feb-06	May-06		2006
120580	LON Crimping Tools		8,056.80	8,056.80	100.00%	0.00%	-	8,056.80	8,056.80	Jan-06	Jan-06				2006
120590	LON Load Logger/Amp Meters		14,058.00	14,058.00	100.00%	0.00%	-	14,058.00	14,058.00	Jan-06	Jan-06				2006
120593	Bell South Industrial Park		59,249.66	59,249.66	100.00%	0.00%	-	59,249.66	59,249.66	Mar-06	Apr-06				2006
120602	GH ASH DISPOSAL FEASIBILITY 06		349,999.65	349,999.65	100.00%	0.00%	-	349,999.65	349,999.65	Jul-06	Dec-06			Project cancelled and work completed under Ghent Landfill project 122609 (ECR recoverable)	2006
120603	GH1 RH OUTLET HEADER REPL 06	52,912.15	349,997.55	297,085.40	84.88%	0.03%	52,912.15	349,997.55	297,085.40	Jun-06	Dec-07	Oct-06	Apr-08		2006
120604	GH1 CT CELL 1-2 REBUILD 06	399,062.28	416,000.11	16,937.83	4.07%	0.23%	399,062.28	416,000.11	16,937.83	Feb-06	May-06	Jan-06	Aug-06		2006
120605	GH3 CT CELL 3-2 REBUILD 06	427,753.35	416,000.11	(11,753.24)	-2.83%	0.25%	427,753.35	416,000.11	(11,753.24)	Sep-06	Dec-06	Oct-06	May-07		2006
120606	GH3 CT CELL 3-3 REBUILD 06	410,464.38	416,000.11	5,535.73	1.33%	0.24%	410,464.38	416,000.11	5,535.73	Sep-06	Dec-06	Oct-06	May-07		2006
120607	GH4 CT CELL 4-3 REBUILD 06	392,195.73	416,000.11	23,804.38	5.72%	0.23%	392,195.73	416,000.11	23,804.38	Feb-06	May-06	Feb-06	Aug-06		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
120608	GH4 CT CELL 4-4 REBUILD 06	376,297.14	416,000.11	39,702.97	9.54%	0.22%	376,297.14	416,000.11	39,702.97	Mar-06	Jun-06	Feb-06	Jan-07		2006
120610	GH CONVEYOR BELT REPL 06	134,910.40	237,001.43	102,091.03	43.08%	0.08%	134,910.40	237,001.43	102,091.03	Feb-06	Dec-06	Dec-05	Jan-07		2006
120615	GH COAL CONVEYOR FIRE PROT 06	195,477.94	199,998.64	4,520.70	2.26%	0.11%	195,477.94	199,998.64	4,520.70	Aug-06	Nov-06	Oct-06	Jan-07		2006
120620	Rp Fences Pineville Sub 2006	11,569.20	10,071.00	(1,498.20)	-14.88%	0.01%	11,569.20	10,071.00	(1,498.20)	Mar-06	Oct-06	Sep-06	Dec-06		2006
120621	GH4 UNDER TURBINE FIRE PROT 06	389,026.12	392,997.63	3,971.51	1.01%	0.23%	389,026.12	392,997.63	3,971.51	Jun-06	Dec-06	Dec-06	Jul-08		2006
120622	SCM Pineville 2006 NESC Vio	42,216.62	50,746.86	8,530.24	16.81%	0.02%	42,216.62	50,746.86	8,530.24	Jan-06	Dec-06	May-06	Jan-07		2006
120623	SCM Pineville Rp Failed Bkrs	22,060.06	20,199.84	(1,860.22)	-9.21%	0.01%	22,060.06	20,199.84	(1,860.22)	Jan-06	Dec-06	Apr-06	Mar-07		2006
120624	GH1 BOILER BUCKSTAY UPGR P2 06		349,999.68	349,999.68	100.00%	0.00%	-	349,999.68	349,999.68	Mar-06	May-06			Project cancelled. Work completed on Project 126278 in 2010	2006
120625	GH1 REPL COAL PIPE W/CERAM 06	240,106.82	314,999.50	74,892.68	23.78%	0.14%	240,106.82	314,999.50	74,892.68	Feb-06	Apr-06	Feb-06	Apr-06		2006
120626	SCM Pineville Sub Misc 2006	52,012.85	60,102.34	8,089.49	13.46%	0.03%	52,012.85	60,102.34	8,089.49	Jan-06	Dec-06	Apr-06	Sep-07		2006
120627	GH1 BOILER SH DIV PANEL 5 06	183,554.90	224,999.49	41,444.59	18.42%	0.11%	183,554.90	224,999.49	41,444.59	Jan-06	Apr-06	Mar-06	Apr-06		2006
120628	GH1 UPPER ARCH TUBE REPL 06		349,999.69	349,999.69	100.00%	0.00%	-	349,999.69	349,999.69	Jan-06	Apr-06			Project cancelled. Work completed on Project 118238 in 2005	2006
120629	SCM Pine Tools & Equip 2006	6,265.47	10,071.00	3,805.53	37.79%	0.00%	6,265.47	10,071.00	3,805.53	Jan-06	Nov-06	Nov-06	Dec-06		2006
120630	GH3 REPL INSL 3-1 ECON DUCT 06		190,000.38	190,000.38	100.00%	0.00%	-	190,000.38	190,000.38	Nov-06	Dec-06				2006
120631	GH BARGE MOORING CELL C-11 06	240,638.23	214,999.14	(25,639.09)	-11.93%	0.14%	240,638.23	214,999.14	(25,639.09)	Oct-06	Oct-06	May-06	Oct-06		2006
120632	GH1 GENERATOR REFURB 06	3,232,128.91	3,999,999.60	767,870.69	19.20%	1.89%	3,232,128.91	3,999,999.60	767,870.69	Jun-06	Dec-08	Oct-06	Feb-08	Payment delayed to 2007 due to delay in schedule	2006
120633	GH2 4KV BREAKER UPGRADE 06	95,230.62	100,000.38	4,769.76	4.77%	0.06%	95,230.62	100,000.38	4,769.76	Feb-06	Apr-06	Dec-06	Jan-07		2006
120634	GH1 MCC 480 VOLT REPL 06	69,845.75	75,000.55	5,154.80	6.87%	0.04%	69,845.75	75,000.55	5,154.80	Mar-06	Apr-06	Mar-06	Mar-07		2006
120635	GH3&4 STA AIR COMP TANK RPL 06	71,821.31	57,000.33	(14,820.98)	-26.00%	0.04%	71,821.31	57,000.33	(14,820.98)	Sep-06	Sep-06	Jul-06	Dec-06		2006
120636	GH2 ESP I BEAM REPL 06	8,977.13	39,000.11	30,022.98	76.98%	0.01%	8,977.13	39,000.11	30,022.98	May-06	May-06	Apr-06	May-06		2006
120637	GH3 ESP FLAT ROOF REPL 06		224,000.29	224,000.29	100.00%	0.00%	-	224,000.29	224,000.29	Dec-06	Dec-06				2006
120638	GH3 ESP TR SET PLATFORMS 06	78,769.22	83,000.39	4,231.17	5.10%	0.05%	78,769.22	83,000.39	4,231.17	Jun-06	Jun-06	May-06	Jul-06		2006
120639	GH 4-2 ESP TR SET PLATFORMS 06	69,409.80	83,000.39	13,590.59	16.37%	0.04%	69,409.80	83,000.39	13,590.59	Jun-06	Jun-06	Jun-06	Jun-06		2006
120640	GH 4-1 ESP TR SET PLATFORMS 06	70,340.06	83,000.39	12,660.33	15.25%	0.04%	70,340.06	83,000.39	12,660.33	Jul-06	Jul-06	May-06	Jul-06		2006
120643	Har Co High 3 ph ext		26,849.75	26,849.75	100.00%	0.00%	-	26,849.75	26,849.75	Jun-06	Sep-06				2006
120644	Har Hi Sch 3 ph ug		28,714.84	28,714.84	100.00%	0.00%	-	28,714.84	28,714.84	Jan-06	Dec-06				2006
120645	Hutch Ph 2 recon	36,743.30	68,879.53	32,136.23	46.66%	0.02%	36,743.30	68,879.53	32,136.23	Feb-06	Sep-06	Dec-06	Jun-09		2006
120646	Update 4 synergee cir mod		9,999.38	9,999.38	100.00%	0.00%	-	9,999.38	9,999.38	Feb-06	Mar-06				2006
120647	Renovate Clerk Office		1,665.07	1,665.07	100.00%	0.00%	-	1,665.07	1,665.07	Feb-06	Feb-06				2006
120648	Pur 2 res rec volt meter	7,013.72	7,215.31	201.59	2.79%	0.00%	7,013.72	7,215.31	201.59	Mar-06	Mar-06	Oct-06	Oct-06		2006
120649	GH SO3 ENGINEERING STUDY 06	108,582.50	99,999.32	(8,583.18)	-8.58%	0.06%	108,582.50	99,999.32	(8,583.18)	Jun-06	Dec-07	Apr-06	May-08		2006
120664	Inst Lebanon Junction Sub 2006	1,763,650.89	725,358.16	(1,038,292.73)	-143.14%	1.03%	1,763,650.89	725,358.16	(1,038,292.73)	Jan-06	Dec-06	Jan-06	Apr-08	Project variance due to enhanced scope of project for upgrades to Lebanon Junction Sub. area due to current and projected load growth in the area.	2006
120665	Upgrade Shun Pike Sub 2006	414,655.49	500,034.84	85,379.35	17.07%	0.24%	414,655.49	500,034.84	85,379.35	Jan-06	Dec-06	Jan-06	Jul-08		2006
120666	Rp Fence Mays East Cynth		20,285.12	20,285.12	100.00%	0.00%	-	20,285.12	20,285.12	Jan-06	Dec-06				2006
120667	SCM Cent Sub Misc 2006	114,033.09	74,647.48	(39,385.61)	-52.76%	0.07%	114,033.09	74,647.48	(39,385.61)	Jan-06	Dec-06	Jan-06	Nov-07		2006
120668	ROGERS GAP DISTRIBUTION	211,252.09	199,992.00	(11,260.09)	-5.63%	0.12%	211,252.09	199,992.00	(11,260.09)	Jan-06	Dec-06	Sep-06	Aug-07		2006
120669	SCM Cent Purc Regs 2006		25,009.65	25,009.65	100.00%	0.00%	-	25,009.65	25,009.65	Mar-06	Jun-06				2006
120670	SCM Cent Purc Bush 2006	19,959.77	19,582.50	(377.27)	-1.93%	0.01%	19,959.77	19,582.50	(377.27)	Apr-06	Jun-06	Sep-06	Mar-07		2006
120671	SCM Cent Rp Brkrs 2006	45,492.71	50,237.84	4,745.13	9.45%	0.03%	45,492.71	50,237.84	4,745.13	Jan-06	Dec-06	Mar-06	Sep-07		2006
120672	SCM Cent Rp Batteries 2006		21,273.98	21,273.98	100.00%	0.00%	-	21,273.98	21,273.98	Jan-06	Dec-06				2006
120673	BELTLINE CKT #36 DISTRIBUTION		55,395.00	55,395.00	100.00%	0.00%	-	55,395.00	55,395.00	Jan-06	Dec-06				2006
120674	BRYANT RD CKT #873 RCDT	77,157.75	45,162.00	(31,995.75)	-70.85%	0.05%	77,157.75	45,162.00	(31,995.75)	Jan-06	Dec-06	Jun-06	Oct-07		2006
120675	SCM Cent Purc Tools 2006	4,750.05	24,618.00	19,867.95	80.70%	0.00%	4,750.05	24,618.00	19,867.95	Mar-06	Sep-06	Aug-06	Aug-06		2006
120676	DONERAIL CKT #104 PH ADD	4,815.30	22,302.00	17,486.70	78.41%	0.00%	4,815.30	22,302.00	17,486.70	Jan-06	Dec-06	Apr-06	Aug-07		2006
120677	SCM Rewind/Rpl Transf 2006	1,039,015.98	600,096.20	(438,919.78)	-73.14%	0.61%	1,039,015.98	600,096.20	(438,919.78)	Jan-06	Dec-06	Jan-06	Dec-08	Emergent work due to higher KU transformer failures than originally budgeted.	2006
120678	Inst Fence in Kenton Sub		24,519.56	24,519.56	100.00%	0.00%	-	24,519.56	24,519.56	Jan-06	Dec-06				2006
120679	Rp Transf Rogers Gap Sub 2006		499,501.16	499,501.16	100.00%	0.00%	-	499,501.16	499,501.16	Jan-06	Dec-06			Project cancelled due to upgrades not needed at this time for the Rogers Gap Substation area.	2006
120680	EWINGTON SUB BREAKER		242,233.61	242,233.61	100.00%	0.00%	-	242,233.61	242,233.61	Jan-06	Dec-06				2006
120681	CARLISLE 4KV SYSTEM	114,378.14	161,188.44	46,810.30	29.04%	0.07%	114,378.14	161,188.44	46,810.30	Jan-06	Dec-06	Jun-06	Jan-07		2006
120682	STRATTON PIKE REBUILD	181,917.43	45,352.86	(136,564.57)	-301.12%	0.11%	181,917.43	45,352.86	(136,564.57)	Jan-06	Dec-06	Jul-06	Apr-07		2006
120683	KENTON STORAGE BUILDING		16,785.00	16,785.00	100.00%	0.00%	-	16,785.00	16,785.00	Mar-06	Mar-06				2006
120684	MAYOC 2006 INVESTMENT TOOLS		14,949.00	14,949.00	100.00%	0.00%	-	14,949.00	14,949.00	Feb-06	Dec-06				2006
120685	SHARON-BROOKSVILLE 12KV	56,508.41	50,178.72	(6,329.69)	-12.61%	0.03%	56,508.41	50,178.72	(6,329.69)	Jan-06	Dec-06	Jun-06	Dec-07		2006
120686	MAYOC BLDG AND GROUNDS	6,635.54	7,833.00	1,197.46	15.29%	0.00%	6,635.54	7,833.00	1,197.46	Sep-06	Sep-06	Aug-06	Sep-06		2006
120699	CT DEPP2000 06	65,215.05	57,000.00	(8,215.05)	-14.41%	0.04%	65,215.05	57,000.00	(8,215.05)	Mar-06	Mar-06	Dec-06	Dec-06		2006
120701	BR3 EXH DISCH GATE REPL 06	129,312.44	197,000.00	67,687.56	34.36%	0.08%	129,312.44	197,000.00	67,687.56	Apr-06	Jul-06	Apr-06	Oct-06		2006
120704	MicroGADS Gold KU	13,298.53		(13,298.53)	-100.00%	0.01%	13,298.53	-	(13,298.53)			Aug-05	Mar-06		2006
120716	Boston-Lebanon Junction		20,175.28	20,175.28	100.00%	0.00%	-	20,175.28	20,175.28	Jan-06	Dec-06				2006
120717	Elizabethtown Area Upgarade		18,746.02	18,746.02	100.00%	0.00%	-	18,746.02	18,746.02	Jan-06	Dec-06				2006
120718	DSP Etown Area Distribution		7,814.52	7,814.52	100.00%	0.00%	-	7,814.52	7,814.52	Jan-06	Dec-06				2006
120719	Woodlawn Distrbution Project		50,982.56	50,982.56	100.00%	0.00%	-	50,982.56	50,982.56	Jan-06	Dec-06				2006
120737	KU Misc Tools & Equip 2006		7,833.00	7,833.00	100.00%	0.00%	-	7,833.00	7,833.00	Jul-06	Jul-06	Mar-07			2006
120738	KU Storms - August 5, 2005	606.13		(606.13)	-100.00%	0.00%	606.13	-	(606.13)			Aug-05	Aug-06		2006
120745	Building Miscellaneous capital		7,547.66	7,547.66	100.00%	0.00%	-	7,547.66	7,547.66	Jan-06	Dec-08				2006
120756	Misc. A/R Uncollect - KU Cap	18,446.00		(18,446.00)	-100.00%	0.01%	18,446.00	-	(18,446.00)			Sep-05	Dec-09		2006
120757	Richmond Buildings Misc		6,714.00	6,714.00	100.00%	0.00%	-	6,714.00	6,714.00	Apr-06	Nov-08	Jun-07			2006
120758	Buildings Misc Lexington	57,185.06	39,165.00	(18,020.06)	-46.01%	0.03%	57,185.06	39,165.00	(18,020.06)	Jan-06	Nov-08	Dec-05	Aug-08		2006
120766	KU PC Purchase	35,513.86	50,000.00	14,486.14	28.97%	0.02%	35,513.86	50,000.00	14,486.14	Jan-06	Dec-06	Mar-06	Feb-07		2006
120767	RELIABILITY GENERAL	22,498.60	420,184.50	397,685.90	94.65%	0.01%	22,498.60	420,184.50	397,685.90	Jan-06	Dec-08	Jul-06	Dec-08	Budget was developed at a higher level to encompass multiple projects and reallocated to individual reliability projects.	2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
120769	SALVISA SUB WORK		52,375.03	52,375.03	100.00%	0.00%	-	52,375.03	52,375.03	Jan-06	Dec-06				2006
120770	CAMPBELLSVILLE ROOF		5,537.92	5,537.92	100.00%	0.00%	-	5,537.92	5,537.92	Jan-06	Dec-06				2006
120771	CAMPBELLSVILLE SCALE HOUSE		1,656.32	1,656.32	100.00%	0.00%	-	1,656.32	1,656.32	Jan-06	Dec-06				2006
120772	CAMPBELLSVILLE WIRE TRAILER		6,154.50	6,154.50	100.00%	0.00%	-	6,154.50	6,154.50	Mar-06	Mar-06				2006
120787	LexPlant 604 Replace	(42.09)		42.09	-100.00%	0.00%	(42.09)	-	42.09			Oct-05	Nov-06		2006
120794	HF3 DIESEL REPLACEMENT 05	31,917.93		(31,917.93)	-100.00%	0.02%	31,917.93	-	(31,917.93)			Nov-05	Mar-07		2006
120795	Black Mtn. tap 69kv	78,664.66		(78,664.66)	-100.00%	0.05%	78,664.66	-	(78,664.66)			Oct-05	Dec-06		2006
120804	KU TOOLS	8,016.48	7,499.84	(516.64)	-6.89%	0.00%	8,016.48	7,499.84	(516.64)	Mar-06	Sep-06	Nov-06	Dec-06		2006
120805	KU REAL TIME METERS		46,000.00	46,000.00	100.00%	0.00%	-	46,000.00	46,000.00	Mar-06	Nov-06				2006
120806	KU HANDHELDS & AMR	108,765.27	124,995.64	16,230.37	12.98%	0.06%	108,765.27	124,995.64	16,230.37	Mar-06	Dec-06	May-06	Nov-06		2006
120807	KU AMR PILOT		250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Feb-06	May-06				2006
120808	KU TRANSFER BILLING	99,289.94	75,000.00	(24,289.94)	-32.39%	0.06%	99,289.94	75,000.00	(24,289.94)	Feb-06	Dec-06	Mar-06	Feb-07		2006
120809	KU NRB FUNCTIONALITY		19,000.00	19,000.00	100.00%	0.00%	-	19,000.00	19,000.00	Sep-06	Oct-06				2006
120810	KU CREDIT MGMT		125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Mar-06	Sep-06				2006
120811	KU SECURE EMAIL		125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Mar-06	Dec-06				2006
120812	kU MANDATED RATE CASE		75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Mar-06	Dec-06				2006
120814	Miscellaneous Bus Office		40,001.87	40,001.87	100.00%	0.00%	-	40,001.87	40,001.87	Jan-06	Nov-06				2006
120815	KU SMILE	18,015.36	187,500.00	169,484.64	90.39%	0.01%	18,015.36	187,500.00	169,484.64	Mar-06	Dec-06	Nov-06	Dec-06		2006
120816	KU AUTO OUTBOUND CALLS	33,977.82	150,000.00	116,022.18	77.35%	0.02%	33,977.82	150,000.00	116,022.18	Mar-06	Dec-06	Apr-06	Nov-06		2006
120817	KU IVR REPLACEMENT		75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Apr-06	Mar-07	Oct-07			2006
120818	KU WITNESS REPLACEMENT	165,686.97	75,000.00	(90,686.97)	-120.92%	0.10%	165,686.97	75,000.00	(90,686.97)	Mar-06	Nov-06	Sep-06	Jan-07		2006
120824	MORGANFIELD ROOF	76,570.00	79,991.50	3,421.50	4.28%	0.04%	76,570.00	79,991.50	3,421.50	Oct-06	Nov-06	Nov-06	Mar-07		2006
120825	RICHMOND DRIVE THRU WINDOW		18,000.00	18,000.00	100.00%	0.00%	-	18,000.00	18,000.00	May-06	May-06				2006
120826	RICHMOND CARPET AND TILE		4,998.20	4,998.20	100.00%	0.00%	-	4,998.20	4,998.20	Feb-06	Feb-06				2006
120827	PARIS CARPET		4,499.90	4,499.90	100.00%	0.00%	-	4,499.90	4,499.90	Jan-06	Jan-06				2006
120828	EARLINGTON AC UNITS		5,999.87	5,999.87	100.00%	0.00%	-	5,999.87	5,999.87	Mar-06	Mar-06				2006
120829	GREENVILLE CARPET		4,998.20	4,998.20	100.00%	0.00%	-	4,998.20	4,998.20	Apr-06	Apr-06				2006
120830	KU AVENUE	7,262.31	50,000.00	42,737.69	85.48%	0.00%	7,262.31	50,000.00	42,737.69	Jun-06	Oct-06	Dec-06	Apr-07		2006
120834	Scott Co. - Adams 138 kV	3,356.23		(3,356.23)	-100.00%	0.00%	3,356.23	-	(3,356.23)			Sep-05	Jan-06		2006
120852	Delvinta 824 Carrier Addn.	98,561.56		(98,561.56)	-100.00%	0.06%	98,561.56	-	(98,561.56)			Nov-05	Jul-07		2006
120853	Arnold 804 Carrier Addn.	77,998.25		(77,998.25)	-100.00%	0.05%	77,998.25	-	(77,998.25)			Nov-05	Aug-06		2006
120920	SUBSTATION ANIMAL GUARDS	(364.99)		364.99	-100.00%	0.00%	(364.99)	-	364.99			Aug-05	Mar-06		2006
120921	CT8 VANE 4 REPL 05-06	818,697.85	1,000,000.00	181,302.15	18.13%	0.48%	818,697.85	1,000,000.00	181,302.15	Jan-06	May-06	Dec-05	Mar-06		2006
120922	CT9 VANE 4 REPL 05-06	405,458.25	1,000,000.00	594,541.75	59.45%	0.24%	405,458.25	1,000,000.00	594,541.75	Jan-06	May-06	Dec-05	Jun-06	See above. Project started earlier than anticipated due to part being available.	2006
120923	CT10 STAGE 4 VANE REPL 06	327,632.22	1,000,000.00	672,367.78	67.24%	0.19%	327,632.22	1,000,000.00	672,367.78	Jan-06	May-06	Dec-05	Jun-06	See above. Project started earlier than anticipated due to part being available.	2006
120924	CT11 VANE 4 REPL 05-06	120,376.87	1,000,000.00	879,623.13	87.96%	0.07%	120,376.87	1,000,000.00	879,623.13	Jan-06	May-06	Dec-05	Jan-07	See above. Project started earlier than anticipated due to part being available.	2006
120927	KU CUSTOMER COMPLAINT SYSTEM	2,449.18		(2,449.18)	-100.00%	0.00%	2,449.18	-	(2,449.18)			Aug-05	Feb-06		2006
120936	Crab Orchard Circuit	6,493.76		(6,493.76)	-100.00%	0.00%	6,493.76	-	(6,493.76)			Oct-05	Oct-07		2006
121005	HW/SW Dev Tools 026510 KU		9,916.00	9,916.00	100.00%	0.00%	-	9,916.00	9,916.00	Jan-06	Dec-06				2006
121006	Projectors Main Conf Room KU		5,552.40	5,552.40	100.00%	0.00%	-	5,552.40	5,552.40	Jan-06	Dec-06				2006
121007	Generation PC & Dev Tool KU	15,359.66	29,872.16	14,512.50	48.58%	0.01%	15,359.66	29,872.16	14,512.50	Jan-06	Dec-06	Feb-06	Mar-07		2006
121008	Hardware Energy Marketing KU	1,601.33	27,903.36	26,302.03	94.26%	0.00%	1,601.33	27,903.36	26,302.03	Jan-06	Dec-06	Dec-06	Mar-07		2006
121009	ITSD HW/SW EM 2006 KU		5,580.67	5,580.67	100.00%	0.00%	-	5,580.67	5,580.67	Jan-06	Dec-06				2006
121010	ITSD HW/SW PG 2006 KU	2,015.27	8,401.55	6,386.28	76.01%	0.00%	2,015.27	8,401.55	6,386.28	Jan-06	Dec-06	Mar-06	Jan-07		2006
121011	HW/SW Dev Tools 026540 KU	646.99	17,736.58	17,089.59	96.35%	0.00%	646.99	17,736.58	17,089.59	Jan-06	Dec-06	Apr-06	Mar-09		2006
121012	HW/SW Dev Tools 026560 KU	1,581.74	18,670.11	17,088.37	91.53%	0.00%	1,581.74	18,670.11	17,088.37	Jan-06	Dec-06	Feb-06	Nov-08		2006
121013	HW/SW Dev Tools 026570 KU	1,635.75	11,668.82	10,033.07	85.98%	0.00%	1,635.75	11,668.82	10,033.07	Jan-06	Dec-06	Feb-06	Mar-09		2006
121014	HW/SW Dev Tools 026580 KU	4,941.71	10,490.95	5,549.24	52.90%	0.00%	4,941.71	10,490.95	5,549.24	Jan-06	Dec-06	Feb-06	Aug-06		2006
121015	BlackBerry Device Refresh KU		23,797.89	23,797.89	100.00%	0.00%	-	23,797.89	23,797.89	Jan-06	Dec-06				2006
121016	Impl WorkStn Dta Security KU		29,746.02	29,746.02	100.00%	0.00%	-	29,746.02	29,746.02	Jan-06	Dec-06				2006
121017	Monitor Repl 2006 KU	92,902.78	100,500.00	7,597.22	7.56%	0.05%	92,902.78	100,500.00	7,597.22	Jan-06	Dec-06	May-06	Jan-07		2006
121018	Tier C rotation 2006 KU	334,034.73	512,407.77	178,373.04	34.81%	0.19%	334,034.73	512,407.77	178,373.04	Jan-06	Dec-06	Feb-06	Mar-09		2006
121019	DataCenter Furn,Racks,Pwr KU	28,736.81	29,741.13	1,004.32	3.38%	0.02%	28,736.81	29,741.13	1,004.32	Jan-06	Dec-06	Jan-06	Dec-06		2006
121020	Upgr Data Ctr Scheduling KU	7,512.95	38,073.60	30,560.65	80.27%	0.00%	7,512.95	38,073.60	30,560.65	Jan-06	Dec-06	Oct-06	Apr-07		2006
121021	Avaya System Upgrades KU	67,871.34	120,000.00	52,128.66	43.44%	0.04%	67,871.34	120,000.00	52,128.66	Jan-06	Dec-06	Aug-06	Dec-06		2006
121022	Bulk Power & Envr Systems KU	23,671.18	46,675.28	23,004.10	49.29%	0.01%	23,671.18	46,675.28	23,004.10	Jan-06	Dec-06	Jan-06	Dec-06		2006
121023	East KY Sonet Fiber Bbone KU	469,836.75	400,000.00	(69,836.75)	-17.46%	0.27%	469,836.75	400,000.00	(69,836.75)	Jan-06	Dec-07	Jun-06	Oct-07		2006
121024	Extend Fiber to GR Plant KU		250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Jan-06	Dec-07	Apr-07			2006
121025	Ext Trans Svcs Danville KU	73,140.49	125,000.00	51,859.51	41.49%	0.04%	73,140.49	125,000.00	51,859.51	Jan-06	Dec-06	Jun-06	Dec-06		2006
121026	Lou-Lex Ring Upgr OC-48 KU	245,757.95	253,878.33	8,120.38	3.20%	0.14%	245,757.95	253,878.33	8,120.38	Jan-06	Dec-06	May-06	Jul-07		2006
121027	Migrate KU Offices KETN KU	95,889.83	100,000.00	4,110.17	4.11%	0.06%	95,889.83	100,000.00	4,110.17	Jan-06	Dec-06	Dec-06	Jan-07		2006
121028	Mobile Radio 2006 KU	12,360.55	23,337.61	10,977.06	47.04%	0.01%	12,360.55	23,337.61	10,977.06	Jan-06	Dec-06	Feb-06	Dec-06		2006
121029	NW Access Devices & Infrst KU	25,160.08	29,745.00	4,584.92	15.41%	0.01%	25,160.08	29,745.00	4,584.92	Jan-06	Dec-06	Feb-06	Dec-06		2006
121030	NW Tools & Test Equip 2006 KU	25,738.58	29,745.00	4,006.42	13.47%	0.02%	25,738.58	29,745.00	4,006.42	Jan-06	Dec-06	Jan-06	Jan-07		2006
121031	Outside Cable Plant 2006 KU	124,405.02	93,350.57	(31,054.45)	-33.27%	0.07%	124,405.02	93,350.57	(31,054.45)	Jan-06	Dec-06	Jan-06	Jan-07		2006
121032	Pocket Telco Demarc KU	24,477.98	25,000.00	522.02	2.09%	0.01%	24,477.98	25,000.00	522.02	Jan-06	Dec-06	Aug-06	Mar-07		2006
121033	Replace Voice Mail Systems KU	28,568.34	229,236.64	200,668.30	87.54%	0.02%	28,568.34	229,236.64	200,668.30	Jan-06	Dec-07	Nov-06	Jan-07		2006
121034	Site Security Improvements KU		7,001.28	7,001.28	100.00%	0.00%	-	7,001.28	7,001.28	Jan-06	Dec-06				2006
121035	Phone Systems Capacity Exp KU	58,428.58	56,010.36	(2,418.22)	-4.32%	0.03%	58,428.58	56,010.36	(2,418.22)	Jan-06	Dec-06	Jan-06	Mar-07		2006
121036	Upgr Lex MAN to OC-48 KU	309,944.16	288,000.00	(21,944.16)	-7.62%	0.18%	309,944.16	288,000.00	(21,944.16)	Jan-06	Dec-06	Jun-06	Jun-07		2006
121037	Backup Capacity Exp - 2006 KU	28,286.41	71,387.19	43,100.78	60.38%	0.02%	28,286.41	71,387.19	43,100.78	Jan-06	Dec-06	Oct-06	Oct-06		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
121038	Business Continuity - LEX KU		63,850.90	63,850.90	100.00%	0.00%	-	63,850.90	63,850.90	Jan-06	Dec-06				2006
121039	Email Infrastructure 2006 KU		11,897.10	11,897.10	100.00%	0.00%	-	11,897.10	11,897.10	Jan-06	Dec-06				2006
121040	Infrastructure Tech Enh KU		39,660.03	39,660.03	100.00%	0.00%	-	39,660.03	39,660.03	Jan-06	Dec-06				2006
121041	INTERNET/E-COMM Infr 2006 KU	8,207.48	21,814.49	13,607.01	62.38%	0.00%	8,207.48	21,814.49	13,607.01	Jan-06	Dec-06	Mar-06	Dec-06		2006
121042	SERVER ENH - INTEL - 2006 KU	11,516.87	19,837.64	8,320.77	41.94%	0.01%	11,516.87	19,837.64	8,320.77	Jan-06	Dec-06	Mar-06	Nov-06		2006
121043	SERVER ENH - UNIX - 2006 KU	12,317.00	19,829.20	7,512.20	37.88%	0.01%	12,317.00	19,829.20	7,512.20	Jan-06	Dec-06	Jun-06	Nov-06		2006
121044	SERVER ROTATION - 2006 KU	82,381.50	87,250.90	4,869.40	5.58%	0.05%	82,381.50	87,250.90	4,869.40	Jan-06	Dec-06	Jan-06	Apr-07		2006
121045	Services Mgmt Deployment KU		39,660.06	39,660.06	100.00%	0.00%	-	39,660.06	39,660.06	Jan-06	Dec-06				2006
121046	SOFTWARE LICENSES - 2006 KU	13,141.47	17,848.44	4,706.97	26.37%	0.01%	13,141.47	17,848.44	4,706.97	Jan-06	Dec-06	Jul-06	Dec-06		2006
121047	Storage Area Network 2006 KU	116,002.55	75,354.02	(40,648.53)	-53.94%	0.07%	116,002.55	75,354.02	(40,648.53)	Jan-06	Dec-06	Aug-06	Mar-07		2006
121048	Core Network Infrastruct KU	67,631.97	79,320.49	11,688.52	14.74%	0.04%	67,631.97	79,320.49	11,688.52	Jan-06	Dec-06	Feb-06	Dec-06		2006
121049	Data Network Expansion KU	16,118.45	19,830.87	3,712.42	18.72%	0.01%	16,118.45	19,830.87	3,712.42	Jan-06	Dec-06	Mar-06	Dec-06		2006
121050	Data Networks Test Tools KU		19,830.94	19,830.94	100.00%	0.00%	-	19,830.94	19,830.94	Jan-06	Dec-06				2006
121051	Ecomm NW Infr Buildout KU	21,850.15	19,828.24	(2,021.91)	-10.20%	0.01%	21,850.15	19,828.24	(2,021.91)	Jan-06	Dec-06	Mar-06	Nov-06		2006
121052	Network Management System KU	14,467.20	19,830.94	5,363.74	27.05%	0.01%	14,467.20	19,830.94	5,363.74	Jan-06	Dec-06	Mar-06	Oct-06		2006
121053	Network Security Expansion KU	20,547.16	19,831.22	(715.94)	-3.61%	0.01%	20,547.16	19,831.22	(715.94)	Jan-06	Dec-06	Mar-06	Mar-06		2006
121054	VPN Buildout 2006 KU		15,865.28	15,865.28	100.00%	0.00%	-	15,865.28	15,865.28	Jan-06	Dec-06				2006
121055	Wiring-Closet UPS Project KU		53,144.65	53,144.65	100.00%	0.00%	-	53,144.65	53,144.65	Jan-06	Dec-06				2006
121056	IT Research Tech Inv 2006 KU	7,151.37	39,660.00	32,508.63	81.97%	0.00%	7,151.37	39,660.00	32,508.63	Jan-06	Dec-06	Dec-06	Dec-06		2006
121057	New Technology Implement KU	51,338.97	99,744.90	48,405.93	48.53%	0.03%	51,338.97	99,744.90	48,405.93	Jan-06	Dec-06	Jul-06	Mar-07		2006
121058	New Technology Pilot 2006 KU	13,279.47	39,660.00	26,380.53	66.52%	0.01%	13,279.47	39,660.00	26,380.53	Jan-06	Dec-06	Dec-06	Sep-07		2006
121059	Desktop Client Secur Enh KU	29,533.33	49,575.37	20,042.04	40.43%	0.02%	29,533.33	49,575.37	20,042.04	Jan-06	Dec-06	Oct-06	Jan-07		2006
121060	IT Sec Mon/Audit/Mgmt Tool KU	10,729.03	39,659.31	28,930.28	72.95%	0.01%	10,729.03	39,659.31	28,930.28	Jan-06	Dec-06	Sep-06	Jan-07		2006
121061	Multimedia Software Tools KU		1,983.00	1,983.00	100.00%	0.00%	-	1,983.00	1,983.00	Jan-06	Dec-06				2006
121062	Training Room Equipment KU	3,830.22	2,776.20	(1,054.02)	-37.97%	0.00%	3,830.22	2,776.20	(1,054.02)	Jan-06	Dec-06	Nov-06	Dec-06		2006
121063	Empl Mobility Increase NB KU	10,302.16	47,592.00	37,289.84	78.35%	0.01%	10,302.16	47,592.00	37,289.84	Jan-06	Dec-06	Jul-06	Sep-06		2006
121064	HW/SW Inventory Automation KU		17,844.45	17,844.45	100.00%	0.00%	-	17,844.45	17,844.45	Jan-06	Dec-06				2006
121065	Systems Management Tools KU	22,060.40	26,175.60	4,115.20	15.72%	0.01%	22,060.40	26,175.60	4,115.20	Jan-06	Dec-06	Sep-06	Sep-06		2006
121066	Site Security Improvmnt P2 KU		16,336.32	16,336.32	100.00%	0.00%	-	16,336.32	16,336.32	Jan-06	Dec-06				2006
121067	West KY MW A/D Conv Rec P2 KU	258,445.11	471,000.00	212,554.89	45.13%	0.15%	258,445.11	471,000.00	212,554.89	Jan-06	Dec-06	Oct-06	Dec-07		2006
121068	Business Continuity LEX P2 KU		55,127.40	55,127.40	100.00%	0.00%	-	55,127.40	55,127.40	Jan-06	Dec-06				2006
121069	Linux Infrastructure - P2 KU		23,399.46	23,399.46	100.00%	0.00%	-	23,399.46	23,399.46	Jan-06	Dec-06				2006
121070	Wiring-Closet UPS Proj P2 KU		16,260.60	16,260.60	100.00%	0.00%	-	16,260.60	16,260.60	Jan-06	Dec-06				2006
121071	Enh User Authentic Tools KU		19,830.00	19,830.00	100.00%	0.00%	-	19,830.00	19,830.00	Jan-06	Dec-06				2006
121076	Loudon Ave.-Lansdowne DC 69 kV	193,189.46	3,905,000.02	3,711,810.56	95.05%	0.11%	193,189.46	3,905,000.02	3,711,810.56	Jan-06	Dec-09	Dec-05	Oct-09	Right-of-way issues delayed the start of the project.	2006
121091	IVR ENHANCEMENT - KU	1,946.06		(1,946.06)	-100.00%	0.00%	1,946.06	-	(1,946.06)			Sep-05	Jan-06		2006
121096	IVRU Enh for IT Support KU	53,496.46		(53,496.46)	-100.00%	0.03%	53,496.46	-	(53,496.46)			Sep-05	May-06		2006
121098	Brown Plant RTU Replacement	835.69		(835.69)	-100.00%	0.00%	835.69	-	(835.69)			Oct-05	Apr-07		2006
121115	Energy Srvs for Blackwell Sub	70,665.56		(70,665.56)	-100.00%	0.04%	70,665.56	-	(70,665.56)			Oct-05	Oct-09		2006
121123	BR3 Station Air Comp Repl 05	4,112.49		(4,112.49)	-100.00%	0.00%	4,112.49	-	(4,112.49)			Oct-05	Mar-06		2006
121126	KU Storms - August 30, 2005	1,010.88		(1,010.88)	-100.00%	0.00%	1,010.88	-	(1,010.88)			Aug-05	Jul-06		2006
121133	Walker-644 Bushing Repl	536.48		(536.48)	-100.00%	0.00%	536.48	-	(536.48)			Oct-05	Jan-06		2006
121137	Loudon Ave RTU Replacement	219.53		(219.53)	-100.00%	0.00%	219.53	-	(219.53)			Oct-05	Feb-06		2006
121145	BR3 Fire - Switchgear Rpl 05	(6,431.36)		6,431.36	-100.00%	0.00%	(6,431.36)	-	6,431.36			Oct-05	Jan-06		2006
121146	BR3 Fire - DCS Replacement 05	27,618.73		(27,618.73)	-100.00%	0.02%	27,618.73	-	(27,618.73)			Sep-05	Sep-06		2006
121148	Server Rack Switches KU	103.40		(103.40)	-100.00%	0.00%	103.40	-	(103.40)			Nov-05	Mar-06		2006
121158	BR3 MED VOLTAGE SWGR SEG 05	(38,686.08)		38,686.08	-100.00%	-0.02%	(38,686.08)	-	38,686.08			Oct-05	May-06		2006
121172	Fawkes 138-69kV, 150 MVA	1,233,726.91	1,510,000.00	276,273.09	18.30%	0.72%	1,233,726.91	1,510,000.00	276,273.09	Jan-06	Sep-06	Jan-06	Oct-08		2006
121177	DCC mods-2006		100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-06	Jun-06				2006
121185	KU-SL LIMS Server		60,000.00	60,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Jan-06	Dec-07				2006
121186	KU-SL LIMS Software		79,999.66	79,999.66	100.00%	0.00%	-	79,999.66	79,999.66	Jan-06	Dec-07				2006
121187	KU-SL Plant Lab Equip Upgr 06	16,378.78	24,999.83	8,621.05	34.48%	0.01%	16,378.78	24,999.83	8,621.05	Jan-06	Dec-06	Jun-06	Jul-06		2006
121188	KU-SL HVAC Heat Pump Repl 06		10,000.35	10,000.35	100.00%	0.00%	-	10,000.35	10,000.35	Jan-06	Dec-06				2006
121189	KU-SL BOD Incubator		6,000.43	6,000.43	100.00%	0.00%	-	6,000.43	6,000.43	Jan-06	Dec-06				2006
121190	KU-SL Gas Chromatograph 06		40,000.36	40,000.36	100.00%	0.00%	-	40,000.36	40,000.36	Jan-06	Dec-06				2006
121191	KU-SL Lab Panel Digital Rcd 06	66,520.34	109,999.66	43,479.32	39.53%	0.04%	66,520.34	109,999.66	43,479.32	Jan-06	Dec-06	Mar-06	Dec-06		2006
121192	KU-SL CEMS - PI Interface		30,000.01	30,000.01	100.00%	0.00%	-	30,000.01	30,000.01	Jan-06	Dec-06				2006
121193	KU-SL CEMS for CTs		125,000.18	125,000.18	100.00%	0.00%	-	125,000.18	125,000.18	Jan-06	Dec-06				2006
121196	Cynthiana Breaker Install		390,000.00	390,000.00	100.00%	0.00%	-	390,000.00	390,000.00	Jan-06	Dec-06			Project delayed indefinitely by Transmission Planning until greater need identified.	2006
121202	Paris - Lexington Plant 69kv	15,839.38		(15,839.38)	-100.00%	0.01%	15,839.38	-	(15,839.38)			Feb-06	May-08		2006
121203	Lake Reba (163) - Waco 69kv	15,465.00		(15,465.00)	-100.00%	0.01%	15,465.00	-	(15,465.00)			Jun-06	Jun-06		2006
121210	A.O. Smith - Ewington 69kv	22,360.61		(22,360.61)	-100.00%	0.01%	22,360.61	-	(22,360.61)			Mar-06	Jun-09		2006
121216	Capital Stretch KU		(460,000.00)	(460,000.00)	100.00%	0.00%	-	(460,000.00)	(460,000.00)	Jan-06	Dec-06			Project used to capture a general budget reduction during planning process. Specific projects were reduced in 2006 to offset this budget.	2006
121218	Distribution Stretch - KU		(1,720,000.71)	(1,720,000.71)	100.00%	0.00%	-	(1,720,000.71)	(1,720,000.71)	Jan-06	Dec-06			Project used to capture a general budget reduction during planning process. Various projects were reduced in 2006 to offset this budget.	2006
121221	KU ORACLE POINT RELEASE 06		94,000.20	94,000.20	100.00%	0.00%	-	94,000.20	94,000.20	Jun-06	Sep-06				2006
121223	KU PEOPLESOFT UPGRADE		113,003.00	113,003.00	100.00%	0.00%	-	113,003.00	113,003.00	Feb-06	Dec-06				2006
121225	KU SUPPLIER MGMT		95,000.25	95,000.25	100.00%	0.00%	-	95,000.25	95,000.25	Aug-06	Dec-06				2006
121227	KU ACCORDE WORKFLOW	6,971.98	40,000.84	33,028.86	82.57%	0.00%	6,971.98	40,000.84	33,028.86	Aug-06	Dec-07	Dec-06	Jan-07		2006
121228	KU BARCODING 06		100,000.68	100,000.68	100.00%	0.00%	-	100,000.68	100,000.68	Mar-06	Apr-06				2006
121238	CAMPBELLSVILLE OFFICE ROOF	(14,077.00)		14,077.00	-100.00%	-0.01%	(14,077.00)	-	14,077.00			Nov-05	May-06		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
121240	2006 CEO Stretch		(505,000.02)	(505,000.02)	100.00%	0.00%	-	(505,000.02)	(505,000.02)	Jan-06	Jun-06			Project used to capture a general budget reduction during planning process. Various projects were reduced in 2006 to offset this budget.	2006
121242	Toyota N Relay Replace	676.51		(676.51)	-100.00%	0.00%	676.51	-	(676.51)			Nov-05	Apr-06		2006
121243	Toyota S Relay Replace	1,904.60		(1,904.60)	-100.00%	0.00%	1,904.60	-	(1,904.60)			Nov-05	May-06		2006
121258	SOMERSET SW BYPASS	395.35		(395.35)	-100.00%	0.00%	395.35	-	(395.35)			Nov-06	Dec-08		2006
121263	Decision Cubes 06		33,000.00	33,000.00	100.00%	0.00%	-	33,000.00	33,000.00	Jan-06	Dec-06				2006
121264	Unit Commitment 06		70,080.00	70,080.00	100.00%	0.00%	-	70,080.00	70,080.00	Jan-06	Dec-06				2006
121265	Other Systems 06		99,960.00	99,960.00	100.00%	0.00%	-	99,960.00	99,960.00	Jan-06	Dec-06				2006
121266	Other Non-Systems 06		24,720.00	24,720.00	100.00%	0.00%	-	24,720.00	24,720.00	Jan-06	Dec-06				2006
121268	KU 401(k) Catch-up 2006		28,848.00	28,848.00	100.00%	0.00%	-	28,848.00	28,848.00	Jan-06	Dec-06				2006
121272	KU H&S Contractor Database		11,538.00	11,538.00	100.00%	0.00%	-	11,538.00	11,538.00	Jan-06	Dec-06				2006
121275	KU Total Retire Out 2006	12,284.74	19,233.00	6,948.26	36.13%	0.01%	12,284.74	19,233.00	6,948.26	Jan-06	Dec-06	Nov-06	Feb-07		2006
121278	KU PS Upgrade 2006	28,311.20	105,384.00	77,072.80	73.14%	0.02%	28,311.20	105,384.00	77,072.80	Jan-06	Dec-07	Dec-06	Sep-07		2006
121286	KU CALL RECORDING	29,213.60		(29,213.60)	-100.00%	0.02%	29,213.60	-	(29,213.60)			Nov-05	Feb-06		2006
121292	MIDWAY OPS CTR SECURITY	41,536.02		(41,536.02)	-100.00%	0.02%	41,536.02	-	(41,536.02)			Dec-05	May-06		2006
121295	KGN-GenEng I-Cap	(336.38)		336.38	-100.00%	0.00%	(336.38)	-	336.38			Nov-05	Mar-06		2006
121297	Cntrol Ctr Construction - KU	51,624.43		(51,624.43)	-100.00%	0.03%	51,624.43	-	(51,624.43)			Apr-06	Dec-08		2006
121299	CT8 C INSPECTION 05-06	996,091.84		(996,091.84)	-100.00%	0.58%	996,091.84	-	(996,091.84)			Nov-05	Jan-07	Project started earlier than anticipated due to unit being open for the vane 4 emergent work. Decision was made to go ahead and execute required overhaul, saving the costs of opening the machine twice.	2006
121303	Fawkes KU - Fawkes EKP 138kv	16,330.44		(16,330.44)	-100.00%	0.01%	16,330.44	-	(16,330.44)			Dec-05	Nov-06		2006
121304	GR Front Entrance Gate	57,330.01		(57,330.01)	-100.00%	0.03%	57,330.01	-	(57,330.01)			Feb-06	Oct-07		2006
121309	BR BOAT MOTOR 05	(58.27)		58.27	-100.00%	0.00%	(58.27)	-	58.27			Nov-05	Jan-06		2006
121317	KU GENTRAN GIS	47,203.68		(47,203.68)	-100.00%	0.03%	47,203.68	-	(47,203.68)			Dec-05	May-06		2006
121323	KU Storms - November 6, 2005	7,951.72		(7,951.72)	-100.00%	0.00%	7,951.72	-	(7,951.72)			Nov-05	Jan-06		2006
121326	KU spare-69kV GCB	-		-	-100.00%	0.00%	-	-	-			Dec-05			2006
121329	KU Storms - November 15, 2005	178,832.79		(178,832.79)	-100.00%	0.10%	178,832.79	-	(178,832.79)			Nov-05	Feb-07		2006
121331	RIVER QUEEN 638 CARRIER	15,798.38		(15,798.38)	-100.00%	0.01%	15,798.38	-	(15,798.38)			Nov-05	Apr-06		2006
121334	Brown-Fawkes 138kv	116,884.39		(116,884.39)	-100.00%	0.07%	116,884.39	-	(116,884.39)			May-06	Mar-08		2006
121335	MISO Day 2 -KU	1,475.69		(1,475.69)	-100.00%	0.00%	1,475.69	-	(1,475.69)			Dec-05	Mar-06		2006
121339	Mount Sterling Steps	(1,200.00)		1,200.00	-100.00%	0.00%	(1,200.00)	-	1,200.00			Dec-05	May-06		2006
121340	TY HYDROGEN GENERATOR 05	2,836.79		(2,836.79)	-100.00%	0.00%	2,836.79	-	(2,836.79)			Dec-05	May-06		2006
121344	ESTILL COUNTY ENERGY PART	24,438.08		(24,438.08)	-100.00%	0.01%	24,438.08	-	(24,438.08)			May-06	Apr-07		2006
121346	GRU4 Solid St Exciter	217,100.97		(217,100.97)	-100.00%	0.13%	217,100.97	-	(217,100.97)			May-06	Jul-07		2006
121347	KU-SL Lab Coal Pulverizer	127.75		(127.75)	-100.00%	0.00%	127.75	-	(127.75)			Dec-05	Jan-06		2006
121348	CT8 PARTS RECONDITION 06	907,314.11		(907,314.11)	-100.00%	0.53%	907,314.11	-	(907,314.11)			Jun-06	Oct-07	Project executed earlier than anticipated due to parts being available sooner than expected	2006
121361	KU Storms - November 28, 2005	43.93		(43.93)	-100.00%	0.00%	43.93	-	(43.93)			Nov-05	Jul-06		2006
121363	Earlington Tower Rebuild KU	108,937.00		(108,937.00)	-100.00%	0.06%	108,937.00	-	(108,937.00)			Dec-05	Dec-06		2006
121379	SOMERSET COLLEGE STREET	546,995.00		(546,995.00)	-100.00%	0.32%	546,995.00	-	(546,995.00)			Dec-05	Sep-09	Completion of project from prior year funded by reallocation of funds from other public works projects. Reimbursement received in 2005. Additional charges occurred in 2007 with accounting adustments in 2008 and 2009. Total charges for the project are $850K.	2006
121381	TY 5-3 PULV EL CONV 05	7,219.85		(7,219.85)	-100.00%	0.00%	7,219.85	-	(7,219.85)			Dec-05	May-06		2006
121383	KU MOBILE SUPPLY CHAIN	65,813.45		(65,813.45)	-100.00%	0.04%	65,813.45	-	(65,813.45)			Dec-05	Oct-06		2006
121384	Earl N TT Rcvr	10,150.50		(10,150.50)	-100.00%	0.01%	10,150.50	-	(10,150.50)			Jan-06	Oct-07		2006
121385	Geothermal Heat Pump	9,116.99		(9,116.99)	-100.00%	0.01%	9,116.99	-	(9,116.99)			Mar-06	Mar-06		2006
121386	KU 2006 Dist Capacitors	241,159.65	474,999.95	233,840.30	49.23%	0.14%	241,159.65	474,999.95	233,840.30	Jan-06	Dec-06	May-06	Dec-07		2006
121388	Database Monitoring KU	16,926.32		(16,926.32)	-100.00%	0.01%	16,926.32	-	(16,926.32)			Dec-05	Jun-06		2006
121391	Etown-634 Bkr Relpace	77,074.71		(77,074.71)	-100.00%	0.04%	77,074.71	-	(77,074.71)			Jan-06	Aug-08		2006
121392	W.Cliff-604&624 Bkr Replace	127,470.81		(127,470.81)	-100.00%	0.07%	127,470.81	-	(127,470.81)			Jan-06	Jul-06		2006
121393	LexPlant 644 Replace	46,884.42		(46,884.42)	-100.00%	0.03%	46,884.42	-	(46,884.42)			May-06	Apr-07		2006
121394	LoudonAve 628 Repl	57,626.02		(57,626.02)	-100.00%	0.03%	57,626.02	-	(57,626.02)			Feb-06	Dec-07		2006
121397	ROARING FORK 34.5KV RELOCATE	-		-	-100.00%	0.00%	-	-	-			Feb-06			2006
121398	Dorchester TT Rcvr	14,702.55		(14,702.55)	-100.00%	0.01%	14,702.55	-	(14,702.55)			Jan-06	Oct-07		2006
121399	EARLINGTON HEAT PUMP	10,118.00		(10,118.00)	-100.00%	0.01%	10,118.00	-	(10,118.00)			Jan-06	Jan-06		2006
121411	Ohio Co. Battery Replacement	16,261.02		(16,261.02)	-100.00%	0.01%	16,261.02	-	(16,261.02)			Jul-06	May-08		2006
121412	Wheatcroft Battery Replacement	16,910.90		(16,910.90)	-100.00%	0.01%	16,910.90	-	(16,910.90)			Jul-06	May-08		2006
121413	Hardin Co. Battery Replacement	17,803.91		(17,803.91)	-100.00%	0.01%	17,803.91	-	(17,803.91)			Jul-06	May-08		2006
121414	Carrollton Battery Replacement	13,069.82		(13,069.82)	-100.00%	0.01%	13,069.82	-	(13,069.82)			Jul-06	May-08		2006
121420	MIDDLESBORO ROOF	54,304.00		(54,304.00)	-100.00%	0.03%	54,304.00	-	(54,304.00)			Jun-06	Aug-06		2006
121423	EXHAUST FAN-MIDWAY OPS CTR	17,360.35		(17,360.35)	-100.00%	0.01%	17,360.35	-	(17,360.35)			Jun-06	Jun-06		2006
121427	GH1 PARTICULATE MONITOR 06	95,623.11		(95,623.11)	-100.00%	0.06%	95,623.11	-	(95,623.11)			Mar-06	Jan-07		2006
121428	2006 Computer Purchase KU	15,644.95		(15,644.95)	-100.00%	0.01%	15,644.95	-	(15,644.95)			Mar-06	Aug-06		2006
121437	CT8 ROW 3 VANE REPL 06	434,978.43		(434,978.43)	-100.00%	0.25%	434,978.43	-	(434,978.43)			Apr-06	Jun-06	Emergent work due to finding during overhaul outage.	2006
121438	INST ELK CRK MINE 69 TAP	103,637.87		(103,637.87)	-100.00%	0.06%	103,637.87	-	(103,637.87)			Feb-06	Feb-07		2006
121440	TY CONVEYOR BELT REPL 06	20,534.92		(20,534.92)	-100.00%	0.01%	20,534.92	-	(20,534.92)			Mar-06	Jul-06		2006
121443	PAYNES DEPOT RD HWY PROJECT	131,484.39		(131,484.39)	-100.00%	0.08%	131,484.39	-	(131,484.39)			Apr-06	Dec-09		2006
121448	GR06 ID Fan Spare Motor Refurb	16,810.64		(16,810.64)	-100.00%	0.01%	16,810.64	-	(16,810.64)			Apr-06	Apr-06		2006
121450	TC CT Turbine Pump - KU	36,613.50		(36,613.50)	-100.00%	0.02%	36,613.50	-	(36,613.50)			Dec-06	Dec-06		2006
121454	KU SPARE TRANSFORMER-LEB JCT	556,400.00		(556,400.00)	-100.00%	0.32%	556,400.00	-	(556,400.00)			Dec-06	Dec-07	Emergent project to purchase a spare transformer at Lebanon Jct.	2006
121461	KU DO REPORTS	43,323.48		(43,323.48)	-100.00%	0.03%	43,323.48	-	(43,323.48)			Apr-06	Dec-06		2006
121464	KU SUBS RTU INSTALLS	54,545.28		(54,545.28)	-100.00%	0.03%	54,545.28	-	(54,545.28)			Jul-06	Dec-08		2006
121488	Firewalls for EMS-KU	30,825.22		(30,825.22)	-100.00%	0.02%	30,825.22	-	(30,825.22)			May-06	Dec-06		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
121489	Motorola Radio Console-ku	34,055.83		(34,055.83)	-100.00%	0.02%	34,055.83	-	(34,055.83)			Sep-06	Dec-06		2006
121492	KU CUSTOMER INFO CONTROLS	128,279.17		(128,279.17)	-100.00%	0.07%	128,279.17	-	(128,279.17)			Mar-06	Dec-06		2006
121494	Monarch Lite - KU	55,929.60		(55,929.60)	-100.00%	0.03%	55,929.60	-	(55,929.60)			Jul-06	Mar-07		2006
121498	TC CT Hydrogen & PA Sys '02	45,920.08		(45,920.08)	-100.00%	0.03%	45,920.08	-	(45,920.08)			May-06	May-06		2006
121500	Mailroom Repro Equip KU	33,900.24		(33,900.24)	-100.00%	0.02%	33,900.24	-	(33,900.24)			Aug-06	Sep-06		2006
121508	Richmond, 604 terminal limits	2,049.16		(2,049.16)	-100.00%	0.00%	2,049.16	-	(2,049.16)			May-06	Dec-08		2006
121511	KU Storms - March 9, 2006	145,651.82		(145,651.82)	-100.00%	0.08%	145,651.82	-	(145,651.82)			Mar-06	May-06		2006
121512	KU Storms - April 2, 2006	80,720.12		(80,720.12)	-100.00%	0.05%	80,720.12	-	(80,720.12)			Apr-06	Aug-07		2006
121513	KU Storms - May 25, 2006	28,583.59		(28,583.59)	-100.00%	0.02%	28,583.59	-	(28,583.59)			May-06	Dec-06		2006
121514	DANVILLE ADA DOORS	7,698.26		(7,698.26)	-100.00%	0.00%	7,698.26	-	(7,698.26)			Jul-06	Jul-06		2006
121518	Campbellsville HVAC	12,227.00		(12,227.00)	-100.00%	0.01%	12,227.00	-	(12,227.00)			Jun-06	Jun-06		2006
121519	KU-SL Server for Beta Testing	5,873.90		(5,873.90)	-100.00%	0.00%	5,873.90	-	(5,873.90)			Apr-06	May-06		2006
121520	GR Gear Driven Wrench	13,588.16		(13,588.16)	-100.00%	0.01%	13,588.16	-	(13,588.16)			May-06	May-06		2006
121521	GR B4 Penthouse Insulation	29,730.02		(29,730.02)	-100.00%	0.02%	29,730.02	-	(29,730.02)			Apr-06	Jul-06		2006
121524	KU - PINEVILLE EXPANSION	55,125.86		(55,125.86)	-100.00%	0.03%	55,125.86	-	(55,125.86)			Apr-06	Oct-06		2006
121533	Replace X bushings on T-356	16,027.70		(16,027.70)	-100.00%	0.01%	16,027.70	-	(16,027.70)			Apr-06	Jun-06		2006
121535	TC CT Oil Clean System (KU)	29,565.29		(29,565.29)	-100.00%	0.02%	29,565.29	-	(29,565.29)			Jul-06	Jul-06		2006
121537	BR3A AUX XFMR REWIND 06	356,059.96		(356,059.96)	-100.00%	0.21%	356,059.96	-	(356,059.96)			Jul-06	Aug-07	Emergent work discovered during testing of the transformer following the BR 3-A Main Breaker fire.	2006
121540	Arnold-Delvinta AEP Wooten Tap	181,280.80		(181,280.80)	-100.00%	0.11%	181,280.80	-	(181,280.80)			Apr-06	Jun-06		2006
121544	KGN-Primedia Upgrade	2,425.65		(2,425.65)	-100.00%	0.00%	2,425.65	-	(2,425.65)			Sep-06	Sep-06		2006
121553	Shelbyville Bypass	62,587.65		(62,587.65)	-100.00%	0.04%	62,587.65	-	(62,587.65)			Oct-06	Aug-08		2006
121554	CT 8-11 SFC BREAKERS 06	10,526.68		(10,526.68)	-100.00%	0.01%	10,526.68	-	(10,526.68)			Jul-06	Jul-06		2006
121555	TY CY FEEDER SPD CNTL 06	9,837.62		(9,837.62)	-100.00%	0.01%	9,837.62	-	(9,837.62)			Nov-06	May-07		2006
121560	SMT-KYTC #08-270.10	61,623.75		(61,623.75)	-100.00%	0.04%	61,623.75	-	(61,623.75)			Aug-06	Dec-07		2006
121562	2006 MAYOC TOOLS	6,543.20		(6,543.20)	-100.00%	0.00%	6,543.20	-	(6,543.20)			Aug-06	Mar-07		2006
121569	Dix Dam EMS/Cntrl addtns	14,291.69		(14,291.69)	-100.00%	0.01%	14,291.69	-	(14,291.69)			Jun-06	Jul-06		2006
121570	VOLTAGE MONITORING EQMT	7,076.51		(7,076.51)	-100.00%	0.00%	7,076.51	-	(7,076.51)			Jul-06	Jul-06		2006
121578	NORTON DRIVE THRU WINDOW	10,764.12		(10,764.12)	-100.00%	0.01%	10,764.12	-	(10,764.12)			Nov-06	Nov-06		2006
121582	US 58 22KV Repair	40,643.63		(40,643.63)	-100.00%	0.02%	40,643.63	-	(40,643.63)			Jun-06	Jun-07		2006
121586	West Lex. RTU Replacement	17,789.58		(17,789.58)	-100.00%	0.01%	17,789.58	-	(17,789.58)			Jul-06	Oct-07		2006
121631	East Franfort RTU Replacement	34,256.51		(34,256.51)	-100.00%	0.02%	34,256.51	-	(34,256.51)			Jul-06	Jun-07		2006
121632	Replace Bardstown 138kV PTs	24,840.77		(24,840.77)	-100.00%	0.01%	24,840.77	-	(24,840.77)			Jun-06	Jul-07		2006
121635	TY3 DEMINERALIZER UPGR 06	317,345.25		(317,345.25)	-100.00%	0.19%	317,345.25	-	(317,345.25)			Oct-06	Jul-07	Emergent project due to existing demineralizer not capable of handling the conductivity of the river water	2006
121651	IMPACT SOFTWARE KU - LTFP	111,269.20		(111,269.20)	-100.00%	0.06%	111,269.20	-	(111,269.20)			Jun-06	Dec-06		2006
121655	ORACLE LICENSES (KU %)	34,214.32		(34,214.32)	-100.00%	0.02%	34,214.32	-	(34,214.32)			Jun-06	Jun-06		2006
121659	Pisgah RTU Replacement	19,583.76		(19,583.76)	-100.00%	0.01%	19,583.76	-	(19,583.76)			Aug-06	Apr-07		2006
121661	DANVILLE HVAC	6,331.00		(6,331.00)	-100.00%	0.00%	6,331.00	-	(6,331.00)			Jul-06	Jul-06		2006
121662	CAMPBELLSVILLE ADA DOORS	3,776.09		(3,776.09)	-100.00%	0.00%	3,776.09	-	(3,776.09)			Jul-06	Jul-06		2006
121663	GEORGETOWN HEAT PUMP	6,814.71		(6,814.71)	-100.00%	0.00%	6,814.71	-	(6,814.71)			Jul-06	Mar-07		2006
121668	Transmission Test Equipment	7,630.91		(7,630.91)	-100.00%	0.00%	7,630.91	-	(7,630.91)			Jul-06	Sep-06		2006
121671	GH1 PULVERIZERS AIR FLOW CTRL	495,031.27		(495,031.27)	-100.00%	0.29%	495,031.27	-	(495,031.27)			Jul-06	Jan-07	Emergent work due to U-1 Pulverizer explosions	2006
121672	GH1 PULVERIZER VANE WHEELS	389,753.03		(389,753.03)	-100.00%	0.23%	389,753.03	-	(389,753.03)			Aug-06	Jan-07	Emergent work due to U-1 Pulverizer explosions	2006
121674	KU Storms - May 31, 2006	19,640.92		(19,640.92)	-100.00%	0.01%	19,640.92	-	(19,640.92)			May-06	Jun-06		2006
121675	KU Storms - June 10 & 11, 2006	26,755.32		(26,755.32)	-100.00%	0.02%	26,755.32	-	(26,755.32)			Jun-06	Aug-06		2006
121678	GR 2007 Fire Protection	6,843.42		(6,843.42)	-100.00%	0.00%	6,843.42	-	(6,843.42)			Dec-06	Apr-07		2006
121680	BR3 SWP BRKR-CUBICLE REPL 06	26,118.61		(26,118.61)	-100.00%	0.02%	26,118.61	-	(26,118.61)			Aug-06	Dec-06		2006
121682	TC Ash/Gypsum Ponds - KU	146,521.71		(146,521.71)	-100.00%	0.09%	146,521.71	-	(146,521.71)			Aug-06	Dec-09		2006
121687	KU Storms - June 23, 2006	23,516.74		(23,516.74)	-100.00%	0.01%	23,516.74	-	(23,516.74)			Jun-06	Jul-07		2006
121690	Farley Replace Fence	23,750.79		(23,750.79)	-100.00%	0.01%	23,750.79	-	(23,750.79)			Oct-06	Jan-07		2006
121692	Rear Project Cubes	90,702.02		(90,702.02)	-100.00%	0.05%	90,702.02	-	(90,702.02)			Nov-06	Dec-06		2006
121693	West Frankfort RTU Replacement	28,351.93		(28,351.93)	-100.00%	0.02%	28,351.93	-	(28,351.93)			Jul-06	Apr-07		2006
121697	NW Report and Sec Mgt Sys KU	22,312.35		(22,312.35)	-100.00%	0.01%	22,312.35	-	(22,312.35)			Sep-06	Dec-06		2006
121702	Magic Solutions Enh KU	87,093.93		(87,093.93)	-100.00%	0.05%	87,093.93	-	(87,093.93)			Jul-06	Dec-06		2006
121705	Avon Tap 69kv reloc	2,537.22		(2,537.22)	-100.00%	0.00%	2,537.22	-	(2,537.22)			Nov-06	Dec-06		2006
121706	KU Storms - July 21, 2006	46,757.12		(46,757.12)	-100.00%	0.03%	46,757.12	-	(46,757.12)			Jul-06	Nov-07		2006
121919	Replace Ohio Co. 608 Bushings	4,200.38		(4,200.38)	-100.00%	0.00%	4,200.38	-	(4,200.38)			Jun-06	Aug-06		2006
121931	BROWN N TT RCVR	11,348.24		(11,348.24)	-100.00%	0.01%	11,348.24	-	(11,348.24)			Jul-06	Dec-09		2006
121948	Replace Princeton-674 Bushing	4,071.38		(4,071.38)	-100.00%	0.00%	4,071.38	-	(4,071.38)			Jul-06	Jul-06		2006
121966	IMS Tools - KU	44,066.02		(44,066.02)	-100.00%	0.03%	44,066.02	-	(44,066.02)			Aug-06	Jan-07		2006
121972	GR High Pressure F.W. Heater	296,527.08		(296,527.08)	-100.00%	0.17%	296,527.08	-	(296,527.08)			Aug-06	Aug-07		2006
122042	TY3 5-1 EL MILL CONV 07	67,271.50		(67,271.50)	-100.00%	0.04%	67,271.50	-	(67,271.50)			Dec-06	May-07		2006
122050	Ghent-Kenton 138kV Pole Repl	336,419.41		(336,419.41)	-100.00%	0.20%	336,419.41	-	(336,419.41)			Oct-06	Jan-08	Emergency repair of lattice tower failure began late in 2006 and continued into 2007. Due to the timing of the failure, this was not in the budget for either year.	2006
122052	Command Center Renovation KU	25,580.14		(25,580.14)	-100.00%	0.01%	25,580.14	-	(25,580.14)			Jul-06	Nov-06		2006
122079	BR SODIUM ANLYZR REPL 06-07	47,728.80		(47,728.80)	-100.00%	0.03%	47,728.80	-	(47,728.80)			Dec-06	Feb-07		2006
122086	DX1 OVERHAUL 11-12	24,646.17		(24,646.17)	-100.00%	0.01%	24,646.17	-	(24,646.17)			Oct-06	Apr-09		2006
122091	Lancaster Sub - EKP 69kV Tie	32,883.12		(32,883.12)	-100.00%	0.02%	32,883.12	-	(32,883.12)			Aug-06	Aug-08		2006
122094	Lake Reba RTU Replacement	520.32		(520.32)	-100.00%	0.00%	520.32	-	(520.32)			Nov-06	Jan-09		2006
122096	COGNOS - KU	56,036.36		(56,036.36)	-100.00%	0.03%	56,036.36	-	(56,036.36)			Aug-06	Jan-07		2006
122098	GH3 CT CELL 3-4 REBUILD 07	420,813.46		(420,813.46)	-100.00%	0.25%	420,813.46	-	(420,813.46)			Nov-06	Dec-06	Project schedule accelerated into 2006 due to operational needs(budgeted in 2007)	2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122116	Replace Forks	4,390.25		(4,390.25)	-100.00%	0.00%	4,390.25	-	(4,390.25)			Nov-06	Nov-06		2006
122117	Daviess Co 345kV Tie	15,681.94		(15,681.94)	-100.00%	0.01%	15,681.94	-	(15,681.94)			Aug-06	Dec-08		2006
122125	Butler Switches - Ghent/Kenton	153,167.63		(153,167.63)	-100.00%	0.09%	153,167.63	-	(153,167.63)			Oct-06	May-07		2006
122185	KU Storms-August 3, 2006	1,990.28		(1,990.28)	-100.00%	0.00%	1,990.28	-	(1,990.28)			Aug-06	Apr-07		2006
122186	KU Storms - August 10, 2006	29,313.89		(29,313.89)	-100.00%	0.02%	29,313.89	-	(29,313.89)			Aug-06	Oct-07		2006
122187	Install Breaker Minor Farm	31,712.30		(31,712.30)	-100.00%	0.02%	31,712.30	-	(31,712.30)			Oct-06	Apr-08		2006
122190	G'Town Security	9,756.67		(9,756.67)	-100.00%	0.01%	9,756.67	-	(9,756.67)			Aug-06	Nov-06		2006
122191	on TB0664	8,195.22		(8,195.22)	-100.00%	0.00%	8,195.22	-	(8,195.22)			Aug-06	Jan-07		2006
122194	Lexington Tape Upgrade KU	313,644.03		(313,644.03)	-100.00%	0.18%	313,644.03	-	(313,644.03)			Oct-06	Aug-07	New identified need for additional backup capability for mainframe and open systems based on changes in technology.	2006
122196	Etown 614 Upgrade	1,013.39		(1,013.39)	-100.00%	0.00%	1,013.39	-	(1,013.39)			Oct-06	Jan-07		2006
122200	BR2 DCS RM HVAC REPL 06	8,815.90		(8,815.90)	-100.00%	0.01%	8,815.90	-	(8,815.90)			Oct-06	Dec-06		2006
122202	TY3 ABATEMENT 06	24,384.94		(24,384.94)	-100.00%	0.01%	24,384.94	-	(24,384.94)			Oct-06	Oct-06		2006
122204	KU Storms - Sept. 22, 2006	78,891.90		(78,891.90)	-100.00%	0.05%	78,891.90	-	(78,891.90)			Aug-06	Dec-06		2006
122205	KU Storms - Dec. 1, 2006	18,205.64		(18,205.64)	-100.00%	0.01%	18,205.64	-	(18,205.64)			Dec-06	Oct-07		2006
122206	Inst Fence Loudon Storage Lot	635.33		(635.33)	-100.00%	0.00%	635.33	-	(635.33)			Oct-06	May-07		2006
122211	Brown CT-Brdstwn P2	728.11		(728.11)	-100.00%	0.00%	728.11	-	(728.11)			Oct-06	Jul-09		2006
122212	GR U4 Spare Mill Motor	14,389.96		(14,389.96)	-100.00%	0.01%	14,389.96	-	(14,389.96)			Sep-06	Sep-06		2006
122213	GR U4 4-1 Condensate Motor	36,680.16		(36,680.16)	-100.00%	0.02%	36,680.16	-	(36,680.16)			Sep-06	Sep-06		2006
122221	Replace Dix Dam Roof	112,735.19		(112,735.19)	-100.00%	0.07%	112,735.19	-	(112,735.19)			Nov-06	Dec-06		2006
122224	ACS Radius Appl Upgrade KU	12,237.86		(12,237.86)	-100.00%	0.01%	12,237.86	-	(12,237.86)			Oct-06	Dec-06		2006
122228	ELECTRONIC PAYMENT (KU %)	34,604.61		(34,604.61)	-100.00%	0.02%	34,604.61	-	(34,604.61)			Sep-06	Mar-07		2006
122238	BR MECHANICS HAND TOOLS 06	22,397.90		(22,397.90)	-100.00%	0.01%	22,397.90	-	(22,397.90)			Oct-06	Dec-06		2006
122239	GH 2-2 FD FAN MOTOR	177,945.00		(177,945.00)	-100.00%	0.10%	177,945.00	-	(177,945.00)			Nov-06	Nov-06		2006
122246	KU SMALLWORLD FUNCTIONALITY	12,500.00		(12,500.00)	-100.00%	0.01%	12,500.00	-	(12,500.00)			Nov-06	Dec-06		2006
122250	E'TOWN Night Drop	4,234.73		(4,234.73)	-100.00%	0.00%	4,234.73	-	(4,234.73)			Sep-06	Nov-06		2006
122251	LON FAWN VALLEY ESTATES	80,980.34		(80,980.34)	-100.00%	0.05%	80,980.34	-	(80,980.34)			Oct-06	Aug-08		2006
122252	OCEDA 600 Amp U.G.	(294,400.87)		294,400.87	-100.00%	-0.17%	(294,400.87)	-	294,400.87			Oct-06	Dec-09		2006
122265	Morganfield Fence Repl	50,155.87		(50,155.87)	-100.00%	0.03%	50,155.87	-	(50,155.87)			Sep-06	Mar-07		2006
122267	Marion Sub Cap Fence Repl	8,146.32		(8,146.32)	-100.00%	0.00%	8,146.32	-	(8,146.32)			Sep-06	Feb-07		2006
122268	Wheatcroft Sub Cap Fence Repl	8,713.33		(8,713.33)	-100.00%	0.01%	8,713.33	-	(8,713.33)			Sep-06	Feb-07		2006
122271	Higby Mill Carrier	10,278.27		(10,278.27)	-100.00%	0.01%	10,278.27	-	(10,278.27)			Oct-06	Dec-06		2006
122276	Backup Data Center KU	37,263.61		(37,263.61)	-100.00%	0.02%	37,263.61	-	(37,263.61)			Oct-06	Feb-09		2006
122287	EKP Cynthiana Interconnect	105.27		(105.27)	-100.00%	0.00%	105.27	-	(105.27)			Nov-06	Dec-07		2006
122292	BR2 ALARM MANAGER UPGR 06	20,222.46		(20,222.46)	-100.00%	0.01%	20,222.46	-	(20,222.46)			Nov-06	Dec-06		2006
122300	NAS 345-138kV,450MVA xfrm	1,434.43		(1,434.43)	-100.00%	0.00%	1,434.43	-	(1,434.43)			Dec-06	Sep-09		2006
122430	CT SILICA ANALYZER 06	25,329.36		(25,329.36)	-100.00%	0.01%	25,329.36	-	(25,329.36)			Oct-06	Nov-07		2006
122441	MODIFY EXISTING CRANE	2,606.28		(2,606.28)	-100.00%	0.00%	2,606.28	-	(2,606.28)			Dec-06	Dec-06		2006
122449	NAS TAP 345kV Line	3,101.57		(3,101.57)	-100.00%	0.00%	3,101.57	-	(3,101.57)			Nov-06	Jan-09		2006
122456	BR OPS SUPV OFFICE 06	47,605.93		(47,605.93)	-100.00%	0.03%	47,605.93	-	(47,605.93)			Dec-06	Mar-07		2006
122465	BR3 ROOF VENT FAN REPL 06	47,951.17		(47,951.17)	-100.00%	0.03%	47,951.17	-	(47,951.17)			Nov-06	Jan-08		2006
122487	RISS Backup KU	55,922.73		(55,922.73)	-100.00%	0.03%	55,922.73	-	(55,922.73)			Nov-06	Dec-07		2006
122489	TC CT Comp Blade Repl - KU	166,118.21		(166,118.21)	-100.00%	0.10%	166,118.21	-	(166,118.21)			Nov-06	Nov-06		2006
122492	FileNet Upgrade (KU %)	5,582.13		(5,582.13)	-100.00%	0.00%	5,582.13	-	(5,582.13)			Nov-06	Aug-07		2006
122533	KU WWA TO SMALLWORLD	6,688.39		(6,688.39)	-100.00%	0.00%	6,688.39	-	(6,688.39)			Dec-06	Jan-07		2006
122548	KU-GE Document Mgmt Equip 06	51,814.49		(51,814.49)	-100.00%	0.03%	51,814.49	-	(51,814.49)			Nov-06	Jan-07		2006
122556	OSI EMS Wrkstn Upgrade	5,644.73		(5,644.73)	-100.00%	0.00%	5,644.73	-	(5,644.73)			Nov-06	Dec-06		2006
122558	PINEVILLE OFFICE ADDITION	8,842.68		(8,842.68)	-100.00%	0.01%	8,842.68	-	(8,842.68)			Dec-06	Dec-06		2006
122565	GH 1E PRECIP TRANSFORMER	17,702.16		(17,702.16)	-100.00%	0.01%	17,702.16	-	(17,702.16)			Dec-06	Dec-06		2006
122569	Trend Micro KU	14,320.99		(14,320.99)	-100.00%	0.01%	14,320.99	-	(14,320.99)			Dec-06	Jan-07		2006
122580	GH 3-2 CIRC WATER PUMP MOTOR	82,029.34		(82,029.34)	-100.00%	0.05%	82,029.34	-	(82,029.34)			Dec-06	Dec-06		2006
122581	GH1 SCRUBBER DENSITY TRANS	13,411.72		(13,411.72)	-100.00%	0.01%	13,411.72	-	(13,411.72)			Dec-06	Dec-06		2006
122582	GH SURGE BIN LEVEL INDICATION	20,121.04		(20,121.04)	-100.00%	0.01%	20,121.04	-	(20,121.04)			Dec-06	Dec-06		2006
122583	GH1 & 4 COAL FEEDER MOTORS	36,277.81		(36,277.81)	-100.00%	0.02%	36,277.81	-	(36,277.81)			Dec-06	Dec-06		2006
122584	GH 1-3 SOOTBLOWING AIR COMP	283,267.41		(283,267.41)	-100.00%	0.17%	283,267.41	-	(283,267.41)			Dec-06	Dec-06		2006
122585	GH ASH FILTR AIR SCOUR BLOWERS	59,478.35		(59,478.35)	-100.00%	0.03%	59,478.35	-	(59,478.35)			Dec-06	Jan-07		2006
122586	GH RECLAIM #1 SUMP PUMP REPL	34,607.76		(34,607.76)	-100.00%	0.02%	34,607.76	-	(34,607.76)			Dec-06	Dec-06		2006
122590	DX INTAKE TWR CATH PRO RPL 06	35,653.50		(35,653.50)	-100.00%	0.02%	35,653.50	-	(35,653.50)			Dec-06	Jan-07		2006
122591	CT ICE PLANT HEADER 06	111,775.52		(111,775.52)	-100.00%	0.07%	111,775.52	-	(111,775.52)			Dec-06	Dec-06		2006
122592	BR1 SAS BRNR DIFF TRIAL 06	16,611.77		(16,611.77)	-100.00%	0.01%	16,611.77	-	(16,611.77)			Dec-06	Dec-06		2006
122595	Test Tools for CIS KU*	37,045.72		(37,045.72)	-100.00%	0.02%	37,045.72	-	(37,045.72)			Dec-06	Jan-07		2006
122599	U4 Aux Transformer Cables	37,339.60		(37,339.60)	-100.00%	0.02%	37,339.60	-	(37,339.60)			Dec-06	Dec-06		2006
122600	Control Air Compressor	82,289.36		(82,289.36)	-100.00%	0.05%	82,289.36	-	(82,289.36)			Dec-06	Jan-07		2006
122604	Share Point KU	8,017.42		(8,017.42)	-100.00%	0.00%	8,017.42	-	(8,017.42)			Dec-06	Oct-08		2006
122607	TC CT9 Comp Blade Repl	207,900.00		(207,900.00)	-100.00%	0.12%	207,900.00	-	(207,900.00)			Dec-06	Mar-09		2006
122609	Ghent Ash Pond/Landfill	58,964.87		(58,964.87)	-100.00%	0.03%	58,964.87	-	(58,964.87)			Dec-06	Dec-09		2006
122617	KU BOC Call Center Training Rm	10,611.26		(10,611.26)	-100.00%	0.01%	10,611.26	-	(10,611.26)			Dec-06	Feb-07		2006
122624	GE Ultrasonic Equipment	6,464.49		(6,464.49)	-100.00%	0.00%	6,464.49	-	(6,464.49)			Dec-06	Dec-06		2006
122631	Gen.Eng.Eddy Current Equip	29,139.06		(29,139.06)	-100.00%	0.02%	29,139.06	-	(29,139.06)			Dec-06	Jul-07		2006
122632	KU- GE PdM Accessory Equip	3,012.67		(3,012.67)	-100.00%	0.00%	3,012.67	-	(3,012.67)			Dec-06	Dec-06		2006
122646	GH ROUGH TERRAIN FORK TRUCK	114,697.34		(114,697.34)	-100.00%	0.07%	114,697.34	-	(114,697.34)			Dec-06	Dec-06		2006
122652	DX TEST HEAD 06	205,248.20		(205,248.20)	-100.00%	0.12%	205,248.20	-	(205,248.20)			Dec-06	Dec-06		2006
BTM156	Behind The Meter 156	635.61		(635.61)	-100.00%	0.00%	635.61	-	(635.61)			Jan-04	Dec-09		2006
BTM216	BEHIND THE METER 216	(8,349.41)		8,349.41	-100.00%	0.00%	(8,349.41)	-	8,349.41			Jan-04	Dec-09		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
BTM236	Behind the Meter 236	14,697.40		(14,697.40)	-100.00%	0.01%	14,697.40	-	(14,697.40)			Jan-04	Jun-09		2006
BTM246	BEHIND THE METER 246	(4,903.67)		4,903.67	-100.00%	0.00%	(4,903.67)	-	4,903.67			Oct-06	Dec-07		2006
BTM256	BEHIND THE METER 256	(17,459.74)		17,459.74	-100.00%	-0.01%	(17,459.74)	-	17,459.74			Jan-04	Jun-09		2006
BTM315	BEHIND THE METER 315	1,330.51		(1,330.51)	-100.00%	0.00%	1,330.51	-	(1,330.51)			Feb-05	Jun-09		2006
BTM366	BEHIND THE METER 366	-		-	-100.00%	0.00%	-	-	-			Jun-06			2006
BTM416	BEHIND THE METER	1,280.45		(1,280.45)	-100.00%	0.00%	1,280.45	-	(1,280.45)			Jan-04	Dec-07		2006
BTM426	BEHIND THE METER - 014260	5,125.60		(5,125.60)	-100.00%	0.00%	5,125.60	-	(5,125.60)			Jan-04	Dec-09		2006
BTM766	BEHIND THE METER 766	1,602.27		(1,602.27)	-100.00%	0.00%	1,602.27	-	(1,602.27)			Aug-05	Dec-07		2006
ECAPRR156	Inst cap/reg/recl-Earlington	19,081.69		(19,081.69)	-100.00%	0.01%	19,081.69	-	(19,081.69)			Dec-04	Apr-09		2006
ECAPRR216	Instl cap/reg/recl-Danville	21,902.87	5,114.46	(16,788.41)	-328.25%	0.01%	21,902.87	5,114.46	(16,788.41)	Jan-06	Dec-09	Mar-04	Dec-09		2006
ECAPRR236	Inst cap/reg/recl-Richmond	6,783.56		(6,783.56)	-100.00%	0.00%	6,783.56	-	(6,783.56)			Feb-04	Aug-09		2006
ECAPRR246	Inst cap/reg/recl-Etown	55,761.04		(55,761.04)	-100.00%	0.03%	55,761.04	-	(55,761.04)			Feb-04	Dec-09		2006
ECAPRR256	Inst cap/reg/recl-Shelbyville	33,934.02		(33,934.02)	-100.00%	0.02%	33,934.02	-	(33,934.02)			Jan-04	Dec-09		2006
ECAPRR315	Inst cap/reg/recl-Lexington	253,376.48	10,292.80	(243,083.68)	-2361.69%	0.15%	253,376.48	10,292.80	(243,083.68)	Jan-04	Dec-09	Mar-04	Sep-09		2006
ECAPRR366	Inst cap/reg/recl-Maysville	39,979.92	10,071.00	(29,908.92)	-296.98%	0.02%	39,979.92	10,071.00	(29,908.92)	Feb-06	Sep-09	Jan-04	Nov-09		2006
ECAPRR416	Inst cap/reg/recl-Pineville	23,671.61		(23,671.61)	-100.00%	0.01%	23,671.61	-	(23,671.61)			Aug-04	Jan-09		2006
ECAPRR426	Instl cap/reg/recl-London	3,164.12		(3,164.12)	-100.00%	0.00%	3,164.12	-	(3,164.12)			Jan-05	Dec-09		2006
FUSE156	Fuse Coord-Earlington	9,456.27		(9,456.27)	-100.00%	0.01%	9,456.27	-	(9,456.27)			Feb-04	Dec-09		2006
FUSE216	Fuse Coord-Danville	2,924.34		(2,924.34)	-100.00%	0.00%	2,924.34	-	(2,924.34)			Apr-04	Dec-09		2006
FUSE236	Fuse Coor-Richmond	2,707.98		(2,707.98)	-100.00%	0.00%	2,707.98	-	(2,707.98)			Jan-04	Jun-08		2006
FUSE246	Fuse Coord-Etown	170.50		(170.50)	-100.00%	0.00%	170.50	-	(170.50)			Aug-06	Aug-06		2006
FUSE256	Fuse Coord-Shelbyville	752.20		(752.20)	-100.00%	0.00%	752.20	-	(752.20)			Jan-04	Dec-09		2006
FUSE416	Fuse Coord-Pineville	463.57		(463.57)	-100.00%	0.00%	463.57	-	(463.57)			Oct-04	Aug-09		2006
K0000	CIS DATA	(16,106.29)		16,106.29	-100.00%	-0.01%	(16,106.29)	-	16,106.29			Jan-04	Apr-09		2006
K5	RELOCATIONS TRANS LINES	216,372.56	441,000.00	224,627.44	50.94%	0.13%	216,372.56	441,000.00	224,627.44	Jan-04	Dec-08	Jan-04	Jun-09		2006
K6	NEW FACILITIES TRANS LINE PWO	110,183.47	441,000.00	330,816.53	75.02%	0.06%	110,183.47	441,000.00	330,816.53	Jan-04	Dec-08	Jan-04	Sep-09	Actual needs were lower than expected allowing for budgeted dollars to be prioritized to other projects.	2006
K7	PARAMETER UPGRADE T LINE PWO	77,206.49	1,623,000.00	1,545,793.51	95.24%	0.05%	77,206.49	1,623,000.00	1,545,793.51	Jan-04	Dec-08	Jan-04	Sep-09	Prioritized to other projects - placeholders for Transmission Planning projects that ultimately were cancelled	2006
K8	STORM DAMAGE T-LINE PWO	513,726.89		(513,726.89)	-100.00%	0.30%	513,726.89	-	(513,726.89)			Jan-04	Dec-09	Storm restoration was not budgeted by Transmission in 2006.	2006
K9	PRIORITY REPL T-LINES PWO	4,981,953.56	2,331,600.12	(2,650,353.44)	-113.67%	2.91%	4,981,953.56	2,331,600.12	(2,650,353.44)	Jan-04	Dec-08	Jan-04	Dec-09	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2006
LINLO156	LINE LOCATION - 011560	10,842.01		(10,842.01)	-100.00%	0.01%	10,842.01	-	(10,842.01)			Feb-04	Dec-07		2006
MCAPR156	CAP/REG/RECL - 011560	19,921.57		(19,921.57)	-100.00%	0.01%	19,921.57	-	(19,921.57)			Jan-04	Dec-09		2006
MCAPR216	CAP/REG/RECL - 012160	5,060.48		(5,060.48)	-100.00%	0.00%	5,060.48	-	(5,060.48)			Sep-04	Nov-09		2006
MCAPR236	CAP/REG/RECL - 012360	2,469.61		(2,469.61)	-100.00%	0.00%	2,469.61	-	(2,469.61)			Jan-04	Nov-09		2006
MCAPR246	CAP/REG/RECL - 012460	7,378.02		(7,378.02)	-100.00%	0.00%	7,378.02	-	(7,378.02)			Jul-06	Dec-09		2006
MCAPR315	CAP/REG/RECL - 013150	1,981.80		(1,981.80)	-100.00%	0.00%	1,981.80	-	(1,981.80)			Jan-04	Nov-09		2006
MCAPR366	CAP/REG/RECL - 013660	12,179.04		(12,179.04)	-100.00%	0.01%	12,179.04	-	(12,179.04)			Jan-04	Dec-09		2006
MCAPR416	CAP/REG/RECL - 0146160	610.15		(610.15)	-100.00%	0.00%	610.15	-	(610.15)			Jul-04	Feb-08		2006
MCAPR426	CAP/REG/RECL - 014260	4,072.01		(4,072.01)	-100.00%	0.00%	4,072.01	-	(4,072.01)			Jan-06	Nov-09		2006
MTRPUR315	PURCHASE OF METERS 315	2,017.63		(2,017.63)	-100.00%	0.00%	2,017.63	-	(2,017.63)			Sep-05	Feb-06		2006
MTRPUR582	PURCHASE OF METERS	1,104,579.97	1,395,011.00	290,431.03	20.82%	0.64%	1,104,579.97	1,395,011.00	290,431.03	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD156	NEW BUSINESS COM 156	439.15		(439.15)	-100.00%	0.00%	439.15	-	(439.15)			Jan-05	Sep-09		2006
NBCD156OH	New Bus Comm-Ovhd-Earlington	301,494.84	316,007.69	14,512.85	4.59%	0.18%	301,494.84	316,007.69	14,512.85	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD156UG	New Bus Comm-UG-Earlington	55,761.67	47,156.53	(8,605.14)	-18.25%	0.03%	55,761.67	47,156.53	(8,605.14)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD166	NEW BUSINESS COM 166	(3,152.75)		3,152.75	-100.00%	0.00%	(3,152.75)	-	3,152.75			Jan-04	Sep-09		2006
NBCD216	NEW BUSINESS COM 216	38,661.56		(38,661.56)	-100.00%	0.02%	38,661.56	-	(38,661.56)			Jan-04	Dec-09		2006
NBCD216OH	New Bus Comm-Ovhd-Danville	367,229.32	360,526.41	(6,702.91)	-1.86%	0.21%	367,229.32	360,526.41	(6,702.91)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD216UG	New Bus Comm-UG-Danville	109,690.43	144,055.20	34,364.77	23.86%	0.06%	109,690.43	144,055.20	34,364.77	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD236	NEW BUSINESS COM 236	(124,131.43)		124,131.43	-100.00%	-0.07%	(124,131.43)	-	124,131.43			Feb-04	Sep-09		2006
NBCD236OH	New Bus Comm-Ovhd-Richmond	319,890.07	262,035.68	(57,854.39)	-22.08%	0.19%	319,890.07	262,035.68	(57,854.39)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD236UG	New Bus Comm-UG-Richmond	190,822.49	216,485.49	25,663.00	11.85%	0.11%	190,822.49	216,485.49	25,663.00	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD246	NEW BUSINESS COM 246	(6,593.68)		6,593.68	-100.00%	0.00%	(6,593.68)	-	6,593.68			Jan-04	Sep-09		2006
NBCD246OH	New Bus Comm-Ovhd-Etown	214,776.97	181,970.98	(32,805.99)	-18.03%	0.13%	214,776.97	181,970.98	(32,805.99)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD246UG	New Bus Comm-UG-Etown	96,598.63	110,762.53	14,163.90	12.79%	0.06%	96,598.63	110,762.53	14,163.90	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD256	NEW BUSINESS COM 256	(16,200.79)		16,200.79	-100.00%	-0.01%	(16,200.79)	-	16,200.79			Jan-04	Sep-09		2006
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	332,136.99	194,436.71	(137,700.28)	-70.82%	0.19%	332,136.99	194,436.71	(137,700.28)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD256UG	New Bus Comm-UG-Shelbyville	138,708.15	171,643.05	32,934.90	19.19%	0.08%	138,708.15	171,643.05	32,934.90	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD315	NEW BUSINESS COM 315	(5,840.28)		5,840.28	-100.00%	0.00%	(5,840.28)	-	5,840.28			Mar-05	Sep-09		2006
NBCD315OH	New Bus Comm-Ovhd-Lexington	1,432,088.62	656,977.53	(775,111.09)	-117.98%	0.84%	1,432,088.62	656,977.53	(775,111.09)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBCD315UG	New Bus Comm-UG-Lexington	1,050,786.16	555,821.90	(494,964.26)	-89.05%	0.61%	1,050,786.16	555,821.90	(494,964.26)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBCD366	NEW BUSINESS COM 366	(8,418.03)	(31,332.00)	(22,913.97)	73.13%	0.00%	(8,418.03)	(31,332.00)	(22,913.97)	Jan-06	Dec-09	Jan-04	Sep-09		2006
NBCD366OH	New Bus Comm-Ovhd-Maysville	431,634.42	368,015.81	(63,618.61)	-17.29%	0.25%	431,634.42	368,015.81	(63,618.61)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD366UG	New Bus Comm-UG-Maysville	230,439.58	112,319.51	(118,120.07)	-105.16%	0.13%	230,439.58	112,319.51	(118,120.07)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD416	NEW BUSINESS COM 416	(35,246.34)		35,246.34	-100.00%	-0.02%	(35,246.34)	-	35,246.34			Jul-04	Sep-09		2006
NBCD416OH	New Bus Comm-Ovhd-Pineville	109,380.76	133,822.85	24,442.09	18.26%	0.06%	109,380.76	133,822.85	24,442.09	Jan-04	Dec-09	Jan-04	Dec-09		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBCD416UG	New Bus Comm-UG-Pineville	37,158.29	50,272.41	13,114.12	26.09%	0.02%	37,158.29	50,272.41	13,114.12	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD426	NEW BUSINESS COM 426	65,876.16		(65,876.16)	-100.00%	0.04%	65,876.16	-	(65,876.16)			Jan-04	Sep-09		2006
NBCD426OH	New Bus Comm-Ovhd-London	281,197.32	294,522.00	13,324.68	4.52%	0.16%	281,197.32	294,522.00	13,324.68	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD426UG	New Bus Comm-UG-London	309,444.34	138,007.02	(171,437.32)	-124.22%	0.18%	309,444.34	138,007.02	(171,437.32)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD766	NEW BUSINESS COM 766	3,800.28		(3,800.28)	-100.00%	0.00%	3,800.28	-	(3,800.28)			Jan-04	Sep-09		2006
NBCD766OH	New Bus Comm-Ovhd-Norton	154,743.23	244,491.02	89,747.79	36.71%	0.09%	154,743.23	244,491.02	89,747.79	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD766UG	New Bus Comm-UG-Norton	53,658.93	85,955.90	32,296.97	37.57%	0.03%	53,658.93	85,955.90	32,296.97	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBID156OH	New Bus Ind-Ovhd-Earlington	9,349.71	75,176.15	65,826.44	87.56%	0.01%	9,349.71	75,176.15	65,826.44	Jan-04	Dec-09	Feb-04	Sep-09		2006
NBID156UG	New Bus Ind-UG-Earlington	174.07		(174.07)	-100.00%	0.00%	174.07	-	(174.07)			Aug-05	Jul-06		2006
NBID216	NEW BUSINESS IND 216	10,102.37		(10,102.37)	-100.00%	0.01%	10,102.37	-	(10,102.37)			Jan-04	Sep-09		2006
NBID216OH	New Bus Ind-Ovhd-Danville	96,488.60	95,240.74	(1,247.86)	-1.31%	0.06%	96,488.60	95,240.74	(1,247.86)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBID216UG	New Bus Ind-UG-Danville	81,587.34	18,671.34	(62,916.00)	-336.97%	0.05%	81,587.34	18,671.34	(62,916.00)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBID236OH	New Bus Ind-Ovhd-Richmond	49,786.61	31,767.30	(18,019.31)	-56.72%	0.03%	49,786.61	31,767.30	(18,019.31)	Jan-04	Dec-09	Mar-05	May-09		2006
NBID236UG	New Bus Ind-UG-Richmond	4,937.41	31,544.66	26,607.25	84.35%	0.00%	4,937.41	31,544.66	26,607.25	Jan-04	Dec-09	Mar-04	Feb-07		2006
NBID246OH	New Bus Ind-Ovhd-Etown	4,713.50	49,945.62	45,232.12	90.56%	0.00%	4,713.50	49,945.62	45,232.12	Jan-04	Dec-09	Jan-04	Aug-08		2006
NBID246UG	New Bus Ind-UG-Etown	7,702.03	55,551.36	47,849.33	86.14%	0.00%	7,702.03	55,551.36	47,849.33	Jan-04	Dec-06	Jan-04	Feb-06		2006
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	11,483.68	7,598.49	(3,885.19)	-51.13%	0.01%	11,483.68	7,598.49	(3,885.19)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBID256UG	New Bus Ind-UG-Shelbyville	5,748.56	5,065.66	(682.90)	-13.48%	0.00%	5,748.56	5,065.66	(682.90)	Jan-04	Dec-09	Oct-04	May-09		2006
NBID315OH	New Bus Ind-Ovhd-Lexington	315.82	39,752.40	39,436.58	99.21%	0.00%	315.82	39,752.40	39,436.58	Jan-04	Dec-07	Feb-04	Aug-08		2006
NBID315UG	New Bus Ind-UG-Lexington	19,180.17	69,001.90	49,821.73	72.20%	0.01%	19,180.17	69,001.90	49,821.73	Jan-04	Dec-09	Jan-04	Mar-09		2006
NBID416OH	New Bus Ind-Ovhd-Pineville	332.53		(332.53)	-100.00%	0.00%	332.53	-	(332.53)			Sep-05	Dec-08		2006
NBID426	NEW BUSINESS IND 426	535.14		(535.14)	-100.00%	0.00%	535.14	-	(535.14)			Feb-04	Sep-09		2006
NBID426OH	New Bus Ind-Ovhd-London	15,249.42		(15,249.42)	-100.00%	0.01%	15,249.42	-	(15,249.42)			Jan-04	Sep-09		2006
NBID426UG	New Bus Ind-UG-London	10,720.85		(10,720.85)	-100.00%	0.01%	10,720.85	-	(10,720.85)			Jan-04	Jun-09		2006
NBID766UG	New Bus Ind-UG-Norton	75.75		(75.75)	-100.00%	0.00%	75.75	-	(75.75)			Nov-04	Jun-06		2006
NBMP416	NEW BUSINESS MINE POWER 416		38,519.48	38,519.48	100.00%	0.00%	-	38,519.48	38,519.48	Jun-06	Jul-06	Aug-04			2006
NBMP766	NEW BUSINESS MINE POWER 766	28,302.29		(28,302.29)	-100.00%	0.02%	28,302.29	-	(28,302.29)			Jun-04	Aug-08		2006
NBRD156	NEW BUSINESS RES 156	17,482.89		(17,482.89)	-100.00%	0.01%	17,482.89	-	(17,482.89)			Jan-04	Sep-09		2006
NBRD156OH	New Bus Resid-Ovhd-Earlington	1,062,424.91	1,278,790.08	216,365.17	16.92%	0.62%	1,062,424.91	1,278,790.08	216,365.17	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD156UG	New Bus Resid-UG-Earlington	263,896.78	210,481.66	(53,415.12)	-25.38%	0.15%	263,896.78	210,481.66	(53,415.12)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD166	NEW BUSINESS RES 166	(6,637.89)		6,637.89	-100.00%	0.00%	(6,637.89)	-	6,637.89			Jan-04	Sep-09		2006
NBRD216	NEW BUSINESS RES 216	32,382.30		(32,382.30)	-100.00%	0.02%	32,382.30	-	(32,382.30)			Jan-04	Sep-09		2006
NBRD216OH	New Bus Resid-Ovhd-Danville	663,652.88	827,793.98	164,141.10	19.83%	0.39%	663,652.88	827,793.98	164,141.10	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD216UG	New Bus Resid-UG-Danville	372,545.00	352,071.18	(20,473.82)	-5.82%	0.22%	372,545.00	352,071.18	(20,473.82)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD236	NEW BUSINESS RES 236	(33,128.28)		33,128.28	-100.00%	-0.02%	(33,128.28)	-	33,128.28			Jan-04	Sep-09		2006
NBRD236OH	New Bus Resid-Ovhd-Richmond	286,153.31	607,047.47	320,894.16	52.86%	0.17%	286,153.31	607,047.47	320,894.16	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBRD236UG	New Bus Resid-UG-Richmond	244,853.22	265,692.86	20,839.64	7.84%	0.14%	244,853.22	265,692.86	20,839.64	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD246	NEW BUSINESS RES 246	(37,112.41)		37,112.41	-100.00%	-0.02%	(37,112.41)	-	37,112.41			Jan-04	Sep-09		2006
NBRD246OH	New Bus Resid-Ovhd-Etown	296,469.89	319,351.58	22,881.69	7.17%	0.17%	296,469.89	319,351.58	22,881.69	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD246UG	New Bus Resid-UG-Etown	133,297.86	172,604.87	39,307.01	22.77%	0.08%	133,297.86	172,604.87	39,307.01	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD256	NEW BUSINES RES 256	(22,350.87)		22,350.87	-100.00%	-0.01%	(22,350.87)	-	22,350.87			Jan-04	Sep-09		2006
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	571,109.35	454,507.78	(116,601.57)	-25.65%	0.33%	571,109.35	454,507.78	(116,601.57)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD256UG	New Bus Resid-UG-Shelbyville	359,404.05	291,830.03	(67,574.02)	-23.16%	0.21%	359,404.05	291,830.03	(67,574.02)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD315	NEW BUSINESS RES 315	(59.00)		59.00	-100.00%	0.00%	(59.00)	-	59.00			Feb-04	Sep-09		2006
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,921,776.92	1,364,799.32	(556,977.60)	-40.81%	1.12%	1,921,776.92	1,364,799.32	(556,977.60)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBRD315UG	New Bus Resid-UG-Lexington	2,002,383.34	829,919.03	(1,172,464.31)	-141.27%	1.17%	2,002,383.34	829,919.03	(1,172,464.31)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBRD336	NEW BUSINESS RES 336	(2,611.00)		2,611.00	-100.00%	0.00%	(2,611.00)	-	2,611.00			Jan-04	Sep-09		2006
NBRD366	NEW BUSINESS RES 366	(21,134.72)	(26,856.00)	(5,721.28)	21.30%	-0.01%	(21,134.72)	(26,856.00)	(5,721.28)	Jan-06	Dec-09	Jan-04	Sep-09		2006
NBRD366OH	New Bus Resid-Ovhd-Maysville	620,798.76	729,315.42	108,516.66	14.88%	0.36%	620,798.76	729,315.42	108,516.66	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD366UG	New Bus Resid-UG-Maysville	423,302.17	392,374.06	(30,928.11)	-7.88%	0.25%	423,302.17	392,374.06	(30,928.11)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD416	NEW BUSINESS RES 416	(6,048.12)		6,048.12	-100.00%	0.00%	(6,048.12)	-	6,048.12			Jan-04	Sep-09		2006
NBRD416OH	New Bus Resid-Ovhd-Pineville	424,437.04	460,271.55	35,834.51	7.79%	0.25%	424,437.04	460,271.55	35,834.51	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD416UG	New Bus Resid-UG-Pineville	148,286.69	108,456.55	(39,830.14)	-36.72%	0.09%	148,286.69	108,456.55	(39,830.14)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD426	NEW BUSINESS RES 426	66,677.95		(66,677.95)	-100.00%	0.04%	66,677.95	-	(66,677.95)			Jan-04	Sep-09		2006
NBRD426OH	New Bus Resid-Ovhd-London	437,361.23	686,127.77	248,766.54	36.26%	0.26%	437,361.23	686,127.77	248,766.54	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD426UG	New Bus Resid-UG-London	194,601.53	175,614.90	(18,986.63)	-10.81%	0.11%	194,601.53	175,614.90	(18,986.63)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD766	NEW BUSINESS RES 766	(5,527.71)		5,527.71	-100.00%	0.00%	(5,527.71)	-	5,527.71			Jan-04	Sep-09		2006
NBRD766OH	New Bus Resid-Ovhd-Norton	877,201.96	901,470.03	24,268.07	2.69%	0.51%	877,201.96	901,470.03	24,268.07	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD766UG	New Bus Resid-UG-Norton	213,676.78	167,082.09	(46,594.69)	-27.89%	0.12%	213,676.78	167,082.09	(46,594.69)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB156OH	New Bus Subd-Ovhd-Earlington	26,164.53		(26,164.53)	-100.00%	0.02%	26,164.53	-	(26,164.53)			Jan-04	Oct-09		2006
NBSB156UG	New Bus Subd-UG-Earlington	13,894.57	50,984.90	37,090.33	72.75%	0.01%	13,894.57	50,984.90	37,090.33	Jan-04	Dec-09	Mar-04	Sep-09		2006
NBSB216OH	New Bus Subd-Ovhd-Danville	9,529.52	88,099.80	78,570.28	89.18%	0.01%	9,529.52	88,099.80	78,570.28	Jan-06	Dec-09	Jan-04	Oct-09		2006
NBSB216UG	New Bus Subd-UG-Danville	141,697.60	180,867.48	39,169.88	21.66%	0.08%	141,697.60	180,867.48	39,169.88	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB236OH	New Bus Subd-Ovhd-Richmond	7,290.85		(7,290.85)	-100.00%	0.00%	7,290.85	-	(7,290.85)			Jan-04	Dec-09		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
NBSB236UG	New Bus Subd-UG-Richmond	319,489.49		(319,489.49)	-100.00%	0.19%	319,489.49	-	(319,489.49)			Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBSB246OH	New Bus Subd-Ovhd-Etown	249,914.83	53,203.12	(196,711.71)	-369.74%	0.15%	249,914.83	53,203.12	(196,711.71)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB246UG	New Bus Subd-UG-Etown	281,716.62	99,041.37	(182,675.25)	-184.44%	0.16%	281,716.62	99,041.37	(182,675.25)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	1,956.67	65,853.33	63,896.66	97.03%	0.00%	1,956.67	65,853.33	63,896.66	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB256UG	New Bus Subd-UG-Shelbyville	564,529.47	569,933.49	5,404.02	0.95%	0.33%	564,529.47	569,933.49	5,404.02	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB315OH	New Bus Subd-Ovhd-Lexington	685,838.86	883,794.79	197,955.93	22.40%	0.40%	685,838.86	883,794.79	197,955.93	Jan-06	Dec-09	Mar-05	Dec-09		2006
NBSB315UG	New Bus Subd-UG-Lexington	1,798,513.05	2,064,037.55	265,524.50	12.86%	1.05%	1,798,513.05	2,064,037.55	265,524.50	Jan-06	Dec-09	Mar-05	Dec-09		2006
NBSB366UG	New Bus Subd-UG-Maysville	30,407.63		(30,407.63)	-100.00%	0.02%	30,407.63	-	(30,407.63)			Mar-04	Aug-08		2006
NBSB416OH	New Bus Subd-Ovhd-Pineville	532.20		(532.20)	-100.00%	0.00%	532.20	-	(532.20)			Oct-04	Dec-09		2006
NBSB416UG	New Bus Subd-UG-Pineville	20,705.34		(20,705.34)	-100.00%	0.01%	20,705.34	-	(20,705.34)			Jan-04	Dec-09		2006
NBSB426OH	New Bus Subd-Ovhd-London	12,746.55		(12,746.55)	-100.00%	0.01%	12,746.55	-	(12,746.55)			Jan-04	Dec-09		2006
NBSB426UG	New Bus Subd-UG-London	35,829.44		(35,829.44)	-100.00%	0.02%	35,829.44	-	(35,829.44)			May-04	Sep-09		2006
NBSB766UG	New Bus Subd-UG-Norton	542.08		(542.08)	-100.00%	0.00%	542.08	-	(542.08)			Jun-04	Nov-09		2006
NBSV156OH	New Elect Serv-Ovhd-Earlington	440,042.23	331,816.82	(108,225.41)	-32.62%	0.26%	440,042.23	331,816.82	(108,225.41)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV156UG	New Bus Serv-UG-Earlington	420,028.42	315,475.33	(104,553.09)	-33.14%	0.24%	420,028.42	315,475.33	(104,553.09)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV166OH	Greenville New Elect Serv-Ovhd	(773.46)		773.46	-100.00%	0.00%	(773.46)	-	773.46			Oct-04	Nov-06		2006
NBSV216OH	New Elect Serv-Ovhd-Danville	258,268.52	160,309.80	(97,958.72)	-61.11%	0.15%	258,268.52	160,309.80	(97,958.72)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV216UG	New Bus Serv-UG-Danville	340,482.30	215,158.81	(125,323.49)	-58.25%	0.20%	340,482.30	215,158.81	(125,323.49)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV236OH	New Electric Serv-Overhead	304,040.84	311,231.80	7,190.96	2.31%	0.18%	304,040.84	311,231.80	7,190.96	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV236UG	New Bus Serv-UG-Richmond	483,475.33	570,557.88	87,082.55	15.26%	0.28%	483,475.33	570,557.88	87,082.55	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV246OH	New Elect Services-Overhead	442,808.63	390,220.52	(52,588.11)	-13.48%	0.26%	442,808.63	390,220.52	(52,588.11)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV246UG	New Bus Serv-UG-Etown	452,576.43	359,022.15	(93,554.28)	-26.06%	0.26%	452,576.43	359,022.15	(93,554.28)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	187,856.55	237,281.82	49,425.27	20.83%	0.11%	187,856.55	237,281.82	49,425.27	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV256UG	New Bus Serv-UG-Shelbyville	306,884.63	306,303.96	(580.67)	-0.19%	0.18%	306,884.63	306,303.96	(580.67)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV315OH	New Elect Serv-Ovhd-Lexington	584,704.50	459,501.62	(125,202.88)	-27.25%	0.34%	584,704.50	459,501.62	(125,202.88)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV315UG	New Bus Serv-UG-Lexington	1,885,377.14	1,333,131.22	(552,245.92)	-41.42%	1.10%	1,885,377.14	1,333,131.22	(552,245.92)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBSV366OH	New Elect Serv-Ovhd-Maysville	249,728.85	234,757.82	(14,971.03)	-6.38%	0.15%	249,728.85	234,757.82	(14,971.03)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV366UG	New Bus Serv-UG-Maysville	455,560.91	243,279.59	(212,281.32)	-87.26%	0.27%	455,560.91	243,279.59	(212,281.32)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV416OH	New Elect Serv-Ovhd-Pineville	211,913.04	219,800.08	7,887.04	3.59%	0.12%	211,913.04	219,800.08	7,887.04	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV416UG	New Bus Serv-UG-Pineville	78,144.44	61,517.01	(16,627.43)	-27.03%	0.05%	78,144.44	61,517.01	(16,627.43)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV426OH	New Elect Serv-Ovhd-London	131,875.48	102,280.32	(29,595.16)	-28.94%	0.08%	131,875.48	102,280.32	(29,595.16)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV426UG	New Bus Serv-UG-London	215,417.85	155,008.37	(60,409.48)	-38.97%	0.13%	215,417.85	155,008.37	(60,409.48)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV766OH	New Elect Serv-Ovhd-Norton	242,518.89	76,760.99	(165,757.90)	-215.94%	0.14%	242,518.89	76,760.99	(165,757.90)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV766UG	New Bus Serv-UG-Norton	156,419.07	107,523.19	(48,895.88)	-45.47%	0.09%	156,419.07	107,523.19	(48,895.88)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NRINS156	NON-REG REL INSP - 011560	3,003.23		(3,003.23)	-100.00%	0.00%	3,003.23	-	(3,003.23)			Mar-04	Dec-09		2006
PBWK156OH	Pub Wrk Reloc-OH-Earlington	821.62	148,960.30	148,138.68	99.45%	0.00%	821.62	148,960.30	148,138.68	Jul-04	Dec-09	Jan-04	May-09		2006
PBWK216OH	Pub Wrk Reloc-OH-Danville	34,066.91	41,305.46	7,238.55	17.52%	0.02%	34,066.91	41,305.46	7,238.55	Jan-04	Dec-09	Jan-04	Nov-09		2006
PBWK216UG	Pub Wrk Reloc-UG-Danville	286.22	5,400.22	5,114.00	94.70%	0.00%	286.22	5,400.22	5,114.00	Jan-06	Dec-09	Mar-05	Aug-09		2006
PBWK236OH	Pub Works Relc-OH-Richmond	108,970.14		(108,970.14)	-100.00%	0.06%	108,970.14	-	(108,970.14)			Jan-04	Dec-09		2006
PBWK236UG	Pub Wrk Reloc-UG-Richmond	985.44		(985.44)	-100.00%	0.00%	985.44	-	(985.44)			May-05	Aug-08		2006
PBWK246OH	Pub Wrk Relc-OH-Etown	57,552.15	120,630.12	63,077.97	52.29%	0.03%	57,552.15	120,630.12	63,077.97	Jan-04	Dec-09	Jan-04	Oct-09		2006
PBWK246UG	Pub Wrk Reloc-UG-Etown	254.66		(254.66)	-100.00%	0.00%	254.66	-	(254.66)			Nov-04	Aug-09		2006
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	62,031.52	105,824.20	43,792.68	41.38%	0.04%	62,031.52	105,824.20	43,792.68	Jan-04	Dec-09	Jan-04	Dec-09		2006
PBWK256UG	Pub Wrk Reloc-UG-Shelbyville	280.16		(280.16)	-100.00%	0.00%	280.16	-	(280.16)			May-04	Aug-08		2006
PBWK315OH	Pub Wrk Reloc-OH-Lexington	158,206.07	151,471.20	(6,734.87)	-4.45%	0.09%	158,206.07	151,471.20	(6,734.87)	Jan-04	Dec-09	Jan-04	Dec-09		2006
PBWK315UG	Pub Wrk Reloc-UG-Lexington	9,056.09	10,022.90	966.81	9.65%	0.01%	9,056.09	10,022.90	966.81	Jan-04	Dec-09	Apr-06	Oct-09		2006
PBWK366OH	Pub Wrk Reloc-OH-Maysville	54,248.57		(54,248.57)	-100.00%	0.03%	54,248.57	-	(54,248.57)			Jan-04	Nov-09		2006
PBWK416OH	Pub Wrk Reloc-OH-Pineville	1,735.29	32,010.65	30,275.36	94.58%	0.00%	1,735.29	32,010.65	30,275.36	Jan-04	Dec-09	Jan-04	Dec-09		2006
PBWK426OH	Pub Wrk Reloc-OH-London	61,337.79	35,809.32	(25,528.47)	-71.29%	0.04%	61,337.79	35,809.32	(25,528.47)	Jan-04	Dec-09	Jan-04	Jun-09		2006
PBWK766OH	Pub Wrk Reloc-OH-Norton	11,752.67		(11,752.67)	-100.00%	0.01%	11,752.67	-	(11,752.67)			Jan-04	Dec-09		2006
POLD156	OUTDOOR LIGHTING 156	195,560.39		(195,560.39)	-100.00%	0.11%	195,560.39	-	(195,560.39)			Oct-05	Dec-09		2006
POLD216	OUTDOOR LIGHTING 216	153,733.84	144,159.05	(9,574.79)	-6.64%	0.09%	153,733.84	144,159.05	(9,574.79)	Jan-05	Dec-09	Jan-04	Dec-09		2006
POLD236	OUTDOOR LIGHTING 236	95,008.52		(95,008.52)	-100.00%	0.06%	95,008.52	-	(95,008.52)			Jan-04	Dec-09		2006
POLD246	OUTDOOR LIGHTING 246	39,616.19		(39,616.19)	-100.00%	0.02%	39,616.19	-	(39,616.19)			Jan-04	Dec-09		2006
POLD256	OUTDOOR LIGHTING 256	40,355.90	27,180.00	(13,175.90)	-48.48%	0.02%	40,355.90	27,180.00	(13,175.90)	Jan-04	Dec-09	Mar-04	Dec-09		2006
POLD315	OUTDOOR LIGHTING 315	716,837.65	401,695.52	(315,142.13)	-78.45%	0.42%	716,837.65	401,695.52	(315,142.13)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2006
POLD366	OUTDOOR LIGHTING 366	76,392.07		(76,392.07)	-100.00%	0.04%	76,392.07	-	(76,392.07)			Nov-05	Dec-09		2006
POLD416	OUTDOOR LIGHTING 416	97,255.22		(97,255.22)	-100.00%	0.06%	97,255.22	-	(97,255.22)			Mar-06	Dec-09		2006
POLD426	OUTDOOR LIGHTING 426	88,016.25		(88,016.25)	-100.00%	0.05%	88,016.25	-	(88,016.25)			Jan-05	Dec-09		2006
POLD766	OUTDOOR LIGHTING 766	79,845.15		(79,845.15)	-100.00%	0.05%	79,845.15	-	(79,845.15)			Jan-04	Dec-09		2006
RCST156	RELOCATIONS CUST REQUEST 156	1,312.28	9,668.96	8,356.68	86.43%	0.00%	1,312.28	9,668.96	8,356.68	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST216	RELOCATIONS CUST REQUEST 216	102,952.76	17,230.62	(85,722.14)	-497.50%	0.06%	102,952.76	17,230.62	(85,722.14)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST236	RELOCATIONS CUST REQUEST 236	155,161.99	10,464.72	(144,697.27)	-1382.72%	0.09%	155,161.99	10,464.72	(144,697.27)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST246	RELOCATIONS CUST REQUEST 246	9,531.99	10,780.99	1,249.00	11.59%	0.01%	9,531.99	10,780.99	1,249.00	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST256	RELOCATIONS CUST REQUEST 256	(21,930.77)	9,836.49	31,767.26	322.95%	-0.01%	(21,930.77)	9,836.49	31,767.26	Jan-04	Dec-09	Jan-04	Dec-09		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
RCST315	RELOCATIONS CUST REQUEST 315	663,117.58	10,141.20	(652,976.38)	-6438.85%	0.39%	663,117.58	10,141.20	(652,976.38)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests involving KU facilities. Annual budgets are based on historical investment rates for customer requested projects.	2006
RCST336	RELOCATIONS CUST REQUEST 336	(3,921.00)		3,921.00	-100.000%	0.00%	(3,921.00)	-	3,921.00			Sep-06	Oct-08		2006
RCST366	RELOCATIONS CUST REQUEST 366	(81,145.93)	9,281.40	90,427.33	974.29%	-0.05%	(81,145.93)	9,281.40	90,427.33	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST416	RELOCATIONS CUST REQUEST 416	39,713.95	10,000.19	(29,713.76)	-297.13%	0.02%	39,713.95	10,000.19	(29,713.76)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST426	RELOCATIONS CUST REQUEST 426	52,726.28	10,034.24	(42,692.04)	-425.46%	0.03%	52,726.28	10,034.24	(42,692.04)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST766	RELOCATIONS CUST REQUEST 766	25,782.57	10,000.15	(15,782.42)	-157.82%	0.02%	25,782.57	10,000.15	(15,782.42)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDD011019	Repair Defective Eqpt - 011019	70,439.85	101,322.60	30,882.75	30.48%	0.04%	70,439.85	101,322.60	30,882.75	Jan-06	Dec-09	Feb-05	Dec-09		2006
RDD015990	Repair Defective Eqpt - 015990	67,492.84		(67,492.84)	-100.000%	0.04%	67,492.84	-	(67,492.84)			May-05	Dec-09		2006
RDDD156	DAMAGE DEFECTIVE DIST 156	387.62		(387.62)	-100.000%	0.00%	387.62	-	(387.62)			Jul-04	Sep-09		2006
RDDD156OH	Rep Def Equip-OH-Earlington	378,247.95	108,111.02	(270,136.93)	-249.87%	0.22%	378,247.95	108,111.02	(270,136.93)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD156UG	Rep Def Equip-UG-Earlington	3,763.89	5,027.25	1,263.36	25.13%	0.00%	3,763.89	5,027.25	1,263.36	Jan-06	Dec-09	Feb-04	Dec-09		2006
RDDD166OH	Rep Def Equip-OH-Greenville	(1,185.48)		1,185.48	-100.000%	0.00%	(1,185.48)	-	1,185.48			Apr-05	Jul-06		2006
RDDD216	DAMAGE DEFECTIVE DIST 216	11,182.12		(11,182.12)	-100.000%	0.01%	11,182.12	-	(11,182.12)			Jan-04	Dec-09		2006
RDDD216OH	Rep Def Equip-OH-Danville	231,239.27	44,385.48	(186,853.79)	-420.98%	0.13%	231,239.27	44,385.48	(186,853.79)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD216UG	Rep Def Equip-UG-Danville	5,925.83	28,997.40	23,071.57	79.56%	0.00%	5,925.83	28,997.40	23,071.57	Jan-06	Dec-09	Jan-04	Dec-09		2006
RDDD236OH	Rep Def Equip-OH-Richmond	84,727.79	43,510.20	(41,217.59)	-94.73%	0.05%	84,727.79	43,510.20	(41,217.59)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD236UG	Rep Def Equip-UG-Richmond	6,380.40	7,712.12	1,331.72	17.27%	0.00%	6,380.40	7,712.12	1,331.72	Apr-04	Dec-09	Jan-04	Dec-09		2006
RDDD246OH	Rep Def Equip-OH-Etown	56,443.49	40,400.86	(16,042.63)	-39.71%	0.03%	56,443.49	40,400.86	(16,042.63)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD246UG	Rep Def Equip-UG-Etown	377.58		(377.58)	-100.000%	0.00%	377.58	-	(377.58)			Apr-04	Dec-09		2006
RDDD256OH	Rep Def Equip-OH-Shelbyvl	121,968.56	59,525.01	(62,443.55)	-104.90%	0.07%	121,968.56	59,525.01	(62,443.55)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD256UG	Rep Def Equip-UG-Shelbyville	8,899.11	10,131.32	1,232.21	12.16%	0.01%	8,899.11	10,131.32	1,232.21	Jan-04	Dec-09	Feb-04	Dec-09		2006
RDDD315	DAMAGE DEFECTIVE DIST 315	12,398.13		(12,398.13)	-100.000%	0.01%	12,398.13	-	(12,398.13)			Jan-04	Sep-09		2006
RDDD315OH	Rep Def Equip-OH-Lexington	419,274.04	96,360.63	(322,913.41)	-335.11%	0.24%	419,274.04	96,360.63	(322,913.41)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2006
RDDD315UG	Rep Def Equip-UG-Lexington	193,216.84	98,369.34	(94,847.50)	-96.42%	0.11%	193,216.84	98,369.34	(94,847.50)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD366OH	Rep Def Equip-OH-Maysville	107,819.28	127,469.82	19,650.54	15.42%	0.06%	107,819.28	127,469.82	19,650.54	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD366UG	Rep Def Equip-UG-Maysville	3,479.35	11,487.74	8,008.39	69.71%	0.00%	3,479.35	11,487.74	8,008.39	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD416OH	Rep Def Equip-OH-Pineville	21,541.49	59,134.48	37,592.99	63.57%	0.01%	21,541.49	59,134.48	37,592.99	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD426	DAMAGE DEFECTIVE DIST 426	(562.00)		562.00	-100.000%	0.00%	(562.00)	-	562.00			Sep-06	Sep-09		2006
RDDD426OH	Rep Def Equip-OH-London	106,837.39		(106,837.39)	-100.000%	0.06%	106,837.39	-	(106,837.39)			Jan-04	Dec-09		2006
RDDD426UG	Rep Def Equip-UG-London	3,597.29		(3,597.29)	-100.000%	0.00%	3,597.29	-	(3,597.29)			Jan-04	Nov-09		2006
RDDD766	DAMAGE DEFECTIVE DIST 766	522.32		(522.32)	-100.000%	0.00%	522.32	-	(522.32)			Jan-04	Sep-09		2006
RDDD766OH	Rep Def Equip-OH-Norton	67,998.79	25,161.15	(42,837.64)	-170.25%	0.04%	67,998.79	25,161.15	(42,837.64)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD766UG	Rep Def Equip-UG-Norton		3,494.82	3,494.82	100.000%	0.00%	-	3,494.82	3,494.82	Jan-05	Dec-09	Apr-04			2006
RDPOLD156	REP/REPL DEF POL'S 156	40,126.82		(40,126.82)	-100.000%	0.02%	40,126.82	-	(40,126.82)			Jan-04	Dec-09		2006
RDPOLD216	REP/REPL DEF POL'S 216	37,562.51		(37,562.51)	-100.000%	0.02%	37,562.51	-	(37,562.51)			Jan-04	Dec-09		2006
RDPOLD236	REP/REP DEF POL'S	19,177.98		(19,177.98)	-100.000%	0.01%	19,177.98	-	(19,177.98)			Jan-04	Dec-09		2006
RDPOLD246	REP/REPL DEF POL'S	6,163.30		(6,163.30)	-100.000%	0.00%	6,163.30	-	(6,163.30)			Jan-04	Dec-09		2006
RDPOLD256	REP/REPL DEF POL'S 256	64,238.53	25,328.30	(38,910.23)	-153.62%	0.04%	64,238.53	25,328.30	(38,910.23)	Apr-05	Dec-09	Jan-04	Dec-09		2006
RDPOLD315	REP/REPL DEF POL'S 315	34,014.41	24,060.00	(9,954.41)	-41.37%	0.02%	34,014.41	24,060.00	(9,954.41)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLD366	REP/REPL DEF POL'S 366	7,536.45		(7,536.45)	-100.000%	0.00%	7,536.45	-	(7,536.45)			May-04	Dec-09		2006
RDPOLD416	REP/REPL DEF POL'S 416	19,330.21		(19,330.21)	-100.000%	0.01%	19,330.21	-	(19,330.21)			Jan-04	Dec-09		2006
RDPOLD426	REP/REPL DEF POL'S 426	50,319.93		(50,319.93)	-100.000%	0.03%	50,319.93	-	(50,319.93)			Jan-04	Dec-09		2006
RDPOLD766	REP/REPL DEF POL'S 766	15,854.24		(15,854.24)	-100.000%	0.01%	15,854.24	-	(15,854.24)			Apr-04	Dec-09		2006
RDPOLE156	Pole repair/replacement 156	116,525.45	165,879.20	49,353.75	29.75%	0.07%	116,525.45	165,879.20	49,353.75	Jan-05	Dec-09	Jan-04	Dec-09		2006
RDPOLE216	Pole repair/replacement 216	30,978.63	124,993.22	94,014.59	75.22%	0.02%	30,978.63	124,993.22	94,014.59	Jan-06	Dec-09	Jan-04	Dec-09		2006
RDPOLE236	Pole repair/replacement 236	47,451.37	8,831.12	(38,620.25)	-437.32%	0.03%	47,451.37	8,831.12	(38,620.25)	Apr-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE246	Pole repair/replacement 246	151,086.56	147,899.00	(3,187.56)	-2.16%	0.09%	151,086.56	147,899.00	(3,187.56)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE256	Pole repair/replacement 256	80,901.55	126,223.68	45,322.13	35.91%	0.05%	80,901.55	126,223.68	45,322.13	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE315	Pole repair/replacement 315	117,041.40	88,351.70	(28,689.70)	-32.47%	0.07%	117,041.40	88,351.70	(28,689.70)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE366	Pole repair/replacement 366	79,358.04	54,447.36	(24,910.68)	-45.75%	0.05%	79,358.04	54,447.36	(24,910.68)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE416	Pole repair/replacement 416	19,553.41	204,999.65	185,446.24	90.46%	0.01%	19,553.41	204,999.65	185,446.24	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE426	Repair defective poles 426	44,728.23		(44,728.23)	-100.000%	0.03%	44,728.23	-	(44,728.23)			Jan-04	Dec-09		2006
RDPOLE766	Pole repair/replacement 766	29,287.74	28,000.01	(1,287.73)	-4.60%	0.02%	29,287.74	28,000.01	(1,287.73)	Jan-06	Dec-09	Jan-04	Dec-09		2006
RDSTLT156	REP REPL DEF ST LIGHTS 156	83,567.63	76,477.44	(7,090.19)	-9.27%	0.05%	83,567.63	76,477.44	(7,090.19)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT216	REP REPL DEF ST LIGHTS 216	40,446.44	23,136.96	(17,309.48)	-74.81%	0.02%	40,446.44	23,136.96	(17,309.48)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT236	REP REPL DEF ST LIGHTS 236	55,793.58	88,943.64	33,150.06	37.27%	0.03%	55,793.58	88,943.64	33,150.06	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT246	REP REPL DEF ST LIGHTS 246	51,814.85	33,936.12	(17,878.73)	-52.68%	0.03%	51,814.85	33,936.12	(17,878.73)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT256	REP REPL DEF ST LIGHTS 256	64,516.49	36,818.48	(27,698.01)	-75.23%	0.04%	64,516.49	36,818.48	(27,698.01)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT315	REP REPL ST LIGHTS 315	123,272.23	140,726.10	17,453.87	12.40%	0.07%	123,272.23	140,726.10	17,453.87	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT366	REP REPL DEF ST LIGHTS 366	43,406.13	59,676.94	16,270.81	27.26%	0.03%	43,406.13	59,676.94	16,270.81	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT416	REP REPL DEF ST LIGHTS 416	7,219.60	99,993.39	92,773.79	92.78%	0.00%	7,219.60	99,993.39	92,773.79	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT426	REP REPL DEF ST LIGHTS 426	18,672.32		(18,672.32)	-100.000%	0.01%	18,672.32	-	(18,672.32)			Jan-04	Dec-09		2006
RDSTLT766	REP REPL DEF ST LIGHTS 766	6,490.28	15,000.55	8,510.27	56.73%	0.00%	6,490.28	15,000.55	8,510.27	Jan-04	Dec-09	Jan-04	Dec-09		2006
RELD156	DIST RELIABILITY 156	117,687.88		(117,687.88)	-100.000%	0.07%	117,687.88	-	(117,687.88)			Jan-04	Dec-09		2006
RELD156OH	Cir Hard Reliab OH - 011560	92,908.95	50,984.90	(41,924.05)	-82.23%	0.05%	92,908.95	50,984.90	(41,924.05)	Jan-04	Dec-09	Jan-04	Nov-09		2006
RELD216OH	Cir Hard Reliab OH - 012160	59,686.36	35,722.67	(23,963.69)	-67.08%	0.03%	59,686.36	35,722.67	(23,963.69)	Jan-06	Dec-09	Jan-04	Dec-09		2006
RELD236	DIST RELIABILITY 236	155.56		(155.56)	-100.000%	0.00%	155.56	-	(155.56)			Feb-04	Sep-09		2006
RELD236OH	Cir Hard Reliab OH - 012360	14,966.15	39,256.78	24,290.63	61.88%	0.01%	14,966.15	39,256.78	24,290.63	Jan-04	Dec-09	Feb-04	Dec-09		2006
RELD236UG	Cir Hard Reliab UG - 012360	325.66		(325.66)	-100.000%	0.00%	325.66	-	(325.66)			Jul-04	Aug-08		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
RELD246	DIST RELIABILITY 246	2,255.58		(2,255.58)	-100.00%	0.00%	2,255.58	-	(2,255.58)			Feb-04	Sep-09		2006
RELD246OH	Cir Hard Reliab OH - 012460		20,105.04	20,105.04	100.00%	0.00%	-	20,105.04	20,105.04	Jan-04	Dec-09	Aug-04			2006
RELD256OH	Cir Hard Reliab OH - 012560	91,109.73	50,457.96	(40,651.77)	-80.57%	0.05%	91,109.73	50,457.96	(40,651.77)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RELD256UG	Cir Hard Reliab UG - 012560	687.33		(687.33)	-100.00%	0.00%	687.33	-	(687.33)			Sep-04	May-09		2006
RELD315	DIST RELIABILITY 315	1,892.49		(1,892.49)	-100.00%	0.00%	1,892.49	-	(1,892.49)			Feb-04	Sep-09		2006
RELD315OH	Cir Hard Reliab OH - 013150	114,824.52	100,193.10	(14,631.42)	-14.60%	0.07%	114,824.52	100,193.10	(14,631.42)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RELD315UG	Cir Hard Reliab UG - 013150	4,845.34		(4,845.34)	-100.00%	0.00%	4,845.34	-	(4,845.34)			Jan-04	Aug-08		2006
RELD366	DIST RELIABILITY 366	1,739.50		(1,739.50)	-100.00%	0.00%	1,739.50	-	(1,739.50)			Apr-04	Oct-06		2006
RELD366OH	Cir Hard Reliab OH - 013660	17,897.55	19,604.16	1,706.61	8.71%	0.01%	17,897.55	19,604.16	1,706.61	Jan-04	Dec-09	Jan-04	Dec-09		2006
RELD416OH	Cir Hard Reliab OH - 014160	9,277.65		(9,277.65)	-100.00%	0.01%	9,277.65	-	(9,277.65)			Jan-04	Dec-09		2006
RELD426OH	Cir Hard Reliability OH	3,785.33	15,050.97	11,265.64	74.85%	0.00%	3,785.33	15,050.97	11,265.64	Jan-04	Dec-09	Jan-04	Nov-09		2006
RELD766OH	Cir Hard Reliab OH - 017660	23,383.24	24,999.96	1,616.72	6.47%	0.01%	23,383.24	24,999.96	1,616.72	Jan-04	Dec-09	Jan-04	Sep-09		2006
RNTPD156	REP THRD PARTY DAM 156	10,166.57	(964.62)	(11,131.19)	1153.95%	0.01%	10,166.57	(964.62)	(11,131.19)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD216	REP THRD PARTY DAM 216	74,853.16		(74,853.16)	-100.00%	0.04%	74,853.16	-	(74,853.16)			Jan-04	Dec-09		2006
RNTPD236	REP THRD PRTY DAM 236	87,436.55	20,027.57	(67,408.98)	-336.58%	0.05%	87,436.55	20,027.57	(67,408.98)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD246	REP THRD PARTY DAM 246	12,079.33	9,151.37	(2,927.96)	-31.99%	0.01%	12,079.33	9,151.37	(2,927.96)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD256	REP THRD PARTY DAM 256	62,626.23	25,513.39	(37,112.84)	-145.46%	0.04%	62,626.23	25,513.39	(37,112.84)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD315	REP THRD PARTY DAM 315	243,236.34	140,072.94	(103,163.40)	-73.65%	0.14%	243,236.34	140,072.94	(103,163.40)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD366	REP THRD PARTY DAM 366	69,687.12	52,247.56	(17,439.56)	-33.38%	0.04%	69,687.12	52,247.56	(17,439.56)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD426	REP THRD PARTY DAM 426	1,598.53		(1,598.53)	-100.00%	0.00%	1,598.53	-	(1,598.53)			Jan-04	Dec-09		2006
STLT156	STREET LIGHTING 156	175,377.86	82,154.89	(93,222.97)	-113.47%	0.10%	175,377.86	82,154.89	(93,222.97)	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT216	STREET LIGHTING 216	254,908.22	210,252.67	(44,655.55)	-21.24%	0.15%	254,908.22	210,252.67	(44,655.55)	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT236	STREET LIGHTING 236	370,655.11	174,219.26	(196,435.85)	-112.75%	0.22%	370,655.11	174,219.26	(196,435.85)	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT246	STREET LIGHTING 246	164,772.83	218,225.37	53,452.54	24.49%	0.10%	164,772.83	218,225.37	53,452.54	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT256	STREET LIGHTING 256	108,205.63	221,677.44	113,471.81	51.19%	0.06%	108,205.63	221,677.44	113,471.81	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT315	STREET LIGHTING 315	1,214,914.30	727,113.44	(487,800.86)	-67.09%	0.71%	1,214,914.30	727,113.44	(487,800.86)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2006
STLT336	STREET LIGHTING 336	(2,171.04)		2,171.04	-100.00%	0.00%	(2,171.04)	-	2,171.04			Jul-05	Aug-08		2006
STLT366	STREET LIGHTING 366	205,518.14	375,341.85	169,823.71	45.25%	0.12%	205,518.14	375,341.85	169,823.71	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT416	STREET LIGHTING 416	75,192.49	132,374.10	57,181.61	43.20%	0.04%	75,192.49	132,374.10	57,181.61	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT426	STREET LIGHTING 426	110,356.60	264,399.47	154,042.87	58.26%	0.06%	110,356.60	264,399.47	154,042.87	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT766	STREET LIGHTING 766	64,506.36	110,922.92	46,416.56	41.85%	0.04%	64,506.36	110,922.92	46,416.56	Jan-04	Dec-09	Jan-04	Dec-09		2006
SWITC156	SWITCHES - 011560	5,300.88		(5,300.88)	-100.00%	0.00%	5,300.88	-	(5,300.88)			Mar-04	Aug-06		2006
SWITC216	SWITCHES-012160	1,058.99		(1,058.99)	-100.00%	0.00%	1,058.99	-	(1,058.99)			Mar-04	Aug-09		2006
SWITC416	SWITCHES - 014160	(3,079.21)		3,079.21	-100.00%	0.00%	(3,079.21)	-	3,079.21			Jan-04	Dec-09		2006
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	34,220.08	20,447.53	(13,772.55)	-67.36%	0.02%	34,220.08	20,447.53	(13,772.55)	Jan-04	Dec-09	Jan-04	Dec-09		2006
SYSENH166	Sys Enhanc-Exist Cust-Greenvl	148.17		(148.17)	-100.00%	0.00%	148.17	-	(148.17)			Aug-06	Aug-06		2006
SYSENH216	Sys Enhan-Exist Cust-Danville	41,630.97	9,690.92	(31,940.05)	-329.59%	0.02%	41,630.97	9,690.92	(31,940.05)	Jan-05	Dec-09	Jan-04	Dec-09		2006
SYSENH236	Sys Enh-New Cust-Richmond	73,012.12	34,683.08	(38,329.04)	-110.51%	0.04%	73,012.12	34,683.08	(38,329.04)	Jan-04	Dec-09	Jan-04	Dec-09		2006
SYSENH246	Sys Enh-Exist Cust-Etown	163,946.11	74,917.87	(89,028.24)	-118.83%	0.10%	163,946.11	74,917.87	(89,028.24)	Jan-04	Dec-09	Jan-04	Dec-09		2006
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	32,569.10	74,721.28	42,152.18	56.41%	0.02%	32,569.10	74,721.28	42,152.18	Jan-04	Dec-09	Jan-04	Dec-09		2006
SYSENH315	Sys Enhan-Exist Cust-Lex	274,653.74		(274,653.74)	-100.00%	0.16%	274,653.74	-	(274,653.74)			Jan-04	Dec-09		2006
SYSENH366	Sys Enhan-Exist Cust-Maysville	74,270.45		(74,270.45)	-100.00%	0.04%	74,270.45	-	(74,270.45)			Jan-04	Dec-09		2006
SYSENH416	Sys Enhan-Exist Cust-Pineville	27,705.35	28,035.14	329.79	1.18%	0.02%	27,705.35	28,035.14	329.79	Jan-04	Dec-09	Jan-04	Dec-09		2006
SYSENH426	Sys Enhan-Exist Cust-London	59,578.80	60,137.04	558.24	0.93%	0.03%	59,578.80	60,137.04	558.24	Jan-05	Dec-09	Jan-04	Dec-09		2006
SYSENH766	Sys Enhan-Exist Cust-Norton	35,737.76	59,999.50	24,261.74	40.44%	0.02%	35,737.76	59,999.50	24,261.74	Jan-04	Dec-09	Jan-04	Nov-09		2006
TBRD156UG	Trouble Orders UG - 011560	746.98		(746.98)	-100.00%	0.00%	746.98	-	(746.98)			Sep-04	Jun-08		2006
TBRD216OH	Trouble Orders OH - 012160	5,052.35	16,129.74	11,077.39	68.68%	0.00%	5,052.35	16,129.74	11,077.39	Jan-04	Dec-09	Mar-04	Dec-09		2006
TBRD216UG	Trouble Orders UG - 012160		15,063.96	15,063.96	100.00%	0.00%	-	15,063.96	15,063.96	Jan-06	Dec-09	May-07			2006
TBRD246OH	Trouble Orders OH - 012460	141,259.14	90,498.68	(50,760.46)	-56.09%	0.08%	141,259.14	90,498.68	(50,760.46)	Jan-04	Dec-09	Jan-04	Dec-09		2006
TBRD246UG	Trouble Orders UG - 012460	615.45		(615.45)	-100.00%	0.00%	615.45	-	(615.45)			Aug-04	Jul-06		2006
TBRD256OH	Trouble Orders OH - 012560	72,148.19	66,223.68	(5,924.51)	-8.95%	0.04%	72,148.19	66,223.68	(5,924.51)	Jan-04	Dec-08	Jan-04	Dec-09		2006
TBRD256UG	Trouble Orders UG - 012560	6,710.07		(6,710.07)	-100.00%	0.00%	6,710.07	-	(6,710.07)			Jan-04	Oct-09		2006
TBRD315OH	Trouble Orders OH - 013150	5,102.02		(5,102.02)	-100.00%	0.00%	5,102.02	-	(5,102.02)			Mar-06	Aug-09		2006
TBRD416OH	Trouble Orders OH - 014160	12,107.32	22,838.11	10,730.79	46.99%	0.01%	12,107.32	22,838.11	10,730.79	Jan-04	Dec-09	Feb-04	Dec-09		2006
TBRD416UG	Trouble Orders UG - 014160	63.14	939.84	876.70	93.28%	0.00%	63.14	939.84	876.70	Jan-06	Dec-06	Jan-05	Jun-09		2006
TBRD426OH	Trouble Orders Overhead	125,949.95		(125,949.95)	-100.00%	0.07%	125,949.95	-	(125,949.95)			Mar-04	Dec-09		2006
TBRD426UG	Trouble Orders Underground	6,448.13		(6,448.13)	-100.00%	0.00%	6,448.13	-	(6,448.13)			May-05	Dec-09		2006
TBRD766OH	Trouble Orders OH - 017660	17,603.68	12,000.44	(5,603.24)	-46.69%	0.01%	17,603.68	12,000.44	(5,603.24)	Jan-05	Dec-09	Jan-04	Dec-09		2006
TBRD766UG	Trouble Orders UG - 017660	2,455.05		(2,455.05)	-100.00%	0.00%	2,455.05	-	(2,455.05)			Jan-04	Mar-09		2006
TLEQ156	TOOLS AND EQ 156	16,211.12	15,666.00	(545.12)	-3.48%	0.01%	16,211.12	15,666.00	(545.12)	May-04	Dec-09	Jan-04	Dec-09		2006
TLEQ166	TOOLS AND EQ 166	(25.75)		25.75	-100.00%	0.00%	(25.75)	-	25.75			Aug-06	Aug-06		2006
TLEQ216	TOOLS AND EQ 216	17,061.75	15,106.50	(1,955.25)	-12.94%	0.01%	17,061.75	15,106.50	(1,955.25)	Jan-04	Feb-09	Aug-04	Oct-09		2006
TLEQ236	TOOLS AND EQ 236		10,071.00	10,071.00	100.00%	0.00%	-	10,071.00	10,071.00	Apr-04	May-09	May-04			2006
TLEQ246	TOOLS AND EQ 246	15,092.31	15,094.19	1.88	0.01%	0.01%	15,092.31	15,094.19	1.88	Jan-04	Oct-09	Jan-04	Dec-09		2006
TLEQ256	TOOLS AND EQ 256	20,294.99	15,666.00	(4,628.99)	-29.55%	0.01%	20,294.99	15,666.00	(4,628.99)	Jan-04	Dec-09	Jan-04	Aug-09		2006
TLEQ315	TOOLS AND EQ 315	44,623.20	45,879.00	1,255.80	2.74%	0.03%	44,623.20	45,879.00	1,255.80	Jan-04	Dec-09	Apr-04	Dec-09		2006
TLEQ366	TOOLS AND EQ 366	(244.37)		244.37	-100.00%	0.00%	(244.37)	-	244.37			Jan-04	Dec-09		2006
TLEQ426	TOOLS AND EQ 426	1,575.08	5,595.00	4,019.92	71.85%	0.00%	1,575.08	5,595.00	4,019.92	Jan-04	Jan-09	Jan-04	Oct-09		2006
TLEQ766	TOOLS AND EQ 766	87.09	23,864.92	23,777.83	99.64%	0.00%	87.09	23,864.92	23,777.83	Jan-04	Nov-09	Sep-04	Dec-09		2006
TRBORD156	TROUBLE ORDERS 156	134,756.85	155,192.72	20,435.87	13.17%	0.08%	134,756.85	155,192.72	20,435.87	Jan-04	Dec-09	Jan-04	Dec-09		2006
TRBORD216	TROUBLE ORDERS 216	78,460.20		(78,460.20)	-100.00%	0.05%	78,460.20	-	(78,460.20)			Jan-04	Dec-09		2006
TRBORD236	TROUBLE ORDERS 236	3,800.96	27,656.64	23,855.68	86.26%	0.00%	3,800.96	27,656.64	23,855.68	Jan-04	Dec-08	Jan-04	Dec-09		2006

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
TRBORD308	Trouble Orders 308	-		-	-100.00%	0.00%	-	-	-			Mar-04			2006
TRBORD315	TROUBLE ORDERS 315	48,110.18		(48,110.18)	-100.00%	0.03%	48,110.18	-	(48,110.18)			Mar-04	Dec-09		2006
XFRM156	Transformer labor 156	23,790.73	17,533.48	(6,257.25)	-35.69%	0.01%	23,790.73	17,533.48	(6,257.25)	Jan-06	Dec-09	Jan-04	Dec-09		2006
XFRM216	Transformer labor 216	31,827.94	24,160.79	(7,667.15)	-31.73%	0.02%	31,827.94	24,160.79	(7,667.15)	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM236	Transformer labor 236	139,833.95	105,641.04	(34,192.91)	-32.37%	0.08%	139,833.95	105,641.04	(34,192.91)	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM246	Transformer labor 246	63,589.64	48,416.87	(15,172.77)	-31.34%	0.04%	63,589.64	48,416.87	(15,172.77)	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM256	Transformer labor 256	84,170.50	83,583.17	(587.33)	-0.70%	0.05%	84,170.50	83,583.17	(587.33)	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM315	Transformer labor 315	280,127.72	220,171.20	(59,956.52)	-27.23%	0.16%	280,127.72	220,171.20	(59,956.52)	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM366	Transformer labor 366	52,464.15	108,690.12	56,225.97	51.73%	0.03%	52,464.15	108,690.12	56,225.97	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM416	Transformer labor 416	13,720.96	20,530.85	6,809.89	33.17%	0.01%	13,720.96	20,530.85	6,809.89	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM426	Transformer labor 426	18,193.50	41,458.05	23,264.55	56.12%	0.01%	18,193.50	41,458.05	23,264.55	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM766	Transformer labor 766	12,917.41	56,150.91	43,233.50	77.00%	0.01%	12,917.41	56,150.91	43,233.50	Jan-04	Dec-09	Jan-04	Nov-09		2006
		190,920,150.44	171,459,090.53	(19,461,059.91)											**2006 Total**
109887	GLENN LAKE ESTATES SUBDIVISION	43,054.40		(43,054.40)	-100.00%	0.01%	43,054.40	-	(43,054.40)			Dec-05	Jul-07		2007
111424	Norton-Storm Restoration	2,444.31		(2,444.31)	-100.00%	0.00%	2,444.31	-	(2,444.31)			Nov-06	Oct-08		2007
111425	Pineville-Storm Restoration	317.52		(317.52)	-100.00%	0.00%	317.52	-	(317.52)			Jul-04	Aug-08		2007
111426	London-Storm Restoration	36,113.99		(36,113.99)	-100.00%	0.01%	36,113.99	-	(36,113.99)			Apr-04	Dec-08		2007
111427	Earlington-Storm Restoration	53,096.17		(53,096.17)	-100.00%	0.02%	53,096.17	-	(53,096.17)			Feb-04	Nov-08		2007
111429	Danville-Storm Restoration	28,493.16		(28,493.16)	-100.00%	0.01%	28,493.16	-	(28,493.16)			Jul-04	Oct-08		2007
111430	Etown-Storm Restoration	76,940.16		(76,940.16)	-100.00%	0.02%	76,940.16	-	(76,940.16)			Jun-04	Jan-09		2007
111431	Shelbyville-Storm Restoration	45,598.01		(45,598.01)	-100.00%	0.01%	45,598.01	-	(45,598.01)			Mar-04	Dec-08		2007
111432	Maysville-Storm Restoration	15,119.45		(15,119.45)	-100.00%	0.00%	15,119.45	-	(15,119.45)			Mar-04	Jan-09		2007
111433	Lexington-Storm Restoration	17,622.70		(17,622.70)	-100.00%	0.01%	17,622.70	-	(17,622.70)			May-04	Dec-08		2007
111434	Richmond-Storm Restoration	15,064.09		(15,064.09)	-100.00%	0.00%	15,064.09	-	(15,064.09)			Apr-04	Jan-09		2007
111446	KT Misc Capital Expenditures	510,006.37	663,407.59	153,401.22	23.12%	0.15%	510,006.37	663,407.59	153,401.22	Jan-04	Dec-08	Feb-04	Nov-09		2007
111890	Rocky Br-Pocket 69KV Hwy Reloc	(465,511.25)		465,511.25	-100.00%	-0.14%	(465,511.25)	-	465,511.25			Jan-04	Nov-07	Reclassification entry made by Property Accounting to credit a portion of the reimbursement that was originally recorded as Removal to Investment. The need for the entry was discovered during a final review of the charges by Property Accounting during 2007 and was therefore not budgeted.	2007
112363	RICHMOND RD HIGHWAY RELOCATION	(84,638.11)		84,638.11	-100.00%	-0.02%	(84,638.11)	-	84,638.11			Mar-04	Oct-09		2007
112555	WIN: WINCHESTER BYPASS	(208,838.03)		208,838.03	-100.00%	-0.06%	(208,838.03)	-	208,838.03			Jan-04	Aug-08		2007
112631	LEX-PAR 69KV HWY RELC PHASE 4	(756,334.33)		756,334.33	-100.00%	-0.22%	(756,334.33)	-	756,334.33			Jan-04	Nov-07	Reclassification entry made by Property Accounting to credit a portion of the reimbursement that was originally recorded as Removal to Investment. The need for the entry was discovered during a final review of the charges by Property Accounting during 2007 and was therefore not budgeted.	2007
112742	Relocate Fence Lake Reba Sub	(1,100.00)		1,100.00	-100.00%	0.00%	(1,100.00)	-	1,100.00			Jul-04	Nov-07		2007
113099	KY HWY 19 RELOCATION	(42,776.28)		42,776.28	-100.00%	-0.01%	(42,776.28)	-	42,776.28			Mar-04	Aug-08		2007
113305	KU DIST LINE TRANSFORMERS	10,195,424.86	7,527,429.82	(2,667,995.04)	-35.44%	2.99%	10,195,424.86	7,527,429.82	(2,667,995.04)	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to replenishing KU transformer inventories.	2007
113954	KY HWY 11 PHASE II RELOCATION	(21,489.98)		21,489.98	-100.00%	-0.01%	(21,489.98)	-	21,489.98			Dec-07	Dec-07		2007
114108	KU Franchise	(698.87)		698.87	-100.00%	0.00%	(698.87)	-	698.87			Aug-04	Oct-07		2007
114613	HAMBURG TOWNHOMES	9,194.88		(9,194.88)	-100.00%	0.00%	9,194.88	-	(9,194.88)			Apr-04	Dec-07		2007
114842	Ballardsville Circuit Upgrade	(17,917.95)		17,917.95	-100.00%	-0.01%	(17,917.95)	-	17,917.95			Apr-04	Oct-07		2007
115049	Bldg. -Capital		9,160.00	9,160.00	100.00%	0.00%	-	9,160.00	9,160.00	Apr-06	Apr-08	Jan-08			2007
115105	Highway 52 relocation	(165,231.38)		165,231.38	-100.00%	-0.05%	(165,231.38)	-	165,231.38			Jan-04	Nov-07		2007
115122	KCD-Sour Supp CAP-CONTRACT MAN	23,055.00		(23,055.00)	-100.00%	0.01%	23,055.00	-	(23,055.00)			Jun-04	Oct-07		2007
115693	Paris 138-69kv, 150 MVA	322,520.58		(322,520.58)	-100.00%	0.09%	322,520.58	-	(322,520.58)			Jun-05	Sep-07	Reimbursement paid to EKPC for the work EKPC completed to install a structure and switches at the tap point into the Paris Switching Station.	2007
115699	Andover-Dorch 34.5 kv Hwy Relo	(10,664.68)		10,664.68	-100.00%	0.00%	(10,664.68)	-	10,664.68			Aug-07	Aug-08		2007
115737	ghent-kenton138kv hwy relc	(15,331.22)		15,331.22	-100.00%	0.00%	(15,331.22)	-	15,331.22			Jun-04	Mar-09		2007
115769	Carrollton-Warsaw 69kv	(46,954.44)		46,954.44	-100.00%	-0.01%	(46,954.44)	-	46,954.44			Jan-04	Mar-09		2007
115978	Elihu-Somerset North 69KV	(288,385.43)		288,385.43	-100.00%	-0.08%	(288,385.43)	-	288,385.43			Jan-04	Nov-07		2007
116259	BR3 CONTROLS UPGR 04-06	2,220.86		(2,220.86)	-100.00%	0.00%	2,220.86	-	(2,220.86)			Aug-04	Jun-07		2007
116326	TY3 PA FLOW METERS 04	4,819.26		(4,819.26)	-100.00%	0.00%	4,819.26	-	(4,819.26)			Jun-04	Jan-07		2007
116389	Science Hill Highway Proj 2004	1,995.30		(1,995.30)	-100.00%	0.00%	1,995.30	-	(1,995.30)			May-04	Aug-08		2007
116399	LEBANON CIRCUIT WORK	(24,186.43)		24,186.43	-100.00%	-0.01%	(24,186.43)	-	24,186.43			Jul-04	Jul-07		2007
116460	TATES CREEK RD HWY PROJ RIC	(55,766.21)		55,766.21	-100.00%	-0.02%	(55,766.21)	-	55,766.21			Mar-04	Aug-08		2007
116468	KU STORMS 7/22/03	54.19		(54.19)	-100.00%	0.00%	54.19	-	(54.19)			Oct-07	Oct-07		2007
116469	Ballardsville Regulators	9,517.55		(9,517.55)	-100.00%	0.00%	9,517.55	-	(9,517.55)			Sep-07	Sep-07		2007
116471	KY 519 HIGHWAY RELOCATION	(107,972.99)		107,972.99	-100.00%	-0.03%	(107,972.99)	-	107,972.99			Mar-05	Oct-08		2007
116490	Install Sub Georgetown 2004	1,824.04		(1,824.04)	-100.00%	0.00%	1,824.04	-	(1,824.04)			Jan-04	Jun-07		2007
116833	PIN KY DATA LINK MK RDY	(28,500.00)		28,500.00	-100.00%	-0.01%	(28,500.00)	-	28,500.00			Jan-04	Aug-08		2007
116862	SMT KY1577 MONTICELLO ST	(111,406.46)		111,406.46	-100.00%	-0.03%	(111,406.46)	-	111,406.46			May-04	Mar-09		2007
116890	WMB US25W HWY WIDENING PROJECT	(31,163.60)		31,163.60	-100.00%	-0.01%	(31,163.60)	-	31,163.60			Apr-05	Dec-07		2007
116933	RIC PARKS LAND SWAP	14.65		(14.65)	-100.00%	0.00%	14.65	-	(14.65)			May-07	May-07		2007
117016	Cynthiana - Renaker 69 KV P2	(37.44)		37.44	-100.00%	0.00%	(37.44)	-	37.44			Dec-07	Dec-07		2007
117099	Eville Storeroom Hwy relocate	(23,386.97)		23,386.97	-100.00%	-0.01%	(23,386.97)	-	23,386.97			Apr-04	Nov-07		2007
117143	EKPC Floyd Tap Interconnect	16,849.08		(16,849.08)	-100.00%	0.00%	16,849.08	-	(16,849.08)			Jan-07	Aug-07		2007
117150	Trimble County 2 KU	189,536,000.56	182,970,410.00	(6,565,590.56)	-3.59%	55.51%	189,536,000.56	182,970,410.00	(6,565,590.56)	Jan-04	Dec-10	Mar-04	Dec-09	Contract trended above Budget.	2007
117233	Carr-E.Frkt 138KV P2 Proj	(5,567.97)		5,567.97	-100.00%	0.00%	(5,567.97)	-	5,567.97			Feb-04	Dec-07		2007
117238	Carr-Clifty Crk 138KV P2	(269.74)		269.74	-100.00%	0.00%	(269.74)	-	269.74			Feb-04	Dec-07		2007
117243	RELOC GRP-EARN 161 (HWY 431)	187.79		(187.79)	-100.00%	0.00%	187.79	-	(187.79)			Mar-05	Mar-09		2007
117244	RELOC GRP-HILLSIDE 69(HWY 431)	(836.67)		836.67	-100.00%	0.00%	(836.67)	-	836.67			Mar-05	Mar-09		2007
117299	WINCHESTER WATER WORKS	28,282.02		(28,282.02)	-100.00%	0.01%	28,282.02	-	(28,282.02)			Oct-04	Aug-08		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
117319	SPCC Mods - KU Transmission	357,676.26	1,120,000.00	762,323.74	68.06%	0.10%	357,676.26	1,120,000.00	762,323.74	Jan-06	Dec-09	Mar-04	Dec-09	Spill containment work was originally approved in 2005 to be completed at 100 substations over 6 years. The bulk of the work occurred during 2007, 2008 and 2009 and the budget changed each year.	2007
117333	Arnold-Evarts 69 kv P1 Pole	(166.45)		166.45	-100.00%	0.00%	(166.45)	-	166.45			Jun-04	Dec-07		2007
117417	KCD - StratSourc -Office Renov	262.24		(262.24)	-100.00%	0.00%	262.24	-	(262.24)			May-04	Aug-07		2007
117717	KME AMR READING	23.99		(23.99)	-100.00%	0.00%	23.99	-	(23.99)			Sep-05	Jan-07		2007
117767	BR1 PA FAN IMPLR REPL 05-06	(10,786.85)		10,786.85	-100.00%	0.00%	(10,786.85)	-	10,786.85			Dec-05	Mar-07		2007
117768	BR3-1 SB AIR COMP REPL 05	9,742.93		(9,742.93)	-100.00%	0.00%	9,742.93	-	(9,742.93)			Dec-05	Sep-07		2007
117769	BR 3-2 SB AIR COMP REPL 05	43,597.01		(43,597.01)	-100.00%	0.01%	43,597.01	-	(43,597.01)			Dec-05	Mar-07		2007
117774	BR3 TURBINE CNTL UPGR 05-06	563,865.45	750,000.00	186,134.55	24.82%	0.17%	563,865.45	750,000.00	186,134.55	Mar-05	Dec-07	Aug-06	Jul-09		2007
117780	BR 2500 RECORDER REPL 04-06	236.25		(236.25)	-100.00%	0.00%	236.25	-	(236.25)			Dec-04	Mar-07		2007
117787	BR MN OFFICE HVAC REPL 05	(20,700.00)		20,700.00	-100.00%	-0.01%	(20,700.00)	-	20,700.00			Jul-05	Mar-07		2007
117789	BR TOOLS REPLACEMENT 05-09	(14,082.71)		14,082.71	-100.00%	0.00%	(14,082.71)	-	14,082.71			Apr-05	Feb-07		2007
117792	BR2 FURNACE CAMERA REPL 05	(238.06)		238.06	-100.00%	0.00%	(238.06)	-	238.06			Apr-05	Mar-07		2007
117797	BR C CONVEYOR LIGHTING REPL 05	3,511.23		(3,511.23)	-100.00%	0.00%	3,511.23	-	(3,511.23)			Aug-05	Feb-07		2007
117803	DX JOHNSON VLV REPL 05	(41,990.42)		41,990.42	-100.00%	-0.01%	(41,990.42)	-	41,990.42			Sep-05	Mar-07		2007
117830	TY BOILER ROOM ROOF 05	(6,398.40)		6,398.40	-100.00%	0.00%	(6,398.40)	-	6,398.40			May-06	Feb-07		2007
117872	SALVISA EXIT CKT	1,936.05		(1,936.05)	-100.00%	0.00%	1,936.05	-	(1,936.05)			Aug-06	Oct-07		2007
117878	Rp Crab Orchard Transf	10,219.33		(10,219.33)	-100.00%	0.00%	10,219.33	-	(10,219.33)			Aug-05	Sep-07		2007
117879	Inst Etown Area Substation	11,430.42		(11,430.42)	-100.00%	0.00%	11,430.42	-	(11,430.42)			Dec-05	Dec-07		2007
117889	Brown-Tyrone 138 KV P1 Poles	(19,335.97)		19,335.97	-100.00%	-0.01%	(19,335.97)	-	19,335.97			Mar-05	Dec-07		2007
117894	Inst Richmond Area Sub	23,453.63		(23,453.63)	-100.00%	0.01%	23,453.63	-	(23,453.63)			Aug-05	Aug-07		2007
117898	Rp Taylorsville Sub	398,491.02	205,227.53	(193,263.49)	-94.17%	0.12%	398,491.02	205,227.53	(193,263.49)	Jan-05	Dec-07	Sep-06	Feb-08		2007
117902	SCM 2005 Cent Sub Misc	1,022.73		(1,022.73)	-100.00%	0.00%	1,022.73	-	(1,022.73)			Feb-05	Aug-07		2007
117942	FINCHVILLE 2504 PHASE ADDITION	(15,397.00)		15,397.00	-100.00%	0.00%	(15,397.00)	-	15,397.00			Jan-05	Apr-07		2007
117979	SCM Earl NESC Viola 2005	373.19		(373.19)	-100.00%	0.00%	373.19	-	(373.19)			Nov-05	Dec-09		2007
117988	Science Hill Hwy 27 Relo	(260,651.44)		260,651.44	-100.00%	-0.08%	(260,651.44)	-	260,651.44			Oct-04	Jun-09		2007
118017	Upper Russell Creek Phase 2	(4,382.65)		4,382.65	-100.00%	0.00%	(4,382.65)	-	4,382.65			Sep-05	May-07		2007
118074	PIN/LON Bldg and Gnd Blanket	7,028.00	9,392.44	2,364.44	25.17%	0.00%	7,028.00	9,392.44	2,364.44	Jan-05	Sep-08	Dec-07	Dec-07		2007
118112	GH3 O2 MEASUREMENT UPGRADE 05	(17.04)		17.04	-100.00%	0.00%	(17.04)	-	17.04			May-06	Jun-07		2007
118184	KGN-IT Capital	35,442.72	(14,047,394.00)	(14,082,836.72)	100.25%	0.01%	35,442.72	(14,047,394.00)	(14,082,836.72)	Jan-05	Dec-07	Dec-06	Apr-07	Project used to capture a general budget reduction during planning process. Various projects were reduced in 2007 to offset this budget.	2007
118193	RICHMOND UPGRADE	4,559.55		(4,559.55)	-100.00%	0.00%	4,559.55	-	(4,559.55)			Jan-06	Apr-07		2007
118204	London Captal Buildings	3,472.08	9,389.00	5,916.92	63.02%	0.00%	3,472.08	9,389.00	5,916.92	May-05	Jan-08	Dec-06	Aug-08		2007
118211	Recon Ohio Co-Rosine	27,446.06		(27,446.06)	-100.00%	0.01%	27,446.06	-	(27,446.06)			Apr-05	Oct-07		2007
118213	Va City-AEP Clinch River	3,014,942.60	1,993,000.00	(1,021,942.60)	-51.28%	0.88%	3,014,942.60	1,993,000.00	(1,021,942.60)	Nov-05	Aug-08	Jun-05	Dec-09	A large portion of the construction continued into 2007 after having been delayed originally due to right-of-way issues and scope changes.	2007
118214	Va City 138/69 120 MVA Xfrmr	1,251,828.62	1,189,000.00	(62,828.62)	-5.28%	0.37%	1,251,828.62	1,189,000.00	(62,828.62)	Dec-05	Aug-08	Jul-05	Aug-09		2007
118215	Paris 138-69, 150 MVA	27,130.14		(27,130.14)	-100.00%	0.01%	27,130.14	-	(27,130.14)			Jul-05	Nov-07		2007
118216	Trimble 2 Trans. Projects - KU	20,011,933.60		(20,011,933.60)	-100.00%	5.86%	20,011,933.60	-	(20,011,933.60)			Jan-05	Dec-09	Legal, right-of-way, engineering, survey, and material costs were accelerated in order to ensure the project would be in service by the date needed.	2007
118240	KU SUB SPILL PREVENTION	530,035.74	1,581,769.69	1,051,733.95	66.49%	0.16%	530,035.74	1,581,769.69	1,051,733.95	Apr-05	Dec-09	Feb-05	Dec-09	Project delayed due to extension of EPA deadline date to July 2009. This project was a result of the EPA's amendment to the Oil Pollution Prevention Act. The EPA extended the deadline several times through this process.	2007
118402	0098 SYS PARA RECOND OH - ROS	(27,446.06)		27,446.06	-100.00%	-0.01%	(27,446.06)	-	27,446.06			Nov-04	Oct-07		2007
119271	KU Barcoding Direct	25.61		(25.61)	-100.00%	0.00%	25.61	-	(25.61)			Oct-05	Mar-07		2007
119488	Madisonville N 12kv Conversion	1,972.76		(1,972.76)	-100.00%	0.00%	1,972.76	-	(1,972.76)			Nov-04	Mar-07		2007
119549	Fuels Supply Mgmt KU	97,485.17	388,000.00	290,514.83	74.87%	0.03%	97,485.17	388,000.00	290,514.83	Jan-05	Dec-09	Feb-06	Apr-09		2007
119784	Greensburg Bypass	(47,228.32)		47,228.32	-100.00%	-0.01%	(47,228.32)	-	47,228.32			Aug-05	Nov-08		2007
119818	BR SEP OIL SEPARATORS 05	10,365.56		(10,365.56)	-100.00%	0.00%	10,365.56	-	(10,365.56)			Dec-05	Apr-07		2007
119844	GH1 CONTROLS MODERNIZATION	3,107,148.31	3,041,999.76	(65,148.55)	-2.14%	0.91%	3,107,148.31	3,041,999.76	(65,148.55)	Jan-06	Dec-08	Jan-05	Jun-08		2007
119846	GH2 CONTROLS MODERNIZATION	57,443.03	156,999.56	99,556.53	63.41%	0.02%	57,443.03	156,999.56	99,556.53	May-06	Dec-09	Jan-05	Nov-09		2007
119847	GH3 CONTROLS MODERNIZATION	2,064,503.20	2,053,000.36	(11,502.84)	-0.56%	0.60%	2,064,503.20	2,053,000.36	(11,502.84)	Jan-06	Dec-07	Jan-05	Feb-08		2007
119848	GH4 CONTROLS MODERNIZATION	1,311,169.28	1,273,002.39	(38,166.89)	-3.00%	0.38%	1,311,169.28	1,273,002.39	(38,166.89)	Feb-06	Dec-08	Feb-05	Dec-08		2007
119885	Loudon Ave road project.	14,554.55		(14,554.55)	-100.00%	0.00%	14,554.55	-	(14,554.55)			Jan-06	Aug-08		2007
119894	Corp - Misc Capital - KU	(605.81)		605.81	-100.00%	0.00%	(605.81)	-	605.81			Dec-04	Mar-07		2007
119903	Clear A&G 12/04	(390,051.73)		390,051.73	-100.00%	-0.11%	(390,051.73)	-	390,051.73			Dec-04	Dec-09	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2007
119926	KU Dist. 34.5KV Storm	22,020.58		(22,020.58)	-100.00%	0.01%	22,020.58	-	(22,020.58)			Feb-05	Jul-08		2007
119927	KU Trans. 34.5KV Storms	24,950.88		(24,950.88)	-100.00%	0.01%	24,950.88	-	(24,950.88)			Feb-05	Jul-08		2007
120009	Bedford Tap 69kv	58,586.78		(58,586.78)	-100.00%	0.02%	58,586.78	-	(58,586.78)			Feb-05	Mar-08		2007
120023	Higby Mill Breaker Replacement	15,352.59		(15,352.59)	-100.00%	0.00%	15,352.59	-	(15,352.59)			Mar-05	Jun-07		2007
120024	Fawkes Breaker Replacement	1,743.84		(1,743.84)	-100.00%	0.00%	1,743.84	-	(1,743.84)			Mar-05	Jun-07		2007
120107	Replace Danville North Bkr 614	3,500.97		(3,500.97)	-100.00%	0.00%	3,500.97	-	(3,500.97)			Apr-05	Jun-07		2007
120115	Land Mobile Radio NW Upgr KU	36,846.92		(36,846.92)	-100.00%	0.01%	36,846.92	-	(36,846.92)			Jul-05	Jun-07		2007
120169	Arnold - Dorchester 161kv	(14,672.27)		14,672.27	-100.00%	0.00%	(14,672.27)	-	14,672.27			Jun-05	Mar-07		2007
120179	Tyrone Breaker Replacement	7,869.56		(7,869.56)	-100.00%	0.00%	7,869.56	-	(7,869.56)			Jul-05	Jun-07		2007
120195	Hwy 27 Relo Pulaski Cnty Ph 2	(3,298.42)		3,298.42	-100.00%	0.00%	(3,298.42)	-	3,298.42			Feb-07	Dec-07		2007
120216	Liberty Rd Breaker Replacement	15,868.80		(15,868.80)	-100.00%	0.00%	15,868.80	-	(15,868.80)			Aug-05	Jun-07		2007
120217	Green River Bkr Replacement	3,247.64		(3,247.64)	-100.00%	0.00%	3,247.64	-	(3,247.64)			Aug-05	Jun-07		2007
120256	HVAC Automation KU	124,101.59		(124,101.59)	-100.00%	0.04%	124,101.59	-	(124,101.59)			Dec-06	Jun-07		2007
120267	Pitsbrg Lanc 69 EBernstadt Sub	-		-	-100.00%	0.00%	-	-	-			Jul-05			2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
120288	ETOWN - ETOWN #3 NEW 12KV XFMR	47,970.85		(47,970.85)	-100.00%	0.01%	47,970.85	-	(47,970.85)			Oct-06	Apr-07		2007
120394	BR3 SH15 HDR REPL 06-07	989,822.83	849,179.00	(140,643.83)	-16.56%	0.29%	989,822.83	849,179.00	(140,643.83)	Jul-06	Dec-07	May-06	Jul-07		2007
120395	BR3 SH14 TEE/HDR REPL 06-07	624,150.62	670,000.00	45,849.38	6.84%	0.18%	624,150.62	670,000.00	45,849.38	Jul-06	Dec-07	May-06	Jul-07		2007
120398	BR1 CONTROLS UPGR 06-07	2,231,636.11	900,000.00	(1,331,636.11)	-147.96%	0.65%	2,231,636.11	900,000.00	(1,331,636.11)	Jul-06	Dec-07	Dec-06	Feb-08	Escalation in copper prices significantly increased installation costs. The need for additional scopes of work was found once detailed engineering for the project began. I.e. MCC switches brought into system, new control system room.	2007
120401	BR 2-3 CO MONITOR UPGR 06-07	31,174.42	70,000.00	38,825.58	55.47%	0.01%	31,174.42	70,000.00	38,825.58	May-06	Dec-07	Sep-06	May-07		2007
120402	BR 1-2 TURB VIB MON UPGR 06	33,597.20		(33,597.20)	-100.00%	0.01%	33,597.20	-	(33,597.20)			Sep-06	Jan-08		2007
120403	BR1 INT RH BANK RPL 12		778,625.00	778,625.00	100.00%	0.00%	-	778,625.00	778,625.00	Jun-06	Dec-07			Project delayed to 2014-2015 to project 126062	2007
120408	BR CONVEYOR BELT REPL 06	(5,034.08)		5,034.08	-100.00%	0.00%	(5,034.08)	-	5,034.08			Aug-06	Aug-07		2007
120413	BR COMPUTER EQUIP 06	4,560.00		(4,560.00)	-100.00%	0.00%	4,560.00	-	(4,560.00)			Apr-06	Dec-07		2007
120416	BR1 BSO REPL 06	(13,281.42)		13,281.42	-100.00%	0.00%	(13,281.42)	-	13,281.42			Sep-06	Jul-07		2007
120424	TY3 GEN LEAD REPL 06-07	70,028.22	75,000.00	4,971.78	6.63%	0.02%	70,028.22	75,000.00	4,971.78	Apr-06	Apr-07	Oct-06	Jun-07		2007
120427	TY MISC MOTOR RBLDS 06	11,156.36		(11,156.36)	-100.00%	0.00%	11,156.36	-	(11,156.36)			Jun-06	Feb-07		2007
120463	Precip #4 Controls Upgr	1,384.03		(1,384.03)	-100.00%	0.00%	1,384.03	-	(1,384.03)			Mar-06	Feb-07		2007
120464	Tripper Controls Upgr	(2,341.21)		2,341.21	-100.00%	0.00%	(2,341.21)	-	2,341.21			Sep-06	Apr-07		2007
120465	U3 Condenser Valves	72.45	24,999.52	24,927.07	99.71%	0.00%	72.45	24,999.52	24,927.07	Apr-06	Dec-07	Feb-06	Jan-07		2007
120467	Water Induction Protection	5,051.04		(5,051.04)	-100.00%	0.00%	5,051.04	-	(5,051.04)			Jun-06	Jan-07		2007
120486	PC AND PRINTER INFRA-DO KU	1,318.19		(1,318.19)	-100.00%	0.00%	1,318.19	-	(1,318.19)			Mar-06	Jan-07		2007
120487	STORMS UPGRADE KU	30,574.57		(30,574.57)	-100.00%	0.01%	30,574.57	-	(30,574.57)			Apr-06	Jan-07		2007
120490	MOBILE COMPUTING LIC KU	12,661.35		(12,661.35)	-100.00%	0.00%	12,661.35	-	(12,661.35)			Oct-06	Aug-07		2007
120512	INST TEMP TRANSF LEB JCT	(16,000.00)		16,000.00	-100.00%	0.00%	(16,000.00)	-	16,000.00			Jul-05	Mar-07		2007
120545	SCM EARLINGTON NESC VIO COR	(373.23)		373.23	-100.00%	0.00%	(373.23)	-	373.23			Sep-06	May-07		2007
120546	SCM EARLINGTON SUB BAT REPLACE	(18.14)		18.14	-100.00%	0.00%	(18.14)	-	18.14			Nov-06	Feb-07		2007
120547	SCM EARLINGTON SUB REPAIRS	(3,265.92)		3,265.92	-100.00%	0.00%	(3,265.92)	-	3,265.92			Jul-06	Oct-07		2007
120603	GH1 RH OUTLET HEADER REPL 06	940,879.36	972,999.97	32,120.61	3.30%	0.28%	940,879.36	972,999.97	32,120.61	Jun-06	Dec-07	Oct-06	Apr-08		2007
120605	GH3 CT CELL 3-2 REBUILD 06	(30,694.10)		30,694.10	-100.00%	-0.01%	(30,694.10)	-	30,694.10			Oct-06	May-07		2007
120606	GH3 CT CELL 3-3 REBUILD 06	(149.62)		149.62	-100.00%	0.00%	(149.62)	-	149.62			Oct-06	May-07		2007
120608	GH4 CT CELL 4-4 REBUILD 06	14,749.88		(14,749.88)	-100.00%	0.00%	14,749.88	-	(14,749.88)			Feb-06	Jan-07		2007
120610	GH CONVEYOR BELT REPL 06	(24,050.00)		24,050.00	-100.00%	-0.01%	(24,050.00)	-	24,050.00			Dec-05	Jan-07		2007
120615	GH COAL CONVEYOR FIRE PROT 06	1,930.26		(1,930.26)	-100.00%	0.00%	1,930.26	-	(1,930.26)			Oct-06	Jan-07		2007
120621	GH4 UNDER TURBINE FIRE PROT 06	332.13		(332.13)	-100.00%	0.00%	332.13	-	(332.13)			Dec-06	Jul-08		2007
120622	SCM Pineville 2006 NESC Vio	411.39		(411.39)	-100.00%	0.00%	411.39	-	(411.39)			May-06	Jan-07		2007
120623	SCM Pineville Rp Failed Bkrs	391.14		(391.14)	-100.00%	0.00%	391.14	-	(391.14)			Apr-06	Mar-07		2007
120626	SCM Pineville Sub Misc 2006	2,924.52		(2,924.52)	-100.00%	0.00%	2,924.52	-	(2,924.52)			Apr-06	Sep-07		2007
120632	GH1 GENERATOR REFURB 06	8,352,208.30	8,104,936.26	(247,272.04)	-3.05%	2.45%	8,352,208.30	8,104,936.26	(247,272.04)	Jun-06	Dec-08	Oct-06	Feb-08		2007
120633	GH2 4KV BREAKER UPGRADE 06	81.48		(81.48)	-100.00%	0.00%	81.48	-	(81.48)			Dec-06	Jan-07		2007
120634	GH1 MCC 480 VOLT REPL 06	(4,365.36)		4,365.36	-100.00%	0.00%	(4,365.36)	-	4,365.36			Mar-06	Mar-07		2007
120645	Hutch Ph 2 recon	39,110.34		(39,110.34)	-100.00%	0.01%	39,110.34	-	(39,110.34)			Dec-06	Jun-09		2007
120649	GH SO3 ENGINEERING STUDY 06		5,052,000.42	5,052,000.42	100.00%	0.00%	-	5,052,000.42	5,052,000.42	Jun-06	Dec-07	Apr-06		Project cancelled and incorporated into Ghent SO3 project number 12279 (ECR recoverable)	2007
120664	Inst Lebanon Junction Sub 2006	28,292.82		(28,292.82)	-100.00%	0.01%	28,292.82	-	(28,292.82)			Jan-06	Apr-08		2007
120665	Upgrade Shun Pike Sub 2006	161,148.59		(161,148.59)	-100.00%	0.05%	161,148.59	-	(161,148.59)			Jan-06	Jul-08		2007
120667	SCM Cent Sub Misc 2006	4,020.23		(4,020.23)	-100.00%	0.00%	4,020.23	-	(4,020.23)			Jan-06	Nov-07		2007
120668	ROGERS GAP DISTRIBUTION	195,194.99		(195,194.99)	-100.00%	0.06%	195,194.99	-	(195,194.99)			Sep-06	Aug-07		2007
120670	SCM Cent Purc Bush 2006	584.65		(584.65)	-100.00%	0.00%	584.65	-	(584.65)			Sep-06	Mar-07		2007
120671	SCM Cent Rp Brkrs 2006	9,876.43		(9,876.43)	-100.00%	0.00%	9,876.43	-	(9,876.43)			Mar-06	Sep-07		2007
120674	BRYANT RD CKT #873 RCDT	(12,078.31)		12,078.31	-100.00%	0.00%	(12,078.31)	-	12,078.31			Jun-06	Oct-07		2007
120676	DONERAIL CKT #104 PH ADD	58,309.66		(58,309.66)	-100.00%	0.02%	58,309.66	-	(58,309.66)			Apr-06	Aug-07		2007
120677	SCM Rewind/Rpl Transf 2006	443,832.00		(443,832.00)	-100.00%	0.13%	443,832.00	-	(443,832.00)			Jan-06	Dec-08	Project variance is due to budget in another project - 121888.	2007
120681	CARLISLE 4KV SYSTEM	4,334.57		(4,334.57)	-100.00%	0.00%	4,334.57	-	(4,334.57)			Jun-06	Jan-07		2007
120682	STRATTON PIKE REBUILD	24,854.95		(24,854.95)	-100.00%	0.01%	24,854.95	-	(24,854.95)			Jul-06	Apr-07		2007
120685	SHARON-BROOKSVILLE 12KV	18,853.20		(18,853.20)	-100.00%	0.01%	18,853.20	-	(18,853.20)			Jun-06	Dec-07		2007
120737	KU Misc Tools & Equip 2006	-		-	-100.00%	0.00%	-	-	-			Mar-07			2007
120745	Building Miscellaneous capital		9,392.46	9,392.46	100.00%	0.00%	-	9,392.46	9,392.46	Jan-06	Dec-08				2007
120756	Misc. A/R Uncollect - KU Cap	101.00		(101.00)	-100.00%	0.00%	101.00	-	(101.00)			Sep-05	Dec-09		2007
120757	Richmond Buildings Misc	8,534.00	9,160.00	626.00	6.83%	0.00%	8,534.00	9,160.00	626.00	Apr-06	Nov-08	Jun-07	Jun-07		2007
120758	Buildings Misc Lexington	14,288.88	9,160.00	(5,128.88)	-55.99%	0.00%	14,288.88	9,160.00	(5,128.88)	Jan-06	Nov-08	Dec-05	Aug-08		2007
120766	KU PC Purchase	3,804.97		(3,804.97)	-100.00%	0.00%	3,804.97	-	(3,804.97)			Mar-06	Feb-07		2007
120767	RELIABILITY GENERAL	770,698.60	895,806.01	125,107.41	13.97%	0.23%	770,698.60	895,806.01	125,107.41	Jan-06	Dec-08	Jul-06	Dec-08		2007
120794	HF3 DIESEL REPLACEMENT 05	(8,912.87)		8,912.87	-100.00%	0.00%	(8,912.87)	-	8,912.87			Nov-05	Mar-07		2007
120808	KU TRANSFER BILLING	1,063.19		(1,063.19)	-100.00%	0.00%	1,063.19	-	(1,063.19)			Mar-06	Feb-07		2007
120817	KU IVR REPLACEMENT	37,429.48	150,000.00	112,570.52	75.05%	0.01%	37,429.48	150,000.00	112,570.52	Apr-06	Mar-07	Oct-07	Jan-08		2007
120818	KU WITNESS REPLACEMENT	-		-	-100.00%	0.00%	-	-	-			Sep-06			2007
120824	MORGANFIELD ROOF	(9,600.00)		9,600.00	-100.00%	0.00%	(9,600.00)	-	9,600.00			Nov-06	Mar-07		2007
120830	KU AVENUE	(200.93)		200.93	-100.00%	0.00%	(200.93)	-	200.93			Dec-06	Apr-07		2007
120852	Delvinta 824 Carrier Addn.	8,670.40		(8,670.40)	-100.00%	0.00%	8,670.40	-	(8,670.40)			Nov-05	Jul-07		2007
120924	CT11 VANE 4 REPL 05-06	5,407.63		(5,407.63)	-100.00%	0.00%	5,407.63	-	(5,407.63)			Dec-05	Jan-07		2007
120936	Crab Orchard Circuit	4,579.01		(4,579.01)	-100.00%	0.00%	4,579.01	-	(4,579.01)			Oct-05	Oct-07		2007
121007	Generation PC & Dev Tool KU	1,062.52		(1,062.52)	-100.00%	0.00%	1,062.52	-	(1,062.52)			Feb-06	Mar-07		2007
121008	Hardware Energy Marketing KU	2,703.25		(2,703.25)	-100.00%	0.00%	2,703.25	-	(2,703.25)			Dec-06	Mar-07		2007
121010	ITSD HW/SW PG 2006 KU	-		-	-100.00%	0.00%	-	-	-			Mar-06			2007
121011	HW/SW Dev Tools 026540 KU	(616.42)		616.42	-100.00%	0.00%	(616.42)	-	616.42			Apr-06	Mar-09		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
121012	HW/SW Dev Tools 026560 KU	(1,551.41)		1,551.41	-100.00%	0.00%	(1,551.41)	-	1,551.41			Feb-06	Nov-08		2007
121013	HW/SW Dev Tools 026570 KU	(1,605.42)		1,605.42	-100.00%	0.00%	(1,605.42)	-	1,605.42			Feb-06	Mar-09		2007
121017	Monitor Repl 2006 KU	1,884.53		(1,884.53)	-100.00%	0.00%	1,884.53	-	(1,884.53)			May-06	Jan-07		2007
121018	Tier C rotation 2006 KU	2,741.14		(2,741.14)	-100.00%	0.00%	2,741.14	-	(2,741.14)			Feb-06	Mar-09		2007
121020	Upgr Data Ctr Scheduling KU	11,846.27		(11,846.27)	-100.00%	0.00%	11,846.27	-	(11,846.27)			Oct-06	Apr-07		2007
121023	East KY Sonet Fiber Bbone KU	309,283.64	389,999.93	80,716.29	20.70%	0.09%	309,283.64	389,999.93	80,716.29	Jan-06	Dec-07	Jun-06	Oct-07		2007
121024	Extend Fiber to GR Plant KU	135,528.94	100,000.00	(35,528.94)	-35.53%	0.04%	135,528.94	100,000.00	(35,528.94)	Jan-06	Dec-07	Apr-07	Aug-09		2007
121026	Lou-Lex Ring Upgr OC-48 KU	18,128.25		(18,128.25)	-100.00%	0.01%	18,128.25	-	(18,128.25)			May-06	Jul-07		2007
121027	Migrate KU Offices KETN KU	(2,954.87)		2,954.87	-100.00%	0.00%	(2,954.87)	-	2,954.87			Dec-06	Jan-07		2007
121030	NW Tools & Test Equip 2006 KU	444.03		(444.03)	-100.00%	0.00%	444.03	-	(444.03)			Jan-06	Jan-07		2007
121031	Outside Cable Plant 2006 KU	1,163.20		(1,163.20)	-100.00%	0.00%	1,163.20	-	(1,163.20)			Jan-06	Jan-07		2007
121032	Pocket Telco Demarc KU	(3,500.00)		3,500.00	-100.00%	0.00%	(3,500.00)	-	3,500.00			Aug-06	Mar-07		2007
121033	Replace Voice Mail Systems KU	520.77	237,300.04	236,779.27	99.78%	0.00%	520.77	237,300.04	236,779.27	Jan-06	Dec-07	Nov-06	Jan-07		2007
121035	Phone Systems Capacity Exp KU	88.68		(88.68)	-100.00%	0.00%	88.68	-	(88.68)			Jan-06	Mar-07		2007
121036	Upgr Lex MAN to OC-48 KU	(6,198.34)		6,198.34	-100.00%	0.00%	(6,198.34)	-	6,198.34			Jun-06	Jun-07		2007
121044	SERVER ROTATION - 2006 KU	4.04		(4.04)	-100.00%	0.00%	4.04	-	(4.04)			Jan-06	Apr-07		2007
121047	Storage Area Network 2006 KU	631.74		(631.74)	-100.00%	0.00%	631.74	-	(631.74)			Aug-06	Mar-07		2007
121057	New Technology Implement KU	1,681.53		(1,681.53)	-100.00%	0.00%	1,681.53	-	(1,681.53)			Jul-06	Mar-07		2007
121058	New Technology Pilot 2006 KU	3,028.69		(3,028.69)	-100.00%	0.00%	3,028.69	-	(3,028.69)			Dec-06	Sep-07		2007
121059	Desktop Client Secur Enh KU	1,894.18		(1,894.18)	-100.00%	0.00%	1,894.18	-	(1,894.18)			Oct-06	Jan-07		2007
121060	IT Sec Mon/Audit/Mgmt Tool KU	150.46		(150.46)	-100.00%	0.00%	150.46	-	(150.46)			Sep-06	Jan-07		2007
121067	West KY MW A/D Conv Rec P2 KU	205,682.90		(205,682.90)	-100.00%	0.06%	205,682.90	-	(205,682.90)			Oct-06	Dec-07		2007
121076	Loudon Ave.-Lansdowne DC 69 kV	3,512,231.02	3,455,000.00	(57,231.02)	-1.66%	1.03%	3,512,231.02	3,455,000.00	(57,231.02)	Jan-06	Dec-09	Dec-05	Oct-09		2007
121098	Brown Plant RTU Replacement	(2,354.53)		2,354.53	-100.00%	0.00%	(2,354.53)	-	2,354.53			Oct-05	Apr-07		2007
121115	Energy Srvs for Blackwell Sub	(69,302.33)		69,302.33	-100.00%	-0.02%	(69,302.33)	-	69,302.33			Oct-05	Oct-09		2007
121172	Fawkes 138-69kV, 150 MVA	80,729.11		(80,729.11)	-100.00%	0.02%	80,729.11	-	(80,729.11)			Jan-06	Oct-08		2007
121185	KU-SL LIMS Server		80,000.30	80,000.30	100.00%	0.00%	-	80,000.30	80,000.30	Jan-06	Dec-07				2007
121186	KU-SL LIMS Software		60,000.48	60,000.48	100.00%	0.00%	-	60,000.48	60,000.48	Jan-06	Dec-07				2007
121202	Paris - Lexington Plant 69kv	157,060.35		(157,060.35)	-100.00%	0.05%	157,060.35	-	(157,060.35)			Feb-06	May-08		2007
121227	KU ACCORDE WORKFLOW	79.92	48,000.10	47,920.18	99.83%	0.00%	79.92	48,000.10	47,920.18	Aug-06	Dec-07	Dec-06	Jan-07		2007
121248	Elihu 161kV PT Replacement	9,057.05		(9,057.05)	-100.00%	0.00%	9,057.05	-	(9,057.05)			Oct-05	Apr-07		2007
121258	SOMERSET SW BYPASS	13,808.72		(13,808.72)	-100.00%	0.00%	13,808.72	-	(13,808.72)			Nov-06	Dec-08		2007
121275	KU Total Retire Out 2006	7,272.16		(7,272.16)	-100.00%	0.00%	7,272.16	-	(7,272.16)			Nov-06	Feb-07		2007
121278	KU PS Upgrade 2006	165,681.01	72,756.00	(92,925.01)	-127.72%	0.05%	165,681.01	72,756.00	(92,925.01)	Jan-06	Dec-07	Dec-06	Sep-07		2007
121297	Cntrol Ctr Construction - KU	5,242,223.82		(5,242,223.82)	-100.00%	1.54%	5,242,223.82	-	(5,242,223.82)			Apr-06	Dec-08	Spending was budgeted entirely to LG&E but the Control Center is used by both LG&E and KU and therefore actual costs were allocated between the two. Therefore, LG&E was in turn below budget. The Control Center work during 2007 was below budget due to timing as construction was completed during 2008.	2007
121299	CT8 C INSPECTION 05-06	(7,958.00)		7,958.00	-100.00%	0.00%	(7,958.00)	-	7,958.00			Nov-05	Jan-07		2007
121304	GR Front Entrance Gate	(57,330.01)		57,330.01	-100.00%	-0.02%	(57,330.01)	-	57,330.01			Feb-06	Oct-07		2007
121329	KU Storms - November 15, 2005	2,846.38		(2,846.38)	-100.00%	0.00%	2,846.38	-	(2,846.38)			Nov-05	Feb-07		2007
121334	Brown-Fawkes 138kv	182,884.28		(182,884.28)	-100.00%	0.05%	182,884.28	-	(182,884.28)			May-06	Mar-08		2007
121344	ESTILL COUNTY ENERGY PART	25,743.85		(25,743.85)	-100.00%	0.01%	25,743.85	-	(25,743.85)			May-06	Apr-07		2007
121346	GRU4 Solid St Exciter	(16,700.09)		16,700.09	-100.00%	0.00%	(16,700.09)	-	16,700.09			May-06	Jul-07		2007
121348	CT8 PARTS RECONDITION 06	616,731.91		(616,731.91)	-100.00%	0.18%	616,731.91	-	(616,731.91)			Jun-06	Oct-07	Project executed earlier than anticipated due to parts being available sooner than expected	2007
121379	SOMERSET COLLEGE STREET	144,234.37		(144,234.37)	-100.00%	0.04%	144,234.37	-	(144,234.37)			Dec-05	Sep-09		2007
121384	Earl N TT Rcvr	2,809.05		(2,809.05)	-100.00%	0.00%	2,809.05	-	(2,809.05)			Jan-06	Oct-07		2007
121386	KU 2006 Dist Capacitors	6,499.92		(6,499.92)	-100.00%	0.00%	6,499.92	-	(6,499.92)			May-06	Dec-07		2007
121391	Etown-634 Bkr Relpace	(15.67)		15.67	-100.00%	0.00%	(15.67)	-	15.67			Jan-06	Aug-08		2007
121393	LexPlant 644 Replace	3,219.02		(3,219.02)	-100.00%	0.00%	3,219.02	-	(3,219.02)			May-06	Apr-07		2007
121394	LoudonAve 628 Repl	13,153.79		(13,153.79)	-100.00%	0.00%	13,153.79	-	(13,153.79)			Feb-06	Dec-07		2007
121398	Dorchester TT Rcvr	(2,809.05)		2,809.05	-100.00%	0.00%	(2,809.05)	-	2,809.05			Jan-06	Oct-07		2007
121412	Wheatcroft Battery Replacement	(53.46)		53.46	-100.00%	0.00%	(53.46)	-	53.46			Jul-06	May-08		2007
121413	Hardin Co. Battery Replacement	938.83		(938.83)	-100.00%	0.00%	938.83	-	(938.83)			Jul-06	May-08		2007
121414	Carrollton Battery Replacement	6,458.24		(6,458.24)	-100.00%	0.00%	6,458.24	-	(6,458.24)			Jul-06	May-08		2007
121427	GH1 PARTICULATE MONITOR 06	27.69		(27.69)	-100.00%	0.00%	27.69	-	(27.69)			Mar-06	Jan-07		2007
121438	INST ELK CRK MINE 69 TAP	1,981.31		(1,981.31)	-100.00%	0.00%	1,981.31	-	(1,981.31)			Feb-06	Feb-07		2007
121443	PAYNES DEPOT RD HWY PROJECT	36,879.95		(36,879.95)	-100.00%	0.01%	36,879.95	-	(36,879.95)			Apr-06	Dec-09		2007
121454	KU SPARE TRANSFORMER-LEB JCT	136,642.99		(136,642.99)	-100.00%	0.04%	136,642.99	-	(136,642.99)			Dec-06	Dec-07		2007
121464	KU SUBS RTU INSTALLS	79,042.70		(79,042.70)	-100.00%	0.02%	79,042.70	-	(79,042.70)			Jul-06	Dec-08		2007
121494	Monarch Lite - KU	(15,704.05)		15,704.05	-100.00%	0.00%	(15,704.05)	-	15,704.05			Jul-06	Mar-07		2007
121508	Richmond, 604 terminal limits	10,937.52		(10,937.52)	-100.00%	0.00%	10,937.52	-	(10,937.52)			May-06	Dec-08		2007
121512	KU Storms - April 2, 2006	2,311.55		(2,311.55)	-100.00%	0.00%	2,311.55	-	(2,311.55)			Apr-06	Aug-07		2007
121525	GH Gypsum Dewatering		21,000,000.00	21,000,000.00	100.00%	0.00%	-	21,000,000.00	21,000,000.00	Jan-07	Dec-08			Change in Scope project cancelled.	2007
121537	BR3A AUX XFMR REWIND 06	(21,562.99)		21,562.99	-100.00%	-0.01%	(21,562.99)	-	21,562.99			Jul-06	Aug-07		2007
121543	KGN-Coursemill Upgrade	4,435.68		(4,435.68)	-100.00%	0.00%	4,435.68	-	(4,435.68)			Feb-07	Mar-07		2007
121553	Shelbyville Bypass	(75,631.67)		75,631.67	-100.00%	-0.02%	(75,631.67)	-	75,631.67			Oct-06	Aug-08		2007
121555	TY CY FEEDER SPD CNTL 06	536.71		(536.71)	-100.00%	0.00%	536.71	-	(536.71)			Nov-06	May-07		2007
121558	Waitsboro Tap 69kV Relo	(20,604.90)		20,604.90	-100.00%	-0.01%	(20,604.90)	-	20,604.90			Jan-07	Oct-09		2007
121560	SMT-KYTC #08-270.10	(7,434.80)		7,434.80	-100.00%	0.00%	(7,434.80)	-	7,434.80			Aug-06	Dec-07		2007
121562	2006 MAYOC TOOLS	7,355.46		(7,355.46)	-100.00%	0.00%	7,355.46	-	(7,355.46)			Aug-06	Mar-07		2007
121566	SMT-PULASKI CO PUBLIC LIBRARY	718.49		(718.49)	-100.00%	0.00%	718.49	-	(718.49)			Aug-07	Aug-07		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
121582	US 58 22KV Repair	-		-	-100.00%	0.00%	-	-	-			Jun-06			2007
121586	West Lex. RTU Replacement	212.70		(212.70)	-100.00%	0.00%	212.70	-	(212.70)			Jul-06	Oct-07		2007
121617	Fac. Maint. Furniture - KU	10,324.00	10,000.00	(324.00)	-3.24%	0.00%	10,324.00	10,000.00	(324.00)	Sep-07	Sep-07	Dec-07	Dec-07		2007
121618	KU 2007 Carpet and Tile	145,396.52	131,500.00	(13,896.52)	-10.57%	0.04%	145,396.52	131,500.00	(13,896.52)	Mar-07	Mar-07	May-07	Dec-07		2007
121619	KU Fire Protection System	92,903.00	75,000.00	(17,903.00)	-23.87%	0.03%	92,903.00	75,000.00	(17,903.00)	May-07	May-07	Dec-07	Dec-07		2007
121631	East Franfort RTU Replacement	6,440.14		(6,440.14)	-100.00%	0.00%	6,440.14	-	(6,440.14)			Jul-06	Jun-07		2007
121632	Replace Bardstown 138kV PTs	(216.46)		216.46	-100.00%	0.00%	(216.46)	-	216.46			Jun-06	Jul-07		2007
121635	TY3 DEMINERALIZER UPGR 06	9,603.84		(9,603.84)	-100.00%	0.00%	9,603.84	-	(9,603.84)			Oct-06	Jul-07		2007
121636	TC2 E Ft Knox-HC 345k		5,500,000.76	5,500,000.76	100.00%	0.00%	-	5,500,000.76	5,500,000.76	Jan-07	Dec-07			Budgeted as originally intended to capture the post-development construction costs of the KU portion of the Trimble County 2 Transmission work, a decision was later made to record all such costs to the project in which the development costs were captured (project 118216).	2007
121653	2007 Asbestos Abatement		93,993.06	93,993.06	100.00%	0.00%	-	93,993.06	93,993.06	Jan-07	Dec-07				2007
121659	Pisgah RTU Replacement	1,721.34		(1,721.34)	-100.00%	0.00%	1,721.34	-	(1,721.34)			Aug-06	Apr-07		2007
121660	Grahamville RTU Replacement	27,131.36		(27,131.36)	-100.00%	0.01%	27,131.36	-	(27,131.36)			Mar-07	Dec-07		2007
121663	GEORGETOWN HEAT PUMP	(300.00)		300.00	-100.00%	0.00%	(300.00)	-	300.00			Jul-06	Mar-07		2007
121666	FIRE PROTECTION EQUIP - KU	66,025.06	75,000.00	8,974.94	11.97%	0.02%	66,025.06	75,000.00	8,974.94	Nov-07	Nov-07	Dec-07	Dec-07		2007
121671	GH1 PULVERIZERS AIR FLOW CTRL	(245.73)		245.73	-100.00%	0.00%	(245.73)	-	245.73			Jul-06	Jan-07		2007
121672	GH1 PULVERIZER VANE WHEELS	229.86		(229.86)	-100.00%	0.00%	229.86	-	(229.86)			Aug-06	Jan-07		2007
121677	GR 2007 Air Monitors		6,000.05	6,000.05	100.00%	0.00%	-	6,000.05	6,000.05	Jan-07	Dec-07				2007
121678	GR 2007 Fire Protection	23,687.06	74,999.58	51,312.52	68.42%	0.01%	23,687.06	74,999.58	51,312.52	Jan-07	Dec-07	Dec-06	Apr-07		2007
121682	TC Ash/Gypsum Ponds - KU	294,562.51	459,996.00	165,433.49	35.96%	0.09%	294,562.51	459,996.00	165,433.49	Jan-07	Dec-11	Aug-06	Dec-09		2007
121687	KU Storms - June 23, 2006	702.44		(702.44)	-100.00%	0.00%	702.44	-	(702.44)			Jun-06	Jul-07		2007
121689	Unit 4 Precip Controls Upgrade	146,133.80	147,000.18	866.38	0.59%	0.04%	146,133.80	147,000.18	866.38	Jan-07	Dec-07	Mar-07	Jan-08		2007
121690	Farley Replace Fence	725.01		(725.01)	-100.00%	0.00%	725.01	-	(725.01)			Oct-06	Jan-07		2007
121693	West Frankfort RTU Replacement	1,721.34		(1,721.34)	-100.00%	0.00%	1,721.34	-	(1,721.34)			Jul-06	Apr-07		2007
121706	KU Storms - July 21, 2006	4,562.25		(4,562.25)	-100.00%	0.00%	4,562.25	-	(4,562.25)			Jul-06	Nov-07		2007
121736	Union Underwear Transformer	32,289.95		(32,289.95)	-100.00%	0.01%	32,289.95	-	(32,289.95)			Sep-07	May-08		2007
121753	SCM Earl Ins Wildlife Protect	9,767.67	20,864.48	11,096.81	53.19%	0.00%	9,767.67	20,864.48	11,096.81	Jan-07	Dec-07	Aug-07	Dec-07		2007
121755	SCM Earl Sub Battery Replace		18,766.36	18,766.36	100.00%	0.00%	-	18,766.36	18,766.36	Jan-07	Dec-07				2007
121757	SCM Earl Purch Elect Reclosers	18,795.73	29,770.00	10,974.27	36.86%	0.01%	18,795.73	29,770.00	10,974.27	Apr-07	Apr-07	Dec-07	Dec-07		2007
121759	SCM Earl 2007 NESC Violations	73,302.69	54,171.73	(19,130.96)	-35.32%	0.02%	73,302.69	54,171.73	(19,130.96)	Jan-07	Dec-07	Feb-07	Apr-09		2007
121760	SCM Earl 2007 Substation Rep	276,978.16	147,960.19	(129,017.97)	-87.20%	0.08%	276,978.16	147,960.19	(129,017.97)	Jan-07	Dec-07	Feb-07	May-08		2007
121761	SCM Earl 2007 Tools and Equip	12,538.40	13,740.00	1,201.60	8.75%	0.00%	12,538.40	13,740.00	1,201.60	May-07	Oct-07	May-07	Nov-07		2007
121762	KU Trble Tools and Equip 2007		8,951.61	8,951.61	100.00%	0.00%	-	8,951.61	8,951.61	Mar-07	Nov-07				2007
121763	SCM Pine Wildlife Protect	10,611.61	10,726.32	114.71	1.07%	0.00%	10,611.61	10,726.32	114.71	Jan-07	Dec-07	Mar-07	Oct-07		2007
121764	SCM Pine Rp Fences	13,472.45	10,726.32	(2,746.13)	-25.60%	0.00%	13,472.45	10,726.32	(2,746.13)	Jan-07	Dec-07	Nov-07	Jan-08		2007
121765	SCM Pine 2007 NESC Violations	20,240.06	32,325.10	12,085.04	37.39%	0.01%	20,240.06	32,325.10	12,085.04	Jan-07	Dec-07	Jun-07	Apr-08		2007
121766	SCM Pine Failed Breakers	38,217.66	41,061.49	2,843.83	6.93%	0.01%	38,217.66	41,061.49	2,843.83	Jan-07	Dec-07	Oct-07	Jan-09		2007
121767	SCM Pine Misc Subs Repair	76,912.08	80,380.10	3,468.02	4.31%	0.02%	76,912.08	80,380.10	3,468.02	Jan-07	Dec-07	Mar-07	Apr-08		2007
121768	SCM Pine 2007 Tools and Equip	9,707.57	10,305.00	597.43	5.80%	0.00%	9,707.57	10,305.00	597.43	Aug-07	Nov-07	May-07	Oct-07		2007
121791	2007 KU DOIT DO REPORTING	22,474.73	37,499.90	15,025.17	40.07%	0.01%	22,474.73	37,499.90	15,025.17	May-07	May-07	Feb-07	Nov-07		2007
121792	2007 KU DOIT SOFTWARE LIC	11,384.19	44,999.65	33,615.46	74.70%	0.00%	11,384.19	44,999.65	33,615.46	Aug-07	Aug-07	Apr-07	Dec-07		2007
121793	2007 KU DOIT ACCESS INTERNET		74,999.80	74,999.80	100.00%	0.00%	-	74,999.80	74,999.80	Aug-07	Sep-07				2007
121795	2007 KU DOIT INTERNET REPORT		78,514.94	78,514.94	100.00%	0.00%	-	78,514.94	78,514.94	Apr-07	Apr-07				2007
121796	2007 KU DOIT SYNERGEE MODEL	31,388.57	89,999.30	58,610.73	65.12%	0.01%	31,388.57	89,999.30	58,610.73	Sep-07	Oct-07	Apr-07	Dec-07		2007
121797	2007 KU DOIT GIS LICENCES	100,377.76	99,999.72	(378.04)	-0.38%	0.03%	100,377.76	99,999.72	(378.04)	May-07	May-07	Mar-07	Mar-07		2007
121798	2007 KU DOIT MOB COM FOR INSP		100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	May-07	Oct-07				2007
121799	2007 KU DOIT MOB COMP HDWE		99,999.72	99,999.72	100.00%	0.00%	-	99,999.72	99,999.72	Jun-07	Jun-07				2007
121800	2007 KU DOIT STORMS UPGRADE	47,099.54	100,000.09	52,900.55	52.90%	0.01%	47,099.54	100,000.09	52,900.55	Sep-07	Dec-07	Apr-07	Sep-07		2007
121801	2007 KU DOIT GIS REDLINING	103,715.29	124,999.66	21,284.37	17.03%	0.03%	103,715.29	124,999.66	21,284.37	Oct-07	Nov-07	Aug-07	Jan-08		2007
121802	2007 KU DOIT SWORLD 4.1 UPG	113,449.21	124,999.66	11,550.45	9.24%	0.03%	113,449.21	124,999.66	11,550.45	Nov-07	Dec-07	Apr-07	Oct-07		2007
121804	2007 KU DOIT MOB COMP FOR GIS	140,064.03	149,999.58	9,935.55	6.62%	0.04%	140,064.03	149,999.58	9,935.55	Apr-07	Sep-07	Aug-07	Jan-08		2007
121805	2007 KU DOIT EXPAND MOB COMP	181,476.85	179,999.73	(1,477.12)	-0.82%	0.05%	181,476.85	179,999.73	(1,477.12)	Mar-07	Mar-07	Aug-07	Aug-08		2007
121807	2007 KU DOIT PC AND PRINT BUD	163,860.81	149,999.64	(13,861.17)	-9.24%	0.05%	163,860.81	149,999.64	(13,861.17)	Jan-07	Dec-07	Jan-07	Sep-09		2007
121808	2007 KU DOIT CES UPGRADE	65,310.21	124,999.65	59,689.44	47.75%	0.02%	65,310.21	124,999.65	59,689.44	Jul-07	Feb-08	Nov-07	Nov-09		2007
121811	2007 KU DOIT DETS ENHANCE	47,845.64	49,999.86	2,154.22	4.31%	0.01%	47,845.64	49,999.86	2,154.22	Mar-07	Mar-07	Mar-07	Dec-07		2007
121813	HOPEWELL SUB CIRC #286	37,396.92	50,085.00	12,688.08	25.33%	0.01%	37,396.92	50,085.00	12,688.08	May-07	May-07	Aug-07	Dec-07		2007
121829	DANVILLE OFFICE CARPET	2,140.00	20,000.00	17,860.00	89.30%	0.00%	2,140.00	20,000.00	17,860.00	Mar-07	Mar-07	Jun-07	Mar-09		2007
121830	ETOWN EXTERIOR STAIRS		15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	May-07	May-07				2007
121831	ETOWN CARD READER	15,992.72	6,000.00	(9,992.72)	-166.55%	0.00%	15,992.72	6,000.00	(9,992.72)	Mar-07	Mar-07	Apr-07	Jan-08		2007
121832	London safety walls and doors	18,040.80	20,000.00	1,959.20	9.80%	0.01%	18,040.80	20,000.00	1,959.20	Apr-07	Apr-07	Oct-07	Dec-07		2007
121833	RICHMOND CARPET & TILE	4,503.31	6,000.00	1,496.69	24.94%	0.00%	4,503.31	6,000.00	1,496.69	Oct-07	Oct-07	Nov-07	Dec-07		2007
121834	E-TOWN MINI SPLIT HEAT PUMP	10,900.00	15,000.00	4,100.00	27.33%	0.00%	10,900.00	15,000.00	4,100.00	May-07	May-07	Dec-07	Dec-07		2007
121835	RICHMOND CARD READERS	4,068.12	3,700.00	(368.12)	-9.95%	0.00%	4,068.12	3,700.00	(368.12)	Oct-07	Oct-07	Dec-07	Apr-08		2007
121836	MT STERLING DRIVE IN WINDOW		3,700.00	3,700.00	100.00%	0.00%	-	3,700.00	3,700.00	May-07	May-07				2007
121837	MT STERLING CAMERAS		3,700.00	3,700.00	100.00%	0.00%	-	3,700.00	3,700.00	Jun-07	Jun-07				2007
121838	SHELBYVILLE SECURITY WALL	21,814.61	10,000.00	(11,814.61)	-118.15%	0.01%	21,814.61	10,000.00	(11,814.61)	Jul-07	Jul-07	Dec-07	Dec-07		2007
121839	REMODEL G'TOWN WORKSTATIONS		10,000.00	10,000.00	100.00%	0.00%	-	10,000.00	10,000.00	Aug-07	Aug-07				2007
121840	G'TOWN & VER. CARD READERS		8,000.00	8,000.00	100.00%	0.00%	-	8,000.00	8,000.00	Sep-07	Sep-07				2007
121841	BARLOW ASPHALT REPAVE	5,789.80	3,800.00	(1,989.80)	-52.36%	0.00%	5,789.80	3,800.00	(1,989.80)	Sep-07	Sep-07	Jun-07	Jun-07		2007
121842	BARLOW ADA DOORS	3,912.00	7,000.00	3,088.00	44.11%	0.00%	3,912.00	7,000.00	3,088.00	Mar-07	Mar-07	Jun-07	Jun-07		2007
121843	BARLOW CARD READER	10,634.16	3,200.00	(7,434.16)	-232.32%	0.00%	10,634.16	3,200.00	(7,434.16)	May-07	May-07	Dec-07	Apr-08		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
121844	BARLOW GRAVEL & FENCE	6,053.00	4,800.00	(1,253.00)	-26.10%	0.00%	6,053.00	4,800.00	(1,253.00)	Oct-07	Oct-07	Jun-07	Jun-07		2007
121845	MORGANFILED STAIRCASE		10,000.00	10,000.00	100.000%	0.00%	-	10,000.00	10,000.00	May-07	May-07				2007
121846	MORGANFIELD WALLS		5,000.00	5,000.00	100.000%	0.00%	-	5,000.00	5,000.00	Dec-07	Dec-07				2007
121847	MORGANFIELD CAMERAS		3,200.00	3,200.00	100.000%	0.00%	-	3,200.00	3,200.00	Aug-07	Aug-07				2007
121848	MORGANFIELD Work Station		10,000.00	10,000.00	100.000%	0.00%	-	10,000.00	10,000.00	Sep-07	Sep-07				2007
121849	EARLINGTON CARD READER	8,129.27	4,400.00	(3,729.27)	-84.76%	0.00%	8,129.27	4,400.00	(3,729.27)	Aug-07	Aug-07	Dec-07	Dec-07		2007
121850	EARLINGTON HVAC		8,300.00	8,300.00	100.000%	0.00%	-	8,300.00	8,300.00	Feb-07	Feb-07				2007
121851	EARLINGTON CAMERAS		3,200.00	3,200.00	100.000%	0.00%	-	3,200.00	3,200.00	Jul-07	Jul-07				2007
121852	EDDYVILLE CAMERAS		3,200.00	3,200.00	100.000%	0.00%	-	3,200.00	3,200.00	Apr-07	Apr-07				2007
121853	GREENVILLE DRAINAGE	9,750.00	9,500.00	(250.00)	-2.63%	0.00%	9,750.00	9,500.00	(250.00)	Nov-07	Nov-07	Oct-07	Nov-07		2007
121854	GREENVILLE CAMERAS		3,200.00	3,200.00	100.000%	0.00%	-	3,200.00	3,200.00	Jun-07	Jun-07				2007
121855	MIDDLESBORO CEILING & LIGHTS		5,000.00	5,000.00	100.000%	0.00%	-	5,000.00	5,000.00	Aug-07	Aug-07				2007
121856	NORTON ADA DOORS		5,000.00	5,000.00	100.000%	0.00%	-	5,000.00	5,000.00	Mar-07	Mar-07				2007
121857	LONDON CARD READER	8,817.85	6,000.00	(2,817.85)	-46.96%	0.00%	8,817.85	6,000.00	(2,817.85)	Jul-07	Jul-07	Dec-07	Apr-08		2007
121858	KU ANALOG METERS TO DIGITAL	45,006.34	46,500.00	1,493.66	3.21%	0.01%	45,006.34	46,500.00	1,493.66	Jul-07	Jul-07	May-07	Dec-07		2007
121859	KU METER SHOP TOOLS	8,027.60	7,500.00	(527.60)	-7.03%	0.00%	8,027.60	7,500.00	(527.60)	Jun-07	Jun-07	Feb-07	Mar-07		2007
121860	KU EWORKFORCE MODULE		3,600.00	3,600.00	100.000%	0.00%	-	3,600.00	3,600.00	Mar-07	Mar-07	Feb-08			2007
121861	KU INTERACTION CENTER/CTI		25,000.00	25,000.00	100.000%	0.00%	-	25,000.00	25,000.00	Aug-07	Sep-07				2007
121862	KU ERTS AMR METERS	70,277.80	100,000.00	29,722.20	29.72%	0.02%	70,277.80	100,000.00	29,722.20	Mar-07	Dec-07	Jul-07	Sep-07		2007
121863	KU UPGRADE INTEGRATOR		50,000.00	50,000.00	100.000%	0.00%	-	50,000.00	50,000.00	Apr-07	Jun-07				2007
121864	KU POWERMATRIX EQUIP		50,000.00	50,000.00	100.000%	0.00%	-	50,000.00	50,000.00	Apr-07	Oct-07				2007
121865	KU METER SHOP TEST EQUIPMENT		55,000.00	55,000.00	100.000%	0.00%	-	55,000.00	55,000.00	Feb-07	Feb-07				2007
121866	KU PC PURCHASE	57,024.03	37,500.00	(19,524.03)	-52.06%	0.02%	57,024.03	37,500.00	(19,524.03)	Jan-07	Dec-07	Mar-07	Mar-08		2007
121867	KU BUS. OFFICE Auto Receipt	885.00	50,000.00	49,115.00	98.23%	0.00%	885.00	50,000.00	49,115.00	Dec-07	Dec-07	Sep-07	Mar-09		2007
121869	KU TOU METERS		37,500.00	37,500.00	100.000%	0.00%	-	37,500.00	37,500.00	Dec-07	Dec-07				2007
121877	DSP LEX NW SUB-INNOVATION	1,612,536.09	2,175,000.00	562,463.91	25.86%	0.47%	1,612,536.09	2,175,000.00	562,463.91	Jul-07	Dec-08	Jun-07	Sep-09	Project variance due to a portion of project originally scheduled in 2007 was delayed to the 2008 completion due to further analysis and engineering work.	2007
121878	SCM 07 WILDLIFE PROTECT		25,769.66	25,769.66	100.000%	0.00%	-	25,769.66	25,769.66	Jan-07	Dec-07				2007
121879	SCM 07 PURCHASE REGULATORS	24,832.40	25,190.00	357.60	1.42%	0.01%	24,832.40	25,190.00	357.60	May-07	May-07	Jan-07	Dec-07		2007
121880	SCM 07 REPLACE BATTERIES	1,863.88	24,510.56	22,646.68	92.40%	0.00%	1,863.88	24,510.56	22,646.68	Jan-07	Dec-07	Dec-07	Aug-08		2007
121881	SCM 07 REPLACE BUSHINGS	10,671.67	35,513.90	24,842.23	69.95%	0.00%	10,671.67	35,513.90	24,842.23	Jan-07	Dec-07	Nov-07	Nov-07		2007
121882	SCM 07 7.5MVA PORT XFRM	15,593.38	71,873.59	56,280.21	78.30%	0.00%	15,593.38	71,873.59	56,280.21	Jan-07	Dec-07	Aug-07	Apr-08		2007
121883	SCM 07 REPLACE BREAKERS	138,590.53	145,327.25	6,736.72	4.64%	0.04%	138,590.53	145,327.25	6,736.72	Jan-07	Dec-07	Feb-07	Sep-09		2007
121884	SCM 07 SUBSTATION MISC	71,510.06	207,617.39	136,107.33	65.56%	0.02%	71,510.06	207,617.39	136,107.33	Jan-07	Dec-07	Mar-07	Jun-08		2007
121885	SCM 07 TOOLS AND EQUIP	35,732.36	35,495.00	(237.36)	-0.67%	0.01%	35,732.36	35,495.00	(237.36)	Apr-07	Sep-07	Dec-07	Dec-08		2007
121886	SCM 07 DAN AUTO GATE SYSTEM	6,217.61	36,640.00	30,422.39	83.03%	0.00%	6,217.61	36,640.00	30,422.39	Apr-07	Apr-07	Dec-07	Mar-08		2007
121887	SCM 07 LEX AUTO GATE SYSTEM	8,927.84	36,640.00	27,712.16	75.63%	0.00%	8,927.84	36,640.00	27,712.16	Jun-07	Jun-07	Dec-07	Jan-09		2007
121888	SCM 07 TRANSFORMER REW	229,669.13	906,601.07	676,931.94	74.67%	0.07%	229,669.13	906,601.07	676,931.94	Jan-07	Dec-07	May-07	Dec-08	Project variance is due to portion of actuals in project - 120677. The combined variance is $233K.	2007
121889	REEL TRAILER	26,994.32	20,140.55	(6,853.77)	-34.03%	0.01%	26,994.32	20,140.55	(6,853.77)	Jan-07	Jan-07	May-07	May-07		2007
121892	2007 MAYOC INV TOOLS	3,271.59	19,465.00	16,193.41	83.19%	0.00%	3,271.59	19,465.00	16,193.41	Feb-07	Oct-07	Apr-07	May-07		2007
121893	MAYOC BLDG366	9,358.63	13,740.00	4,381.37	31.89%	0.00%	9,358.63	13,740.00	4,381.37	Jun-07	Aug-08	Aug-07	Aug-07		2007
121894	Building and Grounds		9,022.00	9,022.00	100.000%	0.00%	-	9,022.00	9,022.00	Mar-07	Nov-08				2007
121935	LEXINGTON NW DISTRIBUTION		350,538.68	350,538.68	100.000%	0.00%	-	350,538.68	350,538.68	Jan-07	Dec-08	Apr-08		Project delayed due to the fact that it was part of the Innovation Drive Substation work. We originally anticipated starting in 2007 but further analysis and engineering was required. There were eight projects total for this work. Four of them were Distribution circuit work. The work for the circuits did not begin until 2008. A preliminary Investment Proposal was done for the substation transformer and equipment purchase due to long lead times. Actual IP for the total scope of work was in January 2008.	2007
121936	WHITE PLAINS VOLT REG		29,997.19	29,997.19	100.000%	0.00%	-	29,997.19	29,997.19	Jan-07	Dec-07				2007
121937	Rineyville Voltage Reg		25,382.40	25,382.40	100.000%	0.00%	-	25,382.40	25,382.40	Jan-07	Dec-07				2007
121939	Capacitor Recloser Capital		1,728.77	1,728.77	100.000%	0.00%	-	1,728.77	1,728.77	Jan-07	Dec-07				2007
121943	CAPACITOR RECLOSER CAP		1,625.84	1,625.84	100.000%	0.00%	-	1,625.84	1,625.84	Jan-07	Dec-07				2007
121944	Buildings Grounds Capital		4,580.00	4,580.00	100.000%	0.00%	-	4,580.00	4,580.00	Jan-07	Jun-08				2007
121945	Cap Reclose Maint		1,526.22	1,526.22	100.000%	0.00%	-	1,526.22	1,526.22	Jan-07	Dec-07				2007
121946	Maysville Cap Rec Capital		2,584.41	2,584.41	100.000%	0.00%	-	2,584.41	2,584.41	Jan-07	Dec-07				2007
121947	Shelby Cap Reclose Capital		2,681.88	2,681.88	100.000%	0.00%	-	2,681.88	2,681.88	Jan-07	Dec-07				2007
121953	Earlington Bld Grds Cap		23,472.50	23,472.50	100.000%	0.00%	-	23,472.50	23,472.50	Jan-07	Dec-08				2007
121956	SL-KU DAHS - Chemistry Par		174,999.72	174,999.72	100.000%	0.00%	-	174,999.72	174,999.72	Jan-07	Dec-07				2007
121958	GE-KU Boiler Tube Software	89,459.76	100,000.12	10,540.36	10.54%	0.03%	89,459.76	100,000.12	10,540.36	Jan-07	Dec-07	Dec-07	Jun-08		2007
121960	SL-KU Plant Lab Equip 07	22,065.75	24,999.52	2,933.77	11.74%	0.01%	22,065.75	24,999.52	2,933.77	Jan-07	Dec-07	Jul-07	Aug-07		2007
121962	GE-KU AGC Setpoint Control		17,500.49	17,500.49	100.000%	0.00%	-	17,500.49	17,500.49	Jan-07	Dec-07				2007
121966	IMS Tools - KU	(13,906.00)		13,906.00	-100.000%	0.00%	(13,906.00)	-	13,906.00			Aug-06	Jan-07		2007
121970	Ghent-Kenton 138kV Line	11.72		(11.72)	-100.000%	0.00%	11.72	-	(11.72)			Jan-07	Apr-09		2007
121971	Loudon-Winchester 69kV	354,250.55		(354,250.55)	-100.000%	0.10%	354,250.55	-	(354,250.55)			Feb-07	Sep-07	The need for a new circuit was identified by Distribution in late 2006 after the 2007 budget was prepared. The addition of the new circuit would have overloaded the existing structures, so new Transmission structures were constructed.	2007
121972	GR High Pressure F.W. Heater	(26,036.14)		26,036.14	-100.000%	-0.01%	(26,036.14)	-	26,036.14			Aug-06	Aug-07		2007
121973	Reel Wire Trailers	14,382.81	13,428.00	(954.81)	-7.11%	0.00%	14,382.81	13,428.00	(954.81)	Jan-07	Mar-07	Aug-07	Nov-07		2007
121976	TY ASH HAULING 07	-		-	-100.000%	0.00%	-	-	-			Jun-07			2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
122034	BRCT SPCC 08-09	13,278.35	556,010.00	542,731.65	97.61%	0.00%	13,278.35	556,010.00	542,731.65	Jan-07	Dec-09	Dec-07	Oct-09	Changes to timing for when SPCC regulations needed to be implemented and uncertainty in what the final rule would include, postponed installation. Money spent was for detailed engineering analysis.	2007
122035	CT6 A/B CONVERSION 07	6,125,399.66	5,714,540.00	(410,859.66)	-7.19%	1.79%	6,125,399.66	5,714,540.00	(410,859.66)	Jan-07	Dec-07	Oct-07	Jan-08	Variance due to higher than expected craft labor costs due to market conditions, and additional scope introduced by OEM at the last minute.	2007
122038	CT MISC MOTOR REBUILD 07		25,490.04	25,490.04	100.00%	0.00%	-	25,490.04	25,490.04	Jan-07	Dec-07				2007
122039	TY FO TANK SPCC 07 (ECR)	10,333.61	194,000.02	183,666.41	94.67%	0.00%	10,333.61	194,000.02	183,666.41	Jun-07	Jun-07	Oct-07	Apr-09		2007
122040	HF OIL CONTAIN SPCC 07 (ECR)	11,561.14	180,000.00	168,438.86	93.58%	0.00%	11,561.14	180,000.00	168,438.86	May-07	May-07	Oct-07	Apr-09		2007
122041	TY3 GEN BUSHINGS 07	235,264.24	180,000.00	(55,264.24)	-30.70%	0.07%	235,264.24	180,000.00	(55,264.24)	Feb-07	Mar-07	Mar-07	May-07		2007
122042	TY3 5-1 EL MILL CONV 07	60,972.37	205,000.00	144,027.63	70.26%	0.02%	60,972.37	205,000.00	144,027.63	Apr-07	Apr-07	Dec-06	May-07		2007
122043	TY3 ABATEMENT (1000 FT) 07	28,576.22	45,000.00	16,423.78	36.50%	0.01%	28,576.22	45,000.00	16,423.78	Apr-07	Apr-07	Mar-07	Aug-07		2007
122044	TY MISC MOTOR RBLDS 07	29,132.18	60,000.00	30,867.82	51.45%	0.01%	29,132.18	60,000.00	30,867.82	Mar-07	Dec-07	Apr-07	Feb-09		2007
122049	*UK Underground	3,880,996.76		(3,880,996.76)	-100.00%	1.14%	3,880,996.76	-	(3,880,996.76)			Jan-07	Dec-09	Reimbursable project - reimbursement received during 2008.	2007
122050	Ghent-Kenton 138kV Pole Repl	387,750.18		(387,750.18)	-100.00%	0.11%	387,750.18	-	(387,750.18)			Oct-06	Jan-08	Emergency repair of lattice tower failure began late in 2006 and continued into 2007. Due to the timing of the failure, this was not in the budget for either year.	2007
122056	BR1 COOLING TWR RBLD 07	1,110,925.10	2,326,800.00	1,215,874.90	52.26%	0.33%	1,110,925.10	2,326,800.00	1,215,874.90	Jan-07	Dec-07	Jul-07	Nov-07	Project scope reduced to include a two phase approach to the rebuild.	2007
122057	BR1 DA HTR REPL 07		406,600.00	406,600.00	100.00%	0.00%	-	406,600.00	406,600.00	Jan-07	Dec-07			Project cancelled after further inspection of heater	2007
122058	BR1 CNTRL AC REPL 07	104,612.02	166,000.00	61,387.98	36.98%	0.03%	104,612.02	166,000.00	61,387.98	Jan-07	Dec-07	May-07	Jul-08		2007
122059	BR1 TURBINE SEALS 07	213,971.37	175,000.00	(38,971.37)	-22.27%	0.06%	213,971.37	175,000.00	(38,971.37)	Jan-07	Dec-07	Oct-07	Jun-08		2007
122060	BR2 RH REPL 07-08		251,045.00	251,045.00	100.00%	0.00%	-	251,045.00	251,045.00	Jan-07	Dec-08				2007
122061	BR2 RH INLET & OUTLET HDR 07-0	272,479.27	180,098.00	(92,381.27)	-51.30%	0.08%	272,479.27	180,098.00	(92,381.27)	Jan-07	Dec-09	Dec-07	Jul-09		2007
122062	BR3 THROT VLV SEAT 07	565,944.92	588,000.00	22,055.08	3.75%	0.17%	565,944.92	588,000.00	22,055.08	Jan-07	Dec-07	Apr-07	Jan-08		2007
122065	BR CONV BELT REPL 07	27,211.90	32,000.00	4,788.10	14.96%	0.01%	27,211.90	32,000.00	4,788.10	Jan-07	Dec-07	Dec-07	Mar-09		2007
122066	BR1 DEMIN RETIRE 07	1,097.55		(1,097.55)	-100.00%	0.00%	1,097.55	-	(1,097.55)			Aug-07	Jul-09		2007
122067	BR3 LIGHTING REPL 07		39,000.00	39,000.00	100.00%	0.00%	-	39,000.00	39,000.00	Jan-07	Dec-07				2007
122070	BR CONV GEARBOX REPL 07	46,716.00	60,000.00	13,284.00	22.14%	0.01%	46,716.00	60,000.00	13,284.00	Jan-07	Dec-07	Jun-07	Sep-07		2007
122071	BR3 BUNKER LINERS PLTS 07	319,790.97	200,000.00	(119,790.97)	-59.90%	0.09%	319,790.97	200,000.00	(119,790.97)	Jan-07	Dec-07	Mar-07	Jun-07		2007
122072	BR D TRIPPER REPL 07		60,000.00	60,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Jan-07	Dec-07				2007
122075	BR LAB WINDOW REPL 07	14,810.98	12,000.01	(2,810.97)	-23.42%	0.00%	14,810.98	12,000.01	(2,810.97)	Jan-07	Dec-07	May-07	Jul-07		2007
122076	BR1 SPARE 2.3KV BRK 07	70,010.35	80,000.00	9,989.65	12.49%	0.02%	70,010.35	80,000.00	9,989.65	Jan-07	Dec-07	Jul-07	Dec-07		2007
122077	BR2 2.3KV BRK RECOND 07	89,810.94	95,500.00	5,689.06	5.96%	0.03%	89,810.94	95,500.00	5,689.06	Jan-07	Dec-07	Sep-07	Feb-08		2007
122079	BR SODIUM ANLYZR REPL 06-07	5,133.32	105,000.00	99,866.68	95.11%	0.00%	5,133.32	105,000.00	99,866.68	Jan-07	Dec-07	Dec-06	Feb-07		2007
122080	BR SPARE PHOS PUMP 06	6,139.63	20,000.00	13,860.37	69.30%	0.00%	6,139.63	20,000.00	13,860.37	Jan-07	Dec-07	Dec-07	Jan-08		2007
122082	BR COND XFER SYSTEM 07		185,000.00	185,000.00	100.00%	0.00%	-	185,000.00	185,000.00	Jan-07	Dec-07				2007
122083	BR BERM UPGRADE SPCC 07		150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-07	Dec-07				2007
122084	BR OVERFILL PROT SPCC 07		50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-07	Dec-07				2007
122085	DX OIL SEPARATOR SPCC 07	11,647.78	75,000.00	63,352.22	84.47%	0.00%	11,647.78	75,000.00	63,352.22	Jan-07	Dec-07	Oct-07	Jan-08		2007
122086	DX1 OVERHAUL 11-12	4,547.56	862,000.00	857,452.44	99.47%	0.00%	4,547.56	862,000.00	857,452.44	Jan-07	Dec-11	Oct-06	Apr-09	Project delayed due to inspection of DX 3 indicating damage and moving it up in order.	2007
122087	DX3 JOHNSON VLV REFURB 07	840,211.45	1,279,800.00	439,588.55	34.35%	0.25%	840,211.45	1,279,800.00	439,588.55	Jan-07	Dec-07	Apr-07	Feb-08	Project savings due to not utilizing outside engineering firm for construction oversight.	2007
122091	Lancaster Sub - EKP 69kV Tie	(34,247.28)		34,247.28	-100.00%	-0.01%	(34,247.28)	-	34,247.28			Aug-06	Aug-08		2007
122094	Lake Reba RTU Replacement	36,593.89		(36,593.89)	-100.00%	0.01%	36,593.89	-	(36,593.89)			Nov-06	Jan-09		2007
122096	COGNOS - KU	72.00		(72.00)	-100.00%	0.00%	72.00	-	(72.00)			Aug-06	Jan-07		2007
122098	GH3 CT CELL 3-4 REBUILD 07		415,998.89	415,998.89	100.00%	0.00%	-	415,998.89	415,998.89	Jan-07	Dec-07	Nov-06		Project schedule accelerated into 2006 due to operational needs(budgeted in 2007)	2007
122101	GH1 ESP HOT ROOF REPL 07		355,000.11	355,000.11	100.00%	0.00%	-	355,000.11	355,000.11	Jan-07	Dec-07			Project cancelled due to uncertainty in environmental regulations in future	2007
122103	GH CONVEYOR BELT REPL 07	135,005.11		(135,005.11)	-100.00%	0.04%	135,005.11	-	(135,005.11)			Apr-07	Mar-09		2007
122109	GH2 AUX COND 2-2 RETUBE	83,319.36		(83,319.36)	-100.00%	0.02%	83,319.36	-	(83,319.36)			Dec-07	Mar-09		2007
122112	GH4 ECONOMIZER REPL	1,052,659.08	1,000,000.14	(52,658.94)	-5.27%	0.31%	1,052,659.08	1,000,000.14	(52,658.94)	Jan-07	Dec-08	May-07	Dec-08		2007
122114	GH SPCC COMPLIANCE MOD	237,026.11	699,999.81	462,973.70	66.14%	0.07%	237,026.11	699,999.81	462,973.70	Jan-07	Dec-09	Aug-07	Sep-09	Delayed into 2008 and 2009 due to delay in federal SPCC ruling.	2007
122117	Daviess Co 345kV Tie	(15,681.93)		15,681.93	-100.00%	0.00%	(15,681.93)	-	15,681.93			Aug-06	Dec-08		2007
122125	Butler Switches - Ghent/Kenton	25,442.36		(25,442.36)	-100.00%	0.01%	25,442.36	-	(25,442.36)			Oct-06	May-07		2007
122177	Millersburg Control Hse Repl	37,436.30		(37,436.30)	-100.00%	0.01%	37,436.30	-	(37,436.30)			Jan-07	Sep-09		2007
122185	KU Storms-August 3, 2006	2,918.35		(2,918.35)	-100.00%	0.00%	2,918.35	-	(2,918.35)			Aug-06	Apr-07		2007
122186	KU Storms - August 10, 2006	1,031.79		(1,031.79)	-100.00%	0.00%	1,031.79	-	(1,031.79)			Aug-06	Oct-07		2007
122187	Install Breaker Minor Farm	9,374.13		(9,374.13)	-100.00%	0.00%	9,374.13	-	(9,374.13)			Oct-06	Apr-08		2007
122191	on TB0664	839.56		(839.56)	-100.00%	0.00%	839.56	-	(839.56)			Aug-06	Jan-07		2007
122194	Lexington Tape Upgrade KU	809.09		(809.09)	-100.00%	0.00%	809.09	-	(809.09)			Oct-06	Aug-07		2007
122196	Etown 614 Upgrade	12,463.31		(12,463.31)	-100.00%	0.00%	12,463.31	-	(12,463.31)			Oct-06	Jan-07		2007
122205	KU Storms - Dec. 1, 2006	875.28		(875.28)	-100.00%	0.00%	875.28	-	(875.28)			Dec-06	Oct-07		2007
122206	Inst Fence Loudon Storage Lot	50,155.26		(50,155.26)	-100.00%	0.01%	50,155.26	-	(50,155.26)			Oct-06	May-07		2007
122211	Brown CT-Brdstwn P2	36,747.56		(36,747.56)	-100.00%	0.01%	36,747.56	-	(36,747.56)			Oct-06	Jul-09		2007
122228	ELECTRONIC PAYMENT (KU %)	7,918.96		(7,918.96)	-100.00%	0.00%	7,918.96	-	(7,918.96)			Sep-06	Mar-07		2007
122241	Repl West Cliff 624 Brk	854.85		(854.85)	-100.00%	0.00%	854.85	-	(854.85)			Jun-07	Apr-08		2007
122251	LON FAWN VALLEY ESTATES	46,542.46		(46,542.46)	-100.00%	0.01%	46,542.46	-	(46,542.46)			Oct-06	Aug-08		2007
122252	OCEDA 600 Amp U.G.	343,363.15		(343,363.15)	-100.00%	0.10%	343,363.15	-	(343,363.15)			Oct-06	Dec-09	Completion of project started in prior year. Reallocation of funds in 2007 to finish project approved by Corporate RAC. This was a reimbursable project. Total charges on project were $394K with billings of $345K with a net variance of $49K.	2007
122265	Morganfield Fence Repl	1,362.56		(1,362.56)	-100.00%	0.00%	1,362.56	-	(1,362.56)			Sep-06	Mar-07		2007
122267	Marion Sub Cap Fence Repl	(8.70)		8.70	-100.00%	0.00%	(8.70)	-	8.70			Sep-06	Feb-07		2007
122268	Wheatcroft Sub Cap Fence Repl	(8.70)		8.70	-100.00%	0.00%	(8.70)	-	8.70			Sep-06	Feb-07		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
122276	Backup Data Center KU	2,299,802.94	3,322,200.00	1,022,397.06	30.77%	0.67%	2,299,802.94	3,322,200.00	1,022,397.06	Jan-07	Dec-08	Oct-06	Feb-09	Overruns in actual construction of the data center due to topography of land and change in construction specs.	2007
122285	Rp 69/34 Transf Dorchester	427,674.17		(427,674.17)	-100.00%	0.13%	427,674.17	-	(427,674.17)			Mar-07	May-08	Emergent work to replace the transformer at Dorchester.	2007
122286	Pl Regulators Andover	146,256.64		(146,256.64)	-100.00%	0.04%	146,256.64	-	(146,256.64)			Mar-07	Jul-08		2007
122287	EKP Cynthiana Interconnect	32,917.37		(32,917.37)	-100.00%	0.01%	32,917.37	-	(32,917.37)			Nov-06	Dec-07		2007
122300	NAS 345-138kV,450MVA xfrm	3,112,383.35	2,413,000.00	(699,383.35)	-28.98%	0.91%	3,112,383.35	2,413,000.00	(699,383.35)	Jan-07	Dec-08	Dec-06	Sep-09	More work took place in 2007 than 2008 as originally budgeted.	2007
122302	HWSW Dev Tools 026510 2007 KU	4,229.06	11,865.00	7,635.94	64.36%	0.00%	4,229.06	11,865.00	7,635.94	Jan-07	Dec-07	Jan-07	Dec-07		2007
122304	Replace Projectors 2007 KU		6,644.40	6,644.40	100.00%	0.00%	-	6,644.40	6,644.40	Jan-07	Dec-07				2007
122307	Ghent-345kV GCB addition	293,056.58		(293,056.58)	-100.00%	0.09%	293,056.58	-	(293,056.58)			Feb-07	Mar-09		2007
122309	Gen PC & Dev Tool 2007 KU	21,477.62	30,694.40	9,216.78	30.03%	0.01%	21,477.62	30,694.40	9,216.78	Jan-07	Dec-07	Jan-07	Apr-08		2007
122311	HW Energy Marketing 2007 KU	8,077.26	28,776.00	20,698.74	71.93%	0.00%	8,077.26	28,776.00	20,698.74	Jan-07	Dec-07	Jul-07	Jan-08		2007
122313	ITSD HW/SW EM 2007 KU	438.75	7,194.00	6,755.25	93.90%	0.00%	438.75	7,194.00	6,755.25	Jan-07	Dec-07	Mar-07	Mar-09		2007
122315	ITSD HW/SW PG 2007 KU	3,013.56	7,194.00	4,180.44	58.11%	0.00%	3,013.56	7,194.00	4,180.44	Jan-07	Dec-07	Jan-07	Mar-09		2007
122317	HWSW Dev Tools 026540 2007 KU	4,224.45	5,755.20	1,530.75	26.60%	0.00%	4,224.45	5,755.20	1,530.75	Jan-07	Dec-07	Mar-07	May-08		2007
122319	HWSW Dev Tools 026560 2007 KU	5,980.63	19,184.00	13,203.37	68.82%	0.00%	5,980.63	19,184.00	13,203.37	Jan-07	Dec-07	Aug-07	Dec-07		2007
122321	HWSW Dev Tools 026570 2007 KU	4,744.87	11,990.00	7,245.13	60.43%	0.00%	4,744.87	11,990.00	7,245.13	Jan-07	Dec-07	Apr-07	Dec-07		2007
122324	HWSW Dev Tools 026580 2007 KU	6,215.93	11,990.00	5,774.07	48.16%	0.00%	6,215.93	11,990.00	5,774.07	Jan-07	Dec-07	Feb-07	Dec-07		2007
122325	Monitor Replacement 2007 KU	30,222.87	50,000.00	19,777.13	39.55%	0.01%	30,222.87	50,000.00	19,777.13	Jan-07	Dec-07	Jun-07	Feb-08		2007
122328	Tier C rotation 2007 KU	308,890.16	295,520.02	(13,370.14)	-4.52%	0.09%	308,890.16	295,520.02	(13,370.14)	Jan-07	Dec-07	Mar-07	Oct-08		2007
122334	System Mgmt Tools 2007 KU		21,357.00	21,357.00	100.00%	0.00%	-	21,357.00	21,357.00	Jan-07	Dec-07				2007
122336	Vista Deployment KU	35,759.67	23,730.15	(12,029.52)	-50.69%	0.01%	35,759.67	23,730.15	(12,029.52)	Jan-07	Dec-07	May-07	Dec-07		2007
122338	SW License Management 2007 KU		71,190.00	71,190.00	100.00%	0.00%	-	71,190.00	71,190.00	Jan-07	Dec-07				2007
122340	EMC MVS Storage Replacemnt KU		60,429.60	60,429.60	100.00%	0.00%	-	60,429.60	60,429.60	Jan-07	Dec-07				2007
122342	Lexington Racks and Furnit KU		11,865.00	11,865.00	100.00%	0.00%	-	11,865.00	11,865.00	Jan-07	Dec-07				2007
122344	Lexington Electrical Upgr KU		11,865.00	11,865.00	100.00%	0.00%	-	11,865.00	11,865.00	Jan-07	Dec-07				2007
122346	Louisville Racks and Furn KU	38,871.99	23,730.08	(15,141.91)	-63.81%	0.01%	38,871.99	23,730.08	(15,141.91)	Jan-07	Dec-07	Mar-07	Oct-07		2007
122348	Louisville Electrical Upgr KU	35,476.21	23,730.07	(11,746.14)	-49.50%	0.01%	35,476.21	23,730.07	(11,746.14)	Jan-07	Dec-07	Mar-07	Aug-07		2007
122350	Data Base Tools and Equip KU	53,388.44	23,730.02	(29,658.42)	-124.98%	0.02%	53,388.44	23,730.02	(29,658.42)	Jan-07	Dec-07	Oct-07	Oct-07		2007
122352	Data Center Scheduler Repl KU		114,853.15	114,853.15	100.00%	0.00%	-	114,853.15	114,853.15	Jan-07	Dec-07				2007
122354	Data Center Software KU		14,237.96	14,237.96	100.00%	0.00%	-	14,237.96	14,237.96	Jan-07	Dec-07				2007
122356	Command Center Upgrade KU		39,391.83	39,391.83	100.00%	0.00%	-	39,391.83	39,391.83	Jan-07	Dec-07				2007
122357	Avaya System Upgrades 2007 KU	123,442.37	120,000.00	(3,442.37)	-2.87%	0.04%	123,442.37	120,000.00	(3,442.37)	Jan-07	Dec-07	Oct-07	Jul-08		2007
122359	Bulk Power & Envr Sys 2007 KU	47,030.66	47,960.00	929.34	1.94%	0.01%	47,030.66	47,960.00	929.34	Jan-07	Dec-07	Feb-07	Dec-07		2007
122361	Migrate KU Offices 2007 KU		300,000.00	300,000.00	100.00%	0.00%	-	300,000.00	300,000.00	Jan-07	Dec-07			Project was identified during the budget, however higher risk projects were identified during the year and these funds were reallocated to those projects.	2007
122363	Mobile Radio System Build KU	1,477,391.09	1,438,800.03	(38,591.06)	-2.68%	0.43%	1,477,391.09	1,438,800.03	(38,591.06)	Jan-07	Dec-09	Jun-07	Dec-09		2007
122365	NW Access Dev & Infrst2007 KU	32,126.96	35,595.00	3,468.04	9.74%	0.01%	32,126.96	35,595.00	3,468.04	Jan-07	Dec-07	Jan-07	Dec-07		2007
122367	NW Tools & Test Equip 2007 KU	26,407.91	35,595.00	9,187.09	25.81%	0.01%	26,407.91	35,595.00	9,187.09	Jan-07	Dec-07	Feb-07	Nov-07		2007
122369	NextGen Sonet at Microwave KU	141,584.01	146,757.58	5,173.57	3.53%	0.04%	141,584.01	146,757.58	5,173.57	Jan-07	Dec-07	Apr-07	Dec-07		2007
122371	OPGW on MC to Hardin Co. KU	47,460.19	47,460.00	(0.19)	0.00%	0.01%	47,460.19	47,460.00	(0.19)	Jan-07	Dec-07	Sep-07	Nov-09		2007
122373	Outside Cable Plant 2007 KU	90,901.87	71,940.04	(18,961.83)	-26.36%	0.03%	90,901.87	71,940.04	(18,961.83)	Jan-07	Dec-07	Jan-07	Jan-08		2007
122375	Ph Syst Capacity Exp 2007 KU	49,551.91	57,552.00	8,000.09	13.90%	0.01%	49,551.91	57,552.00	8,000.09	Jan-07	Dec-07	Jan-07	Dec-07		2007
122377	West KY SONET Microwave KU		71,190.00	71,190.00	100.00%	0.00%	-	71,190.00	71,190.00	Jan-07	Dec-07				2007
122379	WiMAX Conversion of T1 KU		37,968.00	37,968.00	100.00%	0.00%	-	37,968.00	37,968.00	Jan-07	Dec-07				2007
122381	WKE-Lou Ring Upgrade to OC KU	468,855.92	442,801.86	(26,054.06)	-5.88%	0.14%	468,855.92	442,801.86	(26,054.06)	Jan-07	Dec-07	Jul-07	Jun-09		2007
122382	Develop Richmond Campus KU		187,000.00	187,000.00	100.00%	0.00%	-	187,000.00	187,000.00	Jan-07	Dec-07				2007
122384	Remote Fac Alarm System KU	46,843.27	59,950.00	13,106.73	21.86%	0.01%	46,843.27	59,950.00	13,106.73	Jan-07	Dec-07	Apr-07	Dec-07		2007
122386	Server Rotations for 2007 KU	456,796.41	430,462.31	(26,334.10)	-6.12%	0.13%	456,796.41	430,462.31	(26,334.10)	Jan-07	Dec-07	Jan-07	Mar-08		2007
122388	SAN Reporting Tool KU	95,264.27	97,292.98	2,028.71	2.09%	0.03%	95,264.27	97,292.98	2,028.71	Jan-07	Dec-07	Aug-07	Dec-07		2007
122390	Backup Strategy Expansion KU	119,641.20	97,292.98	(22,348.22)	-22.97%	0.04%	119,641.20	97,292.98	(22,348.22)	Jan-07	Dec-07	Nov-07	Feb-08		2007
122392	RedHat Satellite/Test Serv KU	84,856.21	52,395.82	(32,460.39)	-61.95%	0.02%	84,856.21	52,395.82	(32,460.39)	Jan-07	Dec-07	Oct-07	Jan-08		2007
122394	IP KVM Expansion (Remote a KU	36,787.65	35,595.01	(1,192.64)	-3.35%	0.01%	36,787.65	35,595.01	(1,192.64)	Jan-07	Dec-07	Feb-07	Dec-07		2007
122397	Cabling for Server Connect KU	13,061.99	11,864.98	(1,197.01)	-10.09%	0.00%	13,061.99	11,864.98	(1,197.01)	Jan-07	Dec-07	Mar-07	Jul-07		2007
122399	OMS Hardware Replacements KU	64,977.72	191,840.00	126,862.28	66.13%	0.02%	64,977.72	191,840.00	126,862.28	Jan-07	Dec-07	Jul-07	Dec-07		2007
122401	Core Network Infrastructur KU	113,917.81	71,190.00	(42,727.81)	-60.02%	0.03%	113,917.81	71,190.00	(42,727.81)	Jan-07	Dec-07	May-07	Feb-08		2007
122403	Security Infrastructure En KU	25,461.89	47,460.00	21,998.11	46.35%	0.01%	25,461.89	47,460.00	21,998.11	Jan-07	Dec-07	Mar-07	Dec-07		2007
122405	VPN Buildout 2007 KU	36,705.01	23,730.00	(12,975.01)	-54.68%	0.01%	36,705.01	23,730.00	(12,975.01)	Jan-07	Dec-07	Mar-07	Sep-07		2007
122407	Network Managemnt Sys 2007 KU	45,469.86	142,379.95	96,910.09	68.06%	0.01%	45,469.86	142,379.95	96,910.09	Jan-07	Dec-07	Jun-07	Dec-07		2007
122409	DN Test Tools 2007 KU	20,386.75	23,730.00	3,343.25	14.09%	0.01%	20,386.75	23,730.00	3,343.25	Jan-07	Dec-07	Mar-07	Sep-07		2007
122411	Gigabit Redundancy Upgrade KU	133,747.75	189,840.05	56,092.30	29.55%	0.04%	133,747.75	189,840.05	56,092.30	Jan-07	Dec-07	Jul-07	Sep-07		2007
122413	SERUS II - 2007 KU	32,006.54	35,594.96	3,588.42	10.08%	0.01%	32,006.54	35,594.96	3,588.42	Jan-07	Dec-07	Nov-07	Dec-07		2007
122415	CERUS II - 2007 KU	129,430.77	142,380.00	12,949.23	9.09%	0.04%	129,430.77	142,380.00	12,949.23	Jan-07	Dec-07	Jun-07	Dec-07		2007
122417	NW Access Devices Gateways KU	39,464.38	23,730.00	(15,734.38)	-66.31%	0.01%	39,464.38	23,730.00	(15,734.38)	Jan-07	Dec-07	Feb-07	Dec-07		2007
122419	IT Research Tech Inv 2007 KU	38,974.82	42,714.00	3,739.18	8.75%	0.01%	38,974.82	42,714.00	3,739.18	Jan-07	Dec-07	Oct-07	Nov-08		2007
122421	New Tech Implement 2007 KU		151,587.24	151,587.24	100.00%	0.00%	-	151,587.24	151,587.24	Jan-07	Dec-07				2007
122423	New Technology Pilot 2007 KU		18,984.00	18,984.00	100.00%	0.00%	-	18,984.00	18,984.00	Jan-07	Dec-07				2007
122425	IT Sec Mon/Audit/Mgmt 2007 KU	46,949.81	47,460.05	510.24	1.08%	0.01%	46,949.81	47,460.05	510.24	Jan-07	Dec-07	Mar-07	Nov-08		2007
122427	IT Security Infrastructure KU	70,664.54	71,189.99	525.45	0.74%	0.02%	70,664.54	71,189.99	525.45	Jan-07	Dec-07	Aug-07	Jul-08		2007
122429	Training Equipment and SW KU		5,695.20	5,695.20	100.00%	0.00%	-	5,695.20	5,695.20	Jan-07	Dec-07				2007
122430	CT SILICA ANALYZER 06	(3,541.97)		3,541.97	-100.00%	0.00%	(3,541.97)	-	3,541.97			Oct-06	Nov-07		2007
122435	Lebanon TG KY Circuit Work		49,000.00	49,000.00	100.00%	0.00%	-	49,000.00	49,000.00	Sep-07	Sep-07				2007
122436	Union Underwear Circuit Work	187,117.33	120,000.01	(67,117.32)	-55.93%	0.05%	187,117.33	120,000.01	(67,117.32)	Jul-07	Jul-07	Apr-07	Jan-09		2007
122437	LEXINGTON EAST AREA CKT WORK		100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	May-07	Dec-08				2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
122438	ALEXANDER CKT #515 EXTENSION		287,000.00	287,000.00	100.00%	0.00%	-	287,000.00	287,000.00	Jul-07	Aug-07				2007
122439	PARKERS MILL CKT #939 TIE	30,060.08	330,000.02	299,939.94	90.89%	0.01%	30,060.08	330,000.02	299,939.94	Aug-07	Sep-07	Dec-07	Mar-08		2007
122449	NAS TAP 345kV Line	624,475.96	1,300,000.00	675,524.04	51.96%	0.18%	624,475.96	1,300,000.00	675,524.04	Jan-07	Dec-08	Nov-06	Jan-09	A late start in 2007 contributed to the variance. The 2008 budget assumed that the entire project would be delayed from 2007, however materials were ordered during 2007.	2007
122456	BR OPS SUPV OFFICE 06	361.15		(361.15)	-100.00%	0.00%	361.15	-	(361.15)			Dec-06	Mar-07		2007
122458	POLO CLUB SUB (LEX EAST)		1,000,000.00	1,000,000.00	100.00%	0.00%	-	1,000,000.00	1,000,000.00	May-07	Dec-08	Jul-08		Project was cancelled and replaced with a new project for Hume Rd. which resulted in significant reduction in cost.	2007
122459	LEBANON TG KY SUB	415,132.45	977,000.00	561,867.55	57.51%	0.12%	415,132.45	977,000.00	561,867.55	May-07	Dec-08	Aug-07	Dec-08	Project variance due to delays into 2008. Cost in 2007 reflects ordering 10/14MVA non-LTC transformer and some site work.	2007
122460	DSP KY RIVER 12KV SUB	370,720.96	430,000.00	59,279.04	13.79%	0.11%	370,720.96	430,000.00	59,279.04	Aug-07	Oct-07	Apr-07	Dec-08		2007
122461	UNION UNDERWEAR SUB ADD	629,076.98	700,000.00	70,923.02	10.13%	0.18%	629,076.98	700,000.00	70,923.02	Apr-07	Jul-07	Mar-07	Dec-08		2007
122462	ALEXANDER SUB TRANSF	90,176.24	745,000.01	654,823.77	87.90%	0.03%	90,176.24	745,000.01	654,823.77	Apr-07	Aug-07	Feb-07	Jan-08	Project variance due to revised estimate and change in scope of project to include equipment changes and exclude the transformer upgrade.	2007
122463	DIAMOND SUB TRANSF	47,428.81	102,000.00	54,571.19	53.50%	0.01%	47,428.81	102,000.00	54,571.19	Apr-07	Apr-07	Nov-07	Oct-08		2007
122464	EL SUB ABB TRANSF REPL	291,042.27	374,999.99	83,957.72	22.39%	0.09%	291,042.27	374,999.99	83,957.72	Apr-07	May-07	Nov-07	Dec-07		2007
122465	BR3 ROOF VENT FAN REPL 06	69,123.40		(69,123.40)	-100.00%	0.02%	69,123.40	-	(69,123.40)			Nov-06	Jan-08		2007
122487	RISS Backup KU	30,441.44		(30,441.44)	-100.00%	0.01%	30,441.44	-	(30,441.44)			Nov-06	Dec-07		2007
122492	FileNet Upgrade (KU %)	7,897.62		(7,897.62)	-100.00%	0.00%	7,897.62	-	(7,897.62)			Nov-06	Aug-07		2007
122498	Reloc Ky Hwy 286	1,447.49		(1,447.49)	-100.00%	0.00%	1,447.49	-	(1,447.49)			Oct-07	Jan-08		2007
122499	2007 MRMD BUDGET KU		280,000.00	280,000.00	100.00%	0.00%	-	280,000.00	280,000.00	Jan-07	Dec-07				2007
122502	ORACLE 11i 5.10 (KU %)	200,440.97	119,999.68	(80,441.29)	-67.03%	0.06%	200,440.97	119,999.68	(80,441.29)	Jan-07	Dec-08	Mar-07	Mar-08		2007
122504	POWER PLANT SOFTWARE (KU %)	550,038.79	839,999.35	289,960.56	34.52%	0.16%	550,038.79	839,999.35	289,960.56	Jan-07	Dec-07	Aug-07	Jul-09		2007
122506	iEXPENSE & FILENET IMAG (KU %)		119,998.65	119,998.65	100.00%	0.00%	-	119,998.65	119,998.65	Jan-07	Dec-08	Oct-08			2007
122508	PO DISPATCH MGMT (KU %)		48,000.10	48,000.10	100.00%	0.00%	-	48,000.10	48,000.10	Jan-07	Dec-07				2007
122510	OTHER SC PROJECTS (KU %)		14,399.71	14,399.71	100.00%	0.00%	-	14,399.71	14,399.71	Jan-07	Dec-07				2007
122511	FORKTRUCK - KU STOREROOM (DANV	19,716.00	25,000.42	5,284.42	21.14%	0.01%	19,716.00	25,000.42	5,284.42	Jan-07	Dec-07	Sep-07	Sep-07		2007
122521	Taylor Co. Transformer	183,753.45	213,000.00	29,246.55	13.73%	0.05%	183,753.45	213,000.00	29,246.55	Jan-07	Apr-07	Apr-07	Dec-08		2007
122522	Hardin Co 345-138kV, 450MVA		626,000.00	626,000.00	100.00%	0.00%	-	626,000.00	626,000.00	Jan-07	Dec-08			Project reprioritized by Transmission Planning and delayed to 2008.	2007
122523	Cynthiana Breakers		560,000.00	560,000.00	100.00%	0.00%	-	560,000.00	560,000.00	Jan-07	Jun-08			Project delayed to 2008 by Transmission Planning.	2007
122524	Breaker Replacements-KU		320,000.00	320,000.00	100.00%	0.00%	-	320,000.00	320,000.00	Jan-07	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded 121394 and numerous small projects.	2007
122526	Terminal Upgrades-KU		217,000.00	217,000.00	100.00%	0.00%	-	217,000.00	217,000.00	Jan-07	Dec-08				2007
122527	2007 RTU Purchases-KU	114,619.55	250,000.08	135,380.53	54.15%	0.03%	114,619.55	250,000.08	135,380.53	Jan-07	Dec-07	Aug-07	Aug-08		2007
122528	EMS Routine Capital-KU		73,000.00	73,000.00	100.00%	0.00%	-	73,000.00	73,000.00	Jan-07	Dec-07				2007
122529	Rebuild LexPlant-High St.		950,000.01	950,000.01	100.00%	0.00%	-	950,000.01	950,000.01	Jan-07	Dec-07			Project delayed indefinitely until greater need identified.	2007
122533	KU WWA TO SMALLWORLD	3,828.38		(3,828.38)	-100.00%	0.00%	3,828.38	-	(3,828.38)			Dec-06	Jan-07		2007
122535	2007 Dist Capacitors - KU	363,107.27	475,000.08	111,892.81	23.56%	0.11%	363,107.27	475,000.08	111,892.81	Jan-07	Dec-07	Jun-07	Nov-08		2007
122536	2007 Stretch Gap		(3,722,251.10)	(3,722,251.10)	100.00%	0.00%	-	(3,722,251.10)	(3,722,251.10)	Jan-07	Dec-07			Represents amount that would be delayed or cancelled during the year to meet budget.	2007
122540	Customer Care System KU	5,924,204.93	12,000,000.00	6,075,795.07	50.63%	1.74%	5,924,204.93	12,000,000.00	6,075,795.07	Jan-07	Apr-09	Apr-07	Dec-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2007
122546	New Base Unit - KU	(33.94)	2,000,000.00	2,000,033.94	100.00%	0.00%	(33.94)	2,000,000.00	2,000,033.94	Jan-07	Dec-11	Feb-07	Jun-08	Charges for New Base Unit #1 were charged to non-capital FERC account 183302 due to uncertainty on unit design and permitting.	2007
122548	KU-GE Document Mgmt Equip 06	815.80		(815.80)	-100.00%	0.00%	815.80	-	(815.80)			Nov-06	Jan-07		2007
122554	EKPC Southpnt Interconnect	41,132.76		(41,132.76)	-100.00%	0.01%	41,132.76	-	(41,132.76)			Jan-07	May-07		2007
122555	Wilson-Downing Tap Reconfig	93,463.73		(93,463.73)	-100.00%	0.03%	93,463.73	-	(93,463.73)			Jan-07	Jul-07		2007
122567	Harlan Y Transformer Replace	235,049.82		(235,049.82)	-100.00%	0.07%	235,049.82	-	(235,049.82)			Jun-07	Dec-08		2007
122569	Trend Micro KU	3,114.39		(3,114.39)	-100.00%	0.00%	3,114.39	-	(3,114.39)			Dec-06	Jan-07		2007
122579	TY3 WELL PUMP 06	7,275.30		(7,275.30)	-100.00%	0.00%	7,275.30	-	(7,275.30)			Feb-07	Feb-07		2007
122585	GH ASH FILTR AIR SCOUR BLOWERS	0.00		(0.00)	-100.00%	0.00%	0.00	-	(0.00)			Dec-06	Jan-07		2007
122590	DX INTAKE TWR CATH PRO RPL 06	55.36		(55.36)	-100.00%	0.00%	55.36	-	(55.36)			Dec-06	Jan-07		2007
122595	Test Tools for CIS KU*	-		-	-100.00%	0.00%	-	-	-			Dec-06			2007
122600	Control Air Compressor	5,890.38		(5,890.38)	-100.00%	0.00%	5,890.38	-	(5,890.38)			Dec-06	Jan-07		2007
122604	Share Point KU	5,748.41		(5,748.41)	-100.00%	0.00%	5,748.41	-	(5,748.41)			Dec-06	Oct-08		2007
122607	TC CT9 Comp Blade Repl	(6,547.97)		6,547.97	-100.00%	0.00%	(6,547.97)	-	6,547.97			Dec-06	Mar-09		2007
122608	BR GAS PUMP 06	3,492.51		(3,492.51)	-100.00%	0.00%	3,492.51	-	(3,492.51)			Feb-07	Mar-07		2007
122609	Ghent Ash Pond/Landfill	205,686.41		(205,686.41)	-100.00%	0.06%	205,686.41	-	(205,686.41)			Dec-06	Dec-09		2007
122612	BARCODE KU	798.79	50,000.00	49,201.21	98.40%	0.00%	798.79	50,000.00	49,201.21	Jan-07	Dec-07	Dec-07	Jan-08		2007
122613	NERC CYBER KU	3,399.56	250,000.00	246,600.44	98.64%	0.00%	3,399.56	250,000.00	246,600.44	Jan-07	Dec-08	Dec-07	Dec-07		2007
122617	KU BOC Call Center Training Rm	1,801.63		(1,801.63)	-100.00%	0.00%	1,801.63	-	(1,801.63)			Dec-06	Feb-07		2007
122618	LEBANON BYPASS	68,818.70		(68,818.70)	-100.00%	0.02%	68,818.70	-	(68,818.70)			Jul-07	Dec-07		2007
122620	COLUMBIA BYPASS	7,140.55		(7,140.55)	-100.00%	0.00%	7,140.55	-	(7,140.55)			Jul-07	Dec-07		2007
122631	Gen.Eng.Eddy Current Equip	9,163.17		(9,163.17)	-100.00%	0.00%	9,163.17	-	(9,163.17)			Dec-06	Jul-07		2007
122635	KU Storms - April 3, 2007	461,077.27		(461,077.27)	-100.00%	0.14%	461,077.27	-	(461,077.27)			Apr-07	Nov-07	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $64K over budget.	2007
122641	Reloc Ring Rd Proj 345kV	294,221.03		(294,221.03)	-100.00%	0.09%	294,221.03	-	(294,221.03)			Aug-07	Apr-09		2007
122642	CT MANLIFT 06	8,654.80		(8,654.80)	-100.00%	0.00%	8,654.80	-	(8,654.80)			Jan-07	Jan-07		2007
122651	Battery Replacement 2007	58,727.14		(58,727.14)	-100.00%	0.02%	58,727.14	-	(58,727.14)			Sep-07	Mar-08		2007
122663	GH 2B AUXILIARY TRANSFORMER 07	292,925.23		(292,925.23)	-100.00%	0.09%	292,925.23	-	(292,925.23)			May-07	Dec-07		2007
122668	Liberty Road Relocation	72,376.83		(72,376.83)	-100.00%	0.02%	72,376.83	-	(72,376.83)			Jun-07	Feb-08		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
122673	DX2 EXCITER RECOND 07	69,090.42		(69,090.42)	-100.00%	0.02%	69,090.42	-	(69,090.42)			Jul-07	Jan-08		2007
122675	Hardin Co-Bonvlle 69kV	15,253.75		(15,253.75)	-100.00%	0.00%	15,253.75	-	(15,253.75)			Aug-07	Dec-09		2007
122678	Berea Bypass Relocation	(32,656.56)		32,656.56	-100.00%	-0.01%	(32,656.56)	-	32,656.56			Aug-07	Dec-08		2007
122685	TY BATTERY REPL 07	24,678.67		(24,678.67)	-100.00%	0.01%	24,678.67	-	(24,678.67)			Mar-07	May-07		2007
122686	HF Battery Repl 07	19,643.19		(19,643.19)	-100.00%	0.01%	19,643.19	-	(19,643.19)			Mar-07	May-07		2007
122691	LEMONS MILL SUBSTATION	1,052,038.11		(1,052,038.11)	-100.00%	0.31%	1,052,038.11	-	(1,052,038.11)			Oct-07	Nov-09	Emergent work due to project requirement of 2008 in service. 2007 expenditures are for major equipment purchases and site work in 2007.	2007
122699	Mobile Radio 2007 KU	4,154.79		(4,154.79)	-100.00%	0.00%	4,154.79	-	(4,154.79)			Jun-07	Dec-07		2007
122700	Test Servers 2007 KU	26,282.04		(26,282.04)	-100.00%	0.01%	26,282.04	-	(26,282.04)			Jan-07	Aug-07		2007
122703	Brown N-Higby Mill Reloc	251,430.64		(251,430.64)	-100.00%	0.07%	251,430.64	-	(251,430.64)			Nov-07	Feb-09		2007
122707	Dix FEP Expansion	77,824.65		(77,824.65)	-100.00%	0.02%	77,824.65	-	(77,824.65)			Aug-07	Dec-07		2007
122714	BR2 Turbine Blades 07-08	104,250.00		(104,250.00)	-100.00%	0.03%	104,250.00	-	(104,250.00)			Dec-07	May-09		2007
122718	MAIS 2007 KU	17,970.03		(17,970.03)	-100.00%	0.01%	17,970.03	-	(17,970.03)			Apr-07	Jul-08		2007
122722	TC CT Disc Switch Upgr KU	8,816.88		(8,816.88)	-100.00%	0.00%	8,816.88	-	(8,816.88)			Dec-07	Dec-07		2007
122731	2ND Fiber BOC Data Center KU	58,079.13		(58,079.13)	-100.00%	0.02%	58,079.13	-	(58,079.13)			Mar-07	Jan-08		2007
122736	2007 KU DOIT BUS LOAD DATA	21,698.55		(21,698.55)	-100.00%	0.01%	21,698.55	-	(21,698.55)			Apr-07	Dec-07		2007
122745	Replace Voice Mail - KU	230,740.47		(230,740.47)	-100.00%	0.07%	230,740.47	-	(230,740.47)			Jun-07	Dec-07		2007
122748	E-Procurement Reclass (KU)	6,918.92		(6,918.92)	-100.00%	0.00%	6,918.92	-	(6,918.92)			Apr-07	Apr-07		2007
122752	Open Java Server	8,660.99		(8,660.99)	-100.00%	0.00%	8,660.99	-	(8,660.99)			Nov-07	Dec-07		2007
122753	Install OSI Upgrade-KU 2007	54,675.81		(54,675.81)	-100.00%	0.02%	54,675.81	-	(54,675.81)			Aug-07	Dec-07		2007
122756	KU- People Soft 8.0 - 2002	13,751.14		(13,751.14)	-100.00%	0.00%	13,751.14	-	(13,751.14)			Apr-07	Apr-07		2007
122760	North KY Backbone Renovate KU	61,015.33		(61,015.33)	-100.00%	0.02%	61,015.33	-	(61,015.33)			Jul-07	Jan-08		2007
122764	Backup CC Comm LGE/KU	76,406.40		(76,406.40)	-100.00%	0.02%	76,406.40	-	(76,406.40)			Oct-07	Sep-09		2007
122765	TY3 Blr Rm Sump Pump Repl 07	5,813.86		(5,813.86)	-100.00%	0.00%	5,813.86	-	(5,813.86)			Jul-07	Jul-07		2007
122766	LEXINGTON AREA IMPROV	108,407.11		(108,407.11)	-100.00%	0.03%	108,407.11	-	(108,407.11)			Apr-07	Nov-07		2007
122767	DX CRANE ACCESS ROAD 08	29,190.00		(29,190.00)	-100.00%	0.01%	29,190.00	-	(29,190.00)			Sep-07	Dec-08		2007
122781	KU WITNESS UNCOUPLING	2,670.21		(2,670.21)	-100.00%	0.00%	2,670.21	-	(2,670.21)			Aug-07	Jul-08		2007
122784	KU-UMS Group Inv Eval	168,604.50		(168,604.50)	-100.00%	0.05%	168,604.50	-	(168,604.50)			May-07	May-08		2007
122786	KU Storms - July 4 & 5, 2007	37,376.54		(37,376.54)	-100.00%	0.01%	37,376.54	-	(37,376.54)			Jun-07	Sep-07		2007
122787	Taylor County RTU Replacement	23,707.30		(23,707.30)	-100.00%	0.01%	23,707.30	-	(23,707.30)			May-07	Dec-07		2007
122794	PLACE 1000 MCM COPPER	(6,099.81)		6,099.81	-100.00%	0.00%	(6,099.81)	-	6,099.81			Jun-07	Sep-09		2007
122800	BR PH TRAILER 07	2,347.12		(2,347.12)	-100.00%	0.00%	2,347.12	-	(2,347.12)			May-07	May-07		2007
122807	STELLENT J/E IMAGING (KU %)	4,146.95		(4,146.95)	-100.00%	0.00%	4,146.95	-	(4,146.95)			Dec-07	Dec-07		2007
122808	GH4 PM Monitor	71,935.20		(71,935.20)	-100.00%	0.02%	71,935.20	-	(71,935.20)			Dec-07	Dec-07		2007
122809	Danville HVAC	14,394.00		(14,394.00)	-100.00%	0.00%	14,394.00	-	(14,394.00)			Jun-07	Nov-07		2007
122812	iSUPPLIER PORTAL (KU %)	88,469.87		(88,469.87)	-100.00%	0.03%	88,469.87	-	(88,469.87)			Dec-07	Oct-08		2007
122824	CCS - KU Bus Intelligence	114,682.98		(114,682.98)	-100.00%	0.03%	114,682.98	-	(114,682.98)			Sep-07	Jun-09		2007
122825	CCS - KU Change Mgmt	106,568.44		(106,568.44)	-100.00%	0.03%	106,568.44	-	(106,568.44)			May-07	Apr-09		2007
122826	CCS - KU Customer Serv	1,680,339.13		(1,680,339.13)	-100.00%	0.49%	1,680,339.13	-	(1,680,339.13)			May-07	Nov-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2007
122827	CCS - KU Development	250,420.93		(250,420.93)	-100.00%	0.07%	250,420.93	-	(250,420.93)			May-07	Jul-09		2007
122828	CCS - KU Technology	3,804,588.07		(3,804,588.07)	-100.00%	1.11%	3,804,588.07	-	(3,804,588.07)			May-07	Oct-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2007
122837	Microsoft Licenses 2007 KU	11,800.16		(11,800.16)	-100.00%	0.00%	11,800.16	-	(11,800.16)			Jun-07	Jun-07		2007
122845	TY3 SAMPLE CHILLER REPL 07	5,589.34		(5,589.34)	-100.00%	0.00%	5,589.34	-	(5,589.34)			Sep-07	Sep-07		2007
122853	Tape Library Replacement KU	100,615.20		(100,615.20)	-100.00%	0.03%	100,615.20	-	(100,615.20)			Aug-07	Aug-07		2007
122859	BR1 1-3 Mill Motor Refurb 07	22,706.52		(22,706.52)	-100.00%	0.01%	22,706.52	-	(22,706.52)			Aug-07	Aug-07		2007
122868	Rpl Failed West Cliff Trans.	86,961.39		(86,961.39)	-100.00%	0.03%	86,961.39	-	(86,961.39)			Aug-07	Dec-07		2007
122880	GR2008 Belt Magnet	20,130.04		(20,130.04)	-100.00%	0.01%	20,130.04	-	(20,130.04)			Dec-07	Oct-08		2007
122886	TMIS Replacement - KU	11,449.60		(11,449.60)	-100.00%	0.00%	11,449.60	-	(11,449.60)			Dec-07	Aug-08		2007
122918	Suse Linux Implement - KU	39,583.22		(39,583.22)	-100.00%	0.01%	39,583.22	-	(39,583.22)			Jul-07	Jan-08		2007
122956	2007 SPARE TRANSF	676,391.04		(676,391.04)	-100.00%	0.20%	676,391.04	-	(676,391.04)			Dec-07	Mar-08	Emergent project to purchase a spare 12 MVA transformer to use in case of failure.	2007
122957	HORSE CAVE SUBSTATION	527,462.60		(527,462.60)	-100.00%	0.15%	527,462.60	-	(527,462.60)			Aug-07	Dec-08	Emergent project to fund the installation of a second 1-22.4 MVA transformer and two new exit circuits to serve Dart Container and Marzetti companies.	2007
122958	CITY OF BARDSTOWN SUB	439,553.66		(439,553.66)	-100.00%	0.13%	439,553.66	-	(439,553.66)			Aug-07	Mar-09	Emergent project to purchase a 12/22.4MVA transformer in preparation for the 2008 Bardstown substation addition. Project to meet 2008 load needs.	2007
122968	HORSE CAVE MARZETTI CIR	159,631.80		(159,631.80)	-100.00%	0.05%	159,631.80	-	(159,631.80)			Aug-07	Nov-07		2007
122997	GH BY-PRODUCT LOADING FACILITY	(29.39)		29.39	-100.00%	0.00%	(29.39)	-	29.39			Oct-07	May-08		2007
123071	Serena Dimensions CM - KU	69,062.28		(69,062.28)	-100.00%	0.02%	69,062.28	-	(69,062.28)			Dec-07	May-08		2007
123073	TY3 RECORDER REPL 07	4,676.36		(4,676.36)	-100.00%	0.00%	4,676.36	-	(4,676.36)			Sep-07	Sep-07		2007
123126	KU STORMS July 17, 2007	4,530.99		(4,530.99)	-100.00%	0.00%	4,530.99	-	(4,530.99)			Jul-07	Jul-07		2007
123127	KU storms July 19, 2007	20,559.59		(20,559.59)	-100.00%	0.01%	20,559.59	-	(20,559.59)			Jul-07	Jul-07		2007
123143	KY RIVER PUMP SUB XFRM	319.82		(319.82)	-100.00%	0.00%	319.82	-	(319.82)			Sep-07	Dec-09		2007
123147	Relo Video Wall from WS	10,212.49		(10,212.49)	-100.00%	0.00%	10,212.49	-	(10,212.49)			Dec-07	Dec-07		2007
123173	HORSE CAVE RECOND 12KV	165,066.24		(165,066.24)	-100.00%	0.05%	165,066.24	-	(165,066.24)			Jul-07	Nov-07		2007
123174	KU Storms - August 16, 2007	39,932.54		(39,932.54)	-100.00%	0.01%	39,932.54	-	(39,932.54)			Aug-07	Nov-07		2007
123175	KU Storms - Oct 18 & 19, 2007	60,475.99		(60,475.99)	-100.00%	0.02%	60,475.99	-	(60,475.99)			Oct-07	Dec-07		2007
123178	Magic Enhancements - KU	25,921.28		(25,921.28)	-100.00%	0.01%	25,921.28	-	(25,921.28)			Nov-07	Dec-07		2007
123205	Armstrong Coal 69kV Tap	(23,415.79)		23,415.79	-100.00%	-0.01%	(23,415.79)	-	23,415.79			Sep-07	Dec-09		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
123211	BR Vehicle Purchase 08	6,580.58		(6,580.58)	-100.00%	0.00%	6,580.58	-	(6,580.58)			Dec-07	Jan-08		2007
123234	GR Blr 5 Spare Mill Motor	30,346.89		(30,346.89)	-100.00%	0.01%	30,346.89	-	(30,346.89)			Dec-07	Jan-08		2007
123261	GDS Implementation - KU	4,063.95		(4,063.95)	-100.00%	0.00%	4,063.95	-	(4,063.95)			Nov-07	Dec-09		2007
123263	NAS - KU	103,333.23		(103,333.23)	-100.00%	0.03%	103,333.23	-	(103,333.23)			Dec-07	Dec-07		2007
123295	PR 13 Pre-Filter Replacemnt	40,130.09		(40,130.09)	-100.00%	0.01%	40,130.09	-	(40,130.09)			Aug-07	Aug-07		2007
123302	UK Med Cntr Hse Relo	1,659.01		(1,659.01)	-100.00%	0.00%	1,659.01	-	(1,659.01)			Dec-07	Dec-09		2007
123324	KU Storms - January 29, 2008	1,005.23		(1,005.23)	-100.00%	0.00%	1,005.23	-	(1,005.23)			Aug-07	May-08		2007
123335	BRUSS FEEDER	19,289.52		(19,289.52)	-100.00%	0.01%	19,289.52	-	(19,289.52)			Nov-07	Aug-08		2007
123336	BR1-1 SWP Rebuild 07	152,914.33		(152,914.33)	-100.00%	0.04%	152,914.33	-	(152,914.33)			Oct-07	Apr-09		2007
123351	Lynch-Pocket 69kV Holmes Mill	501.05		(501.05)	-100.00%	0.00%	501.05	-	(501.05)			Dec-07	Jun-08		2007
123359	EVA Replication KU	95,536.38		(95,536.38)	-100.00%	0.03%	95,536.38	-	(95,536.38)			Nov-07	Dec-07		2007
123373	GR Transformer Removal	527.12		(527.12)	-100.00%	0.00%	527.12	-	(527.12)			Oct-07	Mar-09		2007
123378	UK Fiber Relocation	0.00		(0.00)	-100.00%	0.00%	0.00	-	(0.00)			Sep-07	Dec-09		2007
123380	GR U3 DCS Processor Upgrade	53,805.08		(53,805.08)	-100.00%	0.02%	53,805.08	-	(53,805.08)			Oct-07	Jan-08		2007
123385	Bladelogic - KU	176,824.21		(176,824.21)	-100.00%	0.05%	176,824.21	-	(176,824.21)			Nov-07	Jun-08		2007
123387	BR 1-3 PULV GEARBOX RBLD 07	261,921.26		(261,921.26)	-100.00%	0.08%	261,921.26	-	(261,921.26)			Oct-07	Mar-09		2007
123389	nMarket PJM - KU	133,034.87		(133,034.87)	-100.00%	0.04%	133,034.87	-	(133,034.87)			Oct-07	Jan-08		2007
123410	Purchase PC Substation	2,778.43		(2,778.43)	-100.00%	0.00%	2,778.43	-	(2,778.43)			Nov-07	Mar-08		2007
123412	KU NEW TECHNOLOGY ROOM	3,820.09		(3,820.09)	-100.00%	0.00%	3,820.09	-	(3,820.09)			Oct-07	Dec-07		2007
123561	2007 KU DOIT Mobile GIS Lic	138,096.80		(138,096.80)	-100.00%	0.04%	138,096.80	-	(138,096.80)			Dec-07	Dec-07		2007
123564	2007 KU DOIT Mobile St Light	10,202.76		(10,202.76)	-100.00%	0.00%	10,202.76	-	(10,202.76)			Dec-07	Dec-07		2007
123569	BR1 1-1 Mill Motor Refurb	19,007.13		(19,007.13)	-100.00%	0.01%	19,007.13	-	(19,007.13)			Oct-07	Nov-07		2007
123573	Somerset S. Main Street	(21,000.00)		21,000.00	-100.00%	-0.01%	(21,000.00)	-	21,000.00			Dec-07	Aug-09		2007
123576	GARRARD CO HIGH SCHOOL RELO	100,222.73		(100,222.73)	-100.00%	0.03%	100,222.73	-	(100,222.73)			Dec-07	Aug-09		2007
123577	ALEX CREEK EKPC TAP UNIT T-041	3,004.75		(3,004.75)	-100.00%	0.00%	3,004.75	-	(3,004.75)			Dec-07	Apr-09		2007
123581	Storage Network Expansion KU	136,033.90		(136,033.90)	-100.00%	0.04%	136,033.90	-	(136,033.90)			Nov-07	Dec-07		2007
123583	IM Corporate Rollout - KU	31,539.84		(31,539.84)	-100.00%	0.01%	31,539.84	-	(31,539.84)			Dec-07	Dec-07		2007
123586	NESTLE 795 CIRCUIT	188,411.94		(188,411.94)	-100.00%	0.06%	188,411.94	-	(188,411.94)			Nov-07	May-09		2007
123587	BR1 Gen Flux Probe	11,542.06		(11,542.06)	-100.00%	0.00%	11,542.06	-	(11,542.06)			Nov-07	Nov-07		2007
123593	BR Warehouse Sweeper 07	12,636.79		(12,636.79)	-100.00%	0.00%	12,636.79	-	(12,636.79)			Nov-07	Dec-07		2007
123602	EWINGTON SUBSTATION UPGRAD	1,115.39		(1,115.39)	-100.00%	0.00%	1,115.39	-	(1,115.39)			Dec-07	Aug-09		2007
123604	Oracle Processor License	46,445.38		(46,445.38)	-100.00%	0.01%	46,445.38	-	(46,445.38)			Dec-07	Dec-07		2007
123610	VERSAILLES DRIVE THRU WINDOW	4,452.50		(4,452.50)	-100.00%	0.00%	4,452.50	-	(4,452.50)			Dec-07	Mar-09		2007
123631	Blue Coat Appliances - KU	41,671.85		(41,671.85)	-100.00%	0.01%	41,671.85	-	(41,671.85)			Dec-07	Apr-08		2007
123633	StoreRoom Cameras (KU %)	35,564.36		(35,564.36)	-100.00%	0.01%	35,564.36	-	(35,564.36)			Dec-07	Mar-09		2007
123636	iProcurement Punchout (KU %)	1,373.00		(1,373.00)	-100.00%	0.00%	1,373.00	-	(1,373.00)			Dec-07	Feb-09		2007
123641	GH 1G TRANSFORMER	56,301.32		(56,301.32)	-100.00%	0.02%	56,301.32	-	(56,301.32)			Dec-07	Jan-08		2007
123664	MIDAS STORAGE - KU	1,663.83		(1,663.83)	-100.00%	0.00%	1,663.83	-	(1,663.83)			Dec-07	Dec-07		2007
123700	GR Truck	12,838.39		(12,838.39)	-100.00%	0.00%	12,838.39	-	(12,838.39)			Dec-07	Jan-08		2007
123705	Business Office Cameras	43,007.58		(43,007.58)	-100.00%	0.01%	43,007.58	-	(43,007.58)			Dec-07	Mar-08		2007
BLDG216	BUILDING & GROUNDS 216	9,248.10		(9,248.10)	-100.00%	0.00%	9,248.10	-	(9,248.10)			Nov-07	May-08		2007
BTM156	Behind The Meter 156	(635.61)		635.61	-100.00%	0.00%	(635.61)	-	635.61			Jan-04	Dec-09		2007
BTM216	BEHIND THE METER 216	8,241.30		(8,241.30)	-100.00%	0.00%	8,241.30	-	(8,241.30)			Jan-04	Dec-09		2007
BTM236	Behind the Meter 236	(12,427.66)		12,427.66	-100.00%	0.00%	(12,427.66)	-	12,427.66			Jan-04	Jun-09		2007
BTM246	BEHIND THE METER 246	4,903.67		(4,903.67)	-100.00%	0.00%	4,903.67	-	(4,903.67)			Oct-06	Dec-07		2007
BTM256	BEHIND THE METER 256	3,634.61		(3,634.61)	-100.00%	0.00%	3,634.61	-	(3,634.61)			Jan-04	Jun-09		2007
BTM315	BEHIND THE METER 315	(1,330.51)		1,330.51	-100.00%	0.00%	(1,330.51)	-	1,330.51			Feb-05	Jun-09		2007
BTM366	BEHIND THE METER 366	226.32		(226.32)	-100.00%	0.00%	226.32	-	(226.32)			Jun-06	Sep-08		2007
BTM416	BEHIND THE METER	(1,302.84)		1,302.84	-100.00%	0.00%	(1,302.84)	-	1,302.84			Jan-04	Dec-07		2007
BTM426	BEHIND THE METER - 014260	(5,125.60)		5,125.60	-100.00%	0.00%	(5,125.60)	-	5,125.60			Jan-04	Dec-09		2007
BTM766	BEHIND THE METER 766	(4,042.82)		4,042.82	-100.00%	0.00%	(4,042.82)	-	4,042.82			Aug-05	Dec-07		2007
ECAPRR156	Inst cap/reg/recl-Earlington	18,325.05	5,141.36	(13,183.69)	-256.42%	0.01%	18,325.05	5,141.36	(13,183.69)	Jan-04	Dec-09	Dec-04	Apr-09		2007
ECAPRR216	Instl cap/reg/recl-Danville	50,995.24	6,978.26	(44,016.98)	-630.77%	0.01%	50,995.24	6,978.26	(44,016.98)	Jan-06	Dec-09	Mar-04	Dec-09		2007
ECAPRR236	Inst cap/reg/recl-Richmond	2,453.35	2,511.19	57.84	2.30%	0.00%	2,453.35	2,511.19	57.84	Jan-07	Dec-09	Feb-04	Aug-09		2007
ECAPRR246	Inst cap/reg/recl-Etown	31,217.51	1,780.59	(29,436.92)	-1653.21%	0.01%	31,217.51	1,780.59	(29,436.92)	Jan-04	Dec-09	Feb-04	Dec-09		2007
ECAPRR256	Inst cap/reg/recl-Shelbyville	10,212.59	2,776.00	(7,436.59)	-267.89%	0.00%	10,212.59	2,776.00	(7,436.59)	Jan-04	Dec-09	Jan-04	Dec-09		2007
ECAPRR315	Inst cap/reg/recl-Lexington	38,240.21	6,870.00	(31,370.21)	-456.63%	0.01%	38,240.21	6,870.00	(31,370.21)	Jan-04	Dec-09	Mar-04	Sep-09		2007
ECAPRR366	Inst cap/reg/recl-Maysville	33,432.32	3,972.41	(29,459.91)	-741.61%	0.01%	33,432.32	3,972.41	(29,459.91)	Feb-06	Sep-09	Jan-04	Nov-09		2007
ECAPRR416	Inst cap/reg/recl-Pineville	3,233.52	2,136.88	(1,096.64)	-51.32%	0.00%	3,233.52	2,136.88	(1,096.64)	Jan-07	Dec-09	Aug-04	Jan-09		2007
ECAPRR426	Instl cap/reg/recl-London	15,327.37	1,950.96	(13,376.41)	-685.63%	0.00%	15,327.37	1,950.96	(13,376.41)	Jan-07	Dec-09	Jan-05	Dec-09		2007
ECAPRR766	Inst cap/reg/recl-Norton	857.04	2,076.07	1,219.03	58.72%	0.00%	857.04	2,076.07	1,219.03	Jan-04	Dec-09	Jan-04	Aug-09		2007
FUSE156	Fuse Coord-Earlington	38,445.85		(38,445.85)	-100.00%	0.01%	38,445.85	-	(38,445.85)			Feb-04	Dec-09		2007
FUSE216	Fuse Coord-Danville	3,392.32		(3,392.32)	-100.00%	0.00%	3,392.32	-	(3,392.32)			Apr-04	Dec-09		2007
FUSE236	Fuse Coor-Richmond	22,555.81		(22,555.81)	-100.00%	0.01%	22,555.81	-	(22,555.81)			Jan-04	Jun-08		2007
FUSE256	Fuse Coord-Shelbyville	479.43		(479.43)	-100.00%	0.00%	479.43	-	(479.43)			Jan-04	Dec-09		2007
FUSE416	Fuse Coord-Pineville	8,378.99		(8,378.99)	-100.00%	0.00%	8,378.99	-	(8,378.99)			Oct-04	Aug-09		2007
K0000	CIS DATA	(59,162.38)		59,162.38	-100.00%	-0.02%	(59,162.38)	-	59,162.38			Jan-04	Apr-09		2007
K5	RELOCATIONS TRANS LINES	425,770.72	455,000.00	29,229.28	6.42%	0.12%	425,770.72	455,000.00	29,229.28	Jan-04	Dec-08	Jan-04	Jun-09		2007
K6	NEW FACILITIES TRANS LINE PWO	264,555.44	455,000.01	190,444.57	41.86%	0.08%	264,555.44	455,000.01	190,444.57	Jan-04	Dec-08	Jan-04	Sep-09		2007
K7	PARAMETER UPGRADE T LINE PWO	326,485.18	887,000.00	560,514.82	63.19%	0.10%	326,485.18	887,000.00	560,514.82	Jan-04	Dec-08	Jan-04	Sep-09	Prioritized to other projects - placeholders for Transmission Planning projects that ultimately were cancelled	2007
K7168	XMFR/CUTOUT/DISC-DIST	5,334.96		(5,334.96)	-100.00%	0.00%	5,334.96	-	(5,334.96)			Jun-07	Jun-07		2007
K8	STORM DAMAGE T-LINE PWO	438,786.01	171,000.00	(267,786.01)	-156.60%	0.13%	438,786.01	171,000.00	(267,786.01)	Jan-07	Dec-08	Jan-04	Dec-09		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
K9	PRIORITY REPL T-LINES PWO	4,059,676.42	2,304,000.00	(1,755,676.42)	-76.20%	1.19%	4,059,676.42	2,304,000.00	(1,755,676.42)	Jan-04	Dec-08	Jan-04	Dec-09	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2007
LINLO156	LINE LOCATION - 011560	3,772.94		(3,772.94)	-100.00%	0.00%	3,772.94	-	(3,772.94)			Feb-04	Dec-07		2007
LNLOC416	LINE LOCATING - 014160	401.28		(401.28)	-100.00%	0.00%	401.28	-	(401.28)			Feb-07	May-08		2007
MCAPR156	CAP/REG/RECL - 011560	25,852.72	4,370.14	(21,482.58)	-491.58%	0.01%	25,852.72	4,370.14	(21,482.58)	Jan-07	Dec-09	Jan-04	Dec-09		2007
MCAPR216	CAP/REG/RECL - 012160	2,436.53	1,890.01	(546.52)	-28.92%	0.00%	2,436.53	1,890.01	(546.52)	Jan-07	Dec-09	Sep-04	Nov-09		2007
MCAPR236	CAP/REG/RECL - 012360	11,647.92	2,511.19	(9,136.73)	-363.84%	0.00%	11,647.92	2,511.19	(9,136.73)	Jan-07	Dec-09	Jan-04	Nov-09		2007
MCAPR246	CAP/REG/RECL - 012460	1,594.09		(1,594.09)	-100.00%	0.00%	1,594.09	-	(1,594.09)			Jul-06	Dec-09		2007
MCAPR256	CAP/REG/RECL - 012560	574.40		(574.40)	-100.00%	0.00%	574.40	-	(574.40)			May-04	Oct-09		2007
MCAPR315	CAP/REG/RECL - 013150	9,665.23	6,000.03	(3,665.20)	-61.09%	0.00%	9,665.23	6,000.03	(3,665.20)	Jan-07	Dec-09	Jan-04	Nov-09		2007
MCAPR366	CAP/REG/RECL - 013660	2,875.29		(2,875.29)	-100.00%	0.00%	2,875.29	-	(2,875.29)			Jan-04	Dec-09		2007
MCAPR416	CAP/REG/RECL - 0146160	3,373.10	1,780.75	(1,592.35)	-89.42%	0.00%	3,373.10	1,780.75	(1,592.35)	Jan-07	Dec-08	Jul-04	Feb-08		2007
MCAPR426	CAP/REG/RECL - 014260	2,330.35		(2,330.35)	-100.00%	0.00%	2,330.35	-	(2,330.35)			Jan-06	Nov-09		2007
MCAPR766	CAP/REG/RECL - 017660	1,182.78		(1,182.78)	-100.00%	0.00%	1,182.78	-	(1,182.78)			Dec-05	Mar-09		2007
MTRPUR582	PURCHASE OF METERS	1,291,274.33	1,383,053.55	91,779.22	6.64%	0.38%	1,291,274.33	1,383,053.55	91,779.22	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD156	NEW BUSINESS COM 156	(2,642.05)		2,642.05	-100.00%	0.00%	(2,642.05)	-	2,642.05			Jan-05	Sep-09		2007
NBCD156OH	New Bus Comm-Ovhd-Earlington	310,983.82	270,113.71	(40,870.11)	-15.13%	0.09%	310,983.82	270,113.71	(40,870.11)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD156UG	New Bus Comm-UG-Earlington	43,267.41	46,934.42	3,667.01	7.81%	0.01%	43,267.41	46,934.42	3,667.01	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD166	NEW BUSINESS COM 166	(3,234.16)		3,234.16	-100.00%	0.00%	(3,234.16)	-	3,234.16			Jan-04	Sep-09		2007
NBCD216	NEW BUSINESS COM 216	23,561.13		(23,561.13)	-100.00%	0.01%	23,561.13	-	(23,561.13)			Jan-04	Dec-09		2007
NBCD216OH	New Bus Comm-Ovhd-Danville	346,597.96	301,810.43	(44,787.53)	-14.84%	0.10%	346,597.96	301,810.43	(44,787.53)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD216UG	New Bus Comm-UG-Danville	185,938.97	188,587.89	2,648.92	1.40%	0.05%	185,938.97	188,587.89	2,648.92	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD236	NEW BUSINESS COM 236	(75,419.30)		75,419.30	-100.00%	-0.02%	(75,419.30)	-	75,419.30			Feb-04	Sep-09		2007
NBCD236OH	New Bus Comm-Ovhd-Richmond	368,455.68	224,995.80	(143,459.88)	-63.76%	0.11%	368,455.68	224,995.80	(143,459.88)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD236UG	New Bus Comm-UG-Richmond	175,549.32	225,221.56	49,672.24	22.05%	0.05%	175,549.32	225,221.56	49,672.24	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD246	NEW BUSINESS COM 246	(3,518.78)		3,518.78	-100.00%	0.00%	(3,518.78)	-	3,518.78			Jan-04	Sep-09		2007
NBCD246OH	New Bus Comm-Ovhd-Etown	336,447.65	153,064.56	(183,383.09)	-119.81%	0.10%	336,447.65	153,064.56	(183,383.09)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD246UG	New Bus Comm-UG-Etown	130,986.39	75,058.03	(55,928.36)	-74.51%	0.04%	130,986.39	75,058.03	(55,928.36)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD256	NEW BUSINESS COM 256	521.62		(521.62)	-100.00%	0.00%	521.62	-	(521.62)			Jan-04	Sep-09		2007
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	396,964.96	211,861.65	(185,103.31)	-87.37%	0.12%	396,964.96	211,861.65	(185,103.31)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD256UG	New Bus Comm-UG-Shelbyville	195,974.43	234,256.45	38,282.02	16.34%	0.06%	195,974.43	234,256.45	38,282.02	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD315	NEW BUSINESS COM 315	24,807.02		(24,807.02)	-100.00%	0.01%	24,807.02	-	(24,807.02)			Mar-05	Sep-09		2007
NBCD315OH	New Bus Comm-Ovhd-Lexington	1,567,693.87	787,564.13	(780,129.74)	-99.06%	0.46%	1,567,693.87	787,564.13	(780,129.74)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBCD315UG	New Bus Comm-UG-Lexington	1,090,318.92	1,079,988.57	(10,330.35)	-0.96%	0.32%	1,090,318.92	1,079,988.57	(10,330.35)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD366	NEW BUSINESS COM 366	(11,719.86)		11,719.86	-100.00%	0.00%	(11,719.86)	-	11,719.86			Jan-04	Sep-09		2007
NBCD366OH	New Bus Comm-Ovhd-Maysville	532,239.66	328,747.82	(203,491.84)	-61.90%	0.16%	532,239.66	328,747.82	(203,491.84)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD366UG	New Bus Comm-UG-Maysville	234,205.51	145,432.48	(88,773.03)	-61.04%	0.07%	234,205.51	145,432.48	(88,773.03)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD416	NEW BUSINESS COM 416	(51,511.23)		51,511.23	-100.00%	-0.02%	(51,511.23)	-	51,511.23			Jul-04	Sep-09		2007
NBCD416OH	New Bus Comm-Ovhd-Pineville	119,384.58	97,541.56	(21,843.02)	-22.39%	0.03%	119,384.58	97,541.56	(21,843.02)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD416UG	New Bus Comm-UG-Pineville	42,184.02	56,322.05	14,138.03	25.10%	0.01%	42,184.02	56,322.05	14,138.03	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD426	NEW BUSINESS COM 426	3,705.78		(3,705.78)	-100.00%	0.00%	3,705.78	-	(3,705.78)			Jan-04	Sep-09		2007
NBCD426OH	New Bus Comm-Ovhd-London	279,627.95	312,012.02	32,384.07	10.38%	0.08%	279,627.95	312,012.02	32,384.07	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD426UG	New Bus Comm-UG-London	468,940.74	280,055.59	(188,885.15)	-67.45%	0.14%	468,940.74	280,055.59	(188,885.15)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD766	NEW BUSINESS COM 766	(66,098.28)		66,098.28	-100.00%	-0.02%	(66,098.28)	-	66,098.28			Jan-04	Sep-09		2007
NBCD766OH	New Bus Comm-Ovhd-Norton	227,141.14	162,366.03	(64,775.11)	-39.89%	0.07%	227,141.14	162,366.03	(64,775.11)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD766UG	New Bus Comm-UG-Norton	99,486.91	140,803.50	41,316.59	29.34%	0.03%	99,486.91	140,803.50	41,316.59	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBID156	NEW BUSINESS IND 156	1,678.11		(1,678.11)	-100.00%	0.00%	1,678.11	-	(1,678.11)			Oct-07	Sep-09		2007
NBID156OH	New Bus Ind-Ovhd-Earlington	14,634.52	69,357.69	54,723.17	78.90%	0.00%	14,634.52	69,357.69	54,723.17	Jan-04	Dec-09	Feb-04	Sep-09		2007
NBID166	NEW BUSINESS IND 166	1,081.00		(1,081.00)	-100.00%	0.00%	1,081.00	-	(1,081.00)			May-04	Aug-08		2007
NBID216	NEW BUSINESS IND 216	10,191.29		(10,191.29)	-100.00%	0.00%	10,191.29	-	(10,191.29)			Jan-04	Sep-09		2007
NBID216OH	New Bus Ind-Ovhd-Danville	36,357.81	76,197.22	39,839.41	52.28%	0.01%	36,357.81	76,197.22	39,839.41	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBID216UG	New Bus Ind-UG-Danville	29,012.35	18,517.68	(10,494.67)	-56.67%	0.01%	29,012.35	18,517.68	(10,494.67)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBID236OH	New Bus Ind-Ovhd-Richmond	14,165.11		(14,165.11)	-100.00%	0.00%	14,165.11	-	(14,165.11)			Mar-05	May-09		2007
NBID236UG	New Bus Ind-UG-Richmond	842.53		(842.53)	-100.00%	0.00%	842.53	-	(842.53)			Mar-04	Feb-07		2007
NBID246	NEW BUSINESS IND 246	(37.47)		37.47	-100.00%	0.00%	(37.47)	-	37.47			Apr-04	May-07		2007
NBID246OH	New Bus Ind-Ovhd-Etown	7,232.30	34,621.53	27,389.23	79.11%	0.00%	7,232.30	34,621.53	27,389.23	Jan-04	Dec-09	Jan-04	Aug-08		2007
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	5,924.39		(5,924.39)	-100.00%	0.00%	5,924.39	-	(5,924.39)			Jan-04	Dec-09		2007
NBID315OH	New Bus Ind-Ovhd-Lexington	61.60	34,778.68	34,717.08	99.82%	0.00%	61.60	34,778.68	34,717.08	Jan-04	Dec-07	Feb-04	Aug-08		2007
NBID315UG	New Bus Ind-UG-Lexington	5,709.87	57,977.58	52,267.71	90.15%	0.00%	5,709.87	57,977.58	52,267.71	Jan-04	Dec-09	Jan-04	Mar-09		2007
NBID366OH	New Bus Ind-Ovhd-Maysville	941.25	194,784.21	193,842.96	99.52%	0.00%	941.25	194,784.21	193,842.96	Jan-07	Dec-07	Nov-07	Apr-09		2007
NBID426OH	New Bus Ind-Ovhd-London	1,207.56		(1,207.56)	-100.00%	0.00%	1,207.56	-	(1,207.56)			Jan-04	Sep-09		2007
NBID426UG	New Bus Ind-UG-London	1,963.77		(1,963.77)	-100.00%	0.00%	1,963.77	-	(1,963.77)			Jan-04	Jun-09		2007
NBRD156	NEW BUSINESS RES 156	5,456.87		(5,456.87)	-100.00%	0.00%	5,456.87	-	(5,456.87)			Jan-04	Sep-09		2007
NBRD156OH	New Bus Resid-Ovhd-Earlington	869,624.30	694,414.49	(175,209.81)	-25.23%	0.25%	869,624.30	694,414.49	(175,209.81)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD156UG	New Bus Resid-UG-Earlington	228,495.12	244,897.40	16,402.28	6.70%	0.07%	228,495.12	244,897.40	16,402.28	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD166	NEW BUSINESS RES 166	(2,980.20)		2,980.20	-100.00%	0.00%	(2,980.20)	-	2,980.20			Jan-04	Sep-09		2007
NBRD216	NEW BUSINESS RES 216	28,299.55		(28,299.55)	-100.00%	0.01%	28,299.55	-	(28,299.55)			Jan-04	Sep-09		2007
NBRD216OH	New Bus Resid-Ovhd-Danville	481,688.03	701,855.02	220,166.99	31.37%	0.14%	481,688.03	701,855.02	220,166.99	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD216UG	New Bus Resid-UG-Danville	270,359.41	266,911.61	(3,447.80)	-1.29%	0.08%	270,359.41	266,911.61	(3,447.80)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD236	NEW BUSINESS RES 236	(26,655.73)		26,655.73	-100.00%	-0.01%	(26,655.73)	-	26,655.73			Jan-04	Sep-09		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
NBRD236OH	New Bus Resid-Ovhd-Richmond	393,993.34	404,380.03	10,386.69	2.57%	0.12%	393,993.34	404,380.03	10,386.69	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD236UG	New Bus Resid-UG-Richmond	215,493.09	213,990.07	(1,503.02)	-0.70%	0.06%	215,493.09	213,990.07	(1,503.02)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD246	NEW BUSINESS RES 246	(19,477.59)		19,477.59	-100.00%	-0.01%	(19,477.59)	-	19,477.59			Jan-04	Sep-09		2007
NBRD246OH	New Bus Resid-Ovhd-Etown	331,284.09	334,369.97	3,085.88	0.92%	0.10%	331,284.09	334,369.97	3,085.88	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD246UG	New Bus Resid-UG-Etown	157,108.09	91,850.60	(65,257.49)	-71.05%	0.05%	157,108.09	91,850.60	(65,257.49)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD256	NEW BUSINES RES 256	(19,994.06)		19,994.06	-100.00%	-0.01%	(19,994.06)	-	19,994.06			Jan-04	Sep-09		2007
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	471,064.47	404,815.72	(66,248.75)	-16.37%	0.14%	471,064.47	404,815.72	(66,248.75)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD256UG	New Bus Resid-UG-Shelbyville	352,956.28	306,031.90	(46,924.38)	-15.33%	0.10%	352,956.28	306,031.90	(46,924.38)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD315	NEW BUSINESS RES 315	300.65		(300.65)	-100.00%	0.00%	300.65	-	(300.65)			Feb-04	Sep-09		2007
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,573,368.80	716,958.18	(856,410.62)	-119.45%	0.46%	1,573,368.80	716,958.18	(856,410.62)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBRD315UG	New Bus Resid-UG-Lexington	1,708,408.21	1,212,545.16	(495,863.05)	-40.89%	0.50%	1,708,408.21	1,212,545.16	(495,863.05)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBRD366	NEW BUSINESS RES 366	(22,960.66)		22,960.66	-100.00%	-0.01%	(22,960.66)	-	22,960.66			Jan-04	Sep-09		2007
NBRD366OH	New Bus Resid-Ovhd-Maysville	643,799.60	456,020.49	(187,779.11)	-41.18%	0.19%	643,799.60	456,020.49	(187,779.11)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD366UG	New Bus Resid-UG-Maysville	384,783.98	276,129.97	(108,654.01)	-39.35%	0.11%	384,783.98	276,129.97	(108,654.01)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD416	NEW BUSINESS RES 416	(5,113.80)		5,113.80	-100.00%	0.00%	(5,113.80)	-	5,113.80			Jan-04	Sep-09		2007
NBRD416OH	New Bus Resid-Ovhd-Pineville	414,826.14	352,537.68	(62,288.46)	-17.67%	0.12%	414,826.14	352,537.68	(62,288.46)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD416UG	New Bus Resid-UG-Pineville	139,671.33	55,102.84	(84,568.49)	-153.47%	0.04%	139,671.33	55,102.84	(84,568.49)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD426	NEW BUSINESS RES 426	(1,972.85)		1,972.85	-100.00%	0.00%	(1,972.85)	-	1,972.85			Jan-04	Sep-09		2007
NBRD426OH	New Bus Resid-Ovhd-London	372,393.66	547,392.81	174,999.15	31.97%	0.11%	372,393.66	547,392.81	174,999.15	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD426UG	New Bus Resid-UG-London	280,374.34	122,451.75	(157,922.59)	-128.97%	0.08%	280,374.34	122,451.75	(157,922.59)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD766	NEW BUSINESS RES 766	(1,402.00)		1,402.00	-100.00%	0.00%	(1,402.00)	-	1,402.00			Jan-04	Sep-09		2007
NBRD766OH	New Bus Resid-Ovhd-Norton	902,152.59	731,517.18	(170,635.41)	-23.33%	0.26%	902,152.59	731,517.18	(170,635.41)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD766UG	New Bus Resid-UG-Norton	158,313.27	97,959.99	(60,353.28)	-61.61%	0.05%	158,313.27	97,959.99	(60,353.28)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB156OH	New Bus Subd-Ovhd-Earlington	11,538.15	41,864.01	30,325.86	72.44%	0.00%	11,538.15	41,864.01	30,325.86	Jan-07	Dec-09	Jan-04	Oct-09		2007
NBSB156UG	New Bus Subd-UG-Earlington	44,523.26	39,078.55	(5,444.71)	-13.93%	0.01%	44,523.26	39,078.55	(5,444.71)	Jan-04	Dec-09	Mar-04	Sep-09		2007
NBSB216OH	New Bus Subd-Ovhd-Danville	31,470.19	48,809.09	17,338.90	35.52%	0.01%	31,470.19	48,809.09	17,338.90	Jan-06	Dec-09	Jan-04	Oct-09		2007
NBSB216UG	New Bus Subd-UG-Danville	142,531.80	197,638.70	55,106.90	27.88%	0.04%	142,531.80	197,638.70	55,106.90	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB236OH	New Bus Subd-Ovhd-Richmond	20,135.26		(20,135.26)	-100.00%	0.01%	20,135.26	-	(20,135.26)			Jan-04	Dec-09		2007
NBSB236UG	New Bus Subd-UG-Richmond	676,428.42	156,435.73	(519,992.69)	-332.40%	0.20%	676,428.42	156,435.73	(519,992.69)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBSB246OH	New Bus Subd-Ovhd-Etown	124,940.44	83,804.11	(41,136.33)	-49.09%	0.04%	124,940.44	83,804.11	(41,136.33)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB246UG	New Bus Subd-UG-Etown	205,658.02	156,670.94	(48,987.08)	-31.27%	0.06%	205,658.02	156,670.94	(48,987.08)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	15,131.20	41,895.94	26,764.74	63.88%	0.00%	15,131.20	41,895.94	26,764.74	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB256UG	New Bus Subd-UG-Shelbyville	447,043.32	547,734.60	100,691.28	18.38%	0.13%	447,043.32	547,734.60	100,691.28	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB315OH	New Bus Subd-Ovhd-Lexington	527,507.02	669,670.98	142,163.96	21.23%	0.15%	527,507.02	669,670.98	142,163.96	Jan-06	Dec-09	Mar-05	Dec-09		2007
NBSB315UG	New Bus Subd-UG-Lexington	1,645,927.63	1,407,218.63	(238,709.00)	-16.96%	0.48%	1,645,927.63	1,407,218.63	(238,709.00)	Jan-06	Dec-09	Mar-05	Dec-09		2007
NBSB366UG	New Bus Subd-UG-Maysville	4,665.19	71,503.50	66,838.31	93.48%	0.00%	4,665.19	71,503.50	66,838.31	Jan-07	Dec-09	Mar-04	Aug-08		2007
NBSB416OH	New Bus Subd-Ovhd-Pineville	778.06		(778.06)	-100.00%	0.00%	778.06	-	(778.06)			Oct-04	Dec-09		2007
NBSB416UG	New Bus Subd-UG-Pineville	8,426.33	78,151.02	69,724.69	89.22%	0.00%	8,426.33	78,151.02	69,724.69	Jan-07	Dec-08	Jan-04	Dec-09		2007
NBSB426OH	New Bus Subd-Ovhd-London	6,033.26		(6,033.26)	-100.00%	0.00%	6,033.26	-	(6,033.26)			Jan-04	Dec-09		2007
NBSB426UG	New Bus Subd-UG-London	45,244.92	117,058.40	71,813.48	61.35%	0.01%	45,244.92	117,058.40	71,813.48	Jan-07	Dec-09	May-04	Sep-09		2007
NBSB766UG	New Bus Subd-UG-Norton	7,218.72	39,075.07	31,856.35	81.53%	0.00%	7,218.72	39,075.07	31,856.35	Jan-07	Dec-07	Jun-04	Nov-09		2007
NBSV156OH	New Elect Serv-Ovhd-Earlington	409,726.49	314,969.33	(94,757.16)	-30.08%	0.12%	409,726.49	314,969.33	(94,757.16)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV156UG	New Bus Serv-UG-Earlington	371,402.21	364,427.41	(6,974.80)	-1.91%	0.11%	371,402.21	364,427.41	(6,974.80)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV216OH	New Elect Serv-Ovhd-Danville	277,831.12	188,192.75	(89,638.37)	-47.63%	0.08%	277,831.12	188,192.75	(89,638.37)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV216UG	New Bus Serv-UG-Danville	395,961.29	355,918.11	(40,043.18)	-11.25%	0.12%	395,961.29	355,918.11	(40,043.18)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV236OH	New Electric Serv-Overhead	294,688.00	280,933.73	(13,754.27)	-4.90%	0.09%	294,688.00	280,933.73	(13,754.27)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV236UG	New Bus Serv-UG-Richmond	469,084.40	470,860.04	1,775.64	0.38%	0.14%	469,084.40	470,860.04	1,775.64	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV246OH	New Elect Services-Overhead	391,536.25	375,410.43	(16,125.82)	-4.30%	0.11%	391,536.25	375,410.43	(16,125.82)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV246UG	New Bus Serv-UG-Etown	442,689.24	282,580.39	(160,108.85)	-56.66%	0.13%	442,689.24	282,580.39	(160,108.85)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	175,573.75	202,993.88	27,420.13	13.51%	0.05%	175,573.75	202,993.88	27,420.13	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV256UG	New Bus Serv-UG-Shelbyville	243,760.71	313,134.58	69,373.87	22.15%	0.07%	243,760.71	313,134.58	69,373.87	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV315OH	New Elect Serv-Ovhd-Lexington	645,842.13	439,518.00	(206,324.13)	-46.94%	0.19%	645,842.13	439,518.00	(206,324.13)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV315UG	New Bus Serv-UG-Lexington	1,793,585.17	1,263,485.88	(530,099.29)	-41.96%	0.53%	1,793,585.17	1,263,485.88	(530,099.29)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBSV366OH	New Elect Serv-Ovhd-Maysville	285,161.85	236,906.38	(48,255.47)	-20.37%	0.08%	285,161.85	236,906.38	(48,255.47)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV366UG	New Bus Serv-UG-Maysville	418,210.75	370,585.24	(47,625.51)	-12.85%	0.12%	418,210.75	370,585.24	(47,625.51)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV416OH	New Elect Serv-Ovhd-Pineville	226,877.00	181,841.83	(45,035.17)	-24.77%	0.07%	226,877.00	181,841.83	(45,035.17)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV416UG	New Bus Serv-UG-Pineville	94,976.69	78,350.89	(16,625.80)	-21.22%	0.03%	94,976.69	78,350.89	(16,625.80)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV426OH	New Elect Serv-Ovhd-London	156,568.62	94,013.71	(62,554.91)	-66.54%	0.05%	156,568.62	94,013.71	(62,554.91)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV426UG	New Bus Serv-UG-London	217,828.27	133,200.36	(84,627.91)	-63.53%	0.06%	217,828.27	133,200.36	(84,627.91)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV766OH	New Elect Serv-Ovhd-Norton	251,497.61	168,462.86	(83,034.75)	-49.29%	0.07%	251,497.61	168,462.86	(83,034.75)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV766UG	New Bus Serv-UG-Norton	148,747.61	101,854.63	(46,892.98)	-46.04%	0.04%	148,747.61	101,854.63	(46,892.98)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NRINS156	NON-REG REL INSP - 011560	1,504.59		(1,504.59)	-100.00%	0.00%	1,504.59	-	(1,504.59)			Mar-04	Dec-09		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
PBWK156OH	Pub Wrk Reloc-OH-Earlington	(1,629.83)	141,989.42	143,619.25	101.15%	0.00%	(1,629.83)	141,989.42	143,619.25	Jul-04	Dec-09	Jan-04	May-09		2007
PBWK216OH	Pub Wrk Reloc-OH-Danville	178,855.40	179,228.05	372.65	0.21%	0.05%	178,855.40	179,228.05	372.65	Jan-04	Dec-09	Jan-04	Nov-09		2007
PBWK216UG	Pub Wrk Reloc-UG-Danville	10,760.75	20,526.16	9,765.41	47.58%	0.00%	10,760.75	20,526.16	9,765.41	Jan-06	Dec-09	Mar-05	Aug-09		2007
PBWK236OH	Pub Works Relc-OH-Richmond	(33,405.37)	215,523.60	248,928.97	115.50%	-0.01%	(33,405.37)	215,523.60	248,928.97	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK246OH	Pub Wrk Relc-OH-Etown	233,811.20	74,923.52	(158,887.68)	-212.07%	0.07%	233,811.20	74,923.52	(158,887.68)	Jan-04	Dec-09	Jan-04	Oct-09		2007
PBWK246UG	Pub Wrk Reloc-UG-Etown	1,061.23		(1,061.23)	-100.00%	0.00%	1,061.23	-	(1,061.23)			Nov-04	Aug-09		2007
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	(7,024.00)	29,874.54	36,898.54	123.51%	0.00%	(7,024.00)	29,874.54	36,898.54	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK256UG	Pub Wrk Reloc-UG-Shelbyville	(280.16)		280.16	-100.00%	0.00%	(280.16)	-	280.16			May-04	Aug-08		2007
PBWK315OH	Pub Wrk Reloc-OH-Lexington	329,242.50	552,597.45	223,354.95	40.42%	0.10%	329,242.50	552,597.45	223,354.95	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK315UG	Pub Wrk Reloc-UG-Lexington	4,976.84		(4,976.84)	-100.00%	0.00%	4,976.84	-	(4,976.84)			Apr-06	Oct-09		2007
PBWK366OH	Pub Wrk Reloc-OH-Maysville	30,563.02	58,240.23	27,677.21	47.52%	0.01%	30,563.02	58,240.23	27,677.21	Jan-07	Dec-09	Jan-04	Nov-09		2007
PBWK416OH	Pub Wrk Reloc-OH-Pineville	26,296.16	52,135.65	25,839.49	49.56%	0.01%	26,296.16	52,135.65	25,839.49	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK426OH	Pub Wrk Reloc-OH-London	107,014.57	70,013.55	(37,001.02)	-52.85%	0.03%	107,014.57	70,013.55	(37,001.02)	Jan-04	Dec-09	Jan-04	Jun-09		2007
PBWK426UG	Pub Wrk Reloc-UG-London	10,870.88		(10,870.88)	-100.00%	0.00%	10,870.88	-	(10,870.88)			Dec-04	Aug-08		2007
PBWK766OH	Pub Wrk Reloc-OH-Norton	(2,477.93)	7,538.35	10,016.28	132.87%	0.00%	(2,477.93)	7,538.35	10,016.28	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK766UG	Pub Wrk Reloc-UG-Norton	(6,204.28)		6,204.28	-100.00%	0.00%	(6,204.28)	-	6,204.28			Oct-04	Aug-08		2007
POLD156	OUTDOOR LIGHTING 156	249,108.47	160,331.64	(88,776.83)	-55.37%	0.07%	249,108.47	160,331.64	(88,776.83)	Jan-07	Dec-09	Oct-05	Dec-09		2007
POLD216	OUTDOOR LIGHTING 216	229,299.48	118,512.98	(110,786.50)	-93.48%	0.07%	229,299.48	118,512.98	(110,786.50)	Jan-05	Dec-09	Jan-04	Dec-09		2007
POLD236	OUTDOOR LIGHTING 236	154,729.88	63,306.28	(91,423.60)	-144.41%	0.05%	154,729.88	63,306.28	(91,423.60)	Jan-07	Dec-09	Jan-04	Dec-09		2007
POLD246	OUTDOOR LIGHTING 246	110,157.66	63,140.19	(47,017.47)	-74.47%	0.03%	110,157.66	63,140.19	(47,017.47)	Jan-04	Dec-09	Jan-04	Dec-09		2007
POLD256	OUTDOOR LIGHTING 256	86,425.55	49,661.72	(36,763.83)	-74.03%	0.03%	86,425.55	49,661.72	(36,763.83)	Jan-04	Dec-09	Mar-04	Dec-09		2007
POLD315	OUTDOOR LIGHTING 315	663,782.31	801,754.49	137,972.18	17.21%	0.19%	663,782.31	801,754.49	137,972.18	Jan-04	Dec-09	Jan-04	Dec-09		2007
POLD366	OUTDOOR LIGHTING 366	87,844.07	76,079.08	(11,764.99)	-15.46%	0.03%	87,844.07	76,079.08	(11,764.99)	Jan-07	Dec-09	Nov-05	Dec-09		2007
POLD416	OUTDOOR LIGHTING 416	127,577.76	80,174.56	(47,403.20)	-59.12%	0.04%	127,577.76	80,174.56	(47,403.20)	Jan-07	Dec-09	Mar-06	Dec-09		2007
POLD426	OUTDOOR LIGHTING 426	168,080.89	128,276.92	(39,803.97)	-31.03%	0.05%	168,080.89	128,276.92	(39,803.97)	Jan-07	Dec-09	Jan-05	Dec-09		2007
POLD766	OUTDOOR LIGHTING 766	113,591.08	58,466.14	(55,124.94)	-94.29%	0.03%	113,591.08	58,466.14	(55,124.94)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RCST156	RELOCATIONS CUST REQUEST 156	68,946.30	11,208.36	(57,737.94)	-515.13%	0.02%	68,946.30	11,208.36	(57,737.94)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST216	RELOCATIONS CUST REQUEST 216	107,476.11	6,452.48	(101,023.63)	-1565.66%	0.03%	107,476.11	6,452.48	(101,023.63)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST236	RELOCATIONS CUST REQUEST 236	39,013.71	8,011.47	(31,002.24)	-386.97%	0.01%	39,013.71	8,011.47	(31,002.24)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST246	RELOCATIONS CUST REQUEST 246	11,316.14	6,570.72	(4,745.42)	-72.22%	0.00%	11,316.14	6,570.72	(4,745.42)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST256	RELOCATIONS CUST REQUEST 256	(5,296.80)	6,211.00	11,507.80	185.28%	0.00%	(5,296.80)	6,211.00	11,507.80	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST315	RELOCATIONS CUST REQUEST 315	23,708.54	33,291.79	9,583.25	28.79%	0.01%	23,708.54	33,291.79	9,583.25	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST366	RELOCATIONS CUST REQUEST 366	182,298.42	7,504.79	(174,793.63)	-2329.09%	0.05%	182,298.42	7,504.79	(174,793.63)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST416	RELOCATIONS CUST REQUEST 416	81,712.40	5,499.37	(76,213.03)	-1385.85%	0.02%	81,712.40	5,499.37	(76,213.03)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST426	RELOCATIONS CUST REQUEST 426	64,372.52	6,503.28	(57,869.24)	-889.85%	0.02%	64,372.52	6,503.28	(57,869.24)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST766	RELOCATIONS CUST REQUEST 766	70,465.96	3,546.91	(66,919.05)	-1886.69%	0.02%	70,465.96	3,546.91	(66,919.05)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDD011019	Repair Defective Eqpt - 011019	70,271.32		(70,271.32)	-100.00%	0.02%	70,271.32	-	(70,271.32)			Feb-05	Dec-09		2007
RDD015990	Repair Defective Eqpt - 015990	68,555.04		(68,555.04)	-100.00%	0.02%	68,555.04	-	(68,555.04)			May-05	Dec-09		2007
RDDD156	DAMAGE DEFECTIVE DIST 156	2,355.31		(2,355.31)	-100.00%	0.00%	2,355.31	-	(2,355.31)			Jul-04	Sep-09		2007
RDDD156OH	Rep Def Equip-OH-Earlington	491,358.09	191,798.32	(299,559.77)	-156.18%	0.14%	491,358.09	191,798.32	(299,559.77)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD156UG	Rep Def Equip-UG-Earlington	23,432.68	5,141.36	(18,291.32)	-355.77%	0.01%	23,432.68	5,141.36	(18,291.32)	Jan-06	Dec-09	Feb-04	Dec-09		2007
RDDD216	DAMAGE DEFECTIVE DIST 216	19,251.72		(19,251.72)	-100.00%	0.01%	19,251.72	-	(19,251.72)			Jan-04	Dec-09		2007
RDDD216OH	Rep Def Equip-OH-Danville	140,462.58	75,526.44	(64,936.14)	-85.98%	0.04%	140,462.58	75,526.44	(64,936.14)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD216UG	Rep Def Equip-UG-Danville	13,362.84	18,413.76	5,050.92	27.43%	0.00%	13,362.84	18,413.76	5,050.92	Jan-06	Dec-09	Jan-04	Dec-09		2007
RDDD236	DAMAGE DEFECTIVE DIST 236	2,627.82		(2,627.82)	-100.00%	0.00%	2,627.82	-	(2,627.82)			Feb-04	Sep-09		2007
RDDD236OH	Rep Def Equip-OH-Richmond	186,143.60	67,577.85	(118,565.75)	-175.45%	0.05%	186,143.60	67,577.85	(118,565.75)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD236UG	Rep Def Equip-UG-Richmond	17,975.16	7,798.38	(10,176.78)	-130.50%	0.01%	17,975.16	7,798.38	(10,176.78)	Apr-04	Dec-09	Jan-04	Dec-09		2007
RDDD246OH	Rep Def Equip-OH-Etown	77,876.92	65,618.48	(12,258.44)	-18.68%	0.02%	77,876.92	65,618.48	(12,258.44)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD246UG	Rep Def Equip-UG-Etown	1,901.00	5,908.50	4,007.50	67.83%	0.00%	1,901.00	5,908.50	4,007.50	Jan-07	Dec-09	Apr-04	Dec-09		2007
RDDD256OH	Rep Def Equip-OH-Shelbyvl	196,359.43	88,859.61	(107,499.82)	-120.98%	0.06%	196,359.43	88,859.61	(107,499.82)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD256UG	Rep Def Equip-UG-Shelbyville	17,741.80	12,209.62	(5,532.18)	-45.31%	0.01%	17,741.80	12,209.62	(5,532.18)	Jan-04	Dec-09	Feb-04	Dec-09		2007
RDDD315	DAMAGE DEFECTIVE DIST 315	(2,872.45)		2,872.45	-100.00%	0.00%	(2,872.45)	-	2,872.45			Jan-04	Sep-09		2007
RDDD315OH	Rep Def Equip-OH-Lexington	531,587.17	209,979.44	(321,607.73)	-153.16%	0.16%	531,587.17	209,979.44	(321,607.73)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2007
RDDD315UG	Rep Def Equip-UG-Lexington	245,308.17	84,609.08	(160,699.09)	-189.93%	0.07%	245,308.17	84,609.08	(160,699.09)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD366	DAMAGE DEFECTIVE DIST 366	82.04		(82.04)	-100.00%	0.00%	82.04	-	(82.04)			Jul-05	Sep-09		2007
RDDD366OH	Rep Def Equip-OH-Maysville	44,447.39	108,825.96	64,378.57	59.16%	0.01%	44,447.39	108,825.96	64,378.57	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD366UG	Rep Def Equip-UG-Maysville	31,944.03	10,337.64	(21,606.39)	-209.01%	0.01%	31,944.03	10,337.64	(21,606.39)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD416	DAMAGE DEFECTIVE DIST 416	(0.00)		0.00	-100.00%	0.00%	(0.00)	-	0.00			Sep-05	Sep-09		2007
RDDD416OH	Rep Def Equip-OH-Pineville	36,055.12	75,350.58	39,295.46	52.15%	0.01%	36,055.12	75,350.58	39,295.46	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD416UG	Rep Def Equip-UG-Pineville		2,787.87	2,787.87	100.00%	0.00%	-	2,787.87	2,787.87	Jan-07	Nov-09	Jul-08			2007
RDDD426OH	Rep Def Equip-OH-London	82,569.54	61,950.80	(20,618.74)	-33.28%	0.02%	82,569.54	61,950.80	(20,618.74)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD426UG	Rep Def Equip-UG-London	6,142.39	6,645.83	503.44	7.58%	0.00%	6,142.39	6,645.83	503.44	Jan-07	Dec-09	Jan-04	Nov-09		2007
RDDD766OH	Rep Def Equip-OH-Norton	14,697.59	63,715.11	49,017.52	76.93%	0.00%	14,697.59	63,715.11	49,017.52	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD766UG	Rep Def Equip-UG-Norton	5,557.28	1,096.35	(4,460.93)	-406.89%	0.00%	5,557.28	1,096.35	(4,460.93)	Jan-05	Dec-09	Apr-04	Jan-09		2007
RDDPOI156	Points of Interest Earlington	14,263.54		(14,263.54)	-100.00%	0.00%	14,263.54	-	(14,263.54)			Sep-07	Dec-09		2007
RDDPOI216	Points of Interest Danville	17,790.78		(17,790.78)	-100.00%	0.01%	17,790.78	-	(17,790.78)			Mar-07	Dec-09		2007
RDDPOI236	Points of Interest Richmond	1,696.85		(1,696.85)	-100.00%	0.00%	1,696.85	-	(1,696.85)			Mar-07	Dec-09		2007
RDDPOI256	Points of Interest Shelby	507.45		(507.45)	-100.00%	0.00%	507.45	-	(507.45)			Apr-07	Dec-09		2007
RDDPOI315	Points of Interest Lexington	563.61		(563.61)	-100.00%	0.00%	563.61	-	(563.61)			Dec-07	Dec-09		2007
RDDPOI366	Points of Interest Maysville	751.80		(751.80)	-100.00%	0.00%	751.80	-	(751.80)			Nov-07	Dec-09		2007
RDDPOI426	Points of Interest London	1,234.44		(1,234.44)	-100.00%	0.00%	1,234.44	-	(1,234.44)			May-07	Nov-09		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
RDPOLD156	REP/REPL DEF POL'S 156	67,197.00	62,979.62	(4,217.38)	-6.70%	0.02%	67,197.00	62,979.62	(4,217.38)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RDPOLD216	REP/REPL DEF POL'S 216	41,021.02	17,596.18	(23,424.84)	-133.12%	0.01%	41,021.02	17,596.18	(23,424.84)	Jan-05	Dec-09	Jan-04	Dec-09		2007
RDPOLD236	REP/REP DEF POL'S	39,734.93	22,666.14	(17,068.79)	-75.31%	0.01%	39,734.93	22,666.14	(17,068.79)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RDPOLD246	REP/REPL DEF POL'S	30,560.55	19,425.48	(11,135.07)	-57.32%	0.01%	30,560.55	19,425.48	(11,135.07)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RDPOLD256	REP/REPL DEF POL'S 256	52,212.81	19,918.10	(32,294.71)	-162.14%	0.02%	52,212.81	19,918.10	(32,294.71)	Apr-05	Dec-09	Jan-04	Dec-09		2007
RDPOLD315	REP/REPL DEF POL'S 315	40,373.65	53,922.00	13,548.35	25.13%	0.01%	40,373.65	53,922.00	13,548.35	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLD366	REP/REPL DEF POL'S 366	34,045.47	27,615.28	(6,430.19)	-23.28%	0.01%	34,045.47	27,615.28	(6,430.19)	Jan-07	Dec-09	May-04	Dec-09		2007
RDPOLD416	REP/REPL DEF POL'S 416	35,512.43	31,530.50	(3,981.93)	-12.63%	0.01%	35,512.43	31,530.50	(3,981.93)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RDPOLD426	REP/REPL DEF POL'S 426	46,092.44	37,047.84	(9,044.60)	-24.41%	0.01%	46,092.44	37,047.84	(9,044.60)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RDPOLD766	REP/REPL DEF POL'S 766	19,844.12	24,465.67	4,621.55	18.89%	0.01%	19,844.12	24,465.67	4,621.55	Jan-07	Dec-09	Apr-04	Dec-09		2007
RDPOLE156	Pole repair/replacement 156	322,354.61	134,845.33	(187,509.28)	-139.06%	0.09%	322,354.61	134,845.33	(187,509.28)	Jan-05	Dec-09	Jan-04	Dec-09		2007
RDPOLE216	Pole repair/replacement 216	82,430.99	92,785.23	10,354.24	11.16%	0.02%	82,430.99	92,785.23	10,354.24	Jan-06	Dec-09	Jan-04	Dec-09		2007
RDPOLE236	Pole repair/replacement 236	97,887.60	37,378.14	(60,509.46)	-161.88%	0.03%	97,887.60	37,378.14	(60,509.46)	Apr-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE246	Pole repair/replacement 246	213,585.14	83,422.58	(130,162.56)	-156.03%	0.06%	213,585.14	83,422.58	(130,162.56)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE256	Pole repair/replacement 256	175,020.48	77,916.54	(97,103.94)	-124.63%	0.05%	175,020.48	77,916.54	(97,103.94)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE315	Pole repair/replacement 315	94,249.15	206,138.04	111,888.89	54.28%	0.03%	94,249.15	206,138.04	111,888.89	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE366	Pole repair/replacement 366	163,105.85	69,779.34	(93,326.51)	-133.75%	0.05%	163,105.85	69,779.34	(93,326.51)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE416	Pole repair/replacement 416	76,690.13	84,861.54	8,171.41	9.63%	0.02%	76,690.13	84,861.54	8,171.41	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE426	Repair defective poles 426	80,052.52	62,228.40	(17,824.12)	-28.64%	0.02%	80,052.52	62,228.40	(17,824.12)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE766	Pole repair/replacement 766	97,240.11	26,436.41	(70,803.70)	-267.83%	0.03%	97,240.11	26,436.41	(70,803.70)	Jan-06	Dec-09	Jan-04	Dec-09		2007
RDSTLT156	REP REPL DEF ST LIGHTS 156	154,235.90	52,697.46	(101,538.44)	-192.68%	0.05%	154,235.90	52,697.46	(101,538.44)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT216	REP REPL DEF ST LIGHTS 216	47,241.76	34,721.85	(12,519.91)	-36.06%	0.01%	47,241.76	34,721.85	(12,519.91)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT236	REP REPL DEF ST LIGHTS 236	68,869.75	43,749.47	(25,120.28)	-57.42%	0.02%	68,869.75	43,749.47	(25,120.28)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT246	REP REPL DEF ST LIGHTS 246	89,123.68	44,511.45	(44,612.23)	-100.23%	0.03%	89,123.68	44,511.45	(44,612.23)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT256	REP REPL DEF ST LIGHTS 256	39,436.10	27,517.16	(11,918.94)	-43.31%	0.01%	39,436.10	27,517.16	(11,918.94)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT315	REP REPL ST LIGHTS 315	151,954.73	197,487.44	45,532.71	23.06%	0.04%	151,954.73	197,487.44	45,532.71	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT366	REP REPL DEF ST LIGHTS 366	57,819.39	42,116.92	(15,702.47)	-37.28%	0.02%	57,819.39	42,116.92	(15,702.47)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT416	REP REPL DEF ST LIGHTS 416	4,800.36	25,497.66	20,697.30	81.17%	0.00%	4,800.36	25,497.66	20,697.30	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT426	REP REPL DEF ST LIGHTS 426	39,513.30	29,942.72	(9,570.58)	-31.96%	0.01%	39,513.30	29,942.72	(9,570.58)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT766	REP REPL DEF ST LIGHTS 766	3,141.59	17,993.87	14,852.28	82.54%	0.00%	3,141.59	17,993.87	14,852.28	Jan-04	Dec-09	Jan-04	Dec-09		2007
RELD156	DIST RELIABILITY 156	146,965.59		(146,965.59)	-100.00%	0.04%	146,965.59	-	(146,965.59)			Jan-04	Dec-09		2007
RELD156OH	Cir Hard Reliab OH - 011560	64,761.62	64,598.09	(163.53)	-0.25%	0.02%	64,761.62	64,598.09	(163.53)	Jan-04	Dec-09	Jan-04	Nov-09		2007
RELD216OH	Cir Hard Reliab OH - 012160	34,390.03	22,623.39	(11,766.64)	-52.01%	0.01%	34,390.03	22,623.39	(11,766.64)	Jan-06	Dec-09	Jan-04	Dec-09		2007
RELD216UG	Cir Hard Reliab UG - 012160	122.14		(122.14)	-100.00%	0.00%	122.14	-	(122.14)			Jun-04	Aug-09		2007
RELD236	DIST RELIABILITY 236	165.91		(165.91)	-100.00%	0.00%	165.91	-	(165.91)			Feb-04	Sep-09		2007
RELD236OH	Cir Hard Reliab OH - 012360	12,936.76	24,054.14	11,117.38	46.22%	0.00%	12,936.76	24,054.14	11,117.38	Jan-04	Dec-09	Feb-04	Dec-09		2007
RELD246	DIST RELIABILITY 246	1,089.23		(1,089.23)	-100.00%	0.00%	1,089.23	-	(1,089.23)			Feb-04	Sep-09		2007
RELD246OH	Cir Hard Reliab OH - 012460	29,722.32	23,034.28	(6,688.04)	-29.04%	0.01%	29,722.32	23,034.28	(6,688.04)	Jan-04	Dec-09	Aug-04	Dec-09		2007
RELD256OH	Cir Hard Reliab OH - 012560	32,489.58	29,498.06	(2,991.52)	-10.14%	0.01%	32,489.58	29,498.06	(2,991.52)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RELD256UG	Cir Hard Reliab UG - 012560	1,805.14		(1,805.14)	-100.00%	0.00%	1,805.14	-	(1,805.14)			Sep-04	May-09		2007
RELD315	DIST RELIABILITY 315	6,983.68		(6,983.68)	-100.00%	0.00%	6,983.68	-	(6,983.68)			Feb-04	Sep-09		2007
RELD315OH	Cir Hard Reliab OH - 013150	182,763.99	89,448.58	(93,315.41)	-104.32%	0.05%	182,763.99	89,448.58	(93,315.41)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RELD315UG	Cir Hard Reliab UG - 013150	19,167.08		(19,167.08)	-100.00%	0.01%	19,167.08	-	(19,167.08)			Jan-04	Aug-08		2007
RELD366OH	Cir Hard Reliab OH - 013660	108,390.98	37,607.12	(70,783.86)	-188.22%	0.03%	108,390.98	37,607.12	(70,783.86)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RELD416OH	Cir Hard Reliab OH - 014160	64,418.52	26,362.24	(38,056.28)	-144.36%	0.02%	64,418.52	26,362.24	(38,056.28)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RELD426	DIST RELIABILITY 426	838.42		(838.42)	-100.00%	0.00%	838.42	-	(838.42)			Apr-04	Sep-09		2007
RELD426OH	Cir Hard Reliability OH	34,731.89	24,062.00	(10,669.89)	-44.34%	0.01%	34,731.89	24,062.00	(10,669.89)	Jan-04	Dec-09	Jan-04	Nov-09		2007
RELD766OH	Cir Hard Reliab OH - 017660	43,864.72	22,962.01	(20,902.71)	-91.03%	0.01%	43,864.72	22,962.01	(20,902.71)	Jan-04	Dec-09	Jan-04	Sep-09		2007
RNTPD156	REP THRD PARTY DAM 156	29,548.18	1,888.11	(27,660.07)	-1464.96%	0.01%	29,548.18	1,888.11	(27,660.07)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD166	REP THRD PARTY DAM 166	3,804.47		(3,804.47)	-100.00%	0.00%	3,804.47	-	(3,804.47)			Jun-07	Jun-07		2007
RNTPD216	REP THRD PARTY DAM 216	67,109.24	36.44	(67,072.80)	-184063.67%	0.02%	67,109.24	36.44	(67,072.80)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD236	REP THRD PRTY DAM 236	97,112.14	21,084.47	(76,027.67)	-360.59%	0.03%	97,112.14	21,084.47	(76,027.67)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD246	REP THRD PARTY DAM 246	24,899.80	641.02	(24,258.78)	-3784.40%	0.01%	24,899.80	641.02	(24,258.78)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD256	REP THRD PARTY DAM 256	47,853.75	13,906.87	(33,946.88)	-244.10%	0.01%	47,853.75	13,906.87	(33,946.88)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD315	REP THRD PARTY DAM 315	236,954.85	129,922.89	(107,031.96)	-82.38%	0.07%	236,954.85	129,922.89	(107,031.96)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD366	REP THRD PARTY DAM 366	56,161.37	1,446.92	(54,714.45)	-3781.44%	0.02%	56,161.37	1,446.92	(54,714.45)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD416	REP THRD PARTY DAM 416	5,563.27	2,881.44	(2,681.83)	-93.07%	0.00%	5,563.27	2,881.44	(2,681.83)	Jan-04	Dec-09	Jul-07	Dec-09		2007
RNTPD426	REP THRD PARTY DAM 426	20,572.87	2,861.50	(17,711.37)	-618.95%	0.01%	20,572.87	2,861.50	(17,711.37)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD766	REP THRD PARTY DAM 766	11,323.84	1,121.71	(10,202.13)	-909.52%	0.00%	11,323.84	1,121.71	(10,202.13)	Jan-05	Dec-09	Jan-04	Dec-09		2007
STLT156	STREET LIGHTING 156	56,444.16	226,520.74	170,076.58	75.08%	0.02%	56,444.16	226,520.74	170,076.58	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT216	STREET LIGHTING 216	289,622.39	188,611.58	(101,010.81)	-53.55%	0.08%	289,622.39	188,611.58	(101,010.81)	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT236	STREET LIGHTING 236	395,946.82	296,660.72	(99,286.10)	-33.47%	0.12%	395,946.82	296,660.72	(99,286.10)	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT246	STREET LIGHTING 246	147,674.91	226,616.77	78,941.86	34.83%	0.04%	147,674.91	226,616.77	78,941.86	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT256	STREET LIGHTING 256	84,716.36	211,751.44	127,035.08	59.99%	0.02%	84,716.36	211,751.44	127,035.08	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT315	STREET LIGHTING 315	1,047,287.91	1,082,998.92	35,711.01	3.30%	0.31%	1,047,287.91	1,082,998.92	35,711.01	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT336	STREET LIGHTING 336	(2,442.35)		2,442.35	-100.00%	0.00%	(2,442.35)	-	2,442.35			Jul-05	Aug-08		2007
STLT366	STREET LIGHTING 366	143,172.44	219,165.46	75,993.02	34.67%	0.04%	143,172.44	219,165.46	75,993.02	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT416	STREET LIGHTING 416	77,609.72	100,185.64	22,575.92	22.53%	0.02%	77,609.72	100,185.64	22,575.92	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT426	STREET LIGHTING 426	82,166.51	155,104.47	72,937.96	47.03%	0.02%	82,166.51	155,104.47	72,937.96	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT766	STREET LIGHTING 766	17,107.38	81,009.40	63,902.02	78.88%	0.01%	17,107.38	81,009.40	63,902.02	Jan-04	Dec-09	Jan-04	Dec-09		2007
STRM13085	STORM 013085		867,027.32	867,027.32	100.00%	0.00%	-	867,027.32	867,027.32	Jan-07	Dec-09			Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $64K over budget.	2007
SWITC216	SWITCHES-012160	5,618.20		(5,618.20)	-100.00%	0.00%	5,618.20	-	(5,618.20)			Mar-04	Aug-09		2007

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
SWITC416	SWITCHES - 014160	3,000.98		(3,000.98)	-100.00%	0.00%	3,000.98	-	(3,000.98)			Jan-04	Dec-09		2007
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	153,404.57	82,642.80	(70,761.77)	-85.62%	0.04%	153,404.57	82,642.80	(70,761.77)	Jan-04	Dec-09	Jan-04	Dec-09		2007
SYSENH216	Sys Enhan-Exist Cust-Danville	123,213.76	36,190.93	(87,022.83)	-240.45%	0.04%	123,213.76	36,190.93	(87,022.83)	Jan-05	Dec-09	Jan-04	Dec-09		2007
SYSENH236	Sys Enh-New Cust-Richmond	23,637.94	29,601.57	5,963.63	20.15%	0.01%	23,637.94	29,601.57	5,963.63	Jan-04	Dec-09	Jan-04	Dec-09		2007
SYSENH246	Sys Enh-Exist Cust-Etown	116,819.81	29,187.29	(87,632.52)	-300.24%	0.03%	116,819.81	29,187.29	(87,632.52)	Jan-04	Dec-09	Jan-04	Dec-09		2007
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	76,271.45	36,543.52	(39,727.93)	-108.71%	0.02%	76,271.45	36,543.52	(39,727.93)	Jan-04	Dec-09	Jan-04	Dec-09		2007
SYSENH315	Sys Enhan-Exist Cust-Lex	102,369.91	113,217.58	10,847.67	9.58%	0.03%	102,369.91	113,217.58	10,847.67	Jan-07	Dec-09	Jan-04	Dec-09		2007
SYSENH366	Sys Enhan-Exist Cust-Maysville	72,322.76	48,813.92	(23,508.84)	-48.16%	0.02%	72,322.76	48,813.92	(23,508.84)	Jan-05	Dec-09	Jan-04	Dec-09		2007
SYSENH416	Sys Enhan-Exist Cust-Pineville	33,333.05	33,700.80	367.75	1.09%	0.01%	33,333.05	33,700.80	367.75	Jan-04	Dec-09	Jan-04	Dec-09		2007
SYSENH426	Sys Enhan-Exist Cust-London	119,382.02	30,801.84	(88,580.18)	-287.58%	0.03%	119,382.02	30,801.84	(88,580.18)	Jan-05	Dec-09	Jan-04	Dec-09		2007
SYSENH766	Sys Enhan-Exist Cust-Norton	40,204.00	27,255.82	(12,948.18)	-47.51%	0.01%	40,204.00	27,255.82	(12,948.18)	Jan-04	Dec-09	Jan-04	Nov-09		2007
TBRD156OH	Trouble Orders OH - 011560	931.80		(931.80)	-100.00%	0.00%	931.80	-	(931.80)			Feb-04	Jul-09		2007
TBRD216OH	Trouble Orders OH - 012160	17,163.85	58,312.80	41,148.95	70.57%	0.01%	17,163.85	58,312.80	41,148.95	Jan-04	Dec-09	Mar-04	Dec-09		2007
TBRD216UG	Trouble Orders UG - 012160	711.94		(711.94)	-100.00%	0.00%	711.94	-	(711.94)			May-07	Sep-07		2007
TBRD236OH	Trouble Orders OH - 012360	745.43		(745.43)	-100.00%	0.00%	745.43	-	(745.43)			Jun-04	Nov-09		2007
TBRD246OH	Trouble Orders OH - 012460	116,117.19	33,559.82	(82,557.37)	-246.00%	0.03%	116,117.19	33,559.82	(82,557.37)	Jan-04	Dec-09	Jan-04	Dec-09		2007
TBRD256OH	Trouble Orders OH - 012560	73,012.39	42,909.96	(30,102.43)	-70.15%	0.02%	73,012.39	42,909.96	(30,102.43)	Jan-04	Dec-08	Jan-04	Dec-09		2007
TBRD256UG	Trouble Orders UG - 012560	8,645.90		(8,645.90)	-100.00%	0.00%	8,645.90	-	(8,645.90)			Jan-04	Oct-09		2007
TBRD315OH	Trouble Orders OH - 013150	4,777.75		(4,777.75)	-100.00%	0.00%	4,777.75	-	(4,777.75)			Mar-06	Aug-09		2007
TBRD416OH	Trouble Orders OH - 014160	16,766.65	38,362.45	21,595.80	56.29%	0.00%	16,766.65	38,362.45	21,595.80	Jan-04	Dec-09	Feb-04	Dec-09		2007
TBRD416UG	Trouble Orders UG - 014160	3,772.02		(3,772.02)	-100.00%	0.00%	3,772.02	-	(3,772.02)			Jan-05	Jun-09		2007
TBRD426OH	Trouble Orders Overhead	138,564.07	34,998.69	(103,565.38)	-295.91%	0.04%	138,564.07	34,998.69	(103,565.38)	Jan-04	Dec-09	Mar-04	Dec-09		2007
TBRD426UG	Trouble Orders Underground	3,480.35		(3,480.35)	-100.00%	0.00%	3,480.35	-	(3,480.35)			May-05	Dec-09		2007
TBRD766OH	Trouble Orders OH - 017660	17,362.57	37,237.04	19,874.47	53.37%	0.01%	17,362.57	37,237.04	19,874.47	Jan-05	Dec-09	Jan-04	Dec-09		2007
TBRD766UG	Trouble Orders UG - 017660	1,062.99		(1,062.99)	-100.00%	0.00%	1,062.99	-	(1,062.99)			Jan-04	Mar-09		2007
TLEQ156	TOOLS AND EQ 156	27,764.58	35,495.00	7,730.42	21.78%	0.01%	27,764.58	35,495.00	7,730.42	May-04	Dec-09	Jan-04	Dec-09		2007
TLEQ216	TOOLS AND EQ 216	14,119.29	14,885.00	765.71	5.14%	0.00%	14,119.29	14,885.00	765.71	Jan-04	Feb-09	Aug-04	Oct-09		2007
TLEQ236	TOOLS AND EQ 236	830.28	16,030.00	15,199.72	94.82%	0.00%	830.28	16,030.00	15,199.72	Apr-04	May-09	May-04	Dec-09		2007
TLEQ246	TOOLS AND EQ 246	19,954.71	16,373.50	(3,581.21)	-21.87%	0.01%	19,954.71	16,373.50	(3,581.21)	Jan-04	Oct-09	Jan-04	Dec-09		2007
TLEQ256	TOOLS AND EQ 256	8,326.53	16,030.00	7,703.47	48.06%	0.00%	8,326.53	16,030.00	7,703.47	Jan-04	Dec-09	Jan-04	Aug-09		2007
TLEQ315	TOOLS AND EQ 315	54,348.02	52,982.59	(1,365.43)	-2.58%	0.02%	54,348.02	52,982.59	(1,365.43)	Jan-04	Dec-09	Apr-04	Dec-09		2007
TLEQ416	TOOLS AND EQ 416	14,726.00	12,457.60	(2,268.40)	-18.21%	0.00%	14,726.00	12,457.60	(2,268.40)	Feb-04	Oct-09	Feb-04	Dec-09		2007
TLEQ426	TOOLS AND EQ 426	10,542.61	15,572.00	5,029.39	32.30%	0.00%	10,542.61	15,572.00	5,029.39	Jan-04	Jan-09	Jan-04	Oct-09		2007
TLEQ766	TOOLS AND EQ 766	6,362.31	16,350.60	9,988.29	61.09%	0.00%	6,362.31	16,350.60	9,988.29	Jan-04	Nov-09	Sep-04	Dec-09		2007
TRBORD156	TROUBLE ORDERS 156	148,513.89	94,548.41	(53,965.48)	-57.08%	0.04%	148,513.89	94,548.41	(53,965.48)	Jan-04	Dec-09	Jan-04	Dec-09		2007
TRBORD216	TROUBLE ORDERS 216	69,280.43		(69,280.43)	-100.00%	0.02%	69,280.43	-	(69,280.43)			Jan-04	Dec-09		2007
TRBORD236	TROUBLE ORDERS 236	27,631.05	35,325.12	7,694.07	21.78%	0.01%	27,631.05	35,325.12	7,694.07	Jan-04	Dec-08	Jan-04	Dec-09		2007
TRBORD315	TROUBLE ORDERS 315	69,183.07		(69,183.07)	-100.00%	0.02%	69,183.07	-	(69,183.07)			Mar-04	Dec-09		2007
TRBORD366	TROUBLE ORDERS 366	49,336.12	54,818.30	5,482.18	10.00%	0.01%	49,336.12	54,818.30	5,482.18	Jan-04	Dec-08	Feb-04	Dec-09		2007
V0000	CIS INTERFACE	(1,130.32)		1,130.32	-100.00%	0.00%	(1,130.32)	-	1,130.32			Feb-07	Apr-09		2007
XFRM156	Transformer labor 156	18,886.19	16,066.55	(2,819.64)	-17.55%	0.01%	18,886.19	16,066.55	(2,819.64)	Jan-06	Dec-09	Jan-04	Dec-09		2007
XFRM216	Transformer labor 216	8,193.95	21,952.56	13,758.61	62.67%	0.00%	8,193.95	21,952.56	13,758.61	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM236	Transformer labor 236	92,444.82	98,305.70	5,860.88	5.96%	0.03%	92,444.82	98,305.70	5,860.88	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM246	Transformer labor 246	50,446.53	46,419.03	(4,027.50)	-8.68%	0.01%	50,446.53	46,419.03	(4,027.50)	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM256	Transformer labor 256	57,426.00	75,242.38	17,816.38	23.68%	0.02%	57,426.00	75,242.38	17,816.38	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM315	Transformer labor 315	207,940.52	213,429.88	5,489.36	2.57%	0.06%	207,940.52	213,429.88	5,489.36	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM366	Transformer labor 366	50,809.48	90,454.69	39,645.21	43.83%	0.01%	50,809.48	90,454.69	39,645.21	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM416	Transformer labor 416	4,274.77	16,873.91	12,599.14	74.67%	0.00%	4,274.77	16,873.91	12,599.14	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM426	Transformer labor 426	20,259.24	34,857.48	14,598.24	41.88%	0.01%	20,259.24	34,857.48	14,598.24	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM766	Transformer labor 766	8,665.26	30,964.68	22,299.42	72.02%	0.00%	8,665.26	30,964.68	22,299.42	Jan-04	Dec-09	Jan-04	Nov-09		2007
		365,638,568.84	341,423,720.89	(24,214,847.95)											**2007 Total**
111424	Norton-Storm Restoration	9,365.10		(9,365.10)	-100.00%	0.00%	9,365.10	-	(9,365.10)			Nov-06	Oct-08		2008
111425	Pineville-Storm Restoration	5,124.99		(5,124.99)	-100.00%	0.00%	5,124.99	-	(5,124.99)			Jul-04	Aug-08		2008
111426	London-Storm Restoration	75,072.27		(75,072.27)	-100.00%	0.02%	75,072.27	-	(75,072.27)			Apr-04	Dec-08		2008
111427	Earlington-Storm Restoration	46,055.78		(46,055.78)	-100.00%	0.01%	46,055.78	-	(46,055.78)			Feb-04	Nov-08		2008
111429	Danville-Storm Restoration	8,241.36		(8,241.36)	-100.00%	0.00%	8,241.36	-	(8,241.36)			Jul-04	Oct-08		2008
111430	Etown-Storm Restoration	42,633.13		(42,633.13)	-100.00%	0.01%	42,633.13	-	(42,633.13)			Jun-04	Jan-09		2008
111431	Shelbyville-Storm Restoration	40,250.87		(40,250.87)	-100.00%	0.01%	40,250.87	-	(40,250.87)			Mar-04	Dec-08		2008
111432	Maysville-Storm Restoration	15,238.55		(15,238.55)	-100.00%	0.00%	15,238.55	-	(15,238.55)			Mar-04	Jan-09		2008
111433	Lexington-Storm Restoration	25,257.14		(25,257.14)	-100.00%	0.01%	25,257.14	-	(25,257.14)			May-04	Dec-08		2008
111434	Richmond-Storm Restoration	4,033.77		(4,033.77)	-100.00%	0.00%	4,033.77	-	(4,033.77)			Apr-04	Jan-09		2008
111446	KT Misc Capital Expenditures	1,152,940.79	764,039.98	(388,900.81)	-50.90%	0.32%	1,152,940.79	764,039.98	(388,900.81)	Jan-04	Dec-08	Feb-04	Nov-09	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2008
112363	RICHMOND RD HIGHWAY RELOCATION	-		-	-100.00%	0.00%	-	-	-			Mar-04			2008
112555	WIN: WINCHESTER BYPASS	-		-	-100.00%	0.00%	-	-	-			Jan-04			2008
112789	HWY 52 RELOCATION RICHMOND	-		-	-100.00%	0.00%	-	-	-			Jan-04			2008
112950	Sanders Three phase	-		-	-100.00%	0.00%	-	-	-			Jan-04			2008
113099	KY HWY 19 RELOCATION	-		-	-100.00%	0.00%	-	-	-			Mar-04			2008
113305	KU DIST LINE TRANSFORMERS	8,093,722.13	9,312,367.98	1,218,645.85	13.09%	2.22%	8,093,722.13	9,312,367.98	1,218,645.85	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to lower New Business usage in the KU area than estimated in original budget.	2008
113815	PARIS PIKE PHASE 4	-		-	-100.00%	0.00%	-	-	-			Feb-04			2008
113844	E32 HWY PROJECT	(18,948.56)		18,948.56	-100.00%	-0.01%	(18,948.56)	-	18,948.56			Jan-04	Jan-08		2008
115049	Bldg. -Capital	20,535.72	6,902.88	(13,632.84)	-197.49%	0.01%	20,535.72	6,902.88	(13,632.84)	Apr-06	Apr-08	Jan-08	May-08		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
115699	Andover-Dorch 34.5 kv Hwy Relo	-		-	-100.00%	0.00%	-	-	-			Aug-07			2008
115737	ghent-kenton138kv hwy relc	-		-	-100.00%	0.00%	-	-	-			Jun-04			2008
115769	Carrollton-Warsaw 69kv	-		-	-100.00%	0.00%	-	-	-			Jan-04			2008
116389	Science Hill Highway Proj 2004	(39,546.18)		39,546.18	-100.00%	-0.01%	(39,546.18)	-	39,546.18			May-04	Aug-08		2008
116460	TATES CREEK RD HWY PROJ RIC	-		-	-100.00%	0.00%	-	-	-			Mar-04			2008
116471	KY 519 HIGHWAY RELOCATION	7,037.63		(7,037.63)	-100.00%	0.00%	7,037.63	-	(7,037.63)			Mar-05	Oct-08		2008
116833	PIN KY DATA LINK MK RDY	28,500.00		(28,500.00)	-100.00%	0.01%	28,500.00	-	(28,500.00)			Jan-04	Aug-08		2008
116862	SMT KY1577 MONTICELLO ST	-		-	-100.00%	0.00%	-	-	-			May-04			2008
116958	Tyrone - West Frankfort 138kv	(1,123.50)		1,123.50	-100.00%	0.00%	(1,123.50)	-	1,123.50			Apr-04	Apr-08		2008
117017	HLN US421 BARN BR - VA LINE	(45,695.30)		45,695.30	-100.00%	-0.01%	(45,695.30)	-	45,695.30			Dec-04	Dec-09		2008
117150	Trimble County 2 KU	123,582,796.84	145,624,360.49	22,041,563.65	15.14%	33.86%	123,582,796.84	145,624,360.49	22,041,563.65	Jan-04	Dec-10	Mar-04	Dec-09	EPC milestones missed, were caught up in 2009.	2008
117243	RELOC GRP-EARN 161 (HWY 431)	-		-	-100.00%	0.00%	-	-	-			Mar-05			2008
117244	RELOC GRP-HILLSIDE 69(HWY 431)	-		-	-100.00%	0.00%	-	-	-			Mar-05			2008
117299	WINCHESTER WATER WORKS	21,085.67		(21,085.67)	-100.00%	0.01%	21,085.67	-	(21,085.67)			Oct-04	Aug-08		2008
117319	SPCC Mods - KU Transmission	1,010,699.48	631,000.00	(379,699.48)	-60.17%	0.28%	1,010,699.48	631,000.00	(379,699.48)	Jan-06	Dec-09	Mar-04	Dec-09	Spill containment work was originally approved in 2005 to be completed at 100 substations over 6 years. The bulk of the work occurred during 2007, 2008 and 2009 and the budget changed each year.	2008
117362	Accrued Labor - KU	12,371.20		(12,371.20)	-100.00%	0.00%	12,371.20	-	(12,371.20)			Sep-04	Jan-09		2008
117669	RELOC U.S. HWY 60 PROJ	-		-	-100.00%	0.00%	-	-	-			Apr-05			2008
117693	Toms Creek 69 KV Relo	(7,493.69)		7,493.69	-100.00%	0.00%	(7,493.69)	-	7,493.69			Jun-04	Jan-08		2008
117774	BR3 TURBINE CNTL UPGR 05-06	22,939.15		(22,939.15)	-100.00%	0.01%	22,939.15	-	(22,939.15)			Aug-06	Jul-09		2008
117898	Rp Taylorsville Sub	6,191.62		(6,191.62)	-100.00%	0.00%	6,191.62	-	(6,191.62)			Sep-06	Feb-08		2008
117979	SCM Earl NESC Viola 2005	(133.62)		133.62	-100.00%	0.00%	(133.62)	-	133.62			Nov-05	Dec-09		2008
117988	Science Hill Hwy 27 Relo	2.50		(2.50)	-100.00%	0.00%	2.50	-	(2.50)			Oct-04	Jun-09		2008
118074	PIN/LON Bldg and Gnd Blanket		5,317.73	5,317.73	100.00%	0.00%	-	5,317.73	5,317.73	Jan-05	Sep-08	Dec-07			2008
118165	SMT US27 SECTION 1	-		-	-100.00%	0.00%	-	-	-			Nov-04			2008
118204	London Captal Buildings	382.01	8,467.20	8,085.19	95.49%	0.00%	382.01	8,467.20	8,085.19	May-05	Jan-08	Dec-06	Aug-08		2008
118213	Va City-AEP Clinch River	1,627,446.83	984,999.98	(642,446.85)	-65.22%	0.45%	1,627,446.83	984,999.98	(642,446.85)	Nov-05	Aug-08	Jun-05	Dec-09	A large portion of the construction continued into 2008 after having been delayed originally due to right-of-way issues and scope changes.	2008
118214	Va City 138/69 120 MVA Xfrmr	652,810.20	599,999.92	(52,810.28)	-8.80%	0.18%	652,810.20	599,999.92	(52,810.28)	Dec-05	Aug-08	Jul-05	Aug-09		2008
118216	Trimble 2 Trans. Projects - KU	18,505,709.50	24,038,039.88	5,532,330.38	23.01%	5.07%	18,505,709.50	24,038,039.88	5,532,330.38	Jan-05	Dec-11	Jan-05	Dec-09	Right-of-way acquisition disputes and legal proceedings over the route delayed the start of construction. Legal, right-of-way acquisition, engineering, survey and material purchases continued.	2008
118240	KU SUB SPILL PREVENTION	1,282,513.11	1,514,000.00	231,486.89	15.29%	0.35%	1,282,513.11	1,514,000.00	231,486.89	Apr-05	Dec-09	Feb-05	Dec-09		2008
118370	Hardin Co 345kV recv repl	(191.75)		191.75	-100.00%	0.00%	(191.75)	-	191.75			Oct-04	Jan-08		2008
118403	Brown - Tyrone 138kv Line	(55,231.12)		55,231.12	-100.00%	-0.02%	(55,231.12)	-	55,231.12			Nov-04	Feb-08		2008
118404	Tyrone - Frankfort 69kv Line	(31,489.77)		31,489.77	-100.00%	-0.01%	(31,489.77)	-	31,489.77			Nov-04	Feb-08		2008
119549	Fuels Supply Mgmt KU	101,743.58		(101,743.58)	-100.00%	0.03%	101,743.58	-	(101,743.58)			Feb-06	Apr-09		2008
119784	Greensburg Bypass	(12,750.61)		12,750.61	-100.00%	0.00%	(12,750.61)	-	12,750.61			Aug-05	Nov-08		2008
119844	GH1 CONTROLS MODERNIZATION	581,272.65	447,999.70	(133,272.95)	-29.75%	0.16%	581,272.65	447,999.70	(133,272.95)	Jan-06	Dec-08	Jan-05	Jun-08		2008
119846	GH2 CONTROLS MODERNIZATION	1,685,760.54	1,058,999.18	(626,761.36)	-59.18%	0.46%	1,685,760.54	1,058,999.18	(626,761.36)	May-06	Dec-09	Jan-05	Nov-09	The controls projects were lumped together from an overall financial standpoint (Ghent units 1 and 2). See offset on project 119848	2008
119847	GH3 CONTROLS MODERNIZATION	(3.68)		3.68	-100.00%	0.00%	(3.68)	-	3.68			Jan-05	Feb-08		2008
119848	GH4 CONTROLS MODERNIZATION	2,436,796.91	2,882,001.84	445,204.93	15.45%	0.67%	2,436,796.91	2,882,001.84	445,204.93	Feb-06	Dec-08	Feb-05	Dec-08	The controls projects were lumped together from an overall financial standpoint (Ghent units 1 and 2). See offset on project 119846	2008
119885	Loudon Ave road project.	-		-	-100.00%	0.00%	-	-	-			Jan-06			2008
119903	Clear A&G 12/04	971,428.35		(971,428.35)	-100.00%	0.27%	971,428.35	-	(971,428.35)			Dec-04	Dec-09	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2008
119926	KU Dist. 34.5KV Storm	7,970.74		(7,970.74)	-100.00%	0.00%	7,970.74	-	(7,970.74)			Feb-05	Jul-08		2008
119927	KU Trans. 34.5KV Storms	4,713.15		(4,713.15)	-100.00%	0.00%	4,713.15	-	(4,713.15)			Feb-05	Jul-08		2008
119963	Danville Emergency	-		-	-100.00%	0.00%	-	-	-			Jan-05			2008
120009	Bedford Tap 69kv	430.31		(430.31)	-100.00%	0.00%	430.31	-	(430.31)			Feb-05	Mar-08		2008
120171	Purchase PMI Power Meters	8,828.85		(8,828.85)	-100.00%	0.00%	8,828.85	-	(8,828.85)			Jun-05	Dec-09		2008
120398	BR1 CONTROLS UPGR 06-07	31,313.51		(31,313.51)	-100.00%	0.01%	31,313.51	-	(31,313.51)			Dec-06	Feb-08		2008
120402	BR 1-2 TURB VIB MON UPGR 06	(12.40)		12.40	-100.00%	0.00%	(12.40)	-	12.40			Sep-06	Jan-08		2008
120603	GH1 RH OUTLET HEADER REPL 06	(175.34)		175.34	-100.00%	0.00%	(175.34)	-	175.34			Oct-06	Apr-08		2008
120621	GH4 UNDER TURBINE FIRE PROT 06	10,325.20		(10,325.20)	-100.00%	0.00%	10,325.20	-	(10,325.20)			Dec-06	Jul-08		2008
120632	GH1 GENERATOR REFURB 06	(9,653.95)	1,158,999.84	1,168,653.79	100.83%	0.00%	(9,653.95)	1,158,999.84	1,168,653.79	Jun-06	Dec-08	Oct-06	Feb-08	Accrued final payment in 2007 since work was completed ahead of schedule	2008
120649	GH SO3 ENGINEERING STUDY 06	(108,582.50)		108,582.50	-100.00%	-0.03%	(108,582.50)	-	108,582.50			Apr-06	May-08		2008
120664	Inst Lebanon Junction Sub 2006	20,470.75		(20,470.75)	-100.00%	0.01%	20,470.75	-	(20,470.75)			Jan-06	Apr-08		2008
120665	Upgrade Shun Pike Sub 2006	(28.74)		28.74	-100.00%	0.00%	(28.74)	-	28.74			Jan-06	Jul-08		2008
120677	SCM Rewind/Rpl Transf 2006	620.24		(620.24)	-100.00%	0.00%	620.24	-	(620.24)			Jan-06	Dec-08		2008
120745	Building Miscellaneous capital		6,362.51	6,362.51	100.00%	0.00%	-	6,362.51	6,362.51	Jan-06	Dec-08				2008
120756	Misc. A/R Uncollect - KU Cap	(14,045.00)		14,045.00	-100.00%	0.00%	(14,045.00)	-	14,045.00			Sep-05	Dec-09		2008
120757	Richmond Buildings Misc		8,575.00	8,575.00	100.00%	0.00%	-	8,575.00	8,575.00	Apr-06	Nov-08	Jun-07			2008
120758	Buildings Misc Lexington	0.02	6,492.50	6,492.48	100.00%	0.00%	0.02	6,492.50	6,492.48	Jan-06	Nov-08	Dec-05	Aug-08		2008
120767	RELIABILITY GENERAL	(10,918.15)	299,711.48	310,629.63	103.64%	0.00%	(10,918.15)	299,711.48	310,629.63	Jan-06	Dec-08	Jul-06	Dec-08	Budget was developed at a higher level to encompass multiple projects and reallocated to individual reliability projects in Earlington and Lexington.	2008
120817	KU IVR REPLACEMENT	76.14		(76.14)	-100.00%	0.00%	76.14	-	(76.14)			Oct-07	Jan-08		2008
121012	HW/SW Dev Tools 026560 KU	(30.33)		30.33	-100.00%	0.00%	(30.33)	-	30.33			Feb-06	Nov-08		2008
121023	East KY Sonet Fiber Bbone KU	-		-	-100.00%	0.00%	-	-	-			Jun-06			2008
121024	Extend Fiber to GR Plant KU	228,835.60		(228,835.60)	-100.00%	0.06%	228,835.60	-	(228,835.60)			Apr-07	Aug-09		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
121036	Upgr Lex MAN to OC-48 KU	-		-	-100.00%	0.00%	-	-	-			Jun-06			2008
121067	West KY MW A/D Conv Rec P2 KU	-		-	-100.00%	0.00%	-	-	-			Oct-06			2008
121076	Loudon Ave.-Lansdowne DC 69 kV	983,673.85	1,900,000.00	916,326.15	48.23%	0.27%	983,673.85	1,900,000.00	916,326.15	Jan-06	Dec-09	Dec-05	Oct-09	Delayed originally, construction was then interrupted as system needs did not allow for this line to be out of service for construction.	2008
121115	Energy Srvs for Blackwell Sub	8,083.87		(8,083.87)	-100.00%	0.00%	8,083.87	-	(8,083.87)			Oct-05	Oct-09		2008
121172	Fawkes 138-69kV, 150 MVA	40,501.20		(40,501.20)	-100.00%	0.01%	40,501.20	-	(40,501.20)			Jan-06	Oct-08		2008
121202	Paris - Lexington Plant 69kv	362.23		(362.23)	-100.00%	0.00%	362.23	-	(362.23)			Feb-06	May-08		2008
121258	SOMERSET SW BYPASS	(22,947.65)		22,947.65	-100.00%	-0.01%	(22,947.65)	-	22,947.65			Nov-06	Dec-08		2008
121297	Cntrol Ctr Construction - KU	6,148,804.09	5,387,799.92	(761,004.17)	-14.12%	1.68%	6,148,804.09	5,387,799.92	(761,004.17)	Jan-08	Dec-08	Apr-06	Dec-08	Construction continued from 2007 and completed later than anticipated.	2008
121334	Brown-Fawkes 138kv	(18,703.56)		18,703.56	-100.00%	-0.01%	(18,703.56)	-	18,703.56			May-06	Mar-08		2008
121379	SOMERSET COLLEGE STREET	50,184.23		(50,184.23)	-100.00%	0.01%	50,184.23	-	(50,184.23)			Dec-05	Sep-09		2008
121391	Etown-634 Bkr Relpace	15.67		(15.67)	-100.00%	0.00%	15.67	-	(15.67)			Jan-06	Aug-08		2008
121411	Ohio Co. Battery Replacement	307.40		(307.40)	-100.00%	0.00%	307.40	-	(307.40)			Jul-06	May-08		2008
121412	Wheatcroft Battery Replacement	307.40		(307.40)	-100.00%	0.00%	307.40	-	(307.40)			Jul-06	May-08		2008
121413	Hardin Co. Battery Replacement	307.40		(307.40)	-100.00%	0.00%	307.40	-	(307.40)			Jul-06	May-08		2008
121414	Carrollton Battery Replacement	307.41		(307.41)	-100.00%	0.00%	307.41	-	(307.41)			Jul-06	May-08		2008
121443	PAYNES DEPOT RD HWY PROJECT	187.86		(187.86)	-100.00%	0.00%	187.86	-	(187.86)			Apr-06	Dec-09		2008
121464	KU SUBS RTU INSTALLS	1,263.08		(1,263.08)	-100.00%	0.00%	1,263.08	-	(1,263.08)			Jul-06	Dec-08		2008
121508	Richmond, 604 terminal limits	0.14		(0.14)	-100.00%	0.00%	0.14	-	(0.14)			May-06	Dec-08		2008
121525	GH Gypsum Dewatering		14,000,000.00	14,000,000.00	100.00%	0.00%	-	14,000,000.00	14,000,000.00	Jan-07	Dec-08			Change in Scope project delayed.	2008
121553	Shelbyville Bypass	-		-	-100.00%	0.00%	-	-	-			Oct-06			2008
121558	Waitsboro Tap 69kV Relo	(3,345.01)		3,345.01	-100.00%	0.00%	(3,345.01)	-	3,345.01			Jan-07	Oct-09		2008
121593	GH3 SCR CATALYST ADDITION	1,142,172.16	2,360,000.75	1,217,828.59	51.60%	0.31%	1,142,172.16	2,360,000.75	1,217,828.59	Jan-08	Dec-11	May-08	Oct-08	Project was delayed due to annual catalyst testing results predicting a longer catalyst life.	2008
121682	TC Ash/Gypsum Ponds - KU	480,454.76	1,840,000.00	1,359,545.24	73.89%	0.13%	480,454.76	1,840,000.00	1,359,545.24	Jan-07	Dec-11	Aug-06	Dec-09	Re-engineering caused EPC contract award delays.	2008
121689	Unit 4 Precip Controls Upgrade	627.37		(627.37)	-100.00%	0.00%	627.37	-	(627.37)			Mar-07	Jan-08		2008
121695	Inst switch @ Buena Vista Sub	41,987.48		(41,987.48)	-100.00%	0.01%	41,987.48	-	(41,987.48)			Aug-08	Aug-09		2008
121736	Union Underwear Transformer	13,775.62		(13,775.62)	-100.00%	0.00%	13,775.62	-	(13,775.62)			Sep-07	May-08		2008
121760	SCM Earl 2007 Substation Rep	19,998.17		(19,998.17)	-100.00%	0.01%	19,998.17	-	(19,998.17)			Feb-07	May-08		2008
121764	SCM Pine Rp Fences	13.76		(13.76)	-100.00%	0.00%	13.76	-	(13.76)			Nov-07	Jan-08		2008
121765	SCM Pine 2007 NESC Violations	135.78		(135.78)	-100.00%	0.00%	135.78	-	(135.78)			Jun-07	Apr-08		2008
121766	SCM Pine Failed Breakers	6,511.17		(6,511.17)	-100.00%	0.00%	6,511.17	-	(6,511.17)			Oct-07	Jan-09		2008
121767	SCM Pine Misc Subs Repair	0.30		(0.30)	-100.00%	0.00%	0.30	-	(0.30)			Mar-07	Apr-08		2008
121801	2007 KU DOIT GIS REDLINING	(25.08)		25.08	-100.00%	0.00%	(25.08)	-	25.08			Aug-07	Jan-08		2008
121804	2007 KU DOIT MOB COMP FOR GIS	85.96		(85.96)	-100.00%	0.00%	85.96	-	(85.96)			Aug-07	Jan-08		2008
121805	2007 KU DOIT EXPAND MOB COMP	11,676.71		(11,676.71)	-100.00%	0.00%	11,676.71	-	(11,676.71)			Aug-07	Aug-08		2008
121807	2007 KU DOIT PC AND PRINT BUD	6,685.11		(6,685.11)	-100.00%	0.00%	6,685.11	-	(6,685.11)			Jan-07	Sep-09		2008
121808	2007 KU DOIT CES UPGRADE	173,350.85	75,000.02	(98,350.83)	-131.13%	0.05%	173,350.85	75,000.02	(98,350.83)	Jul-07	Feb-08	Nov-07	Nov-09		2008
121831	ETOWN CARD READER	(3,553.52)		3,553.52	-100.00%	0.00%	(3,553.52)	-	3,553.52			Apr-07	Jan-08		2008
121835	RICHMOND CARD READERS	139.31		(139.31)	-100.00%	0.00%	139.31	-	(139.31)			Dec-07	Apr-08		2008
121843	BARLOW CARD READER	28.39		(28.39)	-100.00%	0.00%	28.39	-	(28.39)			Dec-07	Apr-08		2008
121857	LONDON CARD READER	28.87		(28.87)	-100.00%	0.00%	28.87	-	(28.87)			Dec-07	Apr-08		2008
121860	KU EWORKFORCE MODULE	13,524.42		(13,524.42)	-100.00%	0.00%	13,524.42	-	(13,524.42)			Feb-08	Jun-08		2008
121866	KU PC PURCHASE	1,348.88		(1,348.88)	-100.00%	0.00%	1,348.88	-	(1,348.88)			Mar-07	Mar-08		2008
121877	DSP LEX NW SUB-INNOVATION	2,241,151.66	2,042,000.00	(199,151.66)	-9.75%	0.61%	2,241,151.66	2,042,000.00	(199,151.66)	Jul-07	Dec-08	Jun-07	Sep-09		2008
121880	SCM 07 REPLACE BATTERIES	32,184.31		(32,184.31)	-100.00%	0.01%	32,184.31	-	(32,184.31)			Dec-07	Aug-08		2008
121882	SCM 07 7.5MVA PORT XFRM	785.66		(785.66)	-100.00%	0.00%	785.66	-	(785.66)			Aug-07	Apr-08		2008
121883	SCM 07 REPLACE BREAKERS	19,360.33		(19,360.33)	-100.00%	0.01%	19,360.33	-	(19,360.33)			Feb-07	Sep-09		2008
121884	SCM 07 SUBSTATION MISC	45,872.70		(45,872.70)	-100.00%	0.01%	45,872.70	-	(45,872.70)			Mar-07	Jun-08		2008
121885	SCM 07 TOOLS AND EQUIP	1,642.23		(1,642.23)	-100.00%	0.00%	1,642.23	-	(1,642.23)			Dec-07	Dec-08		2008
121886	SCM 07 DAN AUTO GATE SYSTEM	24,691.31		(24,691.31)	-100.00%	0.01%	24,691.31	-	(24,691.31)			Dec-07	Mar-08		2008
121887	SCM 07 LEX AUTO GATE SYSTEM	41,320.67		(41,320.67)	-100.00%	0.01%	41,320.67	-	(41,320.67)			Dec-07	Jan-09		2008
121888	SCM 07 TRANSFORMER REW	0.42		(0.42)	-100.00%	0.00%	0.42	-	(0.42)			May-07	Dec-08		2008
121893	MAYOC BLDG366		11,025.00	11,025.00	100.00%	0.00%	-	11,025.00	11,025.00	Jun-07	Aug-08	Aug-07			2008
121894	Building and Grounds		8,470.88	8,470.88	100.00%	0.00%	-	8,470.88	8,470.88	Mar-07	Nov-08				2008
121935	LEXINGTON NW DISTRIBUTION	135,394.04	500,023.80	364,629.76	72.92%	0.04%	135,394.04	500,023.80	364,629.76	Jan-07	Dec-08	Apr-08	Feb-09	This project was one of eight projects associated with the Innovation Drive Substation work. Four of these projects were Distribution circuit projects. Even though this specific project underran it's original budget, the eight projects in total are consistent with the total for the IP and associated aips. (See note for project in 2007).	2008
121944	Buildings Grounds Capital		4,238.50	4,238.50	100.00%	0.00%	-	4,238.50	4,238.50	Jan-07	Jun-08				2008
121953	Earlington Bld Grds Cap		21,168.00	21,168.00	100.00%	0.00%	-	21,168.00	21,168.00	Jan-07	Dec-08				2008
121958	GE-KU Boiler Tube Software	7,082.90		(7,082.90)	-100.00%	0.00%	7,082.90	-	(7,082.90)			Dec-07	Jun-08		2008
122034	BRCT SPCC 08-09	614,090.03		(614,090.03)	-100.00%	0.17%	614,090.03	-	(614,090.03)			Dec-07	Oct-09	Project started earlier than anticipated due to long lead time of materials, and earlier than expected implementation date for CFR regulations.	2008
122035	CT6 A/B CONVERSION 07	61,126.76		(61,126.76)	-100.00%	0.02%	61,126.76	-	(61,126.76)			Oct-07	Jan-08		2008
122039	TY FO TANK SPCC 07 (ECR)	516,747.14		(516,747.14)	-100.00%	0.14%	516,747.14	-	(516,747.14)			Oct-07	Apr-09	ECR	2008
122040	HF OIL CONTAIN SPCC 07 (ECR)	273,036.45		(273,036.45)	-100.00%	0.07%	273,036.45	-	(273,036.45)			Oct-07	Apr-09		2008
122049	*UK Underground	(3,881,295.69)		3,881,295.69	-100.00%	-1.06%	(3,881,295.69)	-	3,881,295.69			Jan-07	Dec-09	Reimbursable project - actuals incurred during 2007.	2008
122050	Ghent-Kenton 138kV Pole Repl	8,081.56		(8,081.56)	-100.00%	0.00%	8,081.56	-	(8,081.56)			Oct-06	Jan-08		2008
122058	BR1 CNTRL AC REPL 07	(16,748.12)		16,748.12	-100.00%	0.00%	(16,748.12)	-	16,748.12			May-07	Jul-08		2008
122059	BR1 TURBINE SEALS 07	914.21		(914.21)	-100.00%	0.00%	914.21	-	(914.21)			Oct-07	Jun-08		2008
122060	BR2 RH REPL 07-08		546,000.01	546,000.01	100.00%	0.00%	-	546,000.01	546,000.01	Jan-07	Dec-08			Cancelled and combined with 122061 to incl headers and assemblies	2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
122061	BR2 RH INLET & OUTLET HDR 07-0	2,897,611.51	393,000.00	(2,504,611.51)	-637.31%	0.79%	2,897,611.51	393,000.00	(2,504,611.51)	Jan-07	Dec-09	Dec-07	Jul-09	Combined with 122060 to incl headers & assemblies and eng required for high sulphur fuel	2008
122062	BR3 THROT VLV SEAT 07	(108,873.65)		108,873.65	-100.00%	-0.03%	(108,873.65)	-	108,873.65			Apr-07	Jan-08		2008
122064	BR1 1-1 SB AC REPL 08	387,552.82	386,000.01	(1,552.81)	-0.40%	0.11%	387,552.82	386,000.01	(1,552.81)	Jul-08	Aug-08	Mar-08	Jun-09		2008
122065	BR CONV BELT REPL 07	1,519.70		(1,519.70)	-100.00%	0.00%	1,519.70	-	(1,519.70)			Dec-07	Mar-09		2008
122066	BR1 DEMIN RETIRE 07	0.65		(0.65)	-100.00%	0.00%	0.65	-	(0.65)			Aug-07	Jul-09		2008
122069	BR1 LWR DA SPACE ABATE	135,698.95	140,000.00	4,301.05	3.07%	0.04%	135,698.95	140,000.00	4,301.05	Sep-08	Nov-08	Sep-08	Nov-08		2008
122077	BR2 2.3KV BRK RECOND 07	6,228.43		(6,228.43)	-100.00%	0.00%	6,228.43	-	(6,228.43)			Sep-07	Feb-08		2008
122080	BR SPARE PHOS PUMP 06	(37.49)		37.49	-100.00%	0.00%	(37.49)	-	37.49			Dec-07	Jan-08		2008
122085	DX OIL SEPARATOR SPCC 07	84.59		(84.59)	-100.00%	0.00%	84.59	-	(84.59)			Oct-07	Jan-08		2008
122087	DX3 JOHNSON VLV REFURB 07	1,882.10		(1,882.10)	-100.00%	0.00%	1,882.10	-	(1,882.10)			Apr-07	Feb-08		2008
122088	DX3 OVERHAUL 08-09	1,399,262.99	862,000.02	(537,262.97)	-62.33%	0.38%	1,399,262.99	862,000.02	(537,262.97)	Feb-08	Dec-09	Jun-08	Dec-09	Project budget adjusted for cap plan then dollars spent due to re-allocation of funds	2008
122091	Lancaster Sub - EKP 69kV Tie	-		-	-100.00%	0.00%	-	-	-			Aug-06			2008
122094	Lake Reba RTU Replacement	552.50		(552.50)	-100.00%	0.00%	552.50	-	(552.50)			Nov-06	Jan-09		2008
122099	GH4 CT CELL 4-5 REBUILD	417,310.64	428,998.61	11,687.97	2.72%	0.11%	417,310.64	428,998.61	11,687.97	Jan-08	Dec-08	Mar-08	Jul-08		2008
122103	GH CONVEYOR BELT REPL 07	1,033.94		(1,033.94)	-100.00%	0.00%	1,033.94	-	(1,033.94)			Apr-07	Mar-09		2008
122106	GH3 ECON OUT DUCT 3-2 INSUL		189,000.16	189,000.16	100.00%	0.00%	-	189,000.16	189,000.16	Jan-08	Dec-08				2008
122109	GH2 AUX COND 2-2 RETUBE	33,293.91	153,999.44	120,705.53	78.38%	0.01%	33,293.91	153,999.44	120,705.53	Jan-08	Dec-08	Dec-07	Mar-09		2008
122112	GH4 ECONOMIZER REPL	1,966,807.07	2,537,999.62	571,192.55	22.51%	0.54%	1,966,807.07	2,537,999.62	571,192.55	Jan-07	Dec-08	May-07	Dec-08	Project completed under budget - permanent savings on project	2008
122113	GH DOWN RIVER FLOATING BARGE	359,454.92	450,000.68	90,545.76	20.12%	0.10%	359,454.92	450,000.68	90,545.76	Jan-08	Dec-09	May-08	Sep-09		2008
122114	GH SPCC COMPLIANCE MOD	1,208,292.64	1,222,001.00	13,708.36	1.12%	0.33%	1,208,292.64	1,222,001.00	13,708.36	Jan-07	Dec-09	Aug-07	Sep-09		2008
122117	Daviess Co 345kV Tie	343.58		(343.58)	-100.00%	0.00%	343.58	-	(343.58)			Aug-06	Dec-08		2008
122177	Millersburg Control Hse Repl	126,704.31		(126,704.31)	-100.00%	0.03%	126,704.31	-	(126,704.31)			Jan-07	Sep-09		2008
122187	Install Breaker Minor Farm	(113.22)		113.22	-100.00%	0.00%	(113.22)	-	113.22			Oct-06	Apr-08		2008
122241	Repl West Cliff 624 Brk	0.06		(0.06)	-100.00%	0.00%	0.06	-	(0.06)			Jun-07	Apr-08		2008
122251	LON FAWN VALLEY ESTATES	24,526.37		(24,526.37)	-100.00%	0.01%	24,526.37	-	(24,526.37)			Oct-06	Aug-08		2008
122252	OCEDA 600 Amp U.G.	(12,263.79)		12,263.79	-100.00%	0.00%	(12,263.79)	-	12,263.79			Oct-06	Dec-09		2008
122276	Backup Data Center KU	2,356,544.07	2,104,284.09	(252,259.98)	-11.99%	0.65%	2,356,544.07	2,104,284.09	(252,259.98)	Jan-07	Dec-08	Oct-06	Feb-09		2008
122285	Rp 69/34 Transf Dorchester	10,832.60		(10,832.60)	-100.00%	0.00%	10,832.60	-	(10,832.60)			Mar-07	May-08		2008
122286	Pl Regulators Andover	2,446.19		(2,446.19)	-100.00%	0.00%	2,446.19	-	(2,446.19)			Mar-07	Jul-08		2008
122294	KDL-MAKE READY-GTOWN TO LEX	16,322.07		(16,322.07)	-100.00%	0.00%	16,322.07	-	(16,322.07)			Aug-08	Feb-09		2008
122300	NAS 345-138kV,450MVA xfrm	1,356,891.02	3,271,999.92	1,915,108.90	58.53%	0.37%	1,356,891.02	3,271,999.92	1,915,108.90	Jan-07	Dec-08	Dec-06	Sep-09	More work took place in 2007 than 2008 as originally budgeted.	2008
122307	Ghent-345kV GCB addition	336,452.90		(336,452.90)	-100.00%	0.09%	336,452.90	-	(336,452.90)			Feb-07	Mar-09	The budget assumed that this project would be completed in 2007.	2008
122309	Gen PC & Dev Tool 2007 KU	2,138.82		(2,138.82)	-100.00%	0.00%	2,138.82	-	(2,138.82)			Jan-07	Apr-08		2008
122311	HW Energy Marketing 2007 KU	730.56		(730.56)	-100.00%	0.00%	730.56	-	(730.56)			Jul-07	Jan-08		2008
122317	HWSW Dev Tools 026540 2007 KU	456.88		(456.88)	-100.00%	0.00%	456.88	-	(456.88)			Mar-07	May-08		2008
122325	Monitor Replacement 2007 KU	11,932.42		(11,932.42)	-100.00%	0.00%	11,932.42	-	(11,932.42)			Jun-07	Feb-08		2008
122328	Tier C rotation 2007 KU	6,020.18		(6,020.18)	-100.00%	0.00%	6,020.18	-	(6,020.18)			Mar-07	Oct-08		2008
122357	Avaya System Upgrades 2007 KU	(22.19)		22.19	-100.00%	0.00%	(22.19)	-	22.19			Oct-07	Jul-08		2008
122363	Mobile Radio System Build KU	1,762,272.89	1,975,200.52	212,927.63	10.78%	0.48%	1,762,272.89	1,975,200.52	212,927.63	Jan-07	Dec-09	Jun-07	Dec-09		2008
122371	OPGW on MC to Hardin Co. KU	42,314.99		(42,314.99)	-100.00%	0.01%	42,314.99	-	(42,314.99)			Sep-07	Nov-09		2008
122373	Outside Cable Plant 2007 KU	105.08		(105.08)	-100.00%	0.00%	105.08	-	(105.08)			Jan-07	Jan-08		2008
122381	WKE-Lou Ring Upgrade to OC KU	(90.29)		90.29	-100.00%	0.00%	(90.29)	-	90.29			Jul-07	Jun-09		2008
122386	Server Rotations for 2007 KU	(4,085.52)		4,085.52	-100.00%	0.00%	(4,085.52)	-	4,085.52			Jan-07	Mar-08		2008
122390	Backup Strategy Expansion KU	1,582.23		(1,582.23)	-100.00%	0.00%	1,582.23	-	(1,582.23)			Nov-07	Feb-08		2008
122392	RedHat Satellite/Test Serv KU	1,085.10		(1,085.10)	-100.00%	0.00%	1,085.10	-	(1,085.10)			Oct-07	Jan-08		2008
122401	Core Network Infrastructur KU	16.72		(16.72)	-100.00%	0.00%	16.72	-	(16.72)			May-07	Feb-08		2008
122419	IT Research Tech Inv 2007 KU	1,152.96		(1,152.96)	-100.00%	0.00%	1,152.96	-	(1,152.96)			Oct-07	Nov-08		2008
122425	IT Sec Mon/Audit/Mgmt 2007 KU	606.32		(606.32)	-100.00%	0.00%	606.32	-	(606.32)			Mar-07	Nov-08		2008
122427	IT Security Infrastructure KU	(3,327.17)		3,327.17	-100.00%	0.00%	(3,327.17)	-	3,327.17			Aug-07	Jul-08		2008
122436	Union Underwear Circuit Work	3,445.38		(3,445.38)	-100.00%	0.00%	3,445.38	-	(3,445.38)			Apr-07	Jan-09		2008
122437	LEXINGTON EAST AREA CKT WORK		540,046.80	540,046.80	100.00%	0.00%	-	540,046.80	540,046.80	May-07	Dec-08			Project cancelled due to change in plans for the related substation. Both substation and circuit projects were deferred to later years because the land purchased originally was not suitable for the substation.	2008
122439	PARKERS MILL CKT #939 TIE	45,119.96		(45,119.96)	-100.00%	0.01%	45,119.96	-	(45,119.96)			Dec-07	Mar-08		2008
122448	GH2 RO SYSTEM		294,999.72	294,999.72	100.00%	0.00%	-	294,999.72	294,999.72	Jan-08	Dec-08				2008
122449	NAS TAP 345kV Line	648,302.46	1,300,000.08	651,697.62	50.13%	0.18%	648,302.46	1,300,000.08	651,697.62	Jan-07	Dec-08	Nov-06	Jan-09	A late start in 2007 contributed to the variance. The 2008 budget assumed that the entire project would be delayed from 2007, however materials were ordered during 2007.	2008
122458	POLO CLUB SUB (LEX EAST)	788,353.47	1,200,000.00	411,646.53	34.30%	0.22%	788,353.47	1,200,000.00	411,646.53	May-07	Dec-08	Jul-08	Apr-09	Project variance is due to decision to meet load through Bryant Rd substation. The actual cost represents land purchased for future substation side.	2008
122459	LEBANON TG KY SUB	356,935.11	543,775.00	186,839.89	34.36%	0.10%	356,935.11	543,775.00	186,839.89	May-07	Dec-08	Aug-07	Dec-08		2008
122460	DSP KY RIVER 12KV SUB	2,210.07		(2,210.07)	-100.00%	0.00%	2,210.07	-	(2,210.07)			Apr-07	Dec-08		2008
122461	UNION UNDERWEAR SUB ADD	4,334.38		(4,334.38)	-100.00%	0.00%	4,334.38	-	(4,334.38)			Mar-07	Dec-08		2008
122462	ALEXANDER SUB TRANSF	150.46		(150.46)	-100.00%	0.00%	150.46	-	(150.46)			Feb-07	Jan-08		2008
122463	DIAMOND SUB TRANSF	18,776.33		(18,776.33)	-100.00%	0.01%	18,776.33	-	(18,776.33)			Nov-07	Oct-08		2008
122465	BR3 ROOF VENT FAN REPL 06	16.53		(16.53)	-100.00%	0.00%	16.53	-	(16.53)			Nov-06	Jan-08		2008
122498	Reloc Ky Hwy 286	(6,123.82)		6,123.82	-100.00%	0.00%	(6,123.82)	-	6,123.82			Oct-07	Jan-08		2008
122502	ORACLE 11i 5.10 (KU %)	4,438.84	750,003.12	745,564.28	99.41%	0.00%	4,438.84	750,003.12	745,564.28	Jan-07	Dec-08	Mar-07	Mar-08	Budget reallocated to fund project 122504.	2008
122504	POWER PLANT SOFTWARE (KU %)	530,036.14		(530,036.14)	-100.00%	0.15%	530,036.14	-	(530,036.14)			Aug-07	Jul-09	Reallocated from budget funding project 122502	2008
122506	iEXPENSE & FILENET IMAG (KU %)	31,568.78	345,003.80	313,435.02	90.85%	0.01%	31,568.78	345,003.80	313,435.02	Jan-07	Dec-08	Oct-08	Jun-09	Budget reallocated to fund project other Oracle projects (123808 & 122812).	2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
122521	Taylor Co. Transformer	0.35		(0.35)	-100.00%	0.00%	0.35	-	(0.35)			Apr-07	Dec-08		2008
122522	Hardin Co 345-138kV, 450MVA		2,500,000.00	2,500,000.00	100.00%	0.00%	-	2,500,000.00	2,500,000.00	Jan-07	Dec-08			Project cancelled and funded project 122514.	2008
122523	Cynthiana Breakers		560,000.00	560,000.00	100.00%	0.00%	-	560,000.00	560,000.00	Jan-07	Jun-08			Project cancelled due to system condition changes studied in the Transmission Expansion Plan (TEP).	2008
122524	Breaker Replacements-KU		1,101,996.00	1,101,996.00	100.00%	0.00%	-	1,101,996.00	1,101,996.00	Jan-07	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded 124460, 124455, and 122792 numerous small projects.	2008
122525	Capacitor Installations-KU		384,000.00	384,000.00	100.00%	0.00%	-	384,000.00	384,000.00	Jan-08	Dec-11			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2008
122526	Terminal Upgrades-KU		386,000.00	386,000.00	100.00%	0.00%	-	386,000.00	386,000.00	Jan-07	Dec-08			Budget is developed at a higher level to encompass multiple projects. The funding was used for other projects.	2008
122527	2007 RTU Purchases-KU	6,392.19		(6,392.19)	-100.00%	0.00%	6,392.19	-	(6,392.19)			Aug-07	Aug-08		2008
122535	2007 Dist Capacitors - KU	8,696.13		(8,696.13)	-100.00%	0.00%	8,696.13	-	(8,696.13)			Jun-07	Nov-08		2008
122540	Customer Care System KU	16,432,715.39	21,564,200.80	5,131,485.41	23.80%	4.50%	16,432,715.39	21,564,200.80	5,131,485.41	Jan-07	Apr-09	Apr-07	Dec-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122546	New Base Unit - KU	1,021.62	16,400,006.02	16,398,984.40	99.99%	0.00%	1,021.62	16,400,006.02	16,398,984.40	Jan-07	Dec-11	Feb-07	Jun-08	Charges for New Base Unit #1 were charged to non-capital FERC account 183302 due to uncertainty on unit design and permitting.	2008
122567	Harlan Y Transformer Replace	7,506.59		(7,506.59)	-100.00%	0.00%	7,506.59	-	(7,506.59)			Jun-07	Dec-08		2008
122598	TGKY SUB LEBANON	32,073.72	50,000.35	17,926.63	35.85%	0.01%	32,073.72	50,000.35	17,926.63	Apr-08	Apr-08	Jul-08	Jan-09		2008
122604	Share Point KU	12,973.59		(12,973.59)	-100.00%	0.00%	12,973.59	-	(12,973.59)			Dec-06	Oct-08		2008
122609	Ghent Ash Pond/Landfill	743,814.02	1,000,003.18	256,189.16	25.62%	0.20%	743,814.02	1,000,003.18	256,189.16	Jan-08	Dec-11	Dec-06	Dec-09		2008
122612	BARCODE KU	24,662.33		(24,662.33)	-100.00%	0.01%	24,662.33	-	(24,662.33)			Dec-07	Jan-08		2008
122613	NERC CYBER KU		250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Jan-07	Dec-08	Dec-07			2008
122641	Reloc Ring Rd Proj 345kV	(404,214.05)		404,214.05	-100.00%	-0.11%	(404,214.05)	-	404,214.05			Aug-07	Apr-09	Reimbursable project - the accrued reimbursement recorded during 2008 was recorded entirely to Investment when a portion of the work completed to date had been charged to removal. The accrued reimbursement reversed during 2009 and the actual reimbursement received during 2009 was recorded correctly.	2008
122651	Battery Replacement 2007	16,107.29		(16,107.29)	-100.00%	0.00%	16,107.29	-	(16,107.29)			Sep-07	Mar-08		2008
122668	Liberty Road Relocation	6,783.57		(6,783.57)	-100.00%	0.00%	6,783.57	-	(6,783.57)			Jun-07	Feb-08		2008
122673	DX2 EXCITER RECOND 07	(6,931.47)		6,931.47	-100.00%	0.00%	(6,931.47)	-	6,931.47			Jul-07	Jan-08		2008
122675	Hardin Co-Bonvlle 69kV	15,038.24		(15,038.24)	-100.00%	0.00%	15,038.24	-	(15,038.24)			Aug-07	Dec-09		2008
122678	Berea Bypass Relocation	6,665.21		(6,665.21)	-100.00%	0.00%	6,665.21	-	(6,665.21)			Aug-07	Dec-08		2008
122679	Duncannon Rd Relocation	1,227.08		(1,227.08)	-100.00%	0.00%	1,227.08	-	(1,227.08)			Jan-08	Jul-09		2008
122691	LEMONS MILL SUBSTATION	246,970.79	716,000.00	469,029.21	65.51%	0.07%	246,970.79	716,000.00	469,029.21	Jan-08	Dec-08	Oct-07	Nov-09	Project variance due to lower equipment and installation cost than estimated $300K, and equipment purchased in 2007 $200K.	2008
122703	Brown N-Higby Mill Reloc	(216,730.64)		216,730.64	-100.00%	-0.06%	(216,730.64)	-	216,730.64			Nov-07	Feb-09		2008
122714	BR2 Turbine Blades 07-08	320,046.50		(320,046.50)	-100.00%	0.09%	320,046.50	-	(320,046.50)			Dec-07	May-09	Project started earlier than planned to secure material	2008
122718	MAIS 2007 KU	(497.67)		497.67	-100.00%	0.00%	(497.67)	-	497.67			Apr-07	Jul-08		2008
122726	Lemons Mill Exit Circuits	18,146.61	11,263.00	(6,883.61)	-61.12%	0.00%	18,146.61	11,263.00	(6,883.61)	Sep-08	Sep-08	Jun-08	Aug-08		2008
122731	2ND Fiber BOC Data Center KU	7.06		(7.06)	-100.00%	0.00%	7.06	-	(7.06)			Mar-07	Jan-08		2008
122760	North KY Backbone Renovate KU	(4,062.74)		4,062.74	-100.00%	0.00%	(4,062.74)	-	4,062.74			Jul-07	Jan-08		2008
122767	DX CRANE ACCESS ROAD 08	100,193.51	694,000.06	593,806.55	85.56%	0.03%	100,193.51	694,000.06	593,806.55	Jul-08	Sep-08	Sep-07	Dec-08	Scope of work, particularly the weir channel was less than originally planned.	2008
122781	KU WITNESS UNCOUPLING	8,194.72		(8,194.72)	-100.00%	0.00%	8,194.72	-	(8,194.72)			Aug-07	Jul-08		2008
122784	KU-UMS Group Inv Eval	4,638.11		(4,638.11)	-100.00%	0.00%	4,638.11	-	(4,638.11)			May-07	May-08		2008
122792	*Hdsbg-Add 69kV bkrs for Cust	112,379.04		(112,379.04)	-100.00%	0.03%	112,379.04	-	(112,379.04)			Mar-08	Dec-09		2008
122794	PLACE 1000 MCM COPPER	953.54		(953.54)	-100.00%	0.00%	953.54	-	(953.54)			Jun-07	Sep-09		2008
122795	Bond-St. Paul 69kV	71,683.86		(71,683.86)	-100.00%	0.02%	71,683.86	-	(71,683.86)			Jun-08	Apr-09		2008
122812	iSUPPLIER PORTAL (KU %)	89,108.88		(89,108.88)	-100.00%	0.02%	89,108.88	-	(89,108.88)			Dec-07	Oct-08		2008
122824	CCS - KU Bus Intelligence	601,532.64		(601,532.64)	-100.00%	0.16%	601,532.64	-	(601,532.64)			Sep-07	Jun-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122825	CCS - KU Change Mgmt	135,265.46		(135,265.46)	-100.00%	0.04%	135,265.46	-	(135,265.46)			May-07	Apr-09		2008
122826	CCS - KU Customer Serv	2,530,854.17		(2,530,854.17)	-100.00%	0.69%	2,530,854.17	-	(2,530,854.17)			May-07	Nov-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122827	CCS - KU Development	976,372.40		(976,372.40)	-100.00%	0.27%	976,372.40	-	(976,372.40)			May-07	Jul-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122828	CCS - KU Technology	2,153,235.78		(2,153,235.78)	-100.00%	0.59%	2,153,235.78	-	(2,153,235.78)			May-07	Oct-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122876	GR 2008 Asbestos Abatement	2,362.84		(2,362.84)	-100.00%	0.00%	2,362.84	-	(2,362.84)			May-08	Jul-08		2008
122877	GR 2008 Misc Motor Rewinds		93,999.99	93,999.99	100.00%	0.00%	-	93,999.99	93,999.99	Jan-08	Dec-08				2008
122878	GR 2008 No. 6 Boiler Feed Pump		99,999.70	99,999.70	100.00%	0.00%	-	99,999.70	99,999.70	Jan-08	Dec-08				2008
122879	GR 2008 Basement Sump Pump	70,018.94	85,000.57	14,981.63	17.63%	0.02%	70,018.94	85,000.57	14,981.63	Jan-08	Dec-08	Dec-08	Dec-09		2008
122880	GR2008 Belt Magnet	16,971.30	30,000.32	13,029.02	43.43%	0.00%	16,971.30	30,000.32	13,029.02	Jan-08	Dec-08	Dec-07	Oct-08		2008
122881	GR 2008 Treated Water System		15,000.17	15,000.17	100.00%	0.00%	-	15,000.17	15,000.17	Jan-08	Dec-08				2008
122882	GR 2008 Truck Scale Repl	47,490.89	74,999.77	27,508.88	36.68%	0.01%	47,490.89	74,999.77	27,508.88	Jan-08	Dec-08	May-08	Feb-09		2008
122883	GR 2008 Station Battery Repl	79,664.85	69,999.38	(9,665.47)	-13.81%	0.02%	79,664.85	69,999.38	(9,665.47)	Jan-08	Dec-08	Feb-08	Aug-08		2008
122884	GR 2008 U3 DCS UPgrade	118,927.37	107,999.54	(10,927.83)	-10.12%	0.03%	118,927.37	107,999.54	(10,927.83)	Jan-08	Dec-08	Jan-08	Jul-08		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
122886	TMIS Replacement - KU	12,724.10		(12,724.10)	-100.00%	0.00%	12,724.10	-	(12,724.10)			Dec-07	Aug-08		2008
122918	Suse Linux Implement - KU	259.75		(259.75)	-100.00%	0.00%	259.75	-	(259.75)			Jul-07	Jan-08		2008
122921	KU Call Recording Storage		12,500.00	12,500.00	100.00%	0.00%	-	12,500.00	12,500.00	Jun-08	Jun-08				2008
122922	KU Call Center Tech	19,484.70	100,000.00	80,515.30	80.52%	0.01%	19,484.70	100,000.00	80,515.30	Mar-08	Dec-08	Jul-08	Jan-09		2008
122923	KU Interaction CTI	267,259.60	225,000.00	(42,259.60)	-18.78%	0.07%	267,259.60	225,000.00	(42,259.60)	Oct-08	Dec-08	Sep-08	Dec-09		2008
122924	KU MV-90 Upgrade		30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jun-08	Jun-08				2008
122925	Powermatrix Equipment	41,354.41	57,500.00	16,145.59	28.08%	0.01%	41,354.41	57,500.00	16,145.59	Jun-08	Dec-08	Nov-08	Nov-08		2008
122926	2008 KU PC Purchases	14,455.52	25,000.00	10,544.48	42.18%	0.00%	14,455.52	25,000.00	10,544.48	Jan-08	Dec-08	Apr-08	Aug-09		2008
122927	KU I&C RTP	(93.98)	312,000.00	312,093.98	100.03%	0.00%	(93.98)	312,000.00	312,093.98	Mar-08	Dec-08	Oct-08	Sep-09	In 2006, we received Order 2006-00045 from the KPSC that required us to file an industrial/commercial real time pricing (RTP) program. In 2007, we filed our plan and received approval to move forward in Order 2007-00161. The filing allowed us to capture our costs to offer this program, which were budgeted to this project. However, we never had a customer to sign up for the new RTP program. About three years after we started the RTP program, it was terminated due to no interest.	2008
122928	2008 KU CARPET & TILE	78,137.55	127,000.00	48,862.45	38.47%	0.02%	78,137.55	127,000.00	48,862.45	Mar-08	Oct-08	Apr-08	Jun-09		2008
122929	2008 KU INTERNAL REQUESTS	122,365.83	100,000.00	(22,365.83)	-22.37%	0.03%	122,365.83	100,000.00	(22,365.83)	Mar-08	Dec-08	Apr-08	Jan-09		2008
122930	KU FIRE SYSTEM	26,700.18	20,000.00	(6,700.18)	-33.50%	0.01%	26,700.18	20,000.00	(6,700.18)	May-08	May-08	Dec-08	Dec-09		2008
122931	KU OFFICE FURNITURE & EQUIP	25,638.82	100,000.00	74,361.18	74.36%	0.01%	25,638.82	100,000.00	74,361.18	Jan-08	Dec-08	Jun-08	Oct-08		2008
122932	KU Replace failed equipment		30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Aug-08	Aug-08				2008
122956	2007 SPARE TRANSF	46,165.56		(46,165.56)	-100.00%	0.01%	46,165.56	-	(46,165.56)			Dec-07	Mar-08		2008
122957	HORSE CAVE SUBSTATION	403,098.70	913,068.00	509,969.30	55.85%	0.11%	403,098.70	913,068.00	509,969.30	Jan-08	Dec-08	Aug-07	Dec-08	Project variance due to lower equipment and installation cost than estimated $300K, and equipment purchased in 2007 $210K.	2008
122958	CITY OF BARDSTOWN SUB	310,365.42	550,000.00	239,634.58	43.57%	0.09%	310,365.42	550,000.00	239,634.58	Jan-08	Jun-08	Aug-07	Mar-09		2008
122960	CONCRETE PAD		4,251.98	4,251.98	100.00%	0.00%	-	4,251.98	4,251.98	Apr-08	Apr-08				2008
122961	GARAGE DOORS		31,962.70	31,962.70	100.00%	0.00%	-	31,962.70	31,962.70	Mar-08	Mar-08				2008
122962	HUTCH PH 3 RECONDUCTOR	61,440.45	88,572.78	27,132.33	30.63%	0.02%	61,440.45	88,572.78	27,132.33	Jan-08	Dec-08	Aug-08	Sep-09		2008
122963	PINEVILLE BLD STOR SHED	57,648.85	56,862.06	(786.79)	-1.38%	0.02%	57,648.85	56,862.06	(786.79)	Apr-08	Apr-08	Jul-08	Sep-08		2008
122964	GUTTERS HEATERS STOREROOM		25,755.63	25,755.63	100.00%	0.00%	-	25,755.63	25,755.63	Jan-08	Dec-08				2008
122965	LOAD LOGGER LINE LOCATOR	22,503.19	11,371.68	(11,131.51)	-97.89%	0.01%	22,503.19	11,371.68	(11,131.51)	Feb-08	Mar-08	Nov-08	Dec-09		2008
122966	TRAFFIC CONTROL SIGN		36,449.88	36,449.88	100.00%	0.00%	-	36,449.88	36,449.88	Jan-08	Feb-08				2008
122967	BUTTONSBERRY 4 TO 12KV	79,570.50	205,204.52	125,634.02	61.22%	0.02%	79,570.50	205,204.52	125,634.02	Jan-08	Dec-08	Jun-08	Sep-08		2008
122968	HORSE CAVE MARZETTI CIR		150,595.00	150,595.00	100.00%	0.00%	-	150,595.00	150,595.00	Feb-08	Apr-08	Aug-07			2008
122976	SCM CENT STAMPING GROUND XFRM	549,144.91	1,015,000.01	465,855.10	45.90%	0.15%	549,144.91	1,015,000.01	465,855.10	Jan-08	Dec-09	May-08	Dec-09	Project variance due to cost savings on equipment $100K, and remaining variance due to delayed construction into 2009.	2008
122977	SCM EARL GREEN RIVER PLT XFRM	429,999.17	215,000.00	(214,999.17)	-100.00%	0.12%	429,999.17	215,000.00	(214,999.17)	Jan-08	Dec-08	Mar-08	Dec-08		2008
122980	SCM DAN KY STATE HOSPITAL SUB	274,678.66	813,040.00	538,361.34	66.22%	0.08%	274,678.66	813,040.00	538,361.34	Jan-08	Dec-08	Mar-08	Jul-09	Project variance due to final estimate and scope below original budget.	2008
122983	DSP Hoover Distribution	106,142.12	139,803.00	33,660.88	24.08%	0.03%	106,142.12	139,803.00	33,660.88	Mar-08	Apr-08	Jan-08	Jul-09		2008
122984	Black Top Drive Extension	61,091.65	60,750.20	(341.45)	-0.56%	0.02%	61,091.65	60,750.20	(341.45)	May-08	May-08	Jul-08	Jul-08		2008
122985	Purchase New Security System		6,125.00	6,125.00	100.00%	0.00%	-	6,125.00	6,125.00	Jan-08	Jan-08				2008
122986	LEX Purchase Office Furniture		42,715.75	42,715.75	100.00%	0.00%	-	42,715.75	42,715.75	Feb-08	Feb-08				2008
122987	Lex Stone Road Bld Mntc	38,425.10	85,750.00	47,324.90	55.19%	0.01%	38,425.10	85,750.00	47,324.90	Apr-08	Apr-08	Dec-08	Dec-08		2008
122988	Lex Stone Road Fence Repair	3,747.27	4,287.50	540.23	12.60%	0.00%	3,747.27	4,287.50	540.23	Feb-08	Feb-08	Dec-08	Dec-08		2008
122989	Lex Purchase E-Z Hauler	132,372.80	122,500.00	(9,872.80)	-8.06%	0.04%	132,372.80	122,500.00	(9,872.80)	Jun-08	Jun-08	Dec-08	Dec-08		2008
122990	Lex Purchase FG Ext Arms		12,250.00	12,250.00	100.00%	0.00%	-	12,250.00	12,250.00	Feb-08	Feb-08				2008
122991	World Equestrian Games		135,975.00	135,975.00	100.00%	0.00%	-	135,975.00	135,975.00	Oct-08	Nov-08				2008
122992	SCM PINE WILDLIFE PROTECTION	11,072.17	11,317.14	244.97	2.16%	0.00%	11,072.17	11,317.14	244.97	Jan-08	Dec-08	Feb-08	Dec-09		2008
122993	SCM PINE 2008 NESC VIOLATIONS	43,453.73	35,248.62	(8,205.11)	-23.28%	0.01%	43,453.73	35,248.62	(8,205.11)	Jan-08	Dec-08	Jul-08	Dec-08		2008
122994	SCM PINE 2008 MISC SUBSTATION	75,049.92	84,001.77	8,951.85	10.66%	0.02%	75,049.92	84,001.77	8,951.85	Jan-08	Dec-08	Mar-08	May-09		2008
122995	SCM PINE FAILED BREAKERS	20,573.90	24,889.50	4,315.60	17.34%	0.01%	20,573.90	24,889.50	4,315.60	Jan-08	Dec-08	Dec-08	Dec-08		2008
122996	SCM PINE FENCES		12,003.78	12,003.78	100.00%	0.00%	-	12,003.78	12,003.78	Jan-08	Dec-08				2008
122997	GH BY-PRODUCT LOADING FACILITY	29.39	8,000,003.21	7,999,973.82	100.00%	0.00%	29.39	8,000,003.21	7,999,973.82	Jan-08	Dec-08	Oct-07	May-08	Project cancelled due to not being able meet the contract ash quality requirements.	2008
122998	WINDSTREAM POLE REPL	256,561.42	324,415.00	67,853.58	20.92%	0.07%	256,561.42	324,415.00	67,853.58	Jan-08	Dec-08	Apr-08	Jun-09		2008
122999	Horse Cave Ind Sub	265,139.20		(265,139.20)	-100.00%	0.07%	265,139.20	-	(265,139.20)			Jan-08	Apr-09		2008
123000	NEW CKT 069 SUB	25,438.15	15,148.75	(10,289.40)	-67.92%	0.01%	25,438.15	15,148.75	(10,289.40)	Jan-08	Dec-08	Sep-08	Dec-08		2008
123001	INSTALL REGULATORS CKT 2329	53,450.59	44,891.85	(8,558.74)	-19.07%	0.01%	53,450.59	44,891.85	(8,558.74)	Jan-08	Dec-08	May-08	Dec-08		2008
123002	REPAIR BRICK RICHMOND OFFICE	6,165.34	8,820.00	2,654.66	30.10%	0.00%	6,165.34	8,820.00	2,654.66	Jun-08	Jun-08	Oct-08	Oct-08		2008
123003	RP HEAT/COOL RIC STOREROOM		4,042.50	4,042.50	100.00%	0.00%	-	4,042.50	4,042.50	Aug-08	Aug-08				2008
123004	RP GUTTERS RIC STOREROOM		4,165.00	4,165.00	100.00%	0.00%	-	4,165.00	4,165.00	Mar-08	Mar-08				2008
123005	RP WOOD RICHMOND STOREROOM	4,794.98	2,450.00	(2,344.98)	-95.71%	0.00%	4,794.98	2,450.00	(2,344.98)	May-08	May-08	Dec-08	Dec-08		2008
123006	POI REPAIRS RICHMOND OPS		112,537.80	112,537.80	100.00%	0.00%	-	112,537.80	112,537.80	Jan-08	Dec-08				2008
123007	PURCHASE AIR COMPRESSOR	14,667.38	14,087.50	(579.88)	-4.12%	0.00%	14,667.38	14,087.50	(579.88)	Feb-08	Feb-08	Jul-08	Jul-08		2008
123029	SCM CENT 08 REPLACE BREAKERS	35,599.33	49,729.66	14,130.33	28.41%	0.01%	35,599.33	49,729.66	14,130.33	Jan-08	Dec-08	Oct-08	May-09		2008
123030	RICHMOND 0696 BREAKER	47,099.15	30,000.00	(17,099.15)	-57.00%	0.01%	47,099.15	30,000.00	(17,099.15)	Jan-08	Dec-08	Mar-08	May-09		2008
123031	SCM CENT 08 RP BUSHINGS		39,262.60	39,262.60	100.00%	0.00%	-	39,262.60	39,262.60	Jan-08	Dec-08				2008
123032	SCM CENT 08 WILDLIFE PROTECT	25,863.08	26,297.28	434.20	1.65%	0.01%	25,863.08	26,297.28	434.20	Jan-08	Dec-08	Dec-08	Dec-08		2008
123033	SCM CENT PURCHASE REGULATORS	29,897.35	26,950.00	(2,947.35)	-10.94%	0.01%	29,897.35	26,950.00	(2,947.35)	Jun-08	Jun-08	Nov-08	Nov-08		2008
123034	SCM CENT 08 REP BATTERIES	25,058.61	26,297.27	1,238.66	4.71%	0.01%	25,058.61	26,297.27	1,238.66	Jan-08	Dec-08	Dec-08	Jan-09		2008
123035	SCM CENT 08 SUB MISC	86,150.99	174,933.70	88,782.71	50.75%	0.02%	86,150.99	174,933.70	88,782.71	Jan-08	Dec-08	Aug-08	Sep-09		2008
123036	SCM CENT 08 TOOLS	3,662.39	24,500.00	20,837.61	85.05%	0.00%	3,662.39	24,500.00	20,837.61	Apr-08	Oct-08	Dec-08	Jan-09		2008
123037	WOODLAWN SUBSTATION	461,609.71	797,594.00	335,984.29	42.12%	0.13%	461,609.71	797,594.00	335,984.29	Jan-08	Dec-08	Mar-08	Apr-09	Project variance due to final estimate below original budget.	2008
123051	SHL POLE TRAILER	13,922.78	18,234.13	4,311.35	23.64%	0.00%	13,922.78	18,234.13	4,311.35	Feb-08	Feb-08	Nov-08	Nov-08		2008
123052	SCM EARL SECURITY EQUIPMENT	76,348.72	52,001.74	(24,346.98)	-46.82%	0.02%	76,348.72	52,001.74	(24,346.98)	Jan-08	Dec-08	Dec-08	Dec-08		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
123053	SCM EARL PURCH RECLOSERS	16,946.46	19,600.00	2,653.54	13.54%	0.00%	16,946.46	19,600.00	2,653.54	Aug-08	Aug-08	Dec-08	Mar-09		2008
123054	SCM EARL WILDLIFE PROTECT	9,402.80	20,776.68	11,373.88	54.74%	0.00%	9,402.80	20,776.68	11,373.88	Jan-08	Dec-08	Dec-08	Dec-08		2008
123055	SCM EARL 08 NESC CORRECTIONS	59,650.01	40,376.67	(19,273.34)	-47.73%	0.02%	59,650.01	40,376.67	(19,273.34)	Jan-08	Dec-08	Aug-08	Jun-09		2008
123056	SCM EARL 08 BATTERY REPL	20,389.69	22,103.86	1,714.17	7.76%	0.01%	20,389.69	22,103.86	1,714.17	Jan-08	Dec-08	Dec-08	Dec-08		2008
123057	SCM EARL ON LINE FILTERS	17,041.59	19,551.68	2,510.09	12.84%	0.00%	17,041.59	19,551.68	2,510.09	Jan-08	Dec-08	Oct-08	Oct-09		2008
123058	SCM EARL 08 SUB REPAIRS	3,414.72	100,321.00	96,906.28	96.60%	0.00%	3,414.72	100,321.00	96,906.28	Jan-08	Dec-08	Nov-08	Nov-08		2008
123059	SCM EARL SURVEILLANCE EQUIP		19,563.76	19,563.76	100.00%	0.00%	-	19,563.76	19,563.76	Jan-08	Dec-08				2008
123060	SCM EARL 08 EQUIPMENT	13,770.52	14,700.00	929.48	6.32%	0.00%	13,770.52	14,700.00	929.48	Jul-08	Oct-08	Aug-08	Dec-08		2008
123061	SCM EARL MADISONVILLE SO RET	18,824.10	19,563.76	739.66	3.78%	0.01%	18,824.10	19,563.76	739.66	Jan-08	Dec-08	Nov-08	Jun-09		2008
123065	SCM CENT 08 REP/REPL EQUIP		29,686.13	29,686.13	100.00%	0.00%	-	29,686.13	29,686.13	Jan-08	Dec-08				2008
123066	SCM CENT LOCKOUT RELAYS	16,625.20	21,378.20	4,753.00	22.23%	0.00%	16,625.20	21,378.20	4,753.00	Jan-08	Dec-08	May-08	Dec-09		2008
123067	SCM CENT SPARTA UPGRADE	114,591.50	502,830.01	388,238.51	77.21%	0.03%	114,591.50	502,830.01	388,238.51	Jan-08	Dec-08	May-08	Jul-09	Project variance due to savings resulting from using a transformer replaced from another project instead of a new transformer purchase.	2008
123071	Serena Dimensions CM - KU	28,579.39		(28,579.39)	-100.00%	0.01%	28,579.39	-	(28,579.39)			Dec-07	May-08		2008
123072	KENTON STORAGE BLDG		19,600.00	19,600.00	100.00%	0.00%	-	19,600.00	19,600.00	Jun-08	Jun-08				2008
123074	RICHMOND CENTRE		182,286.75	182,286.75	100.00%	0.00%	-	182,286.75	182,286.75	Jan-08	Dec-08				2008
123084	2008 DOIT KU SOFTWARE LIC	17,295.74	20,000.00	2,704.26	13.52%	0.00%	17,295.74	20,000.00	2,704.26	May-08	May-08	Mar-08	Dec-08		2008
123085	2008 DOIT KU FIELD DATA COLL		125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Aug-08	Aug-08				2008
123086	2008 DOIT KU MOB COMP INFRA	214,118.46	200,000.00	(14,118.46)	-7.06%	0.06%	214,118.46	200,000.00	(14,118.46)	Sep-08	Oct-08	Jul-08	Jan-09		2008
123087	2008 DOIT KU GIS ENHANCE	96,525.50	100,000.00	3,474.50	3.47%	0.03%	96,525.50	100,000.00	3,474.50	Apr-08	Apr-08	Jun-08	Dec-08		2008
123088	2008 DOIT KU GIS LIC AGREE		75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jul-08	Jul-08				2008
123090	2008 DOIT KU PC AND PRINT INF	164,430.30	150,000.00	(14,430.30)	-9.62%	0.05%	164,430.30	150,000.00	(14,430.30)	Jan-08	Dec-08	Feb-08	Jan-09		2008
123091	2008 DOIT KU STORM WM UPGRADE		50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Sep-08	Sep-08				2008
123122	08 SCM CENT REP/REWIND	760,976.50	1,155,730.00	394,753.50	34.16%	0.21%	760,976.50	1,155,730.00	394,753.50	Mar-08	Sep-08	Jan-08	Nov-09	Project variance due to lower KU transformer failures than anticipated in original budget.	2008
123128	SIGMA CORRESPONDING		77,304.71	77,304.71	100.00%	0.00%	-	77,304.71	77,304.71	Jan-08	Dec-08				2008
123136	KU POLE INSPECTION		1.23	1.23	100.00%	0.00%	-	1.23	1.23	Sep-08	Sep-09				2008
123143	KY RIVER PUMP SUB XFRM	(214,158.30)		214,158.30	-100.00%	-0.06%	(214,158.30)	-	214,158.30			Sep-07	Dec-09		2008
123149	Area 1 Improvements	15,838.17	22,000.12	6,161.95	28.01%	0.00%	15,838.17	22,000.12	6,161.95	Jun-08	Dec-08	Jul-08	Sep-08		2008
123150	Area 2 Improvements	8,247.47	13,500.00	5,252.53	38.91%	0.00%	8,247.47	13,500.00	5,252.53	Jun-08	Jun-08	Jul-08	Sep-08		2008
123152	Area 4 Improvements	21,453.44	3,000.00	(18,453.44)	-615.11%	0.01%	21,453.44	3,000.00	(18,453.44)	Jul-08	Jul-08	Dec-08	Mar-09		2008
123153	Area 5 Improvements		13,500.01	13,500.01	100.00%	0.00%	-	13,500.01	13,500.01	Apr-08	Aug-08				2008
123154	Area 6 Improvements	13,487.73	12,000.35	(1,487.38)	-12.39%	0.00%	13,487.73	12,000.35	(1,487.38)	Mar-08	Mar-08	Jun-08	Aug-08		2008
123155	Area 7 Improvements	14,653.70	26,000.24	11,346.54	43.64%	0.00%	14,653.70	26,000.24	11,346.54	May-08	Aug-08	Nov-08	Mar-09		2008
123156	Area 8 Improvements		39,000.03	39,000.03	100.00%	0.00%	-	39,000.03	39,000.03	Mar-08	Nov-08				2008
123157	Area 9 Improvements		25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Apr-08	Nov-08				2008
123158	Area 10 Improvements		23,600.02	23,600.02	100.00%	0.00%	-	23,600.02	23,600.02	Apr-08	Dec-08				2008
123160	Area 12 Improvements		9,299.99	9,299.99	100.00%	0.00%	-	9,299.99	9,299.99	Jun-08	Jun-08				2008
123161	MISC KU BUS OFFICE	150,394.93	50,000.00	(100,394.93)	-200.79%	0.04%	150,394.93	50,000.00	(100,394.93)	Dec-08	Dec-08	Sep-08	Dec-08		2008
123162	2008 KU ERTS	99,185.93	125,000.00	25,814.07	20.65%	0.03%	99,185.93	125,000.00	25,814.07	Apr-08	Dec-08	Apr-08	Apr-08		2008
123186	TY SEWAGE TANK INSTALL 08		68,000.00	68,000.00	100.00%	0.00%	-	68,000.00	68,000.00	Sep-08	Sep-08				2008
123187	TY ABATEMENT (1000 FT) 08		46,000.00	46,000.00	100.00%	0.00%	-	46,000.00	46,000.00	Jun-08	Jun-08				2008
123188	TY MISC MOTOR RBLDS 08	38,771.13	90,000.00	51,228.87	56.92%	0.01%	38,771.13	90,000.00	51,228.87	Apr-08	Oct-08	Jul-08	Jul-09		2008
123189	TY SAFETY EQUIP REPL 08	9,848.48	15,000.00	5,151.52	34.34%	0.00%	9,848.48	15,000.00	5,151.52	Aug-08	Aug-08	Sep-08	Oct-08		2008
123190	TY3 TRAV SCREEN BOOMS 08	14,008.17	9,000.00	(5,008.17)	-55.65%	0.00%	14,008.17	9,000.00	(5,008.17)	Apr-08	May-08	May-08	Nov-08		2008
123191	TY COAL POND SMP PMP 08	19,331.76	15,000.00	(4,331.76)	-28.88%	0.01%	19,331.76	15,000.00	(4,331.76)	Aug-08	Aug-08	Nov-08	Dec-08		2008
123192	TY3 Recorder Repl 10		9,500.01	9,500.01	100.00%	0.00%	-	9,500.01	9,500.01	Apr-08	Apr-08				2008
123193	TY3 Rotor Temp Meter 10		10,000.01	10,000.01	100.00%	0.00%	-	10,000.01	10,000.01	Apr-08	Apr-08				2008
123194	TY SCAFFOLD 08	11,982.33	15,000.00	3,017.67	20.12%	0.00%	11,982.33	15,000.00	3,017.67	Apr-08	Apr-08	Oct-08	Oct-08		2008
123195	TY Trench Box 10		20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Apr-08	Apr-08				2008
123196	TY3 5-4 EL MILL CONV 08	162,615.11	222,000.00	59,384.89	26.75%	0.04%	162,615.11	222,000.00	59,384.89	Apr-08	May-08	Feb-08	Jul-08		2008
123197	TY CNTRL WORKSTN UPGR 08	66,218.95	39,000.00	(27,218.95)	-69.79%	0.02%	66,218.95	39,000.00	(27,218.95)	Apr-08	May-08	May-08	Oct-09		2008
123198	TY3 480V SWGR REPL 08	210,874.70	271,000.00	60,125.30	22.19%	0.06%	210,874.70	271,000.00	60,125.30	Feb-08	Apr-08	May-08	Jun-08		2008
123200	BR3 MV Remote Racking Device		20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Jun-08	Jun-08				2008
123201	BR2 Igniter Repl 08		111,000.01	111,000.01	100.00%	0.00%	-	111,000.01	111,000.01	Nov-08	Dec-09	Jan-09			2008
123202	BR Radio Repeater Repl 08	25,225.68	35,000.00	9,774.32	27.93%	0.01%	25,225.68	35,000.00	9,774.32	Apr-08	Apr-08	May-08	Jun-08		2008
123203	BR1 AH Basket Repl 08	623,092.65	655,000.06	31,907.41	4.87%	0.17%	623,092.65	655,000.06	31,907.41	May-08	Nov-08	Jun-08	Dec-08		2008
123204	BR Dissolved O2 Analyzer Repl	39,916.76	40,000.01	83.25	0.21%	0.01%	39,916.76	40,000.01	83.25	Mar-08	Mar-08	Oct-08	Jul-09		2008
123205	Armstrong Coal 69kV Tap	9,007.54		(9,007.54)	-100.00%	0.00%	9,007.54	-	(9,007.54)			Sep-07	Dec-09		2008
123206	BR2 Inverter Rm Cooling System	21,690.24	50,000.08	28,309.84	56.62%	0.01%	21,690.24	50,000.08	28,309.84	Mar-08	May-08	May-08	Oct-08		2008
123207	BR 3 Control Air Reciever Repl	12,867.83	18,000.02	5,132.19	28.51%	0.00%	12,867.83	18,000.02	5,132.19	Feb-08	Mar-08	Mar-08	Nov-08		2008
123208	BR Milling Machine 10		13,000.00	13,000.00	100.00%	0.00%	-	13,000.00	13,000.00	Apr-08	Apr-08				2008
123209	BR Laser Alignment 08	46,391.56	35,000.00	(11,391.56)	-32.55%	0.01%	46,391.56	35,000.00	(11,391.56)	Feb-08	Feb-08	Jan-08	Jan-08		2008
123210	BR Hydraulic Bolting Equipment		20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Feb-08	Feb-08				2008
123211	BR Vehicle Purchase 08	78.90	32,000.00	31,921.10	99.75%	0.00%	78.90	32,000.00	31,921.10	Jun-08	Jun-08	Dec-07	Jan-08		2008
123212	BR RO Chlorinator 08		25,000.01	25,000.01	100.00%	0.00%	-	25,000.01	25,000.01	Sep-08	Sep-08				2008
123213	BR Motor Rebuild/Replace 08	53,037.45	95,999.96	42,962.51	44.75%	0.01%	53,037.45	95,999.96	42,962.51	May-08	Nov-08	Jun-08	Nov-08		2008
123214	BR2 Mill Hoist 08	14,436.00	14,000.01	(435.99)	-3.11%	0.00%	14,436.00	14,000.01	(435.99)	Mar-08	Mar-08	Dec-08	Dec-08		2008
123216	BR Diesel Generator 10		145,000.01	145,000.01	100.00%	0.00%	-	145,000.01	145,000.01	May-08	Jun-08				2008
123217	BR3 Control Rm HVAC 08	129,653.84	294,999.97	165,346.13	56.05%	0.04%	129,653.84	294,999.97	165,346.13	Mar-08	Jun-08	May-08	Nov-09		2008
123218	BR 1/2 SW Pump Feed Repl 11		190,000.00	190,000.00	100.00%	0.00%	-	190,000.00	190,000.00	Oct-08	Nov-08				2008
123219	KU BRCT7 A/B Conversion 08	6,391,712.82	5,803,710.00	(588,002.82)	-10.13%	1.75%	6,391,712.82	5,803,710.00	(588,002.82)	Mar-08	May-08	Sep-08	Dec-09	Variance due to higher than expected craft labor costs due to market conditions, and additional scope introduced by OEM at the last minute.	2008
123234	GR Blr 5 Spare Mill Motor	(69.53)		69.53	-100.00%	0.00%	(69.53)	-	69.53			Dec-07	Jan-08		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
123261	GDS Implementation - KU	18,651.28		(18,651.28)	-100.00%	0.01%	18,651.28	-	(18,651.28)			Nov-07	Dec-09		2008
123265	UK HOSP DISTR RELOCATE UG	18,849.09		(18,849.09)	-100.00%	0.01%	18,849.09	-	(18,849.09)			Jan-08	Nov-09		2008
123269	UK HOSP DISTR-RELOC OH COOPER	39,342.88		(39,342.88)	-100.00%	0.01%	39,342.88	-	(39,342.88)			May-08	Aug-08		2008
123280	GH CONVEYOR BELT REPL 08	273,116.58	274,999.19	1,882.61	0.68%	0.07%	273,116.58	274,999.19	1,882.61	Jan-08	Dec-08	May-08	May-09		2008
123281	GH DRIFT DIVERSION		100,000.73	100,000.73	100.00%	0.00%	-	100,000.73	100,000.73	Jan-08	Dec-08				2008
123282	GH1 CT CELL 1-1 REBUILD	426,823.12	428,999.67	2,176.55	0.51%	0.12%	426,823.12	428,999.67	2,176.55	Jan-08	Dec-08	Mar-08	Oct-08		2008
123283	GH2 2-1 AUX CONDENSER RETUBE	76,443.04	153,999.44	77,556.40	50.36%	0.02%	76,443.04	153,999.44	77,556.40	Jan-08	Dec-08	Jun-08	Sep-08		2008
123284	GH3 CT CELL 3-5 REBUILD	410,849.17	428,999.65	18,150.48	4.23%	0.11%	410,849.17	428,999.65	18,150.48	Jan-08	Dec-08	Oct-08	Dec-08		2008
123285	GH3 CT CELL 3-6 REBUILD	416,234.22	429,000.68	12,766.46	2.98%	0.11%	416,234.22	429,000.68	12,766.46	Jan-08	Dec-08	Oct-08	Dec-08		2008
123286	GH4 GENERATOR REWEDGE	147,128.68	299,999.10	152,870.42	50.96%	0.04%	147,128.68	299,999.10	152,870.42	Jan-08	Dec-08	Apr-08	Jun-08		2008
123287	GH MISCELLANEOUS MOTORS	143,057.75	232,995.16	89,937.41	38.60%	0.04%	143,057.75	232,995.16	89,937.41	Jan-08	Dec-08	Jun-08	Dec-08		2008
123288	GH BACKHOE	38,375.79	74,999.77	36,623.98	48.83%	0.01%	38,375.79	74,999.77	36,623.98	Jan-08	Dec-08	Oct-08	Oct-08		2008
123289	GH MOORING CELL C-4	322,818.92	244,999.87	(77,819.05)	-31.76%	0.09%	322,818.92	244,999.87	(77,819.05)	Jan-08	Dec-08	Aug-08	Sep-08		2008
123290	GH BU BUCKET CHAIN	299,837.09	393,999.94	94,162.85	23.90%	0.08%	299,837.09	393,999.94	94,162.85	Jan-08	Dec-08	Aug-08	Aug-08		2008
123291	GH4 4-2 CCW HEAT EXCHANGER	152,236.54	179,999.86	27,763.32	15.42%	0.04%	152,236.54	179,999.86	27,763.32	Jan-08	Dec-08	Mar-08	Jun-08		2008
123302	UK Med Cntr Hse Relo	255,578.27		(255,578.27)	-100.00%	0.07%	255,578.27	-	(255,578.27)			Dec-07	Dec-09		2008
123319	TC CT Ground Fault Prot 1 KU		52,800.00	52,800.00	100.00%	0.00%	-	52,800.00	52,800.00	Feb-08	Nov-08				2008
123320	TC CT Oil Varnish Rem Sys KU	30,840.70	29,700.00	(1,140.70)	-3.84%	0.01%	30,840.70	29,700.00	(1,140.70)	Mar-08	Mar-08	Jan-08	Feb-08		2008
123321	TC CT UCVG Controller KU	25,847.63	29,700.00	3,852.37	12.97%	0.01%	25,847.63	29,700.00	3,852.37	Apr-08	Aug-08	Nov-08	Aug-09		2008
123324	KU Storms - January 29, 2008	113,991.47		(113,991.47)	-100.00%	0.03%	113,991.47	-	(113,991.47)			Aug-07	May-08		2008
123335	BRUSS FEEDER	27,356.88		(27,356.88)	-100.00%	0.01%	27,356.88	-	(27,356.88)			Nov-07	Aug-08		2008
123351	Lynch-Pocket 69kV Holmes Mill	391,163.43		(391,163.43)	-100.00%	0.11%	391,163.43	-	(391,163.43)			Dec-07	Jun-08	Emergency replacement of multiple structure that failed.	2008
123364	KU-SL-CEMS Stacks		699,720.00	699,720.00	100.00%	0.00%	-	699,720.00	699,720.00	Jan-08	Dec-08			Funding for this project was used for 126657 for a combination of Mercury monitoring projects.	2008
123372	Lebanon East Sbstn - 427	232,036.12		(232,036.12)	-100.00%	0.06%	232,036.12	-	(232,036.12)			Jan-08	May-09		2008
123378	UK Fiber Relocation	25,958.23		(25,958.23)	-100.00%	0.01%	25,958.23	-	(25,958.23)			Sep-07	Dec-09		2008
123380	GR U3 DCS Processor Upgrade	(454.53)		454.53	-100.00%	0.00%	(454.53)	-	454.53			Oct-07	Jan-08		2008
123385	Bladelogic - KU	1,758.25		(1,758.25)	-100.00%	0.00%	1,758.25	-	(1,758.25)			Nov-07	Jun-08		2008
123387	BR 1-3 PULV GEARBOX RBLD 07	309.57		(309.57)	-100.00%	0.00%	309.57	-	(309.57)			Oct-07	Mar-09		2008
123389	nMarket PJM - KU	299.89		(299.89)	-100.00%	0.00%	299.89	-	(299.89)			Oct-07	Jan-08		2008
123409	PeopleSoft 8.9 Enhance		73,932.00	73,932.00	100.00%	0.00%	-	73,932.00	73,932.00	Jan-08	Dec-11				2008
123410	Purchase PC Substation	263.88		(263.88)	-100.00%	0.00%	263.88	-	(263.88)			Nov-07	Mar-08		2008
123414	HW/SW Dev Tools026510 2008-KU	11,127.64	12,220.00	1,092.36	8.94%	0.00%	11,127.64	12,220.00	1,092.36	Jan-08	Dec-08	Feb-08	Dec-08		2008
123416	ITSD HW/SW EM 2008 - KU	3,319.85	7,407.00	4,087.15	55.18%	0.00%	3,319.85	7,407.00	4,087.15	Jan-08	Dec-08	Feb-08	Nov-08		2008
123418	ITSD HW/SW PG 2008 - KU	4,241.13	7,407.00	3,165.87	42.74%	0.00%	4,241.13	7,407.00	3,165.87	Jan-08	Dec-08	May-08	Dec-08		2008
123420	HW/SW Dev Tools026540 2008-KU	5,408.70	9,876.00	4,467.30	45.23%	0.00%	5,408.70	9,876.00	4,467.30	Jan-08	Dec-08	Feb-08	Dec-08		2008
123422	HW/SW Dev Tools026560 2008-KU	6,651.08	12,345.00	5,693.92	46.12%	0.00%	6,651.08	12,345.00	5,693.92	Jan-08	Dec-08	Feb-08	Dec-08		2008
123424	HW/SW Dev Tools026570 2008-KU	8,827.16	12,345.00	3,517.84	28.50%	0.00%	8,827.16	12,345.00	3,517.84	Jan-08	Dec-08	Feb-08	Dec-08		2008
123426	HW/SW Dev Tools026580 2008-KU	8,992.31	12,345.00	3,352.69	27.16%	0.00%	8,992.31	12,345.00	3,352.69	Jan-08	Dec-08	Feb-08	Apr-09		2008
123428	Monitor Replacement - KU 2008	22,219.08	23,000.00	780.92	3.40%	0.01%	22,219.08	23,000.00	780.92	Jan-08	Dec-08	Mar-08	Dec-08		2008
123433	Tier C rotation - KU 2008	384,334.69	332,130.91	(52,203.78)	-15.72%	0.11%	384,334.69	332,130.91	(52,203.78)	Jan-08	Dec-08	Mar-08	Sep-09		2008
123437	DBProtect -DB Monitoring - KU	28,619.68		(28,619.68)	-100.00%	0.01%	28,619.68	-	(28,619.68)			Dec-08	Dec-08		2008
123439	Lou Elec Upgrades 2008 - KU	32,733.64	48,880.00	16,146.36	33.03%	0.01%	32,733.64	48,880.00	16,146.36	Jan-08	Dec-08	Jan-08	Dec-08		2008
123441	Lou Racks & Furn 2008 - KU	22,100.35		(22,100.35)	-100.00%	0.01%	22,100.35	-	(22,100.35)			Jun-08	Dec-08		2008
123442	Avaya System Upgrades - KU	149,552.84	150,000.02	447.18	0.30%	0.04%	149,552.84	150,000.02	447.18	Jan-08	Dec-08	Apr-08	Dec-08		2008
123444	Bulk Pwr & Enviro Sys 2008-KU	36,062.57	49,380.08	13,317.51	26.97%	0.01%	36,062.57	49,380.08	13,317.51	Jan-08	Dec-08	Jan-08	Mar-09		2008
123445	Develop KU Campus Networks	148,381.58	149,999.99	1,618.41	1.08%	0.04%	148,381.58	149,999.99	1,618.41	Jan-08	Dec-08	Apr-08	Feb-09		2008
123447	Mobile Radio 2008 - KU	11,580.65	12,345.02	764.37	6.19%	0.00%	11,580.65	12,345.02	764.37	Jan-08	Dec-08	Apr-08	Dec-08		2008
123449	NW Devices & Infrast2008-KU	24,243.04	24,439.98	196.94	0.81%	0.01%	24,243.04	24,439.98	196.94	Jan-08	Dec-08	Jan-08	Dec-08		2008
123451	NW Tools & Test Equip 2008-KU	24,023.30	24,440.00	416.70	1.70%	0.01%	24,023.30	24,440.00	416.70	Jan-08	Dec-08	Jan-08	Nov-08		2008
123453	N KY Backbone Renovat2008-KU	340,493.85	469,999.95	129,506.10	27.55%	0.09%	340,493.85	469,999.95	129,506.10	Jan-08	Dec-09	Aug-08	Dec-09		2008
123455	OPGW-MC to Hardin 345KV-KU		48,880.00	48,880.00	100.00%	0.00%	-	48,880.00	48,880.00	Jan-08	Dec-08				2008
123457	Outside Cable Plant 2008-KU	88,157.01	98,759.96	10,602.95	10.74%	0.02%	88,157.01	98,759.96	10,602.95	Jan-08	Dec-08	Feb-08	Apr-09		2008
123461	Telephone Sys Cap Exp2008-KU	47,039.35	48,880.01	1,840.66	3.77%	0.01%	47,039.35	48,880.01	1,840.66	Jan-08	Dec-08	Feb-08	Dec-08		2008
123463	TMIS Replacement 2008- KU		48,880.01	48,880.01	100.00%	0.00%	-	48,880.01	48,880.01	Jan-08	Dec-08				2008
123465	Cabl for Server Connec2008-KU	18,808.26	21,995.95	3,187.69	14.49%	0.01%	18,808.26	21,995.95	3,187.69	Jan-08	Dec-08	Feb-08	Mar-09		2008
123467	Content Switch Replacement-KU	98,946.91	73,319.99	(25,626.92)	-34.95%	0.03%	98,946.91	73,319.99	(25,626.92)	Jan-08	Dec-08	Oct-08	Dec-08		2008
123476	Server HW Refresh 2008-KU	142,648.59	136,863.90	(5,784.69)	-4.23%	0.04%	142,648.59	136,863.90	(5,784.69)	Jan-08	Dec-08	Feb-08	Dec-08		2008
123480	Access Switch Rotation2008-KU	144,706.52	146,640.37	1,933.85	1.32%	0.04%	144,706.52	146,640.37	1,933.85	Jan-08	Dec-08	Feb-08	Dec-08		2008
123482	Core NW Infrastructure2008-KU	72,681.30	73,319.94	638.64	0.87%	0.02%	72,681.30	73,319.94	638.64	Jan-08	Dec-08	Feb-08	Jul-08		2008
123486	Ebusiness Firewall Replace-KU	39,566.38	53,767.99	14,201.61	26.41%	0.01%	39,566.38	53,767.99	14,201.61	Jan-08	Dec-08	Oct-08	Feb-09		2008
123489	NW Acc Device&Gateway2008-KU	24,352.03		(24,352.03)	-100.00%	0.01%	24,352.03	-	(24,352.03)			Jun-08	Dec-08		2008
123491	Network Management 2008-KU	25,616.93	24,440.01	(1,176.92)	-4.82%	0.01%	25,616.93	24,440.01	(1,176.92)	Jan-08	Dec-08	Apr-08	Dec-08		2008
123493	Sec Infrastructure Enh-KU	7,707.24	9,775.92	2,068.68	21.16%	0.00%	7,707.24	9,775.92	2,068.68	Jan-08	Dec-08	Apr-08	Sep-08		2008
123497	IT Research Tech Inv 2008-KU		19,552.00	19,552.00	100.00%	0.00%	-	19,552.00	19,552.00	Jan-08	Dec-08				2008
123501	Intrusion Prevention 2008-KU	17,664.74	24,440.02	6,775.28	27.72%	0.00%	17,664.74	24,440.02	6,775.28	Jan-08	Dec-08	Dec-08	Jan-09		2008
123503	ITSecurity Infrastruce2008-KU	33,519.66	61,100.00	27,580.34	45.14%	0.01%	33,519.66	61,100.00	27,580.34	Jan-08	Dec-08	Mar-08	Feb-09		2008
123507	LogConsol/Cor/AlertExp2008-KU	45,250.83	73,320.03	28,069.20	38.28%	0.01%	45,250.83	73,320.03	28,069.20	Jan-08	Dec-08	Dec-08	Jan-09		2008
123509	VulnerabilityScanning2008-KU	2,717.66	10,875.80	8,158.14	75.01%	0.00%	2,717.66	10,875.80	8,158.14	Jan-08	Dec-08	Dec-08	Jan-09		2008
123534	GE-KU-Infrared Analysis Equip		17,484.00	17,484.00	100.00%	0.00%	-	17,484.00	17,484.00	Jan-08	Dec-08				2008
123535	SL-KU-Plant Lab Equipment	17,626.16	24,975.00	7,348.84	29.42%	0.00%	17,626.16	24,975.00	7,348.84	Jan-08	Dec-08	Nov-08	Jan-09		2008
123536	SL-KU-Coal Analyzer		24,498.00	24,498.00	100.00%	0.00%	-	24,498.00	24,498.00	Jan-08	Dec-08				2008
123537	GE-KU-PCs		4,995.00	4,995.00	100.00%	0.00%	-	4,995.00	4,995.00	Jan-08	Dec-09				2008
123538	SL-KU-ION Chromatograph Repl		19,980.00	19,980.00	100.00%	0.00%	-	19,980.00	19,980.00	Jan-08	Dec-08				2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
123539	SL-KU-Sulfer Analyzer		26,496.00	26,496.00	100.00%	0.00%	-	26,496.00	26,496.00	Jan-08	Dec-08				2008
123540	SL-KU-Gas Chromatograph		22,479.00	22,479.00	100.00%	0.00%	-	22,479.00	22,479.00	Jan-08	Dec-08				2008
123541	GE-KU-Testing Equip		9,996.00	9,996.00	100.00%	0.00%	-	9,996.00	9,996.00	Jan-08	Dec-11				2008
123542	GE-KU-Grnd Radar Equip		12,999.00	12,999.00	100.00%	0.00%	-	12,999.00	12,999.00	Jan-08	Dec-10				2008
123543	GE-KU-Predictive Equip		34,497.00	34,497.00	100.00%	0.00%	-	34,497.00	34,497.00	Jan-08	Dec-08				2008
123544	SL-KU-Mercury Analyzer		29,997.00	29,997.00	100.00%	0.00%	-	29,997.00	29,997.00	Jan-08	Dec-08				2008
123545	GE-KU-Digital Microscope		12,498.00	12,498.00	100.00%	0.00%	-	12,498.00	12,498.00	Jan-08	Dec-09				2008
123546	GE-KU-Data Quality Initiative		24,999.00	24,999.00	100.00%	0.00%	-	24,999.00	24,999.00	Jan-08	Dec-08				2008
123547	GE-KU-Thermography Camera		19,980.00	19,980.00	100.00%	0.00%	-	19,980.00	19,980.00	Jan-08	Dec-08				2008
123548	SL-KU-Moisture Analyzer		3,000.00	3,000.00	100.00%	0.00%	-	3,000.00	3,000.00	Jan-08	Mar-11				2008
123549	SL-KU-Dilution Probe		89,964.00	89,964.00	100.00%	0.00%	-	89,964.00	89,964.00	Jan-08	Dec-08				2008
123550	GE-KU-Eddy Current		12,492.00	12,492.00	100.00%	0.00%	-	12,492.00	12,492.00	Jan-08	Dec-08				2008
123557	BR3 SCR	1,009,717.57	2,000,000.00	990,282.43	49.51%	0.28%	1,009,717.57	2,000,000.00	990,282.43	Jan-08	Dec-11	Jan-08	Dec-09	Study was completed under budget for the year.	2008
123568	KU-IT Capital		(3,891,502.00)	(3,891,502.00)	100.00%	0.00%	-	(3,891,502.00)	(3,891,502.00)	Jan-08	Jun-08			Project used to capture a general budget reduction during planning process. Various projects were reduced in 2008 to offset this budget.	2008
123573	Somerset S. Main Street	(3,267.48)		3,267.48	-100.00%	0.00%	(3,267.48)	-	3,267.48			Dec-07	Aug-09		2008
123576	GARRARD CO HIGH SCHOOL RELO	79,696.33		(79,696.33)	-100.00%	0.02%	79,696.33	-	(79,696.33)			Dec-07	Aug-09		2008
123577	ALEX CREEK EKPC TAP UNIT T-041	87,761.21		(87,761.21)	-100.00%	0.02%	87,761.21	-	(87,761.21)			Dec-07	Apr-09		2008
123586	NESTLE 795 CIRCUIT	116,393.00		(116,393.00)	-100.00%	0.03%	116,393.00	-	(116,393.00)			Nov-07	May-09		2008
123602	EWINGTON SUBSTATION UPGRAD	61,528.21		(61,528.21)	-100.00%	0.02%	61,528.21	-	(61,528.21)			Dec-07	Aug-09		2008
123610	VERSAILLES DRIVE THRU WINDOW	170.18		(170.18)	-100.00%	0.00%	170.18	-	(170.18)			Dec-07	Mar-09		2008
123615	BR Media Projector 07	5,257.04		(5,257.04)	-100.00%	0.00%	5,257.04	-	(5,257.04)			Jan-08	Jan-08		2008
123623	KU 3-Phase Testing Equip	25,048.72		(25,048.72)	-100.00%	0.01%	25,048.72	-	(25,048.72)			Sep-08	Sep-08		2008
123625	Louden Ave-Haefling Hwy Relo	167,562.98		(167,562.98)	-100.00%	0.05%	167,562.98	-	(167,562.98)			Mar-08	Aug-09		2008
123626	Corning Glass	(6,784.14)		6,784.14	-100.00%	0.00%	(6,784.14)	-	6,784.14			Apr-08	Nov-09		2008
123627	Bardstown Industrial 69kV Tap	77,389.12		(77,389.12)	-100.00%	0.02%	77,389.12	-	(77,389.12)			Mar-08	Jun-09		2008
123631	Blue Coat Appliances - KU	133.09		(133.09)	-100.00%	0.00%	133.09	-	(133.09)			Dec-07	Apr-08		2008
123633	StoreRoom Cameras (KU %)	3,362.32		(3,362.32)	-100.00%	0.00%	3,362.32	-	(3,362.32)			Dec-07	Mar-09		2008
123636	iProcurement Punchout (KU %)	23,732.81		(23,732.81)	-100.00%	0.01%	23,732.81	-	(23,732.81)			Dec-07	Feb-09		2008
123637	Replace Farley-US Steel		1,250,000.00	1,250,000.00	100.00%	0.00%	-	1,250,000.00	1,250,000.00	Jan-08	Dec-10			Project delayed indefinitely until greater need identified.	2008
123638	Parkers Mill Tap	167,596.75	500,000.00	332,403.25	66.48%	0.05%	167,596.75	500,000.00	332,403.25	Jan-08	Aug-08	May-08	Mar-09	A lesser scope of work and lower costs than originally estimated for the budget were ultimately required.	2008
123639	Madisonville GE Tap		400,000.00	400,000.00	100.00%	0.00%	-	400,000.00	400,000.00	Jan-08	Jul-08			Project delayed indefinitely until greater need identified.	2008
123640	Brdstwn-Hodgenville		300,000.00	300,000.00	100.00%	0.00%	-	300,000.00	300,000.00	Jan-08	Jun-08			Project delayed indefinitely by Transmission Planning until greater need identified.	2008
123641	GH 1G TRANSFORMER	28.92		(28.92)	-100.00%	0.00%	28.92	-	(28.92)			Dec-07	Jan-08		2008
123646	Intrusion Det Servers-KU		120,000.00	120,000.00	100.00%	0.00%	-	120,000.00	120,000.00	Jun-08	Dec-09				2008
123648	Control Ctr Radios - KU		104,000.00	104,000.00	100.00%	0.00%	-	104,000.00	104,000.00	Jun-08	Jun-08				2008
123650	Routine EMS - KU	11,148.50	212,039.88	200,891.38	94.74%	0.00%	11,148.50	212,039.88	200,891.38	Jan-08	Dec-11	Dec-08	May-09		2008
123652	RTU'S - KU		275,004.00	275,004.00	100.00%	0.00%	-	275,004.00	275,004.00	Jan-08	Dec-08				2008
123653	Stretch Gap 2008 - KU		(4,129,999.98)	(4,129,999.98)	100.00%	0.00%	-	(4,129,999.98)	(4,129,999.98)	Jan-08	Jun-08			Represents amount that would be delayed or cancelled during the year to meet budget.	2008
123654	Critical Spare 161/69 Xfrmr	19,932.21	1,000,000.00	980,067.79	98.01%	0.01%	19,932.21	1,000,000.00	980,067.79	Feb-08	Dec-09	Dec-08	Dec-09	This project rewound the transformer that failed at Harlan so that it could be used as a system spare. The project extended into 2009 and 2010. The budget assumed a purchase all in 2008.	2008
123655	Critical Spare 138/69 Xfrmr	367,705.13	850,000.00	482,294.87	56.74%	0.10%	367,705.13	850,000.00	482,294.87	Mar-08	Dec-09	Sep-08	Nov-09	This project rewound the transformer that failed at West Cliff so that it could be used as a system spare. The project extended into 2009 and 2010. The budget assumed a purchase all in 2008.	2008
123656	2008 Dist Capacitors - KU		491,004.12	491,004.12	100.00%	0.00%	-	491,004.12	491,004.12	Jan-08	Dec-08			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2008
123657	KU-SL-Sulfer CHN Analyzer	47,761.00		(47,761.00)	-100.00%	0.01%	47,761.00	-	(47,761.00)			Mar-08	Apr-08		2008
123660	East Frankfort 138-69kV 120MVA		71,000.00	71,000.00	100.00%	0.00%	-	71,000.00	71,000.00	Jan-08	Dec-10				2008
123661	WestCliff 93MVA		1,000,000.00	1,000,000.00	100.00%	0.00%	-	1,000,000.00	1,000,000.00	Jan-08	Apr-08			This project was cancelled when the failure at West Cliff was replaced with a spare transformer.	2008
123666	Bryant Rd 69 KV Tap	41,094.84		(41,094.84)	-100.00%	0.01%	41,094.84	-	(41,094.84)			Apr-08	Oct-09		2008
123675	KU BRCT7 Quench Clr Noz Rpl 08	154,832.01		(154,832.01)	-100.00%	0.04%	154,832.01	-	(154,832.01)			Oct-08	Dec-08		2008
123679	RELOC HWY60 BYPASS PROJ	21,084.19		(21,084.19)	-100.00%	0.01%	21,084.19	-	(21,084.19)			Aug-08	Dec-09		2008
123683	Bryant RD Temp #3 West Ckt	294,965.31		(294,965.31)	-100.00%	0.08%	294,965.31	-	(294,965.31)			Mar-08	Dec-09		2008
123684	Bryant RD Temp #3 Exit Ckts	21,364.36		(21,364.36)	-100.00%	0.01%	21,364.36	-	(21,364.36)			May-08	Dec-09		2008
123685	LEX NW SPUR ROAD CKT	54,192.57		(54,192.57)	-100.00%	0.01%	54,192.57	-	(54,192.57)			May-08	May-09		2008
123686	LEX NW 151 TIE CKT	237,062.43		(237,062.43)	-100.00%	0.06%	237,062.43	-	(237,062.43)			Aug-08	Dec-09		2008
123689	SOM NORTH BYPASS I66	38,284.73		(38,284.73)	-100.00%	0.01%	38,284.73	-	(38,284.73)			Nov-08	Jun-09		2008
123690	TY3 Turb Rm Sump Pump Repl 08	14,393.80		(14,393.80)	-100.00%	0.00%	14,393.80	-	(14,393.80)			Jan-08	May-08		2008
123700	GR Truck	153.94		(153.94)	-100.00%	0.00%	153.94	-	(153.94)			Dec-07	Jan-08		2008
123703	INST RIVER VIEW COAL 69 TAP	66,601.33		(66,601.33)	-100.00%	0.02%	66,601.33	-	(66,601.33)			Feb-08	Aug-09		2008
123704	Innovation Sub Exit Ckts	194,509.65		(194,509.65)	-100.00%	0.05%	194,509.65	-	(194,509.65)			Oct-08	Jul-09		2008
123705	Business Office Cameras	2,580.49		(2,580.49)	-100.00%	0.00%	2,580.49	-	(2,580.49)			Dec-07	Mar-08		2008
123706	BRYANT ROAD SUB	938,428.42		(938,428.42)	-100.00%	0.26%	938,428.42	-	(938,428.42)			Mar-08	Dec-09	Emergent project to install a 3rd transformer at Bryant Rd. Sub. due to load growth and reliability.	2008
123707	Bryant RD # 3 East Circuit	133,401.92		(133,401.92)	-100.00%	0.04%	133,401.92	-	(133,401.92)			Apr-08	Feb-09		2008
123732	BOC Training Room KU	5,952.24		(5,952.24)	-100.00%	0.00%	5,952.24	-	(5,952.24)			Jan-08	Feb-08		2008
123734	REPLACE HVAC-LEX OPS	8,534.00		(8,534.00)	-100.00%	0.00%	8,534.00	-	(8,534.00)			Feb-08	Mar-09		2008
123743	Haefling 714-Innovation Dr	73,226.34		(73,226.34)	-100.00%	0.02%	73,226.34	-	(73,226.34)			Aug-08	Jun-09		2008
123749	Innovation Drive 138kV Tap	269,949.99		(269,949.99)	-100.00%	0.07%	269,949.99	-	(269,949.99)			Mar-08	Aug-09		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
123750	5-2 Seal Air Fan Replacement	26,834.32		(26,834.32)	-100.00%	0.01%	26,834.32	-	(26,834.32)			Jul-08	Oct-08		2008
123752	Air Liquide 138kV Addition	61,800.53		(61,800.53)	-100.00%	0.02%	61,800.53	-	(61,800.53)			Oct-08	Sep-09		2008
123757	KU Storm - Feb 5 & 6, 2008	866,976.88		(866,976.88)	-100.00%	0.24%	866,976.88	-	(866,976.88)			Feb-08	Jul-08	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,363K over budget.	2008
123758	BR3 Cooling Tower Repairs 08	813,368.89		(813,368.89)	-100.00%	0.22%	813,368.89	-	(813,368.89)			Feb-08	Oct-08	Emergent work due to wind damage causing complete failure of all 12 cooling tower stacks and associated equipment.	2008
123762	TY3 COLLECTOR RNG RPL 08	32,481.85		(32,481.85)	-100.00%	0.01%	32,481.85	-	(32,481.85)			Apr-08	Apr-09		2008
123770	VIRGINIA POWER	(87,608.15)		87,608.15	-100.00%	-0.02%	(87,608.15)	-	87,608.15			Mar-08	Feb-09		2008
123772	KU Storms - Feb 11, 2008	374,402.42		(374,402.42)	-100.00%	0.10%	374,402.42	-	(374,402.42)			Feb-08	Jun-09	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,363K over budget.	2008
123773	KU Storms Feb. 21-22, 2008	27,163.60		(27,163.60)	-100.00%	0.01%	27,163.60	-	(27,163.60)			Feb-08	May-08		2008
123787	PEOPLESOFT SELF GIVING (KU %)	30,604.42		(30,604.42)	-100.00%	0.01%	30,604.42	-	(30,604.42)			Feb-08	May-08		2008
123797	Three Rivers Rock Sale	(15,334.46)		15,334.46	-100.00%	0.00%	(15,334.46)	-	15,334.46			Aug-08	Aug-08		2008
123799	OpenFEP Database Expansion	13,703.25		(13,703.25)	-100.00%	0.00%	13,703.25	-	(13,703.25)			Apr-08	Apr-08		2008
123801	UNDERFREQUENCY LOAD SHED-KU	44,597.96		(44,597.96)	-100.00%	0.01%	44,597.96	-	(44,597.96)			Jun-08	Jun-09		2008
123806	COGNOS LICENSES (KU %)	4,779.40		(4,779.40)	-100.00%	0.00%	4,779.40	-	(4,779.40)			Dec-08	Apr-09		2008
123808	MOBILE S/C EXPANSION (KU%)	30,977.79		(30,977.79)	-100.00%	0.01%	30,977.79	-	(30,977.79)			Apr-08	Mar-09		2008
123809	BR3 WEST ROLLING DOOR 08	14,311.39		(14,311.39)	-100.00%	0.00%	14,311.39	-	(14,311.39)			Apr-08	May-08		2008
123813	KU/ODP Storm - March 4, 2008	45,326.48		(45,326.48)	-100.00%	0.01%	45,326.48	-	(45,326.48)			Mar-08	Mar-09		2008
123814	KU Storms - May 11, 2008	15,674.92		(15,674.92)	-100.00%	0.00%	15,674.92	-	(15,674.92)			May-08	Jun-08		2008
123815	KU Storms - June 3, 2008	4,715.51		(4,715.51)	-100.00%	0.00%	4,715.51	-	(4,715.51)			May-08	Jul-08		2008
123817	Compliance Docum. Software	63,328.72		(63,328.72)	-100.00%	0.02%	63,328.72	-	(63,328.72)			May-08	Aug-08		2008
123818	Install New Analog Backup RTU	58,449.15		(58,449.15)	-100.00%	0.02%	58,449.15	-	(58,449.15)			Apr-08	Sep-08		2008
123823	BR "G" Conv Gear Reducer 08	9,997.37		(9,997.37)	-100.00%	0.00%	9,997.37	-	(9,997.37)			Apr-08	May-08		2008
123830	Bond-St Paul & VACty-ClinchRiv	46,358.13		(46,358.13)	-100.00%	0.01%	46,358.13	-	(46,358.13)			Jul-08	Jun-09		2008
123852	BR1 Precip Rewire 08	142,197.53		(142,197.53)	-100.00%	0.04%	142,197.53	-	(142,197.53)			Sep-08	Oct-08		2008
123868	BR2-5 Cooling Twr Mtr Rwnd 08	4,788.56		(4,788.56)	-100.00%	0.00%	4,788.56	-	(4,788.56)			Apr-08	May-08		2008
123870	U3 Expansion Joints	10,065.46		(10,065.46)	-100.00%	0.00%	10,065.46	-	(10,065.46)			Jul-08	Sep-08		2008
123888	SQL Server Licenses - KU	13,324.19		(13,324.19)	-100.00%	0.00%	13,324.19	-	(13,324.19)			May-08	May-08		2008
123899	BRCT6 Gas Flow Trans 09	18,825.98		(18,825.98)	-100.00%	0.01%	18,825.98	-	(18,825.98)			Oct-08	Jan-09		2008
123901	BRCT Ice Plant Site Security 9	6,939.48		(6,939.48)	-100.00%	0.00%	6,939.48	-	(6,939.48)			Dec-08	Dec-09		2008
123905	BRCT7 Gas Flow Transmitter 08	15,725.73		(15,725.73)	-100.00%	0.00%	15,725.73	-	(15,725.73)			Oct-08	Jan-09		2008
123921	GS Dielectric Tester 2009	7,117.10		(7,117.10)	-100.00%	0.00%	7,117.10	-	(7,117.10)			Aug-08	Sep-08		2008
123957	GS FieldAlloyAn 2009	15,460.16		(15,460.16)	-100.00%	0.00%	15,460.16	-	(15,460.16)			Nov-08	Nov-08		2008
123958	GS FieldPortOil 2009	8,047.20		(8,047.20)	-100.00%	0.00%	8,047.20	-	(8,047.20)			Nov-08	Nov-08		2008
123978	Main Building Roof	126,429.92		(126,429.92)	-100.00%	0.03%	126,429.92	-	(126,429.92)			Dec-08	Feb-09		2008
123979	warehouse/Locker Room Roof	24,968.36		(24,968.36)	-100.00%	0.01%	24,968.36	-	(24,968.36)			Nov-08	Jan-09		2008
123988	Replace Service Truck	9,902.14		(9,902.14)	-100.00%	0.00%	9,902.14	-	(9,902.14)			Dec-08	Dec-08		2008
124095	ICE HOUSE ROOF REPLACEMENT	69,168.60		(69,168.60)	-100.00%	0.02%	69,168.60	-	(69,168.60)			Dec-08	Nov-09		2008
124103	TY Aux Xfmr Lead Repl 08-09	62,245.87		(62,245.87)	-100.00%	0.02%	62,245.87	-	(62,245.87)			Nov-08	Mar-09		2008
124158	*US 27 Highway relocation	11,041.99		(11,041.99)	-100.00%	0.00%	11,041.99	-	(11,041.99)			Dec-08	Dec-09		2008
124159	AIR GAS SUBSTATION	1,297,722.03		(1,297,722.03)	-100.00%	0.36%	1,297,722.03	-	(1,297,722.03)			Jun-08	Sep-09	Emergent project to serve Airgas Merchant Gases a new KU customer that will own and operate a merchant gas facility in Carroll County, Kentucky.	2008
124179	BR1 ESP Volt Cntrl Repl 09	26,214.63		(26,214.63)	-100.00%	0.01%	26,214.63	-	(26,214.63)			Sep-08	Mar-09		2008
124182	BR1 ESP Interlock 09	17,609.66		(17,609.66)	-100.00%	0.00%	17,609.66	-	(17,609.66)			Dec-08	Nov-09		2008
124185	AIR GAS DISTRIBUTION WORK	68,401.36		(68,401.36)	-100.00%	0.02%	68,401.36	-	(68,401.36)			Aug-08	Oct-09		2008
124291	Dow Corn W - Carltn 138kv	83,073.99		(83,073.99)	-100.00%	0.02%	83,073.99	-	(83,073.99)			Jun-08	Dec-09		2008
124302	BR Vehicle Purchase 09	37,375.96		(37,375.96)	-100.00%	0.01%	37,375.96	-	(37,375.96)			Nov-08	Nov-08		2008
124315	GH2 CT CELL 2-6 REBUILD	129,687.50		(129,687.50)	-100.00%	0.04%	129,687.50	-	(129,687.50)			Dec-08	Aug-09		2008
124347	BR Spare Redwater Pump 08	14,140.59		(14,140.59)	-100.00%	0.00%	14,140.59	-	(14,140.59)			Jul-08	Jul-08		2008
124348	BR CY Locker Room Roof 08	25,223.25		(25,223.25)	-100.00%	0.01%	25,223.25	-	(25,223.25)			Jul-08	Feb-09		2008
124349	PVL-161-69kV, 150 MVA tran rpl	87.86		(87.86)	-100.00%	0.00%	87.86	-	(87.86)			Oct-08	Dec-09		2008
124413	Portable Scale - London Stores	3,816.59		(3,816.59)	-100.00%	0.00%	3,816.59	-	(3,816.59)			Oct-08	Oct-08		2008
124417	BR Wrhse SE Rolling Door 08	10,167.50		(10,167.50)	-100.00%	0.00%	10,167.50	-	(10,167.50)			Jul-08	Jul-08		2008
124418	BR 1-2 SW Pump Rbld 08	117,993.73		(117,993.73)	-100.00%	0.03%	117,993.73	-	(117,993.73)			Jul-08	Aug-08		2008
124421	Bladelogic Lic Compliance KU	55,957.82		(55,957.82)	-100.00%	0.02%	55,957.82	-	(55,957.82)			Jul-08	Jul-08		2008
124441	GH CSI 2130 VIBRATION EQUIP	44,011.59		(44,011.59)	-100.00%	0.01%	44,011.59	-	(44,011.59)			Nov-08	Nov-08		2008
124445	GS PdM 2IOTech	7,481.21		(7,481.21)	-100.00%	0.00%	7,481.21	-	(7,481.21)			Nov-08	Nov-08		2008
124455	Spare Breakers	113,776.43		(113,776.43)	-100.00%	0.03%	113,776.43	-	(113,776.43)			Dec-08	Dec-08		2008
124457	INST ARMSTR DOCK 69 TAP	79,105.36		(79,105.36)	-100.00%	0.02%	79,105.36	-	(79,105.36)			Aug-08	Sep-09		2008
124460	Fawkes 69kV Brkr Repl	194,997.86		(194,997.86)	-100.00%	0.05%	194,997.86	-	(194,997.86)			Aug-08	Apr-09		2008
124461	KBR09-FAWKES	33,963.23		(33,963.23)	-100.00%	0.01%	33,963.23	-	(33,963.23)			Jun-08	Sep-09		2008
124494	*GRPP-604 Armsrtg Doc	7,381.10		(7,381.10)	-100.00%	0.00%	7,381.10	-	(7,381.10)			Aug-08	Jul-09		2008
124551	ASPEN SOFTWARE PURCHASE	48,154.48		(48,154.48)	-100.00%	0.01%	48,154.48	-	(48,154.48)			Nov-08	Sep-09		2008
124555	TC CT KU PURCH LUBOIL VARNIS	68,688.86		(68,688.86)	-100.00%	0.02%	68,688.86	-	(68,688.86)			Dec-08	Dec-08		2008
124576	Security Cameras - Midway	6,612.28		(6,612.28)	-100.00%	0.00%	6,612.28	-	(6,612.28)			Oct-08	Oct-08		2008
124577	Security Cameras - Stone Road	13,792.72		(13,792.72)	-100.00%	0.00%	13,792.72	-	(13,792.72)			Nov-08	Nov-08		2008
124578	BRCT 9 LCI Repl 08	686,722.30		(686,722.30)	-100.00%	0.19%	686,722.30	-	(686,722.30)			Jun-08	Jul-09	Emergent work due to finding of annual opportunity inspection.	2008
124580	Comp-related equip- KU 2011	17,231.08		(17,231.08)	-100.00%	0.00%	17,231.08	-	(17,231.08)			Sep-08	Dec-09		2008
124594	POWER LINE METERS -COMPLIANCE	9,198.96		(9,198.96)	-100.00%	0.00%	9,198.96	-	(9,198.96)			Jul-08	Jul-08		2008
124599	KU Storms - June 9 - 10, 2008	22,472.89		(22,472.89)	-100.00%	0.01%	22,472.89	-	(22,472.89)			Jun-08	Sep-08		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
124600	KU - WINDSTORM 9/14/08	1,321,113.80		(1,321,113.80)	-100.00%	0.36%	1,321,113.80	-	(1,321,113.80)			Jun-08	Sep-09	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,363K over budget.	2008
124629	Carrollton- Metal 69kV	48,115.81		(48,115.81)	-100.00%	0.01%	48,115.81	-	(48,115.81)			Nov-08	Aug-09		2008
124639	SIMP-SHELBY TRANS POLE RPL	25,366.07		(25,366.07)	-100.00%	0.01%	25,366.07	-	(25,366.07)			Nov-08	Oct-09		2008
124650	BR1 Cooling Twr Fan Gearbox 08	21,654.08		(21,654.08)	-100.00%	0.01%	21,654.08	-	(21,654.08)			Nov-08	Nov-08		2008
124658	KU DETS Breakers	30,155.15		(30,155.15)	-100.00%	0.01%	30,155.15	-	(30,155.15)			Sep-08	Jan-09		2008
124684	09 CENT DSP HOOVER SUB	45,415.39		(45,415.39)	-100.00%	0.01%	45,415.39	-	(45,415.39)			Nov-08	Dec-09		2008
124686	09 CENT DSP OKONITE SUB	44,730.00		(44,730.00)	-100.00%	0.01%	44,730.00	-	(44,730.00)			Dec-08	Dec-09		2008
124740	WISE CKT 4642	101,773.49		(101,773.49)	-100.00%	0.03%	101,773.49	-	(101,773.49)			Oct-08	Feb-09		2008
124746	MANITOU CIRCUIT WORK	67,271.75		(67,271.75)	-100.00%	0.02%	67,271.75	-	(67,271.75)			Oct-08	Dec-08		2008
124747	BARDS HILL ROAD	91,197.44		(91,197.44)	-100.00%	0.02%	91,197.44	-	(91,197.44)			Oct-08	Jan-09		2008
124754	896-624 Relays	17,242.74		(17,242.74)	-100.00%	0.00%	17,242.74	-	(17,242.74)			Sep-08	Oct-08		2008
124755	196-614 Line Diff Relay	8,278.02		(8,278.02)	-100.00%	0.00%	8,278.02	-	(8,278.02)			Sep-08	Sep-09		2008
124756	896-604 Relays	12,775.15		(12,775.15)	-100.00%	0.00%	12,775.15	-	(12,775.15)			Oct-08	Apr-09		2008
124757	664-604 Line Diff Relay	8,278.02		(8,278.02)	-100.00%	0.00%	8,278.02	-	(8,278.02)			Sep-08	Jun-09		2008
124760	152-704 Line Diff Relay	9,481.20		(9,481.20)	-100.00%	0.00%	9,481.20	-	(9,481.20)			Sep-08	May-09		2008
124761	152-784 Line Diff Relay	9,481.20		(9,481.20)	-100.00%	0.00%	9,481.20	-	(9,481.20)			Oct-08	May-09		2008
124762	227-704 Line Diff Relay	9,481.20		(9,481.20)	-100.00%	0.00%	9,481.20	-	(9,481.20)			Sep-08	May-09		2008
124763	227-714 Line Diff Relay	9,481.20		(9,481.20)	-100.00%	0.00%	9,481.20	-	(9,481.20)			Oct-08	May-09		2008
124764	117-754 Line Diff Relay	9,481.20		(9,481.20)	-100.00%	0.00%	9,481.20	-	(9,481.20)			Sep-08	May-09		2008
124765	117-764 Line Diff Relay	9,481.20		(9,481.20)	-100.00%	0.00%	9,481.20	-	(9,481.20)			Oct-08	May-09		2008
124766	896-634 Relays	12,775.15		(12,775.15)	-100.00%	0.00%	12,775.15	-	(12,775.15)			Oct-08	Mar-09		2008
124773	FOURMILE RECOND 140	131,587.23		(131,587.23)	-100.00%	0.04%	131,587.23	-	(131,587.23)			Oct-08	Sep-09		2008
124779	Shelbyville to Simpsonville	373,727.07		(373,727.07)	-100.00%	0.10%	373,727.07	-	(373,727.07)			Sep-08	Dec-09	Emergency line rebuild due to underrate which began late in 2008 and continued into 2009. Due to the timing of the project, this was not in the budget for either year.	2008
124895	Higby Mill- 69kV	174,545.85		(174,545.85)	-100.00%	0.05%	174,545.85	-	(174,545.85)			Sep-08	Aug-09		2008
124910	072-814 Carrier	10,261.05		(10,261.05)	-100.00%	0.00%	10,261.05	-	(10,261.05)			Nov-08	Nov-08		2008
124911	072-804 Carrier	10,261.05		(10,261.05)	-100.00%	0.00%	10,261.05	-	(10,261.05)			Nov-08	Nov-08		2008
124912	071-608 Carrier	6,036.43		(6,036.43)	-100.00%	0.00%	6,036.43	-	(6,036.43)			Nov-08	Nov-08		2008
124913	032-814 Carrier	10,261.05		(10,261.05)	-100.00%	0.00%	10,261.05	-	(10,261.05)			Nov-08	Nov-08		2008
124914	032-804 Carrier	10,388.54		(10,388.54)	-100.00%	0.00%	10,388.54	-	(10,388.54)			Nov-08	Nov-08		2008
124918	UK Med Relay Comm Upgrade	19,227.63		(19,227.63)	-100.00%	0.01%	19,227.63	-	(19,227.63)			Sep-08	May-09		2008
124919	Amer. Ave Relay Comm Upgrade	15,536.12		(15,536.12)	-100.00%	0.00%	15,536.12	-	(15,536.12)			Sep-08	May-09		2008
124920	Higby Mill Relay Comm Upgrade	19,141.49		(19,141.49)	-100.00%	0.01%	19,141.49	-	(19,141.49)			Sep-08	May-09		2008
124921	066-684 Relays	9,288.77		(9,288.77)	-100.00%	0.00%	9,288.77	-	(9,288.77)			Sep-08	Sep-09		2008
124931	GH2 CT CELL REBUILD 08	3,511,494.15		(3,511,494.15)	-100.00%	0.96%	3,511,494.15	-	(3,511,494.15)			Aug-08	Jan-09	Emergent work due to cooling tower collapse	2008
125044	Delvinta- 600A metering CT	3,620.08		(3,620.08)	-100.00%	0.00%	3,620.08	-	(3,620.08)			Dec-08	Aug-09		2008
125288	Lexmark 6MVAR Cap Bank- REFUND	(62,603.07)		62,603.07	-100.00%	-0.02%	(62,603.07)	-	62,603.07			Aug-08	Aug-08		2008
125577	09 EMS Database Expansion- KU	127,375.24		(127,375.24)	-100.00%	0.03%	127,375.24	-	(127,375.24)			Dec-08	Dec-08		2008
125679	Storage Area Network KU	486,065.65		(486,065.65)	-100.00%	0.13%	486,065.65	-	(486,065.65)			Nov-08	Feb-09	The purchase of fiber channel switches for additional storage was needed to prepare for several significant IT infrastructure projects planned in 2009 and 2010. These were purchases in 2008 to take advantage of favorable pricing on materials. Funding for this purchase was reallocated from other projects.	2008
125683	Virtual Tape Library KU	128,632.14		(128,632.14)	-100.00%	0.04%	128,632.14	-	(128,632.14)			Sep-08	Oct-08		2008
125694	Race St Relay Comm Upgrade	2,308.03		(2,308.03)	-100.00%	0.00%	2,308.03	-	(2,308.03)			Sep-08	May-09		2008
125698	Lake Reba Tap RTU Install	6,655.59		(6,655.59)	-100.00%	0.00%	6,655.59	-	(6,655.59)			Nov-08	Sep-09		2008
125702	KU GE Borescope/Videoprobe	21,129.81		(21,129.81)	-100.00%	0.01%	21,129.81	-	(21,129.81)			Oct-08	Oct-08		2008
125716	GH2 CT CELL 2-5 REBUILD	129,687.50		(129,687.50)	-100.00%	0.04%	129,687.50	-	(129,687.50)			Dec-08	Aug-09		2008
125725	Artemus RTU Install	580.88		(580.88)	-100.00%	0.00%	580.88	-	(580.88)			Nov-08	Aug-09		2008
125734	SERVER FOR OMS - KU	12,286.68		(12,286.68)	-100.00%	0.00%	12,286.68	-	(12,286.68)			Oct-08	Oct-08		2008
125737	KU 2008 Maximo Licenses	186,733.58		(186,733.58)	-100.00%	0.05%	186,733.58	-	(186,733.58)			Oct-08	Oct-08		2008
125741	Blackboard Application- KU	10,207.11		(10,207.11)	-100.00%	0.00%	10,207.11	-	(10,207.11)			Oct-08	Nov-08		2008
125743	Dix Dam Network UG- KU	45,584.32		(45,584.32)	-100.00%	0.01%	45,584.32	-	(45,584.32)			Nov-08	Dec-08		2008
125746	DOE-Paducah- Replace RTU	12,922.06		(12,922.06)	-100.00%	0.00%	12,922.06	-	(12,922.06)			Oct-08	Apr-09		2008
125747	Duke- Fairview- Replace RTU	4,846.36		(4,846.36)	-100.00%	0.00%	4,846.36	-	(4,846.36)			Oct-08	Apr-09		2008
125749	EWINGTON SUB UPGRADE	45,346.83		(45,346.83)	-100.00%	0.01%	45,346.83	-	(45,346.83)			Nov-08	Nov-09		2008
125751	ROBBINS, NEW HARLAN COAL CKT	76,349.47		(76,349.47)	-100.00%	0.02%	76,349.47	-	(76,349.47)			Dec-08	Apr-09		2008
125752	BELL CO COAL GRAMEADA #2	495,745.61		(495,745.61)	-100.00%	0.14%	495,745.61	-	(495,745.61)			Nov-08	Sep-09	Emergent work due to request from Bell Co Coal for primary metered service to their new site at Garmeada #2 Mine. Funding for this project was a reallocation of funds from several other Blanket New Business projects. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2008
125754	2008 KU DOIT OMS Translation	72,848.37		(72,848.37)	-100.00%	0.02%	72,848.37	-	(72,848.37)			Nov-08	Dec-08		2008
125762	GR DCS Backup Appliance	10,011.53		(10,011.53)	-100.00%	0.00%	10,011.53	-	(10,011.53)			Nov-08	Dec-08		2008
125764	Robbins Sub Add Circuit	36,678.90		(36,678.90)	-100.00%	0.01%	36,678.90	-	(36,678.90)			Nov-08	Oct-09		2008
125770	PROCARD RECEIPT (KU %)	6,776.28		(6,776.28)	-100.00%	0.00%	6,776.28	-	(6,776.28)			Nov-08	Dec-08		2008
125772	PC Power Management-KU	29,844.17		(29,844.17)	-100.00%	0.01%	29,844.17	-	(29,844.17)			Dec-08	Jan-09		2008
125774	WISM Expans & High Avail-KU	75,049.95		(75,049.95)	-100.00%	0.02%	75,049.95	-	(75,049.95)			Dec-08	Dec-08		2008
125778	GH1 ID FAN TRANSFORMER	235,675.00		(235,675.00)	-100.00%	0.06%	235,675.00	-	(235,675.00)			Dec-08	Jan-09		2008
125786	E-TOWN STOREROOM - LOT PAVING	108,051.90		(108,051.90)	-100.00%	0.03%	108,051.90	-	(108,051.90)			Dec-08	Dec-08		2008
125787	SHELBYVILLE STOREROOM - PAVING	102,508.20		(102,508.20)	-100.00%	0.03%	102,508.20	-	(102,508.20)			Dec-08	Dec-08		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
125789	BrownN 924/934 DCUB-Rx Carrier	10,477.08		(10,477.08)	-100.00%	0.00%	10,477.08	-	(10,477.08)			Nov-08	Dec-08		2008
125790	American Ave 704 Carrier Repl	10,477.08		(10,477.08)	-100.00%	0.00%	10,477.08	-	(10,477.08)			Nov-08	Dec-08		2008
125791	W Lexington 714 Carrier Repl	10,627.80		(10,627.80)	-100.00%	0.00%	10,627.80	-	(10,627.80)			Nov-08	Dec-08		2008
125795	DX Lake Buoys 08	26,480.56		(26,480.56)	-100.00%	0.01%	26,480.56	-	(26,480.56)			Nov-08	Oct-09		2008
125796	DX Controls Relo & Upgrade 08	9,319.32		(9,319.32)	-100.00%	0.00%	9,319.32	-	(9,319.32)			Dec-08	Nov-09		2008
125799	GH MAINTENANCE TRUCK 08	15,040.22		(15,040.22)	-100.00%	0.00%	15,040.22	-	(15,040.22)			Dec-08	Dec-08		2008
125812	eDiscovery - KU	84,196.78		(84,196.78)	-100.00%	0.02%	84,196.78	-	(84,196.78)			Dec-08	Dec-09		2008
125815	GE Caesar II Sftwr Key	10,383.92		(10,383.92)	-100.00%	0.00%	10,383.92	-	(10,383.92)			Dec-08	Dec-08		2008
125817	GH PDM MOTOR ANALYZER PWR PACK	38,451.83		(38,451.83)	-100.00%	0.01%	38,451.83	-	(38,451.83)			Dec-08	Dec-08		2008
125827	KU Sulfer in Oil Analyzer	21,385.52		(21,385.52)	-100.00%	0.01%	21,385.52	-	(21,385.52)			Dec-08	Dec-08		2008
125830	TC KU CT Borescope	26,747.06		(26,747.06)	-100.00%	0.01%	26,747.06	-	(26,747.06)			Dec-08	Dec-08		2008
125834	OIL PUMPS FOR SPARE GSU	25,350.00		(25,350.00)	-100.00%	0.01%	25,350.00	-	(25,350.00)			Dec-08	Jan-09		2008
125841	RICHMOND STOREROOM PAVING	20,655.25		(20,655.25)	-100.00%	0.01%	20,655.25	-	(20,655.25)			Dec-08	Dec-08		2008
125842	GE Thermography Camera	6,889.71		(6,889.71)	-100.00%	0.00%	6,889.71	-	(6,889.71)			Dec-08	Dec-08		2008
125852	Fence @ Pennington Gap	8,728.11		(8,728.11)	-100.00%	0.00%	8,728.11	-	(8,728.11)			Dec-08	Dec-08		2008
111446-08	KT Misc CapEx 2008	290,745.16		(290,745.16)	-100.00%	0.08%	290,745.16	-	(290,745.16)			Sep-08	Nov-09		2008
BLDG216	BUILDING & GROUNDS 216	(9,248.10)		9,248.10	-100.00%	0.00%	(9,248.10)	-	9,248.10			Nov-07	May-08		2008
BLDG315	BUILDING & GROUNDS 315	2,430.70		(2,430.70)	-100.00%	0.00%	2,430.70	-	(2,430.70)			Jun-08	Oct-09		2008
BTM156	Behind The Meter 156	-		-	-100.00%	0.00%	-	-	-			Jan-04			2008
BTM216	BEHIND THE METER 216	(0.01)		0.01	-100.00%	0.00%	(0.01)	-	0.01			Jan-04	Dec-09		2008
BTM236	Behind the Meter 236	(0.00)		0.00	-100.00%	0.00%	(0.00)	-	0.00			Jan-04	Jun-09		2008
BTM256	BEHIND THE METER 256	(1,020.75)		1,020.75	-100.00%	0.00%	(1,020.75)	-	1,020.75			Jan-04	Jun-09		2008
BTM315	BEHIND THE METER 315	(1,021.72)		1,021.72	-100.00%	0.00%	(1,021.72)	-	1,021.72			Feb-05	Jun-09		2008
BTM366	BEHIND THE METER 366	(226.32)		226.32	-100.00%	0.00%	(226.32)	-	226.32			Jun-06	Sep-08		2008
BTM426	BEHIND THE METER - 014260	(0.05)		0.05	-100.00%	0.00%	(0.05)	-	0.05			Jan-04	Dec-09		2008
ECAPRR156	Inst cap/reg/recl-Earlington	7,065.16	10,895.72	3,830.56	35.16%	0.00%	7,065.16	10,895.72	3,830.56	Jan-04	Dec-09	Dec-04	Apr-09		2008
ECAPRR216	Instl cap/reg/recl-Danville	81,205.11	4,755.02	(76,450.09)	-1607.78%	0.02%	81,205.11	4,755.02	(76,450.09)	Jan-06	Dec-09	Mar-04	Dec-09		2008
ECAPRR236	Inst cap/reg/recl-Richmond	7,141.69	3,827.92	(3,313.77)	-86.57%	0.00%	7,141.69	3,827.92	(3,313.77)	Jan-07	Dec-09	Feb-04	Aug-09		2008
ECAPRR246	Inst cap/reg/recl-Etown	41,975.29	3,680.26	(38,295.03)	-1040.55%	0.01%	41,975.29	3,680.26	(38,295.03)	Jan-04	Dec-09	Feb-04	Dec-09		2008
ECAPRR256	Inst cap/reg/recl-Shelbyville	25,327.52	4,431.80	(20,895.72)	-471.50%	0.01%	25,327.52	4,431.80	(20,895.72)	Jan-04	Dec-09	Jan-04	Dec-09		2008
ECAPRR315	Inst cap/reg/recl-Lexington	82,767.24	11,025.00	(71,742.24)	-650.72%	0.02%	82,767.24	11,025.00	(71,742.24)	Jan-04	Dec-09	Mar-04	Sep-09		2008
ECAPRR366	Inst cap/reg/recl-Maysville	15,932.23	6,125.00	(9,807.23)	-160.12%	0.00%	15,932.23	6,125.00	(9,807.23)	Feb-06	Sep-09	Jan-04	Nov-09		2008
ECAPRR416	Inst cap/reg/recl-Pineville	6,049.16	4,336.29	(1,712.87)	-39.50%	0.00%	6,049.16	4,336.29	(1,712.87)	Jan-07	Dec-09	Aug-04	Jan-09		2008
ECAPRR426	Instl cap/reg/recl-London	31,350.69	3,801.95	(27,548.74)	-724.60%	0.01%	31,350.69	3,801.95	(27,548.74)	Jan-07	Dec-09	Jan-05	Dec-09		2008
ECAPRR766	Inst cap/reg/recl-Norton	2,253.17	4,456.71	2,203.54	49.44%	0.00%	2,253.17	4,456.71	2,203.54	Jan-04	Dec-09	Jan-04	Aug-09		2008
FUSE156	Fuse Coord-Earlington	10,761.12		(10,761.12)	-100.00%	0.00%	10,761.12	-	(10,761.12)			Feb-04	Dec-09		2008
FUSE216	Fuse Coord-Danville	588.21	4,219.72	3,631.51	86.06%	0.00%	588.21	4,219.72	3,631.51	Jan-08	Dec-08	Apr-04	Dec-09		2008
FUSE236	Fuse Coor-Richmond	1,675.61		(1,675.61)	-100.00%	0.00%	1,675.61	-	(1,675.61)			Jan-04	Jun-08		2008
FUSE256	Fuse Coord-Shelbyville	1,031.76		(1,031.76)	-100.00%	0.00%	1,031.76	-	(1,031.76)			Jan-04	Dec-09		2008
FUSE416	Fuse Coord-Pineville	42,116.90		(42,116.90)	-100.00%	0.01%	42,116.90	-	(42,116.90)			Oct-04	Aug-09		2008
FUSE426	Fuse Coord-London	1,386.39		(1,386.39)	-100.00%	0.00%	1,386.39	-	(1,386.39)			Sep-04	Sep-09		2008
K0000	CIS DATA	4,772.12		(4,772.12)	-100.00%	0.00%	4,772.12	-	(4,772.12)			Jan-04	Apr-09		2008
K5	RELOCATIONS TRANS LINES	(231,182.14)	471,000.00	702,182.14	149.08%	-0.06%	(231,182.14)	471,000.00	702,182.14	Jan-04	Dec-08	Jan-04	Jun-09	Reimbursement for work completed in prior year and material returns higher than budget.	2008
K5-2008	RELOCATIONS TRANS LINES 2008	133,242.96		(133,242.96)	-100.00%	0.04%	133,242.96	-	(133,242.96)			Jul-08	Dec-09		2008
K6	NEW FACILITIES TRANS LINE PWO	(552.60)	470,999.88	471,552.48	100.12%	0.00%	(552.60)	470,999.88	471,552.48	Jan-04	Dec-08	Jan-04	Sep-09	Charged reclassified to other projects were not budgeted.	2008
K6-2008	NEW FACILITIES T-LINE PWO 2008	161,124.72		(161,124.72)	-100.00%	0.04%	161,124.72	-	(161,124.72)			Jul-08	Dec-09		2008
K7	PARAMETER UPGRADE T LINE PWO	75,083.77	120,996.00	45,912.23	37.95%	0.02%	75,083.77	120,996.00	45,912.23	Jan-04	Dec-08	Jan-04	Sep-09		2008
K7-2008	PARAM UPGRADE T LINE PWO 2008	295,511.90		(295,511.90)	-100.00%	0.08%	295,511.90	-	(295,511.90)			Jul-08	Dec-09		2008
K8	STORM DAMAGE T-LINE PWO	752,833.48	234,996.00	(517,837.48)	-220.36%	0.21%	752,833.48	234,996.00	(517,837.48)	Jan-07	Dec-08	Jan-04	Dec-09	More storm damage than budgeted due to Hurricane Ike.	2008
K8-2008	STORM DAMAGE T-LINE PWO-2008	310,011.65		(310,011.65)	-100.00%	0.08%	310,011.65	-	(310,011.65)			Sep-08	Jul-09	This project was created during the year to begin tracking this work by year. The budget was under K8.	2008
K9	PRIORITY REPL T-LINES PWO	1,779,588.26	2,258,999.91	479,411.65	21.22%	0.49%	1,779,588.26	2,258,999.91	479,411.65	Jan-04	Dec-08	Jan-04	Dec-09	Actuals were partially recorded to the new K9-2008 project. Combining the two projects, more poles were replaced than budgeted.	2008
K9-2008	PRIORITY REPL T-LINES PWO 2008	1,262,027.81		(1,262,027.81)	-100.00%	0.35%	1,262,027.81	-	(1,262,027.81)			Jun-08	Dec-09	This project was created during the year to begin tracking the work by year. The budget was under K9.	2008
LINLOC216	Line Locating-Danville	(60,864.97)		60,864.97	-100.00%	-0.02%	(60,864.97)	-	60,864.97			Jan-04	Jan-08		2008
LNLOC416	LINE LOCATING - 014160	(514.18)		514.18	-100.00%	0.00%	(514.18)	-	514.18			Feb-07	May-08		2008
MCAPR156	CAP/REG/RECL - 011560	3,258.27	20,818.09	17,559.82	84.35%	0.00%	3,258.27	20,818.09	17,559.82	Jan-07	Dec-09	Jan-04	Dec-09		2008
MCAPR216	CAP/REG/RECL - 012160	1,864.23	7,396.51	5,532.28	74.80%	0.00%	1,864.23	7,396.51	5,532.28	Jan-07	Dec-09	Sep-04	Nov-09		2008
MCAPR236	CAP/REG/RECL - 012360	7,908.11	6,673.84	(1,234.27)	-18.49%	0.00%	7,908.11	6,673.84	(1,234.27)	Jan-07	Dec-09	Jan-04	Nov-09		2008
MCAPR246	CAP/REG/RECL - 012460	2,152.50	7,068.45	4,915.95	69.55%	0.00%	2,152.50	7,068.45	4,915.95	Jan-08	Dec-09	Jul-06	Dec-09		2008
MCAPR256	CAP/REG/RECL - 012560	765.76	8,555.66	7,789.90	91.05%	0.00%	765.76	8,555.66	7,789.90	Jan-08	Dec-09	May-04	Oct-09		2008
MCAPR315	CAP/REG/RECL - 013150	18,604.91	16,946.06	(1,658.85)	-9.79%	0.01%	18,604.91	16,946.06	(1,658.85)	Jan-07	Dec-09	Jan-04	Nov-09		2008
MCAPR366	CAP/REG/RECL - 013660	9,043.11	10,583.04	1,539.93	14.55%	0.00%	9,043.11	10,583.04	1,539.93	Jan-08	Dec-09	Jan-04	Dec-09		2008
MCAPR416	CAP/REG/RECL - 0146160	114.42	5,199.76	5,085.34	97.80%	0.00%	114.42	5,199.76	5,085.34	Jan-07	Dec-08	Jul-04	Feb-08		2008
MCAPR426	CAP/REG/RECL - 014260	5,527.53	7,262.04	1,734.51	23.88%	0.00%	5,527.53	7,262.04	1,734.51	Jan-08	Dec-09	Jan-06	Nov-09		2008
MCAPR766	CAP/REG/RECL - 017660	958.98	6,290.84	5,331.86	84.76%	0.00%	958.98	6,290.84	5,331.86	Jan-08	Dec-08	Dec-05	Mar-09		2008
MTRPUR582	PURCHASE OF METERS	1,182,439.91	1,451,008.73	268,568.82	18.51%	0.32%	1,182,439.91	1,451,008.73	268,568.82	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD156	NEW BUSINESS COM 156	2,353.93		(2,353.93)	-100.00%	0.00%	2,353.93	-	(2,353.93)			Jan-05	Sep-09		2008
NBCD156OH	New Bus Comm-Ovhd-Earlington	221,661.90	311,079.31	89,417.41	28.74%	0.06%	221,661.90	311,079.31	89,417.41	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD156UG	New Bus Comm-UG-Earlington	93,779.66	63,528.48	(30,251.18)	-47.62%	0.03%	93,779.66	63,528.48	(30,251.18)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD166	NEW BUSINESS COM 166	(2,077.54)		2,077.54	-100.00%	0.00%	(2,077.54)	-	2,077.54			Jan-04	Sep-09		2008
NBCD216	NEW BUSINESS COM 216	23,566.88		(23,566.88)	-100.00%	0.01%	23,566.88	-	(23,566.88)			Jan-04	Dec-09		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
NBCD216OH	New Bus Comm-Ovhd-Danville	282,487.93	278,561.69	(3,926.24)	-1.41%	0.08%	282,487.93	278,561.69	(3,926.24)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD216UG	New Bus Comm-UG-Danville	231,453.17		(231,453.17)	-100.00%	0.06%	231,453.17	-	(231,453.17)			Jan-04	Dec-09		2008
NBCD236	NEW BUSINESS COM 236	(3,463.52)		3,463.52	-100.00%	0.00%	(3,463.52)	-	3,463.52			Feb-04	Sep-09		2008
NBCD236OH	New Bus Comm-Ovhd-Richmond	364,168.36	214,063.75	(150,104.61)	-70.12%	0.10%	364,168.36	214,063.75	(150,104.61)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD236UG	New Bus Comm-UG-Richmond	266,618.74	207,943.90	(58,674.84)	-28.22%	0.07%	266,618.74	207,943.90	(58,674.84)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD246	NEW BUSINESS COM 246	(12,512.63)		12,512.63	-100.00%	0.00%	(12,512.63)	-	12,512.63			Jan-04	Sep-09		2008
NBCD246OH	New Bus Comm-Ovhd-Etown	240,358.75	222,955.34	(17,403.41)	-7.81%	0.07%	240,358.75	222,955.34	(17,403.41)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD246UG	New Bus Comm-UG-Etown	134,038.41	65,082.58	(68,955.83)	-105.95%	0.04%	134,038.41	65,082.58	(68,955.83)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD256	NEW BUSINESS COM 256	-		-	-100.00%	0.00%	-	-	-			Jan-04			2008
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	376,630.25	237,686.29	(138,943.96)	-58.46%	0.10%	376,630.25	237,686.29	(138,943.96)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD256UG	New Bus Comm-UG-Shelbyville	225,234.21	198,229.17	(27,005.04)	-13.62%	0.06%	225,234.21	198,229.17	(27,005.04)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD315	NEW BUSINESS COM 315	(9,937.00)		9,937.00	-100.00%	0.00%	(9,937.00)	-	9,937.00			Mar-05	Sep-09		2008
NBCD315OH	New Bus Comm-Ovhd-Lexington	819,077.51	999,678.90	180,601.39	18.07%	0.22%	819,077.51	999,678.90	180,601.39	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD315UG	New Bus Comm-UG-Lexington	986,514.12	1,184,673.63	198,159.51	16.73%	0.27%	986,514.12	1,184,673.63	198,159.51	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD366	NEW BUSINESS COM 366	55,090.31	(19,600.00)	(74,690.31)	381.07%	0.02%	55,090.31	(19,600.00)	(74,690.31)	Jan-06	Dec-09	Jan-04	Sep-09		2008
NBCD366OH	New Bus Comm-Ovhd-Maysville	356,494.36	624,758.47	268,264.11	42.94%	0.10%	356,494.36	624,758.47	268,264.11	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD366UG	New Bus Comm-UG-Maysville	332,019.15	208,961.10	(123,058.05)	-58.89%	0.09%	332,019.15	208,961.10	(123,058.05)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD416	NEW BUSINESS COM 416	(459.80)		459.80	-100.00%	0.00%	(459.80)	-	459.80			Jul-04	Sep-09		2008
NBCD416OH	New Bus Comm-Ovhd-Pineville	91,396.04	89,295.14	(2,100.90)	-2.35%	0.03%	91,396.04	89,295.14	(2,100.90)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD416UG	New Bus Comm-UG-Pineville	22,002.27	31,218.74	9,216.47	29.52%	0.01%	22,002.27	31,218.74	9,216.47	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD426	NEW BUSINESS COM 426	(31.55)		31.55	-100.00%	0.00%	(31.55)	-	31.55			Jan-04	Sep-09		2008
NBCD426OH	New Bus Comm-Ovhd-London	277,626.42	267,318.62	(10,307.80)	-3.86%	0.08%	277,626.42	267,318.62	(10,307.80)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD426UG	New Bus Comm-UG-London	290,951.32	259,445.32	(31,506.00)	-12.14%	0.08%	290,951.32	259,445.32	(31,506.00)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD766	NEW BUSINESS COM 766	134.33		(134.33)	-100.00%	0.00%	134.33	-	(134.33)			Jan-04	Sep-09		2008
NBCD766OH	New Bus Comm-Ovhd-Norton	157,728.06	108,854.37	(48,873.69)	-44.90%	0.04%	157,728.06	108,854.37	(48,873.69)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD766UG	New Bus Comm-UG-Norton	93,318.69	46,794.07	(46,524.62)	-99.42%	0.03%	93,318.69	46,794.07	(46,524.62)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBID156	NEW BUSINESS IND 156	2,676.58		(2,676.58)	-100.00%	0.00%	2,676.58	-	(2,676.58)			Oct-07	Sep-09		2008
NBID156OH	New Bus Ind-Ovhd-Earlington	5,948.90		(5,948.90)	-100.00%	0.00%	5,948.90	-	(5,948.90)			Feb-04	Sep-09		2008
NBID166	NEW BUSINESS IND 166	-		-	-100.00%	0.00%	-	-	-			May-04			2008
NBID216	NEW BUSINESS IND 216	4,265.65		(4,265.65)	-100.00%	0.00%	4,265.65	-	(4,265.65)			Jan-04	Sep-09		2008
NBID216OH	New Bus Ind-Ovhd-Danville	94,638.00	108,902.14	14,264.14	13.10%	0.03%	94,638.00	108,902.14	14,264.14	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBID216UG	New Bus Ind-UG-Danville	54,080.63	130,834.16	76,753.53	58.66%	0.01%	54,080.63	130,834.16	76,753.53	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBID236OH	New Bus Ind-Ovhd-Richmond	8,796.65		(8,796.65)	-100.00%	0.00%	8,796.65	-	(8,796.65)			Mar-05	May-09		2008
NBID246OH	New Bus Ind-Ovhd-Etown	0.02		(0.02)	-100.00%	0.00%	0.02	-	(0.02)			Jan-04	Aug-08		2008
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	81,517.92		(81,517.92)	-100.00%	0.02%	81,517.92	-	(81,517.92)			Jan-04	Dec-09		2008
NBID256UG	New Bus Ind-UG-Shelbyville	8,702.36		(8,702.36)	-100.00%	0.00%	8,702.36	-	(8,702.36)			Oct-04	May-09		2008
NBID315OH	New Bus Ind-Ovhd-Lexington	229.23		(229.23)	-100.00%	0.00%	229.23	-	(229.23)			Feb-04	Aug-08		2008
NBID315UG	New Bus Ind-UG-Lexington	8,706.78		(8,706.78)	-100.00%	0.00%	8,706.78	-	(8,706.78)			Jan-04	Mar-09		2008
NBID366OH	New Bus Ind-Ovhd-Maysville	88,847.03		(88,847.03)	-100.00%	0.02%	88,847.03	-	(88,847.03)			Nov-07	Apr-09		2008
NBID416OH	New Bus Ind-Ovhd-Pineville	208.26		(208.26)	-100.00%	0.00%	208.26	-	(208.26)			Sep-05	Dec-08		2008
NBID426	NEW BUSINESS IND 426	-		-	-100.00%	0.00%	-	-	-			Feb-04			2008
NBID426OH	New Bus Ind-Ovhd-London	6,478.52		(6,478.52)	-100.00%	0.00%	6,478.52	-	(6,478.52)			Jan-04	Sep-09		2008
NBID426UG	New Bus Ind-UG-London	2,952.30		(2,952.30)	-100.00%	0.00%	2,952.30	-	(2,952.30)			Jan-04	Jun-09		2008
NBMP156	NEW BUSINESS MINE POWER 156	(3,836.96)		3,836.96	-100.00%	0.00%	(3,836.96)	-	3,836.96			May-05	Oct-08		2008
NBMP236	NEW BUSINESS MINE POWER 236	1,044.50		(1,044.50)	-100.00%	0.00%	1,044.50	-	(1,044.50)			Dec-08	Mar-09		2008
NBMP426	NEW BUSINESS MINE POWER 426	2,243.78		(2,243.78)	-100.00%	0.00%	2,243.78	-	(2,243.78)			Jul-04	Jun-08		2008
NBMP766	NEW BUSINESS MINE POWER 766	(0.00)		0.00	-100.00%	0.00%	(0.00)	-	0.00			Jun-04	Aug-08		2008
NBRD156	NEW BUSINESS RES 156	5,489.76		(5,489.76)	-100.00%	0.00%	5,489.76	-	(5,489.76)			Jan-04	Sep-09		2008
NBRD156OH	New Bus Resid-Ovhd-Earlington	734,389.07	903,888.10	169,499.03	18.75%	0.20%	734,389.07	903,888.10	169,499.03	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD156UG	New Bus Resid-UG-Earlington	262,405.21	256,415.01	(5,990.20)	-2.34%	0.07%	262,405.21	256,415.01	(5,990.20)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD166	NEW BUSINESS RES 166	(5,369.23)		5,369.23	-100.00%	0.00%	(5,369.23)	-	5,369.23			Jan-04	Sep-09		2008
NBRD216	NEW BUSINESS RES 216	20,916.14		(20,916.14)	-100.00%	0.01%	20,916.14	-	(20,916.14)			Jan-04	Sep-09		2008
NBRD216OH	New Bus Resid-Ovhd-Danville	394,380.86	545,513.55	151,132.69	27.70%	0.11%	394,380.86	545,513.55	151,132.69	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD216UG	New Bus Resid-UG-Danville	221,012.19	310,742.47	89,730.28	28.88%	0.06%	221,012.19	310,742.47	89,730.28	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD236	NEW BUSINESS RES 236	(21,895.20)		21,895.20	-100.00%	-0.01%	(21,895.20)	-	21,895.20			Jan-04	Sep-09		2008
NBRD236OH	New Bus Resid-Ovhd-Richmond	287,569.17	274,856.42	(12,712.75)	-4.63%	0.08%	287,569.17	274,856.42	(12,712.75)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD236UG	New Bus Resid-UG-Richmond	236,676.56	225,712.84	(10,963.72)	-4.86%	0.06%	236,676.56	225,712.84	(10,963.72)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD246	NEW BUSINESS RES 246	134,321.93		(134,321.93)	-100.00%	0.04%	134,321.93	-	(134,321.93)			Jan-04	Sep-09		2008
NBRD246OH	New Bus Resid-Ovhd-Etown	223,214.89	352,886.46	129,671.57	36.75%	0.06%	223,214.89	352,886.46	129,671.57	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD246UG	New Bus Resid-UG-Etown	122,803.83	102,319.01	(20,484.82)	-20.02%	0.03%	122,803.83	102,319.01	(20,484.82)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD256	NEW BUSINES RES 256	(40,586.50)		40,586.50	-100.00%	-0.01%	(40,586.50)	-	40,586.50			Jan-04	Sep-09		2008
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	430,477.77	353,113.00	(77,364.77)	-21.91%	0.12%	430,477.77	353,113.00	(77,364.77)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD256UG	New Bus Resid-UG-Shelbyville	281,102.04	313,750.90	32,648.86	10.41%	0.08%	281,102.04	313,750.90	32,648.86	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD315	NEW BUSINESS RES 315	62.42		(62.42)	-100.00%	0.00%	62.42	-	(62.42)			Feb-04	Sep-09		2008
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,210,087.37	1,498,894.75	288,807.38	19.27%	0.33%	1,210,087.37	1,498,894.75	288,807.38	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD315UG	New Bus Resid-UG-Lexington	1,432,882.12	1,802,463.24	369,581.12	20.50%	0.39%	1,432,882.12	1,802,463.24	369,581.12	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
NBRD336	NEW BUSINESS RES 336	(120.00)		120.00	-100.00%	0.00%	(120.00)	-	120.00			Jan-04	Sep-09		2008
NBRD366	NEW BUSINESS RES 366	(5,900.38)	(19,600.00)	(13,699.62)	69.90%	0.00%	(5,900.38)	(19,600.00)	(13,699.62)	Jan-06	Dec-09	Jan-04	Sep-09		2008
NBRD366OH	New Bus Resid-Ovhd-Maysville	587,194.55	609,406.66	22,212.11	3.64%	0.16%	587,194.55	609,406.66	22,212.11	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD366UG	New Bus Resid-UG-Maysville	397,162.17	395,085.92	(2,076.25)	-0.53%	0.11%	397,162.17	395,085.92	(2,076.25)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD416	NEW BUSINESS RES 416	(4,237.79)		4,237.79	-100.00%	0.00%	(4,237.79)	-	4,237.79			Jan-04	Sep-09		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
NBRD416OH	New Bus Resid-Ovhd-Pineville	574,592.21	315,829.74	(258,762.47)	-81.93%	0.16%	574,592.21	315,829.74	(258,762.47)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD416UG	New Bus Resid-UG-Pineville	98,914.96	67,846.94	(31,068.02)	-45.79%	0.03%	98,914.96	67,846.94	(31,068.02)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD426	NEW BUSINESS RES 426	(10,863.80)		10,863.80	-100.00%	0.00%	(10,863.80)	-	10,863.80			Jan-04	Sep-09		2008
NBRD426OH	New Bus Resid-Ovhd-London	395,742.15	383,031.15	(12,711.00)	-3.32%	0.11%	395,742.15	383,031.15	(12,711.00)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD426UG	New Bus Resid-UG-London	264,716.52	117,219.86	(147,496.66)	-125.83%	0.07%	264,716.52	117,219.86	(147,496.66)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD766	NEW BUSINESS RES 766	720.04		(720.04)	-100.00%	0.00%	720.04	-	(720.04)			Jan-04	Sep-09		2008
NBRD766OH	New Bus Resid-Ovhd-Norton	795,538.88	605,606.82	(189,932.06)	-31.36%	0.22%	795,538.88	605,606.82	(189,932.06)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD766UG	New Bus Resid-UG-Norton	160,138.73	121,709.00	(38,429.73)	-31.58%	0.04%	160,138.73	121,709.00	(38,429.73)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB156OH	New Bus Subd-Ovhd-Earlington	413.82	19,165.29	18,751.47	97.84%	0.00%	413.82	19,165.29	18,751.47	Jan-07	Dec-09	Jan-04	Oct-09		2008
NBSB156UG	New Bus Subd-UG-Earlington	615.67	41,469.39	40,853.72	98.52%	0.00%	615.67	41,469.39	40,853.72	Jan-04	Dec-09	Mar-04	Sep-09		2008
NBSB216OH	New Bus Subd-Ovhd-Danville	39,506.33	26,136.44	(13,369.89)	-51.15%	0.01%	39,506.33	26,136.44	(13,369.89)	Jan-06	Dec-09	Jan-04	Oct-09		2008
NBSB216UG	New Bus Subd-UG-Danville	55,729.02	223,599.94	167,870.92	75.08%	0.02%	55,729.02	223,599.94	167,870.92	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB236OH	New Bus Subd-Ovhd-Richmond	7,296.99		(7,296.99)	-100.00%	0.00%	7,296.99	-	(7,296.99)			Jan-04	Dec-09		2008
NBSB236UG	New Bus Subd-UG-Richmond	262,570.17	246,836.49	(15,733.68)	-6.37%	0.07%	262,570.17	246,836.49	(15,733.68)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB246OH	New Bus Subd-Ovhd-Etown	105,281.22	75,133.31	(30,147.91)	-40.13%	0.03%	105,281.22	75,133.31	(30,147.91)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB246UG	New Bus Subd-UG-Etown	160,862.13	300,688.12	139,825.99	46.50%	0.04%	160,862.13	300,688.12	139,825.99	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	17,653.29		(17,653.29)	-100.00%	0.00%	17,653.29	-	(17,653.29)			Jan-04	Dec-09		2008
NBSB256UG	New Bus Subd-UG-Shelbyville	557,533.80	412,789.10	(144,744.70)	-35.07%	0.15%	557,533.80	412,789.10	(144,744.70)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB315OH	New Bus Subd-Ovhd-Lexington	250,562.71	610,230.01	359,667.30	58.94%	0.07%	250,562.71	610,230.01	359,667.30	Jan-06	Dec-09	Mar-05	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
NBSB315UG	New Bus Subd-UG-Lexington	620,731.53	1,732,389.76	1,111,658.23	64.17%	0.17%	620,731.53	1,732,389.76	1,111,658.23	Jan-06	Dec-09	Mar-05	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
NBSB366UG	New Bus Subd-UG-Maysville	0.03	41,427.84	41,427.81	100.00%	0.00%	0.03	41,427.84	41,427.81	Jan-07	Dec-09	Mar-04	Aug-08		2008
NBSB416OH	New Bus Subd-Ovhd-Pineville	7,066.35		(7,066.35)	-100.00%	0.00%	7,066.35	-	(7,066.35)			Oct-04	Dec-09		2008
NBSB416UG	New Bus Subd-UG-Pineville	5,714.37	17,830.96	12,116.59	67.95%	0.00%	5,714.37	17,830.96	12,116.59	Jan-07	Dec-08	Jan-04	Dec-09		2008
NBSB426OH	New Bus Subd-Ovhd-London	21,798.27	71,091.76	49,293.49	69.34%	0.01%	21,798.27	71,091.76	49,293.49	Jan-08	Dec-09	Jan-04	Dec-09		2008
NBSB426UG	New Bus Subd-UG-London	13,885.93	117,117.26	103,231.33	88.14%	0.00%	13,885.93	117,117.26	103,231.33	Jan-07	Dec-09	May-04	Sep-09		2008
NBSB766OH	New Bus Subd-Ovhd-Norton	432.14		(432.14)	-100.00%	0.00%	432.14	-	(432.14)			May-04	Jun-08		2008
NBSB766UG	New Bus Subd-UG-Norton	1,520.86		(1,520.86)	-100.00%	0.00%	1,520.86	-	(1,520.86)			Jun-04	Nov-09		2008
NBSV156OH	New Elect Serv-Ovhd-Earlington	386,528.14	397,760.91	11,232.77	2.82%	0.11%	386,528.14	397,760.91	11,232.77	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV156UG	New Bus Serv-UG-Earlington	343,338.74	360,235.46	16,896.72	4.69%	0.09%	343,338.74	360,235.46	16,896.72	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV216OH	New Elect Serv-Ovhd-Danville	267,993.70	238,281.39	(29,712.31)	-12.47%	0.07%	267,993.70	238,281.39	(29,712.31)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV216UG	New Bus Serv-UG-Danville	340,567.88	324,127.80	(16,440.08)	-5.07%	0.09%	340,567.88	324,127.80	(16,440.08)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV236OH	New Electric Serv-Overhead	304,887.97	289,754.51	(15,133.46)	-5.22%	0.08%	304,887.97	289,754.51	(15,133.46)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV236UG	New Bus Serv-UG-Richmond	446,640.65	446,819.72	179.07	0.04%	0.12%	446,640.65	446,819.72	179.07	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV246OH	New Elect Services-Overhead	341,942.92	329,941.18	(12,001.74)	-3.64%	0.09%	341,942.92	329,941.18	(12,001.74)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV246UG	New Bus Serv-UG-Etown	375,747.06	419,525.02	43,777.96	10.44%	0.10%	375,747.06	419,525.02	43,777.96	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	112,281.37	184,691.07	72,409.70	39.21%	0.03%	112,281.37	184,691.07	72,409.70	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV256UG	New Bus Serv-UG-Shelbyville	128,707.06	286,875.64	158,168.58	55.13%	0.04%	128,707.06	286,875.64	158,168.58	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV315OH	New Elect Serv-Ovhd-Lexington	662,288.07	692,341.35	30,053.28	4.34%	0.18%	662,288.07	692,341.35	30,053.28	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV315UG	New Bus Serv-UG-Lexington	1,462,183.28	1,973,862.24	511,678.96	25.92%	0.40%	1,462,183.28	1,973,862.24	511,678.96	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
NBSV366OH	New Elect Serv-Ovhd-Maysville	283,349.84	247,209.84	(36,140.00)	-14.62%	0.08%	283,349.84	247,209.84	(36,140.00)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV366UG	New Bus Serv-UG-Maysville	403,534.19	361,177.08	(42,357.11)	-11.73%	0.11%	403,534.19	361,177.08	(42,357.11)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV416OH	New Elect Serv-Ovhd-Pineville	216,509.17	171,165.91	(45,343.26)	-26.49%	0.06%	216,509.17	171,165.91	(45,343.26)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV416UG	New Bus Serv-UG-Pineville	98,562.31	50,273.69	(48,288.62)	-96.05%	0.03%	98,562.31	50,273.69	(48,288.62)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV426OH	New Elect Serv-Ovhd-London	188,128.44	109,027.01	(79,101.43)	-72.55%	0.05%	188,128.44	109,027.01	(79,101.43)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV426UG	New Bus Serv-UG-London	185,420.23	152,604.63	(32,815.60)	-21.50%	0.05%	185,420.23	152,604.63	(32,815.60)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV766OH	New Elect Serv-Ovhd-Norton	277,338.69	172,117.45	(105,221.24)	-61.13%	0.08%	277,338.69	172,117.45	(105,221.24)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV766UG	New Bus Serv-UG-Norton	165,834.47	105,478.60	(60,355.87)	-57.22%	0.05%	165,834.47	105,478.60	(60,355.87)	Jan-04	Dec-09	Jan-04	Dec-09		2008
PBWK156OH	Pub Wrk Reloc-OH-Earlington	(3,865.40)	194,995.00	198,860.40	101.98%	0.00%	(3,865.40)	194,995.00	198,860.40	Jul-04	Dec-09	Jan-04	May-09		2008
PBWK156UG	Pub Wrk Reloc-UG-Earlington	153.20	2,478.31	2,325.11	93.82%	0.00%	153.20	2,478.31	2,325.11	Jan-08	Dec-08	Nov-08	Nov-08		2008
PBWK216OH	Pub Wrk Reloc-OH-Danville	2,439.13	110,195.51	107,756.38	97.79%	0.00%	2,439.13	110,195.51	107,756.38	Jan-04	Dec-09	Jan-04	Nov-09		2008
PBWK216UG	Pub Wrk Reloc-UG-Danville	(13,332.02)	4,674.01	18,006.03	385.24%	0.00%	(13,332.02)	4,674.01	18,006.03	Jan-06	Dec-09	Mar-05	Aug-09		2008
PBWK236OH	Pub Works Relc-OH-Richmond	2,283.87	351,631.00	349,347.13	99.35%	0.00%	2,283.87	351,631.00	349,347.13	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2008
PBWK236UG	Pub Wrk Reloc-UG-Richmond	(0.01)	4,070.92	4,070.93	100.00%	0.00%	(0.01)	4,070.92	4,070.93	Jan-08	Dec-08	May-05	Aug-08		2008
PBWK246OH	Pub Wrk Relc-OH-Etown	10,589.01	99,361.05	88,772.04	89.34%	0.00%	10,589.01	99,361.05	88,772.04	Jan-04	Dec-09	Jan-04	Oct-09		2008
PBWK246UG	Pub Wrk Reloc-UG-Etown	1,182.96	2,341.09	1,158.13	49.47%	0.00%	1,182.96	2,341.09	1,158.13	Jan-08	Dec-08	Nov-04	Aug-09		2008
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	17,234.01	30,005.89	12,771.88	42.56%	0.00%	17,234.01	30,005.89	12,771.88	Jan-04	Dec-09	Jan-04	Dec-09		2008
PBWK256UG	Pub Wrk Reloc-UG-Shelbyville	0.05	5,863.11	5,863.06	100.00%	0.00%	0.05	5,863.11	5,863.06	Jun-08	Jul-08	May-04	Aug-08		2008
PBWK315OH	Pub Wrk Reloc-OH-Lexington	334,231.58	649,038.95	314,807.37	48.50%	0.09%	334,231.58	649,038.95	314,807.37	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2008
PBWK315UG	Pub Wrk Reloc-UG-Lexington	22,279.13	32,306.00	10,026.87	31.04%	0.01%	22,279.13	32,306.00	10,026.87	Jan-04	Dec-09	Apr-06	Oct-09		2008
PBWK366OH	Pub Wrk Reloc-OH-Maysville	60,994.87	49,566.66	(11,428.21)	-23.06%	0.02%	60,994.87	49,566.66	(11,428.21)	Jan-07	Dec-09	Jan-04	Nov-09		2008
PBWK366UG	Pub Wrk Reloc-UG-Maysville		3,912.23	3,912.23	100.00%	0.00%	-	3,912.23	3,912.23	Jan-08	Mar-08				2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
PBWK416OH	Pub Wrk Reloc-OH-Pineville	14,130.88	59,999.68	45,868.80	76.45%	0.00%	14,130.88	59,999.68	45,868.80	Jan-04	Dec-09	Jan-04	Dec-09		2008
PBWK416UG	Pub Wrk Reloc-UG-Pineville		807.18	807.18	100.00%	0.00%	-	807.18	807.18	Jan-08	Dec-08				2008
PBWK426OH	Pub Wrk Reloc-OH-London	(46,684.26)	143,508.55	190,192.81	132.53%	-0.01%	(46,684.26)	143,508.55	190,192.81	Jan-04	Dec-09	Jan-04	Jun-09		2008
PBWK426UG	Pub Wrk Reloc-UG-London	(0.05)	2,012.87	2,012.92	100.00%	0.00%	(0.05)	2,012.87	2,012.92	Jan-08	Dec-09	Dec-04	Aug-08		2008
PBWK766OH	Pub Wrk Reloc-OH-Norton	25,178.81	8,167.85	(17,010.96)	-208.27%	0.01%	25,178.81	8,167.85	(17,010.96)	Jan-04	Dec-09	Jan-04	Dec-09		2008
PBWK766UG	Pub Wrk Reloc-UG-Norton	(0.05)	363.76	363.81	100.01%	0.00%	(0.05)	363.76	363.81	Jan-04	Dec-08	Oct-04	Aug-08		2008
POLD156	OUTDOOR LIGHTING 156	315,543.51	209,910.39	(105,633.12)	-50.32%	0.09%	315,543.51	209,910.39	(105,633.12)	Jan-07	Dec-09	Oct-05	Dec-09		2008
POLD216	OUTDOOR LIGHTING 216	198,300.22	126,135.59	(72,164.63)	-57.21%	0.05%	198,300.22	126,135.59	(72,164.63)	Jan-05	Dec-09	Jan-04	Dec-09		2008
POLD236	OUTDOOR LIGHTING 236	108,956.78	93,721.34	(15,235.44)	-16.26%	0.03%	108,956.78	93,721.34	(15,235.44)	Jan-07	Dec-09	Jan-04	Dec-09		2008
POLD246	OUTDOOR LIGHTING 246	107,033.41	64,607.71	(42,425.70)	-65.67%	0.03%	107,033.41	64,607.71	(42,425.70)	Jan-04	Dec-09	Jan-04	Dec-09		2008
POLD256	OUTDOOR LIGHTING 256	57,412.91	52,136.95	(5,275.96)	-10.12%	0.02%	57,412.91	52,136.95	(5,275.96)	Jan-04	Dec-09	Mar-04	Dec-09		2008
POLD315	OUTDOOR LIGHTING 315	570,602.62	227,135.70	(343,466.92)	-151.22%	0.16%	570,602.62	227,135.70	(343,466.92)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2008
POLD366	OUTDOOR LIGHTING 366	137,769.23	94,326.18	(43,443.05)	-46.06%	0.04%	137,769.23	94,326.18	(43,443.05)	Jan-07	Dec-09	Nov-05	Dec-09		2008
POLD416	OUTDOOR LIGHTING 416	134,968.22	99,281.45	(35,686.77)	-35.95%	0.04%	134,968.22	99,281.45	(35,686.77)	Jan-07	Dec-09	Mar-06	Dec-09		2008
POLD426	OUTDOOR LIGHTING 426	172,227.66	105,945.03	(66,282.63)	-62.56%	0.05%	172,227.66	105,945.03	(66,282.63)	Jan-07	Dec-09	Jan-05	Dec-09		2008
POLD766	OUTDOOR LIGHTING 766	96,440.99	61,218.59	(35,222.40)	-57.54%	0.03%	96,440.99	61,218.59	(35,222.40)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RCST156	RELOCATIONS CUST REQUEST 156	51,411.87	42,398.98	(9,012.89)	-21.26%	0.01%	51,411.87	42,398.98	(9,012.89)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST216	RELOCATIONS CUST REQUEST 216	85,964.52	31,168.07	(54,796.45)	-175.81%	0.02%	85,964.52	31,168.07	(54,796.45)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST236	RELOCATIONS CUST REQUEST 236	95,966.74	30,104.20	(65,862.54)	-218.78%	0.03%	95,966.74	30,104.20	(65,862.54)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST246	RELOCATIONS CUST REQUEST 246	26,486.11	24,613.94	(1,872.17)	-7.61%	0.01%	26,486.11	24,613.94	(1,872.17)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST256	RELOCATIONS CUST REQUEST 256	30,186.91	60,353.04	30,166.13	49.98%	0.01%	30,186.91	60,353.04	30,166.13	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST315	RELOCATIONS CUST REQUEST 315	672,186.14	128,326.67	(543,859.47)	-423.81%	0.18%	672,186.14	128,326.67	(543,859.47)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests involving KU facilities. Annual budgets are based on historical investment rates for customer requested projects.	2008
RCST336	RELOCATIONS CUST REQUEST 336	(6,808.00)		6,808.00	-100.00%	0.00%	(6,808.00)	-	6,808.00			Sep-06	Oct-08		2008
RCST366	RELOCATIONS CUST REQUEST 366	7,159.00	30,296.06	23,137.06	76.37%	0.00%	7,159.00	30,296.06	23,137.06	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST416	RELOCATIONS CUST REQUEST 416	39,758.94	15,401.38	(24,357.56)	-158.15%	0.01%	39,758.94	15,401.38	(24,357.56)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST426	RELOCATIONS CUST REQUEST 426	79,924.25	24,580.66	(55,343.59)	-225.15%	0.02%	79,924.25	24,580.66	(55,343.59)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST766	RELOCATIONS CUST REQUEST 766	(49,235.08)	14,418.92	63,654.00	441.46%	-0.01%	(49,235.08)	14,418.92	63,654.00	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDD011019	Repair Defective Eqpt - 011019	100,862.05	100,750.03	(112.02)	-0.11%	0.03%	100,862.05	100,750.03	(112.02)	Jan-06	Dec-09	Feb-05	Dec-09		2008
RDD015990	Repair Defective Eqpt - 015990	40,593.02		(40,593.02)	-100.00%	0.01%	40,593.02	-	(40,593.02)			May-05	Dec-09		2008
RDDD156	DAMAGE DEFECTIVE DIST 156	755.53		(755.53)	-100.00%	0.00%	755.53	-	(755.53)			Jul-04	Sep-09		2008
RDDD156OH	Rep Def Equip-OH-Earlington	432,223.94	500,231.68	68,007.74	13.60%	0.12%	432,223.94	500,231.68	68,007.74	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD156UG	Rep Def Equip-UG-Earlington	18,598.40	5,281.13	(13,317.27)	-252.17%	0.01%	18,598.40	5,281.13	(13,317.27)	Jan-06	Dec-09	Feb-04	Dec-09		2008
RDDD216	DAMAGE DEFECTIVE DIST 216	27,092.35		(27,092.35)	-100.00%	0.01%	27,092.35	-	(27,092.35)			Jan-04	Dec-09		2008
RDDD216OH	Rep Def Equip-OH-Danville	146,112.06	221,779.13	75,667.07	34.12%	0.04%	146,112.06	221,779.13	75,667.07	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD216UG	Rep Def Equip-UG-Danville	11,350.53	11,962.04	611.51	5.11%	0.00%	11,350.53	11,962.04	611.51	Jan-06	Dec-09	Jan-04	Dec-09		2008
RDDD236	DAMAGE DEFECTIVE DIST 236	4,883.59		(4,883.59)	-100.00%	0.00%	4,883.59	-	(4,883.59)			Feb-04	Sep-09		2008
RDDD236OH	Rep Def Equip-OH-Richmond	253,927.54	113,312.30	(140,615.24)	-124.10%	0.07%	253,927.54	113,312.30	(140,615.24)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD236UG	Rep Def Equip-UG-Richmond	10,454.22	9,276.76	(1,177.46)	-12.69%	0.00%	10,454.22	9,276.76	(1,177.46)	Apr-04	Dec-09	Jan-04	Dec-09		2008
RDDD246OH	Rep Def Equip-OH-Etown	98,235.42	74,530.60	(23,704.82)	-31.81%	0.03%	98,235.42	74,530.60	(23,704.82)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD246UG	Rep Def Equip-UG-Etown	4,797.78	6,040.85	1,243.07	20.58%	0.00%	4,797.78	6,040.85	1,243.07	Jan-07	Dec-09	Apr-04	Dec-09		2008
RDDD256OH	Rep Def Equip-OH-Shelbyvl	127,013.02	109,393.64	(17,619.38)	-16.11%	0.03%	127,013.02	109,393.64	(17,619.38)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD256UG	Rep Def Equip-UG-Shelbyville	12,787.90	9,982.34	(2,805.56)	-28.11%	0.00%	12,787.90	9,982.34	(2,805.56)	Jan-04	Dec-09	Feb-04	Dec-09		2008
RDDD315	DAMAGE DEFECTIVE DIST 315	8,662.16		(8,662.16)	-100.00%	0.00%	8,662.16	-	(8,662.16)			Jan-04	Sep-09		2008
RDDD315OH	Rep Def Equip-OH-Lexington	427,102.04	419,059.39	(8,042.65)	-1.92%	0.12%	427,102.04	419,059.39	(8,042.65)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD315UG	Rep Def Equip-UG-Lexington	227,853.56	117,445.39	(110,408.17)	-94.01%	0.06%	227,853.56	117,445.39	(110,408.17)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD366	DAMAGE DEFECTIVE DIST 366	2,927.28		(2,927.28)	-100.00%	0.00%	2,927.28	-	(2,927.28)			Jul-05	Sep-09		2008
RDDD366OH	Rep Def Equip-OH-Maysville	146,103.74	236,019.55	89,915.81	38.10%	0.04%	146,103.74	236,019.55	89,915.81	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD366UG	Rep Def Equip-UG-Maysville	10,615.55	7,836.00	(2,779.55)	-35.47%	0.00%	10,615.55	7,836.00	(2,779.55)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD416	DAMAGE DEFECTIVE DIST 416	459.31		(459.31)	-100.00%	0.00%	459.31	-	(459.31)			Sep-05	Sep-09		2008
RDDD416OH	Rep Def Equip-OH-Pineville	56,417.77	50,124.80	(6,292.97)	-12.55%	0.02%	56,417.77	50,124.80	(6,292.97)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD416UG	Rep Def Equip-UG-Pineville	501.91	2,156.06	1,654.15	76.72%	0.00%	501.91	2,156.06	1,654.15	Jan-07	Nov-09	Jul-08	Jul-08		2008
RDDD426	DAMAGE DEFECTIVE DIST 426	-		-	-100.00%	0.00%	-	-	-			Sep-06			2008
RDDD426OH	Rep Def Equip-OH-London	86,268.18	93,722.21	7,454.03	7.95%	0.02%	86,268.18	93,722.21	7,454.03	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD426UG	Rep Def Equip-UG-London	9,204.17	4,288.95	(4,915.22)	-114.60%	0.00%	9,204.17	4,288.95	(4,915.22)	Jan-07	Dec-09	Jan-04	Nov-09		2008
RDDD766OH	Rep Def Equip-OH-Norton	45,671.48	48,811.59	3,140.11	6.43%	0.01%	45,671.48	48,811.59	3,140.11	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD766UG	Rep Def Equip-UG-Norton	3,091.68	1,072.36	(2,019.32)	-188.31%	0.00%	3,091.68	1,072.36	(2,019.32)	Jan-05	Dec-09	Apr-04	Jan-09		2008
RDDPOI156	Points of Interest Earlington	278,405.39	134,995.99	(143,409.40)	-106.23%	0.08%	278,405.39	134,995.99	(143,409.40)	Jan-08	Dec-08	Sep-07	Dec-09		2008
RDDPOI216	Points of Interest Danville	95,798.92	126,089.87	30,290.95	24.02%	0.03%	95,798.92	126,089.87	30,290.95	Jan-08	Dec-08	Mar-07	Dec-09		2008
RDDPOI236	Points of Interest Richmond	112,146.22		(112,146.22)	-100.00%	0.03%	112,146.22	-	(112,146.22)			Mar-07	Dec-09		2008
RDDPOI246	Points of Interest Etown	56,282.75	97,277.15	40,994.40	42.14%	0.02%	56,282.75	97,277.15	40,994.40	Jan-08	Dec-08	May-08	Oct-09		2008
RDDPOI256	Points of Interest Shelby	84,279.72	112,000.46	27,720.74	24.75%	0.02%	84,279.72	112,000.46	27,720.74	Jan-08	Dec-08	Apr-07	Dec-09		2008
RDDPOI315	Points of Interest Lexington	202,864.41	475,905.30	273,040.89	57.37%	0.06%	202,864.41	475,905.30	273,040.89	Jan-08	Dec-08	Dec-07	Dec-09		2008
RDDPOI366	Points of Interest Maysville	178,940.23	111,975.86	(66,964.37)	-59.80%	0.05%	178,940.23	111,975.86	(66,964.37)	Jan-08	Dec-08	Nov-07	Dec-09		2008
RDDPOI416	Points of Interest Pineville	43,803.38	55,999.09	12,195.71	21.78%	0.01%	43,803.38	55,999.09	12,195.71	Jan-08	Dec-08	Apr-08	Dec-09		2008
RDDPOI426	Points of Interest London	85,640.86	97,997.84	12,356.98	12.61%	0.02%	85,640.86	97,997.84	12,356.98	Jan-08	Dec-08	May-07	Nov-09		2008
RDDPOI766	Points of Interest Norton	41,257.63	70,001.15	28,743.52	41.06%	0.01%	41,257.63	70,001.15	28,743.52	Jan-08	Dec-08	May-08	Sep-09		2008
RDPOLD156	REP/REPL DEF POL'S 156	72,944.21	66,075.87	(6,868.34)	-10.39%	0.02%	72,944.21	66,075.87	(6,868.34)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RDPOLD216	REP/REPL DEF POL'S 216	30,714.16	20,472.49	(10,241.67)	-50.03%	0.01%	30,714.16	20,472.49	(10,241.67)	Jan-05	Dec-09	Jan-04	Dec-09		2008
RDPOLD236	REP/REP DEF POL'S	85,822.69	22,624.44	(63,198.25)	-279.34%	0.02%	85,822.69	22,624.44	(63,198.25)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RDPOLD246	REP/REPL DEF POL'S	36,606.06	19,249.80	(17,356.26)	-90.16%	0.01%	36,606.06	19,249.80	(17,356.26)	Jan-07	Dec-09	Jan-04	Dec-09		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
RDPOLD256	REP/REPL DEF POL'S 256	91,738.69	19,133.65	(72,605.04)	-379.46%	0.03%	91,738.69	19,133.65	(72,605.04)	Apr-05	Dec-09	Jan-04	Dec-09		2008
RDPOLD315	REP/REPL DEF POL'S 315	31,399.81	41,620.00	10,220.19	24.56%	0.01%	31,399.81	41,620.00	10,220.19	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLD366	REP/REPL DEF POL'S 366	43,052.03	24,682.56	(18,369.47)	-74.42%	0.01%	43,052.03	24,682.56	(18,369.47)	Jan-07	Dec-09	May-04	Dec-09		2008
RDPOLD416	REP/REPL DEF POL'S 416	47,825.88	23,068.07	(24,757.81)	-107.33%	0.01%	47,825.88	23,068.07	(24,757.81)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RDPOLD426	REP/REPL DEF POL'S 426	69,386.34	30,498.78	(38,887.56)	-127.51%	0.02%	69,386.34	30,498.78	(38,887.56)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RDPOLD766	REP/REPL DEF POL'S 766	9,766.99	14,366.69	4,599.70	32.02%	0.00%	9,766.99	14,366.69	4,599.70	Jan-07	Dec-09	Apr-04	Dec-09		2008
RDPOLE156	Pole repair/replacement 156	271,052.55	138,602.00	(132,450.55)	-95.56%	0.07%	271,052.55	138,602.00	(132,450.55)	Jan-05	Dec-09	Jan-04	Dec-09		2008
RDPOLE216	Pole repair/replacement 216	88,177.85	79,197.94	(8,979.91)	-11.34%	0.02%	88,177.85	79,197.94	(8,979.91)	Jan-06	Dec-09	Jan-04	Dec-09		2008
RDPOLE236	Pole repair/replacement 236	122,609.06	42,979.04	(79,630.02)	-185.28%	0.03%	122,609.06	42,979.04	(79,630.02)	Apr-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE246	Pole repair/replacement 246	285,993.44	91,960.25	(194,033.19)	-211.00%	0.08%	285,993.44	91,960.25	(194,033.19)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE256	Pole repair/replacement 256	207,665.17	72,032.30	(135,632.87)	-188.29%	0.06%	207,665.17	72,032.30	(135,632.87)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE315	Pole repair/replacement 315	153,767.94	174,896.50	21,128.56	12.08%	0.04%	153,767.94	174,896.50	21,128.56	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE366	Pole repair/replacement 366	165,650.07	87,908.41	(77,741.66)	-88.43%	0.05%	165,650.07	87,908.41	(77,741.66)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE416	Pole repair/replacement 416	186,175.10	53,279.96	(132,895.14)	-249.43%	0.05%	186,175.10	53,279.96	(132,895.14)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE426	Repair defective poles 426	83,009.22	55,813.02	(27,196.20)	-48.73%	0.02%	83,009.22	55,813.02	(27,196.20)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE766	Pole repair/replacement 766	118,286.98	26,433.36	(91,853.62)	-347.49%	0.03%	118,286.98	26,433.36	(91,853.62)	Jan-06	Dec-09	Jan-04	Dec-09		2008
RDSTLT156	REP REPL DEF ST LIGHTS 156	146,124.94	79,332.85	(66,792.09)	-84.19%	0.04%	146,124.94	79,332.85	(66,792.09)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT216	REP REPL DEF ST LIGHTS 216	82,266.32	91,948.69	9,682.37	10.53%	0.02%	82,266.32	91,948.69	9,682.37	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT236	REP REPL DEF ST LIGHTS 236	63,606.95	66,072.34	2,465.39	3.73%	0.02%	63,606.95	66,072.34	2,465.39	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT246	REP REPL DEF ST LIGHTS 246	85,922.78	64,933.61	(20,989.17)	-32.32%	0.02%	85,922.78	64,933.61	(20,989.17)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT256	REP REPL DEF ST LIGHTS 256	69,325.36	41,723.15	(27,602.21)	-66.16%	0.02%	69,325.36	41,723.15	(27,602.21)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT315	REP REPL ST LIGHTS 315	161,216.31	274,480.61	113,264.30	41.26%	0.04%	161,216.31	274,480.61	113,264.30	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT366	REP REPL DEF ST LIGHTS 366	97,526.79	58,844.37	(38,682.42)	-65.74%	0.03%	97,526.79	58,844.37	(38,682.42)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT416	REP REPL DEF ST LIGHTS 416	6,746.94	24,116.62	17,369.68	72.02%	0.00%	6,746.94	24,116.62	17,369.68	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT426	REP REPL DEF ST LIGHTS 426	30,608.96	32,457.81	1,848.85	5.70%	0.01%	30,608.96	32,457.81	1,848.85	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT766	REP REPL DEF ST LIGHTS 766	5,492.63	20,694.50	15,201.87	73.46%	0.00%	5,492.63	20,694.50	15,201.87	Jan-04	Dec-09	Jan-04	Dec-09		2008
RELD10610	KU General Reliability	138,941.57		(138,941.57)	-100.00%	0.04%	138,941.57	-	(138,941.57)			Jan-08	Dec-09		2008
RELD156	DIST RELIABILITY 156	105,652.08		(105,652.08)	-100.00%	0.03%	105,652.08	-	(105,652.08)			Jan-04	Dec-09		2008
RELD156OH	Cir Hard Reliab OH - 011560	54,232.06	109,969.81	55,737.75	50.68%	0.01%	54,232.06	109,969.81	55,737.75	Jan-04	Dec-09	Jan-04	Nov-09		2008
RELD156UG	Cir Hard Reliab UG - 011560	0.03		(0.03)	-100.00%	0.00%	0.03	-	(0.03)			Jun-04	May-09		2008
RELD216	DIST RELIABILITY 216	1,618.67		(1,618.67)	-100.00%	0.00%	1,618.67	-	(1,618.67)			Jun-08	Dec-09		2008
RELD216OH	Cir Hard Reliab OH - 012160	29,757.90	50,807.27	21,049.37	41.43%	0.01%	29,757.90	50,807.27	21,049.37	Jan-06	Dec-09	Jan-04	Dec-09		2008
RELD216UG	Cir Hard Reliab UG - 012160	255.92		(255.92)	-100.00%	0.00%	255.92	-	(255.92)			Jun-04	Aug-09		2008
RELD236	DIST RELIABILITY 236	129.47		(129.47)	-100.00%	0.00%	129.47	-	(129.47)			Feb-04	Sep-09		2008
RELD236OH	Cir Hard Reliab OH - 012360	7,763.99	39,251.21	31,487.22	80.22%	0.00%	7,763.99	39,251.21	31,487.22	Jan-04	Dec-09	Feb-04	Dec-09		2008
RELD236UG	Cir Hard Reliab UG - 012360	0.02		(0.02)	-100.00%	0.00%	0.02	-	(0.02)			Jul-04	Aug-08		2008
RELD246	DIST RELIABILITY 246	179.16		(179.16)	-100.00%	0.00%	179.16	-	(179.16)			Feb-04	Sep-09		2008
RELD246OH	Cir Hard Reliab OH - 012460	(0.02)	39,522.41	39,522.43	100.00%	0.00%	(0.02)	39,522.41	39,522.43	Jan-04	Dec-09	Aug-04	Dec-09		2008
RELD256OH	Cir Hard Reliab OH - 012560	54,800.19	51,201.42	(3,598.77)	-7.03%	0.02%	54,800.19	51,201.42	(3,598.77)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RELD256UG	Cir Hard Reliab UG - 012560	6,999.73		(6,999.73)	-100.00%	0.00%	6,999.73	-	(6,999.73)			Sep-04	May-09		2008
RELD315	DIST RELIABILITY 315	476.21		(476.21)	-100.00%	0.00%	476.21	-	(476.21)			Feb-04	Sep-09		2008
RELD315OH	Cir Hard Reliab OH - 013150	261,443.09	158,194.35	(103,248.74)	-65.27%	0.07%	261,443.09	158,194.35	(103,248.74)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RELD315UG	Cir Hard Reliab UG - 013150	26,571.34		(26,571.34)	-100.00%	0.01%	26,571.34	-	(26,571.34)			Jan-04	Aug-08		2008
RELD366OH	Cir Hard Reliab OH - 013660	91,643.09	64,659.18	(26,983.91)	-41.73%	0.03%	91,643.09	64,659.18	(26,983.91)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RELD416	DIST RELIABILITY 416	58.13		(58.13)	-100.00%	0.00%	58.13	-	(58.13)			May-08	Oct-09		2008
RELD416OH	Cir Hard Reliab OH - 014160	18,758.90	43,521.23	24,762.33	56.90%	0.01%	18,758.90	43,521.23	24,762.33	Jan-04	Dec-09	Jan-04	Dec-09		2008
RELD426	DIST RELIABILITY 426	1,115.89		(1,115.89)	-100.00%	0.00%	1,115.89	-	(1,115.89)			Apr-04	Sep-09		2008
RELD426OH	Cir Hard Reliability OH	1,697.04	39,731.32	38,034.28	95.73%	0.00%	1,697.04	39,731.32	38,034.28	Jan-04	Dec-09	Jan-04	Nov-09		2008
RELD426UG	Cir Hard Reliability UG	1,240.01		(1,240.01)	-100.00%	0.00%	1,240.01	-	(1,240.01)			Apr-08	Jun-08		2008
RELD766	DIST RELIABILITY 766	1,074.30		(1,074.30)	-100.00%	0.00%	1,074.30	-	(1,074.30)			Jan-08	Sep-09		2008
RELD766OH	Cir Hard Reliab OH - 017660	22,458.67	40,916.43	18,457.76	45.11%	0.01%	22,458.67	40,916.43	18,457.76	Jan-04	Dec-09	Jan-04	Sep-09		2008
RELD766UG	Cir Hard Reliab UG - 017660	1,705.98		(1,705.98)	-100.00%	0.00%	1,705.98	-	(1,705.98)			Jan-05	Jul-08		2008
RNTPD156	REP THRD PARTY DAM 156	30,766.98	34,801.09	4,034.11	11.59%	0.01%	30,766.98	34,801.09	4,034.11	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD216	REP THRD PARTY DAM 216	47,035.89	24,316.92	(22,718.97)	-93.43%	0.01%	47,035.89	24,316.92	(22,718.97)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD236	REP THRD PRTY DAM 236	92,065.05	24,393.27	(67,671.78)	-277.42%	0.03%	92,065.05	24,393.27	(67,671.78)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD246	REP THRD PARTY DAM 246	21,134.61	10,786.28	(10,348.33)	-95.94%	0.01%	21,134.61	10,786.28	(10,348.33)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD256	REP THRD PARTY DAM 256	42,523.44	49,609.33	7,085.89	14.28%	0.01%	42,523.44	49,609.33	7,085.89	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD315	REP THRD PARTY DAM 315	268,212.99	106,341.30	(161,871.69)	-152.22%	0.07%	268,212.99	106,341.30	(161,871.69)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD366	REP THRD PARTY DAM 366	66,172.47	73,725.43	7,552.96	10.24%	0.02%	66,172.47	73,725.43	7,552.96	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD416	REP THRD PARTY DAM 416		17,267.86	17,267.86	100.00%	0.00%	-	17,267.86	17,267.86	Jan-04	Dec-09	Jul-07			2008
RNTPD426	REP THRD PARTY DAM 426	49,184.31	20,172.42	(29,011.89)	-143.82%	0.01%	49,184.31	20,172.42	(29,011.89)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD766	REP THRD PARTY DAM 766	7,266.60	17,600.18	10,333.58	58.71%	0.00%	7,266.60	17,600.18	10,333.58	Jan-05	Dec-09	Jan-04	Dec-09		2008
RTRB236	RES INVEST TROUBLE 236	324.20		(324.20)	-100.00%	0.00%	324.20	-	(324.20)			Jul-08	Sep-08		2008
STLT156	STREET LIGHTING 156	79,362.57	145,662.85	66,300.28	45.52%	0.02%	79,362.57	145,662.85	66,300.28	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT216	STREET LIGHTING 216	241,156.62	202,351.84	(38,804.78)	-19.18%	0.07%	241,156.62	202,351.84	(38,804.78)	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT236	STREET LIGHTING 236	223,935.68	323,974.35	100,038.67	30.88%	0.06%	223,935.68	323,974.35	100,038.67	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT246	STREET LIGHTING 246	121,171.01	139,938.92	18,767.91	13.41%	0.03%	121,171.01	139,938.92	18,767.91	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT256	STREET LIGHTING 256	109,555.45	157,645.15	48,089.70	30.51%	0.03%	109,555.45	157,645.15	48,089.70	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT315	STREET LIGHTING 315	982,495.05	1,015,412.73	32,917.68	3.24%	0.27%	982,495.05	1,015,412.73	32,917.68	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT336	STREET LIGHTING 336	(2,276.20)		2,276.20	-100.00%	0.00%	(2,276.20)	-	2,276.20			Jul-05	Aug-08		2008
STLT366	STREET LIGHTING 366	99,681.49	190,929.87	91,248.38	47.79%	0.03%	99,681.49	190,929.87	91,248.38	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT416	STREET LIGHTING 416	60,754.86	76,910.87	16,156.01	21.01%	0.02%	60,754.86	76,910.87	16,156.01	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT426	STREET LIGHTING 426	85,352.51	109,548.69	24,196.18	22.09%	0.02%	85,352.51	109,548.69	24,196.18	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT766	STREET LIGHTING 766	55,259.42	38,552.41	(16,707.01)	-43.34%	0.02%	55,259.42	38,552.41	(16,707.01)	Jan-04	Dec-09	Jan-04	Dec-09		2008

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
STRM13085	STORM 013085		700,000.00	700,000.00	100.00%	0.00%	-	700,000.00	700,000.00	Jan-07	Dec-09			Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,363K over budget.	2008
SWITC216	SWITCHES-012160	459.48		(459.48)	-100.00%	0.00%	459.48	-	(459.48)			Mar-04	Aug-09		2008
SWITC416	SWITCHES - 014160	3,371.71		(3,371.71)	-100.00%	0.00%	3,371.71	-	(3,371.71)			Jan-04	Dec-09		2008
SWITC766	SWITCHES - 017660	1,113.48		(1,113.48)	-100.00%	0.00%	1,113.48	-	(1,113.48)			Mar-04	Aug-09		2008
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	111,304.02	96,687.74	(14,616.28)	-15.12%	0.03%	111,304.02	96,687.74	(14,616.28)	Jan-04	Dec-09	Jan-04	Dec-09		2008
SYSENH216	Sys Enhan-Exist Cust-Danville	169,970.42	55,298.51	(114,671.91)	-207.37%	0.05%	169,970.42	55,298.51	(114,671.91)	Jan-05	Dec-09	Jan-04	Dec-09		2008
SYSENH236	Sys Enh-New Cust-Richmond	24,091.99	36,095.90	12,003.91	33.26%	0.01%	24,091.99	36,095.90	12,003.91	Jan-04	Dec-09	Jan-04	Dec-09		2008
SYSENH246	Sys Enh-Exist Cust-Etown	103,238.64	24,156.46	(79,082.18)	-327.37%	0.03%	103,238.64	24,156.46	(79,082.18)	Jan-04	Dec-09	Jan-04	Dec-09		2008
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	108,485.05	45,258.83	(63,226.22)	-139.70%	0.03%	108,485.05	45,258.83	(63,226.22)	Jan-04	Dec-09	Jan-04	Dec-09		2008
SYSENH315	Sys Enhan-Exist Cust-Lex	270,404.33	141,142.53	(129,261.80)	-91.58%	0.07%	270,404.33	141,142.53	(129,261.80)	Jan-07	Dec-09	Jan-04	Dec-09		2008
SYSENH366	Sys Enhan-Exist Cust-Maysville	69,020.77	57,401.84	(11,618.93)	-20.24%	0.02%	69,020.77	57,401.84	(11,618.93)	Jan-05	Dec-09	Jan-04	Dec-09		2008
SYSENH416	Sys Enhan-Exist Cust-Pineville	23,472.58	37,682.62	14,210.04	37.71%	0.01%	23,472.58	37,682.62	14,210.04	Jan-04	Dec-09	Jan-04	Dec-09		2008
SYSENH426	Sys Enhan-Exist Cust-London	106,547.18	34,612.38	(71,934.80)	-207.83%	0.03%	106,547.18	34,612.38	(71,934.80)	Jan-05	Dec-09	Jan-04	Dec-09		2008
SYSENH766	Sys Enhan-Exist Cust-Norton	17,883.46	32,003.80	14,120.34	44.12%	0.00%	17,883.46	32,003.80	14,120.34	Jan-04	Dec-09	Jan-04	Nov-09		2008
TBRD156OH	Trouble Orders OH - 011560	432.97	176,908.72	176,475.75	99.76%	0.00%	432.97	176,908.72	176,475.75	Jan-08	Dec-08	Feb-04	Jul-09		2008
TBRD156UG	Trouble Orders UG - 011560	369.61		(369.61)	-100.00%	0.00%	369.61	-	(369.61)			Sep-04	Jun-08		2008
TBRD216OH	Trouble Orders OH - 012160	4,413.87	98,137.94	93,724.07	95.50%	0.00%	4,413.87	98,137.94	93,724.07	Jan-04	Dec-09	Mar-04	Dec-09		2008
TBRD236OH	Trouble Orders OH - 012360	7,438.28		(7,438.28)	-100.00%	0.00%	7,438.28	-	(7,438.28)			Jun-04	Nov-09		2008
TBRD236UG	Trouble Orders UG - 012360	2,595.17		(2,595.17)	-100.00%	0.00%	2,595.17	-	(2,595.17)			Sep-08	Nov-09		2008
TBRD246OH	Trouble Orders OH - 012460	115,984.30	106,281.84	(9,702.46)	-9.13%	0.03%	115,984.30	106,281.84	(9,702.46)	Jan-04	Dec-09	Jan-04	Dec-09		2008
TBRD256OH	Trouble Orders OH - 012560	62,086.60	95,710.30	33,623.70	35.13%	0.02%	62,086.60	95,710.30	33,623.70	Jan-04	Dec-08	Jan-04	Dec-09		2008
TBRD256UG	Trouble Orders UG - 012560	3,181.52		(3,181.52)	-100.00%	0.00%	3,181.52	-	(3,181.52)			Jan-04	Oct-09		2008
TBRD315OH	Trouble Orders OH - 013150	7,375.77		(7,375.77)	-100.00%	0.00%	7,375.77	-	(7,375.77)			Mar-06	Aug-09		2008
TBRD416OH	Trouble Orders OH - 014160	49,522.66	51,075.59	1,552.93	3.04%	0.01%	49,522.66	51,075.59	1,552.93	Jan-04	Dec-09	Feb-04	Dec-09		2008
TBRD416UG	Trouble Orders UG - 014160	31.43		(31.43)	-100.00%	0.00%	31.43	-	(31.43)			Jan-05	Jun-09		2008
TBRD426OH	Trouble Orders Overhead	200,690.81	135,700.84	(64,989.97)	-47.89%	0.05%	200,690.81	135,700.84	(64,989.97)	Jan-04	Dec-09	Mar-04	Dec-09		2008
TBRD426UG	Trouble Orders Underground	4,809.30		(4,809.30)	-100.00%	0.00%	4,809.30	-	(4,809.30)			May-05	Dec-09		2008
TBRD766OH	Trouble Orders OH - 017660	23,574.84	41,987.20	18,412.36	43.85%	0.01%	23,574.84	41,987.20	18,412.36	Jan-05	Dec-09	Jan-04	Dec-09		2008
TBRD766UG	Trouble Orders UG - 017660	1,967.21		(1,967.21)	-100.00%	0.00%	1,967.21	-	(1,967.21)			Jan-04	Mar-09		2008
TLEQ156	TOOLS AND EQ 156	27,999.62	27,495.13	(504.49)	-1.83%	0.01%	27,999.62	27,495.13	(504.49)	May-04	Dec-09	Jan-04	Dec-09		2008
TLEQ216	TOOLS AND EQ 216	11,071.73	7,882.88	(3,188.85)	-40.45%	0.00%	11,071.73	7,882.88	(3,188.85)	Jan-04	Feb-09	Aug-04	Oct-09		2008
TLEQ236	TOOLS AND EQ 236	19,117.95	14,700.00	(4,417.95)	-30.05%	0.01%	19,117.95	14,700.00	(4,417.95)	Apr-04	May-09	May-04	Dec-09		2008
TLEQ246	TOOLS AND EQ 246	3,162.38	8,372.88	5,210.50	62.23%	0.00%	3,162.38	8,372.88	5,210.50	Jan-04	Oct-09	Jan-04	Dec-09		2008
TLEQ256	TOOLS AND EQ 256	11,910.03	11,025.00	(885.03)	-8.03%	0.00%	11,910.03	11,025.00	(885.03)	Jan-04	Dec-09	Jan-04	Aug-09		2008
TLEQ315	TOOLS AND EQ 315	51,016.52	53,900.00	2,883.48	5.35%	0.01%	51,016.52	53,900.00	2,883.48	Jan-04	Dec-09	Apr-04	Dec-09		2008
TLEQ366	TOOLS AND EQ 366	19,068.82	14,700.00	(4,368.82)	-29.72%	0.01%	19,068.82	14,700.00	(4,368.82)	Mar-04	Jun-09	Jan-04	Dec-09		2008
TLEQ416	TOOLS AND EQ 416	9,477.56	10,457.83	980.27	9.37%	0.00%	9,477.56	10,457.83	980.27	Feb-04	Oct-09	Feb-04	Dec-09		2008
TLEQ426	TOOLS AND EQ 426	8,553.37	11,571.35	3,017.98	26.08%	0.00%	8,553.37	11,571.35	3,017.98	Jan-04	Jan-09	Jan-04	Oct-09		2008
TLEQ766	TOOLS AND EQ 766	11,257.26	26,490.63	15,233.37	57.50%	0.00%	11,257.26	26,490.63	15,233.37	Jan-04	Nov-09	Sep-04	Dec-09		2008
TRBORD156	TROUBLE ORDERS 156	113,541.09		(113,541.09)	-100.00%	0.03%	113,541.09	-	(113,541.09)			Jan-04	Dec-09		2008
TRBORD216	TROUBLE ORDERS 216	6,664.84		(6,664.84)	-100.00%	0.00%	6,664.84	-	(6,664.84)			Jan-04	Dec-09		2008
TRBORD236	TROUBLE ORDERS 236	9,842.56	39,511.60	29,669.04	75.09%	0.00%	9,842.56	39,511.60	29,669.04	Jan-04	Dec-08	Jan-04	Dec-09		2008
TRBORD256	TROUBLE ORDERS 256	2,278.50		(2,278.50)	-100.00%	0.00%	2,278.50	-	(2,278.50)			Jun-04	Feb-09		2008
TRBORD315	TROUBLE ORDERS 315	80,447.59		(80,447.59)	-100.00%	0.02%	80,447.59	-	(80,447.59)			Mar-04	Dec-09		2008
TRBORD366	TROUBLE ORDERS 366	53,336.94	91,529.04	38,192.10	41.73%	0.01%	53,336.94	91,529.04	38,192.10	Jan-04	Dec-08	Feb-04	Dec-09		2008
V0000	CIS INTERFACE	-		-	-100.00%	0.00%	-	-	-			Feb-07			2008
XFRM156	Transformer labor 156	14,800.35	15,510.05	709.70	4.58%	0.00%	14,800.35	15,510.05	709.70	Jan-06	Dec-09	Jan-04	Dec-09		2008
XFRM216	Transformer labor 216	8,892.98	19,080.43	10,187.45	53.39%	0.00%	8,892.98	19,080.43	10,187.45	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM236	Transformer labor 236	95,078.84	94,498.60	(580.24)	-0.61%	0.03%	95,078.84	94,498.60	(580.24)	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM246	Transformer labor 246	20,461.71	45,792.72	25,331.01	55.32%	0.01%	20,461.71	45,792.72	25,331.01	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM256	Transformer labor 256	48,183.78	62,207.73	14,023.95	22.54%	0.01%	48,183.78	62,207.73	14,023.95	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM315	Transformer labor 315	138,763.31	215,568.20	76,804.89	35.63%	0.04%	138,763.31	215,568.20	76,804.89	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM366	Transformer labor 366	55,576.67	61,435.46	5,858.79	9.54%	0.02%	55,576.67	61,435.46	5,858.79	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM416	Transformer labor 416	7,084.00	11,587.85	4,503.85	38.87%	0.00%	7,084.00	11,587.85	4,503.85	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM426	Transformer labor 426	14,904.31	21,666.53	6,762.22	31.21%	0.00%	14,904.31	21,666.53	6,762.22	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM766	Transformer labor 766	5,646.73	8,712.44	3,065.71	35.19%	0.00%	5,646.73	8,712.44	3,065.71	Jan-04	Dec-09	Jan-04	Nov-09		2008
		299,810,658.95	364,973,077.01	65,162,418.06											**2008 Total**
111430	Etown-Storm Restoration	1,017.45		(1,017.45)	-100.00%	0.00%	1,017.45	-	(1,017.45)			Jun-04	Jan-09		2009
111432	Maysville-Storm Restoration	387.36		(387.36)	-100.00%	0.00%	387.36	-	(387.36)			Mar-04	Dec-08		2009
111434	Richmond-Storm Restoration	379.00		(379.00)	-100.00%	0.00%	379.00	-	(379.00)			Apr-04	Dec-08		2009
111446	KT Misc Capital Expenditures	(25,456.45)		25,456.45	-100.00%	-0.01%	(25,456.45)	-	25,456.45			Feb-04	Nov-09		2009
112363	RICHMOND RD HIGHWAY RELOCATION	5,547.08		(5,547.08)	-100.00%	0.00%	(129,913.43)	(135,460.51)	(5,547.08)			Mar-04	Mar-08		2009
112789	HWY 52 RELOCATION RICHMOND	(273,649.70)		273,649.70	-100.00%	-0.11%	(314,540.69)	(40,890.99)	273,649.70			Jan-04	Apr-09		2009
112950	Sanders Three phase	7,826.59		(7,826.59)	-100.00%	0.00%	(117,162.94)	(124,989.53)	(7,826.59)			Jan-04	Feb-07		2009
113305	KU DIST LINE TRANSFORMERS	7,696,736.73	9,554,521.48	1,857,784.75	19.44%	3.02%	7,696,736.73	9,554,521.48	1,857,784.75	Oct-01	Dec-25	Jan-04	Nov-08	Project variance due to lower demand in transformer purchases at KU for New Business.	2009
113775	Arnld-Drchtr Blk Mtn 161kV	61,701.35		(61,701.35)	-100.00%	0.02%	70,783.32	9,081.97	(61,701.35)			Jan-05	Jul-08		2009
115737	ghent-kenton138kv hwy relc	1.93		(1.93)	-100.00%	0.00%	(26,611.84)	(26,613.77)	(1.93)			Jun-04	Nov-07		2009
115769	Carrollton-Warsaw 69kv	335.46		(335.46)	-100.00%	0.00%	(93,189.47)	(93,524.93)	(335.46)			Jan-04	Mar-08		2009
116507	Connors Station Regulators	4,446.32		(4,446.32)	-100.00%	0.00%	23,616.07	19,169.75	(4,446.32)			Oct-04	Dec-05		2009
116862	SMT KY1577 MONTICELLO ST	-		-	-100.00%	0.00%	162,701.28	162,701.28	-			May-04			2009
117017	HLN US421 BARN BR - VA LINE	-		-	-100.00%	0.00%	24,707.52	29,784.77	5,077.25			Dec-04			2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
117150	Trimble County 2 KU	82,889,172.10	101,481,999.69	18,592,827.59	18.32%	32.57%	509,420,414.25	487,811,725.85	(21,608,688.40)	Jan-03	Jan-11	Mar-04	Jan-11	EPC Milestones missed in 2008 caught up in 2009.	2009
117243	RELOC GRP-EARN 161 (HWY 431)	(773.56)		773.56	-100.00%	0.00%	0.00	773.56	773.56			Mar-05	Mar-09		2009
117244	RELOC GRP-HILLSIDE 69(HWY 431)	-		-	-100.00%	0.00%	-	(0.00)	(0.00)			Mar-05			2009
117319	SPCC Mods - KU Transmission	543,840.39	494,999.60	(48,840.79)	-9.87%	0.21%	2,174,351.55	2,100,833.07	(73,518.48)	Mar-04	Dec-09	Mar-04			2009
117362	Accrued Labor - KU	(12,371.20)		12,371.20	-100.00%	0.00%	20,595.60	12,371.20	(8,224.40)			Sep-04			2009
117774	BR3 TURBINE CNTL UPGR 05-06	(2,545.06)		2,545.06	-100.00%	0.00%	778,529.43	781,074.49	2,545.06			Aug-06	Jun-07		2009
117979	SCM Earl NESC Viola 2005	(17.57)		17.57	-100.00%	0.00%	49,540.00	50,288.97	748.97			Nov-05	Apr-08		2009
117988	Science Hill Hwy 27 Relo	8.00		(8.00)	-100.00%	0.00%	5,722.55	(3,813.11)	(9,535.66)			Oct-04	Jan-08		2009
118213	Va City-AEP Clinch River	(18,289.84)		18,289.84	-100.00%	-0.01%	5,142,414.52	5,157,619.53	15,205.01			Jun-05	Dec-09		2009
118214	Va City 138/69 120 MVA Xfrmr	26,526.96		(26,526.96)	-100.00%	0.01%	2,404,320.41	2,377,793.45	(26,526.96)			Jul-05	Dec-08		2009
118216	Trimble 2 Trans. Projects - KU	12,023,375.46	18,099,994.35	6,076,618.89	33.57%	4.72%	65,541,714.68	71,379,233.85	5,837,519.17	Jul-04	Aug-11	Jan-05	Jul-10	Right-of-way acquisition disputes and legal proceedings over the route delayed the start of construction. Legal, right-of-way acquisition, engineering, survey and material purchases continued. The decision was made to construct a temporary line in order to continue progress and ensure transmission would be in-service by the need date. See project 127260.	2009
118240	KU SUB SPILL PREVENTION	425,145.59	995,006.11	569,860.52	57.27%	0.17%	4,824,309.21	5,382,088.00	557,778.79	Jan-05	Jan-10	Feb-05	Apr-10	Project variance due to revised estimate in completion of SPCC (substation) oil containment projects. This project was a result of the EPA's amendment to the Oil Pollution Prevention Act. The EPA extended the deadline several times through this process.	2009
119518	Shelbyville Northwest Bypass	(89,000.00)		89,000.00	-100.00%	-0.03%	1,504.41	89,239.91	87,735.50			Sep-05	Dec-11		2009
119549	Fuels Supply Mgmt KU	287.90	75,000.00	74,712.10	99.62%	0.00%	942,797.34	1,017,509.44	74,712.10	Jan-05	Jan-10	Feb-06	Jan-10		2009
119846	GH2 CONTROLS MODERNIZATION	1,965,634.61	1,968,974.99	3,340.38	0.17%	0.77%	5,107,502.75	5,110,843.13	3,340.38	Jan-09	Dec-09	Jan-05	May-09		2009
119903	Clear A&G 12/04	248,272.64		(248,272.64)	-100.00%	0.10%	(2,547,063.80)	802,372.85	3,349,436.65			Dec-04			2009
119963	Danville Emergency	10,640.29		(10,640.29)	-100.00%	0.00%	0.00	(10,640.29)	(10,640.29)			Jan-05	Nov-06		2009
120171	Purchase PMI Power Meters	(207.25)		207.25	-100.00%	0.00%	8,883.62	17,712.47	8,828.85			Jun-05	Sep-09		2009
120645	Hutch Ph 2 recon	(5,764.88)		5,764.88	-100.00%	0.00%	70,088.76	75,853.64	5,764.88			Dec-06	Sep-07		2009
120752	KENTON - CARNTOWN 69 HWAY	(7,831.50)		7,831.50	-100.00%	0.00%	-	7,831.50	7,831.50			Dec-05	Jan-10		2009
120756	Misc. A/R Uncollect - KU Cap	10,136.85		(10,136.85)	-100.00%	0.00%	42,921.74	6,316.00	(36,605.74)			Sep-05			2009
120849	2005 KU RTU purchases	(18,018.23)		18,018.23	-100.00%	-0.01%	252,255.26	270,273.49	18,018.23			Oct-05	Mar-10		2009
121011	HW/SW Dev Tools 026540 KU	(30.57)		30.57	-100.00%	0.00%	0.00	30.57	30.57			Apr-06	Jan-08		2009
121013	HW/SW Dev Tools 026570 KU	(30.33)		30.33	-100.00%	0.00%	0.00	30.33	30.33			Feb-06	Oct-07		2009
121018	Tier C rotation 2006 KU	3,862.53		(3,862.53)	-100.00%	0.00%	340,638.40	336,775.87	(3,862.53)			Feb-06	Feb-07		2009
121024	Extend Fiber to GR Plant KU	(11,482.94)		11,482.94	-100.00%	0.00%	352,881.60	364,364.54	11,482.94			Apr-07	Apr-07		2009
121076	Loudon Ave.-Lansdowne DC 69 kV	1,422,380.09	279,998.98	(1,142,381.11)	-407.99%	0.56%	6,121,209.43	4,971,176.46	(1,150,032.97)	Aug-05	Feb-09	Dec-05	May-09	In order to complete by the system need date, a temporary line was constructed to enable the permanent line to stay in service while the improvements were made. Construction of the temporary line and its removal were not originally planned.	2009
121115	Energy Srvs for Blackwell Sub	(12,871.32)		12,871.32	-100.00%	-0.01%	0.00	12,871.32	12,871.32			Oct-05	May-09		2009
121210	A.O. Smith - Ewington 69kv	(22,360.61)		22,360.61	-100.00%	-0.01%	0.00	22,360.61	22,360.61			Mar-06	Jan-10		2009
121379	SOMERSET COLLEGE STREET	99,833.12		(99,833.12)	-100.00%	0.04%	(8,753.28)	(108,586.40)	(99,833.12)			Dec-05	Oct-07		2009
121443	PAYNES DEPOT RD HWY PROJECT	9,979.41		(9,979.41)	-100.00%	0.00%	152,769.14	168,552.20	15,783.06			Apr-06	Jun-10		2009
121558	Waitsboro Tap 69kV Relo	25,283.00		(25,283.00)	-100.00%	0.01%	1,333.09	(23,949.91)	(25,283.00)			Jan-07	Sep-09		2009
121695	Inst switch @ Buena Vista Sub	144,398.76		(144,398.76)	-100.00%	0.06%	186,386.24	41,987.48	(144,398.76)			Aug-08	Jun-09		2009
121759	SCM Earl 2007 NESC Violations	(3,005.42)		3,005.42	-100.00%	0.00%	70,297.27	73,302.69	3,005.42			Feb-07			2009
121766	SCM Pine Failed Breakers	1,968.71		(1,968.71)	-100.00%	0.00%	46,697.54	44,728.83	(1,968.71)			Oct-07	Jul-12		2009
121807	2007 KU DOIT PC AND PRINT BUD	3,466.27		(3,466.27)	-100.00%	0.00%	174,041.17	170,545.92	(3,495.25)			Jan-07	Dec-07		2009
121808	2007 KU DOIT CES UPGRADE	364.42		(364.42)	-100.00%	0.00%	239,025.48	238,661.06	(364.42)			Nov-07	Aug-07		2009
121829	DANVILLE OFFICE CARPET	3,401.04		(3,401.04)	-100.00%	0.00%	5,541.04	2,140.00	(3,401.04)			Jun-07	Apr-07		2009
121867	KU BUS. OFFICE Auto Receipt	(885.00)		885.00	-100.00%	0.00%	-	885.00	885.00			Sep-07	Jul-09		2009
121877	DSP LEX NW SUB-INNOVATION	211,672.25		(211,672.25)	-100.00%	0.08%	4,065,360.00	3,853,687.75	(211,672.25)			Jun-07	Jul-09		2009
121883	SCM 07 REPLACE BREAKERS	-		-	-100.00%	0.00%	157,950.86	157,950.86	-			Feb-07			2009
121887	SCM 07 LEX AUTO GATE SYSTEM	2,304.62		(2,304.62)	-100.00%	0.00%	52,553.13	50,248.51	(2,304.62)			Dec-07	Jul-09		2009
121931	BROWN N TT RCVR	(1,199.84)		1,199.84	-100.00%	0.00%	10,148.40	11,348.24	1,199.84			Jul-06	Oct-08		2009
121935	LEXINGTON NW DISTRIBUTION	6,504.39		(6,504.39)	-100.00%	0.00%	141,898.43	135,394.04	(6,504.39)			Apr-08	Aug-09		2009
121970	Ghent-Kenton 138kV Line	-		-	-100.00%	0.00%	11.72	11.72	(0.00)			Jan-07			2009
122034	BRCT SPCC 08-09	999,381.47	557,878.50	(441,502.97)	-79.14%	0.39%	1,626,749.85	1,185,246.88	(441,502.97)	Jan-09	Dec-09	Dec-07	Jul-09	Scope refinement to meet final regulations, plus material and labor escalations increased final project costs.	2009
122039	TY FO TANK SPCC 07 (ECR)	10,514.70		(10,514.70)	-100.00%	0.00%	537,595.45	527,080.75	(10,514.70)			Oct-07	Apr-09		2009
122040	HF OIL CONTAIN SPCC 07 (ECR)	66,314.03		(66,314.03)	-100.00%	0.03%	350,911.62	284,597.59	(66,314.03)			Oct-07	Apr-09		2009
122044	TY MISC MOTOR RBLDS 07	(2,134.97)		2,134.97	-100.00%	0.00%	26,997.21	29,132.18	2,134.97			Apr-07	Feb-09		2009
122049	*UK Underground	298.94		(298.94)	-100.00%	0.00%	(867.69)	(298.93)	568.76			Jan-07	Oct-09		2009
122061	BR2 RH INLET & OUTLET HDR 07-0	1,231,502.15	2,041,000.82	809,498.67	39.66%	0.48%	4,401,592.93	5,211,091.60	809,498.67	Jan-09	Dec-09	Dec-07	Apr-09	Material payments were made in 2008	2009
122064	BR1 1-1 SB AC REPL 08	16,700.54		(16,700.54)	-100.00%	0.01%	404,253.36	387,552.82	(16,700.54)			Mar-08	Aug-09		2009
122065	BR CONV BELT REPL 07	(2,212.33)		2,212.33	-100.00%	0.00%	26,519.27	28,731.60	2,212.33			Dec-07	Jun-08		2009
122066	BR1 DEMIN RETIRE 07	(1,098.20)		1,098.20	-100.00%	0.00%	0.00	1,098.20	1,098.20			Aug-07	Jul-09		2009
122086	DX1 OVERHAUL 11-12	(24,646.17)		24,646.17	-100.00%	-0.01%	4,882,005.37	1,768,407.62	(3,113,597.75)			Oct-06	Mar-13		2009
122088	DX3 OVERHAUL 08-09	2,489,845.14	3,600,000.22	1,110,155.08	30.84%	0.98%	4,035,402.90	4,999,263.21	963,860.31	Jul-06	Dec-09	Jun-08	Feb-10	Project dollars spent earlier than planned in 2008 and project carried into 2010	2009
122094	Lake Reba RTU Replacement	(552.48)		552.48	-100.00%	0.00%	37,114.23	37,666.71	552.48			Nov-06	Dec-08		2009
122103	GH CONVEYOR BELT REPL 07	(9,522.73)		9,522.73	-100.00%	0.00%	126,516.32	136,039.05	9,522.73			Apr-07	May-08		2009
122109	GH2 AUX COND 2-2 RETUBE	(19,116.93)		19,116.93	-100.00%	-0.01%	97,496.34	116,613.27	19,116.93			Dec-07	May-09		2009
122113	GH DOWN RIVER FLOATING BARGE	452,338.36	446,999.67	(5,338.69)	-1.19%	0.18%	811,793.28	806,454.59	(5,338.69)	Jan-09	Dec-09	May-08	Aug-09		2009
122114	GH SPCC COMPLIANCE MOD	1,053,730.54	1,103,000.17	49,269.63	4.47%	0.41%	2,499,049.29	2,548,318.92	49,269.63	Jul-06	Jul-09	Aug-07	Aug-09		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
122177	Millersburg Control Hse Repl	187.36		(187.36)	-100.00%	0.00%	687,951.83	164,140.61	(523,811.22)			Jan-07	Jul-11		2009
122211	Brown CT-Brdstwn P2	1,980.97		(1,980.97)	-100.00%	0.00%	79,493.83	37,475.67	(42,018.16)			Oct-06	Aug-10		2009
122252	OCEDA 600 Amp U.G.	25,646.52		(25,646.52)	-100.00%	0.01%	49,231.53	36,698.49	(12,533.04)			Oct-06	Sep-08		2009
122276	Backup Data Center KU	(1,703.53)		1,703.53	-100.00%	0.00%	4,691,907.09	4,693,610.62	1,703.53			Oct-06	Sep-08		2009
122294	KDL-MAKE READY-GTOWN TO LEX	(16,322.04)		16,322.04	-100.00%	-0.01%	0.03	16,322.07	16,322.04			Aug-08	Jul-09		2009
122300	NAS 345-138kV,450MVA xfrm	(64,781.80)		64,781.80	-100.00%	-0.03%	4,230,531.40	4,470,708.80	240,177.40			Dec-06	Mar-08		2009
122307	Ghent-345kV GCB addition	159.85		(159.85)	-100.00%	0.00%	629,669.33	629,509.48	(159.85)			Feb-07	Mar-09		2009
122313	ITSD HW/SW EM 2007 KU	(438.75)		438.75	-100.00%	0.00%	0.00	438.75	438.75			Mar-07	Dec-07		2009
122315	ITSD HW/SW PG 2007 KU	499.65		(499.65)	-100.00%	0.00%	3,513.21	3,013.56	(499.65)			Jan-07	Dec-07		2009
122363	Mobile Radio System Build KU	1,297,037.88	1,537,792.88	240,755.00	15.66%	0.51%	4,536,701.86	4,777,456.86	240,755.00	Jan-07	Dec-09	Jun-07	Aug-10		2009
122371	OPGW on MC to Hardin Co. KU	61,867.29		(61,867.29)	-100.00%	0.02%	161,532.89	89,775.18	(71,757.71)			Sep-07	Jun-07		2009
122381	WKE-Lou Ring Upgrade to OC KU	(2,078.88)		2,078.88	-100.00%	0.00%	466,686.75	468,765.63	2,078.88			Jul-07	Jul-07		2009
122436	Union Underwear Circuit Work	47,243.94		(47,243.94)	-100.00%	0.02%	237,806.65	190,562.71	(47,243.94)			Apr-07	Feb-09		2009
122449	NAS TAP 345kV Line	(11,047.28)		11,047.28	-100.00%	0.00%	1,264,832.71	1,275,879.99	11,047.28			Nov-06	Jun-09		2009
122458	POLO CLUB SUB (LEX EAST)	4,245.74		(4,245.74)	-100.00%	0.00%	792,599.21	788,353.47	(4,245.74)			Jul-08	Jan-10		2009
122504	POWER PLANT SOFTWARE (KU %)	2,335.80		(2,335.80)	-100.00%	0.00%	1,082,410.73	1,080,074.93	(2,335.80)			Aug-07	Aug-07		2009
122506	iEXPENSE & FILENET IMAG (KU %)	43,509.46		(43,509.46)	-100.00%	0.02%	75,078.24	31,568.78	(43,509.46)			Oct-08	Sep-08		2009
122524	Breaker Replacements-KU		484,998.79	484,998.79	100.00%	0.00%	-	2,627,102.14	2,627,102.14	Oct-06	Dec-11			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2009
122525	Capacitor Installations-KU		225,000.37	225,000.37	100.00%	0.00%	-	675,001.89	675,001.89	Jan-09	Dec-09				2009
122540	Customer Care System KU	17,066,593.32	4,907,000.00	(12,159,593.32)	-247.80%	6.71%	39,615,924.90	27,263,920.32	(12,352,004.58)	Jan-09	Dec-09	Apr-07	Apr-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122545	Race St-Lex Plt P&G Sect	29,819.11	160,000.61	130,181.50	81.36%	0.01%	99,764.77	160,000.61	60,235.84	Jul-09	Dec-09	Nov-09	Feb-11		2009
122546	New Base Unit - KU		6,149,995.36	6,149,995.36	100.00%	0.00%	(0.00)	16,974,978.57	16,974,978.57	Jan-07	May-25	Feb-07		The purchase of the land for this project was postponed and in service date changed 2017 .	2009
122598	TGKY SUB LEBANON	23,914.89		(23,914.89)	-100.00%	0.01%	55,988.61	32,073.72	(23,914.89)			Jul-08	May-08		2009
122607	TC CT9 Comp Blade Repl	(7,639.53)		7,639.53	-100.00%	0.00%	193,712.50	201,352.03	7,639.53			Dec-06	Mar-09		2009
122641	Reloc Ring Rd Proj 345kV	110,197.04		(110,197.04)	-100.00%	0.04%	204.02	(109,993.02)	(110,197.04)			Aug-07	Feb-08		2009
122675	Hardin Co-Bonvlle 69kV	(29,899.75)		29,899.75	-100.00%	-0.01%	558.18	30,291.99	29,733.81			Aug-07	Dec-09		2009
122679	Duncannon Rd Relocation	(738.60)		738.60	-100.00%	0.00%	488.48	1,227.08	738.60			Jan-08	Jan-10		2009
122691	LEMONS MILL SUBSTATION	(1,629.18)		1,629.18	-100.00%	0.00%	1,297,379.72	1,299,008.90	1,629.18			Oct-07	Dec-08		2009
122703	Brown N-Higby Mill Reloc	5,934.72		(5,934.72)	-100.00%	0.00%	40,634.72	34,700.00	(5,934.72)			Nov-07	Jun-08		2009
122714	BR2 Turbine Blades 07-08	100,318.67	220,000.18	119,681.51	54.40%	0.04%	524,615.17	644,296.68	119,681.51	Jan-09	Dec-09	Dec-07	Apr-09		2009
122764	Backup CC Comm LGE/KU	(23,288.67)		23,288.67	-100.00%	-0.01%	53,117.73	76,406.40	23,288.67			Oct-07	Dec-07		2009
122792	*Hdsbg-Add 69kV bkrs for Cust	(102,291.90)		102,291.90	-100.00%	-0.04%	10,087.14	112,379.04	102,291.90			Mar-08	Jul-09		2009
122794	PLACE 1000 MCM COPPER	7,262.86		(7,262.86)	-100.00%	0.00%	2,116.59	(5,146.27)	(7,262.86)			Jun-07	Feb-08		2009
122795	Bond-St. Paul 69kV	(1,348.85)		1,348.85	-100.00%	0.00%	70,335.01	71,683.86	1,348.85			Jun-08	Nov-08		2009
122824	CCS - KU Bus Intelligence	(668,881.85)		668,881.85	-100.00%	-0.26%	(0.25)	716,215.62	716,215.87			Sep-07	Aug-16	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122825	CCS - KU Change Mgmt	(241,833.95)		241,833.95	-100.00%	-0.10%	(0.05)	241,833.90	241,833.95			May-07			2009
122826	CCS - KU Customer Serv	(4,108,163.44)		4,108,163.44	-100.00%	-1.61%	(0.67)	4,211,193.30	4,211,193.97			May-07	Nov-10	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122827	CCS - KU Development	(1,206,805.59)		1,206,805.59	-100.00%	-0.47%	(0.03)	1,226,793.33	1,226,793.36			May-07	Aug-16	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122828	CCS - KU Technology	(5,937,183.99)		5,937,183.99	-100.00%	-2.33%	0.07	5,957,823.85	5,957,823.78			May-07	Aug-16	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122879	GR 2008 Basement Sump Pump	51,310.69		(51,310.69)	-100.00%	0.02%	121,324.83	70,018.94	(51,305.89)			Dec-08	Apr-09		2009
122882	GR 2008 Truck Scale Repl	(5,180.82)		5,180.82	-100.00%	0.00%	42,310.07	47,490.89	5,180.82			May-08	May-08		2009
122922	KU Call Center Tech	653.77		(653.77)	-100.00%	0.00%	20,138.47	19,484.70	(653.77)			Jul-08	Dec-08		2009
122923	KU Interaction CTI	13,806.67		(13,806.67)	-100.00%	0.01%	281,066.27	267,259.60	(13,806.67)			Sep-08	Apr-10		2009
122926	2008 KU PC Purchases	1,163.01		(1,163.01)	-100.00%	0.00%	15,941.26	14,455.52	(1,485.74)			Apr-08	Dec-08		2009
122927	KU I&C RTP	93.98		(93.98)	-100.00%	0.00%	0.00	(93.98)	(93.98)			Oct-08	Apr-10		2009
122928	2008 KU CARPET & TILE	14,795.03		(14,795.03)	-100.00%	0.01%	85,615.05	78,137.55	(7,477.50)			Apr-08	Jul-09		2009
122929	2008 KU INTERNAL REQUESTS	5,006.76		(5,006.76)	-100.00%	0.00%	127,372.59	122,365.83	(5,006.76)			Apr-08	Jun-09		2009
122930	KU FIRE SYSTEM	(1,094.82)		1,094.82	-100.00%	0.00%	18,064.56	26,700.18	8,635.62			Dec-08	Jun-13		2009
122958	CITY OF BARDSTOWN SUB	(11,388.62)		11,388.62	-100.00%	0.00%	738,530.46	749,919.08	11,388.62			Aug-07	Nov-09		2009
122962	HUTCH PH 3 RECONDUCTOR	948.26		(948.26)	-100.00%	0.00%	59,668.56	61,440.45	1,771.89			Aug-08	Jan-10		2009
122965	LOAD LOGGER LINE LOCATOR	(1.25)		1.25	-100.00%	0.00%	22,449.94	22,503.19	53.25			Nov-08			2009
122976	SCM CENT STAMPING GROUND XFRM	256,099.35	366,048.68	109,949.33	30.04%	0.10%	805,469.11	915,193.59	109,724.48	Jan-08	Dec-08	May-08	Dec-10		2009
122980	SCM DAN KY STATE HOSPITAL SUB	347.94		(347.94)	-100.00%	0.00%	275,026.60	274,678.66	(347.94)			Mar-08	Jun-09		2009
122983	DSP Hoover Distribution	50,959.30		(50,959.30)	-100.00%	0.02%	157,101.42	106,142.12	(50,959.30)			Jan-08	Jan-10		2009
122992	SCM PINE WILDLIFE PROTECTION	(8.21)		8.21	-100.00%	0.00%	11,063.96	11,072.17	8.21			Feb-08	Jan-10		2009
122994	SCM PINE 2008 MISC SUBSTATION	523.40		(523.40)	-100.00%	0.00%	75,573.32	75,049.92	(523.40)			Mar-08	Jul-09		2009
122998	WINDSTREAM POLE REPL	(760.32)		760.32	-100.00%	0.00%	255,801.10	256,561.42	760.32			Apr-08	Dec-08		2009
122999	Horse Cave Ind Sub	(24,435.42)		24,435.42	-100.00%	-0.01%	240,703.78	265,139.20	24,435.42			Jan-08	Jun-09		2009
123029	SCM CENT 08 REPLACE BREAKERS	10,674.83		(10,674.83)	-100.00%	0.00%	46,274.16	35,599.33	(10,674.83)			Oct-08	Jan-10		2009
123030	RICHMOND 0696 BREAKER	349.69		(349.69)	-100.00%	0.00%	47,448.84	47,099.15	(349.69)			Mar-08	Jan-10		2009
123034	SCM CENT 08 REP BATTERIES	680.94		(680.94)	-100.00%	0.00%	25,739.55	25,058.61	(680.94)			Dec-08	Jul-09		2009
123035	SCM CENT 08 SUB MISC	(8,103.15)		8,103.15	-100.00%	0.00%	77,714.45	86,150.99	8,436.54			Aug-08	Jul-12		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
123036	SCM CENT 08 TOOLS	16,055.72		(16,055.72)	-100.00%	0.01%	19,718.11	3,662.39	(16,055.72)			Dec-08	Nov-09		2009
123037	WOODLAWN SUBSTATION	(1,778.00)		1,778.00	-100.00%	0.00%	459,831.71	461,609.71	1,778.00			Mar-08	Jan-10		2009
123053	SCM EARL PURCH RECLOSERS	3,137.17		(3,137.17)	-100.00%	0.00%	20,083.63	16,946.46	(3,137.17)			Dec-08	Nov-08		2009
123055	SCM EARL 08 NESC CORRECTIONS	19,499.26		(19,499.26)	-100.00%	0.01%	79,149.27	59,650.01	(19,499.26)			Aug-08	Jan-10		2009
123057	SCM EARL ON LINE FILTERS	3,024.17		(3,024.17)	-100.00%	0.00%	20,065.76	17,041.59	(3,024.17)			Oct-08	Feb-10		2009
123061	SCM EARL MADISONVILLE SO RET	6,238.95		(6,238.95)	-100.00%	0.00%	0.04	18,824.10	18,824.06			Nov-08	Feb-10		2009
123066	SCM CENT LOCKOUT RELAYS	99.90		(99.90)	-100.00%	0.00%	16,941.15	16,625.20	(315.95)			May-08	Dec-08		2009
123067	SCM CENT SPARTA UPGRADE	3,677.93		(3,677.93)	-100.00%	0.00%	118,269.43	114,591.50	(3,677.93)			May-08	Mar-10		2009
123086	2008 DOIT KU MOB COMP INFRA	510.84		(510.84)	-100.00%	0.00%	214,629.30	214,118.46	(510.84)			Jul-08	Jul-08		2009
123090	2008 DOIT KU PC AND PRINT INF	470.43		(470.43)	-100.00%	0.00%	164,900.73	164,430.30	(470.43)			Feb-08	Jan-08		2009
123122	08 SCM CENT REP/REWIND	253,968.22		(253,968.22)	-100.00%	0.10%	1,014,944.72	760,976.50	(253,968.22)			Jan-08			2009
123134	Kohl's Relocation	19,719.80		(19,719.80)	-100.00%	0.01%	27,674.44	-	(27,674.44)			Apr-09	Dec-09		2009
123136	KU POLE INSPECTION		1.00	1.00	100.00%	0.00%	-	1.00	1.00	Jan-05	Dec-10				2009
123143	KY RIVER PUMP SUB XFRM	256,975.56		(256,975.56)	-100.00%	0.10%	62,605.11	(213,838.48)	(276,443.59)			Sep-07	Apr-10		2009
123152	Area 4 Improvements	3,898.30		(3,898.30)	-100.00%	0.00%	25,351.74	21,453.44	(3,898.30)			Dec-08	Jul-09		2009
123155	Area 7 Improvements	1,724.83		(1,724.83)	-100.00%	0.00%	16,378.53	14,653.70	(1,724.83)			Nov-08	Oct-08		2009
123188	TY MISC MOTOR RBLDS 08	(1,673.08)		1,673.08	-100.00%	0.00%	37,098.05	38,771.13	1,673.08			Jul-08			2009
123197	TY CNTRL WORKSTN UPGR 08	18,074.92		(18,074.92)	-100.00%	0.01%	84,293.87	66,218.95	(18,074.92)			May-08	Mar-09		2009
123201	BR2 Igniter Repl 08	103,489.65	118,001.25	14,511.60	12.30%	0.04%	103,489.65	118,001.25	14,511.60	Jan-09	Dec-09	Jan-09	Apr-09		2009
123204	BR Dissolved O2 Analyzer Repl	1,081.87		(1,081.87)	-100.00%	0.00%	40,998.63	39,916.76	(1,081.87)			Oct-08	Mar-09		2009
123205	Armstrong Coal 69kV Tap	40,983.77		(40,983.77)	-100.00%	0.02%	16,112.33	(14,408.25)	(30,520.58)			Sep-07	Oct-07		2009
123217	BR3 Control Rm HVAC 08	294,248.31		(294,248.31)	-100.00%	0.12%	423,902.15	129,653.84	(294,248.31)			May-08	Jul-09		2009
123219	KU BRCT7 A/B Conversion 08	(3,136,734.44)		3,136,734.44	-100.00%	-1.23%	3,480,241.52	6,391,712.82	2,911,471.30			Sep-08	Jun-09	Favorable LTSA deferred asset adjustment due to lower than projected generation	2009
123261	GDS Implementation - KU	9,225.00		(9,225.00)	-100.00%	0.00%	36,075.26	22,715.23	(13,360.03)			Nov-07	Feb-10		2009
123265	UK HOSP DISTR RELOCATE UG	(30,246.01)		30,246.01	-100.00%	-0.01%	(15,722.20)	18,849.09	34,571.29			Jan-08	Dec-11		2009
123266	UK HOSP DISTR RELOCATE OH-LIME	6,170.55		(6,170.55)	-100.00%	0.00%	(730.56)	-	730.56			Jan-09	Jan-11		2009
123270	UK HOSP DISTR RELOC OH-ROSE ST	2,718.92		(2,718.92)	-100.00%	0.00%	7,864.18	-	(7,864.18)			Nov-09	Jan-11		2009
123271	UK HOSP DIST RELOC OH WOOD/EUC	89,310.80		(89,310.80)	-100.00%	0.04%	14,180.42	-	(14,180.42)			Sep-09	Dec-11		2009
123280	GH CONVEYOR BELT REPL 08	545.60		(545.60)	-100.00%	0.00%	273,662.18	273,116.58	(545.60)			May-08	Jan-09		2009
123302	UK Med Cntr Hse Relo	109,843.15		(109,843.15)	-100.00%	0.04%	(861.82)	257,237.28	258,099.10			Dec-07			2009
123321	TC CT UCVG Controller KU	(7,177.00)		7,177.00	-100.00%	0.00%	18,670.63	25,847.63	7,177.00			Nov-08	Feb-10		2009
123336	BR1-1 SWP Rebuild 07	(27,501.76)		27,501.76	-100.00%	-0.01%	125,412.57	152,914.33	27,501.76			Oct-07	Sep-07		2009
123372	Lebanon East Sbstn - 427	32,070.65		(32,070.65)	-100.00%	0.01%	264,106.77	232,036.12	(32,070.65)			Jan-08	Jun-09		2009
123373	GR Transformer Removal	(527.12)		527.12	-100.00%	0.00%	-	527.12	527.12			Oct-07	Apr-09		2009
123378	UK Fiber Relocation	16,348.10		(16,348.10)	-100.00%	0.01%	(0.06)	25,958.23	25,958.29			Sep-07	Dec-11		2009
123387	BR 1-3 PULV GEARBOX RBLD 07	(37,523.12)		37,523.12	-100.00%	-0.01%	224,707.71	262,230.83	37,523.12			Oct-07	Jun-08		2009
123409	PeopleSoft 8.9 Enhance		75,615.00	75,615.00	100.00%	0.00%	-	856,971.00	856,971.00	Jan-09	Dec-09				2009
123426	HW/SW Dev Tools026580 2008-KU	28.24		(28.24)	-100.00%	0.00%	9,020.55	8,992.31	(28.24)			Feb-08	Jan-08		2009
123433	Tier C rotation - KU 2008	4,957.70		(4,957.70)	-100.00%	0.00%	389,292.39	384,334.69	(4,957.70)			Mar-08	Dec-08		2009
123444	Bulk Pwr & Enviro Sys 2008-KU	(6,017.71)		6,017.71	-100.00%	0.00%	30,044.86	36,062.57	6,017.71			Jan-08	Nov-08		2009
123445	Develop KU Campus Networks	10,087.57		(10,087.57)	-100.00%	0.00%	158,469.15	148,381.58	(10,087.57)			Apr-08	Apr-08		2009
123453	N KY Backbone Renovat2008-KU	718,204.51	1,035,000.00	316,795.49	30.61%	0.28%	1,058,720.47	1,375,493.85	316,773.38	Jan-08	Jan-10	Aug-08	Jun-10	This project was budgeted and planned using fiber communications. Upon further review, a lower cost option (microwave communications) was identified and utilized.	2009
123457	Outside Cable Plant 2008-KU	2,105.69		(2,105.69)	-100.00%	0.00%	90,262.70	88,157.01	(2,105.69)			Feb-08	Mar-10		2009
123465	Cabl for Server Connec2008-KU	3,368.70		(3,368.70)	-100.00%	0.00%	22,176.96	18,808.26	(3,368.70)			Feb-08	Feb-08		2009
123486	Ebusiness Firewall Replace-KU	48.88		(48.88)	-100.00%	0.00%	39,615.26	39,566.38	(48.88)			Oct-08	Feb-08		2009
123501	Intrusion Prevention 2008-KU	1,059.89		(1,059.89)	-100.00%	0.00%	18,724.63	17,664.74	(1,059.89)			Dec-08	Aug-08		2009
123503	ITSecurity Infrastruce2008-KU	2,043.64		(2,043.64)	-100.00%	0.00%	35,563.30	33,519.66	(2,043.64)			Mar-08	Feb-08		2009
123507	LogConsol/Cor/AlertExp2008-KU	266.15		(266.15)	-100.00%	0.00%	45,516.98	45,250.83	(266.15)			Dec-08	Oct-08		2009
123509	VulnerabilityScanning2008-KU	163.06		(163.06)	-100.00%	0.00%	2,880.72	2,717.66	(163.06)			Dec-08	Jun-08		2009
123535	SL-KU-Plant Lab Equipment	540.00		(540.00)	-100.00%	0.00%	18,166.16	17,626.16	(540.00)			Nov-08	Jun-08		2009
123537	GE-KU-PCs		5,025.00	5,025.00	100.00%	0.00%	-	5,025.00	5,025.00	Jan-09	Dec-09				2009
123541	GE-KU-Testing Equip		12,563.00	12,563.00	100.00%	0.00%	-	37,689.00	37,689.00	Jan-09	Dec-09				2009
123545	GE-KU-Digital Microscope		17,588.00	17,588.00	100.00%	0.00%	-	17,588.00	17,588.00	Jan-09	Dec-09				2009
123573	Somerset S. Main Street	24,267.47		(24,267.47)	-100.00%	0.01%	(0.01)	(24,267.48)	(24,267.47)			Dec-07	Jul-09		2009
123576	GARRARD CO HIGH SCHOOL RELO	(170,691.30)		170,691.30	-100.00%	-0.07%	9,227.76	179,919.06	170,691.30			Dec-07	Apr-08		2009
123577	ALEX CREEK EKPC TAP UNIT T-041	(90,765.95)		90,765.95	-100.00%	-0.04%	0.01	90,765.96	90,765.95			Dec-07	Apr-08		2009
123586	NESTLE 795 CIRCUIT	(174.80)		174.80	-100.00%	0.00%	304,630.14	304,804.94	174.80			Nov-07	May-08		2009
123602	EWINGTON SUBSTATION UPGRAD	5,893.07	938,174.42	932,281.35	99.37%	0.00%	69,209.01	1,000,818.02	931,609.01	Nov-07	Jun-08	Dec-07	Oct-10	Project variance due to lower material cost. Portion of actuals on project 125749. Net variance is $318K.	2009
123610	VERSAILLES DRIVE THRU WINDOW	333.40		(333.40)	-100.00%	0.00%	4,956.08	4,622.68	(333.40)			Dec-07	May-07		2009
123625	Louden Ave-Haefling Hwy Relo	(146,351.74)		146,351.74	-100.00%	-0.06%	0.00	167,562.98	167,562.98			Mar-08	Aug-09		2009
123626	Corning Glass	6,784.10		(6,784.10)	-100.00%	0.00%	(0.04)	(6,784.14)	(6,784.10)			Apr-08	Dec-09		2009
123627	Bardstown Industrial 69kV Tap	8,298.53		(8,298.53)	-100.00%	0.00%	85,687.65	77,389.12	(8,298.53)			Mar-08	Apr-09		2009
123633	StoreRoom Cameras (KU %)	6,774.16		(6,774.16)	-100.00%	0.00%	45,700.84	38,926.68	(6,774.16)			Dec-07	Nov-07		2009
123636	iProcurement Punchout (KU %)	1,401.17		(1,401.17)	-100.00%	0.00%	26,506.98	25,105.81	(1,401.17)			Dec-07	Apr-08		2009
123638	Parkers Mill Tap	39,765.40		(39,765.40)	-100.00%	0.02%	207,362.15	167,596.75	(39,765.40)			May-08	Feb-09		2009
123646	Intrusion Det Servers-KU		120,000.00	120,000.00	100.00%	0.00%	-	120,000.00	120,000.00	Jan-09	Dec-09				2009
123650	Routine EMS - KU	14,051.50	105,000.00	90,948.50	86.62%	0.01%	25,200.00	869,148.50	843,948.50	Nov-07	Oct-08	Dec-08	Sep-08		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
123654	Critical Spare 161/69 Xfrmr	886,518.48	454,500.10	(432,018.38)	-95.05%	0.35%	948,077.38	474,432.31	(473,645.07)	Nov-07	Sep-09	Dec-08	Jun-10	As the project was expected to continue from 2008, the budget was prepared based on the estimated amount to continue into 2009. As less was then recorded during 2008 than expected when the budget was prepared, more continued into 2009 than expected. The project extended into 2010.	2009
123655	Critical Spare 138/69 Xfrmr	525,073.12	436,499.75	(88,573.37)	-20.29%	0.21%	971,897.18	804,204.88	(167,692.30)	Nov-07	Oct-09	Sep-08	Oct-10		2009
123660	East Frankfort 138-69kV 120MVA		179,999.77	179,999.77	100.00%	0.00%	-	1,349,998.99	1,349,998.99	Jan-09	Dec-09				2009
123666	Bryant Rd 69 KV Tap	7,408.51		(7,408.51)	-100.00%	0.00%	48,503.35	41,094.84	(7,408.51)			Apr-08	Dec-09		2009
123679	RELOC HWY60 BYPASS PROJ	(18,647.23)		18,647.23	-100.00%	-0.01%	(8,731.78)	21,084.19	29,815.97			Aug-08	Aug-10		2009
123683	Bryant RD Temp #3 West Ckt	7,784.75		(7,784.75)	-100.00%	0.00%	302,750.06	294,965.31	(7,784.75)			Mar-08	Aug-10		2009
123684	Bryant RD Temp #3 Exit Ckts	32,357.57		(32,357.57)	-100.00%	0.01%	53,721.93	21,364.36	(32,357.57)			May-08	Dec-09		2009
123685	LEX NW SPUR ROAD CKT	(6,881.25)		6,881.25	-100.00%	0.00%	47,311.32	54,192.57	6,881.25			May-08	Aug-09		2009
123686	LEX NW 151 TIE CKT	159,019.43		(159,019.43)	-100.00%	0.06%	396,081.86	237,062.43	(159,019.43)			Aug-08	Aug-09		2009
123689	SOM NORTH BYPASS I66	(1,625.25)		1,625.25	-100.00%	0.00%	68,994.44	38,284.73	(30,709.71)			Nov-08	Jun-10		2009
123703	INST RIVER VIEW COAL 69 TAP	2,269.32		(2,269.32)	-100.00%	0.00%	91,230.16	66,601.33	(24,628.83)			Feb-08	Apr-09		2009
123704	Innovation Sub Exit Ckts	140,542.22		(140,542.22)	-100.00%	0.06%	335,051.87	194,509.65	(140,542.22)			Oct-08	Aug-09		2009
123706	BRYANT ROAD SUB	250,582.22	300,391.28	49,809.06	16.58%	0.10%	1,153,914.15	1,238,819.70	84,905.55	Dec-07	Mar-10	Mar-08	Oct-10		2009
123707	Bryant RD # 3 East Circuit	319.24		(319.24)	-100.00%	0.00%	135,056.27	133,401.92	(1,654.35)			Apr-08	Feb-10		2009
123734	REPLACE HVAC-LEX OPS	(600.00)		600.00	-100.00%	0.00%	7,934.00	8,534.00	600.00			Feb-08	Jan-08		2009
123743	Haefling 714-Innovation Dr	70,223.73		(70,223.73)	-100.00%	0.03%	143,450.07	73,226.34	(70,223.73)			Aug-08	Feb-10		2009
123749	Innovation Drive 138kV Tap	281,533.02		(281,533.02)	-100.00%	0.11%	551,483.01	269,949.99	(281,533.02)			Mar-08	Aug-09		2009
123752	Air Liquide 138kV Addition	(61,799.85)		61,799.85	-100.00%	-0.02%	0.68	61,800.53	61,799.85			Oct-08	Apr-09		2009
123762	TY3 COLLECTOR RNG RPL 08	2,762.76		(2,762.76)	-100.00%	0.00%	35,244.61	32,481.85	(2,762.76)			Apr-08	Mar-09		2009
123770	VIRGINIA POWER	324.05		(324.05)	-100.00%	0.00%	12,715.90	(87,608.15)	(100,324.05)			Mar-08	Dec-12		2009
123772	KU Storms - Feb 11, 2008	(3,156.61)		3,156.61	-100.00%	0.00%	(3,156.61)	-	3,156.61			Feb-08	Aug-08		2009
123801	UNDERFREQUENCY LOAD SHED-KU	11,608.43		(11,608.43)	-100.00%	0.00%	56,206.39	44,597.96	(11,608.43)			Jun-08	Mar-10		2009
123802	BEREA N SUB - METERING	86,523.80		(86,523.80)	-100.00%	0.03%	86,523.80	-	(86,523.80)			Mar-09	Mar-10		2009
123806	COGNOS LICENSES (KU %)	533.60		(533.60)	-100.00%	0.00%	5,313.00	4,779.40	(533.60)			Dec-08	Feb-08		2009
123808	MOBILE S/C EXPANSION (KU%)	119.00		(119.00)	-100.00%	0.00%	31,096.79	30,977.79	(119.00)			Apr-08	Jul-08		2009
123813	KU/ODP Storm - March 4, 2008	0.47		(0.47)	-100.00%	0.00%	0.47	-	(0.47)			Mar-08	Mar-09		2009
123829	SPRINGFIELD BYPASS	(39,018.80)		39,018.80	-100.00%	-0.02%	(39,277.38)	-	39,277.38			Jan-09	Mar-10		2009
123830	Bond-St Paul & VACty-ClinchRiv	(15,057.62)		15,057.62	-100.00%	-0.01%	31,300.51	46,358.13	15,057.62			Jul-08	Feb-09		2009
123872	GS Scanner 2009		26,633.00	26,633.00	100.00%	0.00%	-	26,633.00	26,633.00	Jan-09	Dec-09				2009
123875	GS Lrg Format Equip 2009	31,196.86	37,688.00	6,491.14	17.22%	0.01%	31,196.86	37,688.00	6,491.14	Jan-09	Dec-09	Jul-09	Feb-10		2009
123890	GS Plant Lab Equip 2009	49,174.81	50,000.00	825.19	1.65%	0.02%	49,174.81	50,000.00	825.19	Jan-09	Dec-09	Apr-09	Feb-10		2009
123899	BRCT6 Gas Flow Trans 09	1,594.54		(1,594.54)	-100.00%	0.00%	20,420.52	18,825.98	(1,594.54)			Oct-08	Mar-09		2009
123900	BRCT 11N2 Alarm Logging 09	20,578.26	21,500.34	922.08	4.29%	0.01%	20,578.26	21,500.34	922.08	Nov-09	Dec-09	Dec-09	Apr-10		2009
123901	BRCT Ice Plant Site Security 9	27,030.75	53,749.84	26,719.09	49.71%	0.01%	36,259.52	60,689.32	24,429.80	Nov-08	Aug-09	Dec-08	Apr-10		2009
123902	BRCT 5-6-7 PI Interface 09 KU	43,125.21	75,251.20	32,125.99	42.69%	0.02%	43,125.21	75,251.20	32,125.99	Nov-08	Jul-09	Oct-09	Apr-10		2009
123903	BRCT SF6 SFC Med Volt Str Bkr		69,874.59	69,874.59	100.00%	0.00%	29,296.20	69,874.59	40,578.39	Nov-08	Aug-09				2009
123905	BRCT7 Gas Flow Transmitter 08	5,360.47		(5,360.47)	-100.00%	0.00%	21,086.20	15,725.73	(5,360.47)			Oct-08	Mar-09		2009
123914	GS ION Chrmtgrph Repl 2009	18,058.22	22,613.00	4,554.78	20.14%	0.01%	18,058.22	22,613.00	4,554.78	Jan-09	Dec-09	Apr-09	Jul-09		2009
123915	GS Gas Chrmtgrph Repl 2009	36,218.90	22,613.00	(13,605.90)	-60.17%	0.01%	36,218.90	22,613.00	(13,605.90)	Jan-09	Dec-09	Jul-09	Feb-10		2009
123919	GS Oil/Grease Extractor 2009	15,350.00	15,075.00	(275.00)	-1.82%	0.01%	15,350.00	15,075.00	(275.00)	Jan-09	Dec-09	Apr-09	Jul-09		2009
123920	GS Ruler Tester 2010	14,778.71	20,100.00	5,321.29	26.47%	0.01%	14,778.71	20,100.00	5,321.29	Jan-09	Dec-09	Apr-09	Jul-09		2009
123925	GS CEMS Dilution Probes 2009	41,247.78	45,000.00	3,752.22	8.34%	0.02%	41,247.78	45,000.00	3,752.22	Jan-09	Dec-09	Sep-09	Feb-10		2009
123949	Green River Asbestos Abatement		94,000.44	94,000.44	100.00%	0.00%	-	94,000.44	94,000.44	Jan-09	Dec-09				2009
123951	GR R/O Water Treatment		399,999.96	399,999.96	100.00%	0.00%	-	399,999.96	399,999.96	Jan-09	Dec-09			Project cancelled - the reverse osmosis system from Tyrone was transported to Green River instead of pursuing the capital project	2009
123953	GS DQIStrat 2009	46,401.26	41,408.00	(4,993.26)	-12.06%	0.02%	46,401.26	41,408.00	(4,993.26)	Jan-09	Dec-09	Jul-09	Apr-10		2009
123957	GS FieldAlloyAn 2009		16,080.00	16,080.00	100.00%	0.00%	15,460.16	31,540.16	16,080.00	Jan-09	Dec-09	Nov-08			2009
123958	GS FieldPortOil 2009		8,040.00	8,040.00	100.00%	0.00%	8,047.20	16,087.20	8,040.00	Jan-09	Dec-09	Nov-08			2009
123961	GS SoftwareODS 2009		5,025.00	5,025.00	100.00%	0.00%	-	5,025.00	5,025.00	Jan-09	Dec-09				2009
123962	GS AutoLex 2009		5,025.00	5,025.00	100.00%	0.00%	-	5,025.00	5,025.00	Jan-09	Dec-09				2009
123978	Main Building Roof	9,026.25	140,005.50	130,979.25	93.55%	0.00%	135,456.17	266,435.42	130,979.25	Jan-09	Dec-09	Dec-08	Oct-08		2009
123979	warehouse/Locker Room Roof	3,777.16	38,000.89	34,223.73	90.06%	0.00%	28,745.52	62,969.25	34,223.73	Jan-09	Dec-09	Nov-08	Oct-08		2009
123980	B-1 Sump Pump Repl		48,008.38	48,008.38	100.00%	0.00%	-	48,008.38	48,008.38	Jan-09	Dec-09				2009
123985	P-5 Sump PUmp Repl		48,000.21	48,000.21	100.00%	0.00%	-	48,000.21	48,000.21	Jan-09	Dec-09				2009
124095	ICE HOUSE ROOF REPLACEMENT	8,535.40		(8,535.40)	-100.00%	0.00%	77,704.00	69,168.60	(8,535.40)			Dec-08	Oct-08		2009
124102	TY Conveyor Rm Lights 11		36,000.00	36,000.00	100.00%	0.00%	-	36,000.00	36,000.00	Jan-09	Dec-09				2009
124103	TY Aux Xfmr Lead Repl 08-09	(1,122.17)	165,000.00	166,122.17	100.68%	0.00%	61,123.70	227,245.87	166,122.17	Jan-09	Dec-09	Nov-08	Mar-09		2009
124104	TY Abatement 09		45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-09	Dec-09				2009
124105	TY Misc Motor Rblds 09		70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jan-09	Dec-09				2009
124106	TY3 FW Htr Repl 10-11		161,000.00	161,000.00	100.00%	0.00%	-	351,000.00	351,000.00	Jan-09	Dec-09				2009
124158	*US 27 Highway relocation	(11,041.99)		11,041.99	-100.00%	0.00%	(0.00)	11,041.99	11,041.99			Dec-08	Nov-09		2009
124159	AIR GAS SUBSTATION	374,680.39	400,466.36	25,785.97	6.44%	0.15%	1,672,402.42	1,698,188.39	25,785.97	Jan-09	Dec-09	Jun-08	Sep-09		2009
124164	GH4 CT CELL 4-7 REBUILD	449,583.74	444,000.40	(5,583.34)	-1.26%	0.18%	449,583.74	444,000.40	(5,583.34)	Jan-09	Dec-09	Feb-09	May-09		2009
124165	GH CONVEYOR BELT REPL 09	214,650.88	345,996.91	131,346.03	37.96%	0.08%	214,650.88	345,996.91	131,346.03	May-08	Dec-09	Jan-09	Jan-10		2009
124166	GH3 CCW HEAT EXCHANGER		190,000.39	190,000.39	100.00%	0.00%	244,757.03	190,000.39	(54,756.64)	Jan-09	Oct-10				2009
124167	GH4 BLOWDOWN TANK	96,547.80	122,999.45	26,451.65	21.51%	0.04%	96,547.80	122,999.45	26,451.65	Jan-09	Dec-09	Oct-09	Jan-10		2009
124169	GH BARGE MOORING CELL C-11		315,000.37	315,000.37	100.00%	0.00%	335,099.83	315,000.37	(20,099.46)	Jan-09	Oct-10			Project postponed until 2010	2009
124170	GH4 CT CELL 4-6 REBUILD	448,195.41	444,000.40	(4,195.01)	-0.94%	0.18%	448,195.41	444,000.40	(4,195.01)	Jan-09	Dec-09	Feb-09	May-09		2009
124171	GH3 CT CELL 3-7 REBUILD	449,845.41	444,000.40	(5,845.01)	-1.32%	0.18%	449,845.41	444,000.40	(5,845.01)	Jan-09	Dec-09	Feb-09	Jul-09		2009
124172	GH3 CT CELL 3-8 REBUILD	465,494.11	444,000.40	(21,493.71)	-4.84%	0.18%	465,494.11	444,000.40	(21,493.71)	Jan-09	Dec-09	Feb-09	Jul-09		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
124173	GH3 ECONOMIZER REPL	968,274.60	999,999.88	31,725.28	3.17%	0.38%	3,266,400.31	4,099,999.55	833,599.24	May-08	May-11	Oct-09	May-11		2009
124174	GH MISCELLANEOUS MOTORS 09	81,629.27	66,999.91	(14,629.36)	-21.83%	0.03%	81,629.27	66,999.91	(14,629.36)	Jan-09	Dec-09	May-09	Jul-09		2009
124175	GH1 PM MONITOR	93,159.81	104,999.78	11,839.97	11.28%	0.04%	93,159.81	104,999.78	11,839.97	Jan-09	Dec-09	Jan-09	Jul-09		2009
124177	GH2 4KV BREAKER REFURB	35,086.90		(35,086.90)	-100.00%	0.01%	785,414.45	806,999.21	21,584.76			Nov-09	Dec-10		2009
124178	BR2 Turbine Seals 09	139,711.01	245,000.18	105,289.17	42.98%	0.05%	139,711.01	245,000.18	105,289.17	Jan-09	Dec-09	Mar-09	May-09		2009
124179	BR1 ESP Volt Cntrl Repl 09	190.31		(190.31)	-100.00%	0.00%	26,404.94	26,214.63	(190.31)			Sep-08	Mar-09		2009
124180	BR1 Turb Cntrl Repl 10		1,919,999.55	1,919,999.55	100.00%	0.00%	1,680,026.69	1,919,999.55	239,972.86	Nov-09	Dec-10			Project delayed to 2010	2009
124182	BR1 ESP Interlock 09	1,177.89	27,249.70	26,071.81	95.68%	0.00%	18,787.55	44,859.36	26,071.81	Jan-09	Dec-09	Dec-08	Mar-10		2009
124185	AIR GAS DISTRIBUTION WORK	104,375.85		(104,375.85)	-100.00%	0.04%	171,515.94	68,401.36	(103,114.58)			Aug-08	Jul-09		2009
124188	DX Exp Joint Repl 09	300,324.53	345,001.01	44,676.48	12.95%	0.12%	300,776.20	345,001.01	44,224.81	Aug-09	Oct-09	Sep-09	Dec-09		2009
124190	BR2 Pulv Gearbox Overhaul 09	450,996.05	423,000.43	(27,995.62)	-6.62%	0.18%	450,996.05	423,000.43	(27,995.62)	Jan-09	Dec-09	Feb-09	Apr-09		2009
124191	BR2 Turb Outge - Flux Probe 09	9,791.58		(9,791.58)	-100.00%	0.00%	9,791.58	-	(9,791.58)			Mar-09	May-09		2009
124193	BR2 Trb Otge Inlt Bell Seals 9	136,115.13	140,000.39	3,885.26	2.78%	0.05%	136,115.13	140,000.39	3,885.26	Jan-09	Dec-09	Jan-09	May-09		2009
124195	TY A Belt Repl 11		13,000.00	13,000.00	100.00%	0.00%	-	13,000.00	13,000.00	Jan-09	Dec-09				2009
124196	TY B and C Belt Repl 10		14,000.00	14,000.00	100.00%	0.00%	-	14,000.00	14,000.00	Jan-09	Dec-09				2009
124208	GH1 TURBINE OIL FILTER SKID	89,041.99		(89,041.99)	-100.00%	0.03%	89,041.99	84,999.58	(4,042.41)			Nov-09	Jan-10		2009
124219	BR1 Precip Rapper Controls 10		48,749.37	48,749.37	100.00%	0.00%	39,969.89	48,749.37	8,779.48	Jan-09	Dec-10				2009
124249	BR2 Controls Repl 10&11		878,999.95	878,999.95	100.00%	0.00%	3,317,617.79	3,408,354.43	90,736.64	Jan-09	Dec-11			Project delayed to 2010 & 2011	2009
124260	BR1 B Heater Repl 12	22,221.08		(22,221.08)	-100.00%	0.01%	174,673.07	808,364.24	633,691.17			Nov-09	Nov-10		2009
124291	Dow Corn W - Carltn 138kv	542,275.37	39,999.38	(502,275.99)	-1255.71%	0.21%	625,349.36	123,073.37	(502,275.99)	Jan-09	Dec-09	Jun-08	Aug-09	The majority of construction for this project was originally budgeted in 2008 with a small remainder budgeted for 2009. The project was delayed to 2009 based on customers' timing needs.	2009
124299	BR Conv Belt Repl 09	35,378.15	32,000.32	(3,377.83)	-10.56%	0.01%	52,627.66	32,000.32	(20,627.34)	Nov-08	Dec-09	Feb-09	Apr-10		2009
124300	BR Misc Motor Rebld/Repl 09		70,000.20	70,000.20	100.00%	0.00%	-	70,000.20	70,000.20	Jan-09	Dec-09				2009
124301	BR Asbestos Abatement 09		61,002.40	61,002.40	100.00%	0.00%	-	61,002.40	61,002.40	Jan-09	Dec-09				2009
124302	BR Vehicle Purchase 09		29,999.79	29,999.79	100.00%	0.00%	37,375.96	67,375.75	29,999.79	Jan-09	Dec-09	Nov-08			2009
124315	GH2 CT CELL 2-6 REBUILD	300,123.94	455,999.50	155,875.56	34.18%	0.12%	429,811.44	585,687.00	155,875.56	Jan-09	Dec-09	Dec-08	Jun-09		2009
124318	GR Adjustable Class Blades		74,999.99	74,999.99	100.00%	0.00%	-	224,999.97	224,999.97	Jan-09	Dec-09				2009
124345	GH LAB TRUCK	30,004.04		(30,004.04)	-100.00%	0.01%	30,004.04	33,999.83	3,995.79			Nov-09	Mar-10		2009
124348	BR CY Locker Room Roof 08	(5,163.00)		5,163.00	-100.00%	0.00%	20,060.25	25,223.25	5,163.00			Jul-08	May-08		2009
124349	PVL-161-69kV, 150 MVA tran rpl	1,452,809.22		(1,452,809.22)	-100.00%	0.57%	1,640,388.48	87.86	(1,640,300.62)			Oct-08	Apr-11	Funded by the budget in project 125063.	2009
124416	PR13 Guide Vane Repl KU	1,698,230.31		(1,698,230.31)	-100.00%	0.67%	1,698,230.31	-	(1,698,230.31)			Mar-09	May-09	Emergent work due to routine inspection revealing significant deterioration of the unit's inlet vanes and blades. First row stationary vanes replaced.	2009
124436	GH DOZER	502,513.69		(502,513.69)	-100.00%	0.20%	502,513.69	999,999.89	497,486.20			Aug-09	Sep-09	Emergent work due to increased downtime and maintenance costs	2009
124438	GH1 FGD EXPANSION JOINTS	293,226.34	329,999.76	36,773.42	11.14%	0.12%	293,226.34	329,999.76	36,773.42	Jan-09	Dec-09	Mar-09	May-09		2009
124441	GH CSI 2130 VIBRATION EQUIP		41,999.91	41,999.91	100.00%	0.00%	44,011.59	86,011.50	41,999.91	Jan-09	Dec-09	Nov-08			2009
124444	GS Alarm Management		161,807.00	161,807.00	100.00%	0.00%	-	161,807.00	161,807.00	Jan-09	Dec-09				2009
124457	INST ARMSTR DOCK 69 TAP	(75,607.64)		75,607.64	-100.00%	-0.03%	1,074.59	79,105.36	78,030.77			Aug-08	Jul-09		2009
124460	Fawkes 69kV Brkr Repl	(4,656.75)		4,656.75	-100.00%	0.00%	190,341.11	194,997.86	4,656.75			Aug-08	Dec-08		2009
124461	KBR09-FAWKES	231,497.57		(231,497.57)	-100.00%	0.09%	336,766.08	33,963.23	(302,802.85)			Jun-08	Oct-10		2009
124494	*GRPP-604 Armsrtg Doc	(7,381.10)		7,381.10	-100.00%	0.00%	2,143.25	7,381.10	5,237.85			Aug-08	Apr-10		2009
124551	ASPEN SOFTWARE PURCHASE	7,897.78		(7,897.78)	-100.00%	0.00%	56,052.26	48,154.48	(7,897.78)			Nov-08	Jul-08		2009
124554	TC CT KU INSTAL GRND FALT PROT		55,691.64	55,691.64	100.00%	0.00%	-	55,691.64	55,691.64	Jan-09	Dec-09				2009
124555	TC CT KU PURCH LUBOIL VARNIS		32,378.86	32,378.86	100.00%	0.00%	68,688.86	101,067.72	32,378.86	Jan-09	Dec-09	Dec-08			2009
124556	TC CT KU STAT AIR LINE INSTALL		19,427.32	19,427.32	100.00%	0.00%	-	19,427.32	19,427.32	Jan-09	Dec-09				2009
124578	BRCT 9 LCI Repl 08	(49,074.45)		49,074.45	-100.00%	-0.02%	637,647.85	686,722.30	49,074.45			Jun-08	Jun-09		2009
124580	Comp-related equip- KU 2011	12,580.20		(12,580.20)	-100.00%	0.00%	75,078.03	17,231.08	(57,846.95)			Sep-08	Feb-11		2009
124600	KU - WINDSTORM 9/14/08	18,414.77		(18,414.77)	-100.00%	0.01%	18,414.77	-	(18,414.77)			Jun-08	Jun-09		2009
124608	GH1 CONDENSER RETUBE	2,021,274.61	1,999,999.78	(21,274.83)	-1.06%	0.79%	3,073,590.73	3,699,999.59	626,408.86	Jun-08	Dec-10	May-09	May-10		2009
124629	Carrollton- Metal 69kV	109,435.06		(109,435.06)	-100.00%	0.04%	157,550.87	48,115.81	(109,435.06)			Nov-08	Jan-10		2009
124638	GE-KU-ThermCamera		15,075.00	15,075.00	100.00%	0.00%	-	15,075.00	15,075.00	Jan-09	Dec-09				2009
124639	SIMP-SHELBY TRANS POLE RPL	80,057.00		(80,057.00)	-100.00%	0.03%	105,423.07	25,366.07	(80,057.00)			Nov-08	Mar-10		2009
124645	BRCT 20" HP Gas - HWY 27 Relo	628.66		(628.66)	-100.00%	0.00%	0.00	-	(0.00)			Feb-09	Dec-09		2009
124658	KU DETS Breakers	193.78		(193.78)	-100.00%	0.00%	30,348.93	30,155.15	(193.78)			Sep-08	Aug-08		2009
124681	Coordinate New Bryant RD FDR	103,116.31	114,090.10	10,973.79	9.62%	0.04%	103,116.31	114,090.10	10,973.79	Jan-09	Jun-09	Jun-09	Jun-10		2009
124682	Purchase Data Recorders	14,361.62	12,048.24	(2,313.38)	-19.20%	0.01%	14,361.62	12,048.24	(2,313.38)	Jan-09	Dec-09	Sep-09	Jan-10		2009
124683	09 SCM CEN DSP EMINENCE SUB	159,775.13	400,426.80	240,651.67	60.10%	0.06%	409,507.07	400,426.80	(9,080.27)	Jan-09	Jun-10	Sep-09	Aug-10		2009
124684	09 CENT DSP HOOVER SUB	697,107.74	860,188.64	163,080.90	18.96%	0.27%	745,447.99	905,604.03	160,156.04	Oct-08	Mar-10	Nov-08	Jun-10		2009
124685	09 CENT DSP NEWTON SUB	64,638.29	365,294.40	300,656.11	82.31%	0.03%	65,691.72	365,294.40	299,602.68	Jan-09	Nov-09	May-09	Jun-10	Project variance due to change in scope of project. Permanent variance.	2009
124686	09 CENT DSP OKONITE SUB	958,870.34	1,300,047.78	341,177.44	26.24%	0.38%	1,053,747.00	1,344,777.78	291,030.78	Oct-08	Oct-09	Dec-08	Oct-10	Project variance due to portion of project delayed to 2010 $60K, and remaining variance is underrun due to lower equipment cost and savings in construction.	2009
124687	09 CENT DSP ROGERS GAP SUB	626,376.49	900,117.22	273,740.73	30.41%	0.25%	630,526.21	900,117.22	269,591.01	Jan-09	Nov-09	Mar-09	Jun-10		2009
124688	09 CENT DSP NEW HAVEN SUB	222,950.95	764,930.00	541,979.05	70.85%	0.09%	224,307.22	764,930.00	540,622.78	Jan-09	Nov-09	May-09	Oct-10	Project variance due to change in scope of project. Permanent variance.	2009
124690	09 PINE DSP OSAKA EAST SUB		740,278.50	740,278.50	100.00%	0.00%	-	740,278.50	740,278.50	Jan-09	Dec-09			Project cancelled due to upgrades not necessary at this time for the Osaka East Substation.	2009
124691	09 CENT CYNTHIANA SUB	275,966.75	203,072.02	(72,894.73)	-35.90%	0.11%	284,967.28	203,072.02	(81,895.26)	Jan-09	Dec-09	Sep-09	Oct-10		2009
124692	09 CENT HEA11 & 51 LOCKOUT REL	10,839.42	31,111.05	20,271.63	65.16%	0.00%	20,379.18	31,111.05	10,731.87	Jan-09	Dec-09	Jul-09	Dec-10		2009
124693	09 CENT UDRFREQY LOAD SHED		77,724.56	77,724.56	100.00%	0.00%	-	77,724.56	77,724.56	Jan-09	Dec-09				2009
124694	09 CENT REPLACE BUSHINGS	15,951.44	37,737.80	21,786.36	57.73%	0.01%	15,951.44	37,737.80	21,786.36	Jan-09	Dec-09	Aug-09	Dec-09		2009
124695	09 CENT REGULATORS	26,514.50	54,674.41	28,159.91	51.50%	0.01%	26,514.50	54,674.41	28,159.91	Jan-09	Dec-09	Nov-09	Mar-10		2009
124696	09 CENT BREAKERS	66,691.80	146,814.62	80,122.82	54.57%	0.03%	84,138.96	146,814.62	62,675.66	Jan-09	Dec-09	Sep-09			2009
124697	09 CENT BATTERIES	6,015.07	30,634.26	24,619.19	80.36%	0.00%	29,086.18	30,634.26	1,548.08	Nov-09	Dec-09	Dec-09	Mar-10		2009
124698	09 CENT MISC SUBSTATION	(830.51)	212,313.59	213,144.10	100.39%	0.00%	22,878.87	212,313.59	189,434.72	Jan-09	Dec-09	May-09	Dec-10		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
124699	09 EARL DAWSON SPRINGS REBUILD	46,360.41	37,180.22	(9,180.19)	-24.69%	0.02%	46,378.14	37,180.22	(9,197.92)	Jan-09	Dec-09	Aug-09	Jan-10		2009
124700	09 EARL OVERLAND SOUTH REBUILD	30,579.57	126,895.49	96,315.92	75.90%	0.01%	33,193.04	126,895.49	93,702.45	Jan-09	Dec-09	Nov-09	Dec-09		2009
124701	09 EARL NESC CORRECTIONS	48,622.46	118,747.45	70,124.99	59.05%	0.02%	48,622.46	118,747.45	70,124.99	Dec-09	Dec-09	Dec-09			2009
124702	09 EARL KUTTAWA SUB REBUILD	154,672.20	110,147.03	(44,525.17)	-40.42%	0.06%	160,141.05	110,147.03	(49,994.02)	Jan-09	Sep-09	Aug-09	Jan-10		2009
124703	09 EARL BATTERIES	15,853.71	24,817.43	8,963.72	36.12%	0.01%	15,853.71	24,817.43	8,963.72	Jan-09	Dec-09	Sep-09			2009
124704	09 EARL MISC SUBSTATION	99,396.14	165,802.26	66,406.12	40.05%	0.04%	107,759.00	165,802.26	58,043.26	Jan-09	Dec-09	Mar-09	Sep-10		2009
124705	09 EARL SURVELLIANCE DEVICES	13,206.60	19,967.62	6,761.02	33.86%	0.01%	13,206.60	19,967.62	6,761.02	Jan-09	Dec-09	Dec-09	Aug-10		2009
124706	09 PINE BATTERIES		27,237.13	27,237.13	100.00%	0.00%	-	27,237.13	27,237.13	Jan-09	Dec-09				2009
124707	09 PINE NESC CORRECTIONS	24,920.09	34,421.45	9,501.36	27.60%	0.01%	24,920.09	34,421.45	9,501.36	Jan-09	Dec-09	Apr-09	Jan-10		2009
124708	09 PINE MISC SUBSTATION	78,567.13	85,803.57	7,236.44	8.43%	0.03%	78,567.13	85,803.57	7,236.44	Jan-09	Oct-10	Feb-09	Dec-09		2009
124709	09 PINE BREAKERS	49,035.42	46,192.65	(2,842.77)	-6.15%	0.02%	49,035.42	46,192.65	(2,842.77)	Jan-09	Dec-09	May-09	Dec-09		2009
124710	09 PINE FENCE	8,490.46	13,049.54	4,559.08	34.94%	0.00%	8,490.46	13,049.54	4,559.08	Jan-09	Dec-09	Jun-09	Jan-10		2009
124711	09 CENT WILDLIFE PROTECTION		50,644.78	50,644.78	100.00%	0.00%	-	50,644.78	50,644.78	Jan-09	Dec-09				2009
124712	09 EARL WILDLIFE PROTECTION	25,913.90	24,579.63	(1,334.27)	-5.43%	0.01%	25,913.90	24,579.63	(1,334.27)	Jan-09	Dec-09	May-09			2009
124713	09 PINE WILDLIFE PROTECTION	10,069.82	11,855.14	1,785.32	15.06%	0.00%	10,069.82	11,855.14	1,785.32	Jan-09	Dec-09	Mar-09	Jan-10		2009
124714	SIMP US 60 Feeder 09	159,043.01	199,999.96	40,956.95	20.48%	0.06%	210,375.15	199,999.96	(10,375.19)	Jan-09	Mar-09	Jun-09	Dec-10		2009
124715	KINGS MT CIRCUIT REBUILD	60,107.66	94,946.51	34,838.85	36.69%	0.02%	60,107.66	94,946.51	34,838.85	Jan-09	Dec-09	Jul-09	Feb-10		2009
124718	2009 KU DOIT Smallworld GIS	142,209.88	117,536.95	(24,672.93)	-20.99%	0.06%	142,209.88	342,547.42	200,337.54	Jan-09	Dec-09	Jul-09	Apr-10		2009
124724	2009 KU DOIT Mobile GIS	45,137.84	44,883.26	(254.58)	-0.57%	0.02%	45,137.84	144,887.89	99,750.05	Jan-09	Dec-09	Feb-09	Apr-10		2009
124726	2009 KU DOIT Electric OMS	72,112.36	67,331.66	(4,780.70)	-7.10%	0.03%	72,112.36	117,332.13	45,219.77	Jan-09	Dec-09	Sep-09	Apr-10		2009
124730	2009 KU DOIT Elec Fac Insp		104,543.24	104,543.24	100.00%	0.00%	-	329,546.34	329,546.34	Jan-09	Dec-09				2009
124732	2009 KU DOIT Mobile Infra	202,726.86	300,024.80	97,297.94	32.43%	0.08%	202,726.86	650,026.17	447,299.31	Jan-09	Dec-09	Jun-09	Apr-10		2009
124734	2009 KU DOIT Software Lic		22,442.80	22,442.80	100.00%	0.00%	-	147,443.29	147,443.29	Jan-09	Dec-09				2009
124739	OSAKA EAST DO	40,379.39	119,999.94	79,620.55	66.35%	0.02%	35,124.82	119,999.94	84,875.12	Jan-09	Aug-09	Sep-09	Dec-10		2009
124740	WISE CKT 4642	(9,704.18)		9,704.18	-100.00%	0.00%	92,069.31	101,773.49	9,704.18			Oct-08	Jan-09		2009
124741	PENN GAP LOAD LOGGER		11,999.81	11,999.81	100.00%	0.00%	-	11,999.81	11,999.81	Jan-09	Dec-09				2009
124743	2009 KU DOIT Hardware Infra	144,535.18	134,656.80	(9,878.38)	-7.34%	0.06%	144,535.18	434,660.35	290,125.17	Jan-09	Dec-09	Mar-09	Apr-10		2009
124745	2009 KU DOIT Carry Over Proj	35,698.10	44,882.71	9,184.61	20.46%	0.01%	36,247.87	94,882.91	58,635.04	Jan-09	Jun-09	Sep-09	Jul-10		2009
124746	MANITOU CIRCUIT WORK		1.00	1.00	100.00%	0.00%	67,271.75	67,272.75	1.00	Jan-09	Dec-09	Oct-08			2009
124747	BARDS HILL ROAD	48,524.00	1.02	(48,522.98)	-4757154.90%	0.02%	139,721.44	91,198.46	(48,522.98)	Jan-09	Dec-09	Oct-08	Feb-09		2009
124755	196-614 Line Diff Relay	10,285.79		(10,285.79)	-100.00%	0.00%	18,563.81	8,278.02	(10,285.79)			Sep-08	May-09		2009
124756	896-604 Relays	56.25		(56.25)	-100.00%	0.00%	12,831.40	12,775.15	(56.25)			Oct-08	Apr-09		2009
124757	664-604 Line Diff Relay	13,317.08		(13,317.08)	-100.00%	0.01%	21,595.10	8,278.02	(13,317.08)			Sep-08	Feb-10		2009
124760	152-704 Line Diff Relay	2,974.41		(2,974.41)	-100.00%	0.00%	12,455.61	9,481.20	(2,974.41)			Sep-08	Apr-09		2009
124761	152-784 Line Diff Relay	356.00		(356.00)	-100.00%	0.00%	9,837.20	9,481.20	(356.00)			Oct-08	Apr-09		2009
124762	227-704 Line Diff Relay	320.56		(320.56)	-100.00%	0.00%	9,801.76	9,481.20	(320.56)			Sep-08	Apr-09		2009
124763	227-714 Line Diff Relay	360.76		(360.76)	-100.00%	0.00%	9,841.96	9,481.20	(360.76)			Oct-08	Apr-09		2009
124764	117-754 Line Diff Relay	180.38		(180.38)	-100.00%	0.00%	9,661.58	9,481.20	(180.38)			Sep-08	Jan-10		2009
124765	117-764 Line Diff Relay	5,123.89		(5,123.89)	-100.00%	0.00%	14,605.09	9,481.20	(5,123.89)			Oct-08	Apr-09		2009
124766	896-634 Relays	123.26		(123.26)	-100.00%	0.00%	12,898.41	12,775.15	(123.26)			Oct-08	Jan-09		2009
124767	Reconductor Lancaster Avenue	105,987.77	116,023.24	10,035.47	8.65%	0.04%	105,987.77	116,023.24	10,035.47	Jan-09	Dec-09	Jul-09	Sep-09		2009
124768	Regulators Ckt 631	25,650.46	52,683.54	27,033.08	51.31%	0.01%	31,868.39	52,683.54	20,815.15	Jan-08	Oct-09	Sep-09	Dec-09		2009
124769	Okonite Exit Circuits	105,769.06	149,379.48	43,610.42	29.19%	0.04%	165,678.27	149,379.48	(16,298.79)	Jan-08	Dec-09	Aug-09	May-11		2009
124770	Remove Banford Line	(3,113.33)		3,113.33	-100.00%	0.00%	1,346.22	-	(1,346.22)			Apr-09	Dec-10		2009
124771	Purchase UG Locator	5,659.40	5,906.00	246.60	4.18%	0.00%	5,659.40	5,906.00	246.60	Jan-09	Dec-09	Sep-09	Sep-09		2009
124772	HARLAN CIRCUIT 4406	232,366.24	189,000.50	(43,365.74)	-22.94%	0.09%	177,890.69	189,000.50	11,109.81	Jan-09	Dec-09	Jul-09	Jun-10		2009
124773	FOURMILE RECOND 140	42,622.93	1.00	(42,621.93)	-4262193.00%	0.02%	160,046.87	131,588.23	(28,458.64)	Oct-08	Dec-08	Oct-08	Jan-10		2009
124774	MIDDLESBORO CKT 351	27,604.66	23,999.44	(3,605.22)	-15.02%	0.01%	34,522.78	23,999.44	(10,523.34)	Jan-09	Dec-09	Oct-09	Sep-10		2009
124775	DSP DONERAIL CKT 105 PH ADD	66,148.96	140,087.42	73,938.46	52.78%	0.03%	66,148.96	140,087.42	73,938.46	Feb-09	Aug-09	Feb-09	Jan-10		2009
124776	DSP DONERAIL 0105 REGULATOR	44,566.01	49,649.40	5,083.39	10.24%	0.02%	44,566.01	49,649.40	5,083.39	Jan-09	Dec-09	Aug-09	Mar-10		2009
124779	Shelbyville to Simpsonville	398,108.87		(398,108.87)	-100.00%	0.16%	771,835.94	373,727.07	(398,108.87)			Sep-08	Nov-09	Emergency line rebuild due to underrate which began late in 2008 and continued into 2009. Due to the timing of the project, this was not in the budget for either year.	2009
124780	MAYOC UG LOCATOR	5,200.00	5,906.00	706.00	11.95%	0.00%	5,200.00	5,906.00	706.00	Nov-09	Dec-09	Dec-09	Dec-09		2009
124782	09 CENT BLUEGRASS STATION	441,344.52	799,672.40	358,327.88	44.81%	0.17%	358,719.19	799,672.40	440,953.21	Jan-09	Aug-10	Apr-09	Aug-10	Project variance due to cost reductions compared to original estimate.	2009
124783	09 CENT RICHMOND SUB	646,001.45	1,000,043.31	354,041.86	35.40%	0.25%	859,222.62	1,000,043.31	140,820.69	Jan-09	Nov-10	Apr-09	Jan-11	Project variance due to carryover of work to 2010.	2009
124784	09 CENT TRANSFORMER REWINDS	1,753,260.89	1,178,668.40	(574,592.49)	-48.75%	0.69%	2,045,555.99	1,178,668.40	(866,887.59)	Jul-08	Dec-09	Jan-09	Jun-10	Emergent work due to higher KU transformer failures that originally budgeted.	2009
124870	AVAYA INTERACTION CTR		150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-09	Dec-09				2009
124871	BUS OFFICE TECH ENHANCEMENTS		34,000.00	34,000.00	100.00%	0.00%	-	34,000.00	34,000.00	Jan-09	Dec-09				2009
124872	AMI KU		250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Jan-09	Dec-09				2009
124879	METERING MISC CAPITAL KU		84,000.38	84,000.38	100.00%	0.00%	-	84,000.38	84,000.38	Jan-09	Dec-09				2009
124880	CALL CENTER TECH KU		117,500.00	117,500.00	100.00%	0.00%	-	117,500.00	117,500.00	Jan-09	Dec-09				2009
124881	BUS OFFICE MISC KU	74,600.34	100,007.68	25,407.34	25.41%	0.03%	83,434.78	100,007.68	16,572.90	Jan-09	Dec-09	May-09	Mar-10		2009
124882	2009 ERTS KU	108,910.41	101,120.00	(7,790.41)	-7.70%	0.04%	108,910.41	101,120.00	(7,790.41)	Jan-09	Dec-09	Jun-09	Mar-10		2009
124883	POWERMATRIX EQUIP KU	109,205.28	115,000.74	5,795.46	5.04%	0.04%	109,205.28	115,000.74	5,795.46	Jan-09	Dec-09	Aug-09	Apr-10		2009
124884	2009 RETAIL PC PURCHASES KU		100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-09	Dec-09				2009
124890	2009 MV90 UPGRADE KU		49,999.44	49,999.44	100.00%	0.00%	-	49,999.44	49,999.44	Jan-09	Dec-09				2009
124892	CONCRETE STORAGE AREA	7,220.70	6,024.12	(1,196.58)	-19.86%	0.00%	7,220.70	6,024.12	(1,196.58)	Jan-09	Dec-09	Jul-09	Jun-09		2009
124893	TRUCK SHED DOORS		13,999.58	13,999.58	100.00%	0.00%	16,645.20	13,999.58	(2,645.62)	Jan-09	Aug-09				2009
124894	TRANSFORMER TRAILER	12,925.47	13,999.58	1,074.11	7.67%	0.01%	12,925.47	13,999.58	1,074.11	Jan-09	Aug-09	Jul-09	Aug-10		2009
124895	Higby Mill- 69kV	129,339.14		(129,339.14)	-100.00%	0.05%	303,884.99	174,545.85	(129,339.14)			Sep-08	Jan-10		2009
124918	UK Med Relay Comm Upgrade	2,643.16		(2,643.16)	-100.00%	0.00%	21,870.79	19,227.63	(2,643.16)			Sep-08	Feb-10		2009
124919	Amer. Ave Relay Comm Upgrade	346.53		(346.53)	-100.00%	0.00%	15,882.65	15,536.12	(346.53)			Sep-08	Feb-10		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
124920	Higby Mill Relay Comm Upgrade	377.56		(377.56)	-100.00%	0.00%	19,519.05	19,141.49	(377.56)			Sep-08	Feb-10		2009
124921	066-684 Relays	16,476.25		(16,476.25)	-100.00%	0.01%	25,765.02	9,288.77	(16,476.25)			Sep-08	Feb-10		2009
124931	GH2 CT CELL REBUILD 08	6.07		(6.07)	-100.00%	0.00%	1,361,500.22	3,511,494.15	2,149,993.93			Aug-08	Jun-09		2009
124934	RCKY BR-POCKET 69K CAWD STR86	(28,606.14)		28,606.14	-100.00%	-0.01%	(25,763.12)	-	25,763.12			Mar-09	Apr-11		2009
124935	POINTS OF INTEREST KU		300,024.80	300,024.80	100.00%	0.00%	-	300,024.80	300,024.80	Jan-09	Dec-09			Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects for Points of Interest work.	2009
124936	Gas Consumption KU		75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-09	Dec-09				2009
124937	Energy Marketing Portal KU		50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-09	Dec-09				2009
124938	Integrated Database KU		50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-09	Dec-09				2009
124970	US HWY 27 RELOCATION	106,563.86		(106,563.86)	-100.00%	0.04%	199,577.42	-	(199,577.42)			May-09	Mar-11		2009
125003	BRCT10 LCI 09	579,515.20	600,001.96	20,486.76	3.41%	0.23%	566,316.67	600,001.96	33,685.29	Feb-09	Dec-09	Dec-09	Feb-10		2009
125014	OS FAC IMPROVEMENTS	119,355.33	303,360.00	184,004.67	60.66%	0.05%	119,355.33	606,720.00	487,364.67	Dec-08	Nov-09	Apr-09	Mar-10		2009
125017	GREEN INITIATIVES - KU	99,988.00	116,288.00	16,300.00	14.02%	0.04%	99,988.00	773,568.00	673,580.00	Jan-09	Dec-09	Jul-09	Jul-09		2009
125018	ONEQ AIR HANDLERS		121,344.00	121,344.00	100.00%	0.00%	-	121,344.00	121,344.00	Jan-09	Dec-09				2009
125020	SECURITY EQUIPMT ONEQ	11,679.71	15,168.00	3,488.29	23.00%	0.00%	11,679.71	15,168.00	3,488.29	Dec-08	Jan-10	Sep-09	Jan-10		2009
125023	ONEQ FAILED EQUIPMENT		10,112.00	10,112.00	100.00%	0.00%	-	40,448.00	40,448.00	Jan-09	Dec-09				2009
125025	Pineville-Pineville(722) 69kV		1,280,000.34	1,280,000.34	100.00%	0.00%	-	1,280,000.34	1,280,000.34	Jan-09	Dec-09			Project delayed to 2017 due to system condition changes studied in the Transmission Expansion Plan (TEP).	2009
125030	REB FACILITIES CAPITAL	470,127.78	468,000.00	(2,127.78)	-0.45%	0.18%	478,238.81	885,000.00	406,761.19	Dec-08	Jan-10	Mar-09	May-10		2009
125035	DIST FAC CAPITAL	449,367.72	350,000.00	(99,367.72)	-28.39%	0.18%	442,280.17	1,100,000.00	657,719.83	Dec-08	Jan-10	Apr-09	May-10		2009
125044	Delvinta- 600A metering CT	(3,593.80)		3,593.80	-100.00%	0.00%	26.28	93,621.09	93,594.81			Dec-08	Dec-08		2009
125045	138kV breaker- Lake Reba Tap	200,589.15	247,498.84	46,909.69	18.95%	0.08%	189,883.79	247,498.84	57,615.05	Mar-09	Sep-09	May-09	Jun-10		2009
125049	Purchase spare 69/34kV trsfrmr		629,999.93	629,999.93	100.00%	0.00%	-	629,999.93	629,999.93	Jan-09	Dec-09			Project cancelled due to lack of need.	2009
125051	Install 138kV bkr- Rodburn	183,516.61	270,000.02	86,483.41	32.03%	0.07%	183,501.36	270,000.02	86,498.66	Jan-09	Sep-09	Jun-09	Jun-10		2009
125060	Install 161kV bkr-Pineville Sw	150,609.85	270,000.02	119,390.17	44.22%	0.06%	220,442.09	270,000.02	49,557.93	Jan-09	Apr-09	Jun-09	Feb-10		2009
125062	Higby Mill 138/69 112 MVA	1,215,827.18	1,349,998.01	134,170.83	9.94%	0.48%	1,793,815.57	1,529,997.58	(263,817.99)	Jan-09	Jan-10	May-09	Jul-10		2009
125063	Pineville 161/69 150 MVA		1,619,999.64	1,619,999.64	100.00%	0.00%	-	1,619,999.64	1,619,999.64	Jan-09	Sep-09			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. Actuals were recorded in project 124349.	2009
125065	Replace bkr 192-808- Pineville		269,999.43	269,999.43	100.00%	0.00%	-	269,999.43	269,999.43	Jan-09	Dec-09				2009
125079	DFR Study	410,263.63	810,000.86	399,737.23	49.35%	0.16%	663,411.84	1,800,002.55	1,136,590.71	Jan-09	Nov-10	Mar-09	Mar-11	Budgeted in KU project 125079 but actual charges were split with project 125850 as deemed to benefit both LG&E and KU.	2009
125080	KCA09-Carrier Repl Project	491,651.89	899,997.62	408,345.73	45.37%	0.19%	493,802.32	2,699,994.99	2,206,192.67	Jan-09	Dec-09	Mar-09	Oct-09	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2009
125108	Stellent Upgrade-KU	40,378.46	51,232.00	10,853.54	21.19%	0.02%	40,378.46	51,232.00	10,853.54	Jan-09	Dec-09	Aug-09	Apr-10		2009
125110	HW/SW Dev Tools 026580-KU	1,246.69	19,050.00	17,803.31	93.46%	0.00%	1,246.69	19,050.00	17,803.31	Jan-09	Dec-09	Mar-09	Apr-10		2009
125112	HW/SW Dev Tools 026540-KU	4,259.62	10,249.00	5,989.38	58.44%	0.00%	4,259.62	10,249.00	5,989.38	Jan-09	Dec-09	Feb-09	Mar-10		2009
125114	ITSD HW/SW EM-KU		7,620.00	7,620.00	100.00%	0.00%	-	7,620.00	7,620.00	Jan-09	Dec-09				2009
125117	ITSD HW/SW PG-KU	18,472.81	14,090.00	(4,382.81)	-31.11%	0.01%	9,999.37	14,090.00	4,090.63	Jan-09	Dec-09	Mar-09	May-10		2009
125119	HW/SW Dev Tools 026560-KU	2,847.15	14,600.00	11,752.85	80.50%	0.00%	2,847.15	14,600.00	11,752.85	Jan-09	Dec-09	Sep-09	Dec-09		2009
125121	HW/SW Dev Tools 026570-KU	3,993.35	15,372.00	11,378.65	74.02%	0.00%	4,061.37	15,372.00	11,310.63	Jan-09	Dec-09	Mar-09	May-10		2009
125123	Intrusion Prevention-KU	50,487.33	139,701.98	89,214.65	63.86%	0.02%	53,445.40	139,701.98	86,256.58	Jan-09	Dec-09	Dec-09	May-10		2009
125125	IT Security Infrastructure-KU		64,770.62	64,770.62	100.00%	0.00%	-	64,770.62	64,770.62	Jan-09	Dec-09				2009
125127	IT Sec Infrastructure-KU		11,430.54	11,430.54	100.00%	0.00%	-	11,430.54	11,430.54	Jan-09	Dec-09				2009
125129	IT Sec Mon/Aud/Mgmt Tools-KU	19,720.09	50,802.44	31,082.35	61.18%	0.01%	20,903.29	50,802.44	29,899.15	Sep-09	Dec-09	Oct-09	Jun-10		2009
125131	Vulnerability Scanning-KU	2,875.99	21,463.57	18,587.58	86.60%	0.00%	2,875.99	21,463.57	18,587.58	Jan-09	Dec-09	Dec-09	Apr-10		2009
125133	Access Switch Replacement-KU	153,921.13	152,396.19	(1,524.94)	-1.00%	0.06%	153,921.13	152,396.19	(1,524.94)	Jan-09	Dec-09	Mar-09	Jan-09		2009
125137	Core Network Infrastructure-KU	79,752.42	76,200.44	(3,551.98)	-4.66%	0.03%	79,752.42	76,200.44	(3,551.98)	Jan-09	Dec-09	Mar-09	Apr-10		2009
125139	Data Networks Test Tools-KU	5,439.68	12,698.48	7,258.80	57.16%	0.00%	5,439.68	12,698.48	7,258.80	Jan-09	Dec-09	Apr-09	Jan-10		2009
125141	Ntwk Access Device/Gateway-KU	27,622.00	25,401.24	(2,220.76)	-8.74%	0.01%	27,622.00	25,401.24	(2,220.76)	Jan-09	Dec-09	May-09	Mar-10		2009
125143	Network Management-KU	24,663.61	25,399.47	735.86	2.90%	0.01%	24,663.61	25,399.47	735.86	Jan-09	Dec-09	Apr-09	Mar-10		2009
125146	Pix Firewall Repl/Upg-KU	100,965.37	152,395.90	51,430.53	33.75%	0.04%	100,965.37	152,395.90	51,430.53	Jan-09	Dec-09	Apr-09	Mar-10		2009
125148	Sec Infrastructure Enhance-KU	25,717.78	25,405.20	(312.58)	-1.23%	0.01%	25,717.78	25,405.20	(312.58)	Jan-09	Dec-09	May-09	Mar-10		2009
125152	VPN Switch Upgrade-KU	92,584.72	152,399.59	59,814.87	39.25%	0.04%	92,584.72	152,399.59	59,814.87	Jan-09	Dec-09	Mar-09	Mar-10		2009
125154	Backup Capacity Expansion-KU	108,682.86	101,601.96	(7,080.90)	-6.97%	0.04%	108,682.86	101,601.96	(7,080.90)	Jan-09	Dec-09	Jul-09	Mar-10		2009
125161	SAN Switch Capacity Exp-KU	73,594.77	76,200.26	2,605.49	3.42%	0.03%	73,594.77	76,200.26	2,605.49	Jan-09	Dec-09	Oct-09	Apr-10		2009
125163	SAN Switch Refresh-KU	248,322.66	205,739.47	(42,583.19)	-20.70%	0.10%	248,322.66	205,739.47	(42,583.19)	Jan-09	Dec-09	Aug-09	Apr-10		2009
125167	Mid-Level Storage Refresh-KU	61,632.04	81,786.47	20,154.43	24.64%	0.02%	61,632.04	81,786.47	20,154.43	Jan-09	Dec-09	Jul-09	Mar-10		2009
125173	HP Openview Monitoring-KU		50,800.00	50,800.00	100.00%	0.00%	-	50,800.00	50,800.00	Jan-09	Dec-09				2009
125178	Cabling-Server Connect-KU	18,540.49	22,860.00	4,319.51	18.90%	0.01%	18,540.49	22,860.00	4,319.51	Jan-09	Dec-09	Apr-09	Apr-10		2009
125180	Server Hardware Refresh-KU	213,182.68	226,053.84	12,871.16	5.69%	0.08%	213,182.70	226,053.84	12,871.14	Jan-09	Dec-09	May-09			2009
125182	Storage Capacity-Virtual-KU	118,367.27	228,603.50	110,236.23	48.22%	0.05%	118,367.27	228,603.50	110,236.23	Jan-09	Dec-09	Aug-09	Jul-09		2009
125184	Bladelogic Upg-Wndws 2008-KU		50,800.08	50,800.08	100.00%	0.00%	-	50,800.08	50,800.08	Jan-09	Dec-09				2009
125186	RISS 2.0 Upgrade-KU	81,248.31	8,128.00	(73,120.31)	-899.61%	0.03%	85,906.89	8,128.00	(77,778.89)	Jan-09	Dec-09	Dec-09	Oct-10		2009
125188	Exchange 2007 Migration-KU		53,341.00	53,341.00	100.00%	0.00%	-	53,341.00	53,341.00	Jan-09	Dec-09				2009
125190	OPGW-Mill Creek/HardinCo-KU		76,200.00	76,200.00	100.00%	0.00%	-	76,200.00	76,200.00	Jan-09	Dec-09				2009
125191	Develop EONUS Rmte Campus -KU	50,329.73	150,000.00	99,670.27	66.45%	0.02%	50,658.12	150,000.00	99,341.88	Jan-09	Dec-09	Nov-09	May-10		2009
125192	ODP Fiber Buildout Y1/2-KU	14,162.10	25,000.00	10,837.90	43.35%	0.01%	420,406.84	425,001.65	4,594.81	Oct-09	Nov-10	Oct-09	Jan-11		2009
125196	Outside Cable Plant-KU	67,253.64	102,464.00	35,210.36	34.36%	0.03%	67,253.64	102,464.00	35,210.36	Jan-09	Dec-09	Jan-09	Mar-10		2009
125198	Bulk Pwr & Env Systems-KU	48,132.55	51,232.00	3,099.45	6.05%	0.02%	48,216.58	51,232.00	3,015.42	Jan-09	Nov-09	Mar-09	Jun-10		2009
125200	Alcatel Channel Bank Repl-KU	268,197.58	153,692.00	(114,505.58)	-74.50%	0.11%	268,197.58	153,692.00	(114,505.58)	Jan-09	Dec-09	Apr-09	Apr-10		2009
125201	KU Park-Pocket SONET Upg-KU		300,000.00	300,000.00	100.00%	0.00%	-	300,000.00	300,000.00	Jan-09	Dec-09			Project was delayed to 2010 as a result of re-prioritization of other initiatives in 2009.	2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
125202	KU Tellabs DACS Replace-KU	727,200.12	751,328.82	24,128.70	3.21%	0.29%	727,952.57	751,328.82	23,376.25	Jan-09	Dec-09	Jul-09	May-10		2009
125203	Mobile Radio-KU	53,585.79	25,616.00	(27,969.79)	-109.19%	0.02%	53,585.79	25,616.00	(27,969.79)	Jan-09	Dec-09	Mar-09	May-10		2009
125206	Ntwk Access Dev/Site Infrs-KU	59,588.94	63,500.00	3,911.06	6.16%	0.02%	59,588.94	63,500.00	3,911.06	Jan-09	Dec-09	Feb-09	Apr-10		2009
125208	Network Tools & Test Equip-KU	25,432.07	25,400.00	(32.07)	-0.13%	0.01%	25,432.07	25,400.00	(32.07)	Jan-09	Dec-09	Mar-09	Mar-10		2009
125210	Tower Replace(Booger Mtn)-KU	70,792.79	250,000.00	179,207.21	71.68%	0.03%	239,356.73	250,000.00	10,643.27	Jan-09	Jul-10	May-09	Jan-11		2009
125212	Telephone Sys Capacity Exp-KU	74,120.11	76,200.00	2,079.89	2.73%	0.03%	74,120.11	76,200.00	2,079.89	Jan-09	Dec-09	Mar-09	Apr-10		2009
125214	Sec Fiber Connect-Simpson-KU	74,245.45	406,403.91	332,158.46	81.73%	0.03%	234,373.27	406,403.91	172,030.64	Jan-09	Dec-09	Jul-09	Jan-11	Project was delayed to 2010 as a result of the unavailability of required outside contractor support. Variance offset with Project #125214 in 2010.	2009
125216	New Conference Bridge-KU	93,985.95	101,597.90	7,611.95	7.49%	0.04%	93,985.95	101,597.90	7,611.95	Jan-09	Dec-09	Oct-09	Apr-10		2009
125219	Monitor Replacement - KU	17,284.07	20,000.00	2,715.93	13.58%	0.01%	17,284.07	20,000.00	2,715.93	Jan-09	Dec-09	Jun-09	May-10		2009
125223	Tier C rot-desktop/laptops-KU	522,009.04	599,021.75	77,012.71	12.86%	0.21%	514,825.26	599,021.75	84,196.49	Jan-09	Jan-10	Mar-09	Jul-10		2009
125228	Tech TestLab&Related 2008-KU	12,631.12	45,720.00	33,088.88	72.37%	0.00%	12,631.12	45,720.00	33,088.88	Jan-09	Dec-09	Apr-09	Jan-10		2009
125234	Data Center Software-KU		15,239.47	15,239.47	100.00%	0.00%	-	15,239.47	15,239.47	Jan-09	Dec-09				2009
125236	Louisville Electrical Upg-KU	22,533.42	25,400.00	2,866.58	11.29%	0.01%	24,600.46	25,400.00	799.54	Jan-09	Dec-09	May-09	May-10		2009
125238	Louisville Racks&Furniture-KU	11,916.12	12,700.00	783.88	6.17%	0.00%	11,916.12	12,700.00	783.88	Jan-09	Dec-09	Mar-09	Dec-09		2009
125240	Simpsonville Racks&Furn-KU	9,868.26	12,700.00	2,831.74	22.30%	0.00%	9,868.26	12,700.00	2,831.74	Jan-09	Dec-09	Mar-09	Dec-09		2009
125242	Simpsonville Electric Upg-KU	41,339.46	50,800.00	9,460.54	18.62%	0.02%	41,394.94	50,800.00	9,405.06	Jan-09	Dec-09	Feb-09	May-10		2009
125244	Data Base Tools and Equip-KU	24,247.57	25,399.47	1,151.90	4.54%	0.01%	24,247.57	25,399.47	1,151.90	Jan-09	Dec-09	Jul-09	May-10		2009
125246	Proj Mirror-Inst UC4-Simp-KU		1,016.50	1,016.50	100.00%	0.00%	-	1,016.50	1,016.50	Jan-09	Dec-09				2009
125248	Proj Mirror-Database tech-KU	27,880.79	104,140.47	76,259.68	73.23%	0.01%	27,880.79	104,140.47	76,259.68	Jan-09	Dec-09	Aug-09	Mar-10		2009
125250	Upgrade to SQL 2008-KU	25,448.44	22,860.00	(2,588.44)	-11.32%	0.01%	25,448.44	22,860.00	(2,588.44)	Jan-09	Dec-09	Jul-09	May-10		2009
125254	Convert to UC4-KU	26,107.44	27,422.54	1,315.10	4.80%	0.01%	26,107.44	27,422.54	1,315.10	Jan-09	Dec-09	Dec-09	May-10		2009
125257	Proj Mirror-Gold Svc Level-KU	868,825.93	1,063,678.91	194,852.98	18.32%	0.34%	859,769.65	1,063,678.91	203,909.26	Jan-09	Jan-10	Mar-09	Oct-10		2009
125258	Repl BOC DCtr CRAC Units-KU		127,000.00	127,000.00	100.00%	0.00%	-	127,000.00	127,000.00	Jan-09	Dec-09				2009
125260	Farley replace breaker 628	66,999.32	270,000.02	203,000.70	75.19%	0.03%	71,804.48	270,000.02	198,195.54	Jun-09	Dec-09	Sep-09	Oct-10		2009
125262	Office Comm Server Ext IM-KU		10,160.00	10,160.00	100.00%	0.00%	-	10,160.00	10,160.00	Jan-09	Dec-09				2009
125263	West Frankfort 138-69kV		179,999.77	179,999.77	100.00%	0.00%	-	1,349,999.18	1,349,999.18	Jan-09	Dec-09				2009
125452	Enterprise Storage Exp-KU10	219,827.42		(219,827.42)	-100.00%	0.09%	220,007.92	198,119.35	(21,888.57)			Dec-09	Jun-10		2009
125534	Impl Red Elec Sys-BOC DC-KU10	25,179.49		(25,179.49)	-100.00%	0.01%	847,462.43	1,079,500.00	232,037.57			Dec-09	May-11		2009
125560	2009 Dist Capacitors- KU		456,296.96	456,296.96	100.00%	0.00%	-	456,296.96	456,296.96	Jan-09	Dec-09			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2009
125583	EMS Redund- Telecom Exp- KU		280,000.00	280,000.00	100.00%	0.00%	369,081.74	280,000.00	(89,081.74)	Jan-09	Apr-11				2009
125593	09 RTUs- KU		270,000.00	270,000.00	100.00%	0.00%	-	270,000.00	270,000.00	Jan-09	Dec-09				2009
125596	08 EMS Servers & Oracle UG- KU	51,864.27		(51,864.27)	-100.00%	0.02%	51,864.27	-	(51,864.27)			Sep-09	Nov-08		2009
125629	Richmond S - Richmond 3 MOT212		1,199,998.81	1,199,998.81	100.00%	0.00%	-	1,199,998.81	1,199,998.81	Jan-09	Dec-09			Based on system condition changes, this project was cancelled by Transmission Planning and replaced with project 140279 in 2014. The project will finish in 2015.	2009
125637	PowerPlan Budgeting (KU %)	97,727.14	300,000.08	202,272.94	67.42%	0.04%	417,240.58	300,000.08	(117,240.50)	Jan-09	Jun-10	Sep-09	Jun-10		2009
125640	Unix Servers 2009 (KU %)		249,999.98	249,999.98	100.00%	0.00%	-	249,999.98	249,999.98	Jan-09	Dec-09				2009
125646	Services Management (KU %)		125,000.04	125,000.04	100.00%	0.00%	-	125,000.04	125,000.04	Jan-09	Dec-14				2009
125676	AVON North 69 KV Tap	16,416.35		(16,416.35)	-100.00%	0.01%	265,366.23	-	(265,366.23)			Apr-09	Feb-11		2009
125679	Storage Area Network KU	(510.00)		510.00	-100.00%	0.00%	485,555.65	486,065.65	510.00			Nov-08	Oct-08		2009
125694	Race St Relay Comm Upgrade	1,333.86		(1,333.86)	-100.00%	0.00%	3,641.89	2,308.03	(1,333.86)			Sep-08	Feb-10		2009
125698	Lake Reba Tap RTU Install	26,605.81		(26,605.81)	-100.00%	0.01%	33,261.40	6,655.59	(26,605.81)			Nov-08	Dec-08		2009
125700	KRT09-FARLEY RTU	52,566.73		(52,566.73)	-100.00%	0.02%	53,296.59	-	(53,296.59)			Apr-09	Feb-10		2009
125704	09 SPINDLETOP SUB	(262.49)	535,000.00	535,262.49	100.05%	0.00%	-	535,000.00	535,000.00	Jan-09	Apr-10	Jul-09	Mar-10	Project cancelled due to change in scope of upgrades necessary for World Equestrian games.	2009
125716	GH2 CT CELL 2-5 REBUILD	310,561.53	455,999.50	145,437.97	31.89%	0.12%	440,249.03	585,687.00	145,437.97	Jan-09	Dec-09	Dec-08	Jun-09		2009
125725	Artemus RTU Install	48,059.24		(48,059.24)	-100.00%	0.02%	48,640.12	580.88	(48,059.24)			Nov-08	Jun-09		2009
125729	KRT09-096ElihuRTU	48,307.67		(48,307.67)	-100.00%	0.02%	48,307.67	-	(48,307.67)			Mar-09	Feb-10		2009
125744	Lake Reba 163- BGAD 138kV Line	-		-	-100.00%	0.00%	99,330.06	-	(99,330.06)			Apr-09			2009
125746	DOE-Paducah- Replace RTU	1,123.38		(1,123.38)	-100.00%	0.00%	14,045.44	12,922.06	(1,123.38)			Oct-08	May-09		2009
125747	Duke- Fairview- Replace RTU	202.39		(202.39)	-100.00%	0.00%	5,048.75	4,846.36	(202.39)			Oct-08	Apr-09		2009
125748	EKP-Taylor Co REA- Install RTU	408.41		(408.41)	-100.00%	0.00%	10,826.09	-	(10,826.09)			Sep-09	May-11		2009
125749	EWINGTON SUB UPGRADE	614,757.24		(614,757.24)	-100.00%	0.24%	660,283.72	45,346.83	(614,936.89)			Nov-08	Jun-10	Budget on project 123602. Net variance is favorable $318K due to lower material cost.	2009
125750	INNOVATION DR #2 - COLDSTREAM	52,333.84		(52,333.84)	-100.00%	0.02%	4,998.79	-	(4,998.79)			Feb-09	Jul-10		2009
125751	ROBBINS, NEW HARLAN COAL CKT	48,347.18		(48,347.18)	-100.00%	0.02%	119,945.71	76,349.47	(43,596.24)			Dec-08	Jan-10		2009
125752	BELL CO COAL GRAMEADA #2	315,784.47		(315,784.47)	-100.00%	0.12%	811,530.08	495,745.61	(315,784.47)			Nov-08	Jan-10	Completion of project started in a prior year, due to request from Bell Co Coal for primary metered service to their new site at Garmeada #2 Mine. Funding was from a reallocation of funds from other blanket New Business projects. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2009
125764	Robbins Sub Add Circuit	20,119.93		(20,119.93)	-100.00%	0.01%	56,798.83	36,678.90	(20,119.93)			Nov-08	Sep-09		2009
125765	COLDSTREAM REDUNDANT FAC	(89,700.17)		89,700.17	-100.00%	-0.04%	(4,087.08)	-	4,087.08			Aug-09	Dec-10		2009
125772	PC Power Management-KU	4,371.83		(4,371.83)	-100.00%	0.00%	34,216.00	29,844.17	(4,371.83)			Dec-08	Oct-08		2009
125778	GH1 ID FAN TRANSFORMER	16,441.84		(16,441.84)	-100.00%	0.01%	252,116.84	235,675.00	(16,441.84)			Dec-08	Jun-09		2009
125794	SOUTH LIMESTONE STREETSCAPE UG	31,514.47		(31,514.47)	-100.00%	0.01%	(92.52)	-	92.52			Aug-09	May-10		2009
125795	DX Lake Buoys 08	48,779.48		(48,779.48)	-100.00%	0.02%	75,260.04	26,480.56	(48,779.48)			Nov-08	Jun-09		2009
125796	DX Controls Relo & Upgrade 08	23,275.97		(23,275.97)	-100.00%	0.01%	32,595.29	9,319.32	(23,275.97)			Dec-08	Mar-10		2009
125805	Replace Ohio Co 69kV DB PTs	25,793.53		(25,793.53)	-100.00%	0.01%	25,793.53	-	(25,793.53)			Mar-09	Nov-09		2009
125806	Replace Harlan Y 161kV PTs	44,596.82		(44,596.82)	-100.00%	0.02%	44,596.82	-	(44,596.82)			Mar-09	Dec-09		2009
125812	eDiscovery - KU	64,877.70		(64,877.70)	-100.00%	0.03%	151,555.14	84,196.78	(67,358.36)			Dec-08	Oct-10		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
125825	BI Publisher & RightFax (KU %)	19,512.80		(19,512.80)	-100.00%	0.01%	19,512.80	-	(19,512.80)			Apr-09	May-10		2009
125826	RET MAD SOUTH 69 TAP	1,364.39		(1,364.39)	-100.00%	0.00%	24,496.14	-	(24,496.14)			Nov-09	Jun-09		2009
125834	OIL PUMPS FOR SPARE GSU	3,196.89		(3,196.89)	-100.00%	0.00%	28,546.89	25,350.00	(3,196.89)			Dec-08	Feb-09		2009
125837	Spare PTs- KU	61,679.71		(61,679.71)	-100.00%	0.02%	73,828.07	-	(73,828.07)			May-09			2009
125856	Norton 34.5kV	179,249.74		(179,249.74)	-100.00%	0.07%	174,777.84	-	(174,777.84)			Apr-09	Sep-11		2009
125879	CALL CENTER TECH KU 2008	69,091.07		(69,091.07)	-100.00%	0.03%	68,879.69	-	(68,879.69)			Aug-09	Jun-10		2009
125880	AVAYA INTERACTION CTR KU	130,773.16		(130,773.16)	-100.00%	0.05%	129,460.91	-	(129,460.91)			Nov-09	Sep-10		2009
125883	2009 PC PURCHASES KU	79,407.36		(79,407.36)	-100.00%	0.03%	79,407.36	-	(79,407.36)			Mar-09	May-10		2009
125884	BUS OFFICE TECH UPGRADE	6,524.67		(6,524.67)	-100.00%	0.00%	6,115.44	-	(6,115.44)			Aug-09	Jan-10		2009
125887	*West Garrard 345 KV Loop Feed	0.00		(0.00)	-100.00%	0.00%	0.00	-	(0.00)			Apr-09			2009
125892	Capital Sales Tax Adjustment	(294,326.81)		294,326.81	-100.00%	-0.12%	(294,326.81)	-	294,326.81			Jan-09			2009
125893	CAPITAL SALES TAX ADJST	(52,955.84)		52,955.84	-100.00%	-0.02%	(52,955.84)	-	52,955.84			Jan-09			2009
125894	SALES TAX ADJUSTMENT	(43,800.30)		43,800.30	-100.00%	-0.02%	(43,800.30)	-	43,800.30			Jan-09			2009
125898	Central Hardin 138kV Loop	7,045.20		(7,045.20)	-100.00%	0.00%	(0.00)	-	0.00			Oct-09	Mar-11		2009
125934	INST EQUALITY TAP 69	0.01		(0.01)	-100.00%	0.00%	0.01	-	(0.01)			May-09	Jul-09		2009
125939	GS 2009 PEPSE Upgrade	14,787.00		(14,787.00)	-100.00%	0.01%	14,787.00	-	(14,787.00)			Mar-09	Jan-08		2009
125940	TY Sewage Hold Tank 09	33,371.79		(33,371.79)	-100.00%	0.01%	33,371.79	-	(33,371.79)			May-09	Jun-09		2009
125942	GARRARD COUNTY COURTHOUSE	1,073.69		(1,073.69)	-100.00%	0.00%	17,302.14	-	(17,302.14)			Mar-09	Mar-10		2009
125944	BR2 L-0 Turbine Blades Repl 09	840,714.12		(840,714.12)	-100.00%	0.33%	840,714.12	-	(840,714.12)			Mar-09	Jun-09	Emergent work due the discovery of cracked blading during the outage inspection	2009
125945	KBR09-DowCornWBkr708	115,655.62		(115,655.62)	-100.00%	0.05%	61,420.43	-	(61,420.43)			Jul-09	Feb-10		2009
125946	KBR09-DowCornWBkr718	105,455.25		(105,455.25)	-100.00%	0.04%	106,653.99	-	(106,653.99)			Jul-09	Feb-10		2009
125947	KBR09-GrRvrStlBkr724	114,755.87		(114,755.87)	-100.00%	0.05%	114,755.87	-	(114,755.87)			May-09	Aug-09		2009
125948	KBR09-GrnRvrBkr788	109,440.26		(109,440.26)	-100.00%	0.04%	109,440.26	-	(109,440.26)			Jul-09	Nov-09		2009
125949	KBR09-TyroneBkr714	114,517.60		(114,517.60)	-100.00%	0.04%	114,517.60	-	(114,517.60)			May-09	Sep-09		2009
125950	KBR09-TyroneBkr724	105,140.88		(105,140.88)	-100.00%	0.04%	105,140.88	-	(105,140.88)			May-09	Sep-09		2009
125955	KR09-Surge-Arrest-Rep	112,532.94		(112,532.94)	-100.00%	0.04%	114,601.13	-	(114,601.13)			Apr-09	Apr-10		2009
125956	KCA09-POCKETRELAYS	175,878.50		(175,878.50)	-100.00%	0.07%	317,915.71	-	(317,915.71)			Apr-09	Mar-11		2009
125958	GR Emergency Generator	90,945.25		(90,945.25)	-100.00%	0.04%	90,945.25	-	(90,945.25)			Jul-09	Mar-10		2009
125959	KRT09-223CarntownRTU	70,126.14		(70,126.14)	-100.00%	0.03%	70,126.14	-	(70,126.14)			Mar-09	Oct-09		2009
125961	KBR09-DowCornWBkr704	115,313.68		(115,313.68)	-100.00%	0.05%	117,114.13	-	(117,114.13)			Apr-09	Jun-10		2009
125962	KBR09-DowCornWBkr714	100,506.95		(100,506.95)	-100.00%	0.04%	101,352.00	-	(101,352.00)			Apr-09	Jun-10		2009
125963	KBR09-ReplGhentBkr708	131,603.55		(131,603.55)	-100.00%	0.05%	131,603.55	-	(131,603.55)			Jul-09	Nov-09		2009
125966	TY3 T/G-BLR Dehumidification	63,168.85		(63,168.85)	-100.00%	0.02%	63,168.85	-	(63,168.85)			Apr-09	Aug-09		2009
125967	GH WATER TRUCK 09	31,924.42		(31,924.42)	-100.00%	0.01%	31,924.42	-	(31,924.42)			May-09	Jul-09		2009
125968	KTU09-BrownNorthReactors	29,719.61		(29,719.61)	-100.00%	0.01%	481,601.86	-	(481,601.86)			Jul-09	Jan-11		2009
125970	*KTU09-W Garrard 345kV	(0.02)		0.02	-100.00%	0.00%	(0.04)	-	0.04			Apr-09	Feb-11		2009
125971	KCA09-B North-Alcalde	119,436.77		(119,436.77)	-100.00%	0.05%	277,992.70	-	(277,992.70)			Jun-09	Aug-10		2009
125980	Phoenix Coal Sub Upgrade	31,533.95		(31,533.95)	-100.00%	0.01%	36,944.13	-	(36,944.13)			Mar-09	Mar-10		2009
125988	KR09-S Paducah Control House	776,372.05		(776,372.05)	-100.00%	0.31%	783,929.09	-	(783,929.09)			Apr-09	Jan-11	The need for this project was identified after the 2009 budget was prepared.	2009
125992	ARNLD EVRTS 69KV TOTZ TAP	1,239.77		(1,239.77)	-100.00%	0.00%	356,980.44	-	(356,980.44)			Nov-09	Mar-11		2009
125995	Grahamville-Coleman Rd. 161kV	1,574,142.95		(1,574,142.95)	-100.00%	0.62%	1,820,326.40	-	(1,820,326.40)			Jul-09	Dec-09	The need for this project was identified during late 2008 after the budget was prepared. Construction started in 2009.	2009
125996	Grahamville-DOE 161kV Line	89,329.53		(89,329.53)	-100.00%	0.04%	2,701,888.36	-	(2,701,888.36)			Jul-09	Dec-11		2009
126000	KR09-BATTERIES	69,821.24		(69,821.24)	-100.00%	0.03%	76,199.69	-	(76,199.69)			Aug-09	Jun-10		2009
126005	GR #1 Plant Air Compressor	30,610.96		(30,610.96)	-100.00%	0.01%	30,610.96	-	(30,610.96)			Sep-09	Mar-10		2009
126033	Instrument Purchase	20,093.38		(20,093.38)	-100.00%	0.01%	20,093.38	-	(20,093.38)			Jul-09	Jan-10		2009
126035	KMPA Princeton 161KV Tap	0.01		(0.01)	-100.00%	0.00%	0.01	-	(0.01)			Jul-09	Jan-10		2009
126036	BR1 Collector Ring Repl 09	138,535.36		(138,535.36)	-100.00%	0.05%	138,535.36	-	(138,535.36)			May-09	Jun-09		2009
126038	Cntrl Ctr. Add. Office Space	2,245.67		(2,245.67)	-100.00%	0.00%	2,245.67	-	(2,245.67)			Jun-09	Jan-10		2009
126043	GR 4-1 I.D. Fan Motor	59,047.25		(59,047.25)	-100.00%	0.02%	59,047.25	-	(59,047.25)			Apr-09	Jan-10		2009
126049	Pad Coleman Rd 161KV Tap	-		-	-100.00%	0.00%	(0.00)	-	0.00			Jul-09			2009
126057	BR2-B Heater Repl 10&11	25,312.30		(25,312.30)	-100.00%	0.01%	211,006.92	-	(211,006.92)			Nov-09	Dec-10		2009
126110	Inst Pad Primary 161KV Tap	(0.00)		0.00	-100.00%	0.00%	-	-	-			Jul-09	Jan-10		2009
126114	KCA09-HZReplacement	192,881.62		(192,881.62)	-100.00%	0.08%	246,801.56	-	(246,801.56)			Aug-09	Oct-10		2009
126159	KTU09-Pineville69kVUpgrade	56,574.14		(56,574.14)	-100.00%	0.02%	135,319.27	-	(135,319.27)			Jun-09	Sep-10		2009
126163	Microsoft Licenses - KU	25,687.08		(25,687.08)	-100.00%	0.01%	25,687.08	-	(25,687.08)			Apr-09	Dec-09		2009
126164	KTU09-CenHardin	2,620.18		(2,620.18)	-100.00%	0.00%	(0.00)	-	0.00			Oct-09	Mar-12		2009
126180	*KMPASubstation	809,556.44		(809,556.44)	-100.00%	0.32%	4,218,273.02	-	(4,218,273.02)			May-09	Feb-12	Project was identified as needed and began during 2009 after the budget was prepared.	2009
126187	Oracle Data - 2009 (KU %)	5,701.66		(5,701.66)	-100.00%	0.00%	5,701.66	-	(5,701.66)			Jul-09	May-09		2009
126204	OPEN ENROLL KU	35,103.23		(35,103.23)	-100.00%	0.01%	35,103.23	-	(35,103.23)			Jun-09	Jul-10		2009
126218	OUTAGE SUMMARY MAPS KU	232,807.41		(232,807.41)	-100.00%	0.09%	233,358.43	-	(233,358.43)			Sep-09	May-10		2009
126219	ERT TOOLKITS KU	126,117.83		(126,117.83)	-100.00%	0.05%	126,117.83	-	(126,117.83)			Jun-09	May-10		2009
126228	KU-Maint Training Tools	8,755.60		(8,755.60)	-100.00%	0.00%	8,755.60	-	(8,755.60)			Nov-09	Mar-10		2009
126232	E PERFORMANCE KU	153,537.33		(153,537.33)	-100.00%	0.06%	195,061.24	-	(195,061.24)			Jul-09	Jul-10		2009
126285	GH 2A Auxiliary Transformer	47,328.09		(47,328.09)	-100.00%	0.02%	361,352.27	-	(361,352.27)			Nov-09	May-10		2009
126318	SV FRQ Source	2,038.33		(2,038.33)	-100.00%	0.00%	2,038.33	-	(2,038.33)			Aug-09	Jan-10		2009
126320	Boonesboro Park	133,356.97		(133,356.97)	-100.00%	0.05%	592,831.11	-	(592,831.11)			Oct-09	Oct-10		2009
126321	Higby Mill Reconfig	158,591.37		(158,591.37)	-100.00%	0.06%	714,696.19	-	(714,696.19)			Oct-09	Mar-11		2009
126322	Ghent Sub BKR 944 Replacement	352,978.23		(352,978.23)	-100.00%	0.14%	359,766.21	-	(359,766.21)			Jun-09	Mar-11	Emergency work for a breaker that failed after the 2009 budget was prepared.	2009
126331	Dix 1&2 GSU Rewinds 09	466,844.45		(466,844.45)	-100.00%	0.18%	460,369.79	-	(460,369.79)			Jul-09	Dec-09	Emergent work due to turn-to-turn failure.	2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
126338	Generator Replacement - KU	213,879.46		(213,879.46)	-100.00%	0.08%	211,703.55	-	(211,703.55)			Aug-09			2009
126414	*Kenton-744 Terminal Upgrade	50,528.86		(50,528.86)	-100.00%	0.02%	58,938.00	-	(58,938.00)			Aug-09	Oct-10		2009
126416	Trend Micro Licenses - KU	22,246.20		(22,246.20)	-100.00%	0.01%	22,246.20	-	(22,246.20)			Jul-09	Dec-09		2009
126446	BR2 Crusher House Feed 09	32,142.58		(32,142.58)	-100.00%	0.01%	32,142.58	-	(32,142.58)			Aug-09	Jan-10		2009
126447	BR Boat Motor & Trailer 09	3,615.50		(3,615.50)	-100.00%	0.00%	3,615.50	-	(3,615.50)			Sep-09	Jan-10		2009
126453	Eminence Sub	38.37		(38.37)	-100.00%	0.00%	27,482.27	-	(27,482.27)			Oct-09	Oct-10		2009
126487	APPALACHIA CIRCUIT WORK	66,131.59		(66,131.59)	-100.00%	0.03%	205,458.39	-	(205,458.39)			Oct-09	Dec-10		2009
126492	Dix Map Bd & Vid Wall	25,165.55		(25,165.55)	-100.00%	0.01%	25,165.55	-	(25,165.55)			Oct-09	Jul-10		2009
126506	DSP Appalachia Substation	242,699.61		(242,699.61)	-100.00%	0.10%	488,572.65	-	(488,572.65)			Oct-09	Oct-10		2009
126519	Westvaco Sub RTU Replacement	48,139.82		(48,139.82)	-100.00%	0.02%	48,678.59	-	(48,678.59)			Sep-09	Jan-10		2009
126533	BR1 Upper Rear Arch Repl 09	487,755.60		(487,755.60)	-100.00%	0.19%	487,755.60	-	(487,755.60)			Oct-09	Dec-09	Emergent work due to conditions found after tube failure	2009
126544	DSP Fairfield Substation	74.90		(74.90)	-100.00%	0.00%	683,798.01	-	(683,798.01)			Dec-09	Dec-10		2009
126555	EMS Wkstation & Monitors KU 20	63,076.30		(63,076.30)	-100.00%	0.02%	63,076.30	-	(63,076.30)			Dec-09	Jul-10		2009
126569	002-Wofford RTURepl	23,864.78		(23,864.78)	-100.00%	0.01%	67,970.01	-	(67,970.01)			Nov-09	Apr-10		2009
126570	051-Pittsburg RTURepla	1,197.14		(1,197.14)	-100.00%	0.00%	34,155.00	-	(34,155.00)			Nov-09	Apr-11		2009
126752	MS Project 2007 -KU	19,413.60		(19,413.60)	-100.00%	0.01%	19,413.60	-	(19,413.60)			Aug-09	May-10		2009
126797	Replace 600A Bkr Shelbyville	14,729.14		(14,729.14)	-100.00%	0.01%	22,839.75	-	(22,839.75)			Dec-09			2009
127085	Oracle Servers - 2009 (KU %)	115,981.15		(115,981.15)	-100.00%	0.05%	128,702.68	-	(128,702.68)			Aug-09	Jun-10		2009
127160	161-161KV XFORMER BKR	26,434.21		(26,434.21)	-100.00%	0.01%	165,270.74	-	(165,270.74)			Oct-09	Nov-10		2009
127161	161-161KV BUS TIE SWITCH	88,643.57		(88,643.57)	-100.00%	0.03%	245,229.35	-	(245,229.35)			Sep-09	Sep-10		2009
127191	BRCT6 Quench Cooler Noz Repl	116,152.53		(116,152.53)	-100.00%	0.05%	116,152.53	-	(116,152.53)			Sep-09	Dec-09		2009
127219	HP D2D Solution - KU	44,131.44		(44,131.44)	-100.00%	0.02%	44,131.44	-	(44,131.44)			Oct-09	Mar-10		2009
127232	PASS MGR - KU	13,251.64		(13,251.64)	-100.00%	0.01%	13,251.64	-	(13,251.64)			Nov-09	Jul-10		2009
127234	PV-345-Panels	90,043.12		(90,043.12)	-100.00%	0.04%	321,527.66	-	(321,527.66)			Oct-09	Apr-11		2009
127235	131-LivingCo-Mat	37,567.32		(37,567.32)	-100.00%	0.01%	62,255.96	-	(62,255.96)			Nov-09	Aug-10		2009
127238	GR 2009 Pulverizer Motor	54,657.81		(54,657.81)	-100.00%	0.02%	54,657.81	-	(54,657.81)			Oct-09	Mar-10		2009
127240	Rewind BR3 Motors (2) 09	77,298.88		(77,298.88)	-100.00%	0.03%	77,298.88	-	(77,298.88)			Oct-09	Apr-10		2009
127242	Newtown Pike Extension UG	38,714.42		(38,714.42)	-100.00%	0.02%	5,541.34	-	(5,541.34)			Dec-09	May-13		2009
127245	CSS Redesign - KU	33,978.12		(33,978.12)	-100.00%	0.01%	33,978.12	-	(33,978.12)			Oct-09	May-10		2009
127255	EMS Software Upgrade- KU	3,591.93		(3,591.93)	-100.00%	0.00%	3,591.93	-	(3,591.93)			Dec-09	Aug-10		2009
127257	KU DCC CALL RECORD SYSTEM	58,154.32		(58,154.32)	-100.00%	0.02%	68,824.04	-	(68,824.04)			Dec-09	Jan-10		2009
127259	BR1 Rear/Side Wall Asb Rem 09	36,817.37		(36,817.37)	-100.00%	0.01%	36,817.37	-	(36,817.37)			Oct-09	Dec-09		2009
127260	TC2 Temporary Workaround	2,830,638.93		(2,830,638.93)	-100.00%	1.11%	5,713,274.21	-	(5,713,274.21)			Dec-09	Nov-11	Due to right-of-way issues encountered along the approved construction route of the transmission for the new Trimble County 2 (TC2) unit, three temporary lines became necessary in order to keep the TC2 project on schedule. In this project, land was purchased along the temporary route and materials for the temporary lines were purchased.	2009
127266	TC2 CAPITAL SPARES - KU	7,782,087.62		(7,782,087.62)	-100.00%	3.06%	9,774,513.52	-	(9,774,513.52)			Dec-09	Jan-14	Spare parts for unit 2 not budgeted until 2010 but ordered early in 2009 due to long lead times.	2009
127281	Tyrone Supv Cont	40,990.68		(40,990.68)	-100.00%	0.02%	40,990.68	-	(40,990.68)			Nov-09	Dec-09		2009
127283	TREE TRIMMING MODEL KU	67,265.60		(67,265.60)	-100.00%	0.03%	67,265.60	-	(67,265.60)			Nov-09	May-10		2009
127286	GHENT BKR 946 IN	45,805.60		(45,805.60)	-100.00%	0.02%	243,002.77	-	(243,002.77)			Nov-09	May-11		2009
127288	Sharepoint Hardware - KU	1,633.58		(1,633.58)	-100.00%	0.00%	1,633.58	-	(1,633.58)			Dec-09	May-10		2009
127290	DOCKING STATIONS & PR (KU %)	1,657.92		(1,657.92)	-100.00%	0.00%	1,657.92	-	(1,657.92)			Nov-09	Aug-10		2009
127297	BR 2-A Heater Replacement 10	28,006.28		(28,006.28)	-100.00%	0.01%	220,508.28	-	(220,508.28)			Nov-09	Dec-10		2009
127298	RplWFrkT286Xfrmr	(9,925.00)		9,925.00	-100.00%	0.00%	(9,925.00)	-	9,925.00			Nov-09	Oct-10		2009
127303	BR Vibration Data Analyzer 09	19,892.44		(19,892.44)	-100.00%	0.01%	19,892.44	-	(19,892.44)			Nov-09	Dec-09		2009
127304	BR Infrared Thermal Probe 09	13,300.83		(13,300.83)	-100.00%	0.01%	16,870.43	-	(16,870.43)			Nov-09	Apr-10		2009
127306	GR 2009 Vehicle Purchases	33,484.72		(33,484.72)	-100.00%	0.01%	33,484.72	-	(33,484.72)			Nov-09	Sep-10		2009
127310	FieldSmartView Licenses II KU	13,250.00		(13,250.00)	-100.00%	0.01%	13,984.25	-	(13,984.25)			Dec-09	Jun-10		2009
127322	BR Vehicle Purchase Nov, 09	29,439.27		(29,439.27)	-100.00%	0.01%	29,439.27	-	(29,439.27)			Nov-09	Mar-10		2009
127351	TRANSPORTATION HOISTS	8,195.92		(8,195.92)	-100.00%	0.00%	8,085.71	-	(8,085.71)			Dec-09	Jul-10		2009
127354	LEX Purchase 7.5K Cable Puller	60,852.48		(60,852.48)	-100.00%	0.02%	60,852.48	-	(60,852.48)			Dec-09	Dec-09		2009
127362	MM Sale of 3 Rivers Rock	(58,289.00)		58,289.00	-100.00%	-0.02%	-	-	-			Dec-09	Nov-10		2009
111446-08	KT Misc CapEx 2008	338,241.17		(338,241.17)	-100.00%	0.13%	338,241.17	-	(338,241.17)			Sep-08	Aug-12	Work that began in 2008 on the 111446 project carried over into 2009 on this project. These amounts were not known when the 2009 budget was prepared.	2009
BLDG315	BUILDING & GROUNDS 315	7,162.44		(7,162.44)	-100.00%	0.00%	9,593.14	2,430.70	(7,162.44)			Jun-08	Dec-12		2009
BTM156	Behind The Meter 156	-		-	-100.00%	0.00%	1,681.14	1,681.14	-			Jan-04			2009
BTM216	BEHIND THE METER 216	(0.00)		0.00	-100.00%	0.00%	(637.20)	(637.20)	0.00			Jan-04	Dec-12		2009
BTM236	Behind the Meter 236	-		-	-100.00%	0.00%	(556.44)	(556.44)	-			Jan-04			2009
BTM256	BEHIND THE METER 256	1,020.75		(1,020.75)	-100.00%	0.00%	0.00	(1,020.75)	(1,020.75)			Jan-04	Dec-12		2009
BTM315	BEHIND THE METER 315	1,021.67		(1,021.67)	-100.00%	0.00%	(10,208.01)	(11,229.68)	(1,021.67)			Feb-05	Dec-12		2009
BTM426	BEHIND THE METER - 014260	0.00		(0.00)	-100.00%	0.00%	(6,880.82)	(6,880.82)	-			Jan-04	Dec-12		2009
ECAPRR156	Inst cap/reg/recl-Earlington	1,378.19	17,252.86	15,874.67	92.01%	0.00%	1,378.19	17,252.86	15,874.67	Jan-01	Dec-25	Dec-04	Dec-12		2009
ECAPRR216	Instl cap/reg/recl-Danville	41,746.13	10,853.09	(30,893.04)	-284.65%	0.02%	41,746.13	10,853.09	(30,893.04)	Jan-01	Dec-25	Mar-04	Dec-12		2009
ECAPRR236	Inst cap/reg/recl-Richmond	514.33	24,564.56	24,050.23	97.91%	0.00%	514.33	24,564.56	24,050.23	Jan-01	Dec-25	Feb-04	Dec-12		2009
ECAPRR246	Inst cap/reg/recl-Etown	67,814.95	10,352.85	(57,462.10)	-555.04%	0.03%	67,814.95	10,352.85	(57,462.10)	Jan-01	Dec-25	Feb-04	Dec-12		2009
ECAPRR256	Inst cap/reg/recl-Shelbyville	92,126.08	10,000.24	(82,125.84)	-821.24%	0.04%	92,126.08	10,000.24	(82,125.84)	Jan-01	Dec-25	Jan-04	Dec-12		2009
ECAPRR315	Inst cap/reg/recl-Lexington	60,630.56	25,082.19	(35,548.37)	-141.73%	0.02%	60,630.56	25,082.19	(35,548.37)	Jan-01	Dec-25	Mar-04	Dec-12		2009
ECAPRR366	Inst cap/reg/recl-Maysville	28,078.88	10,630.80	(17,448.08)	-164.13%	0.01%	28,078.88	10,630.80	(17,448.08)	Jan-01	Dec-25	Jan-04	Oct-09		2009
ECAPRR416	Inst cap/reg/recl-Pineville	1,037.08	12,999.05	11,961.97	92.02%	0.00%	1,037.08	12,999.05	11,961.97	Jan-01	Aug-12	Aug-04	Dec-12		2009
ECAPRR426	Instl cap/reg/recl-London	14,921.35	29,200.29	14,278.94	48.90%	0.01%	14,921.35	29,200.29	14,278.94	Jan-01	Aug-12	Jan-05	Dec-12		2009
ECAPRR766	Inst cap/reg/recl-Norton	804.73	15,000.60	14,195.87	94.64%	0.00%	804.73	15,000.60	14,195.87	Jan-01	Dec-25	Jan-04	Dec-12		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
FUSE156	Fuse Coord-Earlington	11,032.60		(11,032.60)	-100.00%	0.00%	11,032.60	-	(11,032.60)			Feb-04	Dec-12		2009
FUSE216	Fuse Coord-Danville	1,990.23		(1,990.23)	-100.00%	0.00%	1,990.23	-	(1,990.23)			Apr-04	Dec-12		2009
FUSE256	Fuse Coord-Shelbyville	1,868.49		(1,868.49)	-100.00%	0.00%	1,868.49	-	(1,868.49)			Jan-04	Dec-12		2009
FUSE416	Fuse Coord-Pineville	17,429.39		(17,429.39)	-100.00%	0.01%	17,429.39	-	(17,429.39)			Oct-04	Dec-12		2009
FUSE426	Fuse Coord-London	193.20		(193.20)	-100.00%	0.00%	193.20	-	(193.20)			Sep-04	Dec-12		2009
K0000	CIS DATA	96,683.24		(96,683.24)	-100.00%	0.04%	30,949.45	(65,733.79)	(96,683.24)			Jan-04			2009
K5	RELOCATIONS TRANS LINES	6,929.41		(6,929.41)	-100.00%	0.00%	6,929.41	-	(6,929.41)			Jan-04			2009
K5-2008	RELOCATIONS TRANS LINES 2008	72,903.61		(72,903.61)	-100.00%	0.03%	144,939.78	133,242.96	(11,696.82)			Jul-08	Sep-10		2009
K5-2009	RELOCATIONS T LINES KU 2009	170,648.14	388,803.57	218,155.43	56.11%	0.07%	164,395.70	388,803.57	224,407.87	Jan-08	Dec-09	Apr-09			2009
K6	NEW FACILITIES TRANS LINE PWO	(51,094.17)		51,094.17	-100.00%	-0.02%	(51,094.17)	-	51,094.17			Jan-04	Jan-10		2009
K6-2008	NEW FACILITIES T-LINE PWO 2008	124,610.62		(124,610.62)	-100.00%	0.05%	393,249.68	161,124.72	(232,124.96)			Jul-08	Sep-10		2009
K6-2009	NEW FACILITIES T-LINE KU 2009	593,945.22	388,801.00	(205,144.22)	-52.76%	0.23%	584,126.64	388,801.00	(195,325.64)	Oct-08	Dec-09	Feb-09			2009
K7	PARAMETER UPGRADE T LINE PWO	(187,767.37)		187,767.37	-100.00%	-0.07%	(187,767.37)	-	187,767.37			Jan-04	Jan-10		2009
K7-2008	PARAM UPGRADE T LINE PWO 2008	(158,612.09)		158,612.09	-100.00%	-0.06%	116,091.16	295,511.90	179,420.74			Jul-08			2009
K7-2009	PARAM UPGRADE T LINE KU 2009	67,946.62		(67,946.62)	-100.00%	0.03%	56,831.13	-	(56,831.13)			Mar-09	Sep-10		2009
K8	STORM DAMAGE T-LINE PWO	90,871.03		(90,871.03)	-100.00%	0.04%	90,871.03	-	(90,871.03)			Jan-04			2009
K8-2008	STORM DAMAGE T-LINE PWO-2008	11,661.81		(11,661.81)	-100.00%	0.00%	11,661.81	-	(11,661.81)			Sep-08			2009
K8-2009	STORM DAMAGE T-LINE KU 2009	11,759,589.33	194,402.67	(11,565,186.66)	-5949.09%	4.62%	11,759,589.33	194,402.67	(11,565,186.66)	Dec-08	Jun-10	Jan-09		Due primarily to February 2009 Ice Storm costs which were higher than budget.	2009
K9	PRIORITY REPL T-LINES PWO	(388,650.44)		388,650.44	-100.00%	-0.15%	(388,650.44)	-	388,650.44			Jan-04	Mar-11	Material returns were not anticipated.	2009
K9-2008	PRIORITY REPL T-LINES PWO 2008	567,056.52		(567,056.52)	-100.00%	0.22%	567,056.52	-	(567,056.52)			Jun-08		Completion of work started during the prior year. Due to the nature of this project, replacements are often identified and started during one year but are often outage dependent and completed during the following year.	2009
K9-2009	PRIORITY REPL T-LINES KU 2009	2,446,650.80	2,472,001.50	25,350.70	1.03%	0.96%	2,446,650.80	2,472,001.50	25,350.70	Jan-09	Dec-09	Feb-09			2009
KRSUB-09	Routine Sub Capital09- KU	712,320.55	949,997.46	237,676.91	25.02%	0.28%	601,751.98	949,997.46	348,245.48	Jan-09	Dec-09	Apr-09	Jul-10		2009
KTSUB-09	Terminal Upgrades09-KU	112,988.54	1,049,396.74	936,408.20	89.23%	0.04%	112,988.54	1,049,396.74	936,408.20	Jan-09	Dec-09	May-09	Jul-10	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2009
MCAPR156	CAP/REG/RECL - 011560	8,307.43	21,442.27	13,134.84	61.26%	0.00%	8,307.43	21,442.27	13,134.84	Sep-02	Dec-25	Jan-04	Dec-12		2009
MCAPR216	CAP/REG/RECL - 012160	3,926.33	2,565.62	(1,360.71)	-53.04%	0.00%	63,689.90	12,157.08	(51,532.82)	Aug-03	Dec-25	Sep-04	Dec-12		2009
MCAPR236	CAP/REG/RECL - 012360	13,435.14	8,033.08	(5,402.06)	-67.25%	0.01%	120,158.73	37,597.58	(82,561.15)	Aug-03	Dec-25	Jan-04	Dec-12		2009
MCAPR246	CAP/REG/RECL - 012460	(11,422.58)	5,168.46	16,591.04	321.01%	0.00%	7,673.60	16,293.07	8,619.47	Aug-03	Dec-25	Jul-06	Dec-12		2009
MCAPR256	CAP/REG/RECL - 012560	27,223.60	10,000.34	(17,223.26)	-172.23%	0.01%	27,223.60	10,000.34	(17,223.26)	Aug-03	Dec-25	May-04	Dec-12		2009
MCAPR315	CAP/REG/RECL - 013150	6,542.15	5,720.96	(821.19)	-14.35%	0.00%	96,404.77	48,501.52	(47,903.25)	Aug-03	Dec-25	Jan-04	Dec-12		2009
MCAPR366	CAP/REG/RECL - 013660	7,605.17	10,498.44	2,893.27	27.56%	0.00%	104,499.40	70,017.50	(34,481.90)	Aug-03	Dec-25	Jan-04	Dec-12		2009
MCAPR426	CAP/REG/RECL - 014260	10,736.13	2,999.50	(7,736.63)	-257.93%	0.00%	31,626.62	14,929.39	(16,697.23)	Aug-03	Dec-25	Jan-06	Dec-12		2009
MCAPR766	CAP/REG/RECL - 017660	9,929.50		(9,929.50)	-100.00%	0.00%	36,472.88	2,222.03	(34,250.85)			Dec-05	Dec-12		2009
MCAPRR366	Cap/Reg/Recl Maint-Maysville	327.60		(327.60)	-100.00%	0.00%	327.60	-	(327.60)			Jun-09	Dec-09		2009
MTRPUR582	PURCHASE OF METERS	1,260,952.85	1,415,999.49	155,046.64	10.95%	0.50%	1,260,952.85	1,415,999.49	155,046.64	Oct-99	Dec-14	Jan-04	Dec-12		2009
NBCD156	NEW BUSINESS COM 156	18,731.31		(18,731.31)	-100.00%	0.01%	18,731.31	-	(18,731.31)			Jan-05			2009
NBCD156OH	New Bus Comm-Ovhd-Earlington	314,586.44	233,685.36	(80,901.08)	-34.62%	0.12%	314,586.44	233,685.36	(80,901.08)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD156UG	New Bus Comm-UG-Earlington	52,483.24	74,927.90	22,444.66	29.96%	0.02%	52,483.24	74,927.90	22,444.66	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD166	NEW BUSINESS COM 166	28,027.28		(28,027.28)	-100.00%	0.01%	28,027.28	-	(28,027.28)			Jan-04			2009
NBCD216	NEW BUSINESS COM 216	(238,563.26)		238,563.26	-100.00%	-0.09%	(92,030.53)	152,116.34	244,146.87			Jan-04	Nov-09		2009
NBCD216OH	New Bus Comm-Ovhd-Danville	519,493.52	325,156.09	(194,337.43)	-59.77%	0.20%	519,493.52	325,156.09	(194,337.43)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD216UG	New Bus Comm-UG-Danville	277,130.18	208,586.27	(68,543.91)	-32.86%	0.11%	277,130.18	208,586.27	(68,543.91)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD236	NEW BUSINESS COM 236	274,452.97		(274,452.97)	-100.00%	0.11%	274,452.97	-	(274,452.97)			Feb-04			2009
NBCD236OH	New Bus Comm-Ovhd-Richmond	67,410.33	268,377.48	200,967.15	74.88%	0.03%	67,410.33	268,377.48	200,967.15	Jan-99	Dec-25	Jan-04	Dec-12		2009
NBCD236UG	New Bus Comm-UG-Richmond	237,655.79	199,848.72	(37,807.07)	-18.92%	0.09%	237,655.79	199,848.72	(37,807.07)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD246	NEW BUSINESS COM 246	66,533.95		(66,533.95)	-100.00%	0.03%	66,533.95	-	(66,533.95)			Jan-04			2009
NBCD246OH	New Bus Comm-Ovhd-Etown	201,010.74	277,665.86	76,655.12	27.61%	0.08%	201,010.74	277,665.86	76,655.12	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD246UG	New Bus Comm-UG-Etown	107,451.18	113,151.55	5,700.37	5.04%	0.04%	107,451.18	113,151.55	5,700.37	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD256	NEW BUSINESS COM 256	313,224.93		(313,224.93)	-100.00%	0.12%	313,224.93	-	(313,224.93)			Jan-04		Budget in new project NBCD256OH.	2009
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	11,840.02	358,003.25	346,163.23	96.69%	0.00%	11,840.02	358,003.25	346,163.23	Feb-01	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBCD256UG	New Bus Comm-UG-Shelbyville	97,314.73	193,003.71	95,688.98	49.58%	0.04%	97,314.73	193,003.71	95,688.98	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD315	NEW BUSINESS COM 315	19,611.00		(19,611.00)	-100.00%	0.01%	19,611.00	-	(19,611.00)			Mar-05			2009
NBCD315OH	New Bus Comm-Ovhd-Lexington	844,305.22	1,205,056.60	360,751.38	29.94%	0.33%	844,305.22	1,205,056.60	360,751.38	Mar-01	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBCD315UG	New Bus Comm-UG-Lexington	773,301.92	1,100,284.16	326,982.24	29.72%	0.30%	773,301.92	1,100,284.16	326,982.24	Mar-01	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBCD366	NEW BUSINESS COM 366	32,612.07	(23,624.00)	(56,236.07)	238.05%	0.01%	32,612.07	(23,624.00)	(56,236.07)	Jan-09	Dec-09	Jan-04			2009
NBCD366OH	New Bus Comm-Ovhd-Maysville	373,775.25	395,418.69	21,643.44	5.47%	0.15%	373,775.25	395,418.69	21,643.44	Feb-01	Dec-25	Jan-04	Dec-12		2009
NBCD366UG	New Bus Comm-UG-Maysville	279,896.42	299,920.30	20,023.88	6.68%	0.11%	279,896.42	299,920.30	20,023.88	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD416	NEW BUSINESS COM 416	148,373.20		(148,373.20)	-100.00%	0.06%	148,373.20	-	(148,373.20)			Jul-04	Sep-09		2009
NBCD416OH	New Bus Comm-Ovhd-Pineville	(49,887.02)	74,118.42	124,005.44	167.31%	-0.02%	(49,887.02)	74,118.42	124,005.44	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD416UG	New Bus Comm-UG-Pineville	17,491.55	50,000.38	32,508.83	65.02%	0.01%	17,491.55	50,000.38	32,508.83	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD426	NEW BUSINESS COM 426	(251,107.60)		251,107.60	-100.00%	-0.10%	(251,107.60)	-	251,107.60			Jan-04			2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBCD426OH	New Bus Comm-Ovhd-London	602,686.74	185,105.28	(417,581.46)	-225.59%	0.24%	602,686.74	185,105.28	(417,581.46)	Mar-01	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBCD426UG	New Bus Comm-UG-London	353,131.88	299,246.58	(53,885.30)	-18.01%	0.14%	353,131.88	299,246.58	(53,885.30)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD766	NEW BUSINESS COM 766	(34.43)		34.43	-100.00%	0.00%	(34.43)	-	34.43			Jan-04	Nov-09		2009
NBCD766OH	New Bus Comm-Ovhd-Norton	169,895.84	137,725.88	(32,169.96)	-23.36%	0.07%	169,895.84	137,725.88	(32,169.96)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBCD766UG	New Bus Comm-UG-Norton	75,965.07	49,001.88	(26,963.19)	-55.02%	0.03%	75,965.07	49,001.88	(26,963.19)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBID156	NEW BUSINESS IND 156	(4,354.69)		4,354.69	-100.00%	0.00%	(4,354.69)	-	4,354.69			Oct-07			2009
NBID156OH	New Bus Ind-Ovhd-Earlington	4,354.69	8,131.46	3,776.77	46.45%	0.00%	4,354.69	8,131.46	3,776.77	Mar-01	Dec-25	Feb-04	Dec-12		2009
NBID216	NEW BUSINESS IND 216	(144,639.63)		144,639.63	-100.00%	-0.06%	(144,639.63)	-	144,639.63			Jan-04	Jul-10		2009
NBID216OH	New Bus Ind-Ovhd-Danville	191,551.06	35,182.77	(156,368.29)	-444.45%	0.08%	191,551.06	35,182.77	(156,368.29)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBID216UG	New Bus Ind-UG-Danville	34,621.19	58,361.50	23,740.31	40.68%	0.01%	34,621.19	58,361.50	23,740.31	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBID236OH	New Bus Ind-Ovhd-Richmond	30,153.72	18,663.70	(11,490.02)	-61.56%	0.01%	30,153.72	18,663.70	(11,490.02)	Mar-01	Dec-25	Mar-05	Dec-12		2009
NBID236UG	New Bus Ind-UG-Richmond		2,597.54	2,597.54	100.00%	0.00%	-	2,597.54	2,597.54	Mar-01	Dec-25	Mar-04			2009
NBID246OH	New Bus Ind-Ovhd-Etown		4,003.23	4,003.23	100.00%	0.00%	-	4,003.23	4,003.23	Mar-01	Dec-25	Jan-04			2009
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	13,121.38	12,000.71	(1,120.67)	-9.34%	0.01%	13,121.38	12,000.71	(1,120.67)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBID256UG	New Bus Ind-UG-Shelbyville	200.75	2,000.47	1,799.72	89.96%	0.00%	200.75	2,000.47	1,799.72	Mar-01	Dec-25	Oct-04	Dec-12		2009
NBID315UG	New Bus Ind-UG-Lexington	2,183.63	9,977.96	7,794.33	78.12%	0.00%	2,183.63	9,977.96	7,794.33	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBID366OH	New Bus Ind-Ovhd-Maysville	3,149.56		(3,149.56)	-100.00%	0.00%	3,149.56	-	(3,149.56)			Nov-07	Dec-12		2009
NBID426	NEW BUSINESS IND 426	(8,712.03)		8,712.03	-100.00%	0.00%	(8,712.03)	-	8,712.03			Feb-04			2009
NBID426OH	New Bus Ind-Ovhd-London	9,428.50	5,820.30	(3,608.20)	-61.99%	0.00%	9,428.50	5,820.30	(3,608.20)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBID426UG	New Bus Ind-UG-London	4,525.70	5,809.63	1,283.93	22.10%	0.00%	4,525.70	5,809.63	1,283.93	Mar-01	Dec-25	Jan-04	Oct-10		2009
NBMP236	NEW BUSINESS MINE POWER 236	(1,044.51)		1,044.51	-100.00%	0.00%	(1,044.51)	-	1,044.51			Dec-08	Dec-09		2009
NBRD156	NEW BUSINESS RES 156	(88,174.08)		88,174.08	-100.00%	-0.03%	(88,174.08)	-	88,174.08			Jan-04			2009
NBRD156OH	New Bus Resid-Ovhd-Earlington	775,235.68	784,414.91	9,179.23	1.17%	0.30%	775,235.68	784,414.91	9,179.23	Jan-99	Dec-25	Jan-04	Dec-14		2009
NBRD156UG	New Bus Resid-UG-Earlington	171,853.05	331,045.81	159,192.76	48.09%	0.07%	171,853.05	331,045.81	159,192.76	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBRD166	NEW BUSINESS RES 166	49,690.01		(49,690.01)	-100.00%	0.02%	49,690.01	-	(49,690.01)			Jan-04			2009
NBRD216	NEW BUSINESS RES 216	(469,966.14)		469,966.14	-100.00%	-0.18%	(378,952.00)	91,139.69	470,091.69			Jan-04	Oct-10	Budget in new project NBRD216OH.	2009
NBRD216OH	New Bus Resid-Ovhd-Danville	853,013.12	455,200.99	(397,812.13)	-87.39%	0.34%	853,013.12	455,200.99	(397,812.13)	Jan-99	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBRD216UG	New Bus Resid-UG-Danville	178,976.13	251,418.40	72,442.27	28.81%	0.07%	178,976.13	251,418.40	72,442.27	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBRD236	NEW BUSINESS RES 236	274,335.57		(274,335.57)	-100.00%	0.11%	274,335.57	-	(274,335.57)			Jan-04			2009
NBRD236OH	New Bus Resid-Ovhd-Richmond	73,181.38	233,882.28	160,700.90	68.71%	0.03%	73,181.38	233,882.28	160,700.90	Feb-01	Dec-25	Jan-04	Dec-12		2009
NBRD236UG	New Bus Resid-UG-Richmond	155,356.15	199,841.88	44,485.73	22.26%	0.06%	155,356.15	199,841.88	44,485.73	Jan-99	Dec-25	Jan-04	Nov-10		2009
NBRD246	NEW BUSINESS RES 246	11,962.56		(11,962.56)	-100.00%	0.00%	11,962.56	-	(11,962.56)			Jan-04			2009
NBRD246OH	New Bus Resid-Ovhd-Etown	171,323.14	249,720.94	78,397.80	31.39%	0.07%	171,323.14	249,720.94	78,397.80	Jan-99	Dec-25	Jan-04	Dec-12		2009
NBRD246UG	New Bus Resid-UG-Etown	95,359.30	143,862.00	48,502.70	33.71%	0.04%	95,359.30	143,862.00	48,502.70	Mar-01	Dec-25	Jan-04	Nov-10		2009
NBRD256	NEW BUSINES RES 256	692,490.77		(692,490.77)	-100.00%	0.27%	692,490.77	-	(692,490.77)			Jan-04		Budget in new project NBRD256OH.	2009
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	(322,819.93)	448,003.35	770,823.28	172.06%	-0.13%	(322,819.93)	448,003.35	770,823.28	Feb-01	Dec-25	Jan-04	Dec-12	Actuals in NBRD256.	2009
NBRD256UG	New Bus Resid-UG-Shelbyville	213,700.90	333,001.56	119,300.66	35.83%	0.08%	213,700.90	333,001.56	119,300.66	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBRD315	NEW BUSINESS RES 315	187,929.95		(187,929.95)	-100.00%	0.07%	161,420.73	2,504.74	(158,915.99)			Feb-04	Oct-10		2009
NBRD315OH	New Bus Resid-Ovhd-Lexington	959,204.64	1,300,083.82	340,879.18	26.22%	0.38%	959,204.64	1,300,083.82	340,879.18	Jan-01	Dec-14	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBRD315UG	New Bus Resid-UG-Lexington	1,225,809.48	1,499,918.26	274,108.78	18.27%	0.48%	1,225,809.48	1,499,918.26	274,108.78	Feb-00	Dec-25	Jan-04	Dec-12		2009
NBRD336	NEW BUSINESS RES 336	2,731.00		(2,731.00)	-100.00%	0.00%	2,731.00	-	(2,731.00)			Jan-04			2009
NBRD366	NEW BUSINESS RES 366	30,858.26	(22,442.80)	(53,301.06)	237.50%	0.01%	(83,678.14)	(122,236.42)	(38,558.28)	Oct-99	Dec-25	Jan-04	Nov-09		2009
NBRD366OH	New Bus Resid-Ovhd-Maysville	528,701.49	644,561.36	115,859.87	17.97%	0.21%	528,701.49	644,561.36	115,859.87	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBRD366UG	New Bus Resid-UG-Maysville	246,985.38	390,390.45	143,405.07	36.73%	0.10%	246,985.38	390,390.45	143,405.07	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBRD416	NEW BUSINESS RES 416	(14,676.00)		14,676.00	-100.00%	-0.01%	(34,759.43)	(19,724.61)	15,034.82			Jan-04	Nov-10		2009
NBRD416OH	New Bus Resid-Ovhd-Pineville	550,593.06	315,656.99	(234,936.07)	-74.43%	0.22%	550,593.06	315,656.99	(234,936.07)	Mar-00	Dec-25	Jan-04	Dec-12		2009
NBRD416UG	New Bus Resid-UG-Pineville	69,934.04	100,000.88	30,066.84	30.07%	0.03%	69,934.04	100,000.88	30,066.84	Jan-01	Dec-25	Jan-04	Dec-12		2009
NBRD426	NEW BUSINESS RES 426	(230,091.35)		230,091.35	-100.00%	-0.09%	(230,091.35)	-	230,091.35			Jan-04	Dec-12		2009
NBRD426OH	New Bus Resid-Ovhd-London	573,634.10	446,010.44	(127,623.66)	-28.61%	0.23%	573,634.10	446,010.44	(127,623.66)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBRD426UG	New Bus Resid-UG-London	253,364.25	243,339.21	(10,025.04)	-4.12%	0.10%	253,364.25	243,339.21	(10,025.04)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBRD766	NEW BUSINESS RES 766	(93,500.30)		93,500.30	-100.00%	-0.04%	(93,500.30)	-	93,500.30			Jan-04			2009
NBRD766OH	New Bus Resid-Ovhd-Norton	846,352.21	714,111.76	(132,240.45)	-18.52%	0.33%	846,352.21	714,111.76	(132,240.45)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBRD766UG	New Bus Resid-UG-Norton	127,290.09	181,905.52	54,615.43	30.02%	0.05%	127,290.09	181,905.52	54,615.43	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSB156OH	New Bus Subd-Ovhd-Earlington	13,130.61	20,137.38	7,006.77	34.79%	0.01%	13,130.61	20,137.38	7,006.77	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSB156UG	New Bus Subd-UG-Earlington	44.27	29,000.75	28,956.48	99.85%	0.00%	44.27	29,000.75	28,956.48	Mar-01	Dec-25	Mar-04	Dec-12		2009
NBSB216OH	New Bus Subd-Ovhd-Danville	23,688.65	21,779.22	(1,909.43)	-8.77%	0.01%	23,688.65	21,779.22	(1,909.43)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSB216UG	New Bus Subd-UG-Danville	16,415.67	143,890.84	127,475.17	88.59%	0.01%	16,415.67	143,890.84	127,475.17	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSB236OH	New Bus Subd-Ovhd-Richmond	14,093.98	16,066.16	1,972.18	12.28%	0.01%	14,093.98	16,066.16	1,972.18	Mar-01	Nov-10	Jan-04	Nov-10		2009
NBSB236UG	New Bus Subd-UG-Richmond	39,923.77	300,219.76	260,295.99	86.70%	0.02%	39,923.77	300,219.76	260,295.99	Jan-99	Dec-25	Jan-04	Dec-12		2009
NBSB246OH	New Bus Subd-Ovhd-Etown	60,852.73	125,297.30	64,444.57	51.43%	0.02%	60,852.73	125,297.30	64,444.57	Mar-01	Dec-25	Jan-04	Nov-10		2009
NBSB246UG	New Bus Subd-UG-Etown	66,268.37	250,529.83	184,261.46	73.55%	0.03%	66,268.37	250,529.83	184,261.46	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	7,607.73	10,999.74	3,392.01	30.84%	0.00%	7,607.73	10,999.74	3,392.01	Mar-01	Oct-09	Jan-04	Jul-10		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
NBSB256UG	New Bus Subd-UG-Shelbyville	57,890.01	400,001.93	342,111.92	85.53%	0.02%	57,890.01	400,001.93	342,111.92	Mar-01	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBSB315OH	New Bus Subd-Ovhd-Lexington	105,139.84	299,747.11	194,607.27	64.92%	0.04%	105,139.84	299,747.11	194,607.27	Mar-01	Dec-25	Mar-05	Dec-12		2009
NBSB315UG	New Bus Subd-UG-Lexington	562,404.41	700,013.40	137,608.99	19.66%	0.22%	562,404.41	700,013.40	137,608.99	Mar-01	Dec-25	Mar-05	Dec-12		2009
NBSB366UG	New Bus Subd-UG-Maysville		29,297.49	29,297.49	100.00%	0.00%	-	29,297.49	29,297.49	Jun-02	Dec-25	Mar-04			2009
NBSB416OH	New Bus Subd-Ovhd-Pineville	8,217.64		(8,217.64)	-100.00%	0.00%	8,217.64	-	(8,217.64)			Oct-04	Dec-12		2009
NBSB416UG	New Bus Subd-UG-Pineville	4,121.90		(4,121.90)	-100.00%	0.00%	4,121.90	-	(4,121.90)			Jan-04	Dec-12		2009
NBSB426OH	New Bus Subd-Ovhd-London	16,108.76	13,608.21	(2,500.55)	-18.38%	0.01%	16,108.76	13,608.21	(2,500.55)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSB426UG	New Bus Subd-UG-London	4,382.92	97,827.52	93,444.60	95.52%	0.00%	4,382.92	97,827.52	93,444.60	Mar-01	Dec-25	May-04	Dec-12		2009
NBSB766UG	New Bus Subd-UG-Norton	3,448.38		(3,448.38)	-100.00%	0.00%	3,448.38	-	(3,448.38)			Jun-04	Dec-12		2009
NBSV156OH	New Elect Serv-Ovhd-Earlington	356,832.95	352,237.68	(4,595.27)	-1.30%	0.14%	356,832.95	352,237.68	(4,595.27)	Mar-01	Dec-25	Jan-04	May-10		2009
NBSV156UG	New Bus Serv-UG-Earlington	266,055.41	334,315.55	68,260.14	20.42%	0.10%	266,055.41	334,315.55	68,260.14	Jan-99	Dec-25	Jan-04	Dec-12		2009
NBSV216OH	New Elect Serv-Ovhd-Danville	263,806.29	300,641.54	36,835.25	12.25%	0.10%	263,806.29	300,641.54	36,835.25	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV216UG	New Bus Serv-UG-Danville	338,570.03	340,137.66	1,567.63	0.46%	0.13%	338,570.03	340,137.66	1,567.63	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV236OH	New Electric Serv-Overhead	351,643.76	316,026.36	(35,617.40)	-11.27%	0.14%	351,643.76	316,026.36	(35,617.40)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV236UG	New Bus Serv-UG-Richmond	355,614.13	449,687.90	94,073.77	20.92%	0.14%	355,614.13	449,687.90	94,073.77	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV246OH	New Elect Services-Overhead	421,488.99	399,891.60	(21,597.39)	-5.40%	0.17%	421,488.99	399,891.60	(21,597.39)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV246UG	New Bus Serv-UG-Etown	384,129.30	399,606.62	15,477.32	3.87%	0.15%	384,129.30	399,606.62	15,477.32	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	154,514.61	188,001.80	33,487.19	17.81%	0.06%	154,514.61	188,001.80	33,487.19	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV256UG	New Bus Serv-UG-Shelbyville	192,963.52	185,000.83	(7,962.69)	-4.30%	0.08%	192,963.52	185,000.83	(7,962.69)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV315OH	New Elect Serv-Ovhd-Lexington	769,792.60	362,582.16	(407,210.44)	-112.31%	0.30%	769,792.60	362,582.16	(407,210.44)	Mar-01	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBSV315UG	New Bus Serv-UG-Lexington	1,415,983.48	1,300,114.24	(115,869.24)	-8.91%	0.56%	1,415,983.48	1,300,114.24	(115,869.24)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV366OH	New Elect Serv-Ovhd-Maysville	304,660.28	251,669.16	(52,991.12)	-21.06%	0.12%	304,660.28	251,669.16	(52,991.12)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV366UG	New Bus Serv-UG-Maysville	288,522.66	384,898.88	96,376.22	25.04%	0.11%	288,522.66	384,898.88	96,376.22	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV416OH	New Elect Serv-Ovhd-Pineville	246,506.26	139,103.42	(107,402.84)	-77.21%	0.10%	246,506.26	139,103.42	(107,402.84)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV416UG	New Bus Serv-UG-Pineville	68,400.39	99,996.89	31,596.50	31.60%	0.03%	68,400.39	99,996.89	31,596.50	Mar-01	Dec-25	Jan-04	Aug-09		2009
NBSV426OH	New Elect Serv-Ovhd-London	230,248.86	240,372.65	10,123.79	4.21%	0.09%	230,248.86	240,372.65	10,123.79	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV426UG	New Bus Serv-UG-London	204,423.67	200,000.13	(4,423.54)	-2.21%	0.08%	204,423.67	200,000.13	(4,423.54)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV766OH	New Elect Serv-Ovhd-Norton	266,079.92	228,503.63	(37,576.29)	-16.44%	0.10%	266,079.92	228,503.63	(37,576.29)	Mar-01	Dec-25	Jan-04	Dec-12		2009
NBSV766UG	New Bus Serv-UG-Norton	120,212.93	125,771.10	5,558.17	4.42%	0.05%	120,212.93	125,771.10	5,558.17	Mar-01	Dec-25	Jan-04	Dec-12		2009
NRINS156	NON-REG REL INSP - 011560	536.06		(536.06)	-100.00%	0.00%	(1,089.73)	4,736.72	5,826.45			Mar-04	Jan-10		2009
NRINS766	NON-REG REL INSP - 017660	536.44		(536.44)	-100.00%	0.00%	(238.01)	-	238.01			Jun-09	Jan-10		2009
PBWK156OH	Pub Wrk Reloc-OH-Earlington	19,342.49	200,306.43	180,963.94	90.34%	0.01%	19,342.49	200,306.43	180,963.94	Mar-00	Dec-25	Jan-04	Dec-12		2009
PBWK216OH	Pub Wrk Reloc-OH-Danville	32,124.45	125,199.09	93,074.64	74.34%	0.01%	32,124.45	125,199.09	93,074.64	Mar-01	Dec-25	Jan-04	Dec-12		2009
PBWK216UG	Pub Wrk Reloc-UG-Danville	2,035.77	37,648.91	35,613.14	94.59%	0.00%	2,035.77	37,648.91	35,613.14	Mar-01	Dec-25	Mar-05	Dec-12		2009
PBWK236OH	Pub Works Relc-OH-Richmond	88,209.54	194,760.88	106,551.34	54.71%	0.03%	88,209.54	194,760.88	106,551.34	Mar-01	Dec-25	Jan-04	Dec-12		2009
PBWK246OH	Pub Wrk Relc-OH-Etown	47,108.76	100,304.55	53,195.79	53.03%	0.02%	47,108.76	100,304.55	53,195.79	Mar-01	Dec-25	Jan-04	Dec-12		2009
PBWK246UG	Pub Wrk Reloc-UG-Etown	365.84		(365.84)	-100.00%	0.00%	365.84	-	(365.84)			Nov-04	Dec-12		2009
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	27,591.70	78,000.54	50,408.84	64.63%	0.01%	27,591.70	78,000.54	50,408.84	Mar-01	Dec-25	Jan-04	Dec-12		2009
PBWK315OH	Pub Wrk Reloc-OH-Lexington	216,389.53	552,997.63	336,608.10	60.87%	0.09%	216,389.53	552,997.63	336,608.10	Mar-01	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2009
PBWK315UG	Pub Wrk Reloc-UG-Lexington	6,592.92	38,083.19	31,490.27	82.69%	0.00%	6,592.92	38,083.19	31,490.27	Mar-01	Dec-25	Apr-06	Dec-12		2009
PBWK366OH	Pub Wrk Reloc-OH-Maysville	22,361.24	49,728.93	27,367.69	55.03%	0.01%	22,361.24	49,728.93	27,367.69	Mar-01	Dec-25	Jan-04	Dec-12		2009
PBWK416OH	Pub Wrk Reloc-OH-Pineville	1,482.50	58,000.00	56,517.50	97.44%	0.00%	1,482.50	58,000.00	56,517.50	Mar-01	Dec-25	Jan-04	Dec-12		2009
PBWK426OH	Pub Wrk Reloc-OH-London	21,192.42	150,002.97	128,810.55	85.87%	0.01%	21,192.42	150,002.97	128,810.55	Mar-01	Dec-25	Jan-04	Dec-12		2009
PBWK426UG	Pub Wrk Reloc-UG-London		7,510.91	7,510.91	100.00%	0.00%	-	7,510.91	7,510.91	Mar-01	Dec-25	Dec-04			2009
PBWK766OH	Pub Wrk Reloc-OH-Norton	30,688.64	19,307.75	(11,380.89)	-58.94%	0.01%	30,688.64	19,307.75	(11,380.89)	Mar-01	Dec-25	Jan-04	Dec-12		2009
PLTRT236	POLE TREAT 236	178.41		(178.41)	-100.00%	0.00%	178.41	-	(178.41)			Aug-09	Apr-10		2009
POLD156	OUTDOOR LIGHTING 156	265,783.29	254,005.82	(11,777.47)	-4.64%	0.10%	1,806,472.77	1,015,540.45	(790,932.32)	Oct-99	Dec-25	Oct-05	Dec-12		2009
POLD216	OUTDOOR LIGHTING 216	222,288.72	144,466.64	(77,822.08)	-53.87%	0.09%	1,728,185.45	896,971.51	(831,213.94)	Oct-99	Dec-25	Jan-04	Dec-12		2009
POLD236	OUTDOOR LIGHTING 236	133,933.19	148,837.18	14,903.99	10.01%	0.05%	935,944.26	507,878.96	(428,065.30)	Oct-99	Dec-25	Jan-04	Dec-12		2009
POLD246	OUTDOOR LIGHTING 246	65,529.79	92,723.80	27,194.01	29.33%	0.03%	592,769.42	367,833.06	(224,936.36)	Oct-99	Dec-25	Jan-04	Dec-12		2009
POLD256	OUTDOOR LIGHTING 256	66,215.13	71,000.58	4,785.45	6.74%	0.03%	553,296.45	283,547.64	(269,748.81)	Oct-99	Dec-25	Mar-04	Dec-12		2009
POLD315	OUTDOOR LIGHTING 315	486,553.37	639,866.24	153,312.87	23.96%	0.19%	5,033,603.12	3,519,837.60	(1,513,765.52)	Oct-99	Dec-25	Jan-04	Dec-12		2009
POLD366	OUTDOOR LIGHTING 366	100,321.23	89,951.60	(10,369.63)	-11.53%	0.04%	831,362.67	392,133.95	(439,228.72)	Oct-99	Dec-25	Nov-05	Dec-12		2009
POLD416	OUTDOOR LIGHTING 416	140,718.34	150,001.92	9,283.58	6.19%	0.06%	140,718.34	150,001.92	9,283.58	Oct-99	Dec-25	Mar-06	Dec-12		2009
POLD426	OUTDOOR LIGHTING 426	158,585.69	154,671.20	(3,914.49)	-2.53%	0.06%	1,236,632.33	588,956.42	(647,675.91)	Oct-99	Dec-25	Jan-05	Dec-12		2009
POLD766	OUTDOOR LIGHTING 766	78,869.30	75,589.80	(3,279.50)	-4.34%	0.03%	78,869.30	75,589.80	(3,279.50)	Oct-99	Dec-25	Jan-04	Dec-12		2009
RCST156	RELOCATIONS CUST REQUEST 156	150,829.85	89,890.97	(60,938.88)	-67.79%	0.06%	773,138.05	264,887.83	(508,250.22)	Oct-99	Dec-25	Jan-04	Dec-12		2009
RCST216	RELOCATIONS CUST REQUEST 216	44,771.29	62,338.30	17,567.01	28.18%	0.02%	44,771.29	62,338.30	17,567.01	Oct-99	Dec-25	Jan-04	Dec-12		2009
RCST236	RELOCATIONS CUST REQUEST 236	65,117.59	29,982.94	(35,134.65)	-117.18%	0.03%	549,826.32	424,088.86	(125,737.46)	Sep-99	Dec-25	Jan-04	Dec-12		2009
RCST246	RELOCATIONS CUST REQUEST 246	11,047.96	10,590.69	(457.27)	-4.32%	0.00%	11,047.96	10,590.69	(457.27)	Oct-99	Dec-25	Jan-04	Dec-12		2009
RCST256	RELOCATIONS CUST REQUEST 256	24,072.31	25,000.39	928.08	3.71%	0.01%	581,369.13	213,983.80	(367,385.33)	Oct-99	Dec-25	Jan-04	Dec-12		2009
RCST315	RELOCATIONS CUST REQUEST 315	294,312.28	389,395.20	95,082.92	24.42%	0.12%	294,312.28	389,395.20	95,082.92	Oct-99	Dec-25	Jan-04	Dec-12		2009
RCST366	RELOCATIONS CUST REQUEST 366	6,574.85	30,003.73	23,428.88	78.09%	0.00%	228,479.67	187,086.05	(41,393.62)	Oct-99	Dec-25	Jan-04	Dec-12		2009
RCST416	RELOCATIONS CUST REQUEST 416	61,740.53	19,999.74	(41,740.79)	-208.71%	0.02%	544,057.38	330,213.52	(213,843.86)	Oct-99	Dec-25	Jan-04	Dec-12		2009
RCST426	RELOCATIONS CUST REQUEST 426	66,850.01	26,966.06	(39,883.95)	-147.90%	0.03%	66,850.01	26,966.06	(39,883.95)	Oct-99	Dec-25	Jan-04	Dec-12		2009
RCST766	RELOCATIONS CUST REQUEST 766	27,766.81	21,358.67	(6,408.14)	-30.00%	0.01%	326,954.03	223,043.13	(103,910.90)	Aug-99	Dec-25	Jan-04	Nov-13		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
RDD011019	Repair Defective Eqpt - 011019	81,872.15	76,114.52	(5,757.63)	-7.56%	0.03%	81,872.15	76,114.52	(5,757.63)	Jan-05	Dec-25	Feb-05	Dec-12		2009
RDD015990	Repair Defective Eqpt - 015990	54,319.90		(54,319.90)	-100.00%	0.02%	886,324.23	280,468.13	(605,856.10)			May-05	Feb-13		2009
RDDD156	DAMAGE DEFECTIVE DIST 156	(20,399.30)		20,399.30	-100.00%	-0.01%	(20,399.30)	-	20,399.30			Jul-04			2009
RDDD156OH	Rep Def Equip-OH-Earlington	785,011.18	488,976.10	(296,035.08)	-60.54%	0.31%	785,011.18	488,976.10	(296,035.08)	Mar-01	Dec-10	Jan-04	Dec-12		2009
RDDD156UG	Rep Def Equip-UG-Earlington	11,443.93	5,293.46	(6,150.47)	-116.19%	0.00%	11,443.93	5,293.46	(6,150.47)	Mar-01	Dec-25	Feb-04	Dec-12		2009
RDDD216	DAMAGE DEFECTIVE DIST 216	(55,982.70)		55,982.70	-100.00%	-0.02%	(55,982.70)	-	55,982.70			Jan-04	Nov-09		2009
RDDD216OH	Rep Def Equip-OH-Danville	245,484.88	200,284.08	(45,200.80)	-22.57%	0.10%	245,484.88	200,284.08	(45,200.80)	Mar-01	Aug-12	Jan-04	Dec-12		2009
RDDD216UG	Rep Def Equip-UG-Danville	21,900.81	9,961.75	(11,939.06)	-119.85%	0.01%	21,900.81	9,961.75	(11,939.06)	Mar-01	Dec-25	Jan-04	Dec-12		2009
RDDD236	DAMAGE DEFECTIVE DIST 236	(13,207.01)		13,207.01	-100.00%	-0.01%	(13,207.01)	-	13,207.01			Feb-04			2009
RDDD236OH	Rep Def Equip-OH-Richmond	230,438.70	175,544.80	(54,893.90)	-31.27%	0.09%	230,438.70	175,544.80	(54,893.90)	Mar-01	Aug-12	Jan-04	Dec-12		2009
RDDD236UG	Rep Def Equip-UG-Richmond	17,114.41	12,049.62	(5,064.79)	-42.03%	0.01%	17,114.41	12,049.62	(5,064.79)	Mar-01	Dec-25	Jan-04	Dec-12		2009
RDDD246	DAMAGE DEFECTIVE DIST 246	(0.00)		0.00	-100.00%	0.00%	(0.00)	-	0.00			Mar-09			2009
RDDD246OH	Rep Def Equip-OH-Etown	108,102.05	125,682.04	17,579.99	13.99%	0.04%	108,102.05	125,682.04	17,579.99	Mar-01	Aug-12	Jan-04	Dec-12		2009
RDDD246UG	Rep Def Equip-UG-Etown	15,084.71	2,584.23	(12,500.48)	-483.72%	0.01%	15,084.71	2,584.23	(12,500.48)	Mar-01	Dec-25	Apr-04	Dec-12		2009
RDDD256OH	Rep Def Equip-OH-Shelbyvl	188,735.68	200,000.94	11,265.26	5.63%	0.07%	188,735.68	200,000.94	11,265.26	Mar-01	Aug-12	Jan-04	Dec-12		2009
RDDD256UG	Rep Def Equip-UG-Shelbyville	15,760.64	21,000.59	5,239.95	24.95%	0.01%	15,760.64	21,000.59	5,239.95	Mar-01	Dec-25	Feb-04	Dec-12		2009
RDDD315	DAMAGE DEFECTIVE DIST 315	(66,068.41)		66,068.41	-100.00%	-0.03%	(66,068.41)	-	66,068.41			Jan-04			2009
RDDD315OH	Rep Def Equip-OH-Lexington	399,505.39	823,700.59	424,195.20	51.50%	0.16%	399,505.39	823,700.59	424,195.20	Mar-01	Aug-12	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2009
RDDD315UG	Rep Def Equip-UG-Lexington	181,006.43	125,866.91	(55,139.52)	-43.81%	0.07%	181,006.43	125,866.91	(55,139.52)	Mar-01	Dec-25	Jan-04	Dec-12		2009
RDDD366	DAMAGE DEFECTIVE DIST 366	(2,620.44)		2,620.44	-100.00%	0.00%	(2,620.44)	-	2,620.44			Jul-05	Jul-10		2009
RDDD366OH	Rep Def Equip-OH-Maysville	106,024.21	234,731.56	128,707.35	54.83%	0.04%	106,024.21	234,731.56	128,707.35	Mar-01	Dec-12	Jan-04	Dec-12		2009
RDDD366UG	Rep Def Equip-UG-Maysville	13,179.77	24,048.27	10,868.50	45.19%	0.01%	13,179.77	24,048.27	10,868.50	Mar-01	Dec-25	Jan-04	Dec-12		2009
RDDD416	DAMAGE DEFECTIVE DIST 416	(459.30)		459.30	-100.00%	0.00%	(459.30)	-	459.30			Sep-05			2009
RDDD416OH	Rep Def Equip-OH-Pineville	76,389.69	95,999.94	19,610.25	20.43%	0.03%	76,389.69	95,999.94	19,610.25	Mar-01	Aug-12	Jan-04	Dec-12		2009
RDDD416UG	Rep Def Equip-UG-Pineville		998.02	998.02	100.00%	0.00%	-	998.02	998.02	Mar-01	Dec-25	Jul-08			2009
RDDD426	DAMAGE DEFECTIVE DIST 426	562.00		(562.00)	-100.00%	0.00%	562.00	-	(562.00)			Sep-06			2009
RDDD426OH	Rep Def Equip-OH-London	104,162.32	134,002.39	29,840.07	22.27%	0.04%	104,162.32	134,002.39	29,840.07	Mar-01	Dec-09	Jan-04	Dec-12		2009
RDDD426UG	Rep Def Equip-UG-London	32,956.09	10,566.11	(22,389.98)	-211.90%	0.01%	32,956.09	10,566.11	(22,389.98)	Mar-01	Dec-25	Jan-04	Dec-12		2009
RDDD766	DAMAGE DEFECTIVE DIST 766	(12,925.60)		12,925.60	-100.00%	-0.01%	(12,925.60)	-	12,925.60			Jan-04			2009
RDDD766OH	Rep Def Equip-OH-Norton	94,650.17	72,081.24	(22,568.93)	-31.31%	0.04%	94,650.17	72,081.24	(22,568.93)	Mar-01	Dec-14	Jan-04	Dec-12		2009
RDDD766UG	Rep Def Equip-UG-Norton	1,711.78	500.03	(1,211.75)	-242.34%	0.00%	1,711.78	500.03	(1,211.75)	Mar-01	Dec-25	Apr-04	Dec-12		2009
RDDPOI156	Points of Interest Earlington	12,631.41		(12,631.41)	-100.00%	0.00%	12,631.41	-	(12,631.41)			Sep-07	Feb-10		2009
RDDPOI216	Points of Interest Danville	197,733.44		(197,733.44)	-100.00%	0.08%	197,733.44	-	(197,733.44)			Mar-07	Feb-10		2009
RDDPOI236	Points of Interest Richmond	219,979.25		(219,979.25)	-100.00%	0.09%	219,979.25	-	(219,979.25)			Mar-07	Feb-10		2009
RDDPOI246	Points of Interest Etown	32,684.84		(32,684.84)	-100.00%	0.01%	32,684.84	-	(32,684.84)			May-08	Feb-10		2009
RDDPOI256	Points of Interest Shelby	60,551.98		(60,551.98)	-100.00%	0.02%	60,551.98	-	(60,551.98)			Apr-07	Feb-10		2009
RDDPOI315	Points of Interest Lexington	702,764.90		(702,764.90)	-100.00%	0.28%	702,764.90	-	(702,764.90)			Dec-07	Feb-10	Reallocated from budget funding project 124935 KU Points of Interest for $150K in January and balance covered by another reallocation of $1.6M to KU projects in total. Point of Interest project, created after original budget was established to address horizontal and vertical clearance conflicts with primary.	2009
RDDPOI366	Points of Interest Maysville	327,768.65		(327,768.65)	-100.00%	0.13%	327,768.65	-	(327,768.65)			Nov-07	Feb-10	Reallocated from budget funding project 124935 KU Points of Interest for $50K in January and balance covered by another reallocation of $1.6M to KU projects in total. Point of Interest project, created after original budget was established to address horizontal and vertical clearance conflicts with primary.	2009
RDDPOI416	Points of Interest Pineville	115,166.96		(115,166.96)	-100.00%	0.05%	115,166.96	-	(115,166.96)			Apr-08	Feb-10		2009
RDDPOI426	Points of Interest London	91,651.86		(91,651.86)	-100.00%	0.04%	91,651.86	-	(91,651.86)			May-07	Feb-10		2009
RDDPOI766	Points of Interest Norton	37,549.88		(37,549.88)	-100.00%	0.01%	37,549.88	-	(37,549.88)			May-08	Feb-10		2009
RDPOLD156	REP/REPL DEF POL'S 156	248,065.43	81,777.31	(166,288.12)	-203.34%	0.10%	248,065.43	81,777.31	(166,288.12)	Jan-01	Dec-14	Jan-04	Dec-12		2009
RDPOLD216	REP/REPL DEF POL'S 216	36,069.61	37,853.93	1,784.32	4.71%	0.01%	36,069.61	37,853.93	1,784.32	Jan-01	Aug-12	Jan-04	Nov-10		2009
RDPOLD236	REP/REP DEF POL'S	92,119.54	39,684.48	(52,435.06)	-132.13%	0.04%	92,119.54	39,684.48	(52,435.06)	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDPOLD246	REP/REPL DEF POL'S	33,455.86	24,019.38	(9,436.48)	-39.29%	0.01%	33,455.86	24,019.38	(9,436.48)	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDPOLD256	REP/REPL DEF POL'S 256	91,774.95	60,000.51	(31,774.44)	-52.96%	0.04%	91,774.95	60,000.51	(31,774.44)	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDPOLD315	REP/REPL DEF POL'S 315	39,099.76	49,934.51	10,834.75	21.70%	0.02%	39,099.76	49,934.51	10,834.75	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDPOLD366	REP/REPL DEF POL'S 366	48,483.96	30,929.88	(17,554.08)	-56.75%	0.02%	48,483.96	30,929.88	(17,554.08)	Jan-01	Dec-25	May-04	Dec-12		2009
RDPOLD416	REP/REPL DEF POL'S 416	68,093.01	49,999.77	(18,093.24)	-36.19%	0.03%	68,093.01	49,999.77	(18,093.24)	Jan-01	Aug-12	Jan-04	Nov-10		2009
RDPOLD426	REP/REPL DEF POL'S 426	89,044.59	39,659.03	(49,385.56)	-124.53%	0.03%	89,044.59	39,659.03	(49,385.56)	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDPOLD766	REP/REPL DEF POL'S 766	8,054.24	18,537.84	10,483.60	56.55%	0.00%	8,054.24	18,537.84	10,483.60	Jan-01	Dec-25	Apr-04	Dec-12		2009
RDPOLE156	Pole repair/replacement 156	334,640.13	388,091.94	53,451.81	13.77%	0.13%	334,640.13	388,091.94	53,451.81	May-02	Dec-25	Jan-04	Dec-12		2009
RDPOLE216	Pole repair/replacement 216	65,867.34	65,932.88	65.54	0.10%	0.03%	65,867.34	65,932.88	65.54	May-02	Dec-25	Jan-04	Dec-12		2009
RDPOLE236	Pole repair/replacement 236	164,359.90	65,916.48	(98,443.42)	-149.35%	0.06%	164,359.90	65,916.48	(98,443.42)	May-02	Dec-25	Jan-04	Dec-12		2009
RDPOLE246	Pole repair/replacement 246	307,829.96	307,758.76	(71.20)	-0.02%	0.12%	307,829.96	307,758.76	(71.20)	May-02	Dec-25	Jan-04	Dec-12		2009
RDPOLE256	Pole repair/replacement 256	299,875.01	88,000.56	(211,874.45)	-240.76%	0.12%	299,875.01	88,000.56	(211,874.45)	May-02	Dec-25	Jan-04	Dec-12		2009
RDPOLE315	Pole repair/replacement 315	262,603.06	110,020.84	(152,582.22)	-138.68%	0.10%	262,603.06	110,020.84	(152,582.22)	May-02	Dec-25	Jan-04	Dec-12		2009
RDPOLE366	Pole repair/replacement 366	159,513.63	44,266.32	(115,247.31)	-260.35%	0.06%	159,513.63	44,266.32	(115,247.31)	May-02	Dec-25	Jan-04	Dec-12		2009
RDPOLE416	Pole repair/replacement 416	103,923.33	66,000.46	(37,922.87)	-57.46%	0.04%	103,923.33	66,000.46	(37,922.87)	May-02	Dec-25	Jan-04	Dec-12		2009
RDPOLE426	Repair defective poles 426	106,461.49	132,000.41	25,538.92	19.35%	0.04%	106,461.49	132,000.41	25,538.92	Jan-03	Dec-25	Jan-04	Dec-12		2009
RDPOLE766	Pole repair/replacement 766	87,813.33	39,201.65	(48,611.68)	-124.00%	0.03%	87,813.33	39,201.65	(48,611.68)	May-02	Dec-25	Jan-04	Dec-12		2009
RDSTLT156	REP REPL DEF ST LIGHTS 156	184,798.88	103,987.63	(80,811.25)	-77.71%	0.07%	184,798.88	103,987.63	(80,811.25)	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDSTLT216	REP REPL DEF ST LIGHTS 216	45,687.01	90,376.82	44,689.81	49.45%	0.02%	45,687.01	90,376.82	44,689.81	Jan-01	Dec-25	Jan-04	Dec-12		2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
RDSTLT236	REP REPL DEF ST LIGHTS 236	49,387.52	68,265.48	18,877.96	27.65%	0.02%	49,387.52	68,265.48	18,877.96	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDSTLT246	REP REPL DEF ST LIGHTS 246	92,269.33	76,972.62	(15,296.71)	-19.87%	0.04%	92,269.33	76,972.62	(15,296.71)	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDSTLT256	REP REPL DEF ST LIGHTS 256	82,945.12	53,000.55	(29,944.57)	-56.50%	0.03%	82,945.12	53,000.55	(29,944.57)	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDSTLT315	REP REPL ST LIGHTS 315	93,769.06	139,015.23	45,246.17	32.55%	0.04%	93,769.06	139,015.23	45,246.17	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDSTLT366	REP REPL DEF ST LIGHTS 366	70,464.87	74,582.14	4,117.27	5.52%	0.03%	70,464.87	74,582.14	4,117.27	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDSTLT416	REP REPL DEF ST LIGHTS 416	13,723.25	27,911.51	14,188.26	50.83%	0.01%	13,723.25	27,911.51	14,188.26	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDSTLT426	REP REPL DEF ST LIGHTS 426	26,519.18	40,166.30	13,647.12	33.98%	0.01%	26,519.18	40,166.30	13,647.12	Jan-01	Dec-25	Jan-04	Dec-12		2009
RDSTLT766	REP REPL DEF ST LIGHTS 766	9,021.53	13,256.94	4,235.41	31.95%	0.00%	9,021.53	13,256.94	4,235.41	Jan-01	Dec-25	Jan-04	Dec-12		2009
RELD10610	KU General Reliability	378,486.01	759,024.50	380,538.49	50.14%	0.15%	378,486.01	759,024.50	380,538.49	Jan-08	Dec-25	Jan-08	Dec-12	Variance due to less than anticipated general reliability work for the KU Operations Centers. Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2009
RELD156	DIST RELIABILITY 156	(574,480.13)		574,480.13	-100.00%	-0.23%	(363.15)	671,214.62	671,577.77			Jan-04	Nov-09	Budget in RELD156OH.	2009
RELD156OH	Cir Hard Reliab OH - 011560	792,386.59	87,342.14	(705,044.45)	-807.22%	0.31%	792,386.59	87,342.14	(705,044.45)	Jan-99	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2009
RELD156UG	Cir Hard Reliab UG - 011560	539.64		(539.64)	-100.00%	0.00%	539.64	-	(539.64)			Jun-04	Jun-10		2009
RELD216	DIST RELIABILITY 216	(29,271.66)		29,271.66	-100.00%	-0.01%	(29,271.66)	-	29,271.66			Jun-08	Nov-09		2009
RELD216OH	Cir Hard Reliab OH - 012160	58,869.18	42,748.05	(16,121.13)	-37.71%	0.02%	58,869.18	42,748.05	(16,121.13)	May-02	Dec-25	Jan-04	Dec-12		2009
RELD216UG	Cir Hard Reliab UG - 012160	4,322.06		(4,322.06)	-100.00%	0.00%	4,322.06	-	(4,322.06)			Jun-04	Dec-12		2009
RELD236	DIST RELIABILITY 236	(72,178.67)		72,178.67	-100.00%	-0.03%	(72,178.67)	-	72,178.67			Feb-04			2009
RELD236OH	Cir Hard Reliab OH - 012360	84,235.16	41,114.12	(43,121.04)	-104.88%	0.03%	84,235.16	41,114.12	(43,121.04)	May-02	Dec-25	Feb-04	Dec-12		2009
RELD246	DIST RELIABILITY 246	(164,303.55)		164,303.55	-100.00%	-0.06%	(164,303.55)	-	164,303.55			Feb-04	Jul-10		2009
RELD246OH	Cir Hard Reliab OH - 012460	207,480.93	22,878.29	(184,602.64)	-806.89%	0.08%	207,480.93	22,878.29	(184,602.64)	May-02	Dec-25	Aug-04	Dec-12		2009
RELD246UG	Cir Hard Reliab UG - 012460	362.74		(362.74)	-100.00%	0.00%	362.74	-	(362.74)			Jul-09	Dec-12		2009
RELD256OH	Cir Hard Reliab OH - 012560	40,687.70	36,000.18	(4,687.52)	-13.02%	0.02%	40,687.70	36,000.18	(4,687.52)	May-00	Dec-25	Jan-04	Dec-12		2009
RELD256UG	Cir Hard Reliab UG - 012560	367.46		(367.46)	-100.00%	0.00%	367.46	-	(367.46)			Sep-04	Jan-11		2009
RELD315	DIST RELIABILITY 315	(9,344.64)		9,344.64	-100.00%	0.00%	(9,344.64)	-	9,344.64			Feb-04	Jul-10		2009
RELD315OH	Cir Hard Reliab OH - 013150	508,849.92	109,193.61	(399,656.31)	-366.01%	0.20%	508,849.92	109,193.61	(399,656.31)	May-02	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2009
RELD366OH	Cir Hard Reliab OH - 013660	116,174.17	35,752.32	(80,421.85)	-224.94%	0.05%	116,174.17	35,752.32	(80,421.85)	Jan-99	Dec-25	Jan-04	Dec-12		2009
RELD416	DIST RELIABILITY 416	(123,059.89)		123,059.89	-100.00%	-0.05%	(123,059.89)	-	123,059.89			May-08	Jul-10		2009
RELD416OH	Cir Hard Reliab OH - 014160	147,349.58	50,002.33	(97,347.25)	-194.69%	0.06%	147,349.58	50,002.33	(97,347.25)	May-02	Dec-25	Jan-04	Dec-12		2009
RELD426	DIST RELIABILITY 426	(23,660.00)		23,660.00	-100.00%	-0.01%	(23,660.00)	-	23,660.00			Apr-04			2009
RELD426OH	Cir Hard Reliability OH	34,819.42	34,012.68	(806.74)	-2.37%	0.01%	34,819.42	34,012.68	(806.74)	Mar-00	Dec-25	Jan-04	Dec-12		2009
RELD766	DIST RELIABILITY 766	(2,385.08)		2,385.08	-100.00%	0.00%	(2,385.08)	-	2,385.08			Jan-08			2009
RELD766OH	Cir Hard Reliab OH - 017660	23,969.21	42,568.30	18,599.09	43.69%	0.01%	23,969.21	42,568.30	18,599.09	May-02	Dec-25	Jan-04	Dec-12		2009
RNTPD156	REP THRD PARTY DAM 156	(343,674.30)	43,112.76	386,787.06	897.15%	-0.14%	(343,674.30)	43,112.76	386,787.06	Jan-01	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments required to address infrastructure damages caused by third parties. Annual budget established based on historical investment rates.	2009
RNTPD216	REP THRD PARTY DAM 216	(163,340.16)	32,018.83	195,358.99	610.14%	-0.06%	242,481.76	308,676.98	66,195.22	Jan-01	Dec-25	Jan-04	Dec-12		2009
RNTPD236	REP THRD PRTY DAM 236	(123,923.57)	60,021.59	183,945.16	306.46%	-0.05%	(123,923.57)	60,021.59	183,945.16	Jan-01	Dec-25	Jan-04	Dec-12		2009
RNTPD246	REP THRD PARTY DAM 246	(30,618.49)	10,383.13	41,001.62	394.89%	-0.01%	110,951.55	84,627.89	(26,323.66)	Jan-01	Dec-25	Jan-04	Dec-12		2009
RNTPD256	REP THRD PARTY DAM 256	(139,382.87)	99,000.57	238,383.44	240.79%	-0.05%	(139,382.87)	99,000.57	238,383.44	Jan-01	Dec-25	Jan-04	Dec-12		2009
RNTPD315	REP THRD PARTY DAM 315	(524,085.15)	121,101.00	645,186.15	532.77%	-0.21%	876,342.91	1,372,316.05	495,973.14	Mar-01	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments required to address infrastructure damages caused by third parties. Annual budget established based on historical investment rates.	2009
RNTPD366	REP THRD PARTY DAM 366	(128,621.40)	75,348.46	203,969.86	270.70%	-0.05%	240,927.51	362,815.44	121,887.93	Jan-99	Dec-25	Jan-04	Dec-12		2009
RNTPD416	REP THRD PARTY DAM 416	(45,000.91)	5,001.23	50,002.14	999.80%	-0.02%	(45,000.91)	5,001.23	50,002.14	Mar-01	Nov-10	Jul-07	Nov-10		2009
RNTPD426	REP THRD PARTY DAM 426	(125,598.40)	19,996.32	145,594.72	728.11%	-0.05%	(125,598.40)	19,996.32	145,594.72	Mar-01	Dec-25	Jan-04	Dec-12		2009
RNTPD766	REP THRD PARTY DAM 766	(77,142.53)	4,999.61	82,142.14	1642.97%	-0.03%	(17,155.35)	40,379.84	57,535.19	Mar-01	Dec-25	Jan-04	Dec-10		2009
STLT156	STREET LIGHTING 156	59,611.73	70,345.15	10,733.42	15.26%	0.02%	59,611.73	70,345.15	10,733.42	Oct-99	Dec-25	Jan-04	Dec-12		2009
STLT216	STREET LIGHTING 216	185,124.01	150,141.84	(34,982.17)	-23.30%	0.07%	2,258,577.73	1,451,525.84	(807,051.89)	Oct-99	Dec-25	Jan-04	Dec-12		2009
STLT236	STREET LIGHTING 236	153,928.60	316,818.85	162,890.25	51.41%	0.06%	153,928.60	316,818.85	162,890.25	Oct-99	Dec-25	Jan-04	Dec-12		2009
STLT246	STREET LIGHTING 246	212,709.50	153,287.43	(59,422.07)	-38.77%	0.08%	1,556,221.24	993,911.00	(562,310.24)	Oct-99	Dec-25	Jan-04	Dec-12		2009
STLT256	STREET LIGHTING 256	59,950.22	101,000.50	41,050.28	40.64%	0.02%	59,950.22	101,000.50	41,050.28	Oct-99	Dec-25	Jan-04	Dec-12		2009
STLT315	STREET LIGHTING 315	1,022,280.30	1,073,046.37	50,766.07	4.73%	0.40%	8,645,179.88	6,005,322.56	(2,639,857.32)	Sep-99	Dec-25	Jan-04	Dec-12		2009
STLT366	STREET LIGHTING 366	90,832.50	150,882.91	60,050.41	39.80%	0.04%	1,357,601.20	1,011,464.97	(346,136.23)	Oct-99	Dec-25	Jan-04	Dec-12		2009
STLT416	STREET LIGHTING 416	70,227.11	53,001.28	(17,225.83)	-32.50%	0.03%	70,227.11	53,001.28	(17,225.83)	Oct-99	Dec-25	Jan-04	Dec-12		2009
STLT426	STREET LIGHTING 426	136,974.70	80,613.64	(56,361.06)	-69.92%	0.05%	1,155,496.57	766,239.35	(389,257.22)	Oct-99	Dec-25	Jan-04	Dec-12		2009
STLT766	STREET LIGHTING 766	22,398.34	22,473.08	74.74	0.33%	0.01%	22,398.34	22,473.08	74.74	Oct-99	Dec-25	Jan-04	Dec-12		2009
STRM13085	STORM 013085		699,999.22	699,999.22	100.00%	0.00%	-	699,999.22	699,999.22	Jan-09	Dec-09			Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $16,168K over budget.	2009
STRMDANOC	Minor Storm Event Danville	752.60		(752.60)	-100.00%	0.00%	752.60	-	(752.60)			Jan-09	Feb-10		2009
STRMEAROC	Minor Storm Event Earlington	73,628.36		(73,628.36)	-100.00%	0.03%	73,628.36	-	(73,628.36)			Feb-09	Mar-10		2009
STRMELIOC	Minor Storm Event Elizbtwn	39,531.57		(39,531.57)	-100.00%	0.02%	39,531.57	-	(39,531.57)			Jan-09	Mar-10		2009
STRMKU	KU Major Storm Event	16,653,152.14		(16,653,152.14)	-100.00%	6.54%	17,729,491.01	-	(17,729,491.01)			Jan-09	Apr-11	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $16,168K over budget.	2009

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
STRMLONOC	Minor Storm Event London	21,208.49		(21,208.49)	-100.00%	0.01%	21,208.49	-	(21,208.49)			Jan-09	Mar-10		2009
STRMMAYOC	Minor Storm Event Maysville	16,862.08		(16,862.08)	-100.00%	0.01%	16,862.08	-	(16,862.08)			Jan-09	Mar-10		2009
STRMNOROC	Minor Storm Event Norton	5,346.57		(5,346.57)	-100.00%	0.00%	5,346.57	-	(5,346.57)			Jan-09	Jan-10		2009
STRMPINOC	Minor Storm Event Pineville	22,648.32		(22,648.32)	-100.00%	0.01%	22,648.32	-	(22,648.32)			Jan-09	Jan-10		2009
STRMRICOC	Minor Storm Event Richmond	11,979.65		(11,979.65)	-100.00%	0.00%	11,979.65	-	(11,979.65)			Apr-09	Jan-10		2009
STRMSHEOC	Minor Storm Event Shelbyville	6,020.83		(6,020.83)	-100.00%	0.00%	6,020.83	-	(6,020.83)			May-09	Jan-10		2009
SWITC216	SWITCHES-012160	974.37		(974.37)	-100.00%	0.00%	21,635.13	14,502.34	(7,132.79)			Mar-04	Dec-12		2009
SWITC416	SWITCHES - 014160	7,885.29		(7,885.29)	-100.00%	0.00%	7,885.29	-	(7,885.29)			Jan-04	Dec-12		2009
SWITC766	SWITCHES - 017660	281.43		(281.43)	-100.00%	0.00%	4,126.63	2,324.16	(1,802.47)			Mar-04	Dec-12		2009
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	95,869.17	97,577.56	1,708.39	1.75%	0.04%	95,869.17	97,577.56	1,708.39	Jan-01	Dec-25	Jan-04	Dec-12		2009
SYSENH216	Sys Enhan-Exist Cust-Danville	19,808.35	100,747.28	80,938.93	80.34%	0.01%	19,808.35	100,747.28	80,938.93	Jan-01	Dec-25	Jan-04	Dec-12		2009
SYSENH236	Sys Enh-New Cust-Richmond	122,025.10	34,497.38	(87,527.72)	-253.72%	0.05%	122,025.10	34,497.38	(87,527.72)	Jan-99	Dec-25	Jan-04	Dec-12		2009
SYSENH246	Sys Enh-Exist Cust-Etown	16,362.89	49,537.98	33,175.09	66.97%	0.01%	16,362.89	49,537.98	33,175.09	Jan-01	Dec-25	Jan-04	Dec-10		2009
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	56,582.89	46,000.52	(10,582.37)	-23.00%	0.02%	56,582.89	46,000.52	(10,582.37)	Jan-01	Dec-25	Jan-04	Dec-12		2009
SYSENH315	Sys Enhan-Exist Cust-Lex	190,571.06	284,675.52	94,104.46	33.06%	0.07%	190,571.06	284,675.52	94,104.46	Jan-99	Dec-13	Jan-04	Dec-12		2009
SYSENH366	Sys Enhan-Exist Cust-Maysville	37,867.07	70,160.37	32,293.30	46.03%	0.01%	37,867.07	70,160.37	32,293.30	Dec-00	Dec-25	Jan-04	Dec-12		2009
SYSENH416	Sys Enhan-Exist Cust-Pineville	13,291.60	19,999.84	6,708.24	33.54%	0.01%	13,291.60	19,999.84	6,708.24	Jan-99	Dec-25	Jan-04	Dec-12		2009
SYSENH426	Sys Enhan-Exist Cust-London	100,506.84	40,001.09	(60,505.75)	-151.26%	0.04%	100,506.84	40,001.09	(60,505.75)	Jan-99	Dec-25	Jan-04	Dec-12		2009
SYSENH766	Sys Enhan-Exist Cust-Norton	51,330.79	17,098.52	(34,232.27)	-200.21%	0.02%	51,330.79	17,098.52	(34,232.27)	Jan-01	Dec-25	Jan-04	Dec-12		2009
TBRD156OH	Trouble Orders OH - 011560	687.53		(687.53)	-100.00%	0.00%	687.53	-	(687.53)			Feb-04	Dec-12		2009
TBRD216OH	Trouble Orders OH - 012160	11,150.10	77,877.24	66,727.14	85.68%	0.00%	11,150.10	77,877.24	66,727.14	May-02	Dec-25	Mar-04	Dec-12		2009
TBRD216UG	Trouble Orders UG - 012160		3,746.82	3,746.82	100.00%	0.00%	-	3,746.82	3,746.82	May-02	Dec-14	May-07			2009
TBRD236OH	Trouble Orders OH - 012360	21,911.10	79,850.28	57,939.18	72.56%	0.01%	21,911.10	79,850.28	57,939.18	May-02	Dec-25	Jun-04	Dec-12		2009
TBRD236UG	Trouble Orders UG - 012360	934.62		(934.62)	-100.00%	0.00%	934.62	-	(934.62)			Sep-08	Dec-12		2009
TBRD246OH	Trouble Orders OH - 012460	100,631.40	100,381.09	(250.31)	-0.25%	0.04%	100,631.40	100,381.09	(250.31)	May-02	Dec-25	Jan-04	Dec-12		2009
TBRD256OH	Trouble Orders OH - 012560	26,400.76		(26,400.76)	-100.00%	0.01%	26,400.76	-	(26,400.76)			Jan-04	Dec-12		2009
TBRD256UG	Trouble Orders UG - 012560	2,820.92		(2,820.92)	-100.00%	0.00%	2,820.92	-	(2,820.92)			Jan-04	Dec-10		2009
TBRD315OH	Trouble Orders OH - 013150	10,261.77	100,002.87	89,741.10	89.74%	0.00%	10,261.77	100,002.87	89,741.10	May-02	Dec-25	Mar-06	Dec-12		2009
TBRD315UG	Trouble Orders UG - 013150	8,298.83		(8,298.83)	-100.00%	0.00%	8,298.83	-	(8,298.83)			Jan-09	Dec-12		2009
TBRD366OH	Trouble Orders OH - 013660	41,273.78	116,418.39	75,144.61	64.55%	0.02%	41,273.78	116,418.39	75,144.61	May-02	Dec-25	May-04	Dec-12		2009
TBRD366UG	Trouble Orders UG - 013660	2,388.34		(2,388.34)	-100.00%	0.00%	2,388.34	-	(2,388.34)			May-09	Dec-12		2009
TBRD416OH	Trouble Orders OH - 014160	25,897.50	49,999.29	24,101.79	48.20%	0.01%	25,897.50	49,999.29	24,101.79	May-02	Dec-25	Feb-04	Dec-12		2009
TBRD416UG	Trouble Orders UG - 014160	1,069.79		(1,069.79)	-100.00%	0.00%	1,069.79	-	(1,069.79)			Jan-05	Dec-12		2009
TBRD426OH	Trouble Orders Overhead	188,143.41	117,621.20	(70,522.21)	-59.96%	0.07%	188,143.41	117,621.20	(70,522.21)	Mar-03	Dec-25	Mar-04	Dec-12		2009
TBRD426UG	Trouble Orders Underground	20,788.61		(20,788.61)	-100.00%	0.01%	20,788.61	-	(20,788.61)			May-05	Dec-12		2009
TBRD766OH	Trouble Orders OH - 017660	17,078.61	49,999.82	32,921.21	65.84%	0.01%	17,078.61	49,999.82	32,921.21	May-02	Dec-25	Jan-04	Dec-12		2009
TBRD766UG	Trouble Orders UG - 017660	175.61		(175.61)	-100.00%	0.00%	175.61	-	(175.61)			Jan-04	Dec-12		2009
TLEQ156	TOOLS AND EQ 156	50,297.08	18,899.20	(31,397.88)	-166.13%	0.02%	50,297.08	18,899.20	(31,397.88)	May-00	Dec-25	Jan-04	May-12		2009
TLEQ216	TOOLS AND EQ 216	13,918.02	9,006.65	(4,911.37)	-54.53%	0.01%	104,136.72	70,322.84	(33,813.88)	Jan-01	Dec-25	Aug-04	Dec-11		2009
TLEQ236	TOOLS AND EQ 236	15,804.86	14,174.40	(1,630.46)	-11.50%	0.01%	15,804.86	14,174.40	(1,630.46)	Jan-01	Dec-25	May-04	Dec-11		2009
TLEQ246	TOOLS AND EQ 246	8,365.02	12,993.20	4,628.18	35.62%	0.00%	144,614.60	129,160.21	(15,454.39)	Jan-01	Dec-25	Jan-04	Dec-11		2009
TLEQ256	TOOLS AND EQ 256	7,712.94	10,000.04	2,287.10	22.87%	0.00%	7,712.94	10,000.04	2,287.10	Jan-01	Dec-25	Jan-04	Dec-11		2009
TLEQ315	TOOLS AND EQ 315	55,948.16	46,066.80	(9,881.36)	-21.45%	0.02%	373,548.23	257,407.91	(116,140.32)	Jan-01	Dec-25	Apr-04	Dec-11		2009
TLEQ366	TOOLS AND EQ 366	20,784.23	10,630.80	(10,153.43)	-95.51%	0.01%	280,735.94	96,701.84	(184,034.10)	Jan-01	Dec-25	Jan-04	Dec-11		2009
TLEQ416	TOOLS AND EQ 416	19,307.64	9,998.86	(9,308.78)	-93.10%	0.01%	19,307.64	9,998.86	(9,308.78)	Jul-01	Dec-25	Feb-04	Dec-11		2009
TLEQ426	TOOLS AND EQ 426	19,635.20	7,104.92	(12,530.28)	-176.36%	0.01%	19,635.20	7,104.92	(12,530.28)	Jan-01	Dec-25	Jan-04	Dec-11		2009
TLEQ766	TOOLS AND EQ 766	50,914.53	21,999.85	(28,914.68)	-131.43%	0.02%	50,914.53	21,999.85	(28,914.68)	Jan-01	Dec-25	Sep-04	Dec-11		2009
TRBORD156	TROUBLE ORDERS 156	284,175.68	137,630.07	(146,545.61)	-106.48%	0.11%	284,175.68	137,630.07	(146,545.61)	Jan-01	Dec-14	Jan-04	Dec-12		2009
TRBORD166	TROUBLE ORDERS	597.43		(597.43)	-100.00%	0.00%	597.43	-	(597.43)			Jul-09	Feb-10		2009
TRBORD216	TROUBLE ORDERS 216	2,835.21		(2,835.21)	-100.00%	0.00%	2,835.21	-	(2,835.21)			Jan-04	Dec-12		2009
TRBORD236	TROUBLE ORDERS 236	616.23		(616.23)	-100.00%	0.00%	616.23	-	(616.23)			Jan-04	Dec-09		2009
TRBORD256	TROUBLE ORDERS 256	929.67		(929.67)	-100.00%	0.00%	929.67	-	(929.67)			Jun-04	Dec-12		2009
TRBORD315	TROUBLE ORDERS 315	76,125.35		(76,125.35)	-100.00%	0.03%	76,125.35	-	(76,125.35)			Mar-04	Dec-11		2009
TRBORD366	TROUBLE ORDERS 366	4,005.64		(4,005.64)	-100.00%	0.00%	4,005.64	-	(4,005.64)			Feb-04	Dec-12		2009
V0000	CIS INTERFACE	1,130.32		(1,130.32)	-100.00%	0.00%	-	(1,130.32)	(1,130.32)			Feb-07			2009
XFRM156	Transformer labor 156	32,108.22	26,467.30	(5,640.92)	-21.31%	0.01%	32,108.22	26,467.30	(5,640.92)	Oct-99	Dec-25	Jan-04	Dec-12		2009
XFRM216	Transformer labor 216	7,442.43	10,262.80	2,820.37	27.48%	0.00%	181,143.24	100,533.72	(80,609.52)	Oct-99	Dec-25	Jan-04	Dec-12		2009
XFRM236	Transformer labor 236	62,639.85	94,693.00	32,053.15	33.85%	0.02%	62,639.85	94,693.00	32,053.15	Oct-99	Dec-25	Jan-04	Dec-12		2009
XFRM246	Transformer labor 246	43,592.63	51,684.36	8,091.73	15.66%	0.02%	438,080.73	282,250.64	(155,830.09)	Oct-99	Dec-25	Jan-04	Dec-12		2009
XFRM256	Transformer labor 256	66,570.50	58,000.79	(8,569.71)	-14.78%	0.03%	66,570.50	58,000.79	(8,569.71)	Oct-99	Dec-25	Jan-04	Dec-12		2009
XFRM315	Transformer labor 315	145,313.16	149,851.05	4,537.89	3.03%	0.06%	1,826,744.24	1,181,879.12	(644,865.12)	Oct-99	Dec-25	Jan-04	Dec-12		2009
XFRM366	Transformer labor 366	52,216.29	65,615.23	13,398.94	20.42%	0.02%	52,216.29	65,615.23	13,398.94	Oct-99	Dec-25	Jan-04	Dec-12		2009
XFRM416	Transformer labor 416	8,393.66	14,001.43	5,607.77	40.05%	0.00%	100,895.64	87,389.74	(13,505.90)	Oct-99	Dec-25	Jan-04	Dec-12		2009
XFRM426	Transformer labor 426	12,620.21	23,622.64	11,002.43	46.58%	0.00%	12,620.21	23,622.64	11,002.43	Oct-99	Dec-25	Jan-04	Dec-12		2009
XFRM766	Transformer labor 766	23,381.86	7,134.60	(16,247.26)	-227.72%	0.01%	-	89,092.21	89,092.21	Oct-99	Dec-25	Jan-04	Dec-12		2009
		247,393,649.95	254,530,196.20	7,136,546.25											**2009 Total**
111446	KT Misc Capital Expenditures	28,203.47	-	(28,203.47)	-100.00%	0.02%	28,203.47	-	(28,203.47)			Oct-99	Nov-09		2010
113305	KU DIST LINE TRANSFORMERS	6,954,499.14	10,748,663.95	3,794,164.81	35.30%	3.80%	6,954,499.14	10,748,663.95	3,794,164.81	Oct-01	Dec-25	Oct-01	Nov-08	Project under budget due to lower New Business than originally estimated in plan.	2010
117017	HLN US421 BARN BR - VA LINE	(5,077.25)	-	5,077.25	-100.00%	0.00%	24,707.52	29,784.77	5,077.25			Jan-04	Jun-10		2010
117150	Trimble County 2 KU	13,254,729.60	12,783,186.41	(471,543.19)	-3.69%	7.24%	509,420,414.25	492,111,086.50	(17,309,327.75)	Jan-03	Jan-11	Jan-03	Jan-11	Labor Claim not budgeted.	2010
117319	SPCC Mods - KU Transmission	24,677.69	-	(24,677.69)	-100.00%	0.01%	2,174,351.55	2,149,673.86	(24,677.69)			Mar-04			2010
117979	SCM Earl NESC Viola 2005	(731.40)	-	731.40	-100.00%	0.00%	49,540.00	50,271.40	731.40			Jan-05	Apr-08		2010
117988	Science Hill Hwy 27 Relo	9,527.66	-	(9,527.66)	-100.00%	0.01%	5,722.55	(3,805.11)	(9,527.66)			Jun-04	Jan-08		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
118213	Va City-AEP Clinch River	2,242.45	-	(2,242.45)	-100.00%	0.00%	5,142,414.52	5,139,329.69	(3,084.83)			Jul-04	Dec-09		2010
118216	Trimble 2 Trans. Projects - KU	10,889,184.51	4,061,978.31	(6,827,206.20)	-168.08%	5.94%	65,541,714.68	59,923,592.87	(5,618,121.81)	Jul-04	Aug-11	Jul-04	Jul-10	Construction of the permanent line resumed after right-of-way acquisition issues delayed progress and necessitated construction of a temporary line. These delays pushed construction passed the timeframe assumed in the budget.	2010
118240	KU SUB SPILL PREVENTION	12,081.73	-	(12,081.73)	-100.00%	0.01%	4,824,309.21	4,812,227.48	(12,081.73)			Jan-05	Apr-10		2010
119903	Clear A&G 12/04	(2,365,694.94)	-	2,365,694.94	-100.00%	-1.29%	(2,547,063.80)	1,050,645.49	3,597,709.29			Jan-05		This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2010
120171	Purchase PMI Power Meters	(8,621.60)	-	8,621.60	-100.00%	0.00%	8,883.62	17,505.22	8,621.60			Sep-09	Sep-09		2010
120195	Hwy 27 Relo Pulaski Cnty Ph 2	3,482.17	-	(3,482.17)	-100.00%	0.00%	183.75	(3,298.42)	(3,482.17)			Aug-05	Aug-08		2010
120756	Misc. A/R Uncollect - KU Cap	(16,452.85)	-	16,452.85	-100.00%	-0.01%	42,921.74	16,452.85	(26,468.89)			Jun-05			2010
121076	Loudon Ave.-Lansdowne DC 69 kV	1,072.17	-	(1,072.17)	-100.00%	0.00%	6,121,209.43	6,113,557.57	(7,651.86)			Aug-05	May-09		2010
121203	Lake Reba (163) - Waco 69kv	(15,465.00)	-	15,465.00	-100.00%	-0.01%	-	15,465.00	15,465.00			Sep-05	Feb-10		2010
121295	KGN-GenEng I-Cap	0.96	-	(0.96)	-100.00%	0.00%	-	(0.96)	(0.96)			Dec-04	Dec-10		2010
121443	PAYNES DEPOT RD HWY PROJECT	39,603.72	-	(39,603.72)	-100.00%	0.02%	152,769.14	178,531.61	25,762.47			Apr-06	Jun-10		2010
121501	Lebanon-Lebanon Ind 69kV	-	525,609.00	525,609.00	100.00%	0.00%	466,586.70	525,609.00	59,022.30	Jan-10	Jul-12	Jan-12		Project delayed by Transmission Planning analysis and completed in 2012.	2010
121705	Avon Tap 69kv reloc	(2,537.22)	-	2,537.22	-100.00%	0.00%	(0.00)	2,537.22	2,537.22			Jun-06			2010
121807	2007 KU DOIT PC AND PRINT BUD	28.98	-	(28.98)	-100.00%	0.00%	174,041.17	174,012.19	(28.98)			Jan-07	Dec-07		2010
122049	*UK Underground	0.02	-	(0.02)	-100.00%	0.00%	(867.69)	0.01	867.70			Jul-06	Oct-09		2010
122088	DX3 OVERHAUL 08-09	146,294.77	-	(146,294.77)	-100.00%	0.08%	4,035,402.90	3,889,108.13	(146,294.77)			Jul-06	Feb-10		2010
122177	Millersburg Control Hse Repl	329,692.89	-	(329,692.89)	-100.00%	0.18%	687,951.83	966,897.86	278,946.03			Jan-07	Jul-11	The budget assumed that the project would not begin until 2012, however was accelerated due to need.	2010
122204	KU Storms - Sept. 22, 2006	(78,891.90)	-	78,891.90	-100.00%	-0.04%	(78,891.90)	-	78,891.90			Aug-06	Mar-08		2010
122211	Brown CT-Brdstwn P2	40,037.19	-	(40,037.19)	-100.00%	0.02%	79,493.83	39,456.64	(40,037.19)			Aug-06	Aug-10		2010
122252	OCEDA 600 Amp U.G.	(13,113.48)	-	13,113.48	-100.00%	-0.01%	49,231.53	62,345.01	13,113.48			Aug-06	Sep-08		2010
122300	NAS 345-138kV,450MVA xfrm	(175,395.60)	-	175,395.60	-100.00%	-0.10%	4,230,531.40	4,405,927.00	175,395.60			Sep-06	Mar-08		2010
122371	OPGW on MC to Hardin Co. KU	9,890.42	-	(9,890.42)	-100.00%	0.01%	161,532.89	151,642.47	(9,890.42)			Jan-07	Jun-07		2010
122498	Reloc Ky Hwy 286	11,574.19	-	(11,574.19)	-100.00%	0.01%	6,897.86	(4,676.33)	(11,574.19)			Oct-06	Jan-08		2010
122524	Breaker Replacements-KU	1,791.68	-	(1,791.68)	-100.00%	0.00%	-	-	-			Oct-06	Mar-11		2010
122535	2007 Dist Capacitors - KU	597.45	-	(597.45)	-100.00%	0.00%	372,594.89	371,803.40	(791.49)			Oct-06	Dec-09		2010
122540	Customer Care System KU	192,411.26	-	(192,411.26)	-100.00%	0.11%	39,615,924.90	39,423,513.64	(192,411.26)			Dec-06	Apr-09		2010
122545	Race St-Lex Plt P&G Sect	69,945.66	-	(69,945.66)	-100.00%	0.04%	99,764.77	29,819.11	(69,945.66)			Jul-09	Feb-11		2010
122546	New Base Unit - KU	(987.68)	2,299,998.41	2,300,986.09	100.04%	0.00%	(0.00)	422,505,987.90	422,505,987.90	Jan-07	May-25	Jan-07	Dec-13	Actuals were charged to Preliminary Survey (A/C 183302).	2010
122675	Hardin Co-Bonvlle 69kV	(871.06)	-	871.06	-100.00%	0.00%	558.18	392.24	(165.94)			Jan-07	Dec-09		2010
122824	CCS - KU Bus Intelligence	(47,334.02)	-	47,334.02	-100.00%	-0.03%	(0.25)	47,333.77	47,334.02			May-07	Aug-16		2010
122826	CCS - KU Customer Serv	(103,030.53)	-	103,030.53	-100.00%	-0.06%	(0.67)	103,029.86	103,030.53			May-07	Nov-10		2010
122827	CCS - KU Development	(19,987.77)	-	19,987.77	-100.00%	-0.01%	(0.03)	19,987.74	19,987.77			May-07	Aug-16		2010
122828	CCS - KU Technology	(20,639.79)	-	20,639.79	-100.00%	-0.01%	0.07	20,639.86	20,639.79			May-07	Aug-16		2010
122879	GR 2008 Basement Sump Pump	(4.80)	-	4.80	-100.00%	0.00%	121,324.83	121,329.63	4.80			Jan-08	Apr-09		2010
122926	2008 KU PC Purchases	322.73	-	(322.73)	-100.00%	0.00%	15,941.26	15,618.53	(322.73)			Jan-08	Dec-08		2010
122928	2008 KU CARPET & TILE	(7,317.53)	-	7,317.53	-100.00%	0.00%	85,615.05	92,932.58	7,317.53			Jan-08	Jul-09		2010
122962	HUTCH PH 3 RECONDUCTOR	(2,720.15)	-	2,720.15	-100.00%	0.00%	59,668.56	62,388.71	2,720.15			Jan-08	Jan-10		2010
122965	LOAD LOGGER LINE LOCATOR	(52.00)	-	52.00	-100.00%	0.00%	22,449.94	22,501.94	52.00			Jan-08			2010
122976	SCM CENT STAMPING GROUND XFRM	224.85	-	(224.85)	-100.00%	0.00%	805,469.11	805,244.26	(224.85)			Jan-08	Dec-10		2010
122991	World Equestrian Games	1,850.86	-	(1,850.86)	-100.00%	0.00%	-	-	-			Jan-08	Jun-11		2010
123035	SCM CENT 08 SUB MISC	(333.39)	-	333.39	-100.00%	0.00%	77,714.45	78,047.84	333.39			Jan-08	Jul-12		2010
123061	SCM EARL MADISONVILLE SO RET	(25,063.01)	-	25,063.01	-100.00%	-0.01%	0.04	25,063.05	25,063.01			Jan-08	Feb-10		2010
123066	SCM CENT LOCKOUT RELAYS	216.05	-	(216.05)	-100.00%	0.00%	16,941.15	16,725.10	(216.05)			Jan-08	Dec-08		2010
123134	Kohl's Relocation	7,954.64	-	(7,954.64)	-100.00%	0.00%	27,674.44	19,719.80	(7,954.64)			Jul-07	Dec-09		2010
123136	KU POLE INSPECTION	3,607,573.44	5,370,000.34	1,762,426.90	32.82%	1.97%	3,607,573.44	5,370,000.34	1,762,426.90	Jan-05	Dec-10	Jan-05	Jul-12	2010 was the first year of the Distribution Wood Pole Inspection and Maintenance Program. The total budget for the year was $7.7M. Allocation of the budget between companies had to be estimated as there was no record prior to 2010 concerning this work. Actual variance for the total program for both companies netted to only $131K positive.	2010
123143	KY RIVER PUMP SUB XFRM	19,468.03	-	(19,468.03)	-100.00%	0.01%	62,605.11	43,137.08	(19,468.03)			Jul-07	Apr-10		2010
123205	Armstrong Coal 69kV Tap	(10,463.19)	-	10,463.19	-100.00%	-0.01%	16,112.33	26,575.52	10,463.19			Jul-07	Oct-07		2010
123208	BR Milling Machine 10	30,744.91	14,054.46	(16,690.45)	-118.76%	0.02%	30,744.91	14,054.46	(16,690.45)	Apr-08	Nov-10	Apr-08	Dec-10		2010
123216	BR Diesel Generator 10	167,643.36	152,886.73	(14,756.63)	-9.65%	0.09%	173,457.08	152,886.73	(20,570.35)	Nov-09	Apr-11	Nov-09	Jun-11		2010
123219	KU BRCT7 A/B Conversion 08	(71,176.38)	-	71,176.38	-100.00%	-0.04%	3,480,241.52	3,254,978.38	(225,263.14)			Mar-08	Jun-09		2010
123261	GDS Implementation - KU	4,135.03	-	(4,135.03)	-100.00%	0.00%	36,075.26	31,940.23	(4,135.03)			Aug-07	Feb-10		2010
123265	UK HOSP DISTR RELOCATE UG	(4,325.28)	-	4,325.28	-100.00%	0.00%	(15,722.20)	(11,396.92)	4,325.28			Oct-07	Dec-11		2010
123266	UK HOSP DISTR RELOCATE OH-LIME	(6,901.11)	-	6,901.11	-100.00%	0.00%	(730.56)	6,170.55	6,901.11			Aug-07	Jan-11		2010
123269	UK HOSP DISTR-RELOC OH COOPER	(39,342.89)	-	39,342.89	-100.00%	-0.02%	(0.01)	39,342.88	39,342.89			Sep-07	Feb-10		2010
123270	UK HOSP DISTR RELOC OH-ROSE ST	5,145.26	-	(5,145.26)	-100.00%	0.00%	7,864.18	2,718.92	(5,145.26)			Aug-07	Jan-11		2010
123271	UK HOSP DIST RELOC OH WOOD/EUC	(25,815.43)	-	25,815.43	-100.00%	-0.01%	14,180.42	89,310.80	75,130.38			Aug-07	Dec-11		2010
123302	UK Med Cntr Hse Relo	7,736.85	-	(7,736.85)	-100.00%	0.00%	(861.82)	367,080.43	367,942.25			Aug-07			2010
123378	UK Fiber Relocation	(42,306.39)	-	42,306.39	-100.00%	-0.02%	(0.06)	42,306.33	42,306.39			Sep-07	Dec-11		2010
123409	PeopleSoft 8.9 Enhance	-	300,000.00	300,000.00	100.00%	0.00%	-	825,000.00	825,000.00	Jan-10	Dec-10			Project delayed to wait for PeopleSoft 9.1 Enhancement (135301)	2010
123453	N KY Backbone Renovat2008-KU	22.11	-	(22.11)	-100.00%	0.00%	1,058,720.47	1,058,698.36	(22.11)			Jan-08	Jun-10		2010
123548	SL-KU-Moisture Analyzer	58,277.84	-	(58,277.84)	-100.00%	0.03%	58,277.84	46,980.00	(11,297.84)			Jul-10	Dec-10		2010
123599	KU-Gen Stator Bar Study	3,684,256.12	-	(3,684,256.12)	-100.00%	2.01%	4,004,646.87	4,379,000.00	374,353.13			Jul-10	Aug-11	Reallocation of funds due to Generator Stator Bar Study recommendation to purchase two full sets of stator bars.	2010
123602	EWINGTON SUBSTATION UPGRAD	672.34	-	(672.34)	-100.00%	0.00%	69,209.01	68,536.67	(672.34)			Nov-07	Oct-10		2010
123625	Louden Ave-Haefling Hwy Relo	(21,211.24)	-	21,211.24	-100.00%	-0.01%	0.00	21,211.24	21,211.24			Feb-08	Aug-09		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
123650	Routine EMS - KU	-	70,000.00	70,000.00	100.00%	0.00%	25,200.00	385,200.00	360,000.00	Nov-07	Oct-08				2010
123654	Critical Spare 161/69 Xfrmr	41,626.69	-	(41,626.69)	-100.00%	0.02%	948,077.38	906,450.69	(41,626.69)			Nov-07	Jun-10		2010
123655	Critical Spare 138/69 Xfrmr	79,118.93	-	(79,118.93)	-100.00%	0.04%	971,897.18	892,778.25	(79,118.93)			Nov-07	Oct-10		2010
123679	RELOC HWY60 BYPASS PROJ	(11,168.74)	-	11,168.74	-100.00%	-0.01%	(8,731.78)	2,436.96	11,168.74			Aug-08	Aug-10		2010
123689	SOM NORTH BYPASS I66	14,028.66	-	(14,028.66)	-100.00%	0.01%	68,994.44	36,659.48	(32,334.96)			Dec-07	Jun-10		2010
123703	INST RIVER VIEW COAL 69 TAP	22,359.51	-	(22,359.51)	-100.00%	0.01%	91,230.16	68,870.65	(22,359.51)			Jun-07	Apr-09		2010
123706	BRYANT ROAD SUB	(35,096.49)	-	35,096.49	-100.00%	-0.02%	1,153,914.15	1,189,010.64	35,096.49			Dec-07	Oct-10		2010
123707	Bryant RD # 3 East Circuit	1,335.11	-	(1,335.11)	-100.00%	0.00%	135,056.27	133,721.16	(1,335.11)			Jan-08	Feb-10		2010
123797	Three Rivers Rock Sale	15,334.46	-	(15,334.46)	-100.00%	0.01%	(0.00)	(15,334.46)	(15,334.46)			Feb-08	Aug-08		2010
123829	SPRINGFIELD BYPASS	(258.58)	-	258.58	-100.00%	0.00%	(39,277.38)	(39,018.80)	258.58			Jun-08	Mar-10		2010
123876	GS KU Format Equip 2010	44,666.65	-	(44,666.65)	-100.00%	0.02%	44,666.65	63,220.00	18,553.35			Jul-10	Dec-10		2010
123891	GS Plant Lab Equip 2010	50,191.76	58,000.00	7,808.24	13.46%	0.03%	50,191.76	58,000.00	7,808.24	Jan-10	Jun-10	Jan-10	Jul-10		2010
123901	BRCT Ice Plant Site Security 9	2,289.29	-	(2,289.29)	-100.00%	0.00%	36,259.52	33,970.23	(2,289.29)			Nov-08	Apr-10		2010
123903	BRCT SF6 SFC Med Volt Str Bkr	29,296.20	-	(29,296.20)	-100.00%	0.02%	29,296.20	-	(29,296.20)			Nov-08	Jun-10		2010
123912	BRCT Ice Plant HMI Upgrade 10	41,975.19	75,290.34	33,315.15	44.25%	0.02%	41,975.19	75,290.34	33,315.15	Feb-10	May-10	Feb-10	Dec-10		2010
123954	GS DQIStrat 2010	156,610.51	162,434.00	5,823.49	3.59%	0.09%	303,710.52	162,434.00	(141,276.52)	Jun-10	Sep-11	Jun-10	Dec-11		2010
123996	GR A Conveyor Belt Repl	56,721.45	16,999.54	(39,721.91)	-233.66%	0.03%	54,100.92	16,999.54	(37,101.38)	Jan-10	Jan-10	Jan-10	Nov-10		2010
123997	GR P1 Sump Replacement	102,109.09	-	(102,109.09)	-100.00%	0.06%	102,109.44	-	(102,109.44)			Jan-10	Nov-10		2010
123999	GR 4-1 TWS Total Rebuild	174,369.28	165,000.18	(9,369.10)	-5.68%	0.10%	174,369.28	165,000.18	(9,369.10)	Jan-10	Jul-10	Jan-10	Jul-10		2010
124000	GR U3 Main Trans Lead Repl	119,865.43	190,000.19	70,134.76	36.91%	0.07%	118,699.18	190,000.19	71,301.01	Jan-10	Dec-10	Jan-10	Dec-10		2010
124001	GR 2010 Asbestos Abatement	120,256.12	84,999.78	(35,256.34)	-41.48%	0.07%	67,668.91	84,999.78	17,330.87	Jan-10	Dec-10	Jan-10	Dec-10		2010
124012	GR B6 Sump Pump Repl	47,142.38	-	(47,142.38)	-100.00%	0.03%	47,142.73	49,999.99	2,857.26			Jul-10	Nov-10		2010
124013	GR Commercial Mower	22,204.25	-	(22,204.25)	-100.00%	0.01%	22,204.25	-	(22,204.25)			May-10	Jun-10		2010
124166	GH3 CCW HEAT EXCHANGER	244,757.03	219,999.55	(24,757.48)	-11.25%	0.13%	244,757.03	219,999.55	(24,757.48)	Feb-10	Oct-10	Feb-10	Oct-10		2010
124168	BRCT 6&7 CEM's 10	-	332,280.73	332,280.73	100.00%	0.00%	-	332,280.73	332,280.73	Nov-09	Nov-10			Project canceled due to reduction in generation forecast. New generation forecast were not at the levels that would require installing a CEMs system.	2010
124169	GH BARGE MOORING CELL C-11	335,099.83	-	(335,099.83)	-100.00%	0.18%	335,099.83	331,999.69	(3,100.14)			Aug-10	Dec-10	Project postponed from 2009 until 2010	2010
124173	GH3 ECONOMIZER REPL	962,412.03	1,009,999.63	47,587.60	4.71%	0.53%	3,266,400.31	3,434,275.11	167,874.80	May-08	May-11	May-08	May-11		2010
124177	GH2 4KV BREAKER REFURB	744,505.42	766,999.44	22,494.02	2.93%	0.41%	785,414.45	802,086.34	16,671.89	Oct-09	Aug-10	Oct-09	Dec-10		2010
124180	BR1 Turb Cntrl Repl 10	1,661,426.91	1,929,853.64	268,426.73	13.91%	0.91%	1,680,026.69	1,929,853.64	249,826.95	Nov-09	Dec-10	Nov-09	Nov-10		2010
124185	AIR GAS DISTRIBUTION WORK	(1,261.27)	-	1,261.27	-100.00%	0.00%	171,515.94	172,777.21	1,261.27			May-08	Jul-09		2010
124186	BR1 LV Prot Relay Repl 10	19,419.72	26,995.01	7,575.29	28.06%	0.01%	19,419.72	26,995.01	7,575.29	Jul-10	Dec-10	Jul-10	Nov-10		2010
124187	BR2 MV Prot Relay Repl 10	38,970.43	46,463.20	7,492.77	16.13%	0.02%	38,970.43	46,463.20	7,492.77	Jan-10	Dec-10	Jan-10	Dec-10		2010
124188	DX Exp Joint Repl 09	451.67	-	(451.67)	-100.00%	0.00%	300,776.20	300,324.53	(451.67)			Aug-09	Dec-09		2010
124189	BR3 Under Turbine Fire Prot 10	407,184.46	-	(407,184.46)	-100.00%	0.22%	407,184.46	431,065.35	23,880.89			Sep-10	Jan-11	Project was started and completed earlier than anticipated due to re-allocation of funds	2010
124202	HF CT Recontrol 10-11	-	110,248.34	110,248.34	100.00%	0.00%	-	641,399.06	641,399.06	Apr-10	Nov-11				2010
124205	GH CONVEYOR BELT REPL 10	-	342,002.62	342,002.62	100.00%	0.00%	-	342,002.62	342,002.62	Jan-10	Dec-10			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2010
124206	GH2 UNDER TURBINE FIRE PROTECT	241,196.39	227,000.34	(14,196.05)	-6.25%	0.13%	241,196.39	227,000.34	(14,196.05)	Feb-10	Jul-10	Feb-10	Jul-10		2010
124207	GH3 UNDER TURBINE FIRE PROTECT	376,745.52	502,999.92	126,254.40	25.10%	0.21%	376,745.52	502,999.92	126,254.40	Apr-10	Dec-10	Apr-10	Dec-10		2010
124208	GH1 TURBINE OIL FILTER SKID	-	74,999.99	74,999.99	100.00%	0.00%	89,041.99	164,041.98	74,999.99	Nov-09	Nov-09				2010
124213	DX2 Overhaul 11	325,727.64	-	(325,727.64)	-100.00%	0.18%	4,460,619.77	4,779,806.66	319,186.89			Dec-10	Aug-12	Project started earlier than anticipated due to payment to secure materials for runner and wicket gates.	2010
124215	GH4 ESP DUCT INSULATION	393,382.14	380,000.35	(13,381.79)	-3.52%	0.21%	393,382.14	380,000.35	(13,381.79)	May-08	Nov-10	May-08	Nov-10		2010
124218	GH4 D FEEDWATER HEATER REPL	342,556.74	449,999.94	107,443.20	23.88%	0.19%	342,556.74	449,999.94	107,443.20	Jan-10	Dec-10	Jan-10	Nov-10		2010
124219	BR1 Precip Rapper Controls 10	39,969.89	53,089.26	13,119.37	24.71%	0.02%	39,969.89	53,089.26	13,119.37	Jan-10	Dec-10	Jan-10	Nov-10		2010
124220	GH3 SH SPRAY VALVE RETROFIT	49,330.85	-	(49,330.85)	-100.00%	0.03%	393,345.18	230,000.37	(163,344.81)			Aug-10	Nov-13		2010
124221	BR Pressure Calibrator 10	5,084.98	5,019.08	(65.90)	-1.31%	0.00%	5,084.98	5,019.08	(65.90)	Dec-09	Jul-10	Dec-09	Apr-10		2010
124222	GH BARGE MOORING CELL C-9	302,973.20	318,999.86	16,026.66	5.02%	0.17%	324,799.88	318,999.86	(5,800.02)	Jul-10	Oct-10	Jul-10	Jan-11		2010
124223	BR Vacuum Bottle Tester 10	6,564.54	7,026.71	462.17	6.58%	0.00%	6,564.54	7,026.71	462.17	Jan-10	Jun-10	Jan-10	Aug-10		2010
124224	BR New Locomotive 10	1,382,696.70	-	(1,382,696.70)	-100.00%	0.75%	1,382,696.70	1,620,000.00	237,303.30			Dec-08	Dec-10	Project was started and completed earlier than anticipated due to re-allocation of funds	2010
124237	GH2 GENERATOR RELAY PROTECT	31,363.36	50,000.00	18,636.64	37.27%	0.02%	31,363.36	50,000.00	18,636.64	Jan-10	Jun-10	Jan-10	Apr-10		2010
124238	GH4 GENERATOR RELAY PROTECT	27,699.80	50,000.00	22,300.20	44.60%	0.02%	27,699.80	50,000.00	22,300.20	Feb-10	Dec-10	Feb-10	Oct-10		2010
124239	GH1 SCR CATALYST ADDITION 10	1,454,406.21	1,046,000.13	(408,406.08)	-39.04%	0.79%	1,681,128.84	3,133,999.63	1,452,870.79	Jan-10	Dec-11	Jan-10	Mar-11	Material purchase paid ahead of schedule (budgeted in 2012)	2010
124242	GH1 AIR HEATER BASKET REPL	829,985.61	-	(829,985.61)	-100.00%	0.45%	1,184,413.28	3,099,999.51	1,915,586.23			Sep-10	Mar-11	Material purchase paid ahead of schedule (budgeted in 2011)	2010
124248	GH UPRIVER FLOATING BARGE	800,140.89	962,999.68	162,858.79	16.91%	0.44%	800,139.40	962,999.68	162,860.28	Jan-10	Jul-10	Jan-10	Nov-10		2010
124249	BR2 Controls Repl 10&11	475,867.84	470,516.55	(5,351.29)	-1.14%	0.26%	3,317,617.79	3,189,299.05	(128,318.74)	Jan-10	Dec-11	Jan-10	Nov-11		2010
124250	GH MISCELLANEOUS MOTORS 10	-	275,995.46	275,995.46	100.00%	0.00%	-	275,995.46	275,995.46	Jan-10	Dec-10				2010
124254	BR2 Wtr Induct Cntrl - II 11	206,886.94	139,187.43	(67,699.51)	-48.64%	0.11%	232,051.12	351,003.43	118,952.31	Jan-10	Nov-11	Jan-10	Jan-12		2010
124257	BR 1&2 Conv Room Roof Repl 10	65,805.25	110,425.99	44,620.74	40.41%	0.04%	103,596.41	110,425.99	6,829.58	Jan-10	Jun-11	Jan-10	Jun-11		2010
124259	BR Low Prfle Artcltg Frklft 10	69,382.72	137,530.05	68,147.33	49.55%	0.04%	69,382.72	137,530.05	68,147.33	Nov-09	May-10	Nov-09	Aug-10		2010
124260	BR1 B Heater Repl 12	167,037.30	542,090.73	375,053.43	69.19%	0.09%	174,673.07	564,311.81	389,638.74	Jul-09	Dec-10	Jul-09	Nov-10	Budgetary estimates were developed in advance and bid were lower in both labor & material	2010
124264	BR3 Upper DA Space Csng Rpl 10	52,042.87	181,803.73	129,760.86	71.37%	0.03%	52,042.87	181,803.73	129,760.86	Jul-09	Jun-10	Jul-09	Aug-10		2010
124272	GH MISCELLANEOUS FGD PROJECTS	-	299,998.94	299,998.94	100.00%	0.00%	-	299,998.94	299,998.94	May-08	Dec-10				2010
124276	BR3 Control Air Comp Repl 10	142,414.11	286,104.15	143,690.04	50.22%	0.08%	154,843.78	286,104.15	131,260.37	Nov-09	Mar-11	Nov-09	Jul-11		2010
124277	BR3 Coal Fdr Inlt Gate Repl 10	53,103.66	85,329.54	32,225.88	37.77%	0.03%	53,103.66	85,329.54	32,225.88	Jan-10	Jun-10	Jan-10	Sep-10		2010
124280	BR2 E Heater Repl 11	166,038.82	64,247.34	(101,791.48)	-158.44%	0.09%	729,103.19	1,102,252.19	373,149.00	Jul-10	Jan-12	Jul-10	Nov-11		2010
124285	BR1 Primary Air Fan Repl 10	90,308.21	99,382.97	9,074.76	9.13%	0.05%	90,308.21	99,382.97	9,074.76	Dec-09	Nov-10	Dec-09	Nov-10		2010
124299	BR Conv Belt Repl 09	17,249.51	-	(17,249.51)	-100.00%	0.01%	52,627.66	35,378.15	(17,249.51)			Nov-08	Apr-10		2010
124304	BR Conv Belt Repl 10	-	35,203.02	35,203.02	100.00%	0.00%	-	35,203.02	35,203.02	Nov-09	Dec-10				2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
124306	BR Misc Motor Rebld/Repl 10	-	76,295.20	76,295.20	100.000%	0.00%	-	76,295.20	76,295.20	Nov-09	Dec-10				2010
124308	BR Asbestos Abatemnt 10	-	68,263.60	68,263.60	100.000%	0.00%	-	68,263.60	68,263.60	Nov-09	Dec-10				2010
124317	GH SCRAPER	1,330,000.00	-	(1,330,000.00)	-100.000%	0.73%	1,330,000.00	-	(1,330,000.00)			May-08	Sep-10	Emergent work due to increased maintenance and downtime across coal yard fleet necessitated additional scraper	2010
124326	GH3 F FEEDWATER HEATER REPL	206,233.60	-	(206,233.60)	-100.000%	0.11%	963,088.37	-	(963,088.37)			Nov-10	May-11		2010
124336	GH3&4 SAC DCS DATA COMM	46,450.27	-	(46,450.27)	-100.000%	0.03%	46,450.27	60,001.88	13,551.61			Aug-10	Dec-10		2010
124337	GH VACUUM TRUCK	412,984.48	-	(412,984.48)	-100.000%	0.23%	412,984.48	456,000.01	43,015.53			Jun-10	Nov-10	Emergent work due to increased downtime and maintenance costs	2010
124345	GH LAB TRUCK	-	34,000.12	34,000.12	100.000%	0.00%	30,004.04	64,004.16	34,000.12	May-08	Nov-09				2010
124349	PVL-161-69kV, 150 MVA tran rpl	154,655.97	-	(154,655.97)	-100.000%	0.08%	1,640,388.48	1,452,897.08	(187,491.40)			May-08	Apr-11		2010
124419	GR 2010 U4 Breaker Refurb	88,377.25	131,999.73	43,622.48	33.05%	0.05%	91,557.59	131,999.73	40,442.14	Mar-10	Dec-10	Mar-10	Dec-10		2010
124447	GR 4 2 TWS Total Rebuild	187,490.15	194,999.56	7,509.41	3.85%	0.10%	187,490.15	194,999.56	7,509.41	Jan-10	Sep-10	Jan-10	Oct-10		2010
124451	GH1 CHILLER	186,877.11	199,999.96	13,122.85	6.56%	0.10%	186,877.11	199,999.96	13,122.85	May-08	Dec-10	May-08	Dec-10		2010
124457	INST ARMSTR DOCK 69 TAP	(2,423.13)	-	2,423.13	-100.000%	0.00%	1,074.59	3,497.72	2,423.13			May-08	Jul-09		2010
124461	KBR09-FAWKES	71,305.28	-	(71,305.28)	-100.000%	0.04%	336,766.08	265,460.80	(71,305.28)			May-08	Oct-10		2010
124494	*GRPP-604 Armsrtg Doc	2,143.25	-	(2,143.25)	-100.000%	0.00%	2,143.25	-	(2,143.25)			May-08	Apr-10		2010
124558	TC CT KU 5/6 REPL VLRA BATRIES	-	31,117.33	31,117.33	100.000%	0.00%	24,962.92	31,117.33	6,154.41	Jan-10	Dec-10	Jan-10			2010
124560	TC CT KU INSTALL GRD FALT PROT	46,832.78	59,577.26	12,744.48	21.39%	0.03%	49,925.08	59,577.26	9,652.18	Jan-10	Dec-10	Jan-10	Jan-11		2010
124580	Comp-related equip- KU 2011	42,565.59	49,000.08	6,434.49	13.13%	0.02%	75,078.03	78,811.36	3,733.33	Feb-08	Nov-11	Feb-08	Feb-11		2010
124608	GH1 CONDENSER RETUBE	1,052,316.12	979,000.59	(73,315.53)	-7.49%	0.57%	3,073,590.73	3,000,275.20	(73,315.53)	Jun-08	Dec-10	Jun-08	May-10		2010
124645	BRCT 20" HP Gas - HWY 27 Relo	(628.66)	-	628.66	-100.000%	0.00%	0.00	628.66	628.66			Nov-08	Dec-09		2010
124683	09 SCM CEN DSP EMINENCE SUB	249,731.94	529,859.76	280,127.82	52.87%	0.14%	409,507.07	689,634.89	280,127.82	Jan-09	Jun-10	Jan-09	Aug-10		2010
124684	09 CENT DSP HOOVER SUB	2,924.86	-	(2,924.86)	-100.000%	0.00%	745,447.99	742,523.13	(2,924.86)			Oct-08	Jun-10		2010
124685	09 CENT DSP NEWTON SUB	1,053.43	-	(1,053.43)	-100.000%	0.00%	65,691.72	64,638.29	(1,053.43)			Jan-09	Jun-10		2010
124686	09 CENT DSP OKONITE SUB	50,146.66	-	(50,146.66)	-100.000%	0.03%	1,053,747.00	1,003,600.34	(50,146.66)			Oct-08	Oct-10		2010
124687	09 CENT DSP ROGERS GAP SUB	4,412.20	-	(4,412.20)	-100.000%	0.00%	630,526.21	626,376.49	(4,149.72)			Jan-09	Jun-10		2010
124688	09 CENT DSP NEW HAVEN SUB	1,356.27	-	(1,356.27)	-100.000%	0.00%	224,307.22	222,950.95	(1,356.27)			Jan-09	Oct-10		2010
124691	09 CENT CYNTHIANA SUB	9,000.52	-	(9,000.52)	-100.000%	0.00%	284,967.28	275,966.75	(9,000.53)			Jan-09	Oct-10		2010
124692	09 CENT HEA11 & 51 LOCKOUT REL	9,539.76	-	(9,539.76)	-100.000%	0.01%	20,379.18	10,839.42	(9,539.76)			Jan-09	Dec-10		2010
124696	09 CENT BREAKERS	17,447.16	-	(17,447.16)	-100.000%	0.01%	84,138.96	66,691.80	(17,447.16)			Jan-09			2010
124697	09 CENT BATTERIES	23,071.11	-	(23,071.11)	-100.000%	0.01%	29,086.18	6,015.07	(23,071.11)			Nov-09	Mar-10		2010
124698	09 CENT MISC SUBSTATION	(21,307.26)	-	21,307.26	-100.000%	-0.01%	22,878.87	(830.51)	(23,709.38)			Jan-09	Dec-10		2010
124699	09 EARL DAWSON SPRINGS REBUILD	17.73	-	(17.73)	-100.000%	0.00%	46,378.14	46,360.41	(17.73)			Jan-09	Jan-10		2010
124700	09 EARL OVERLAND SOUTH REBUILD	2,613.47	-	(2,613.47)	-100.000%	0.00%	33,193.04	30,579.57	(2,613.47)			Jan-09	Dec-09		2010
124702	09 EARL KUTTAWA SUB REBUILD	5,468.85	-	(5,468.85)	-100.000%	0.00%	160,141.05	154,672.20	(5,468.85)			Jan-09	Jan-10		2010
124704	09 EARL MISC SUBSTATION	8,901.66	-	(8,901.66)	-100.000%	0.00%	107,759.00	99,396.14	(8,362.86)			Jan-09	Sep-10		2010
124714	SIMP US 60 Feeder 09	51,332.14	-	(51,332.14)	-100.000%	0.03%	210,375.15	159,043.01	(51,332.14)			Jan-09	Dec-10		2010
124739	OSAKA EAST DO	(5,254.57)	-	5,254.57	-100.000%	0.00%	35,124.82	40,379.39	5,254.57			Jan-09	Dec-10		2010
124745	2009 KU DOIT Carry Over Proj	549.77	-	(549.77)	-100.000%	0.00%	36,247.87	35,698.10	(549.77)			Jan-09	Jul-10		2010
124768	Regulators Ckt 631	6,217.93	-	(6,217.93)	-100.000%	0.00%	31,868.39	25,650.46	(6,217.93)			Jan-08	Dec-09		2010
124769	Okonite Exit Circuits	59,909.21	-	(59,909.21)	-100.000%	0.03%	165,678.27	105,769.06	(59,909.21)			Jan-08	May-11		2010
124770	Remove Banford Line	4,459.55	-	(4,459.55)	-100.000%	0.00%	1,346.22	(3,113.33)	(4,459.55)			Jan-08	Dec-10		2010
124772	HARLAN CIRCUIT 4406	(54,475.55)	-	54,475.55	-100.000%	-0.03%	177,890.69	232,366.24	54,475.55			Jan-09	Jun-10		2010
124773	FOURMILE RECOND 140	(14,163.29)	-	14,163.29	-100.000%	-0.01%	160,046.87	174,210.16	14,163.29			Oct-08	Jan-10		2010
124774	MIDDLESBORO CKT 351	6,918.12	-	(6,918.12)	-100.000%	0.00%	34,522.78	27,604.66	(6,918.12)			Jan-09	Sep-10		2010
124782	09 CENT BLUEGRASS STATION	388,814.55	827,576.00	438,761.45	53.02%	0.21%	358,719.19	1,268,920.52	910,201.33	Jan-09	Aug-10	Jan-09	Aug-10	Project cost lower than originally estimated due to favorability on equipment purchases and unused contingency.	2010
124783	09 CENT RICHMOND SUB	213,221.16	180,097.54	(33,123.62)	-18.39%	0.12%	859,222.62	826,098.99	(33,123.63)	Jan-09	Nov-10	Jan-09	Jan-11		2010
124784	09 CENT TRANSFORMER REWINDS	288,882.19	-	(288,882.19)	-100.000%	0.16%	2,045,555.99	1,753,260.89	(292,295.10)			Jul-08	Jun-10		2010
124881	BUS OFFICE MISC KU	8,834.44	-	(8,834.44)	-100.000%	0.00%	83,434.78	74,600.34	(8,834.44)			Jan-09	Mar-10		2010
124893	TRUCK SHED DOORS	16,645.20	-	(16,645.20)	-100.000%	0.01%	16,645.20	-	(16,645.20)			Jan-09	Jul-10		2010
124931	GH2 CT CELL REBUILD 08	(2,150,000.00)	-	2,150,000.00	-100.000%	-1.17%	1,361,500.22	3,511,500.22	2,150,000.00			Jul-08	Jun-09	Insurance reimbursement for collapse of cooling tower	2010
124934	RCKY BR-POCKET 69K CAWD STR86	1,339.84	-	(1,339.84)	-100.000%	0.00%	(25,763.12)	(28,606.14)	(2,843.02)			Aug-08	Apr-11		2010
124939	Process Improvement Tools KU	-	125,000.00	125,000.00	100.000%	0.00%	-	375,000.00	375,000.00	Jan-09	Jan-12				2010
124970	US HWY 27 RELOCATION	93,013.46	-	(93,013.46)	-100.000%	0.05%	199,577.42	106,563.86	(93,013.56)			Dec-08	Mar-11		2010
125003	BRCT10 LCI 09	(13,198.53)	-	13,198.53	-100.000%	-0.01%	566,316.67	579,515.20	13,198.53			Feb-09	Feb-10		2010
125028	Brown North - Tyrone 138kV	56,605.71	1,601,856.00	1,545,250.29	96.47%	0.03%	2,192,456.56	4,011,621.54	1,819,164.98	Aug-10	Nov-11	Aug-10	Aug-11	The actual costs represent engineering only. The project was delayed by Transmission Planning into 2011.	2010
125030	REB FACILITIES CAPITAL	8,756.03	-	(8,756.03)	-100.000%	0.00%	478,238.81	470,127.78	(8,111.03)			Dec-08	May-10		2010
125035	DIST FAC CAPITAL	(6,938.50)	-	6,938.50	-100.000%	0.00%	442,280.17	449,367.72	7,087.55			Dec-08	May-10		2010
125045	138kV breaker- Lake Reba Tap	(10,705.36)	-	10,705.36	-100.000%	-0.01%	189,883.79	200,589.15	10,705.36			Mar-09	Jun-10		2010
125049	Purchase spare 69/34kV trsfrmr	-	600,321.10	600,321.10	100.000%	0.00%	-	600,324.46	600,324.46	Jan-09	Dec-09			Project cancelled due to lack of need per Transmission Planning.	2010
125051	Install 138kV bkr- Rodburn	(15.25)	-	15.25	-100.000%	0.00%	183,501.36	183,516.61	15.25			Jan-09	Jun-10		2010
125060	Install 161kV bkr-Pineville Sw	69,832.24	-	(69,832.24)	-100.000%	0.04%	220,442.09	150,609.85	(69,832.24)			Jan-09	Feb-10		2010
125062	Higby Mill 138/69 112 MVA	580,870.45	1,450,967.49	870,097.04	59.97%	0.32%	1,793,815.57	2,666,804.31	872,988.74	Jan-09	Jan-10	Jan-09	Jul-10	More work was completed in 2009 than anticipated when the 2010 budget was prepared.	2010
125063	Pineville 161/69 150 MVA	-	98,999.46	98,999.46	100.000%	0.00%	-	98,999.46	98,999.46	Jan-09	Sep-09				2010
125067	Lebanon-Lebanon Ind Line Exit	-	300,214.15	300,214.15	100.000%	0.00%	-	300,216.31	300,216.31	Jan-10	Jun-13			Project cancelled due to lack of need.	2010
125068	Replace disk & swtch-Lancaster	11,807.80	49,991.88	38,184.08	76.38%	0.01%	11,807.80	49,991.88	38,184.08	Jan-10	Dec-10	Jan-10	Mar-11		2010
125069	Grounding Repairs-KU-2011	-	200,003.16	200,003.16	100.000%	0.00%	-	600,009.48	600,009.48	Jan-10	Aug-11				2010
125070	Etown Switches Replacement	58,628.15	100,076.33	41,448.18	41.42%	0.03%	58,628.18	100,077.05	41,448.87	Jan-10	Dec-10	Jan-10	Mar-11		2010
125074	Winchester Capacitor	-	300,214.15	300,214.15	100.000%	0.00%	-	300,216.31	300,216.31	Jun-10	May-11			Project cancelled due to lack of need per Transmission Planning. This project funded project 127405.	2010
125079	DFR Study	256,994.07	550,376.61	293,382.54	53.31%	0.14%	663,411.84	960,643.92	297,232.08	Jan-09	Nov-10	Jan-09	Mar-11		2010
125080	KCA09-Carrier Repl Project	2,150.43	-	(2,150.43)	-100.000%	0.00%	493,802.32	491,651.89	(2,150.43)			Aug-08	Oct-09		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
125117	ITSD HW/SW PG-KU	(8,473.44)	-	8,473.44	-100.00%	0.00%	9,999.37	18,472.81	8,473.44			Jan-09	May-10		2010
125121	HW/SW Dev Tools 026570-KU	68.02	-	(68.02)	-100.00%	0.00%	4,061.37	3,993.35	(68.02)			Jan-09	May-10		2010
125123	Intrusion Prevention-KU	2,958.07	-	(2,958.07)	-100.00%	0.00%	53,445.40	50,487.33	(2,958.07)			Jan-09	May-10		2010
125129	IT Sec Mon/Aud/Mgmt Tools-KU	1,183.20	-	(1,183.20)	-100.00%	0.00%	20,903.29	19,720.09	(1,183.20)			Sep-09	Jun-10		2010
125180	Server Hardware Refresh-KU	0.02	-	(0.02)	-100.00%	0.00%	213,182.70	213,182.68	(0.02)			Jan-09			2010
125186	RISS 2.0 Upgrade-KU	4,658.58	-	(4,658.58)	-100.00%	0.00%	85,906.89	81,248.31	(4,658.58)			Jan-09	Oct-10		2010
125191	Develop EONUS Rmte Campus -KU	328.39	-	(328.39)	-100.00%	0.00%	50,658.12	50,329.73	(328.39)			Jan-09	May-10		2010
125192	ODP Fiber Buildout Y1/2-KU	406,346.83	403,788.37	(2,558.46)	-0.63%	0.22%	420,406.84	417,950.47	(2,456.37)	Oct-09	Nov-10	Oct-09	Jan-11		2010
125198	Bulk Pwr & Env Systems-KU	84.03	-	(84.03)	-100.00%	0.00%	48,216.58	48,132.55	(84.03)			Jan-09	Jun-10		2010
125202	KU Tellabs DACS Replace-KU	752.45	-	(752.45)	-100.00%	0.00%	727,952.57	727,200.12	(752.45)			Jan-09	May-10		2010
125210	Tower Replace(Booger Mtn)-KU	168,563.94	-	(168,563.94)	-100.00%	0.09%	239,356.73	70,792.79	(168,563.94)			Jan-09	Jan-11		2010
125214	Sec Fiber Connect-Simpson-KU	160,127.82	67,615.00	(92,512.82)	-136.82%	0.09%	234,373.27	141,860.45	(92,512.82)	Jan-09	Dec-09	Jan-09	Jan-11		2010
125223	Tier C rot-desktop/laptops-KU	(7,183.78)	-	7,183.78	-100.00%	0.00%	514,825.26	522,009.04	7,183.78			Jan-09	Jul-10		2010
125236	Louisville Electrical Upg-KU	2,067.04	-	(2,067.04)	-100.00%	0.00%	24,600.46	22,533.42	(2,067.04)			Jan-09	May-10		2010
125242	Simpsonville Electric Upg-KU	55.48	-	(55.48)	-100.00%	0.00%	41,394.94	41,339.46	(55.48)			Jan-09	May-10		2010
125257	Proj Mirror-Gold Svc Level-KU	(9,056.28)	-	9,056.28	-100.00%	0.00%	859,769.65	868,825.93	9,056.28			Jan-09	Oct-10		2010
125260	Farley replace breaker 628	4,805.16	-	(4,805.16)	-100.00%	0.00%	71,804.48	66,999.32	(4,805.16)			Jun-09	Oct-10		2010
125364	HW/SW Dev Tools 026510-KU10	3,744.63	17,617.00	13,872.37	78.74%	0.00%	3,744.63	17,617.00	13,872.37	Jan-10	Dec-10	Jan-10	Mar-11		2010
125365	Upg-Imaging Jukebox sys-KU10	-	37,050.00	37,050.00	100.00%	0.00%	-	37,050.00	37,050.00	Jan-10	Dec-09				2010
125367	HW/SW Dev Tools 026580-KU10	23,515.79	18,525.00	(4,990.79)	-26.94%	0.01%	23,545.75	18,525.00	(5,020.75)	Jan-10	Dec-10	Jan-10	May-11		2010
125369	HW/SW Dev Tools 026540-KU10	4,140.53	10,069.00	5,928.47	58.88%	0.00%	4,162.98	10,069.00	5,906.02	Jan-10	Dec-10	Jan-10	May-11		2010
125370	Upgrade-Magic System-KU10	50,053.42	50,961.00	907.58	1.78%	0.03%	50,053.42	50,961.00	907.58	Jan-10	Mar-10	Jan-10	Oct-10		2010
125372	HW/SW Dev Tools 026530-KU10	7,607.70	12,350.00	4,742.30	38.40%	0.00%	7,607.70	12,350.00	4,742.30	Jan-10	Dec-10	Jan-10	Jan-11		2010
125381	Rate Case-KU10	146,685.84	802,798.82	656,112.98	81.73%	0.08%	146,685.84	802,798.82	656,112.98	Jan-10	Dec-10	Jan-10	Aug-10	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2010
125383	CRM Upgrade-KU10	-	251,700.00	251,700.00	100.00%	0.00%	-	251,700.00	251,700.00	Jan-10	Dec-10				2010
125386	Patches & CCS Rel Upg-KU10	-	1,035,427.69	1,035,427.69	100.00%	0.00%	-	1,035,427.69	1,035,427.69	Jan-10	Dec-10			Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2010
125390	CCS Archiving-KU10	-	503,400.00	503,400.00	100.00%	0.00%	-	503,400.00	503,400.00	Jan-10	Dec-10			Project deferred to a later year due to re-prioritization of 2010 projects; after the introduction of CCS in 2009, the priority focus in 2010 changed from archiving capability to CCS functionality improvements	2010
125398	HW/SW Dev Tools 026560-KU10	-	17,617.00	17,617.00	100.00%	0.00%	-	17,617.00	17,617.00	Jan-10	Dec-10				2010
125399	HW/SW Dev Tools 026570-KU10	1,860.53	15,102.00	13,241.47	87.68%	0.00%	1,860.53	15,102.00	13,241.47	Jan-10	Dec-10	Jan-10	Oct-10		2010
125401	Data Protection-KU11	38,102.67	-	(38,102.67)	-100.00%	0.02%	49,023.26	99,113.53	50,090.27			Jun-10	Mar-12		2010
125402	NetAdvan&V Studio KU-10	39,143.97	41,002.00	1,858.03	4.53%	0.02%	39,143.97	41,002.00	1,858.03	Jan-10	Dec-10	Jan-10	May-11		2010
125404	.NET WPF CLIENT FRAMEWORK-KU	12,854.93	25,948.00	13,093.07	50.46%	0.01%	13,810.98	25,948.00	12,137.02	Jan-10	Dec-10	Jan-10	Sep-11		2010
125405	Intrusion Prevention-KU10	134,485.21	148,435.12	13,949.91	9.40%	0.07%	134,485.21	148,435.12	13,949.91	Jul-10	Dec-10	Jul-10	Jan-11		2010
125409	IT Security Infrastruc-KU10	30,722.19	24,854.86	(5,867.33)	-23.61%	0.02%	30,317.11	24,854.86	(5,462.25)	Jan-10	Nov-10	Jan-10	Jan-11		2010
125411	Data Protection-KU10	77,369.81	56,964.87	(20,404.94)	-35.82%	0.04%	77,369.81	56,964.87	(20,404.94)	Jan-10	Jul-10	Jan-10	Jan-11		2010
125414	IT Sec Mon/Aud/Mgmt Tools-KU10	-	37,459.21	37,459.21	100.00%	0.00%	-	37,459.21	37,459.21	Jan-10	Dec-10				2010
125417	Gen Compl Infras-KU10	81,080.28	123,500.00	42,419.72	34.35%	0.04%	81,505.55	123,500.00	41,994.45	Jan-10	Dec-10	Jan-10	Jan-11		2010
125420	Vulnerability Scanning-KU10	-	32,268.61	32,268.61	100.00%	0.00%	-	32,268.61	32,268.61	Jan-10	Oct-10				2010
125422	IT Security Lab Enh-KU10	8,950.77	12,426.46	3,475.69	27.97%	0.00%	8,950.77	12,426.46	3,475.69	Jan-10	Jan-11	Jan-10	Jan-11		2010
125423	Access Switch Replacement-KU10	197,220.55	199,157.18	1,936.63	0.97%	0.11%	197,220.55	199,157.18	1,936.63	Jan-10	Dec-10	Jan-10	Jan-11		2010
125424	Core Ntwk Infrastructure-KU10	78,293.83	75,038.79	(3,255.04)	-4.34%	0.04%	78,293.83	75,038.79	(3,255.04)	Jan-10	Dec-10	Jan-10	Nov-10		2010
125425	Data Networks Test Tools-KU10	21,614.85	24,856.76	3,241.91	13.04%	0.01%	21,614.85	24,856.76	3,241.91	Jan-10	Dec-10	Jan-10	Jan-11		2010
125426	Ntwk Access Dev/Gateways-KU10	25,883.65	24,854.88	(1,028.77)	-4.14%	0.01%	25,883.65	24,854.88	(1,028.77)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125429	Network Admission Control-KU10	-	225,424.60	225,424.60	100.00%	0.00%	-	225,424.60	225,424.60	Jan-10	Dec-10				2010
125431	Network Management-KU10	26,173.52	24,857.76	(1,315.76)	-5.29%	0.01%	26,173.52	24,857.76	(1,315.76)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125433	Router Upgrade Project-KU10	146,718.78	150,539.99	3,821.21	2.54%	0.08%	147,152.56	150,539.99	3,387.43	Jan-10	Dec-10	Jan-10	Jan-11		2010
125435	Secu Infrastructure Enh-KU10	26,831.19	24,858.65	(1,972.54)	-7.94%	0.01%	26,831.19	24,858.65	(1,972.54)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125438	Wireless Buildout-KU10	4,332.65	24,856.76	20,524.11	82.57%	0.00%	-	24,856.76	24,856.76	Jan-10	Dec-10	Jan-10	Jan-11		2010
125443	Backup Capacity Exp-KU10	89,602.38	99,111.60	9,509.22	9.59%	0.05%	102,135.56	99,111.60	(3,023.96)	Jan-10	Oct-10	Jan-10	Oct-11		2010
125451	SAN Capacity Expansion-KU10	-	227,396.74	227,396.74	100.00%	0.00%	-	227,396.74	227,396.74	Jan-10	Dec-10				2010
125452	Enterprise Storage Exp-KU10	180.50	197,756.74	197,576.24	99.91%	0.00%	220,007.92	417,584.16	197,576.24	Nov-09	Dec-09	Nov-09	Jun-10		2010
125453	MidLevel Strge Refresh-KU11	227,999.53	-	(227,999.53)	-100.00%	0.12%	210,185.30	222,612.24	12,426.94			Nov-10	May-11		2010
125454	Cable-Server Connect-KU10	23,107.03	22,230.00	(877.03)	-3.95%	0.01%	23,362.60	22,230.00	(1,132.60)	Jan-10	Dec-10	Jan-10	May-11		2010
125457	SAN Cap Exp (inc virtual)-KU11	10,786.06	-	(10,786.06)	-100.00%	0.01%	50,762.30	49,556.74	(1,205.56)			Dec-10	May-11		2010
125458	Upgrade Openview SAP SPI -KU10	-	20,380.50	20,380.50	100.00%	0.00%	-	20,380.50	20,380.50	Jan-10	Dec-10				2010
125461	Server Hardware Refresh-KU10	178,688.46	150,074.91	(28,613.55)	-19.07%	0.10%	191,042.65	150,074.91	(40,967.74)	Jan-10	Dec-10	Jan-10	May-11		2010
125463	Virtual Infrastr Upg-KU10	-	64,372.07	64,372.07	100.00%	0.00%	-	64,372.07	64,372.07	Jan-10	Dec-10				2010
125478	Site Security Improv-KU10	-	25,486.02	25,486.02	100.00%	0.00%	-	25,486.02	25,486.02	Jan-10	Nov-10				2010
125482	Outside Cable Plant-KU10	96,153.00	101,639.75	5,486.75	5.40%	0.05%	96,153.00	101,639.75	5,486.75	Jan-10	Dec-10	Jan-10	Jan-11		2010
125485	Bulk Pwr & Envir Sys-KU10	56,338.91	50,652.33	(5,686.58)	-11.23%	0.03%	56,338.91	50,652.33	(5,686.58)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125487	Channel Bank Standard-KU10	464,138.99	256,470.18	(207,668.81)	-80.97%	0.25%	464,367.15	256,470.18	(207,896.97)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125488	East KY SONET Mwave Build-KU10	162,032.45	151,575.98	(10,456.47)	-6.90%	0.09%	161,917.25	1,412,525.52	1,250,608.27	Jan-10	Dec-10	Jan-10	May-11		2010
125490	Microwave Shelter Reno-KU10	-	25,247.88	25,247.88	100.00%	0.00%	-	25,247.88	25,247.88	Jan-10	Nov-10				2010
125492	Mobile Radio-KU10	34,270.86	25,247.92	(9,022.94)	-35.74%	0.02%	25,170.99	25,247.92	76.93	Jan-10	Dec-10	Jan-10	Jan-11		2010
125494	Ntwk Access Dev/Site Infr-KU10	31,977.60	62,060.81	30,083.21	48.47%	0.02%	31,977.60	62,060.81	30,083.21	Jan-10	Dec-10	Jan-10	Jan-11		2010
125495	Ntwk Tools/Test Equip-KU10	49,836.04	49,554.82	(281.22)	-0.57%	0.03%	50,158.60	49,554.82	(603.78)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125497	Phone Sys Capacity Exp-KU10	41,639.57	74,416.36	32,776.79	44.05%	0.02%	42,459.51	74,416.36	31,956.85	Jan-10	Dec-10	Jan-10	Jan-11		2010
125499	KU MW BACKBONE RENOVATION	182,603.08	185,896.07	3,292.99	1.77%	0.10%	7,016,905.26	1,230,103.37	(5,786,801.89)	Jan-10	Sep-14	Jan-10	Aug-14		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
125501	Connect-KU Remote Offices-KU10	541,444.08	506,321.46	(35,122.62)	-6.94%	0.30%	547,782.01	506,321.46	(41,460.55)	Feb-10	Dec-10	Feb-10	Mar-11		2010
125505	Simpsonville Racks & Furn-KU11	12,908.09	-	(12,908.09)	-100.00%	0.01%	12,908.09	12,350.00	(558.09)			Jun-10	May-11		2010
125506	Repl Quality St Tower-KU10	61,887.00	50,189.65	(11,697.35)	-23.31%	0.03%	61,887.00	50,189.65	(11,697.35)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125509	Eval Tools & Util-KU10	46,858.55	74,100.00	27,241.45	36.76%	0.03%	57,211.55	74,100.00	16,888.45	Jan-10	Dec-10	Jan-10	May-11		2010
125511	Monitor Replacement - KU10	14,470.78	20,000.00	5,529.22	27.65%	0.01%	14,470.78	20,000.00	5,529.22	Jan-10	Dec-10	Jan-10	May-11		2010
125513	Tier C rot-desk/lap-KU10	789,005.62	773,312.95	(15,692.67)	-2.03%	0.43%	786,610.18	773,312.95	(13,297.23)	Jan-10	Dec-10	Jan-10	May-11		2010
125517	New Tech Implement-KU10	12,655.53	49,400.00	36,744.47	74.38%	0.01%	12,655.53	49,400.00	36,744.47	Jan-10	Dec-10	Jan-10	May-12		2010
125519	Data Center Software-KU10	1,106.44	14,820.00	13,713.56	92.53%	0.00%	1,106.44	14,820.00	13,713.56	Jan-10	Dec-10	Jan-10	Mar-11		2010
125521	Louisville Electrical Upg-KU10	11,172.62	24,700.00	13,527.38	54.77%	0.01%	11,172.62	24,700.00	13,527.38	Jan-10	Dec-10	Jan-10	Mar-11		2010
125522	Louisville Racks/Furn-KU10	10,824.58	12,350.00	1,525.42	12.35%	0.01%	10,824.58	12,350.00	1,525.42	Jan-10	Dec-10	Jan-10	Mar-11		2010
125523	Simpson Electric Upg-KU10	20,866.83	49,400.00	28,533.17	57.76%	0.01%	20,866.83	49,400.00	28,533.17	Jan-10	Dec-10	Jan-10	Mar-11		2010
125524	Simpson Racks/Furniture-KU10	10,995.69	12,350.00	1,354.31	10.97%	0.01%	10,995.69	12,350.00	1,354.31	Jan-10	Dec-10	Jan-10	May-11		2010
125526	DB Tools & Equipment-KU10	35,295.48	39,520.00	4,224.52	10.69%	0.02%	35,295.48	39,520.00	4,224.52	Jan-10	Dec-10	Jan-10	Jan-11		2010
125529	Purchase UC4 Executors-KU10	-	2,101.40	2,101.40	100.00%	0.00%	-	2,101.40	2,101.40	Jan-10	Dec-10				2010
125531	Proj Mirror-Database tech-KU10	46,150.80	101,270.00	55,119.20	54.43%	0.03%	46,150.80	101,270.00	55,119.20	Jan-10	Dec-10	Jan-10	Jan-11		2010
125533	Proj Mirror - Sil Svc Lev-KU10	682,524.73	699,398.34	16,873.61	2.41%	0.37%	682,524.73	699,398.34	16,873.61	Jan-10	Dec-10	Jan-10	May-11		2010
125534	Impl Red Elec Sys-BOC DC-KU10	805,680.59	1,050,687.35	245,006.76	23.32%	0.44%	847,462.43	1,075,866.84	228,404.41	Jan-09	Dec-10	Jan-09	May-11		2010
125536	Repl BOC Data Ctr UPS-KU10	-	183,093.49	183,093.49	100.00%	0.00%	-	183,093.49	183,093.49	Jan-10	Dec-10				2010
125537	Repl-BOC Data Ctr EPO Sys-KU10	-	19,760.00	19,760.00	100.00%	0.00%	-	19,760.00	19,760.00	Jan-10	Dec-10				2010
125538	PMO Platform Project - KU10	-	49,400.00	49,400.00	100.00%	0.00%	-	49,400.00	49,400.00	Jan-10	Dec-10				2010
125568	Server Hardware Refresh-KU11	38,565.66	-	(38,565.66)	-100.00%	0.02%	259,583.83	237,425.84	(22,157.99)			Jun-10	Jan-12		2010
125583	EMS Redund- Telecom Exp- KU	368,176.78	-	(368,176.78)	-100.00%	0.20%	369,081.74	-	(369,081.74)			Apr-10	Sep-11	The need for this project was identified after the 2010 budget was prepared.	2010
125597	10 EMS Servers & Oracle UG- KU	176,316.16	175,000.00	(1,316.16)	-0.75%	0.10%	263,411.20	175,000.00	(88,411.20)	Jun-10	Apr-11	Jun-10	Jul-11		2010
125600	10 High Spd Historic Arch.-KU	-	105,000.00	105,000.00	100.00%	0.00%	-	105,000.00	105,000.00	Aug-08	Oct-10				2010
125637	PowerPlan Budgeting (KU %)	297,075.31	255,500.00	(41,575.31)	-16.27%	0.16%	417,240.58	353,227.14	(64,013.44)	Jan-09	Jun-10	Jan-09	Jun-10		2010
125642	CFO MTP CapEx (KU %)	-	23,000.00	23,000.00	100.00%	0.00%	-	23,000.00	23,000.00	Jan-10	Dec-13				2010
125644	Oracle IPM (KU %)	182,380.79	115,000.00	(67,380.79)	-58.59%	0.10%	191,810.32	115,000.00	(76,810.32)	Jul-10	Dec-11	Jul-10	Jan-12		2010
125652	Norton Storeroom Floor Scale	4,110.56	20,000.00	15,889.44	79.45%	0.00%	4,110.56	20,000.00	15,889.44	Jan-09	Oct-10	Jan-09	Apr-11		2010
125660	Misc SC - 2010 (KU %)	-	34,500.00	34,500.00	100.00%	0.00%	-	34,500.00	34,500.00	Jan-10	Dec-10				2010
125664	CFO Computers - 2010 (KU %)	-	10,200.00	10,200.00	100.00%	0.00%	-	10,200.00	10,200.00	Jan-10	Dec-10				2010
125666	PowerPlant Upgrade (KU %)	162,944.12	178,500.00	15,555.88	8.71%	0.09%	232,371.37	178,500.00	(53,871.37)	Jul-10	Nov-10	Jul-10	May-11		2010
125673	PR13 GT Control Upgrade KU	162,180.22	-	(162,180.22)	-100.00%	0.09%	370,780.38	339,340.07	(31,440.31)			Jan-10	Jul-11		2010
125674	PR Compressor Upgrade KU	-	226,069.56	226,069.56	100.00%	0.00%	-	1,636,069.20	1,636,069.20	Jan-10	Dec-10				2010
125675	PR13 Turb Blde Vane Repl KU	3,626,287.78	470,000.33	(3,156,287.45)	-671.55%	1.98%	3,656,712.02	3,995,001.00	338,288.98	Oct-10	Jun-11	Oct-10	Mar-11	This Major inspection project was accelerated from the 2011-2013 MTP due to findings from the 2008 inspection which resulting in the 2008 PR13 Guide Vane Repl KU project. This Major inspection project performed the remaining vane and blade replacements recommended in 2008 by the OEM. The Major inspection and overhaul were performed in conjunction with the component replacements.	2010
125676	AVON North 69 KV Tap	248,949.88	169,999.78	(78,950.10)	-46.44%	0.14%	265,366.23	186,416.13	(78,950.10)	Aug-08	Aug-10	Aug-08	Feb-11		2010
125677	*MEREDITH 138 KV TAP	(0.06)	-	0.06	-100.00%	0.00%	(0.11)	-	0.11			May-10	Dec-12		2010
125700	KRT09-FARLEY RTU	729.86	-	(729.86)	-100.00%	0.00%	53,296.59	52,566.73	(729.86)			Aug-08	Feb-10		2010
125704	09 SPINDLETOP SUB	262.49	-	(262.49)	-100.00%	0.00%	-	(262.49)	(262.49)			Jan-09	Mar-10		2010
125744	Lake Reba 163- BGAD 138kV Line	(1,723.81)	(0.12)	1,723.69	-1436408.33%	0.00%	99,330.06	(0.12)	(99,330.18)	Sep-08	Sep-11	Sep-08	Oct-12		2010
125748	EKP-Taylor Co REA- Install RTU	6,249.52	-	(6,249.52)	-100.00%	0.00%	10,826.09	408.41	(10,417.68)			Sep-08	May-11		2010
125749	EWINGTON SUB UPGRADE	3,244.66	-	(3,244.66)	-100.00%	0.00%	660,283.72	660,104.07	(179.65)			Oct-08	Jun-10		2010
125750	INNOVATION DR #2 - COLDSTREAM	(47,335.67)	-	47,335.67	-100.00%	-0.03%	4,998.79	52,333.84	47,335.05			Jan-09	Jul-10		2010
125751	ROBBINS, NEW HARLAN COAL CKT	(4,750.94)	-	4,750.94	-100.00%	0.00%	119,945.71	124,696.65	4,750.94			Oct-08	Jan-10		2010
125765	COLDSTREAM REDUNDANT FAC	76,572.83	(0.49)	(76,573.32)	15627208.16%	0.04%	(4,087.08)	(89,700.66)	(85,613.58)	Dec-08	Mar-10	Dec-08	Dec-10		2010
125794	SOUTH LIMESTONE STREETSCAPE UG	(7,416.93)	-	7,416.93	-100.00%	0.00%	(92.52)	31,514.47	31,606.99			Nov-08	May-10		2010
125812	eDiscovery - KU	2,480.66	-	(2,480.66)	-100.00%	0.00%	151,555.14	149,074.48	(2,480.66)			Nov-08	Oct-10		2010
125826	RET MAD SOUTH 69 TAP	23,131.75	-	(23,131.75)	-100.00%	0.01%	24,496.14	1,364.39	(23,131.75)			Jan-09	Jun-09		2010
125837	Spare PTs- KU	12,148.36	-	(12,148.36)	-100.00%	0.01%	73,828.07	61,679.71	(12,148.36)			Dec-08			2010
125856	Norton 34.5kV	(4,220.44)	-	4,220.44	-100.00%	0.00%	174,777.84	179,249.74	4,471.90			Dec-08	Sep-11		2010
125879	CALL CENTER TECH KU 2008	(211.38)	-	211.38	-100.00%	0.00%	68,879.69	69,091.07	211.38			Jan-08	Jun-10		2010
125880	AVAYA INTERACTION CTR KU	(1,312.25)	-	1,312.25	-100.00%	0.00%	129,460.91	130,773.16	1,312.25			Oct-09	Sep-10		2010
125884	BUS OFFICE TECH UPGRADE	(409.23)	-	409.23	-100.00%	0.00%	6,115.44	6,524.67	409.23			Jan-09	Jan-10		2010
125898	Central Hardin 138kV Loop	(7,045.20)	-	7,045.20	-100.00%	0.00%	(0.00)	7,045.20	7,045.20			Jan-09	Mar-11		2010
125942	GARRARD COUNTY COURTHOUSE	16,228.45	-	(16,228.45)	-100.00%	0.01%	17,302.14	1,073.69	(16,228.45)			Mar-09	Mar-10		2010
125945	KBR09-DowCornWBkr708	(54,235.19)	-	54,235.19	-100.00%	-0.03%	61,420.43	115,655.62	54,235.19			Jul-09	Feb-10		2010
125946	KBR09-DowCornWBkr718	1,198.74	-	(1,198.74)	-100.00%	0.00%	106,653.99	105,455.25	(1,198.74)			Jul-09	Feb-10		2010
125955	KR09-Surge-Arrest-Rep	2,068.19	-	(2,068.19)	-100.00%	0.00%	114,601.13	112,532.94	(2,068.19)			Mar-09	Apr-10		2010
125956	KCA09-POCKETRELAYS	143,460.95	-	(143,460.95)	-100.00%	0.08%	317,915.71	175,878.50	(142,037.21)			Apr-09	Mar-11		2010
125961	KBR09-DowCornWBkr704	1,800.45	-	(1,800.45)	-100.00%	0.00%	117,114.13	115,313.68	(1,800.45)			Apr-09	Jun-10		2010
125962	KBR09-DowCornWBkr714	845.05	-	(845.05)	-100.00%	0.00%	101,352.00	100,506.95	(845.05)			Apr-09	Jun-10		2010
125968	KTU09-BrownNorthReactors	439,275.14	300,160.49	(139,114.65)	-46.35%	0.24%	481,601.86	329,881.78	(151,720.08)	Mar-09	Jun-09	Mar-09	Jan-11		2010
125970	*KTU09-W Garrard 345kV	(0.02)	625.20	625.22	100.00%	0.00%	(0.04)	631.66	631.70	Mar-09	Jun-10	Mar-09	Feb-11		2010
125971	KCA09-B North-Alcalde	209,631.51	-	(209,631.51)	-100.00%	0.11%	277,992.70	119,436.77	(158,555.93)			Jun-09	Aug-10		2010
125980	Phoenix Coal Sub Upgrade	5,410.18	-	(5,410.18)	-100.00%	0.00%	36,944.13	31,533.95	(5,410.18)			Mar-09	Mar-10		2010
125988	KR09-S Paducah Control House	43,052.64	-	(43,052.64)	-100.00%	0.02%	783,929.09	776,372.05	(7,557.04)			Mar-09	Jan-11		2010
125992	ARNLD EVRTS 69KV TOTZ TAP	355,740.67	344,188.12	(11,552.55)	-3.36%	0.19%	356,980.44	345,427.89	(11,552.55)	Oct-09	Apr-10	Oct-09	Mar-11		2010
125995	Grahamville-Coleman Rd. 161kV	246,183.45	-	(246,183.45)	-100.00%	0.13%	1,820,326.40	1,574,142.95	(246,183.45)			Mar-09	Dec-09		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
125996	Grahamville-DOE 161kV Line	301,236.07	997,997.94	696,761.87	69.82%	0.16%	2,701,888.36	2,587,325.07	(114,563.29)	Mar-09	Nov-12	Mar-09	Dec-11	Delay of the Certificate of Convenience and Necessity (CCN) application until late 2010 delayed the start of construction.	2010
126000	KR09-BATTERIES	6,378.45	-	(6,378.45)	-100.00%	0.00%	76,199.69	69,821.24	(6,378.45)			Mar-09	Jun-10		2010
126020	GR 4-2 ID Fan Motor Rewind	77,452.74	49,999.99	(27,452.75)	-54.91%	0.04%	62,852.90	49,999.99	(12,852.91)	Jan-10	Nov-10	Jan-10	Nov-10		2010
126021	GR Unit 4 Precip Repairs	-	290,000.16	290,000.16	100.00%	0.00%	-	290,000.16	290,000.16	Jan-10	Nov-13				2010
126022	GR #2 PAC Replacement	32,704.20	34,999.78	2,295.58	6.56%	0.02%	29,401.08	34,999.78	5,598.70	Jan-10	Aug-10	Jan-10	Jul-10		2010
126024	GR Unit 3 Hydrogen Dryer	70,583.41	-	(70,583.41)	-100.00%	0.04%	70,583.41	74,999.99	4,416.58			May-10	Nov-10		2010
126027	GR B Conveyor Gear Box	45,183.53	-	(45,183.53)	-100.00%	0.02%	41,577.88	84,999.78	43,421.90			May-10	Nov-10		2010
126028	GR DCS Software Upgrade	279,765.28	-	(279,765.28)	-100.00%	0.15%	279,765.28	174,999.98	(104,765.30)			Jan-10	Oct-10		2010
126049	Pad Coleman Rd 161KV Tap	(3,383.38)	-	3,383.38	-100.00%	0.00%	(0.00)	-	0.00			Apr-09	Jan-10		2010
126052	BR FGD Lab Equipment 10	-	60,232.07	60,232.07	100.00%	0.00%	-	60,232.07	60,232.07	Jan-10	Dec-10				2010
126055	BR2 Spare Roll Journal 10	84,902.30	81,313.25	(3,589.05)	-4.41%	0.05%	84,902.30	81,313.25	(3,589.05)	Jan-10	Jun-10	Jan-10	Dec-10		2010
126056	BR2 Aux Transformer 10	311,107.75	425,446.92	114,339.17	26.88%	0.17%	663,412.98	425,446.92	(237,966.06)	May-10	Jul-11	May-10	May-11		2010
126057	BR2-B Heater Repl 10&11	184,756.87	468,807.97	284,051.10	60.59%	0.10%	211,006.92	494,120.27	283,113.35	Nov-09	Jan-11	Nov-09	Dec-10		2010
126058	BR Limeware Softwre MOC-DCS 10	63,524.53	30,116.56	(33,407.97)	-110.93%	0.03%	63,524.53	30,116.56	(33,407.97)	Feb-10	Oct-10	Feb-10	Dec-10		2010
126059	BR CY Dust Collector Upgr 10	17,807.73	23,088.81	5,281.08	22.87%	0.01%	27,849.43	23,088.81	(4,760.62)	Nov-09	Dec-11	Nov-09	Dec-11		2010
126061	BR Dozer Purch 10	798,374.08	-	(798,374.08)	-100.00%	0.44%	798,374.08	956,188.67	157,814.59			Aug-10	Dec-10	Project was started and completed earlier than anticipated due to re-allocation of funds	2010
126075	BR3 Station Batteries 12	63,944.83	-	(63,944.83)	-100.00%	0.03%	63,944.83	63,340.36	(604.47)			Jan-10	Aug-10		2010
126076	BRCT5 Cooling Water Pump 10 KU	16,889.40	20,077.35	3,187.95	15.88%	0.01%	16,889.40	20,077.35	3,187.95	Jan-10	Jun-10	Jan-10	Aug-10		2010
126077	BRCT6&7 Jackng Oil Pump 10 KU	4,789.15	16,062.10	11,272.95	70.18%	0.00%	4,789.15	16,062.10	11,272.95	Jan-10	Jun-10	Jan-10	Nov-10		2010
126079	BRCT GT24 Ignition Torch 10 KU	-	25,096.43	25,096.43	100.00%	0.00%	-	25,096.43	25,096.43	Nov-09	Jun-10				2010
126081	BRCT ISO Drives Upgrade 10-11	217,486.58	260,762.28	43,275.70	16.60%	0.12%	217,486.58	534,574.14	317,087.56	Nov-09	Jul-11	Nov-09	Dec-10		2010
126082	BRCT GT24 Purge Vlv 10-11 KU	107,740.30	120,298.25	12,557.95	10.44%	0.06%	129,086.60	246,619.31	117,532.71	Jan-10	Jun-11	Jan-10	Dec-10		2010
126103	GS KU CEMS Shelter Repl	17,852.19	116,000.00	98,147.81	84.61%	0.01%	-	6,540,566.00	6,540,566.00	Jul-10	Nov-15	Jul-10	Jun-12		2010
126104	GS KU Vehicle 5002 Repl	20,778.00	-	(20,778.00)	-100.00%	0.01%	20,795.00	15,080.00	(5,715.00)			Oct-10	Dec-10		2010
126105	GS KU Vehicle 2653 Repl	23,766.81	-	(23,766.81)	-100.00%	0.01%	23,766.81	15,080.00	(8,686.81)			Oct-10	Jan-11		2010
126114	KCA09-HZReplacement	53,919.94	-	(53,919.94)	-100.00%	0.03%	246,801.56	192,881.62	(53,919.94)			Apr-09	Oct-10		2010
126157	GS PC Base Data Acq System	9,434.76	18,000.00	8,565.24	47.58%	0.01%	9,957.80	18,000.00	8,042.20	Jan-10	Nov-10	Jan-10	Dec-10		2010
126158	GS Disturbance Monitor Equip	-	319,189.00	319,189.00	100.00%	0.00%	939,311.51	870,514.00	(68,797.51)	Jan-10	Jan-13	Jan-10		Project was delayed due to Increase in scope to purchase and install disturbance monitoring equipment for the fleet.	2010
126159	KTU09-Pineville69kVUpgrade	78,745.13	-	(78,745.13)	-100.00%	0.04%	135,319.27	56,574.14	(78,745.13)			Jun-09	Sep-10		2010
126160	TY3 Aux Xfmr Lead Repl 10	19,756.76	26,750.00	6,993.24	26.14%	0.01%	19,756.76	26,750.00	6,993.24	Mar-10	May-10	Mar-10	Jun-10		2010
126164	KTU09-CenHardin	(2,620.18)	-	2,620.18	-100.00%	0.00%	(0.00)	2,620.18	2,620.18			May-09	Mar-12		2010
126180	*KMPASubstation	1,400,177.25	659,350.67	(740,826.58)	-112.36%	0.76%	4,218,273.02	2,094,910.71	(2,123,362.31)	Jan-09	Jan-12	Jan-09	Feb-12	Budget was prepared prior the location of the lines being finalized. Once the locations were known, the scope increased for remote end work, protection schemes, land acquistion and site work. Contract labor was utilized to complete the project.	2010
126202	GR Sump Pumps	107,002.75	-	(107,002.75)	-100.00%	0.06%	107,003.10	-	(107,003.10)			Jul-10	Nov-10		2010
126218	OUTAGE SUMMARY MAPS KU	551.02	-	(551.02)	-100.00%	0.00%	233,358.43	232,807.41	(551.02)			May-09	May-10		2010
126225	BR3 DCS Software Upgrade 10	230,539.84	215,003.29	(15,536.55)	-7.23%	0.13%	230,539.84	215,003.29	(15,536.55)	Nov-09	Jun-10	Nov-09	Nov-10		2010
126232	E PERFORMANCE KU	41,523.91	-	(41,523.91)	-100.00%	0.02%	195,061.24	153,537.33	(41,523.91)			May-09	Jul-10		2010
126235	BR Crusher House Feed Repl 10	47,878.77	54,209.18	6,330.41	11.68%	0.03%	47,878.77	54,209.18	6,330.41	Nov-09	Jun-10	Nov-09	Aug-10		2010
126265	TC CT Stat Air Line	-	19,647.26	19,647.26	100.00%	0.00%	6,015.93	19,647.26	13,631.33	May-09	Dec-10	May-09			2010
126269	BR3 Cooling Twr Swchgr Repl 10	567,653.31	615,373.43	47,720.12	7.75%	0.31%	629,458.57	615,373.43	(14,085.14)	Nov-09	Oct-11	Nov-09	Jul-11		2010
126278	GH1 Boiler Buckstay Upper Furn	488,579.65	534,999.70	46,420.05	8.68%	0.27%	488,579.65	534,999.70	46,420.05	Feb-10	Apr-10	Feb-10	May-10		2010
126280	GH1 Elevator Upgrade	158,841.90	99,999.98	(58,841.92)	-58.84%	0.09%	158,841.90	99,999.98	(58,841.92)	Jan-10	Dec-10	Jan-10	Nov-10		2010
126282	GH1 Pulv Vert Shaft Rebuild	361,702.48	349,999.95	(11,702.53)	-3.34%	0.20%	361,677.90	349,999.95	(11,677.95)	Mar-10	Sep-10	Mar-10	Dec-10		2010
126283	GH4 Pulv Coal Piping Repl	602,905.63	569,999.50	(32,906.13)	-5.77%	0.33%	602,905.63	569,999.50	(32,906.13)	Oct-09	Nov-10	Oct-09	Dec-10		2010
126284	GH Station Access Security Sys	77,083.60	99,999.98	22,916.38	22.92%	0.04%	112,787.31	99,999.98	(12,787.33)	Feb-10	Jul-11	Feb-10	Jul-11		2010
126285	GH 2A Auxiliary Transformer	314,024.18	363,000.83	48,976.65	13.49%	0.17%	361,352.27	410,328.92	48,976.65	Nov-09	May-10	Nov-09	May-10		2010
126288	GH Ammonia Equip Redundancy	177,585.14	134,999.77	(42,585.37)	-31.54%	0.10%	177,585.14	134,999.77	(42,585.37)	May-10	Dec-10	May-10	Dec-10		2010
126289	GH3 8th Stage Bucket Repl	-	69,999.58	69,999.58	100.00%	0.00%	182,492.23	364,999.12	182,506.89	Oct-09	Apr-11	Oct-09			2010
126294	GH3 Turb Pack & Spill Strips	54,272.00	-	(54,272.00)	-100.00%	0.03%	463,451.75	69,999.58	(393,452.17)			Oct-10	May-11		2010
126319	Boonesboro Dist Work	88,470.04	31,599.21	(56,870.83)	-179.98%	0.05%	88,470.04	31,599.21	(56,870.83)	Jan-10	Jun-10	Jan-10	Dec-10		2010
126320	Boonesboro Park	445,961.08	-	(445,961.08)	-100.00%	0.24%	592,831.11	133,356.97	(459,474.14)			Sep-09	Oct-10	Project started earlier than anticipated due to projected load growth in area. There was a Boonesboro project budgeted in 2010 (126527) that was cancelled because this project was completed.	2010
126321	Higby Mill Reconfig	555,038.94	260,000.00	(295,038.94)	-113.48%	0.30%	714,696.19	418,591.37	(296,104.82)	Jul-09	May-10	Jul-09	Mar-11		2010
126322	Ghent Sub BKR 944 Replacement	6,787.98	599,996.88	593,208.90	98.87%	0.00%	359,766.21	1,552,971.99	1,193,205.78	Jun-09	Jul-09	Jun-09	Mar-11	The budget assumed the replacement would occur during 2010 instead of 2009.	2010
126329	BOONESBORO 12KV	163,984.94	-	(163,984.94)	-100.00%	0.09%	163,984.94	-	(163,984.94)			Jan-10	Jan-11		2010
126331	Dix 1&2 GSU Rewinds 09	(6,474.66)	-	6,474.66	-100.00%	0.00%	460,369.79	466,844.45	6,474.66			Feb-09	Dec-09		2010
126338	Generator Replacement - KU	(2,175.91)	-	2,175.91	-100.00%	0.00%	211,703.55	213,879.46	2,175.91			Jul-09			2010
126400	DOIT KU CARRY OVER PROJECTS	23,123.30	50,052.00	26,928.70	53.80%	0.01%	23,123.30	50,052.00	26,928.70	Jan-10	Dec-10	Jan-10	Dec-10		2010
126401	DOIT KU FACIL INSPEC & SURV	121,295.42	124,548.00	3,252.58	2.61%	0.07%	121,295.42	124,548.00	3,252.58	Jan-10	Dec-10	Jan-10	Dec-10		2010
126402	DOIT KU HRDWARE INFRASTRUCTURE	150,704.65	149,574.00	(1,130.65)	-0.76%	0.08%	150,704.65	149,574.00	(1,130.65)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126403	DOIT KU IF ONLINE OUT MAPS	106,760.00	37,248.00	(69,512.00)	-186.62%	0.06%	106,760.00	37,248.00	(69,512.00)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126404	DOIT KU MOBILE GIS ENHANCE	3,058.71	50,052.00	46,993.29	93.89%	0.00%	9,497.71	50,052.00	40,554.29	Jan-10	Dec-10	Jan-10	Dec-10		2010
126405	DOIT KU MOBILE GIS ENT LICENSE	86,582.27	124,839.00	38,256.73	30.64%	0.05%	86,582.27	124,839.00	38,256.73	Jan-10	Dec-10	Jan-10	Jun-10		2010
126406	DOIT KU MOBILE GIS ROUTING	107,019.69	124,839.00	17,819.31	14.27%	0.06%	97,930.69	124,839.00	26,908.31	Jan-10	Dec-10	Jan-10	Dec-10		2010
126407	DOIT KU RELIA RPTG DATABASE	32,931.87	100,104.00	67,172.13	67.10%	0.02%	32,931.87	100,104.00	67,172.13	Jan-10	Dec-10	Jan-10	Dec-10		2010
126408	DOIT KU RESOURCE MGMT SYSTEM	-	124,839.00	124,839.00	100.00%	0.00%	-	124,839.00	124,839.00	Jan-10	Dec-10				2010
126409	DOIT KU SMLWRLD GIS UPGRD/ENH	20,594.41	25,028.33	4,433.92	17.72%	0.01%	20,594.41	25,028.33	4,433.92	Jan-10	Dec-10	Jan-10	Dec-10		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
126410	DOIT KU SOFTWARE LICENSES	-	50,052.00	50,052.00	100.00%	0.00%	-	50,052.00	50,052.00	Jan-10	Dec-10				2010
126411	DOIT KU MOBILE INFRASTRUCTURE	771,791.23	499,938.00	(271,853.23)	-54.38%	0.42%	770,532.20	499,938.00	(270,594.20)	Jul-10	Dec-10	Jul-10	Dec-10		2010
126414	*Kenton-744 Terminal Upgrade	8,409.14	-	(8,409.14)	-100.00%	0.00%	58,938.00	50,528.86	(8,409.14)			Jun-09	Oct-10		2010
126426	COORD HUGHES LN 0037	113,946.07	138,516.00	24,569.93	17.74%	0.06%	117,437.61	138,516.00	21,078.39	Jun-10	Dec-10	Jun-10	Jun-11		2010
126427	DSP Clays Mill Ckt 0146	-	50,487.87	50,487.87	100.00%	0.00%	-	50,487.87	50,487.87	Jan-10	Jun-10				2010
126428	DSP Ashland Ave 2 Distribution	144,772.71	50,405.04	(94,367.67)	-187.22%	0.08%	145,992.46	50,405.04	(95,587.42)	Jan-10	Dec-10	Jan-10	Nov-10		2010
126429	DSP Rogers Gap Distribution	11,036.35	10,684.52	(351.83)	-3.29%	0.01%	11,036.35	10,684.52	(351.83)	Jan-10	Jul-10	Jan-10	Aug-10		2010
126430	DSP Oxford Distribution	162,268.88	129,296.71	(32,972.17)	-25.50%	0.09%	167,453.31	129,296.71	(38,156.60)	Apr-10	Jul-11	Apr-10	Jun-12		2010
126431	DSP Higby Mill Ckt 1071	102,367.47	109,477.46	7,109.99	6.49%	0.06%	109,216.86	109,477.46	260.60	Aug-10	Dec-10	Aug-10	Dec-10		2010
126432	Versailles-Alexander Ckt 500	223,687.54	206,592.00	(17,095.54)	-8.28%	0.12%	208,110.32	206,592.00	(1,518.32)	Mar-10	Dec-11	Mar-10	Nov-10		2010
126433	DSP Ckt 481 Upgrade	304,298.56	275,414.00	(28,884.56)	-10.49%	0.17%	278,713.61	275,414.00	(3,299.61)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126434	DSP Picadome 4kV Ckt 0080	75,567.42	100,060.06	24,492.64	24.48%	0.04%	75,567.42	100,060.06	24,492.64	May-10	Jul-10	May-10	Oct-10		2010
126435	DSP Joyland 2 Distribution	-	130,256.00	130,256.00	100.00%	0.00%	272,159.40	130,256.00	(141,903.40)	Dec-10	Dec-11	Dec-10			2010
126436	DSP Lexington Plant 2 Ckt 0004	47,859.87	30,815.42	(17,044.45)	-55.31%	0.03%	47,859.87	30,815.42	(17,044.45)	Mar-10	Dec-10	Mar-10	Apr-10		2010
126437	Circuit 0513 Upgrade	220,265.57	249,562.00	29,296.43	11.74%	0.12%	220,265.57	249,562.00	29,296.43	Mar-10	Dec-10	Mar-10	Aug-10		2010
126438	LEXOC - Reconductor ckt 0152	-	70,921.36	70,921.36	100.00%	0.00%	-	70,921.36	70,921.36	Feb-10	Dec-10				2010
126453	Eminence Sub	27,443.90	49,536.00	22,092.10	44.60%	0.01%	27,482.27	49,574.37	22,092.10	Oct-09	Jul-10	Oct-09	Oct-10		2010
126462	LONDON CIRCUIT WORK	56,805.77	88,999.44	32,193.67	36.17%	0.03%	56,805.77	88,999.44	32,193.67	Mar-10	Jul-10	Mar-10	Sep-10		2010
126487	APPALACHIA CIRCUIT WORK	139,326.80	40,116.00	(99,210.80)	-247.31%	0.08%	205,458.39	106,247.59	(99,210.80)	Jul-09	Aug-10	Jul-09	Dec-10		2010
126488	Repl Res Conductor	73,613.35	71,110.46	(2,502.89)	-3.52%	0.04%	73,613.35	229,127.50	155,514.15	Mar-10	Mar-10	Mar-10	Dec-10		2010
126489	Fault Protect Stringtown Sub	39,647.47	40,947.48	1,300.01	3.17%	0.02%	39,647.47	40,947.48	1,300.01	Jan-10	Dec-10	Jan-10	Dec-10		2010
126493	SCM 2010 Wildlife Protection	11,737.48	12,322.53	585.05	4.75%	0.01%	11,737.48	12,322.53	585.05	Jan-10	Dec-10	Jan-10	Dec-10		2010
126494	DANVILLE WATER INTAKE	107,095.98	96,008.63	(11,087.35)	-11.55%	0.06%	141,284.48	96,008.63	(45,275.85)	Jan-10	Dec-10	Jan-10	Jun-12		2010
126495	SCM 2010 Rp Batteries Sub Area	23,272.81	27,228.23	3,955.42	14.53%	0.01%	23,602.37	27,228.23	3,625.86	Jan-10	Dec-10	Jan-10	Jul-12		2010
126496	SCM Pineville 2010 NESC	28,271.46	33,832.45	5,560.99	16.44%	0.02%	28,271.46	33,832.45	5,560.99	Jan-10	Dec-10	Jan-10	Dec-10		2010
126497	SCM Pineville Sub Misc 2010	32,192.18	76,128.13	43,935.95	57.71%	0.02%	32,192.18	76,128.13	43,935.95	Jan-10	Dec-10	Jan-10	Aug-11		2010
126498	SCM Rp Failed Breakers 2010	74,927.55	47,152.59	(27,774.96)	-58.90%	0.04%	74,927.55	47,152.59	(27,774.96)	Jan-10	Dec-10	Jan-10	Sep-10		2010
126499	SCM Rp Fences Pineville 2010	8,979.76	12,962.73	3,982.97	30.73%	0.00%	8,979.76	12,962.73	3,982.97	Jan-10	Dec-10	Jan-10	Dec-10		2010
126500	VWE Electronic Control Prchse	6,323.43	8,148.00	1,824.57	22.39%	0.00%	6,323.43	8,148.00	1,824.57	Jan-10	Dec-10	Jan-10	Dec-10		2010
126501	Replace 69KV Fuse Barrels	39,835.79	41,229.74	1,393.95	3.38%	0.02%	39,835.79	41,229.74	1,393.95	Jan-10	Dec-10	Jan-10	Jul-10		2010
126502	Purc Tools and Equip 2010	15,092.96	15,132.00	39.04	0.26%	0.01%	7,184.84	15,132.00	7,947.16	Jan-10	Dec-10	Jan-10	Dec-10		2010
126503	INSTALL 1200A SWITCHES	16,855.64	21,999.93	5,144.29	23.38%	0.01%	16,855.64	21,999.93	5,144.29	Feb-10	Jul-10	Feb-10	Sep-10		2010
126504	RELOCATE GREASY CREEK	50,741.25	61,000.33	10,259.08	16.82%	0.03%	50,741.25	61,000.33	10,259.08	Mar-10	Jul-10	Mar-10	Nov-10		2010
126506	DSP Appalachia Substation	245,831.70	435,128.79	189,297.09	43.50%	0.13%	488,572.65	677,828.40	189,255.75	Oct-09	Oct-10	Oct-09	Oct-10		2010
126507	DSP Clinch Valley Breaker	56,191.88	69,747.74	13,555.86	19.44%	0.03%	56,192.09	69,747.74	13,555.65	Jan-10	Dec-10	Jan-10	Dec-10		2010
126508	London Substation	112,457.17	129,204.00	16,746.83	12.96%	0.06%	113,882.25	1,392,264.00	1,278,381.75	Jan-10	Dec-10	Jan-10	Feb-11		2010
126509	DSP Harlan Wye Sub Upgrade	468,546.06	629,807.78	161,261.72	25.60%	0.26%	729,374.10	729,911.78	537.68	Jan-10	Dec-11	Jan-10	Jan-12		2010
126510	Purchase 12/22 MVA transformer	268,864.28	630,410.27	361,545.99	57.35%	0.15%	282,364.28	630,410.27	348,045.99	Jan-10	Dec-10	Jan-10	Feb-11	Project costs were lower budget due to the purchase of equipment in 2009.	2010
126511	Substation Battery Rplcments	18,345.21	26,150.81	7,805.60	29.85%	0.01%	18,345.21	26,150.81	7,805.60	Jan-10	Dec-10	Jan-10	Dec-10		2010
126512	Earlington Tools & Equipment	18,522.84	19,788.00	1,265.16	6.39%	0.01%	13,685.37	19,788.00	6,102.63	Feb-10	Dec-10	Feb-10	Nov-10		2010
126513	FENCE UPGRADES	112,630.12	120,255.88	7,625.76	6.34%	0.06%	112,630.12	120,255.88	7,625.76	Feb-10	Dec-10	Feb-10	Dec-10		2010
126514	Filters LT Chg Transformers	33,732.01	39,059.08	5,327.07	13.64%	0.02%	33,732.01	39,059.08	5,327.07	Feb-10	Dec-10	Feb-10	Sep-10		2010
126515	Earlington Wildlife Protection	25,980.21	24,995.67	(984.54)	-3.94%	0.01%	25,980.21	24,995.67	(984.54)	Apr-10	Dec-10	Apr-10	Sep-10		2010
126516	Earlington Substation Repairs	77,458.57	140,109.89	62,651.32	44.72%	0.04%	82,249.32	140,109.89	57,860.57	Feb-10	Dec-10	Feb-10	Dec-10		2010
126517	Nortonville Substation Upgrade	338,073.05	720,227.62	382,154.57	53.06%	0.18%	411,081.14	1,213,763.62	802,682.48	Jan-10	Dec-12	Jan-10	Aug-11	Project cost lower than originally estimated due to circuit work being estimated with substation. This was reallocated to the circuit work project in the reforecast process.	2010
126518	Earlington Install XFMR fans	35,049.84	30,233.67	(4,816.17)	-15.93%	0.02%	35,049.84	30,233.67	(4,816.17)	Feb-10	Jun-10	Feb-10	Jun-10		2010
126519	Westvaco Sub RTU Replacement	-	75,976.71	75,976.71	100.00%	0.00%	48,678.59	124,116.53	75,437.94	Aug-09	Sep-09	Aug-09			2010
126520	Replace 34kv Circuit Breakers	43,927.57	47,914.80	3,987.23	8.32%	0.02%	43,928.27	47,914.80	3,986.53	Feb-10	Dec-10	Feb-10	Jan-11		2010
126521	Eddyville Prison Sub Upgrade	51,829.75	29,867.67	(21,962.08)	-73.53%	0.03%	51,829.75	29,867.67	(21,962.08)	Jan-10	Dec-10	Jan-10	Oct-10		2010
126522	Dawson Springs Add Protection	37,185.71	49,096.54	11,910.83	24.26%	0.02%	37,185.69	49,096.54	11,910.85	Feb-10	Aug-10	Feb-10	Dec-10		2010
126523	Ohio 11 Sub Retirement	-	27,323.67	27,323.67	100.00%	0.00%	-	27,323.67	27,323.67	Jan-10	Dec-10				2010
126524	Uniontown Mine Sub Retirement	-	24,070.54	24,070.54	100.00%	0.00%	-	24,070.54	24,070.54	Jan-10	Dec-10				2010
126525	Rplce Underrated Sub Reclosers	66,011.24	70,400.56	4,389.32	6.23%	0.04%	65,579.94	70,400.56	4,820.62	Jan-10	Sep-10	Jan-10	Dec-10		2010
126526	DSP Ashland Pipe Sub Add	-	773,069.07	773,069.07	100.00%	0.00%	-	1,013,249.07	1,013,249.07	Jan-10	Jan-12			Substation project cancelled and transferred to circuit work project only.	2010
126527	DSP Boonesboro 4kV Sub Upgrade	-	541,272.56	541,272.56	100.00%	0.00%	-	541,272.56	541,272.56	Jan-10	Sep-10			Project cancelled due to upgrade needs met with project 126320 - Boonesboro Park.	2010
126528	DSP Carntown Sub Upgrade	619,038.13	881,562.86	262,524.73	29.78%	0.34%	898,685.49	1,136,286.86	237,601.37	Jan-10	Dec-11	Jan-10	May-11		2010
126529	Versailles-Sub Project	-	159,468.00	159,468.00	100.00%	0.00%	739,734.51	1,588,140.00	848,405.49	Jan-10	Dec-12	Jan-12			2010
126530	Rineyville Sub Project	633,871.17	674,872.29	41,001.12	6.08%	0.35%	1,299,867.63	1,382,356.29	82,488.66	Jan-10	Jun-12	Jan-10	May-12		2010
126531	DSP Paris Detroit Harvestr Sub	206,023.68	269,946.62	63,922.94	23.68%	0.11%	215,921.95	269,946.62	54,024.67	Feb-10	Dec-10	Feb-10	Mar-12		2010
126534	DSP Richmond 2 Sub Upgrade	785,573.71	900,289.66	114,715.95	12.74%	0.43%	1,280,185.70	1,200,289.66	(79,896.04)	Jan-10	Jun-12	Jan-10	Jul-12		2010
126535	DSP Adams Substation	553,269.56	701,906.78	148,637.22	21.18%	0.30%	688,606.89	1,091,906.78	403,299.89	Jan-10	Dec-11	Jan-10	Jan-12		2010
126536	DSP Oxford Substation	532,600.17	700,667.28	168,067.11	23.99%	0.29%	728,461.96	1,140,671.28	412,209.32	Jan-10	Dec-11	Jan-10	Jan-12		2010
126537	DSP Oxford Breaker	-	169,901.11	169,901.11	100.00%	0.00%	-	169,901.11	169,901.11	Jan-10	Dec-10				2010
126538	DSP Ashland Ave 2 Breaker	153,143.02	179,772.13	26,629.11	14.81%	0.08%	153,414.60	179,772.13	26,357.53	Jan-10	Dec-10	Jan-10	Nov-10		2010
126539	DSP Joyland 2 Breaker	71,569.65	180,158.02	108,588.37	60.27%	0.04%	169,538.66	180,158.02	10,619.36	Jan-10	Dec-10	Jan-10	Jan-12		2010
126540	DSP Lexington Plant 2 Breaker	-	169,533.89	169,533.89	100.00%	0.00%	-	169,533.89	169,533.89	Jan-10	Dec-10				2010
126541	DSP Spindletop Substation	-	174,003.80	174,003.80	100.00%	0.00%	-	174,003.80	174,003.80	Jan-10	Dec-10				2010
126542	DSP Trafton Ave 12kV Main Brkr	270,591.73	250,467.46	(20,124.27)	-8.03%	0.15%	287,645.77	250,467.46	(37,178.31)	Feb-10	Dec-10	Feb-10	Dec-11		2010
126544	DSP Fairfield Substation	684,522.44	1,069,947.38	385,424.94	36.02%	0.37%	683,798.01	1,070,022.28	386,224.27	Nov-09	Dec-10	Nov-09	Dec-10	Project variance due to change in scope and lower equipment cost than originally estimated.	2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
126545	SCM 2010 Cent Wildlife Protctn	56,474.59	50,000.48	(6,474.11)	-12.95%	0.03%	56,474.59	50,000.48	(6,474.11)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126546	SCM Central 2010 Sub Misc.	150,601.60	150,360.69	(240.91)	-0.16%	0.08%	145,130.20	150,360.69	5,230.49	Jan-10	Dec-10	Jan-10	May-11		2010
126547	Rpr Ntwrk Sub Transf Rewinds	-	1,238,089.43	1,238,089.43	100.00%	0.00%	-	1,238,089.43	1,238,089.43	Jan-10	Dec-10			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2010
126548	SCM 2010 Cent Rp Bushings	38,210.24	38,703.00	492.76	1.27%	0.02%	38,210.24	38,703.00	492.76	Jan-10	Dec-10	Jan-10	Dec-10		2010
126549	SCM 2010 Purc Regulators	59,461.21	59,924.56	463.35	0.77%	0.03%	59,461.21	59,924.56	463.35	Jan-10	Dec-10	Jan-10	Dec-10		2010
126550	SCM 2010 Cent Replace Breakers	147,141.90	156,536.56	9,394.66	6.00%	0.08%	149,050.48	156,536.56	7,486.08	Jan-10	Dec-10	Jan-10	Mar-12		2010
126551	SCM 2010 Central Rplc Battries	29,958.12	34,305.84	4,347.72	12.67%	0.02%	31,435.83	34,305.84	2,870.01	Jan-10	Dec-10	Jan-10	Jan-11		2010
126552	SCM 2010 Purchse Tools Central	9,488.28	25,026.00	15,537.72	62.09%	0.01%	9,488.28	25,026.00	15,537.72	Jan-10	Dec-10	Jan-10	Dec-10		2010
126557	CLINCH VALLEY DO	135,927.97	76,720.80	(59,207.17)	-77.17%	0.07%	148,364.67	76,720.80	(71,643.87)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126560	MAYOC RECLOSERS	41,899.34	46,415.97	4,516.63	9.73%	0.02%	46,729.82	46,415.97	(313.85)	Jan-10	Dec-12	Jan-10	Dec-11		2010
126561	MAYOC KENTON CIRCUIT ADDITION	241,880.02	150,360.00	(91,520.02)	-60.87%	0.13%	216,083.63	150,360.00	(65,723.63)	Mar-10	Aug-10	Mar-10	Oct-10		2010
126562	MAYOC A O SMITH CIRCUIT 607	49,099.63	36,917.97	(12,181.66)	-33.00%	0.03%	49,099.63	36,917.97	(12,181.66)	Jan-10	Mar-10	Jan-10	Mar-10		2010
126563	MAYOC MT OLIVET RECONDUCTOR	252,123.46	219,318.00	(32,805.46)	-14.96%	0.14%	258,847.62	219,318.00	(39,529.62)	Feb-10	Jun-10	Feb-10	Nov-10		2010
126564	MAYOC A O SMITH BREAKER	-	74,780.00	74,780.00	100.00%	0.00%	-	74,780.00	74,780.00	Mar-10	Jun-10				2010
126565	MAYOC HOSPITAL CIRCUIT	187,084.23	149,206.00	(37,878.23)	-25.39%	0.10%	187,084.23	149,206.00	(37,878.23)	Apr-10	Sep-10	Apr-10	Aug-10		2010
126566	MAYOC CORE BARREL	3,398.15	3,026.40	(371.75)	-12.28%	0.00%	3,398.15	3,026.40	(371.75)	Feb-10	Apr-10	Feb-10	May-10		2010
126567	MAYOC LOAD LOGGERS	7,455.07	6,984.00	(471.07)	-6.74%	0.00%	7,455.07	6,984.00	(471.07)	Feb-10	Apr-10	Feb-10	Sep-10		2010
126569	002-Wofford RTURepl	26,003.39	-	(26,003.39)	-100.00%	0.01%	67,970.01	23,864.78	(44,105.23)			Jul-09	Apr-10		2010
126570	051-Pittsburg RTURepla	32,802.09	-	(32,802.09)	-100.00%	0.02%	34,155.00	1,197.14	(32,957.86)			Jul-09	Apr-11		2010
126593	TC CT HGPI KU#1	5,116,434.29	5,060,789.64	(55,644.65)	-1.10%	2.79%	5,200,247.69	7,690,789.64	2,490,541.95	Jul-09	Dec-10	Jul-09	Dec-10		2010
126599	RECON CKT 334	162,463.11	323,665.87	161,202.76	49.81%	0.09%	171,867.69	323,665.87	151,798.18	Aug-10	Nov-10	Aug-10	Nov-11		2010
126601	REMOVE YELLOWROCK 34.5	6,742.87	-	(6,742.87)	-100.00%	0.00%	6,742.87	-	(6,742.87)			Jun-10	Aug-10		2010
126602	PURCH VOLTAGE RECORDER	8,340.59	8,148.00	(192.59)	-2.36%	0.00%	8,340.59	8,148.00	(192.59)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126603	PURCH POLE JACK	3,994.02	3,492.00	(502.02)	-14.38%	0.00%	3,994.02	3,492.00	(502.02)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126604	PURCH COMP TOOL	4,265.15	3,492.00	(773.15)	-22.14%	0.00%	4,265.15	3,492.00	(773.15)	Jan-10	Dec-10	Jan-10	Aug-10		2010
126605	PURCH DATA LOGGERS	-	2,328.00	2,328.00	100.00%	0.00%	-	2,328.00	2,328.00	Jan-10	Dec-10				2010
126606	PURCH COMPRESSION TOOL	3,445.74	2,328.00	(1,117.74)	-48.01%	0.00%	3,445.74	2,328.00	(1,117.74)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126607	RECLOSERS	63,180.35	65,527.92	2,347.57	3.58%	0.03%	63,459.28	65,527.92	2,068.64	Jan-10	Nov-10	Jan-10	Dec-10		2010
126622	KU FACILITY IMPROVEMENTS-2011	274,297.31	301,798.40	27,501.09	9.11%	0.15%	274,297.31	4,986,798.40	4,712,501.09	Dec-09	Dec-10	Dec-09	Mar-11		2010
126623	SIMPSONVILLE FAC IMPRVMTS-2011	153,066.55	108,066.00	(45,000.55)	-41.64%	0.08%	34,531.81	108,066.00	73,534.19	Dec-09	Jun-12	Dec-09	Dec-10		2010
126624	FURNITURE/OFFICE EQP-KU 2011	12,875.60	100,598.78	87,723.18	87.20%	0.01%	12,875.60	100,598.78	87,723.18	Dec-09	Dec-10	Dec-09	Mar-11		2010
126625	GREEN INITIATIVES-KU 2011	-	10,240.00	10,240.00	100.00%	0.00%	-	10,240.00	10,240.00	Dec-09	Dec-10				2010
126626	CONTRACT MGMT EQP-KU 2011	-	39,296.00	39,296.00	100.00%	0.00%	-	39,296.00	39,296.00	Oct-10	Nov-10				2010
126627	SECURITY SYSTEM EQUIP-KU 2011	104,341.34	98,242.00	(6,099.34)	-6.21%	0.06%	104,341.34	98,242.00	(6,099.34)	Dec-09	Dec-10	Dec-09	May-11		2010
126628	TOOLS & EQP - KU 2011	2,700.00	20,120.58	17,420.58	86.58%	0.00%	2,700.00	20,120.58	17,420.58	Dec-09	Jan-11	Dec-09	Apr-11		2010
126629	DIST CAPITAL FAC IMPRVMTS-2011	353,807.46	617,168.00	263,360.54	42.67%	0.19%	353,807.46	617,168.00	263,360.54	Dec-09	Jan-11	Dec-09	May-11		2010
126630	REB FAC CAPITAL IMPRVMTS-2011	412,028.89	485,524.00	73,495.11	15.14%	0.22%	412,028.89	485,524.00	73,495.11	Dec-09	Jan-11	Dec-09	May-11		2010
126635	DOIT KU POLE LOADING DESIGN	82,237.50	100,104.00	17,866.50	17.85%	0.04%	82,237.50	100,104.00	17,866.50	Jan-10	Dec-10	Jan-10	Dec-10		2010
126638	GS-KU-Cyber Security	603,092.44	1,160,000.00	556,907.56	48.01%	0.33%	2,189,074.25	1,160,000.00	(1,029,074.25)	Dec-09	Dec-13	Dec-09	Dec-13	Reduction in scope due to Brown and Haefling removed because network connectivity was eliminated, which reduced compliance requirements.	2010
126639	GS-KU-Satellite Phone	39,411.50	29,580.00	(9,831.50)	-33.24%	0.02%	41,485.17	29,580.00	(11,905.17)	Jan-10	Jun-11	Jan-10	Jun-11		2010
126641	GS-KU-Model Dam Software	4,356.60	8,000.00	3,643.40	45.54%	0.00%	4,356.60	8,000.00	3,643.40	Jan-10	Jan-11	Jan-10	Jan-11		2010
126642	GS-KU-Model Strct Software	2,332.00	3,000.00	668.00	22.27%	0.00%	2,332.00	3,000.00	668.00	Jan-10	Jan-11	Jan-10	Jan-11		2010
126658	ADD CAPACITORS	-	94,218.53	94,218.53	100.00%	0.00%	64,966.97	94,218.53	29,251.56	Jan-10	May-10	Jan-10			2010
126674	HW/SW Dev Tools 026520-KU10	-	15,102.00	15,102.00	100.00%	0.00%	-	15,102.00	15,102.00	Jul-09	Dec-10				2010
126681	Config Mgr Infra Req-KU10	2,399.11	32,110.00	29,710.89	92.53%	0.00%	2,399.11	32,110.00	29,710.89	Jan-10	Dec-10	Jan-10	May-11		2010
126683	New OS Compatibility -KU10	22,133.07	24,700.00	2,566.93	10.39%	0.01%	22,133.07	24,700.00	2,566.93	Jan-10	Dec-10	Jan-10	May-11		2010
126685	Prod Software Upgrd-KU10	3,994.45	176,358.00	172,363.55	97.74%	0.00%	3,994.45	176,358.00	172,363.55	Jan-10	Dec-10	Jan-10	May-11		2010
126687	Microsoft License-KU10	83,876.13	37,050.00	(46,826.13)	-126.39%	0.05%	83,876.13	37,050.00	(46,826.13)	Jan-10	Nov-10	Jan-10	May-11		2010
126689	UC4 Upgrade-KU10	-	525.35	525.35	100.00%	0.00%	-	525.35	525.35	Jan-10	Dec-10				2010
126691	Server Cap Expan & Rel-KU10	55,900.92	50,177.92	(5,723.00)	-11.41%	0.03%	55,900.92	50,177.92	(5,723.00)	Jan-10	Jan-11	Jan-10	May-11		2010
126693	CRAC Unit Repl - KU10	-	123,505.00	123,505.00	100.00%	0.00%	-	123,505.00	123,505.00	Jan-10	Dec-10				2010
126695	SAN DR/Test Envrmt- KU10	-	227,396.74	227,396.74	100.00%	0.00%	-	227,396.74	227,396.74	Jan-10	Dec-10				2010
126697	Std logon wActive Dir-KU10	-	7,566.74	7,566.74	100.00%	0.00%	-	7,566.74	7,566.74	Jan-10	Dec-10				2010
126699	Migration to OV Ops-KU10	-	20,380.50	20,380.50	100.00%	0.00%	-	20,380.50	20,380.50	Jan-09	Dec-10				2010
126701	Exp to cvr & mntr srvr-KU10	-	12,350.00	12,350.00	100.00%	0.00%	-	12,350.00	12,350.00	Jan-10	Dec-10				2010
126703	Intgrt wBladelogic&NetIQ-KU10	-	20,380.50	20,380.50	100.00%	0.00%	-	20,380.50	20,380.50	Jan-10	Dec-10				2010
126705	Storage for HP RISS-KU10	-	46,337.00	46,337.00	100.00%	0.00%	-	46,337.00	46,337.00	Jan-10	Dec-10				2010
126707	Upgrd BlackBerry Ver-KU10	-	2,431.74	2,431.74	100.00%	0.00%	-	2,431.74	2,431.74	Jan-10	Dec-10				2010
126709	EnterpriseStorage Exp-KU10	-	74,100.00	74,100.00	100.00%	0.00%	-	197,756.74	197,756.74	Jan-10	Dec-10				2010
126711	CIP Compliance-KU10	76,173.46	247,000.00	170,826.54	69.16%	0.04%	76,173.46	247,000.00	170,826.54	Jan-10	Dec-10	Jan-10	Mar-12		2010
126724	IT KU IVR SYSTEM	564,025.73	499,916.80	(64,108.93)	-12.82%	0.31%	557,339.87	499,916.80	(57,423.07)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126725	IT KU CALL CENTER TECH	23,476.04	117,534.72	94,058.68	80.03%	0.01%	23,476.04	117,534.72	94,058.68	Jan-10	Dec-10	Jan-10	Dec-10		2010
126726	IT KU ADDRESS VERIFICATION	-	24,995.84	24,995.84	100.00%	0.00%	-	24,995.84	24,995.84	Jan-10	Dec-10				2010
126727	IT KU DSM TECH (DB & TOOLKIT)	-	125,015.04	125,015.04	100.00%	0.00%	-	125,015.04	125,015.04	Jan-10	Dec-10				2010
126728	IT KU RETAIL HARDWARE INFRA	96,276.46	100,003.84	3,727.38	3.73%	0.05%	96,276.46	100,003.84	3,727.38	Jan-10	Dec-10	Jan-10	Dec-10		2010
126729	IT KU TEXTING (CUST COMM)	144,638.40	125,004.80	(19,633.60)	-15.71%	0.08%	159,857.73	125,004.80	(34,852.93)	Jan-10	Aug-11	Jan-10	Feb-12		2010
126730	IT KU BASE BHVR/CREDIT SCORING	-	25,000.96	25,000.96	100.00%	0.00%	-	25,000.96	25,000.96	Jan-10	Dec-10				2010
126731	IT KU XEROX (REPLACE/CONTRACT)	-	37,529.60	37,529.60	100.00%	0.00%	-	37,529.60	37,529.60	Jan-10	Dec-10				2010
126755	KU MISC BUSINESS OFFICE 2010	115,806.31	100,000.00	(15,806.31)	-15.81%	0.06%	121,165.02	100,000.00	(21,165.02)	Jan-10	Dec-10	Jan-10	Nov-12		2010
126756	KU METER EQUIPMENT	-	58,496.00	58,496.00	100.00%	0.00%	-	58,496.00	58,496.00	Jan-10	Dec-18				2010
126757	KU METER PROJECTS	-	43,008.00	43,008.00	100.00%	0.00%	-	43,008.00	43,008.00	Jan-10	Dec-10				2010
126758	KU ERTS 2010	185,239.37	125,004.80	(60,234.57)	-48.19%	0.10%	185,239.37	125,004.80	(60,234.57)	Jan-10	Dec-10	Jan-10	Jan-11		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
126759	MTR READING GPS	-	5,002.24	5,002.24	100.00%	0.00%	-	5,002.24	5,002.24	Jan-10	Dec-10				2010
126760	WEST CALL CTR	-	1,132,500.00	1,132,500.00	100.00%	0.00%	-	1,132,500.00	1,132,500.00	Jan-10	Dec-10			Project delayed due to further analysis on the site and timing of the project. The Morganfield call center project began in late 2010 and was completed in 2012.	2010
126768	W.Lexington-Bkr Upgrade	137,545.63	350,168.41	212,622.78	60.72%	0.08%	222,403.99	350,170.09	127,766.10	Jan-10	Jun-10	Jan-10	Mar-11		2010
126769	Elihu-Transfomer Upgrade	-	99,995.40	99,995.40	100.00%	0.00%	-	99,995.40	99,995.40	Jul-10	Dec-10				2010
126770	Bardstown Tranformer Upgrade	-	1,500,721.61	1,500,721.61	100.00%	0.00%	-	1,500,729.05	1,500,729.05	Jan-10	May-10			Project cancelled due to lack of need.	2010
126772	Hardin Co. Transformer Upgrade	-	200,096.32	200,096.32	100.00%	0.00%	-	200,097.28	200,097.28	Jan-10	May-10				2010
126773	West Cliff Rebuild	85,319.76	2,001,419.73	1,916,099.97	95.74%	0.05%	3,033,911.36	2,001,419.73	(1,032,491.63)	Sep-10	Jul-12	Sep-10	Jul-12	Various delays pushed work from 2010 to 2011.	2010
126774	Danville Breakers	144,948.29	600,428.41	455,480.12	75.86%	0.08%	249,353.55	600,431.47	351,077.92	Jan-10	Oct-10	Jan-10	Mar-11	The budget assumed that the purchase and installation would be completed in 2010. The project began in July and continued into 2011.	2010
126775	Cynthiana Switch-Bkr Cnversion	-	1,000,695.74	1,000,695.74	100.00%	0.00%	-	1,000,702.94	1,000,702.94	Jul-10	Nov-10			Project cancelled due to system condition changes studied in the Transmission Expansion Plan (TEP).	2010
126776	Relay Replacements-2010	643,579.95	699,992.16	56,412.21	8.06%	0.35%	645,566.11	1,199,993.40	554,427.29	Jan-10	Dec-10	Jan-10	Jun-11		2010
126777	Fiber on Scott- Adams,Toyota	-	999,990.84	999,990.84	100.00%	0.00%	-	999,990.84	999,990.84	Jul-10	Dec-10			Project cancelled due to lack of need.	2010
126778	Fiber in Danville- Lebanon	-	999,990.84	999,990.84	100.00%	0.00%	-	999,990.84	999,990.84	Jul-10	Dec-10			Project cancelled due to lack of need.	2010
126779	Surge Arrestors - KU-2011	95,141.66	399,993.96	304,852.30	76.21%	0.05%	87,311.59	800,000.28	712,688.69	Jan-10	Dec-10	Jan-10	Mar-11	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2010
126780	Batteries - KU-2010	95,764.33	299,998.56	204,234.23	68.08%	0.05%	108,562.53	899,995.68	791,433.15	Jan-10	May-11	Jan-10	Mar-11		2010
126781	Station Srvce Transfrmr-2010	169,462.51	699,998.22	530,535.71	75.79%	0.09%	189,724.61	2,099,994.66	1,910,270.05	Oct-10	Feb-11	Oct-10	Feb-11	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2010
126782	Instrument Xfrmr Rplment-2010	125,235.98	200,003.16	74,767.18	37.38%	0.07%	125,236.81	600,009.48	474,772.67	Jan-10	Dec-10	Jan-10	Mar-11		2010
126783	Meredith	0.04	312.68	312.64	99.99%	0.00%	866.83	312.68	(554.15)	Sep-10	Jun-12	Sep-10	Jun-12		2010
126784	Central Hardin	(0.08)	(8,931.51)	(8,931.43)	100.00%	0.00%	(0.08)	(8,930.79)	(8,930.71)	Aug-10	Jun-11	Aug-10	Jun-11		2010
126785	Work Mgmt / FRP software	1,746,076.55	2,699,991.57	953,915.02	35.33%	0.95%	2,686,745.65	2,999,990.55	313,244.90	Mar-10	Oct-11	Mar-10	Oct-11	The 2010 budget also covered the LG&E portion in project 127175. Work began earlier in 2010 than the budget assumed.	2010
126786	SEL Software for event viewing	17,422.16	49,997.82	32,575.66	65.15%	0.01%	17,422.16	49,997.82	32,575.66	Jan-10	Jun-10	Jan-10	Mar-11		2010
126787	Test Bench	23,753.59	49,997.82	26,244.23	52.49%	0.01%	36,707.58	49,997.82	13,290.24	Jan-10	Dec-10	Jan-10	Jun-11		2010
126788	DGA Oil Analyzer	104,214.39	99,995.40	(4,218.99)	-4.22%	0.06%	104,214.39	99,995.40	(4,218.99)	Jul-10	Dec-10	Jul-10	Nov-10		2010
126789	CIP-physical sercurity and IT	-	200,003.16	200,003.16	100.00%	0.00%	-	600,009.48	600,009.48	Dec-10	Jun-11				2010
126790	Higby Mill Brk Replacement	821,826.80	800,534.44	(21,292.36)	-2.66%	0.45%	821,837.75	800,539.96	(21,297.79)	Jan-10	Jun-10	Jan-10	Jul-10		2010
126791	Transformer-Fault Monitoring	-	308,998.32	308,998.32	100.00%	0.00%	-	926,994.96	926,994.96	Jan-10	Dec-12			Project cancelled due to lack of need.	2010
126792	Symrna 69kv/27MVAR Capacitor	-	300,214.15	300,214.15	100.00%	0.00%	-	300,216.31	300,216.31	Jan-10	Jul-10			Project cancelled due to lack of need per Transmission Planning.	2010
126793	Rplce Bkr 192-808 Shelbyvile-S	-	300,201.09	300,201.09	100.00%	0.00%	-	300,203.25	300,203.25	Jan-10	Jun-10			Project cancelled due to lack of need per Transmission Planning.	2010
126794	Inst 69kv/54.0MVA Capactr FMC	425,319.13	300,214.15	(125,104.98)	-41.67%	0.23%	436,626.70	300,216.31	(136,410.39)	Jan-10	Dec-10	Jan-10	Jun-11		2010
126795	69k/21.6MVAR Nich City Sub	183,605.52	-	(183,605.52)	-100.00%	0.10%	385,297.29	1,000,715.32	615,418.03			Jan-10	Apr-12		2010
126796	36MVA Capctr-Rogersville 69kV	246,163.10	300,214.15	54,051.05	18.00%	0.13%	335,636.91	300,216.31	(35,420.60)	May-10	Nov-10	May-10	Jul-11		2010
126797	Replace 600A Bkr Shelbyville	8,110.61	300,214.15	292,103.54	97.30%	0.00%	22,839.75	314,945.45	292,105.70	Nov-09	Dec-09	Nov-09			2010
126800	Fiber Upgrades 2011	-	200,003.16	200,003.16	100.00%	0.00%	-	700,004.40	700,004.40	Jan-10	Dec-11				2010
126802	Replace & Upgrd Color Scaner	-	24,989.94	24,989.94	100.00%	0.00%	-	24,989.94	24,989.94	Jan-10	Jun-10				2010
126803	Draw DT/Enhance AutoCAD-KU	-	100,078.18	100,078.18	100.00%	0.00%	169,171.38	303,193.28	134,021.90	Jan-10	Nov-12	Apr-11			2010
126823	DX Dam Leakage Remediation	3,105,925.98	351,356.35	(2,754,569.63)	-783.98%	1.70%	11,485,663.43	29,962,709.85	18,477,046.42	Nov-09	Dec-13	Nov-09	Dec-11	Original 2010 budget was for engineering evaluation only but actual work started earlier than planned (rock stabilization).	2010
126824	ParkToPocketSONET Upgrd	293,411.83	301,896.21	8,484.38	2.81%	0.16%	293,411.83	301,896.21	8,484.38	Mar-10	Dec-10	Mar-10	Jan-11		2010
126826	Repl Prologix Platform-KU10	274,603.12	149,761.92	(124,841.20)	-83.36%	0.15%	274,603.12	149,761.92	(124,841.20)	Jan-10	Oct-10	Jan-10	Jan-11		2010
126831	Wiring Upgrd for VoIP & Data	-	150,950.80	150,950.80	100.00%	0.00%	-	150,950.80	150,950.80	Jan-10	Dec-10				2010
126832	Stone Road Shop Expansion	397,164.49	251,268.33	(145,896.16)	-58.06%	0.22%	409,449.42	251,268.33	(158,181.09)	Jul-10	Dec-10	Jul-10	May-11		2010
126834	Tech Test Lab & Related-KU10	5,498.22	44,460.00	38,961.78	87.63%	0.00%	5,498.22	44,460.00	38,961.78	Jan-10	Dec-10	Jan-10	Mar-11		2010
127045	PR13 Back-up Air Compressor KU	-	7,050.36	7,050.36	100.00%	0.00%	-	7,050.36	7,050.36	Jun-09	Dec-09				2010
127047	KU RELIABILITY SW	-	94,000.57	94,000.57	100.00%	0.00%	-	94,000.57	94,000.57	Jan-10	Dec-10				2010
127062	Boonesboro Nrth Substation	-	200,217.45	200,217.45	100.00%	0.00%	-	200,217.45	200,217.45	Jan-10	Jun-10				2010
127063	Bdstown Ind Thermal Upgrd	128,296.52	300,417.68	172,121.16	57.29%	0.07%	125,794.92	300,417.68	174,622.76	Jan-10	Jun-10	Jan-10	Mar-11		2010
127064	KY-St Hosp-Dville Thrml Upgrd	130,756.87	601,015.76	470,258.89	78.24%	0.07%	131,921.50	601,015.76	469,094.26	Jan-10	Aug-10	Jan-10	Feb-11	Project was under budget due to fewer site issues encountered than expected.	2010
127067	34.5kv Budget 2011	-	200,692.68	200,692.68	100.00%	0.00%	-	616,339.46	616,339.46	Jan-10	Dec-12				2010
127069	Central Hardin - EKP	-	(1.76)	(1.76)	100.00%	0.00%	-	(1.76)	(1.76)	Jan-10	Jun-10				2010
127070	Merdith- TVA	-	(1.37)	(1.37)	100.00%	0.00%	-	(1.37)	(1.37)	Jan-10	Dec-10				2010
127071	Paris-Millersburg Hwy Relo	-	100,270.52	100,270.52	100.00%	0.00%	1,058,397.34	632,593.24	(425,804.10)	Jan-10	Dec-13	Jan-11			2010
127072	Lockport - Shadrck P2	169,311.53	350,406.05	181,094.52	51.68%	0.09%	169,311.53	350,406.05	181,094.52	Feb-10	May-10	Feb-10	May-10		2010
127073	Shadrack - E.Frankfort P2	-	490,568.28	490,568.28	100.00%	0.00%	-	490,568.28	490,568.28	Sep-10	Jun-11			This pole replacement project was reprioritized and delayed to 2015.	2010
127080	Green Rv Plant-Erlngton 69k	574,539.76	99,999.91	(474,539.85)	-474.54%	0.31%	1,065,875.12	99,999.91	(965,875.21)	Aug-10	Dec-10	Aug-10	Oct-11	The scope of the project expanded after the budget was finalized.	2010
127081	Elihu to Sewelton 69kv	-	99,999.91	99,999.91	100.00%	0.00%	-	99,999.91	99,999.91	Jan-10	Dec-10				2010
127082	Dix Dam to Bonds Mill 69kv	-	99,999.91	99,999.91	100.00%	0.00%	-	99,999.91	99,999.91	Jan-10	Dec-10				2010
127083	Grahamville - S.Paducah 161kv	-	99,999.91	99,999.91	100.00%	0.00%	-	99,999.91	99,999.91	Jan-10	Dec-10				2010
127085	Oracle Servers - 2009 (KU %)	12,721.53	-	(12,721.53)	-100.00%	0.01%	128,702.68	115,981.15	(12,721.53)			Aug-09	Jun-10		2010
127097	Pineville to Harlan 161kv	-	99,999.91	99,999.91	100.00%	0.00%	-	99,999.91	99,999.91	Aug-10	Oct-10				2010
127130	Brown to Tyrone 138kv	-	99,999.91	99,999.91	100.00%	0.00%	-	99,999.91	99,999.91	Jan-10	Dec-10				2010
127142	Openview.NET- KU	-	70,000.00	70,000.00	100.00%	0.00%	195,919.50	70,000.00	(125,919.50)	Jan-10	Aug-11	Apr-11			2010
127143	OATI Tools- KU	-	105,000.00	105,000.00	100.00%	0.00%	-	105,000.00	105,000.00	Jan-10	Dec-10				2010
127144	Tools for Transaction Analyst	-	7,000.00	7,000.00	100.00%	0.00%	-	7,000.00	7,000.00	Jan-10	Dec-10				2010
127145	Tools for Optors- outage schd	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-10	Nov-11				2010
127147	Eliminate Dix Dax (Telecom)	-	200,000.00	200,000.00	100.00%	0.00%	-	500,000.00	500,000.00	Jan-10	Nov-11				2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
127148	CIP- KU 2011	-	53,000.00	53,000.00	100.00%	0.00%	42,123.22	193,000.00	150,876.78	Jan-10	Dec-11	Mar-11			2010
127159	3rd FLOOR REMODEL	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-10	Jan-11				2010
127160	161-161KV XFORMER BKR	138,836.53	-	(138,836.53)	-100.00%	0.08%	165,270.74	26,434.21	(138,836.53)			Aug-09	Nov-10		2010
127161	161-161KV BUS TIE SWITCH	1,094.76	-	(1,094.76)	-100.00%	0.00%	245,229.35	88,643.57	(156,585.78)			Jan-09	Sep-10		2010
127162	161-Control House	586,174.52	-	(586,174.52)	-100.00%	0.32%	600,169.81	-	(600,169.81)			Jan-10	Jun-11	As work continued on project 126180 KMPA Substation, it became apparent that a new control house was needed. This project was not budgeted.	2010
127168	SMART METER KUTL	-	250,000.00	250,000.00	100.00%	0.00%	-	10,750,000.00	10,750,000.00	Jan-10	Dec-10				2010
127188	KNITS-10	-	499,999.29	499,999.29	100.00%	0.00%	-	499,999.29	499,999.29	Jan-10	Jan-11			Budget was a placeholder amount for expected individual Network Interconnection Transmission Service projects.	2010
127208	Automate Sourcing (KU %)	-	92,000.00	92,000.00	100.00%	0.00%	-	92,000.00	92,000.00	Jan-10	Aug-11				2010
127212	FIELDNET KUTL	-	100,000.77	100,000.77	100.00%	0.00%	-	100,000.77	100,000.77	Jan-10	Dec-10				2010
127213	AUTO DISPATCH KUTL	-	150,000.64	150,000.64	100.00%	0.00%	-	150,000.64	150,000.64	Jan-10	Dec-10				2010
127214	RURAL KU AUTO DISPATCH	600,947.11	700,006.40	99,059.29	14.15%	0.33%	600,947.11	700,006.40	99,059.29	Jan-10	Jun-10	Jan-10	Dec-10		2010
127215	DSP 34 kV Metering	133,645.39	200,000.00	66,354.61	33.18%	0.07%	134,872.80	200,000.00	65,127.20	Jan-10	Dec-10	Jan-10	Jan-10		2010
127216	DSP Exeter Substation	199,548.73	70,000.00	(129,548.73)	-185.07%	0.11%	206,410.62	70,000.00	(136,410.62)	Jan-10	Dec-10	Jan-10	Dec-10		2010
127217	PENSION TO CAPITAL	-	(3,287,892.00)	(3,287,892.00)	100.00%	0.00%	-	(9,428,832.00)	(9,428,832.00)	Jan-10	Jan-25			Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2010
127222	Adj Pension to Mercer	-	(349,380.00)	(349,380.00)	100.00%	0.00%	-	(3,459,672.00)	(3,459,672.00)	Jan-10	Dec-10			Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2010
127234	PV-345-Panels	242,556.29	-	(242,556.29)	-100.00%	0.13%	321,527.66	90,043.12	(231,484.54)			Sep-09	Apr-11		2010
127235	131-LivingCo-Mat	24,688.64	-	(24,688.64)	-100.00%	0.01%	62,255.96	37,567.32	(24,688.64)			Sep-09	Aug-10		2010
127242	Newtown Pike Extension UG	713,038.62	-	(713,038.62)	-100.00%	0.39%	5,541.34	38,714.42	33,173.08			Sep-09	May-13	Completion of Public Works Highway job started in 2009. Funds reallocation from Public Works blanket project. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. 100% reimbursable project. Charges occurred in 2009 and 2010 for a total of $750K. Billings were done in 2011 and 2012 for a total of ($750K).	2010
127257	KU DCC CALL RECORD SYSTEM	10,669.72	-	(10,669.72)	-100.00%	0.01%	68,824.04	58,154.32	(10,669.72)			Dec-09	Jan-10		2010
127260	TC2 Temporary Workaround	2,932,475.91	4,402,976.70	1,470,500.79	33.40%	1.60%	5,713,274.21	7,233,615.63	1,520,341.42	Oct-09	Dec-13	Oct-09	Nov-11	Two of the three temporary lines were fully constructed. The third line was only partially constructed because right-of-way issues were resolved with the property owner before the line was completed.	2010
127266	TC2 CAPITAL SPARES - KU	1,850,455.85	-	(1,850,455.85)	-100.00%	1.01%	9,774,513.52	7,782,087.62	(1,992,425.90)			Oct-09	Jan-14	Timing related. Orders were not placed in 2009, moving a portion of the capital spares cost to 2010.	2010
127285	NALLY & HAMILTON	618,961.76	-	(618,961.76)	-100.00%	0.34%	623,037.76	-	(623,037.76)			Feb-10	Jun-11	Emergent work due to the Nally and Hamilton Co request for KU to rebuild a portion of the Mill Creek Ckt. 0316 to serve the old Hamilton loadout. Funded from New Business blanket projects. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. 100% customer pay job, with it being refundable back to the customer.	2010
127286	GHENT BKR 946 IN	39,647.25	-	(39,647.25)	-100.00%	0.02%	243,002.77	45,805.60	(197,197.17)			Jan-09	May-11		2010
127297	BR 2-A Heater Replacement 10	186,632.56	-	(186,632.56)	-100.00%	0.10%	220,508.28	28,006.28	(192,502.00)			Nov-09	Dec-10		2010
127304	BR Infrared Thermal Probe 09	3,569.60	-	(3,569.60)	-100.00%	0.00%	16,870.43	13,300.83	(3,569.60)			Nov-09	Apr-10		2010
127307	TEE SOFTWARE	29,443.46	-	(29,443.46)	-100.00%	0.02%	29,443.46	-	(29,443.46)			Mar-10	Apr-11		2010
127310	FieldSmartView Licenses II KU	734.25	-	(734.25)	-100.00%	0.00%	13,984.25	13,250.00	(734.25)			Dec-09	Jun-10		2010
127342	Ops Engineering Wrkstation- KU	5,281.26	-	(5,281.26)	-100.00%	0.00%	5,281.26	-	(5,281.26)			Jan-10	Jan-10		2010
127346	NORTONVILLE DISTRIBUTION	71,913.88	-	(71,913.88)	-100.00%	0.04%	71,913.88	-	(71,913.88)			Jan-10	Mar-11		2010
127350	Open Composite Upgrade KU	7,074.36	-	(7,074.36)	-100.00%	0.00%	7,074.36	-	(7,074.36)			Jan-10	Aug-10		2010
127351	TRANSPORTATION HOISTS	(110.21)	-	110.21	-100.00%	0.00%	8,085.71	8,195.92	110.21			Dec-09	Jul-10		2010
127355	PinevilleEqpRM	37,011.73	-	(37,011.73)	-100.00%	0.02%	-	-	-			Jan-09	Jun-10		2010
127362	MM Sale of 3 Rivers Rock	58,289.00	-	(58,289.00)	-100.00%	0.03%	-	(58,289.00)	(58,289.00)			Dec-09	Nov-10		2010
127371	GR Ash Pond Instr. 2010	12,000.00	-	(12,000.00)	-100.00%	0.01%	12,000.00	-	(12,000.00)			Dec-09	Mar-10		2010
127372	ADAMS-SCOTT CO 69KV PARAMETERS	253,153.30	-	(253,153.30)	-100.00%	0.14%	271,059.25	-	(271,059.25)			Mar-10	Sep-11		2010
127377	ETARIFF KU 2010	86,439.23	-	(86,439.23)	-100.00%	0.05%	86,439.23	-	(86,439.23)			Jan-10	Dec-10		2010
127383	BR Alarm Management Upgrade 10	32,872.64	-	(32,872.64)	-100.00%	0.02%	32,872.64	-	(32,872.64)			Jan-10	Nov-10		2010
127394	KBR10-E-Town69kV	233,986.31	-	(233,986.31)	-100.00%	0.13%	233,986.31	-	(233,986.31)			Jan-10	Nov-10		2010
127395	KBR10-GrnRver009	294,535.38	-	(294,535.38)	-100.00%	0.16%	295,431.34	-	(295,431.34)			Mar-10	Mar-11		2010
127405	Versailles Bypass Capacitor	314,623.23	-	(314,623.23)	-100.00%	0.17%	339,335.65	-	(339,335.65)			Jan-10	Jun-11	Emergency work due to Transmission Planning identifying it as needing to be completed ASAP. This project was funded by project 125074.	2010
127408	BRCT Install CT10 LCI - 10	265,221.59	-	(265,221.59)	-100.00%	0.14%	265,221.59	-	(265,221.59)			Jan-10	Apr-10		2010
127410	GH 1A Conveyor Belt Repl 10	7,058.32	-	(7,058.32)	-100.00%	0.00%	7,058.32	-	(7,058.32)			Feb-10	Feb-10		2010
127416	CustSelfServ LowIncome Enh KU	12,112.24	-	(12,112.24)	-100.00%	0.01%	12,112.24	-	(12,112.24)			Feb-10	Oct-10		2010
127420	TC UPGRADE A LIMESTONE MILL	98,843.74	-	(98,843.74)	-100.00%	0.05%	111,433.85	-	(111,433.85)			Feb-10	Nov-11		2010
127421	TC UPGRADE B LIMESTONE MILL	73,944.16	-	(73,944.16)	-100.00%	0.04%	66,159.82	-	(66,159.82)			Feb-10	Jan-11		2010
127423	BI Infrastructure - KU	11,728.70	-	(11,728.70)	-100.00%	0.01%	11,728.70	-	(11,728.70)			Mar-10	Oct-10		2010
127425	GH 1H Conveyor Belt Repl 10	9,424.25	-	(9,424.25)	-100.00%	0.01%	9,424.25	-	(9,424.25)			Mar-10	Apr-10		2010
127429	CustSelfServ-First Release KU	285,672.62	-	(285,672.62)	-100.00%	0.16%	285,232.22	-	(285,232.22)			May-10	Jan-11		2010
127431	SAP-ParallelTest&QAEnvironKU	86,111.92	-	(86,111.92)	-100.00%	0.05%	120,986.18	-	(120,986.18)			Feb-10	Jan-11		2010
127443	EnergyEff CommAuditProj KU	177,174.58	-	(177,174.58)	-100.00%	0.10%	177,174.68	-	(177,174.68)			Feb-10	Jan-11		2010
127444	ScottCo69kVBrkrs	512,916.30	-	(512,916.30)	-100.00%	0.28%	509,200.11	-	(509,200.11)			Mar-10	Mar-11	The project need was identified after the 2010 budget was prepared.	2010
127450	TC2 KU Limestone Bull Gear Mon	33,401.64	-	(33,401.64)	-100.00%	0.02%	33,401.64	-	(33,401.64)			Feb-10	Nov-10		2010
127452	TC2 KU Limestone Conveyors	19,721.63	-	(19,721.63)	-100.00%	0.01%	50,201.89	-	(50,201.89)			Feb-10	Jan-11		2010
127453	TC2 KU Upgrade Seals A Mill	30,999.95	-	(30,999.95)	-100.00%	0.02%	30,999.95	-	(30,999.95)			Feb-10	Nov-10		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
127456	Grahamville Bus Tie Breaker	288,289.72	-	(288,289.72)	-100.00%	0.16%	249,559.48	-	(249,559.48)			Feb-10	Apr-11		2010
127462	OXFORDSUB#2TAP	58,534.49	-	(58,534.49)	-100.00%	0.03%	72,445.63	-	(72,445.63)			Aug-10	Sep-11		2010
127463	SV Conf. Table- KU	6,711.17	-	(6,711.17)	-100.00%	0.00%	6,711.17	-	(6,711.17)			Mar-10	May-10		2010
127466	GR Gland Steam Safety Vlv	15,141.90	-	(15,141.90)	-100.00%	0.01%	15,141.90	-	(15,141.90)			Feb-10	May-10		2010
127468	GH 1D Conveyor Belt Repl 10	153,890.13	-	(153,890.13)	-100.00%	0.08%	153,890.13	-	(153,890.13)			Mar-10	Jul-10		2010
127474	BRCT8 LCI 10	483,972.65	-	(483,972.65)	-100.00%	0.26%	483,972.65	-	(483,972.65)			Mar-10	Dec-10	Project started earlier than anticipated due to earlier than expected availability of LCI.	2010
127482	KU WEB MAPS CONNECTOR	7,517.87	-	(7,517.87)	-100.00%	0.00%	7,517.87	-	(7,517.87)			May-10	Dec-10		2010
127484	KU DETS ENHANCEMENTS	72,758.34	-	(72,758.34)	-100.00%	0.04%	72,758.34	-	(72,758.34)			Mar-10	Dec-10		2010
127485	AO SMITH BREAKER	63,898.80	-	(63,898.80)	-100.00%	0.03%	64,768.54	-	(64,768.54)			Feb-10	Aug-10		2010
127489	BR Weather Station 10	8,113.30	-	(8,113.30)	-100.00%	0.00%	8,113.30	-	(8,113.30)			Mar-10	Aug-10		2010
127491	KSH TO EAST UBUILD	742.66	-	(742.66)	-100.00%	0.00%	-	-	-			May-10	May-10		2010
127492	KSH TO DANVILLE EAST UB	59,546.01	-	(59,546.01)	-100.00%	0.03%	60,288.67	-	(60,288.67)			May-10	Nov-10		2010
127493	HARLAN WYE CIRCUIT	41,749.64	-	(41,749.64)	-100.00%	0.02%	42,805.68	-	(42,805.68)			May-10	Jun-11		2010
127495	PowerSimm - KU	158,136.11	-	(158,136.11)	-100.00%	0.09%	137,747.36	-	(137,747.36)			Mar-10	Oct-11		2010
127500	NAS - Dow Corning West OPGW	365,673.13	-	(365,673.13)	-100.00%	0.20%	460,601.02	-	(460,601.02)			Jun-10	Oct-11	Emergency work to replace fiber.	2010
127508	PDS/TEST LAN KU	11,949.35	-	(11,949.35)	-100.00%	0.01%	11,949.35	-	(11,949.35)			Jun-10	Sep-10		2010
127509	GR 2010 Water Truck	50,794.44	-	(50,794.44)	-100.00%	0.03%	50,794.44	-	(50,794.44)			Apr-10	Jun-10		2010
127513	GR 2010 #5 Boiler Feed Pump	191,388.77	-	(191,388.77)	-100.00%	0.10%	191,388.77	-	(191,388.77)			Mar-10	Oct-10		2010
127516	GH Gypsum Stack Drainage Sys	759,148.82	-	(759,148.82)	-100.00%	0.41%	759,148.82	-	(759,148.82)			May-10	Aug-10	Emergent work due to condition of gypsum stack dike	2010
127527	GH 2M1 Conveyor Belt Repl 10	9,435.57	-	(9,435.57)	-100.00%	0.01%	9,435.57	-	(9,435.57)			May-10	Jun-10		2010
127528	GH 4M Conveyor Belt Repl 10	16,025.12	-	(16,025.12)	-100.00%	0.01%	16,025.12	-	(16,025.12)			Jun-10	Nov-10		2010
127529	GH 4N3 Conveyor Belt Repl 10	4,202.80	-	(4,202.80)	-100.00%	0.00%	4,202.80	-	(4,202.80)			Jun-10	Nov-10		2010
127541	Ener Eff -Operations Auto KU	57,238.82	-	(57,238.82)	-100.00%	0.03%	1,070,685.40	-	(1,070,685.40)			Jan-10	Oct-12		2010
127544	TC2 KU Whse Racks & Storage	96,410.55	-	(96,410.55)	-100.00%	0.05%	96,410.55	-	(96,410.55)			Apr-10	Oct-10		2010
127545	Service Order Recon-KU	29,549.50	-	(29,549.50)	-100.00%	0.02%	29,549.50	-	(29,549.50)			May-10	Dec-10		2010
127546	238-RemoteEndsWrk	143,917.64	-	(143,917.64)	-100.00%	0.08%	277,532.10	-	(277,532.10)			Jun-10	Dec-12		2010
127547	Landsdowne CKT 0033 EXTENSION	232,072.50	-	(232,072.50)	-100.00%	0.13%	252,538.61	-	(252,538.61)			Aug-10	Nov-10		2010
127549	FALLS Software Purchase	50,269.00	-	(50,269.00)	-100.00%	0.03%	76,643.92	-	(76,643.92)			May-10	Mar-11		2010
127550	BR 2-A Htr Drain Pump Repl 10	58,215.68	-	(58,215.68)	-100.00%	0.03%	56,052.50	-	(56,052.50)			May-10	May-11		2010
127554	GH 6G Conveyor Belt Repl 10	3,893.48	-	(3,893.48)	-100.00%	0.00%	3,893.48	-	(3,893.48)			Jun-10	Oct-10		2010
127555	GH 1E Conveyor Belt Repl 10	21,999.20	-	(21,999.20)	-100.00%	0.01%	21,999.20	-	(21,999.20)			May-10	Jun-10		2010
127556	ARNDORCSTR-RODA	419,211.98	-	(419,211.98)	-100.00%	0.23%	843,095.66	-	(843,095.66)			May-10	Mar-11	Emergency work on failed tower began late in 2010 after the 2011 budget was final and continued into 2011.	2010
127560	CANE RUN 7 - KU	113,711.27	-	(113,711.27)	-100.00%	0.06%	411,401,792.36	-	(411,401,792.36)			Jan-10	Jun-15		2010
127562	Drafting PCs/Printers-KU	33,048.56	-	(33,048.56)	-100.00%	0.02%	33,048.56	-	(33,048.56)			May-10	Dec-10		2010
127564	Simpsonville Ofc Furniture KU	2,416.59	-	(2,416.59)	-100.00%	0.00%	2,416.59	-	(2,416.59)			May-10	Dec-10		2010
127568	Domain Controller - KU	3,782.25	-	(3,782.25)	-100.00%	0.00%	3,782.25	-	(3,782.25)			Aug-10	Mar-11		2010
127570	GH1 Aux Trans Feeder Cable	267,732.77	-	(267,732.77)	-100.00%	0.15%	268,831.65	-	(268,831.65)			May-10	Dec-10		2010
127571	DMZ Servers - KU	20,835.89	-	(20,835.89)	-100.00%	0.01%	20,835.89	-	(20,835.89)			Jul-10	May-11		2010
127606	Warsaw East Capacitor Bank	171,885.80	-	(171,885.80)	-100.00%	0.09%	-	-	-			Jul-10	Sep-11		2010
127615	BRCT Borescope 10	55,863.61	-	(55,863.61)	-100.00%	0.03%	55,863.61	-	(55,863.61)			May-10	Oct-10		2010
127616	Ohio Lumex Merc Anlzr Upgrade	14,176.25	-	(14,176.25)	-100.00%	0.01%	14,176.25	-	(14,176.25)			May-10	Sep-10		2010
127617	Stack Monitor Cal Kit	4,356.03	-	(4,356.03)	-100.00%	0.00%	4,356.03	-	(4,356.03)			Jul-10	Sep-10		2010
127637	GR Vlb Mon Equipment	43,791.40	-	(43,791.40)	-100.00%	0.02%	43,791.40	-	(43,791.40)			Jun-10	Sep-10		2010
127638	GR Thermography Camera	13,658.14	-	(13,658.14)	-100.00%	0.01%	13,658.14	-	(13,658.14)			Jun-10	Nov-10		2010
127640	GR Air Dryers	27,522.48	-	(27,522.48)	-100.00%	0.02%	27,618.13	-	(27,618.13)			Jun-10	Dec-10		2010
127644	LivingstonCo-KYDam Fiber Upgr	316,740.49	-	(316,740.49)	-100.00%	0.17%	405,709.13	-	(405,709.13)			Feb-10	Dec-12	This project was identified after the 2010 budget was prepared.	2010
127647	FUEL WORX LICENSE FEE KU	21,438.50	-	(21,438.50)	-100.00%	0.01%	34,730.37	-	(34,730.37)			May-10	Apr-11		2010
127654	2010 KU Transformer Replace #1	25,203.83	-	(25,203.83)	-100.00%	0.01%	25,204.71	-	(25,204.71)			May-10	May-10		2010
130001	REPLACE BOC CRAC UNIT-KU	132,027.75	-	(132,027.75)	-100.00%	0.07%	-	-	-			Dec-10	May-11		2010
130011	Ghent Switch Replacement	347,736.48	-	(347,736.48)	-100.00%	0.19%	547,105.41	-	(547,105.41)			Jun-10	Nov-12	Emergency work for faulty switches identified after the budget was prepared.	2010
130013	CCS/TOE ENHANCE KU10	20,395.75	-	(20,395.75)	-100.00%	0.01%	20,395.75	-	(20,395.75)			May-10	Jan-11		2010
130015	AVG HANDLE TIME KU 10	146,009.85	-	(146,009.85)	-100.00%	0.08%	146,009.85	-	(146,009.85)			May-10	Jan-11		2010
130032	CERUS III - KU 10	146,731.93	-	(146,731.93)	-100.00%	0.08%	146,731.93	-	(146,731.93)			Jun-10	Jan-11		2010
130048	TY ASH SLUICE PMP MTR 10	14,278.93	-	(14,278.93)	-100.00%	0.01%	14,278.93	-	(14,278.93)			Jun-10	Jul-10		2010
130064	SV Bookcases KU	3,191.99	-	(3,191.99)	-100.00%	0.00%	3,191.99	-	(3,191.99)			Jun-10	Jul-10		2010
130075	RSLogix 500 Pro Purchase	8,172.80	-	(8,172.80)	-100.00%	0.00%	8,172.80	-	(8,172.80)			Jun-10	Sep-10		2010
130079	Construction for DO - KU 11	98,209.73	-	(98,209.73)	-100.00%	0.05%	102,130.07	-	(102,130.07)			Jun-10	May-11		2010
130096	HEP NDE Equipment	6,648.51	-	(6,648.51)	-100.00%	0.00%	6,648.51	-	(6,648.51)			Jun-10	Oct-10		2010
130097	BOC Color Printer	4,890.84	-	(4,890.84)	-100.00%	0.00%	4,890.84	-	(4,890.84)			Sep-10	Dec-10		2010
130138	Ckt 0752 Poor Valley Sub	213,886.80	-	(213,886.80)	-100.00%	0.12%	219,111.24	-	(219,111.24)			Jun-10	Dec-10		2010
130140	Ckt 0319 Deer Branch Sub	50,516.65	-	(50,516.65)	-100.00%	0.03%	50,516.65	-	(50,516.65)			Sep-10	Dec-10		2010
130144	Ckt 0316 KU Mill Creek Sub	152,988.20	-	(152,988.20)	-100.00%	0.08%	152,988.20	-	(152,988.20)			Jun-10	Mar-11		2010
130145	CKT 0390 Meldrum Sub	64,085.10	-	(64,085.10)	-100.00%	0.03%	61,342.26	-	(61,342.26)			Sep-10	Dec-10		2010
130146	Ckt 4702 Big Stone Gap Sub	11,439.54	-	(11,439.54)	-100.00%	0.01%	14,077.83	-	(14,077.83)			Jun-10	Dec-10		2010
130150	Ckt 0757 Hamblin Sub	76,702.84	-	(76,702.84)	-100.00%	0.04%	76,440.37	-	(76,440.37)			Sep-10	Jan-11		2010
130151	Ckt 0309 Greasy Creek 12KV Sub	188,589.04	-	(188,589.04)	-100.00%	0.10%	215,269.46	-	(215,269.46)			Jul-10	Dec-10		2010
130152	Ckt 135 Lakeshore Sub	10,737.92	-	(10,737.92)	-100.00%	0.01%	36,874.24	-	(36,874.24)			Jun-10	Jun-11		2010
130153	Ckt 3410,3409 Earlington	746,173.79	-	(746,173.79)	-100.00%	0.41%	746,514.83	-	(746,514.83)			Aug-10	Jun-11	Emergent work due to a change of scope of work on circuit work going into the substation, some rework due to pole height and necessity of overtime to complete project across private property. Funding for this project was approved by the Corporate RAC in their May 2010 meeting.	2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
130165	CEMI - KU	202,902.97	-	(202,902.97)	-100.00%	0.11%	204,395.41	-	(204,395.41)			Jun-10	Dec-10		2010
130168	RISS Storage Upgrade-KU	20,343.96	-	(20,343.96)	-100.00%	0.01%	20,983.55	-	(20,983.55)			Jul-10	May-11		2010
130171	TANDBERG MGMT SUITE-KU	6,573.37	-	(6,573.37)	-100.00%	0.00%	6,573.37	-	(6,573.37)			Jun-10	Mar-11		2010
130177	RATECASE-STIPULATION AGREE-KU	145,483.39	-	(145,483.39)	-100.00%	0.08%	145,483.39	-	(145,483.39)			Jun-10	Dec-10		2010
130191	CONSTRUCTION-SVCDESK - KU	7,347.84	-	(7,347.84)	-100.00%	0.00%	7,323.14	-	(7,323.14)			Jun-10	May-11		2010
130224	SYS MONITOR-BLADELOGIC-KU11	27,133.27	-	(27,133.27)	-100.00%	0.01%	27,133.27	-	(27,133.27)			Sep-10	Mar-11		2010
130473	DX Boat Motor 10	10,026.50	-	(10,026.50)	-100.00%	0.01%	10,026.50	-	(10,026.50)			Jun-10	Aug-10		2010
130475	BR2 Neuco Neural Net Servr 11	7,403.23	-	(7,403.23)	-100.00%	0.00%	7,403.23	-	(7,403.23)			Jun-10	Nov-10		2010
130485	FINANCE DUNNING ENH-KU10	149,217.63	-	(149,217.63)	-100.00%	0.08%	149,217.63	-	(149,217.63)			Jun-10	Nov-10		2010
130487	SRVC ORDR ENH-KU13	146,693.23	-	(146,693.23)	-100.00%	0.08%	146,693.23	-	(146,693.23)			Jun-10	Nov-10		2010
130489	BILLING ENHANCEMENTS - KU10	19,348.69	-	(19,348.69)	-100.00%	0.01%	149,277.59	-	(149,277.59)			Sep-10	Jun-11		2010
130491	VENTYX MOBILE UPGRD-KU10	104,959.99	-	(104,959.99)	-100.00%	0.06%	104,940.53	-	(104,940.53)			Aug-10	Jan-11		2010
130496	GH SO3 Mitigation System	547,898.01	-	(547,898.01)	-100.00%	0.30%	547,898.01	-	(547,898.01)			Jun-10	Sep-10	Emergent work due to necessary SO3 compliance	2010
130508	ecoAsset Software - KU	88,171.90	-	(88,171.90)	-100.00%	0.05%	88,871.50	-	(88,871.50)			Jun-10	Dec-10		2010
130509	GH TGA Analyzer	65,504.09	-	(65,504.09)	-100.00%	0.04%	65,962.42	-	(65,962.42)			Jun-10	Dec-10		2010
130530	2010 KU XFMR Replacement #2	68,007.60	-	(68,007.60)	-100.00%	0.04%	68,008.12	-	(68,008.12)			Jun-10	Jun-10		2010
130545	69 x 34KV Auto - Spare #2	273,339.23	-	(273,339.23)	-100.00%	0.15%	291,019.11	-	(291,019.11)			Jun-10	Feb-11		2010
130549	Wire Coiling (2010)	7,031.81	-	(7,031.81)	-100.00%	0.00%	7,031.81	-	(7,031.81)			Jun-10	Apr-11		2010
130555	Bromley TR1 Disc-Fuse Assm	68,915.73	-	(68,915.73)	-100.00%	0.04%	68,916.39	-	(68,916.39)			Jun-10	Dec-10		2010
130560	GH 2-1 Coal Crusher Motor	11,154.68	-	(11,154.68)	-100.00%	0.01%	11,154.68	-	(11,154.68)			Jun-10	Aug-10		2010
130562	GH Motor Analyzer	42,908.54	-	(42,908.54)	-100.00%	0.02%	42,908.54	-	(42,908.54)			Jun-10	Sep-10		2010
130571	BR3 DCS Processor Upgr 11	57,989.31	-	(57,989.31)	-100.00%	0.03%	260,234.68	-	(260,234.68)			Oct-10	Aug-11		2010
130572	BUSINESS OBJECTS IMPL-KU10	92,050.10	-	(92,050.10)	-100.00%	0.05%	92,050.10	-	(92,050.10)			Jul-10	Jan-11		2010
130599	Nine Mile Spur Relocation	65,499.09	-	(65,499.09)	-100.00%	0.04%	65,499.09	-	(65,499.09)			Jul-10	Dec-10		2010
130602	METER READING ENH - KU13	134,312.02	-	(134,312.02)	-100.00%	0.07%	134,312.02	-	(134,312.02)			Jul-10	Nov-10		2010
130604	2010 Workstation Upgrade	114,313.50	-	(114,313.50)	-100.00%	0.06%	114,313.50	-	(114,313.50)			Aug-10	Mar-11		2010
130619	Toyota South-Toyota North OPGW	57,171.49	-	(57,171.49)	-100.00%	0.03%	382,760.31	-	(382,760.31)			Sep-10	Nov-12		2010
130620	Scott County - Adams OPGW	233,593.69	-	(233,593.69)	-100.00%	0.13%	414,472.55	-	(414,472.55)			Sep-10	Nov-12		2010
130621	Adams - Toyota South OPGW	180,654.90	-	(180,654.90)	-100.00%	0.10%	192,925.74	-	(192,925.74)			Sep-10	Mar-12		2010
130631	DAVIESS CO Station Backup	27,391.42	-	(27,391.42)	-100.00%	0.01%	53,046.29	-	(53,046.29)			Jul-10	Mar-11		2010
130632	GH 3-2 Station Air Comp Motor	34,203.02	-	(34,203.02)	-100.00%	0.02%	34,203.02	-	(34,203.02)			Jul-10	Jul-10		2010
130639	131-StationServiceTransUpgr	40,242.29	-	(40,242.29)	-100.00%	0.02%	63,312.57	-	(63,312.57)			Aug-10	Mar-11		2010
130673	Corning Substation Upgrade	101,863.15	-	(101,863.15)	-100.00%	0.06%	2,129,328.49	-	(2,129,328.49)			Nov-10	Jan-12		2010
130801	GR CEMS Flow Probe Replacement	112,142.10	-	(112,142.10)	-100.00%	0.06%	80,070.45	-	(80,070.45)			Jul-10	Dec-10		2010
130890	RATE COMPARE - KU10	50,554.99	-	(50,554.99)	-100.00%	0.03%	107,812.35	-	(107,812.35)			Jul-10	Mar-12		2010
130895	Ghent 345kV Brkr Repl	6,697.80	-	(6,697.80)	-100.00%	0.00%	4,192,948.28	-	(4,192,948.28)			Sep-10	Mar-14		2010
130905	GH1 SAM Mitigation	188,912.33	-	(188,912.33)	-100.00%	0.10%	1,347,107.50	-	(1,347,107.50)			Jan-10	Jun-12		2010
130906	GH2 SAM Mitigation	26,384.12	-	(26,384.12)	-100.00%	0.01%	8,524,368.58	-	(8,524,368.58)			Jan-10	Apr-13		2010
130907	GH3 SAM Mitigation	83,715.89	-	(83,715.89)	-100.00%	0.05%	1,165,139.73	-	(1,165,139.73)			Jan-10	Jun-12		2010
130909	GH4 SAM Mitigation	153,137.15	-	(153,137.15)	-100.00%	0.08%	1,230,689.90	-	(1,230,689.90)			Jan-10	Jun-12		2010
130933	Pwr Factor Tester KU	24,824.98	-	(24,824.98)	-100.00%	0.01%	24,824.98	-	(24,824.98)			Jul-10	Sep-10		2010
130936	SL Parking Lot Paving	19,253.00	-	(19,253.00)	-100.00%	0.01%	19,253.00	-	(19,253.00)			Jul-10	Sep-10		2010
130991	2010 KU Transformer Purch #1	198,775.33	-	(198,775.33)	-100.00%	0.11%	203,415.33	-	(203,415.33)			Jun-10	Aug-11		2010
130993	2010 KU Transformer Purch #2	266,439.18	-	(266,439.18)	-100.00%	0.15%	268,295.51	-	(268,295.51)			Jun-10	Aug-11		2010
131076	BR Intrasite Personnel Transp	25,920.02	-	(25,920.02)	-100.00%	0.01%	25,920.02	-	(25,920.02)			Jul-10	Sep-10		2010
131144	CLARK CO HIGH RELOCATION	(259,978.69)	-	259,978.69	-100.00%	-0.14%	0.00	-	(0.00)			Aug-10	Dec-11		2010
131169	BR Pulv Oil Filter Skid	8,037.82	-	(8,037.82)	-100.00%	0.00%	8,037.82	-	(8,037.82)			Jul-10	Dec-10		2010
131171	GR A/C's for F/H & I/E	24,003.36	-	(24,003.36)	-100.00%	0.01%	24,003.36	-	(24,003.36)			Jul-10	Sep-10		2010
131223	KU Substation Equipment Prch	3,537,778.06	-	(3,537,778.06)	-100.00%	1.93%	-	-	-			Jul-10	Dec-11	Project started earlier than anticipated to purchase KU equipment for 2011 major substation projects due to long lead times for equipment. Transfers were made to individual projects in 2011.	2010
131243	Brown 1,3,FGD, LS - NERC CS IA	87,599.75	-	(87,599.75)	-100.00%	0.05%	634,321.13	-	(634,321.13)			Nov-10	Sep-11		2010
131247	BR Dozer Repl 13	796,936.00	-	(796,936.00)	-100.00%	0.44%	796,936.00	-	(796,936.00)			Sep-10	Dec-10	Project was started and completed earlier than anticipated due to re-allocation of funds	2010
131289	SCM Cent Prch Regulators	64,777.83	-	(64,777.83)	-100.00%	0.04%	64,777.83	-	(64,777.83)			Jul-10	Dec-10		2010
131295	SCM 2011 Pine Prch VWE Recl	19,288.62	-	(19,288.62)	-100.00%	0.01%	19,288.62	-	(19,288.62)			Jul-10	Dec-10		2010
131385	225-604 Breaker Replacement	72,135.14	-	(72,135.14)	-100.00%	0.04%	72,809.35	-	(72,809.35)			Jul-10	Mar-11		2010
131390	Millersburg BKR Replacements	219,989.38	-	(219,989.38)	-100.00%	0.12%	548,389.37	-	(548,389.37)			Jul-10	Jul-11		2010
131460	LEXOC PURCHASE PILOT WINDER	128,040.00	-	(128,040.00)	-100.00%	0.07%	135,722.40	-	(135,722.40)			Jul-10	Apr-11		2010
131691	BR Infrared Cameras 10	20,303.44	-	(20,303.44)	-100.00%	0.01%	20,303.44	-	(20,303.44)			Aug-10	Sep-10		2010
131694	Envir Compliance Study-Air-KU	520,637.32	-	(520,637.32)	-100.00%	0.28%	(0.00)	-	0.00			Jan-10	Jan-13	Engineering that was not budgeted for the future Air Compliance projects.	2010
131732	CourseMill Upgrade	7,959.01	-	(7,959.01)	-100.00%	0.00%	7,959.01	-	(7,959.01)			Aug-10	Dec-10		2010
131733	Pineville Pond Instrument	9,638.92	-	(9,638.92)	-100.00%	0.01%	9,638.92	-	(9,638.92)			Aug-10	Sep-10		2010
131734	Tyrone Pond Instrumentation	17,205.25	-	(17,205.25)	-100.00%	0.01%	17,205.25	-	(17,205.25)			Aug-10	Sep-10		2010
131736	Green River Scrubber Pond	17,875.20	-	(17,875.20)	-100.00%	0.01%	17,875.20	-	(17,875.20)			Aug-10	Sep-10		2010
131737	Green River #2 Pond	18,939.20	-	(18,939.20)	-100.00%	0.01%	18,939.20	-	(18,939.20)			Aug-10	Sep-10		2010
131764	BR Pipe Fusion Machine 10	46,616.75	-	(46,616.75)	-100.00%	0.03%	46,616.75	-	(46,616.75)			Aug-10	Dec-10		2010
131838	Floor Scale @ E-town (2010)	4,596.76	-	(4,596.76)	-100.00%	0.00%	4,596.76	-	(4,596.76)			Aug-10	Apr-11		2010
131963	WinIGS Software - KU	6,916.50	-	(6,916.50)	-100.00%	0.00%	6,916.50	-	(6,916.50)			Aug-10	Nov-10		2010
132018	BRCT5 Inlet Coil Repl 10	71,957.38	-	(71,957.38)	-100.00%	0.04%	67,603.05	-	(67,603.05)			Aug-10	Nov-10		2010
132042	MULTIFUNCTIONAL DEVICES KU	731,849.23	-	(731,849.23)	-100.00%	0.40%	1,196,557.87	-	(1,196,557.87)			Aug-10	Sep-11	Budget was incorrectly identified as a Capital Corp project and therefore is not included in this data set. Actuals are correctly attributed to the utility.	2010
132086	Farmers 175-608 Rplc	62,568.82	-	(62,568.82)	-100.00%	0.03%	66,472.91	-	(66,472.91)			Sep-10	Mar-11		2010
132093	KU PSRT Radios 2010	25,819.73	-	(25,819.73)	-100.00%	0.01%	25,819.73	-	(25,819.73)			Aug-10	Dec-10		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
132094	GH Barge Unloader Cable Repl	216,079.41	-	(216,079.41)	-100.00%	0.12%	215,384.50	-	(215,384.50)			Aug-10	Nov-10		2010
132098	Simpsonville Switch Gear KU	95,375.17	-	(95,375.17)	-100.00%	0.05%	96,368.08	-	(96,368.08)			Aug-10	Jan-11		2010
132116	SCM KU Central RTU Vehicle	46,456.19	-	(46,456.19)	-100.00%	0.03%	46,456.19	-	(46,456.19)			Aug-10	Dec-10		2010
132126	FTP Product - KU	23,762.04	-	(23,762.04)	-100.00%	0.01%	23,762.04	-	(23,762.04)			Aug-10	Jun-11		2010
132129	BCT5 LCI-HGC REPL 10	1,589,698.26	-	(1,589,698.26)	-100.00%	0.87%	1,590,074.69	-	(1,590,074.69)			Aug-10	Nov-10	Emergent work due to issue found during annual opportunity inspection. Inner liner of combustor was significantly deformed upon inspection. Once into the unit, the hot gas casing was found to have distortion in the locking key area and required replacement as well.	2010
132135	GH4 FGD Expansion Joints	220,855.95	-	(220,855.95)	-100.00%	0.12%	220,855.95	-	(220,855.95)			Aug-10	Nov-10		2010
132140	BR 1&2 Gen Prot Relays 10	68,255.06	-	(68,255.06)	-100.00%	0.04%	69,108.68	-	(69,108.68)			Aug-10	Jun-11		2010
132154	GH Scrubber Heat Trace	23,335.38	-	(23,335.38)	-100.00%	0.01%	23,335.38	-	(23,335.38)			Sep-10	Oct-10		2010
132168	CMS Upgrade - KU	35,354.21	-	(35,354.21)	-100.00%	0.02%	35,354.21	-	(35,354.21)			Sep-10	Dec-10		2010
132173	GH 1-2 Coal Crusher Motor Rev	34,113.97	-	(34,113.97)	-100.00%	0.02%	34,113.97	-	(34,113.97)			Jun-10	Oct-10		2010
132175	STORAGE VIRTUALIZATION-KU10	509,733.97	-	(509,733.97)	-100.00%	0.28%	549,253.97	-	(549,253.97)			Jan-10	Dec-11	Invested in new storage technology in order to manage storage growth and reduce future operating and capital costs. This project was not budgeted as this technology was not know/available at the time of the budget.	2010
132178	DNS/DHCP MANAGEMENT-KU10	43,727.64	-	(43,727.64)	-100.00%	0.02%	43,727.64	-	(43,727.64)			Sep-10	May-11		2010
132181	IPS REPLACEMENT - KU	45,928.99	-	(45,928.99)	-100.00%	0.03%	45,928.99	-	(45,928.99)			Sep-10	Jan-11		2010
132185	GR Elevator refurbishment	51,306.08	-	(51,306.08)	-100.00%	0.03%	51,306.08	-	(51,306.08)			Sep-10	Dec-10		2010
132187	UNIX/LINUX PATCH,MGT,AUDIT-KU	76,895.82	-	(76,895.82)	-100.00%	0.04%	76,895.82	-	(76,895.82)			Sep-10	May-11		2010
132191	BR Portable Furnace Camera 10	21,262.91	-	(21,262.91)	-100.00%	0.01%	21,262.91	-	(21,262.91)			Sep-10	Nov-10		2010
132193	GR Forklift (replacement)	29,941.59	-	(29,941.59)	-100.00%	0.02%	29,941.59	-	(29,941.59)			Sep-10	Oct-10		2010
132196	SERVICE SUITE ENHANCEMENTS-KU	37,161.34	-	(37,161.34)	-100.00%	0.02%	37,161.34	-	(37,161.34)			Sep-10	Jan-11		2010
132199	PERFORMANCE SUITE RPTING-KU	78,163.58	-	(78,163.58)	-100.00%	0.04%	103,735.16	-	(103,735.16)			Sep-10	Sep-11		2010
132207	CSS KU Major Equip	155,118.29	-	(155,118.29)	-100.00%	0.08%	155,118.28	-	(155,118.28)			Sep-10	Nov-10		2010
132213	-DIX DAM GENERATOR	104,746.15	-	(104,746.15)	-100.00%	0.06%	116,503.37	-	(116,503.37)			Sep-10	Sep-11		2010
132217	Digital Commun Channels EMS KU	77,420.68	-	(77,420.68)	-100.00%	0.04%	77,420.68	-	(77,420.68)			Oct-10	Apr-11		2010
132231	Forklift - 2010 - Earlington	27,840.32	-	(27,840.32)	-100.00%	0.02%	27,840.32	-	(27,840.32)			Sep-10	May-11		2010
132232	Forklift - 2010 - Somerset	27,840.35	-	(27,840.35)	-100.00%	0.02%	27,840.35	-	(27,840.35)			Sep-10	May-11		2010
132233	Forklift - 2010 - London	27,840.35	-	(27,840.35)	-100.00%	0.02%	27,840.35	-	(27,840.35)			Sep-10	May-11		2010
132237	KAWC WOODLAKE RD BOOSTER PUMP	406,794.40	-	(406,794.40)	-100.00%	0.22%	407,247.72	-	(407,247.72)			Jan-10	Jun-11	Emergent work due to providing service to the American Water Co. booster pump. Funded from reallocation from Lexington New Business blankets. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2010
132243	Forklifts - 2010 - Lexington	48,779.67	-	(48,779.67)	-100.00%	0.03%	48,779.67	-	(48,779.67)			Sep-10	May-11		2010
132247	ORACLE LICENSES - KU10	791,429.50	-	(791,429.50)	-100.00%	0.43%	791,429.50	-	(791,429.50)			Sep-10	Mar-11	Unanticipated purchases of licenses as a result of the exit from EON	2010
132258	KU PINOC CEMI WORK	84,837.00	-	(84,837.00)	-100.00%	0.05%	89,996.92	-	(89,996.92)			Oct-10	Dec-10		2010
132259	GH 1-1 ASP Motor Rewind	28,424.76	-	(28,424.76)	-100.00%	0.02%	28,424.76	-	(28,424.76)			Sep-10	Oct-10		2010
132265	BRCT6 Rear Wall Repl KU	819,016.22	-	(819,016.22)	-100.00%	0.45%	196,400.61	-	(196,400.61)			Sep-10	Dec-10	Emergent work due to the unit not being able to run because of exhaust temperature deviations.	2010
132273	TRANSPORT POLE CARGO TRAILERS	178,027.28	-	(178,027.28)	-100.00%	0.10%	178,027.28	-	(178,027.28)			Sep-10	May-11		2010
132282	SCALES TRANSPORT KU	82,029.93	-	(82,029.93)	-100.00%	0.04%	82,029.93	-	(82,029.93)			Sep-10	Mar-11		2010
132288	VCS GATEWAY&CONTROLLER KU	28,038.64	-	(28,038.64)	-100.00%	0.02%	28,038.64	-	(28,038.64)			Oct-10	May-11		2010
132290	GR Lab equipment	5,299.68	-	(5,299.68)	-100.00%	0.00%	5,299.68	-	(5,299.68)			Oct-10	Oct-10		2010
132302	EMS Firewalls KU	29,852.98	-	(29,852.98)	-100.00%	0.02%	29,852.98	-	(29,852.98)			Oct-10	Nov-10		2010
132306	BR1 PA-Mill Motor Relay 10	53,495.69	-	(53,495.69)	-100.00%	0.03%	53,495.69	-	(53,495.69)			Dec-09	Nov-10		2010
132310	GH 1F Conveyor Repl 10	24,379.20	-	(24,379.20)	-100.00%	0.01%	24,379.20	-	(24,379.20)			Oct-10	Nov-10		2010
132319	Simpsonville Breaker Upgrade	18,045.49	-	(18,045.49)	-100.00%	0.01%	23,038.70	-	(23,038.70)			Oct-10	Dec-11		2010
132320	GR U3 ID Fan Inlet Duct	128,570.82	-	(128,570.82)	-100.00%	0.07%	75,124.04	-	(75,124.04)			Oct-10	Sep-11		2010
132321	GR U3 Pre Out Exp Jt	12,370.02	-	(12,370.02)	-100.00%	0.01%	12,370.02	-	(12,370.02)			Oct-10	Nov-10		2010
132322	Security Alarms - Paris Stores	6,833.46	-	(6,833.46)	-100.00%	0.00%	6,833.46	-	(6,833.46)			Oct-10	Apr-11		2010
132324	Performance Mgmt Project-KU	388,748.49	-	(388,748.49)	-100.00%	0.21%	419,248.89	-	(419,248.89)			Oct-10	Apr-11	New identified need for network monitoring based on evolving complexity of the system.	2010
132337	Lex Op Ctr - Pad, Roof, Office	84,017.08	-	(84,017.08)	-100.00%	0.05%	86,660.39	-	(86,660.39)			Oct-10	Jun-11		2010
132353	SAP License Software - KU 11	1,900,157.59	-	(1,900,157.59)	-100.00%	1.04%	1,900,157.59	-	(1,900,157.59)			Oct-10	May-11	Unanticipated purchases of licenses as a result of the exit from EON	2010
132355	Maysville Stores Alarms (2010)	2,986.23	-	(2,986.23)	-100.00%	0.00%	2,986.23	-	(2,986.23)			Oct-10	Apr-11		2010
132370	Extend the OATI T1 to Dix Dam	5,132.84	-	(5,132.84)	-100.00%	0.00%	5,132.84	-	(5,132.84)			Nov-10	Jan-10		2010
132371	Brown Landfill PH I	5,221.75	-	(5,221.75)	-100.00%	0.00%	100,729,582.63	-	(100,729,582.63)			Oct-10	Sep-16		2010
132390	Danville Stores : Pads (2010)	58,189.98	-	(58,189.98)	-100.00%	0.03%	58,189.98	-	(58,189.98)			Oct-10	Jun-11		2010
132391	Etown Transmsn Reel Pad (2010)	211,678.35	-	(211,678.35)	-100.00%	0.12%	224,386.40	-	(224,386.40)			Oct-10	Jun-11		2010
132394	Purchase GE LRT200-2 LTC	40,533.71	-	(40,533.71)	-100.00%	0.02%	40,534.61	-	(40,534.61)			Oct-10	Jan-11		2010
132402	GR Utility Vehicles	27,235.08	-	(27,235.08)	-100.00%	0.01%	27,235.08	-	(27,235.08)			Oct-10	Nov-10		2010
132403	GR 2010 Truck purchase	17,922.46	-	(17,922.46)	-100.00%	0.01%	17,922.46	-	(17,922.46)			Oct-10	Nov-10		2010
132428	Forks of Elkhorn Property	155,106.93	-	(155,106.93)	-100.00%	0.08%	162,654.11	-	(162,654.11)			Nov-10	Aug-11		2010
132440	MORGANFIELD OFFICE BLDG	222,996.09	-	(222,996.09)	-100.00%	0.12%	4,855,102.34	-	(4,855,102.34)			Nov-10	Oct-11		2010
132443	SYS CNTR OPS MGR-KU	131,976.14	-	(131,976.14)	-100.00%	0.07%	122,209.15	-	(122,209.15)			Nov-10	May-11		2010
132447	Guest River Upgrade	6,466.88	-	(6,466.88)	-100.00%	0.00%	253,141.37	-	(253,141.37)			Nov-10	Jun-12		2010
132449	GR U3 Gen Lead Repl	365,751.15	-	(365,751.15)	-100.00%	0.20%	366,140.16	-	(366,140.16)			Nov-10	Dec-10	Emergent due to failed attempt at cable repair resulted in the need to fully replace all generator cables/leads & CT's. All due to problems originated from fall outage	2010
132452	GH3 Elevator Upgrade	109,101.54	-	(109,101.54)	-100.00%	0.06%	109,662.90	-	(109,662.90)			Nov-10	Dec-10		2010
132458	Defibrillator PSC	3,555.86	-	(3,555.86)	-100.00%	0.00%	3,555.86	-	(3,555.86)			Oct-10	Dec-10		2010
132484	Polaris Ranger 800 ATV - KU	19,677.65	-	(19,677.65)	-100.00%	0.01%	19,677.65	-	(19,677.65)			Nov-10	May-11		2010
132498	GH Electric Shop Truck	19,295.88	-	(19,295.88)	-100.00%	0.01%	19,295.88	-	(19,295.88)			Nov-10	Dec-10		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
132499	GH Plant Services Truck	19,542.87	-	(19,542.87)	-100.000%	0.01%	19,542.87	-	(19,542.87)			Nov-10	Dec-10		2010
132500	GH Instrument Shop Truck	14,122.47	-	(14,122.47)	-100.000%	0.01%	14,122.47	-	(14,122.47)			Nov-10	Dec-10		2010
132501	GH Scrubber Maintenance Truck	22,592.98	-	(22,592.98)	-100.000%	0.01%	22,592.98	-	(22,592.98)			Nov-10	Dec-10		2010
132515	BR2 Precip Plate Repl 10	467,243.65	-	(467,243.65)	-100.000%	0.26%	440,976.84	-	(440,976.84)			Oct-10	Dec-10	Emergent work due to damaged support piping on precipitator roof	2010
132524	OUTAGE WEATHER KU	12,000.00	-	(12,000.00)	-100.000%	0.01%	12,000.00	-	(12,000.00)			Dec-10	Dec-10		2010
132526	ORACLE IPROCUREMENT LICENSE-K	74,618.70	-	(74,618.70)	-100.000%	0.04%	74,618.70	-	(74,618.70)			Dec-10	Jun-11		2010
132531	Purchase 6 Heavy Duty Trucks	825,773.73	-	(825,773.73)	-100.000%	0.45%	860,099.62	-	(860,099.62)			Dec-10	Feb-11	Project approved during the budget year due to decision to purchase Heavy Duty Trucks previously leased. Capital funding for purchasing vehicles was in the 2010 Long Term Plan but not until 2013. These were purchased earlier than anticipated to incorporate the purchase vs. lease advantage for heavy duty vehicles.	2010
132532	GH Limestone Dozer	243,442.48	-	(243,442.48)	-100.000%	0.13%	243,442.48	-	(243,442.48)			Dec-10	Dec-10		2010
132535	PURCHASE LRT-200-2 LTC	55,763.75	-	(55,763.75)	-100.000%	0.03%	58,701.56	-	(58,701.56)			Oct-10	Mar-11		2010
132537	STRAT ASSET INVEST SFTWR KU	50,438.00	-	(50,438.00)	-100.000%	0.03%	193,823.71	-	(193,823.71)			Dec-10	Apr-12		2010
	0	108,964.69	-	(108,964.69)	-100.000%	0.06%	-	-	-				Dec-10		2010
111446-08	KT Misc CapEx 2008	(22,245.00)	-	22,245.00	-100.000%	-0.01%	(22,245.00)	-	22,245.00			Jan-08	Aug-12		2010
124503KU	TC KU ELEVATOR CONTROLS	44,225.40	-	(44,225.40)	-100.000%	0.02%	97,007.39	-	(97,007.39)			Jun-10	Oct-11		2010
124510KU	TC KU SAFETY ERT EQUIPMENT	16,778.40	-	(16,778.40)	-100.000%	0.01%	16,778.49	-	(16,778.49)			Jun-10	Dec-10		2010
124513KU	TC Roof Replacement	114,293.82	-	(114,293.82)	-100.000%	0.06%	114,293.82	-	(114,293.82)			Jun-10	Sep-10		2010
124515KU	TC KU FIRE HYDRANT UPG	16,460.50	-	(16,460.50)	-100.000%	0.01%	16,362.07	-	(16,362.07)			Jun-10	Dec-10		2010
124525KU	TC KU CONVEYOR BELT REPLACE	100,270.91	-	(100,270.91)	-100.000%	0.05%	100,270.91	-	(100,270.91)			Sep-10	Jan-11		2010
124528KU	TC KU CONTROL BATTERY & CHARG	72,436.61	-	(72,436.61)	-100.000%	0.04%	72,436.61	-	(72,436.61)			Sep-10	Jan-11		2010
124542KU	TC KU PREDICT DEV	30,994.59	-	(30,994.59)	-100.000%	0.02%	30,994.59	-	(30,994.59)			Aug-10	Nov-10		2010
126248KU	TC KU LIME CONV BELT	38,808.72	-	(38,808.72)	-100.000%	0.02%	36,624.72	-	(36,624.72)			Jun-10	Dec-10		2010
131339KU	Purchase Forklift- KU	71,987.57	-	(71,987.57)	-100.000%	0.04%	71,987.57	-	(71,987.57)			Feb-10	Oct-10		2010
131346KU	TC YARD BATTERY KU	66,296.71	-	(66,296.71)	-100.000%	0.04%	66,296.62	-	(66,296.62)			Jan-10	Dec-10		2010
131394KU	Purchase Crane	259,847.67	-	(259,847.67)	-100.000%	0.14%	259,847.67	-	(259,847.67)			Aug-10	Oct-10		2010
131444KU	TC KU E CONVEYOR VFD	72,013.65	-	(72,013.65)	-100.000%	0.04%	84,064.47	-	(84,064.47)			Aug-10	Dec-10		2010
131466KU	TC KU BOILER CAMERA	28,124.68	-	(28,124.68)	-100.000%	0.02%	28,124.68	-	(28,124.68)			Jun-10	Dec-10		2010
131477KU	TC KU WATER TRUCK	98,050.89	-	(98,050.89)	-100.000%	0.05%	87,707.70	-	(87,707.70)			Jun-10	Dec-10		2010
131480KU	TC KU CATH PROTECT	9,754.91	-	(9,754.91)	-100.000%	0.01%	15,119.67	-	(15,119.67)			Jun-10	Jan-11		2010
131482KU	TC KU ISTALL CH AIR COMP	13,894.06	-	(13,894.06)	-100.000%	0.01%	21,346.85	-	(21,346.85)			Jun-10	Jan-11		2010
131485KU	TC KU BACKHOE	25,248.95	-	(25,248.95)	-100.000%	0.01%	25,248.95	-	(25,248.95)			Jun-10	Oct-10		2010
131487KU	TC KU REPLACE 12KV SWG	3,239.64	-	(3,239.64)	-100.000%	0.00%	31,735.34	-	(31,735.34)			Sep-10	Nov-10		2010
131490KU	TC KU L-STONE INCHING DR	107,448.96	-	(107,448.96)	-100.000%	0.06%	106,714.83	-	(106,714.83)			Aug-10	Dec-10		2010
131493KU	TC CT KU HMI UPGRADE	262,672.66	-	(262,672.66)	-100.000%	0.14%	293,859.99	-	(293,859.99)			Jan-09	Oct-11		2010
131926KU	GE Vehicle Repl-KU	20,778.00	-	(20,778.00)	-100.000%	0.01%	20,795.00	-	(20,795.00)			Aug-10	Dec-10		2010
132103KU	TC2 D9T DOZER - 1 ALLOC	290,677.32	-	(290,677.32)	-100.000%	0.16%	290,677.32	-	(290,677.32)			Jun-10	Dec-10		2010
132104KU	TC D9T DOZER - 2 KU	290,677.32	-	(290,677.32)	-100.000%	0.16%	290,677.32	-	(290,677.32)			Jun-10	Dec-10		2010
132105KU	TC D6T DOZER KU	99,263.78	-	(99,263.78)	-100.000%	0.05%	99,263.78	-	(99,263.78)			Jun-10	Dec-10		2010
132106KU	TC LR EXCAVATOR TC2 KU	96,185.23	-	(96,185.23)	-100.000%	0.05%	96,185.23	-	(96,185.23)			Jun-10	Nov-10		2010
132335KU	TC C DECK CRANE KU	45,802.05	-	(45,802.05)	-100.000%	0.03%	45,802.05	-	(45,802.05)			Jun-10	Nov-10		2010
132379KU	TC DUMP TRUCK KU	41,845.70	-	(41,845.70)	-100.000%	0.02%	41,845.70	-	(41,845.70)			Jun-10	Nov-10		2010
132504KU	TC KU N LIC VEHICLES 2010	3,714.02	-	(3,714.02)	-100.000%	0.00%	3,714.02	-	(3,714.02)			Jun-10	Dec-10		2010
132539KU	TC FIRETRUCK KU	150,439.53	-	(150,439.53)	-100.000%	0.08%	150,439.53	-	(150,439.53)			Jun-10	Dec-10		2010
BRPAVING0	BR Site Paving 10	73,974.60	-	(73,974.60)	-100.000%	0.04%	73,974.60	-	(73,974.60)			Aug-10	Sep-10		2010
BRVEHLS10	BR Vehicles 2010	71,730.49	-	(71,730.49)	-100.000%	0.04%	71,730.49	-	(71,730.49)			Nov-10	Dec-10		2010
BTM156	Behind The Meter 156	6.09	-	(6.09)	-100.000%	0.00%	1,681.14	1,681.14	-			Oct-02	Dec-12		2010
BTM216	BEHIND THE METER 216	12.71	-	(12.71)	-100.000%	0.00%	(637.20)	(637.20)	-			Sep-02	Dec-12		2010
BTM315	BEHIND THE METER 315	312.68	-	(312.68)	-100.000%	0.00%	(10,208.01)	(10,208.01)	-			Oct-02	Dec-12		2010
BTM426	BEHIND THE METER - 014260	9.97	-	(9.97)	-100.000%	0.00%	(6,880.82)	(6,880.82)	-			Jan-03	Dec-12		2010
ECAPRR156	Inst cap/reg/recl-Earlington	9,957.22	17,060.23	7,103.01	41.63%	0.01%	9,957.22	17,060.23	7,103.01	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR216	Instl cap/reg/recl-Danville	25,038.49	39,999.50	14,961.01	37.40%	0.01%	25,038.49	39,999.50	14,961.01	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR236	Inst cap/reg/recl-Richmond	2,690.91	13,147.89	10,456.98	79.53%	0.00%	2,690.91	13,147.89	10,456.98	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR246	Inst cap/reg/recl-Etown	3,196.89	35,166.98	31,970.09	90.91%	0.00%	3,196.89	35,166.98	31,970.09	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR256	Inst cap/reg/recl-Shelbyville	4,579.59	31,720.04	27,140.45	85.56%	0.00%	4,579.59	31,720.04	27,140.45	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR315	Inst cap/reg/recl-Lexington	104,925.46	38,170.76	(66,754.70)	-174.88%	0.06%	104,925.46	38,170.76	(66,754.70)	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR366	Inst cap/reg/recl-Maysville	34,999.32	23,668.00	(11,331.32)	-47.88%	0.02%	34,999.32	23,668.00	(11,331.32)	Jan-01	Dec-25	Jan-01	Oct-09		2010
ECAPRR416	Inst cap/reg/recl-Pineville	-	5,999.42	5,999.42	100.00%	0.00%	-	5,999.42	5,999.42	Jan-01	Aug-12	Jan-01			2010
ECAPRR426	Instl cap/reg/recl-London	7,103.11	21,061.55	13,958.44	66.27%	0.00%	7,103.11	21,061.55	13,958.44	Jan-01	Aug-12	Jan-01	Dec-12		2010
ECAPRR766	Inst cap/reg/recl-Norton	-	3,002.27	3,002.27	100.00%	0.00%	-	3,002.27	3,002.27	Jan-01	Dec-25	Jan-01			2010
FUSE156	Fuse Coord-Earlington	14,667.88	-	(14,667.88)	-100.000%	0.01%	14,667.88	-	(14,667.88)			Jan-01	Dec-12		2010
FUSE216	Fuse Coord-Danville	13,789.58	-	(13,789.58)	-100.000%	0.01%	13,789.58	-	(13,789.58)			Jan-01	Dec-12		2010
FUSE236	Fuse Coor-Richmond	2,765.86	-	(2,765.86)	-100.000%	0.00%	2,765.86	-	(2,765.86)			Jan-01	Dec-09		2010
FUSE256	Fuse Coord-Shelbyville	5,574.90	-	(5,574.90)	-100.000%	0.00%	5,574.90	-	(5,574.90)			Jan-01	Dec-12		2010
FUSE416	Fuse Coord-Pineville	4,571.53	-	(4,571.53)	-100.000%	0.00%	4,571.53	-	(4,571.53)			Jan-01	Dec-12		2010
FUSE426	Fuse Coord-London	138.00	-	(138.00)	-100.000%	0.00%	138.00	-	(138.00)			Jan-01	Dec-12		2010
K5	RELOCATIONS TRANS LINES	3,856.98	-	(3,856.98)	-100.000%	0.00%	3,856.98	-	(3,856.98)			Oct-99			2010
K5-2008	RELOCATIONS TRANS LINES 2008	(61,206.79)	-	61,206.79	-100.000%	-0.03%	144,939.78	206,146.57	61,206.79			Jan-08	Sep-10		2010
K5-2009	RELOCATIONS T LINES KU 2009	(2,732.35)	-	2,732.35	-100.000%	0.00%	164,395.70	170,648.14	6,252.44			Jan-08			2010
K5-2010	RELOCATIONS T LINES KU 2010	(47,307.89)	74,999.69	122,307.58	163.08%	-0.03%	2,454.71	74,999.69	72,544.98	Jan-10	Dec-10	Jan-10			2010
K6-2008	NEW FACILITIES T-LINE PWO 2008	107,514.34	-	(107,514.34)	-100.000%	0.06%	393,249.68	285,735.34	(107,514.34)			Jan-08	Sep-10		2010
K6-2009	NEW FACILITIES T-LINE KU 2009	20,942.06	-	(20,942.06)	-100.000%	0.01%	584,126.64	593,945.22	9,818.58			Oct-08			2010
K6-2010	NEW FACILITIES T-LINE KU 2010	211,926.26	249,999.65	38,073.39	15.23%	0.12%	103,751.53	249,999.65	146,248.12	Jan-10	Jan-12	Jan-10			2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
K7	PARAMETER UPGRADE T LINE PWO	(17,659.50)	-	17,659.50	-100.00%	-0.01%	(17,659.50)	-	17,659.50			Oct-99	Jan-10		2010
K7-2008	PARAM UPGRADE T LINE PWO 2008	(20,808.65)	-	20,808.65	-100.00%	-0.01%	116,091.16	136,899.81	20,808.65			Jan-08			2010
K7-2009	PARAM UPGRADE T LINE KU 2009	(11,115.49)	-	11,115.49	-100.00%	-0.01%	56,831.13	67,946.62	11,115.49			Jan-09	Sep-10		2010
K7-2010	PARAM UPGRADE T LINE KU 2010	-	101,999.88	101,999.88	100.00%	0.00%	-	101,999.88	101,999.88	Jan-10	Jan-10				2010
K8	STORM DAMAGE T-LINE PWO	(2,124.46)	-	2,124.46	-100.00%	0.00%	(2,124.46)	-	2,124.46			Oct-99			2010
K8-2009	STORM DAMAGE T-LINE KU 2009	308,515.55	-	(308,515.55)	-100.00%	0.17%	308,515.55	-	(308,515.55)			Dec-08		Completion of project started in prior year due to extent of damage caused by the Feb 2009 Ice Storm.	2010
K8-2010	STORM DAMAGE T-LINE KU 2010	465,540.38	149,999.64	(315,540.74)	-210.36%	0.25%	465,540.38	149,999.64	(315,540.74)	Jan-10	Dec-10	Jan-10		Due primarily to the December 2010 Snow Storm costs which were higher than budget.	2010
K9	PRIORITY REPL T-LINES PWO	(17,078.64)	-	17,078.64	-100.00%	-0.01%	(17,078.64)	-	17,078.64			Sep-99	Mar-11		2010
K9-2008	PRIORITY REPL T-LINES PWO 2008	(16,331.64)	-	16,331.64	-100.00%	-0.01%	(16,331.64)	-	16,331.64			Jan-08			2010
K9-2009	PRIORITY REPL T-LINES KU 2009	827,479.37	-	(827,479.37)	-100.00%	0.45%	827,479.37	-	(827,479.37)			Jan-09		Completion of work started during the prior year. Due to the nature of this project, replacements are often identified and started during one year but are often outage dependent and completed during the following year.	2010
K9-2010	PRIORITY REPL T-LINES KU 2010	5,004,062.85	2,899,996.17	(2,104,066.68)	-72.55%	2.73%	5,004,062.85	2,899,996.17	(2,104,066.68)	Dec-09	Feb-12	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.	2010
KBR-10	KU Breaker Replacements-10	2,079,004.92	1,057,998.36	(1,021,006.56)	-96.50%	1.13%	2,079,004.92	1,057,998.36	(1,021,006.56)	Jun-09	Dec-10	Jun-09	Dec-10	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2010
KCI-10	KU Capacitor Installations10	-	224,998.44	224,998.44	100.00%	0.00%	-	224,998.44	224,998.44	Jun-09	Jan-11				2010
KCR-10	KU Carrier Replacements	571,031.95	999,990.48	428,958.53	42.90%	0.31%	571,031.95	999,990.48	428,958.53	Jun-09	Dec-10	Jun-09	Dec-11	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2010
KDISCAP10	KU DISTRIBUTION CAPACITORS10	107,019.57	471,993.72	364,974.15	77.33%	0.06%	107,019.57	471,993.72	364,974.15	Jun-09	Jan-11	Jun-09	Jan-11	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2010
KMS062110	062110 KU Major Storm	29,187.64	-	(29,187.64)	-100.00%	0.02%	29,187.64	-	(29,187.64)			Jun-10	Jan-11		2010
KMS080510	KU Major Storm 08-05-2010	46,514.50	-	(46,514.50)	-100.00%	0.03%	46,514.50	-	(46,514.50)			Aug-10	May-12		2010
KRSUB-09	Routine Sub Capital09- KU	67,478.23	-	(67,478.23)	-100.00%	0.04%	601,751.98	712,320.55	110,568.57			Jan-09	Jul-10		2010
KRSUB-10	KU Routine - Subs-10	777,309.16	1,382,896.56	605,587.40	43.79%	0.42%	777,309.16	1,382,896.56	605,587.40	Jan-10	Dec-12	Jan-10	Oct-11	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2010
KRTU-10	KU RTU10	96,439.20	293,402.20	196,963.00	67.13%	0.05%	96,791.84	293,402.20	196,610.36	Jun-09	Dec-10	Jun-09	Dec-10		2010
KTRMUP-10	KU Terminal Upgrades-10	137,527.44	329,998.08	192,470.64	58.32%	0.08%	289,915.57	399,993.72	110,078.15	Jun-09	Jan-11	Jun-09	Dec-10		2010
KTSUB-09	Terminal Upgrades09-KU	255,438.49	-	(255,438.49)	-100.00%	0.14%	255,438.49	-	(255,438.49)			Jan-09	Jul-10		2010
LINLO156	LINE LOCATION - 011560	(23,986.49)	-	23,986.49	-100.00%	-0.01%	(1,571.25)	22,415.24	23,986.49			Sep-02	Dec-09		2010
MCAPR156	CAP/REG/RECL - 011560	21,860.60	25,018.76	3,158.16	12.62%	0.01%	21,860.60	25,018.76	3,158.16	Sep-02	Dec-25	Sep-02	Dec-12		2010
MCAPR216	CAP/REG/RECL - 012160	9,249.61	2,011.85	(7,237.76)	-359.76%	0.01%	63,689.90	15,529.64	(48,160.26)	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR236	CAP/REG/RECL - 012360	33,876.32	-	(33,876.32)	-100.00%	0.02%	120,158.73	42,999.64	(77,159.09)			Aug-03	Dec-12		2010
MCAPR246	CAP/REG/RECL - 012460	2,968.54	4,077.76	1,109.22	27.20%	0.00%	7,673.60	3,779.79	(3,893.81)	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR256	CAP/REG/RECL - 012560	56.99	788.44	731.45	92.77%	0.00%	56.99	788.44	731.45	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR315	CAP/REG/RECL - 013150	3,341.27	12,634.17	9,292.90	73.55%	0.00%	96,404.77	61,956.88	(34,447.89)	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR366	CAP/REG/RECL - 013660	13,902.00	15,314.00	1,412.00	9.22%	0.01%	104,499.40	82,438.23	(22,061.17)	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR416	CAP/REG/RECL - 0146160	60.24	1,000.36	940.12	93.98%	0.00%	10,524.94	6,305.63	(4,219.31)	Sep-02	Dec-25	Sep-02	Dec-12		2010
MCAPR426	CAP/REG/RECL - 014260	2,490.97	2,996.31	505.34	16.87%	0.00%	31,626.62	25,662.33	(5,964.29)	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR766	CAP/REG/RECL - 017660	3,207.52	-	(3,207.52)	-100.00%	0.00%	36,472.88	12,151.53	(24,321.35)			Sep-02	Dec-12		2010
MCAPRR366	Cap/Reg/Recl Maint-Maysville	(327.60)	-	327.60	-100.00%	0.00%	(327.60)	-	327.60			Jan-01	Dec-10		2010
MTRPUR582	PURCHASE OF METERS	1,230,154.54	1,269,029.18	38,874.64	3.06%	0.67%	1,230,154.54	1,269,029.18	38,874.64	Oct-99	Dec-14	Oct-99	Dec-12		2010
NBCD156OH	New Bus Comm-Ovhd-Earlington	214,426.55	251,008.40	36,581.85	14.57%	0.12%	214,426.55	251,008.40	36,581.85	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD156UG	New Bus Comm-UG-Earlington	34,345.15	54,033.91	19,688.76	36.44%	0.02%	34,345.15	54,033.91	19,688.76	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD216	NEW BUSINESS COM 216	(5,583.61)	-	5,583.61	-100.00%	0.00%	(92,030.53)	(86,446.92)	5,583.61			Oct-99	Nov-09		2010
NBCD216OH	New Bus Comm-Ovhd-Danville	369,734.32	206,000.88	(163,733.44)	-79.48%	0.20%	369,734.32	206,000.88	(163,733.44)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD216UG	New Bus Comm-UG-Danville	222,734.32	194,009.75	(28,724.57)	-14.81%	0.12%	222,734.32	194,009.75	(28,724.57)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD236OH	New Bus Comm-Ovhd-Richmond	286,420.93	230,979.94	(55,440.99)	-24.00%	0.16%	286,420.93	230,979.94	(55,440.99)	Jan-99	Dec-25	Jan-99	Dec-12		2010
NBCD236UG	New Bus Comm-UG-Richmond	140,427.10	386,772.55	246,345.45	63.69%	0.08%	140,427.10	386,772.55	246,345.45	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD246OH	New Bus Comm-Ovhd-Etown	130,754.48	112,527.55	(18,226.93)	-16.20%	0.07%	130,754.48	112,527.55	(18,226.93)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD246UG	New Bus Comm-UG-Etown	119,981.16	381,416.09	261,434.93	68.54%	0.07%	119,981.16	381,416.09	261,434.93	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	329,093.31	236,895.36	(92,197.95)	-38.92%	0.18%	329,093.31	236,895.36	(92,197.95)	Feb-01	Dec-25	Feb-01	Dec-12		2010
NBCD256UG	New Bus Comm-UG-Shelbyville	130,491.89	184,990.04	54,498.15	29.46%	0.07%	130,491.89	184,990.04	54,498.15	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD315OH	New Bus Comm-Ovhd-Lexington	848,656.64	860,333.54	11,676.90	1.36%	0.46%	848,656.64	860,333.54	11,676.90	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD315UG	New Bus Comm-UG-Lexington	1,015,440.52	1,011,457.79	(3,982.73)	-0.39%	0.55%	1,015,440.52	1,011,457.79	(3,982.73)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD366OH	New Bus Comm-Ovhd-Maysville	525,009.74	411,591.52	(113,418.22)	-27.56%	0.29%	525,009.74	411,591.52	(113,418.22)	Feb-01	Dec-25	Feb-01	Dec-12		2010
NBCD366UG	New Bus Comm-UG-Maysville	299,348.92	333,310.75	33,961.83	10.19%	0.16%	299,348.92	333,310.75	33,961.83	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD416OH	New Bus Comm-Ovhd-Pineville	98,824.32	38,495.76	(60,328.56)	-156.71%	0.05%	98,824.32	38,495.76	(60,328.56)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD416UG	New Bus Comm-UG-Pineville	50,786.69	31,999.98	(18,786.71)	-58.71%	0.03%	50,786.69	31,999.98	(18,786.71)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD426OH	New Bus Comm-Ovhd-London	263,597.95	311,023.98	47,426.03	15.25%	0.14%	263,597.95	311,023.98	47,426.03	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD426UG	New Bus Comm-UG-London	286,092.19	187,999.45	(98,092.74)	-52.18%	0.16%	286,092.19	187,999.45	(98,092.74)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD766	NEW BUSINESS COM 766	(99.93)	-	99.93	-100.00%	0.00%	(99.93)	-	99.93			Oct-99	Nov-09		2010
NBCD766OH	New Bus Comm-Ovhd-Norton	345,512.51	49,124.97	(296,387.54)	-603.33%	0.19%	345,512.51	49,124.97	(296,387.54)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD766UG	New Bus Comm-UG-Norton	63,981.47	127,348.00	63,366.53	49.76%	0.03%	63,981.47	127,348.00	63,366.53	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID156OH	New Bus Ind-Ovhd-Earlington	-	7,191.50	7,191.50	100.00%	0.00%	-	7,191.50	7,191.50	Mar-01	Dec-25				2010
NBID156UG	New Bus Ind-UG-Earlington	(704.55)	-	704.55	-100.00%	0.00%	(704.55)	-	704.55			Mar-01	Dec-12		2010
NBID216	NEW BUSINESS IND 216	(109.33)	-	109.33	-100.00%	0.00%	(109.33)	-	109.33			Oct-99	Jul-10		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
NBID216OH	New Bus Ind-Ovhd-Danville	45,528.11	95,014.18	49,486.07	52.08%	0.02%	45,528.11	95,014.18	49,486.07	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID216UG	New Bus Ind-UG-Danville	51,907.56	95,015.61	43,108.05	45.37%	0.03%	51,907.56	95,015.61	43,108.05	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID236OH	New Bus Ind-Ovhd-Richmond	18,414.52	12,673.89	(5,740.63)	-45.29%	0.01%	18,414.52	12,673.89	(5,740.63)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID236UG	New Bus Ind-UG-Richmond	305.64	1,011.26	705.62	69.78%	0.00%	305.64	1,011.26	705.62	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID246OH	New Bus Ind-Ovhd-Etown	-	3,145.35	3,145.35	100.00%	0.00%	-	3,145.35	3,145.35	Mar-01	Dec-25	Mar-01			2010
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	3,367.05	29,943.41	26,576.36	88.76%	0.00%	3,367.05	29,943.41	26,576.36	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID256UG	New Bus Ind-UG-Shelbyville	10,782.37	7,161.26	(3,621.11)	-50.57%	0.01%	10,782.37	7,161.26	(3,621.11)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID315UG	New Bus Ind-UG-Lexington	-	13,472.52	13,472.52	100.00%	0.00%	-	13,472.52	13,472.52	Mar-01	Dec-25	Mar-01			2010
NBID416OH	New Bus Ind-Ovhd-Pineville	(692.91)	-	692.91	-100.00%	0.00%	(692.91)	-	692.91			Mar-01	Dec-09		2010
NBID426OH	New Bus Ind-Ovhd-London	840.48	5,995.60	5,155.12	85.98%	0.00%	840.48	5,995.60	5,155.12	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID426UG	New Bus Ind-UG-London	(43,034.61)	5,993.01	49,027.62	818.08%	-0.02%	(43,034.61)	5,993.01	49,027.62	Mar-01	Dec-25	Mar-01	Oct-10		2010
NBID766UG	New Bus Ind-UG-Norton	(198.94)	-	198.94	-100.00%	0.00%	(198.94)	-	198.94			Mar-01	Dec-09		2010
NBMP156	NEW BUSINESS MINE POWER 156	4,119.59	-	(4,119.59)	-100.00%	0.00%	4,311.53	(3,783.09)	(8,094.62)			Oct-99	Dec-12		2010
NBRD156OH	New Bus Resid-Ovhd-Earlington	845,105.23	692,997.60	(152,107.63)	-21.95%	0.46%	845,105.23	692,997.60	(152,107.63)	Jan-99	Dec-25	Jan-99	Dec-14		2010
NBRD156UG	New Bus Resid-UG-Earlington	158,049.30	236,087.94	78,038.64	33.05%	0.09%	158,049.30	236,087.94	78,038.64	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD216	NEW BUSINESS RES 216	(125.55)	-	125.55	-100.00%	0.00%	(378,952.00)	(378,826.45)	125.55			Oct-99	Oct-10		2010
NBRD216OH	New Bus Resid-Ovhd-Danville	496,645.50	295,998.38	(200,647.12)	-67.79%	0.27%	496,645.50	295,998.38	(200,647.12)	Jan-99	Dec-25	Jan-99	Dec-12		2010
NBRD216UG	New Bus Resid-UG-Danville	172,174.63	133,000.06	(39,174.57)	-29.45%	0.09%	172,174.63	133,000.06	(39,174.57)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD236OH	New Bus Resid-Ovhd-Richmond	412,493.91	289,778.40	(122,715.51)	-42.35%	0.23%	412,493.91	289,778.40	(122,715.51)	Feb-01	Dec-25	Feb-01	Dec-12		2010
NBRD236UG	New Bus Resid-UG-Richmond	148,853.05	255,501.93	106,648.88	41.74%	0.08%	148,853.05	255,501.93	106,648.88	Jan-99	Dec-25	Jan-99	Nov-10		2010
NBRD246OH	New Bus Resid-Ovhd-Etown	224,796.10	237,159.51	12,363.41	5.21%	0.12%	224,796.10	237,159.51	12,363.41	Jan-99	Dec-25	Jan-99	Dec-12		2010
NBRD246UG	New Bus Resid-UG-Etown	119,859.24	58,744.56	(61,114.68)	-104.03%	0.07%	119,859.24	58,744.56	(61,114.68)	Mar-01	Dec-25	Mar-01	Nov-10		2010
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	254,538.54	295,748.58	41,210.04	13.93%	0.14%	254,538.54	295,748.58	41,210.04	Feb-01	Dec-25	Feb-01	Dec-12		2010
NBRD256UG	New Bus Resid-UG-Shelbyville	165,811.01	287,760.44	121,949.43	42.38%	0.09%	165,811.01	287,760.44	121,949.43	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD315	NEW BUSINESS RES 315	(29,013.96)	-	29,013.96	-100.00%	-0.02%	161,420.73	190,434.69	29,013.96			Oct-99	Oct-10		2010
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,005,215.51	1,188,379.20	183,163.69	15.41%	0.55%	1,005,215.51	1,188,379.20	183,163.69	Jan-01	Dec-14	Jan-01	Dec-12		2010
NBRD315UG	New Bus Resid-UG-Lexington	1,278,083.26	1,270,153.48	(7,929.78)	-0.62%	0.70%	1,278,083.26	1,270,153.48	(7,929.78)	Feb-00	Dec-25	Feb-00	Dec-12		2010
NBRD366	NEW BUSINESS RES 366	(14,742.78)	-	14,742.78	-100.00%	-0.01%	(83,678.14)	(68,935.36)	14,742.78			Oct-99	Nov-09		2010
NBRD366OH	New Bus Resid-Ovhd-Maysville	540,525.91	555,362.95	14,837.04	2.67%	0.30%	540,525.91	555,362.95	14,837.04	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD366UG	New Bus Resid-UG-Maysville	231,047.52	399,839.09	168,791.57	42.21%	0.13%	231,047.52	399,839.09	168,791.57	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD416	NEW BUSINESS RES 416	(358.82)	-	358.82	-100.00%	0.00%	(34,759.43)	(34,400.61)	358.82			Oct-99	Nov-10		2010
NBRD416OH	New Bus Resid-Ovhd-Pineville	555,496.19	465,157.75	(90,338.44)	-19.42%	0.30%	555,496.19	465,157.75	(90,338.44)	Mar-00	Dec-25	Mar-00	Dec-12		2010
NBRD416UG	New Bus Resid-UG-Pineville	68,716.37	33,000.09	(35,716.28)	-108.23%	0.04%	68,716.37	33,000.09	(35,716.28)	Jan-01	Dec-25	Jan-01	Dec-12		2010
NBRD426OH	New Bus Resid-Ovhd-London	423,298.05	301,022.12	(122,275.93)	-40.62%	0.23%	423,298.05	301,022.12	(122,275.93)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD426UG	New Bus Resid-UG-London	286,676.42	127,012.96	(159,663.46)	-125.71%	0.16%	286,676.42	127,012.96	(159,663.46)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD766OH	New Bus Resid-Ovhd-Norton	759,999.27	646,365.71	(113,633.56)	-17.58%	0.41%	759,999.27	646,365.71	(113,633.56)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD766UG	New Bus Resid-UG-Norton	138,589.22	149,696.86	11,107.64	7.42%	0.08%	138,589.22	149,696.86	11,107.64	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB156OH	New Bus Subd-Ovhd-Earlington	2,657.19	-	(2,657.19)	-100.00%	0.00%	2,657.19	-	(2,657.19)			Mar-01	Dec-12		2010
NBSB216OH	New Bus Subd-Ovhd-Danville	11,293.66	23,018.98	11,725.32	50.94%	0.01%	11,293.66	23,018.98	11,725.32	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB216UG	New Bus Subd-UG-Danville	32,864.01	39,002.50	6,138.49	15.74%	0.02%	32,864.01	39,002.50	6,138.49	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB236OH	New Bus Subd-Ovhd-Richmond	7,389.71	9,613.26	2,223.55	23.13%	0.00%	7,389.71	9,613.26	2,223.55	Mar-01	Nov-10	Mar-01	Nov-10		2010
NBSB236UG	New Bus Subd-UG-Richmond	52,533.67	76,531.52	23,997.85	31.36%	0.03%	52,533.67	76,531.52	23,997.85	Jan-99	Dec-25	Jan-99	Dec-12		2010
NBSB246OH	New Bus Subd-Ovhd-Etown	134,070.34	113,236.98	(20,833.36)	-18.40%	0.07%	134,070.34	113,236.98	(20,833.36)	Mar-01	Dec-25	Mar-01	Nov-10		2010
NBSB246UG	New Bus Subd-UG-Etown	118,860.03	127,209.76	8,349.73	6.56%	0.06%	118,860.03	127,209.76	8,349.73	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	15,686.97	61,376.55	45,689.58	74.44%	0.01%	15,686.97	61,376.55	45,689.58	Mar-01	Oct-09	Mar-01	Jul-10		2010
NBSB256UG	New Bus Subd-UG-Shelbyville	163,329.96	331,923.42	168,593.46	50.79%	0.09%	163,329.96	331,923.42	168,593.46	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB315OH	New Bus Subd-Ovhd-Lexington	7,810.92	293,338.17	285,527.25	97.34%	0.00%	7,810.92	293,338.17	285,527.25	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB315UG	New Bus Subd-UG-Lexington	251,255.13	769,532.21	518,277.08	67.35%	0.14%	251,255.13	769,532.21	518,277.08	Mar-01	Dec-25	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2010
NBSB416OH	New Bus Subd-Ovhd-Pineville	10,450.83	4,001.39	(6,449.44)	-161.18%	0.01%	10,450.83	4,001.39	(6,449.44)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB416UG	New Bus Subd-UG-Pineville	3,511.24	10,000.96	6,489.72	64.89%	0.00%	3,511.24	10,000.96	6,489.72	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB426OH	New Bus Subd-Ovhd-London	16,988.34	33,004.73	16,016.39	48.53%	0.01%	16,988.34	33,004.73	16,016.39	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB426UG	New Bus Subd-UG-London	30,254.99	24,999.63	(5,255.36)	-21.02%	0.02%	30,254.99	24,999.63	(5,255.36)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB766UG	New Bus Subd-UG-Norton	(45,184.84)	-	45,184.84	-100.00%	-0.02%	(45,184.84)	-	45,184.84			Mar-01	Dec-12		2010
NBSV156OH	New Elect Serv-Ovhd-Earlington	361,262.69	371,832.26	10,569.57	2.84%	0.20%	361,262.69	371,832.26	10,569.57	Mar-01	Dec-25	Mar-01	May-10		2010
NBSV156UG	New Bus Serv-UG-Earlington	274,231.76	307,046.29	32,814.53	10.69%	0.15%	274,231.76	307,046.29	32,814.53	Jan-99	Dec-25	Jan-99	Dec-12		2010
NBSV216OH	New Elect Serv-Ovhd-Danville	309,089.65	299,006.97	(10,082.68)	-3.37%	0.17%	309,089.65	299,006.97	(10,082.68)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV216UG	New Bus Serv-UG-Danville	291,722.61	195,019.83	(96,702.78)	-49.59%	0.16%	291,722.61	195,019.83	(96,702.78)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV236OH	New Electric Serv-Overhead	377,443.42	246,017.91	(131,425.51)	-53.42%	0.21%	377,443.42	246,017.91	(131,425.51)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV236UG	New Bus Serv-UG-Richmond	350,782.08	385,167.36	34,385.28	8.93%	0.19%	350,782.08	385,167.36	34,385.28	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV246OH	New Elect Services-Overhead	455,642.06	348,067.75	(107,574.31)	-30.91%	0.25%	455,642.06	348,067.75	(107,574.31)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV246UG	New Bus Serv-UG-Etown	430,708.43	345,394.71	(85,313.72)	-24.70%	0.24%	430,708.43	345,394.71	(85,313.72)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	123,570.00	101,114.24	(22,455.76)	-22.21%	0.07%	123,570.00	101,114.24	(22,455.76)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV256UG	New Bus Serv-UG-Shelbyville	179,569.20	104,974.68	(74,594.52)	-71.06%	0.10%	179,569.20	104,974.68	(74,594.52)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV315OH	New Elect Serv-Ovhd-Lexington	845,735.60	531,031.67	(314,703.93)	-59.26%	0.46%	845,735.60	531,031.67	(314,703.93)	Mar-01	Dec-25	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2010
NBSV315UG	New Bus Serv-UG-Lexington	1,388,518.34	1,397,426.77	8,908.43	0.64%	0.76%	1,388,518.34	1,397,426.77	8,908.43	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV366OH	New Elect Serv-Ovhd-Maysville	322,782.58	361,069.21	38,286.63	10.60%	0.18%	322,782.58	361,069.21	38,286.63	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV366UG	New Bus Serv-UG-Maysville	270,357.26	402,915.90	132,558.64	32.90%	0.15%	270,357.26	402,915.90	132,558.64	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV416OH	New Elect Serv-Ovhd-Pineville	234,468.87	153,571.38	(80,897.49)	-52.68%	0.13%	234,468.87	153,571.38	(80,897.49)	Mar-01	Dec-25	Mar-01	Dec-12		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
NBSV416UG	New Bus Serv-UG-Pineville	84,993.65	109,999.78	25,006.13	22.73%	0.05%	84,993.65	109,999.78	25,006.13	Mar-01	Dec-25	Mar-01	Aug-09		2010
NBSV426OH	New Elect Serv-Ovhd-London	263,587.49	229,670.03	(33,917.46)	-14.77%	0.14%	263,587.49	229,670.03	(33,917.46)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV426UG	New Bus Serv-UG-London	199,136.42	193,000.49	(6,135.93)	-3.18%	0.11%	199,136.42	193,000.49	(6,135.93)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV766OH	New Elect Serv-Ovhd-Norton	232,765.56	228,485.47	(4,280.09)	-1.87%	0.13%	232,765.56	228,485.47	(4,280.09)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV766UG	New Bus Serv-UG-Norton	102,849.43	118,613.90	15,764.47	13.29%	0.06%	102,849.43	118,613.90	15,764.47	Mar-01	Dec-25	Mar-01	Dec-12		2010
NRINS156	NON-REG REL INSP - 011560	(6,362.51)	-	6,362.51	-100.00%	0.00%	(1,089.73)	5,272.78	6,362.51			Sep-02	Jan-10		2010
NRINS766	NON-REG REL INSP - 017660	(774.45)	-	774.45	-100.00%	0.00%	(238.01)	536.44	774.45			Sep-02	Jan-10		2010
PBWK156OH	Pub Wrk Reloc-OH-Earlington	3,002.83	210,014.40	207,011.57	98.57%	0.00%	3,002.83	210,014.40	207,011.57	Mar-00	Dec-25	Mar-00	Dec-12		2010
PBWK216OH	Pub Wrk Reloc-OH-Danville	25,634.06	120,336.59	94,702.53	78.70%	0.01%	25,634.06	120,336.59	94,702.53	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK216UG	Pub Wrk Reloc-UG-Danville	-	38,999.88	38,999.88	100.00%	0.00%	-	38,999.88	38,999.88	Mar-01	Dec-25	Mar-01			2010
PBWK236OH	Pub Works Relc-OH-Richmond	91,752.78	99,665.92	7,913.14	7.94%	0.05%	91,752.78	99,665.92	7,913.14	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK236UG	Pub Wrk Reloc-UG-Richmond	14,432.18	-	(14,432.18)	-100.00%	0.01%	14,432.18	-	(14,432.18)			Mar-01	Dec-12		2010
PBWK246OH	Pub Wrk Relc-OH-Etown	(6,423.21)	110,364.60	116,787.81	105.82%	0.00%	(6,423.21)	110,364.60	116,787.81	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	29,670.77	80,167.86	50,497.09	62.99%	0.02%	29,670.77	80,167.86	50,497.09	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK315OH	Pub Wrk Reloc-OH-Lexington	807,715.30	599,882.88	(207,832.42)	-34.65%	0.44%	807,715.30	599,882.88	(207,832.42)	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK315UG	Pub Wrk Reloc-UG-Lexington	255,908.37	39,950.09	(215,958.28)	-540.57%	0.14%	255,908.37	39,950.09	(215,958.28)	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK366OH	Pub Wrk Reloc-OH-Maysville	115,471.81	200,502.00	85,030.19	42.41%	0.06%	115,471.81	200,502.00	85,030.19	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK416OH	Pub Wrk Reloc-OH-Pineville	30,628.64	49,998.06	19,369.42	38.74%	0.02%	30,628.64	49,998.06	19,369.42	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK426OH	Pub Wrk Reloc-OH-London	19,704.89	60,013.41	40,308.52	67.17%	0.01%	19,704.89	60,013.41	40,308.52	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK426UG	Pub Wrk Reloc-UG-London	1,128.59	8,004.69	6,876.10	85.90%	0.00%	1,128.59	8,004.69	6,876.10	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK766OH	Pub Wrk Reloc-OH-Norton	11,269.20	43,163.17	31,893.97	73.89%	0.01%	11,269.20	43,163.17	31,893.97	Mar-01	Dec-25	Mar-01	Dec-12		2010
PLTRT216	POLE TREAT 216	(1,987.71)	-	1,987.71	-100.00%	0.00%	-	1,987.71	1,987.71			Jan-01	Jan-10		2010
POLD156	OUTDOOR LIGHTING 156	244,593.21	395,923.42	151,330.21	38.22%	0.13%	1,806,472.77	1,423,241.34	(383,231.43)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD216	OUTDOOR LIGHTING 216	263,335.29	218,998.58	(44,336.71)	-20.25%	0.14%	1,728,185.45	1,193,792.17	(534,393.28)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD236	OUTDOOR LIGHTING 236	140,697.31	141,179.04	481.73	0.34%	0.08%	935,944.26	634,154.01	(301,790.25)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD246	OUTDOOR LIGHTING 246	109,671.15	147,205.36	37,534.21	25.50%	0.06%	592,769.42	487,844.41	(104,925.01)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD256	OUTDOOR LIGHTING 256	71,176.15	80,359.12	9,182.97	11.43%	0.04%	553,296.45	359,121.31	(194,175.14)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD315	OUTDOOR LIGHTING 315	606,148.39	733,277.59	127,129.20	17.34%	0.33%	5,033,603.12	4,099,802.32	(933,800.80)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD366	OUTDOOR LIGHTING 366	133,577.72	172,369.79	38,792.07	22.51%	0.07%	831,362.67	574,873.37	(256,489.30)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD416	OUTDOOR LIGHTING 416	192,299.60	165,999.98	(26,299.62)	-15.84%	0.10%	192,299.60	165,999.98	(26,299.62)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD426	OUTDOOR LIGHTING 426	200,554.09	135,002.48	(65,551.61)	-48.56%	0.11%	1,236,632.33	727,873.39	(508,758.94)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD766	OUTDOOR LIGHTING 766	127,737.93	106,894.55	(20,843.38)	-19.50%	0.07%	127,737.93	106,894.55	(20,843.38)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST156	RELOCATIONS CUST REQUEST 156	137,569.34	97,307.89	(40,261.45)	-41.38%	0.08%	773,138.05	423,134.60	(350,003.45)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST216	RELOCATIONS CUST REQUEST 216	100,575.07	74,010.06	(26,565.01)	-35.89%	0.05%	100,575.07	74,010.06	(26,565.01)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST236	RELOCATIONS CUST REQUEST 236	3,310.89	46,610.00	43,299.11	92.90%	0.00%	549,826.32	505,833.51	(43,992.81)	Sep-99	Dec-25	Sep-99	Dec-12		2010
RCST246	RELOCATIONS CUST REQUEST 246	20,835.33	10,016.08	(10,819.25)	-108.02%	0.01%	20,835.33	10,016.08	(10,819.25)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST256	RELOCATIONS CUST REQUEST 256	370,963.98	41,641.30	(329,322.68)	-790.86%	0.20%	581,369.13	254,697.02	(326,672.11)	Oct-99	Dec-25	Oct-99	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests involving KU facilities. Annual budgets are based on historical investment rates for customer requested projects.	2010
RCST315	RELOCATIONS CUST REQUEST 315	282,194.80	361,721.12	79,526.32	21.99%	0.15%	282,194.80	361,721.12	79,526.32	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST336	RELOCATIONS CUST REQUEST 336	6,809.00	-	(6,809.00)	-100.00%	0.00%	(3,920.00)	(10,729.00)	(6,809.00)			Oct-99	Jul-10		2010
RCST366	RELOCATIONS CUST REQUEST 366	52,265.82	17,781.97	(34,483.85)	-193.93%	0.03%	228,479.67	181,439.14	(47,040.53)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST416	RELOCATIONS CUST REQUEST 416	(14,582.01)	42,000.96	56,582.97	134.72%	-0.01%	544,057.38	413,955.27	(130,102.11)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST426	RELOCATIONS CUST REQUEST 426	61,303.43	47,002.72	(14,300.71)	-30.43%	0.03%	61,303.43	47,002.72	(14,300.71)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST766	RELOCATIONS CUST REQUEST 766	9,412.66	39,633.21	30,220.55	76.25%	0.01%	326,954.03	269,084.48	(57,869.55)	Aug-99	Dec-25	Aug-99	Nov-13		2010
RDD011019	Repair Defective Eqpt - 011019	243,489.41	99,005.40	(144,484.01)	-145.94%	0.13%	243,489.41	99,005.40	(144,484.01)	Jan-05	Dec-25	Jan-05	Dec-12		2010
RDD015990	Repair Defective Eqpt - 015990	225,874.59	-	(225,874.59)	-100.00%	0.12%	886,324.23	334,788.03	(551,536.20)			Jan-05	Feb-13		2010
RDDD156OH	Rep Def Equip-OH-Earlington	1,006,037.17	608,000.20	(398,036.97)	-65.47%	0.55%	1,006,037.17	608,000.20	(398,036.97)	Mar-01	Dec-10	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2010
RDDD156UG	Rep Def Equip-UG-Earlington	136,881.48	18,102.69	(118,778.79)	-656.14%	0.07%	136,881.48	18,102.69	(118,778.79)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD166UG	Rep Def Equip-UG-Greenville	(865.80)	-	865.80	-100.00%	0.00%	(865.80)	-	865.80			Mar-01	Jan-08		2010
RDDD216	DAMAGE DEFECTIVE DIST 216	(9,773.30)	-	9,773.30	-100.00%	-0.01%	(9,773.30)	-	9,773.30			Oct-99	Nov-09		2010
RDDD216OH	Rep Def Equip-OH-Danville	204,989.80	214,015.91	9,026.11	4.22%	0.11%	204,989.80	214,015.91	9,026.11	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD216UG	Rep Def Equip-UG-Danville	14,851.65	13,020.00	(1,831.65)	-14.07%	0.01%	14,851.65	13,020.00	(1,831.65)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD236OH	Rep Def Equip-OH-Richmond	270,965.67	299,386.13	28,420.46	9.49%	0.15%	270,965.67	299,386.13	28,420.46	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD236UG	Rep Def Equip-UG-Richmond	34,490.48	9,383.26	(25,107.22)	-267.57%	0.02%	34,490.48	9,383.26	(25,107.22)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD246OH	Rep Def Equip-OH-Etown	132,784.22	142,162.86	9,378.64	6.60%	0.07%	132,784.22	142,162.86	9,378.64	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD246UG	Rep Def Equip-UG-Etown	68,155.06	5,594.72	(62,560.34)	-1118.20%	0.04%	68,155.06	5,594.72	(62,560.34)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD256OH	Rep Def Equip-OH-Shelbyvl	204,118.13	230,270.33	26,152.20	11.36%	0.11%	204,118.13	230,270.33	26,152.20	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD256UG	Rep Def Equip-UG-Shelbyville	15,448.83	12,928.52	(2,520.31)	-19.49%	0.01%	15,448.83	12,928.52	(2,520.31)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD315OH	Rep Def Equip-OH-Lexington	538,731.07	549,464.12	10,733.05	1.95%	0.29%	538,731.07	549,464.12	10,733.05	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD315UG	Rep Def Equip-UG-Lexington	278,101.79	200,348.02	(77,753.77)	-38.81%	0.15%	278,101.79	200,348.02	(77,753.77)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD366	DAMAGE DEFECTIVE DIST 366	(787.79)	-	787.79	-100.00%	0.00%	(787.79)	-	787.79			Oct-99	Jul-10		2010
RDDD366OH	Rep Def Equip-OH-Maysville	186,850.99	241,475.76	54,624.77	22.62%	0.10%	186,850.99	241,475.76	54,624.77	Mar-01	Dec-12	Mar-01	Dec-12		2010
RDDD366UG	Rep Def Equip-UG-Maysville	46,040.32	9,978.00	(36,062.32)	-361.42%	0.03%	46,040.32	9,978.00	(36,062.32)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD416OH	Rep Def Equip-OH-Pineville	90,534.51	62,962.85	(27,571.66)	-43.79%	0.05%	90,534.51	62,962.85	(27,571.66)	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD416UG	Rep Def Equip-UG-Pineville	124.03	1,000.38	876.35	87.60%	0.00%	124.03	1,000.38	876.35	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD426OH	Rep Def Equip-OH-London	80,562.08	216,999.49	136,437.41	62.87%	0.04%	80,562.08	216,999.49	136,437.41	Mar-01	Dec-09	Mar-01	Dec-12		2010
RDDD426UG	Rep Def Equip-UG-London	14,621.71	40,000.57	25,378.86	63.45%	0.01%	14,621.71	40,000.57	25,378.86	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD766OH	Rep Def Equip-OH-Norton	94,311.91	65,641.40	(28,670.51)	-43.68%	0.05%	94,311.91	65,641.40	(28,670.51)	Mar-01	Dec-14	Mar-01	Dec-12		2010
RDDD766UG	Rep Def Equip-UG-Norton	4,232.04	4,001.18	(230.86)	-5.77%	0.00%	4,232.04	4,001.18	(230.86)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDPOI216	Points of Interest Danville	1,228.41	-	(1,228.41)	-100.00%	0.00%	1,228.41	-	(1,228.41)			Mar-07	Feb-10		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
RDDPOI256	Points of Interest Shelby	8.92	-	(8.92)	-100.00%	0.00%	8.92	-	(8.92)			Mar-07	Feb-10		2010
RDDPOI315	Points of Interest Lexington	24,375.59	-	(24,375.59)	-100.00%	0.01%	24,375.59	-	(24,375.59)			Mar-07	Feb-10		2010
RDDPOI366	Points of Interest Maysville	2,351.51	-	(2,351.51)	-100.00%	0.00%	2,351.51	-	(2,351.51)			Mar-07	Feb-10		2010
RDDPOI416	Points of Interest Pineville	2,603.87	-	(2,603.87)	-100.00%	0.00%	2,603.87	-	(2,603.87)			Mar-07	Feb-10		2010
RDDPOI766	Points of Interest Norton	233.69	-	(233.69)	-100.00%	0.00%	233.69	-	(233.69)			Mar-07	Feb-10		2010
RDPOLD156	REP/REPL DEF POL'S 156	296,760.50	110,473.97	(186,286.53)	-168.62%	0.16%	296,760.50	110,473.97	(186,286.53)	Jan-01	Dec-14	Jan-01	Dec-12		2010
RDPOLD216	REP/REPL DEF POL'S 216	42,527.30	65,000.94	22,473.64	34.57%	0.02%	42,527.30	65,000.94	22,473.64	Jan-01	Aug-12	Jan-01	Nov-10		2010
RDPOLD236	REP/REP DEF POL'S	145,641.99	102,123.48	(43,518.51)	-42.61%	0.08%	145,641.99	102,123.48	(43,518.51)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD246	REP/REPL DEF POL'S	31,005.00	46,114.32	15,109.32	32.76%	0.02%	31,005.00	46,114.32	15,109.32	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD256	REP/REPL DEF POL'S 256	106,126.76	131,280.58	25,153.82	19.16%	0.06%	106,126.76	131,280.58	25,153.82	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD315	REP/REPL DEF POL'S 315	176,495.36	28,068.76	(148,426.60)	-528.80%	0.10%	176,495.36	28,068.76	(148,426.60)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD366	REP/REPL DEF POL'S 366	75,816.51	66,093.92	(9,722.59)	-14.71%	0.04%	75,816.51	66,093.92	(9,722.59)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD416	REP/REPL DEF POL'S 416	75,124.85	69,999.81	(5,125.04)	-7.32%	0.04%	75,124.85	69,999.81	(5,125.04)	Jan-01	Aug-12	Jan-01	Nov-10		2010
RDPOLD426	REP/REPL DEF POL'S 426	85,997.79	116,008.63	30,010.84	25.87%	0.05%	85,997.79	116,008.63	30,010.84	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD766	REP/REPL DEF POL'S 766	15,931.02	12,000.96	(3,930.06)	-32.75%	0.01%	15,931.02	12,000.96	(3,930.06)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLE156	Pole repair/replacement 156	456,191.93	285,006.69	(171,185.24)	-60.06%	0.25%	456,191.93	285,006.69	(171,185.24)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE216	Pole repair/replacement 216	156,672.04	102,012.30	(54,659.74)	-53.58%	0.09%	156,672.04	102,012.30	(54,659.74)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE236	Pole repair/replacement 236	317,986.52	210,075.48	(107,911.04)	-51.37%	0.17%	317,986.52	210,075.48	(107,911.04)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE246	Pole repair/replacement 246	263,995.59	303,107.81	39,112.22	12.90%	0.14%	263,995.59	303,107.81	39,112.22	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE256	Pole repair/replacement 256	241,756.35	200,200.92	(41,555.43)	-20.76%	0.13%	241,756.35	200,200.92	(41,555.43)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE315	Pole repair/replacement 315	320,302.46	185,010.08	(135,292.38)	-73.13%	0.17%	320,302.46	185,010.08	(135,292.38)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE366	Pole repair/replacement 366	342,642.05	197,229.85	(145,412.20)	-73.73%	0.19%	342,642.05	197,229.85	(145,412.20)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE416	Pole repair/replacement 416	110,362.75	115,138.72	4,775.97	4.15%	0.06%	110,362.75	115,138.72	4,775.97	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE426	Repair defective poles 426	128,949.67	98,996.91	(29,952.76)	-30.26%	0.07%	128,949.67	98,996.91	(29,952.76)	Jan-03	Dec-25	Jan-03	Dec-12		2010
RDPOLE766	Pole repair/replacement 766	122,365.30	113,855.66	(8,509.64)	-7.47%	0.07%	122,365.30	113,855.66	(8,509.64)	May-02	Dec-25	May-02	Dec-12		2010
RDSTLT156	REP REPL DEF ST LIGHTS 156	171,299.44	125,208.22	(46,091.22)	-36.81%	0.09%	171,299.44	125,208.22	(46,091.22)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT216	REP REPL DEF ST LIGHTS 216	50,204.43	110,006.01	59,801.58	54.36%	0.03%	50,204.43	110,006.01	59,801.58	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT236	REP REPL DEF ST LIGHTS 236	61,325.66	118,604.63	57,278.97	48.29%	0.03%	61,325.66	118,604.63	57,278.97	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT246	REP REPL DEF ST LIGHTS 246	67,671.71	99,264.23	31,592.52	31.83%	0.04%	67,671.71	99,264.23	31,592.52	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT256	REP REPL DEF ST LIGHTS 256	111,399.46	100,257.64	(11,141.82)	-11.11%	0.06%	111,399.46	100,257.64	(11,141.82)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT315	REP REPL ST LIGHTS 315	469,396.28	148,892.00	(320,504.28)	-215.26%	0.26%	469,396.28	148,892.00	(320,504.28)	Jan-01	Dec-25	Jan-01	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.	2010
RDSTLT366	REP REPL DEF ST LIGHTS 366	92,715.84	109,463.88	16,748.04	15.30%	0.05%	92,715.84	109,463.88	16,748.04	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT416	REP REPL DEF ST LIGHTS 416	13,965.99	10,000.78	(3,965.21)	-39.65%	0.01%	13,965.99	10,000.78	(3,965.21)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT426	REP REPL DEF ST LIGHTS 426	21,588.00	39,040.56	17,452.56	44.70%	0.01%	21,588.00	39,040.56	17,452.56	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT766	REP REPL DEF ST LIGHTS 766	1,322.38	6,198.29	4,875.91	78.67%	0.00%	1,322.38	6,198.29	4,875.91	Jan-01	Dec-25	Jan-01	Dec-12		2010
RELD10610	KU General Reliability	925,532.57	774,000.58	(151,531.99)	-19.58%	0.51%	925,532.57	774,000.58	(151,531.99)	Jan-08	Dec-25	Jan-08	Dec-12		2010
RELD156	DIST RELIABILITY 156	(96,734.04)	-	96,734.04	-100.00%	-0.05%	(363.15)	96,734.49	97,097.64			Oct-99	Nov-09		2010
RELD156OH	Cir Hard Reliab OH - 011560	255,745.20	161,030.68	(94,714.52)	-58.82%	0.14%	255,745.20	161,030.68	(94,714.52)	Jan-99	Dec-25	Jan-99	Dec-12		2010
RELD156UG	Cir Hard Reliab UG - 011560	22,669.91	-	(22,669.91)	-100.00%	0.01%	22,669.91	-	(22,669.91)			May-02	Jun-10		2010
RELD216	DIST RELIABILITY 216	(696.08)	-	696.08	-100.00%	0.00%	(696.08)	-	696.08			Oct-99	Nov-09		2010
RELD216OH	Cir Hard Reliab OH - 012160	68,447.60	30,001.02	(38,446.58)	-128.15%	0.04%	68,447.60	30,001.02	(38,446.58)	May-02	Dec-25	May-02	Dec-12		2010
RELD236OH	Cir Hard Reliab OH - 012360	51,689.38	29,657.73	(22,031.65)	-74.29%	0.03%	51,689.38	29,657.73	(22,031.65)	May-02	Dec-25	May-02	Dec-12		2010
RELD246	DIST RELIABILITY 246	(2,357.07)	-	2,357.07	-100.00%	0.00%	(2,357.07)	-	2,357.07			Oct-99	Jul-10		2010
RELD246OH	Cir Hard Reliab OH - 012460	104,556.95	19,332.80	(85,224.15)	-440.83%	0.06%	104,556.95	19,332.80	(85,224.15)	May-02	Dec-25	May-02	Dec-12		2010
RELD256OH	Cir Hard Reliab OH - 012560	63,492.25	71,517.04	8,024.79	11.22%	0.03%	63,492.25	71,517.04	8,024.79	May-00	Dec-25	May-00	Dec-12		2010
RELD256UG	Cir Hard Reliab UG - 012560	50,238.47	-	(50,238.47)	-100.00%	0.03%	50,238.47	-	(50,238.47)			May-02	Jan-11		2010
RELD315	DIST RELIABILITY 315	(7.74)	-	7.74	-100.00%	0.00%	(7.74)	-	7.74			Oct-99	Jul-10		2010
RELD315OH	Cir Hard Reliab OH - 013150	395,252.58	293,486.05	(101,766.53)	-34.68%	0.22%	395,252.58	293,486.05	(101,766.53)	May-02	Dec-25	May-02	Dec-12		2010
RELD315UG	Cir Hard Reliab UG - 013150	6,644.55	-	(6,644.55)	-100.00%	0.00%	6,644.55	-	(6,644.55)			May-02	Dec-12		2010
RELD366OH	Cir Hard Reliab OH - 013660	172,404.91	98,571.96	(73,832.95)	-74.90%	0.09%	172,404.91	98,571.96	(73,832.95)	Jan-99	Dec-25	Jan-99	Dec-12		2010
RELD416	DIST RELIABILITY 416	(1,283.92)	-	1,283.92	-100.00%	0.00%	(1,283.92)	-	1,283.92			Oct-99	Jul-10		2010
RELD416OH	Cir Hard Reliab OH - 014160	43,952.13	18,000.81	(25,951.32)	-144.17%	0.02%	43,952.13	18,000.81	(25,951.32)	May-02	Dec-25	May-02	Dec-12		2010
RELD426OH	Cir Hard Reliability OH	17,631.62	5,008.34	(12,623.28)	-252.05%	0.01%	17,631.62	5,008.34	(12,623.28)	Mar-00	Dec-25	Mar-00	Dec-12		2010
RELD426UG	Cir Hard Reliability UG	(157.28)	-	157.28	-100.00%	0.00%	(157.28)	-	157.28			Mar-03	Dec-12		2010
RELD766OH	Cir Hard Reliab OH - 017660	65,148.73	24,000.45	(41,148.28)	-171.45%	0.04%	65,148.73	24,000.45	(41,148.28)	May-02	Dec-25	May-02	Dec-12		2010
RELD766UG	Cir Hard Reliab UG - 017660	(2,215.35)	-	2,215.35	-100.00%	0.00%	(2,215.35)	-	2,215.35			May-02	Dec-12		2010
RNTPD156	REP THRD PARTY DAM 156	21,518.36	25,506.48	3,988.12	15.64%	0.01%	21,518.36	25,506.48	3,988.12	Jan-01	Dec-25	Jan-01	Dec-12		2010
RNTPD166	REP THRD PARTY DAM 166	(3,804.47)	-	3,804.47	-100.00%	0.00%	(3,804.47)	-	3,804.47			Jan-01	Jan-08		2010
RNTPD216	REP THRD PARTY DAM 216	55,334.70	18,006.68	(37,328.02)	-207.30%	0.03%	242,481.76	131,324.67	(111,157.09)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RNTPD236	REP THRD PRTY DAM 236	58,590.43	40,964.40	(17,626.03)	-43.03%	0.03%	58,590.43	40,964.40	(17,626.03)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RNTPD246	REP THRD PARTY DAM 246	22,665.53	10,129.94	(12,535.59)	-123.75%	0.01%	110,951.55	53,756.21	(57,195.34)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RNTPD256	REP THRD PARTY DAM 256	31,469.89	28,836.40	(2,633.49)	-9.13%	0.02%	31,469.89	28,836.40	(2,633.49)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RNTPD315	REP THRD PARTY DAM 315	102,978.48	215,275.14	112,296.66	52.16%	0.06%	876,342.91	942,405.04	66,062.13	Mar-01	Dec-25	Mar-01	Dec-12		2010
RNTPD366	REP THRD PARTY DAM 366	45,036.73	67,226.85	22,190.12	33.01%	0.02%	240,927.51	226,072.43	(14,855.08)	Jan-99	Dec-25	Jan-99	Dec-12		2010
RNTPD416	REP THRD PARTY DAM 416	(22,695.87)	4,998.80	27,694.67	554.03%	-0.01%	(22,695.87)	4,998.80	27,694.67	Mar-01	Nov-10	Mar-01	Nov-10		2010
RNTPD426	REP THRD PARTY DAM 426	33,155.30	20,005.37	(13,149.93)	-65.73%	0.02%	33,155.30	20,005.37	(13,149.93)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RNTPD766	REP THRD PARTY DAM 766	1,325.02	5,000.11	3,675.09	73.50%	0.00%	(17,155.35)	(36,762.19)	(19,606.84)	Mar-01	Dec-25	Mar-01	Dec-10		2010
RTRB236	RES INVEST TROUBLE 236	(324.20)	-	324.20	-100.00%	0.00%	-	324.20	324.20			Jan-01	Dec-09		2010
RTRB256	RES INVEST TROUBLE 256	(458.03)	-	458.03	-100.00%	0.00%	(98.39)	359.64	458.03			Jan-01	Dec-09		2010
STLT156	STREET LIGHTING 156	70,494.87	94,032.04	23,537.17	25.03%	0.04%	70,494.87	94,032.04	23,537.17	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT216	STREET LIGHTING 216	193,160.95	329,999.99	136,839.04	41.47%	0.11%	2,258,577.73	1,816,508.00	(442,069.73)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT236	STREET LIGHTING 236	76,561.70	268,610.40	192,048.70	71.50%	0.04%	76,561.70	268,610.40	192,048.70	Oct-99	Dec-25	Oct-99	Dec-12		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
STLT246	STREET LIGHTING 246	107,860.21	74,219.31	(33,640.90)	-45.33%	0.06%	1,556,221.24	1,127,552.38	(428,668.86)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT256	STREET LIGHTING 256	155,816.15	137,809.24	(18,006.91)	-13.07%	0.09%	155,816.15	137,809.24	(18,006.91)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT315	STREET LIGHTING 315	1,453,507.49	1,066,411.18	(387,096.31)	-36.30%	0.79%	8,645,179.88	7,020,967.67	(1,624,212.21)	Sep-99	Dec-25	Sep-99	Dec-12	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2010
STLT366	STREET LIGHTING 366	112,958.30	128,519.08	15,560.78	12.11%	0.06%	1,357,601.20	1,079,933.64	(277,667.56)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT416	STREET LIGHTING 416	77,166.30	51,978.95	(25,187.35)	-48.46%	0.04%	77,166.30	51,978.95	(25,187.35)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT426	STREET LIGHTING 426	161,868.38	48,007.44	(113,860.94)	-237.17%	0.09%	1,155,496.57	870,607.85	(284,888.72)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT766	STREET LIGHTING 766	30,945.55	81,894.10	50,948.55	62.21%	0.02%	30,945.55	81,894.10	50,948.55	Oct-99	Dec-25	Oct-99	Dec-12		2010
STRM11560	KU Minor Storm Earlington	48,562.06	-	(48,562.06)	-100.000%	0.03%	48,562.06	-	(48,562.06)			Jan-10	Dec-12		2010
STRM12160	KU Minor Storms Danville	164,153.68	-	(164,153.68)	-100.000%	0.09%	164,153.68	-	(164,153.68)			Jan-10	Dec-12		2010
STRM12360	KU Minor Storms Richmond	50,866.67	-	(50,866.67)	-100.000%	0.03%	50,866.67	-	(50,866.67)			Jan-10	Dec-12		2010
STRM12460	KU Minor Storms Elizabethtown	57,725.19	-	(57,725.19)	-100.000%	0.03%	57,725.19	-	(57,725.19)			Jan-99	Dec-12		2010
STRM12560	KU Minor Storms Shelbyville	74,994.05	-	(74,994.05)	-100.000%	0.04%	74,994.05	-	(74,994.05)			Jan-10	Dec-12		2010
STRM13150	KU Minor Storms Lexington	66,804.63	-	(66,804.63)	-100.000%	0.04%	66,804.63	-	(66,804.63)			Jan-10	Dec-12		2010
STRM13660	KU Minor Storm Maysville	69,693.32	-	(69,693.32)	-100.000%	0.04%	69,693.32	-	(69,693.32)			Jan-10	Dec-12		2010
STRM14160	KU Minor Storms Pineville	74,088.25	-	(74,088.25)	-100.000%	0.04%	74,088.25	-	(74,088.25)			Jan-10	Dec-12		2010
STRM14260	KU Minor Storms London	33,591.35	-	(33,591.35)	-100.000%	0.02%	33,591.35	-	(33,591.35)			Apr-99	Dec-12		2010
STRM17660	KU Minor Storms Norton	17,522.59	-	(17,522.59)	-100.000%	0.01%	17,522.59	-	(17,522.59)			Jan-10	Dec-12		2010
STRMEAROC	Minor Storm Event Earlington	575.25	-	(575.25)	-100.000%	0.00%	575.25	-	(575.25)			Dec-08	Mar-10		2010
STRMKU	KU Major Storm Event	1,069,527.87	700,000.00	(369,527.87)	-52.79%	0.58%	17,729,491.01	17,353,152.14	(376,338.87)	Jan-05	Dec-25	Jan-05	Apr-11	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $1,027K over budget.	2010
STRMMAYOC	Minor Storm Event Maysville	1,652.77	-	(1,652.77)	-100.000%	0.00%	1,652.77	-	(1,652.77)			Dec-08	Mar-10		2010
SWITC156	SWITCHES - 011560	(8,504.54)	-	8,504.54	-100.000%	0.00%	(8,504.54)	-	8,504.54			Sep-02	Oct-10		2010
SWITC216	SWITCHES-012160	2,675.76	-	(2,675.76)	-100.000%	0.00%	21,635.13	15,476.71	(6,158.42)			Sep-03	Dec-12		2010
SWITC416	SWITCHES - 014160	3,611.59	-	(3,611.59)	-100.000%	0.00%	3,611.59	-	(3,611.59)			Sep-02	Dec-12		2010
SWITC766	SWITCHES - 017660	1,066.83	-	(1,066.83)	-100.000%	0.00%	4,126.63	2,605.59	(1,521.04)			Sep-02	Dec-12		2010
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	106,644.31	101,002.18	(5,642.13)	-5.59%	0.06%	106,644.31	101,002.18	(5,642.13)	Jan-01	Dec-25	Jan-01	Dec-12		2010
SYSENH216	Sys Enhan-Exist Cust-Danville	140,125.87	103,012.19	(37,113.68)	-36.03%	0.08%	140,125.87	103,012.19	(37,113.68)	Jan-01	Dec-25	Jan-01	Dec-12		2010
SYSENH236	Sys Enh-New Cust-Richmond	40,742.45	36,670.39	(4,072.06)	-11.10%	0.02%	40,742.45	36,670.39	(4,072.06)	Jan-99	Dec-25	Jan-99	Dec-12		2010
SYSENH246	Sys Enh-Exist Cust-Etown	32,896.59	52,398.99	19,502.40	37.22%	0.02%	32,896.59	52,398.99	19,502.40	Jan-01	Dec-25	Jan-01	Dec-10		2010
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	44,444.04	47,407.68	2,963.64	6.25%	0.02%	44,444.04	47,407.68	2,963.64	Jan-01	Dec-25	Jan-01	Dec-12		2010
SYSENH315	Sys Enhan-Exist Cust-Lex	278,605.08	288,007.53	9,402.45	3.26%	0.15%	278,605.08	288,007.53	9,402.45	Jan-99	Dec-13	Jan-99	Dec-12		2010
SYSENH366	Sys Enhan-Exist Cust-Maysville	78,374.31	71,899.94	(6,474.37)	-9.00%	0.04%	78,374.31	71,899.94	(6,474.37)	Dec-00	Dec-25	Dec-00	Dec-12		2010
SYSENH416	Sys Enhan-Exist Cust-Pineville	25,545.62	19,998.05	(5,547.57)	-27.74%	0.01%	25,545.62	19,998.05	(5,547.57)	Jan-99	Dec-25	Jan-99	Dec-12		2010
SYSENH426	Sys Enhan-Exist Cust-London	204,169.97	41,008.58	(163,161.39)	-397.87%	0.11%	204,169.97	41,008.58	(163,161.39)	Jan-99	Dec-25	Jan-99	Dec-12		2010
SYSENH766	Sys Enhan-Exist Cust-Norton	30,584.79	20,634.77	(9,950.02)	-48.22%	0.02%	30,584.79	20,634.77	(9,950.02)	Jan-01	Dec-25	Jan-01	Dec-12		2010
TBRD156OH	Trouble Orders OH - 011560	(7,627.38)	-	7,627.38	-100.000%	0.00%	(7,627.38)	-	7,627.38			May-02	Dec-12		2010
TBRD156UG	Trouble Orders UG - 011560	(1,280.85)	-	1,280.85	-100.000%	0.00%	(1,280.85)	-	1,280.85			May-02	Dec-12		2010
TBRD216OH	Trouble Orders OH - 012160	48,431.42	85,002.35	36,570.93	43.02%	0.03%	48,431.42	85,002.35	36,570.93	May-02	Dec-25	May-02	Dec-12		2010
TBRD216UG	Trouble Orders UG - 012160	(711.94)	-	711.94	-100.000%	0.00%	(711.94)	-	711.94			May-02	Dec-12		2010
TBRD236OH	Trouble Orders OH - 012360	10,487.09	33,623.67	23,136.58	68.81%	0.01%	10,487.09	33,623.67	23,136.58	May-02	Dec-25	May-02	Dec-12		2010
TBRD236UG	Trouble Orders UG - 012360	1,356.00	-	(1,356.00)	-100.000%	0.00%	1,356.00	-	(1,356.00)			May-02	Dec-12		2010
TBRD246OH	Trouble Orders OH - 012460	155,396.03	182,245.86	26,849.83	14.73%	0.08%	155,396.03	182,245.86	26,849.83	May-02	Dec-25	May-02	Dec-12		2010
TBRD246UG	Trouble Orders UG - 012460	172.88	-	(172.88)	-100.000%	0.00%	172.88	-	(172.88)			May-02	Dec-12		2010
TBRD256OH	Trouble Orders OH - 012560	42,174.97	99,789.43	57,614.46	57.74%	0.02%	42,174.97	99,789.43	57,614.46	May-02	Dec-25	May-02	Dec-12		2010
TBRD256UG	Trouble Orders UG - 012560	35,417.38	-	(35,417.38)	-100.000%	0.02%	35,417.38	-	(35,417.38)			May-02	Dec-10		2010
TBRD315OH	Trouble Orders OH - 013150	14,319.39	125,109.07	110,789.68	88.55%	0.01%	14,319.39	125,109.07	110,789.68	May-02	Dec-25	May-02	Dec-12		2010
TBRD315UG	Trouble Orders UG - 013150	(8,270.74)	-	8,270.74	-100.000%	0.00%	(8,270.74)	-	8,270.74			May-02	Dec-12		2010
TBRD366OH	Trouble Orders OH - 013660	69,654.41	125,984.75	56,330.34	44.71%	0.04%	69,654.41	125,984.75	56,330.34	May-02	Dec-25	May-02	Dec-12		2010
TBRD366UG	Trouble Orders UG - 013660	10,619.84	-	(10,619.84)	-100.000%	0.01%	10,619.84	-	(10,619.84)			May-02	Dec-12		2010
TBRD416OH	Trouble Orders OH - 014160	30,536.58	60,999.31	30,462.73	49.94%	0.02%	30,536.58	60,999.31	30,462.73	May-02	Dec-25	May-02	Dec-12		2010
TBRD416UG	Trouble Orders UG - 014160	279.68	-	(279.68)	-100.000%	0.00%	279.68	-	(279.68)			May-02	Dec-12		2010
TBRD426OH	Trouble Orders Overhead	244,697.56	306,034.45	61,336.89	20.04%	0.13%	244,697.56	306,034.45	61,336.89	Mar-03	Dec-25	Mar-03	Dec-12		2010
TBRD426UG	Trouble Orders Underground	43,133.07	-	(43,133.07)	-100.000%	0.02%	43,133.07	-	(43,133.07)			Mar-03	Dec-12		2010
TBRD766OH	Trouble Orders OH - 017660	106,535.55	27,999.48	(78,536.07)	-280.49%	0.06%	106,535.55	27,999.48	(78,536.07)	May-02	Dec-25	May-02	Dec-12		2010
TBRD766UG	Trouble Orders UG - 017660	3,718.11	-	(3,718.11)	-100.000%	0.00%	3,718.11	-	(3,718.11)			May-02	Dec-12		2010
TLEQ156	TOOLS AND EQ 156	293,737.48	303,007.24	9,269.76	3.06%	0.16%	293,737.48	303,007.24	9,269.76	May-00	Dec-25	May-00	May-12		2010
TLEQ216	TOOLS AND EQ 216	8,778.44	-	(8,778.44)	-100.000%	0.00%	104,136.72	75,234.21	(28,902.51)			Jan-01	Dec-11		2010
TLEQ236	TOOLS AND EQ 236	132,077.56	146,106.44	14,028.88	9.60%	0.07%	132,077.56	146,106.44	14,028.88	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ246	TOOLS AND EQ 246	365.80	17,169.00	16,803.20	97.87%	0.00%	144,614.60	141,701.03	(2,913.57)	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ256	TOOLS AND EQ 256	2,529.37	13,386.00	10,856.63	81.10%	0.00%	2,529.37	13,386.00	10,856.63	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ315	TOOLS AND EQ 315	20,269.12	103,062.89	82,793.77	80.33%	0.01%	373,548.23	370,352.16	(3,196.07)	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ366	TOOLS AND EQ 366	147,737.08	128,804.75	(18,932.33)	-14.70%	0.08%	280,735.94	235,660.02	(45,075.92)	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ416	TOOLS AND EQ 416	217,703.89	187,998.80	(29,705.09)	-15.80%	0.12%	217,703.89	187,998.80	(29,705.09)	Jul-01	Dec-25	Jul-01	Dec-11		2010
TLEQ426	TOOLS AND EQ 426	176,665.40	159,010.55	(17,654.85)	-11.10%	0.10%	176,665.40	159,010.55	(17,654.85)	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ766	TOOLS AND EQ 766	90,259.82	100,001.04	9,741.22	9.74%	0.05%	90,259.82	100,001.04	9,741.22	Jan-01	Dec-25	Jan-01	Dec-11		2010
TRBORD156	TROUBLE ORDERS 156	205,440.16	230,014.16	24,574.00	10.68%	0.11%	205,440.16	230,014.16	24,574.00	Jan-01	Dec-14	Jan-01	Dec-12		2010
TRBORD166	TROUBLE ORDERS	(577.10)	-	577.10	-100.000%	0.00%	(577.10)	-	577.10			Jan-01	Feb-10		2010
TRBORD216	TROUBLE ORDERS 216	27,531.18	-	(27,531.18)	-100.000%	0.02%	27,531.18	-	(27,531.18)			Jan-01	Dec-12		2010
TRBORD236	TROUBLE ORDERS 236	115.19	-	(115.19)	-100.000%	0.00%	115.19	-	(115.19)			Jan-01	Dec-09		2010
TRBORD308	Trouble Orders 308	11,983.57	-	(11,983.57)	-100.000%	0.01%	11,983.57	-	(11,983.57)			Mar-04	Mar-10		2010
TRBORD315	TROUBLE ORDERS 315	104,698.46	-	(104,698.46)	-100.000%	0.06%	104,698.46	-	(104,698.46)			Jan-01	Dec-11		2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
TRBORD366	TROUBLE ORDERS 366	135.36	-	(135.36)	-100.00%	0.00%	135.36	-	(135.36)			Jan-01	Dec-12		2010
XFRM156	Transformer labor 156	22,500.65	21,015.97	(1,484.68)	-7.06%	0.01%	22,500.65	21,015.97	(1,484.68)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM216	Transformer labor 216	15,914.77	17,007.41	1,092.64	6.42%	0.01%	181,143.24	114,720.76	(66,422.48)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM236	Transformer labor 236	101,118.31	100,887.97	(230.34)	-0.23%	0.06%	101,118.31	100,887.97	(230.34)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM246	Transformer labor 246	75,280.82	25,176.24	(50,104.58)	-199.02%	0.04%	438,080.73	299,335.15	(138,745.58)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM256	Transformer labor 256	63,231.49	64,312.88	1,081.39	1.68%	0.03%	63,231.49	64,312.88	1,081.39	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM315	Transformer labor 315	231,380.23	137,405.86	(93,974.37)	-68.39%	0.13%	1,826,744.24	1,314,747.09	(511,997.15)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM366	Transformer labor 366	57,422.94	69,407.48	11,984.54	17.27%	0.03%	57,422.94	69,407.48	11,984.54	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM416	Transformer labor 416	15,138.96	14,999.64	(139.32)	-0.93%	0.01%	100,895.64	96,781.61	(4,114.03)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM426	Transformer labor 426	13,363.02	25,008.21	11,645.19	46.57%	0.01%	13,363.02	25,008.21	11,645.19	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM766	Transformer labor 766	16,222.08	7,971.72	(8,250.36)	-103.50%	0.01%	-	113,311.19	113,311.19	Oct-99	Dec-25	Oct-99	Dec-12		2010
		209,036,428.28	183,198,610.65	(25,837,817.63)											**2010 Total**
113305	KU DIST LINE TRANSFORMERS	7,110,648.74	7,467,590.19	356,941.45	4.78%	3.30%	7,110,648.74	7,467,590.19	356,941.45	Oct-01	Dec-25	Oct-01	Nov-08	Variance due to less New Business transformers needed in KU compared to original budget.	2011
117150	Trimble County 2 KU	2,299,445.04	641,237.87	(1,658,207.17)	-258.59%	1.07%	509,420,414.25	493,223,867.56	(16,196,546.69)	Jan-03	Jan-11	Jan-03	Jan-11	MTP did not include Performance Bonus, Switching Station, Excitation Transformer and TC Fire Protection projected costs.	2011
117362	Accrued Labor - KU	230,275.14	-	(230,275.14)	-100.00%	0.11%	20,595.60	(0.00)	(20,595.60)			Mar-04			2011
118213	Va City-AEP Clinch River	842.38	-	(842.38)	-100.00%	0.00%	5,142,414.52	5,141,572.14	(842.38)			Jul-04	Dec-09		2011
118216	Trimble 2 Trans. Projects - KU	(139,975.39)	179,930.88	319,906.27	177.79%	-0.07%	65,541,714.68	65,571,729.95	30,015.27	Jul-04	Aug-11	Jul-04	Jul-10	Material returns exceeded the costs of the completion of construction assumed in the budget.	2011
119518	Shelbyville Northwest Bypass	1,544.89	-	(1,544.89)	-100.00%	0.00%	1,504.41	239.91	(1,264.50)			Sep-04	Dec-11		2011
119903	Clear A&G 12/04	2,270,803.22	-	(2,270,803.22)	-100.00%	1.05%	(2,547,063.80)	(1,315,049.45)	1,232,014.35			Jan-05		This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2011
120418	DX2 JOHNSON VLV REFURB 11	511,853.39	1,313,668.92	801,815.53	61.04%	0.24%	745,337.35	1,339,668.47	594,331.12	Jan-10	Aug-12	Jan-10	Aug-12	Project delayed due to manufacturing issues on DX2 Overhaul (machine not available for installation of valve).	2011
120756	Misc. A/R Uncollect - KU Cap	22,075.75	-	(22,075.75)	-100.00%	0.01%	42,921.74	-	(42,921.74)			Jun-05			2011
121076	Loudon Ave.-Lansdowne DC 69 kV	6,579.69	-	(6,579.69)	-100.00%	0.00%	6,121,209.43	6,114,629.74	(6,579.69)			Aug-05	May-09		2011
121443	PAYNES DEPOT RD HWY PROJECT	(65,366.19)	-	65,366.19	-100.00%	-0.03%	152,769.14	218,135.33	65,366.19			Apr-06	Jun-10		2011
121593	GH3 SCR CATALYST ADDITION	-	193,999.67	193,999.67	100.00%	0.00%	2,539,616.63	3,026,171.92	486,555.29	Jan-08	Dec-13	Jan-08			2011
122049	*UK Underground	(867.72)	-	867.72	-100.00%	0.00%	(867.69)	0.03	867.72			Jul-06	Oct-09		2011
122086	DX1 OVERHAUL 11-12	1,665,783.00	1,572,296.95	(93,486.05)	-5.95%	0.77%	4,882,005.37	4,894,439.56	12,434.19	Jul-06	Dec-12	Jul-06	Mar-13		2011
122177	Millersburg Control Hse Repl	194,202.16	-	(194,202.16)	-100.00%	0.09%	687,951.83	494,020.86	(193,930.97)			Jan-07	Jul-11		2011
122524	Breaker Replacements-KU	(1,791.68)	-	1,791.68	-100.00%	0.00%	-	1,791.68	1,791.68			Oct-06	Mar-11		2011
122991	World Equestrian Games	(1,850.86)	-	1,850.86	-100.00%	0.00%	-	1,850.86	1,850.86			Jan-08	Jun-11		2011
123136	KU POLE INSPECTION	6,262,462.05	4,862,499.95	(1,399,962.10)	-28.79%	2.91%	6,262,462.05	4,862,499.95	(1,399,962.10)	Jan-05	Dec-10	Jan-05	Jul-12	This was the second year of the Pole Inspection and Treatment Program. Actual spend exceeded original budget for KU due to uncertainty of costs by company when the estimate was developed. The variance was covered by a reallocation of funds in October 2011. This was partially offset by a positive variance in LGE $77K. This project experienced a higher than average reject rate for the areas selected for inspection and treatment which generated more poles to be replaced.	2011
123216	BR Diesel Generator 10	5,813.72	-	(5,813.72)	-100.00%	0.00%	173,457.08	167,643.36	(5,813.72)			Nov-09	Jun-11		2011
123218	BR 1/2 SW Pump Feed Repl 11	266,415.82	280,999.69	14,583.87	5.19%	0.12%	275,647.36	280,999.69	5,352.33	Sep-08	Feb-12	Sep-08	Mar-12		2011
123219	KU BRCT7 A/B Conversion 08	(5,544.79)	-	5,544.79	-100.00%	0.00%	3,480,241.52	3,183,802.00	(296,439.52)			Mar-08	Jun-09		2011
123271	UK HOSP DIST RELOC OH WOOD/EUC	(63,474.75)	-	63,474.75	-100.00%	-0.03%	14,180.42	63,495.37	49,314.95			Aug-07	Dec-11		2011
123281	GH DRIFT DIVERSION	230,012.49	274,999.79	44,987.30	16.36%	0.11%	230,012.49	274,999.79	44,987.30	Jun-11	Feb-12	Jun-11	Nov-11		2011
123302	UK Med Cntr Hse Relo	(375,679.10)	-	375,679.10	-100.00%	-0.17%	(861.82)	374,817.28	375,679.10			Aug-07		Reclassification of reimbursement received in prior years from Removal to Investment.	2011
123409	PeopleSoft 8.9 Enhance	-	300,000.00	300,000.00	100.00%	0.00%	-	1,087,500.00	1,087,500.00	Jan-11	Dec-11			Project delayed to wait for PeopleSoft 9.1 Enhancement (135301)	2011
123599	KU-Gen Stator Bar Study	320,390.75	1,155,000.00	834,609.25	72.26%	0.15%	4,004,646.87	10,990,456.12	6,985,809.25	Jul-10	Aug-11	Jul-10	Aug-11	Reallocation of funds due to Generator Stator Bar Study recommendation to purchase two full sets of stator bars.	2011
123689	SOM NORTH BYPASS I66	18,306.30	-	(18,306.30)	-100.00%	0.01%	68,994.44	50,688.14	(18,306.30)			Dec-07	Jun-10		2011
123741	Cynthiana Bypass HWY Relo	403.90	-	(403.90)	-100.00%	0.00%	403.90	-	(403.90)			Apr-11	Oct-11		2011
123871	BRCT8 HGC Recond 11-12	714,046.00	787,999.51	73,953.51	9.38%	0.33%	795,725.36	1,423,999.63	628,274.27	Apr-08	Aug-13	Apr-08	May-13		2011
123893	GS MW Digestor Repl	-	26,100.00	26,100.00	100.00%	0.00%	-	26,100.00	26,100.00	Jan-11	Nov-14				2011
123954	GS DQIStrat 2010	144,054.16	157,464.00	13,409.84	8.52%	0.07%	303,710.52	314,074.51	10,363.99	Jun-10	Sep-11	Jun-10	Dec-11		2011
123996	GR A Conveyor Belt Repl	(2,620.53)	-	2,620.53	-100.00%	0.00%	54,100.92	56,721.45	2,620.53			Jan-10	Nov-10		2011
123997	GR P1 Sump Replacement	0.35	-	(0.35)	-100.00%	0.00%	102,109.44	102,109.09	(0.35)			Jan-10	Nov-10		2011
124000	GR U3 Main Trans Lead Repl	(1,166.25)	-	1,166.25	-100.00%	0.00%	118,699.18	119,865.43	1,166.25			Jan-10	Dec-10		2011
124001	GR 2010 Asbestos Abatement	(52,587.21)	-	52,587.21	-100.00%	-0.02%	67,668.91	120,256.12	52,587.21			Jan-10	Dec-10		2011
124005	GR 2011 Asbestos Abatement	62,365.13	70,000.82	7,635.69	10.91%	0.03%	62,365.13	70,000.82	7,635.69	Jan-11	Sep-11	Jan-11	Dec-11		2011
124007	GR 5-1 FD Fan Motor Rewind	40,318.27	41,999.27	1,681.00	4.00%	0.02%	40,318.27	41,999.27	1,681.00	Jan-11	Oct-11	Jan-11	Dec-11		2011
124012	GR B6 Sump Pump Repl	0.35	-	(0.35)	-100.00%	0.00%	47,142.73	47,142.38	(0.35)			Jul-10	Nov-10		2011
124014	GR Serv Wtr Piping Repl	89,778.72	90,000.47	221.75	0.25%	0.04%	89,778.72	90,000.47	221.75	Jan-11	Nov-11	Jan-11	Dec-11		2011
124173	GH3 ECONOMIZER REPL	1,335,713.68	1,456,000.10	120,286.42	8.26%	0.62%	3,266,400.31	3,386,686.73	120,286.42	May-08	May-11	May-08	May-11		2011
124176	GH3 ESP OUTLET PLATE SUSPEN	584,101.33	570,000.25	(14,101.08)	-2.47%	0.27%	584,101.33	570,000.25	(14,101.08)	Feb-11	Jun-11	Feb-11	May-11		2011
124180	BR1 Turb Cntrl Repl 10	18,599.75	-	(18,599.75)	-100.00%	0.01%	1,680,026.69	1,661,426.91	(18,599.78)			Nov-09	Nov-10		2011
124181	BR Stm&Gas Turb Vib Sftwr 11	120,345.45	127,000.34	6,654.89	5.24%	0.06%	120,345.45	127,000.34	6,654.89	Jul-08	Nov-11	Jul-08	Jan-12		2011
124202	HF CT Recontrol 10-11	-	531,249.99	531,249.99	100.00%	0.00%	-	531,249.99	531,249.99	Apr-10	Nov-11			See project 124202HF	2011
124212	BR3 Primary SH Repl 12	1,081,155.47	1,050,000.04	(31,155.43)	-2.97%	0.50%	2,073,125.26	3,693,905.70	1,620,780.44	Dec-08	Nov-12	Dec-08	Nov-12		2011
124213	DX2 Overhaul 11	3,711,706.20	4,555,529.97	843,823.77	18.52%	1.72%	4,460,619.77	5,052,257.17	591,637.40	Dec-10	Aug-12	Dec-10	Aug-12	Project delays due to manufacturing issues caused it to carry into 2012.	2011
124216	GH4 CCW HEAT EXCHANGER	117,534.59	204,999.99	87,465.40	42.67%	0.05%	117,534.59	204,999.99	87,465.40	May-08	Nov-11	May-08	Nov-11		2011
124220	GH3 SH SPRAY VALVE RETROFIT	42,016.37	110,000.00	67,983.63	61.80%	0.02%	393,345.18	543,330.85	149,985.67	Aug-10	Nov-13	Aug-10	Nov-13		2011
124222	GH BARGE MOORING CELL C-9	21,826.68	-	(21,826.68)	-100.00%	0.01%	324,799.88	302,973.20	(21,826.68)			Jul-10	Jan-11		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
124239	GH1 SCR CATALYST ADDITION 10	226,722.63	2,573,999.97	2,347,277.34	91.19%	0.11%	1,681,128.84	4,028,406.18	2,347,277.34	Jan-10	Dec-11	Jan-10	Mar-11	Reduced due to payment made in 2010 ahead of schedule and revised estimate	2011
124240	GH3 AIR HEATER CE BASKET REPL	-	100,000.30	100,000.30	100.00%	0.00%	1,690,959.16	1,650,000.80	(40,958.36)	Jan-11	Dec-15				2011
124242	GH1 AIR HEATER BASKET REPL	354,427.67	409,588.74	55,161.07	13.47%	0.16%	1,184,413.28	1,239,574.35	55,161.07	Sep-10	Apr-11	Sep-10	Mar-11		2011
124248	GH UPRIVER FLOATING BARGE	(1.49)	-	1.49	-100.00%	0.00%	800,139.40	800,140.89	1.49			Jan-10	Nov-10		2011
124249	BR2 Controls Repl 10&11	2,836,073.09	2,429,106.17	(406,966.92)	-16.75%	1.32%	3,317,617.79	2,904,974.01	(412,643.78)	Jan-10	Dec-11	Jan-10	Nov-11	Overruns were related to unknown engineering oversights discovered during execution of project.	2011
124252	BR2 ESP Interlock 11	42,421.08	63,987.63	21,566.55	33.70%	0.02%	42,421.08	63,987.63	21,566.55	Nov-09	Jan-12	Nov-09	Nov-11		2011
124254	BR2 Wtr Induct Cntrl - II 11	25,164.08	-	(25,164.08)	-100.00%	0.01%	232,051.12	206,886.94	(25,164.18)			Jan-10	Jan-12		2011
124255	DX Cool System Pipe Repl 12	118,811.81	-	(118,811.81)	-100.00%	0.06%	118,811.81	223,562.33	104,750.52			Nov-09	Jan-12		2011
124257	BR 1&2 Conv Room Roof Repl 10	61,233.83	-	(61,233.83)	-100.00%	0.03%	103,596.41	65,805.25	(37,791.16)			Jan-10	Jun-11		2011
124260	BR1 B Heater Repl 12	(14,585.31)	-	14,585.31	-100.00%	-0.01%	174,673.07	189,258.38	14,585.31			Jul-09	Nov-10		2011
124261	BR1 1-2 SB Air Comp Repl 11	99,679.09	497,964.69	398,285.60	79.98%	0.05%	415,932.83	497,964.69	82,031.86	Jul-09	May-12	Jul-09	Feb-13	Project delayed due to material delivery	2011
124262	BR1 Precip Rapper Repl 11	105,003.17	191,053.43	86,050.26	45.04%	0.05%	97,397.42	191,053.43	93,656.01	Jul-09	May-11	Jul-09	Apr-11		2011
124276	BR3 Control Air Comp Repl 10	12,429.67	-	(12,429.67)	-100.00%	0.01%	154,843.78	142,414.11	(12,429.67)			Nov-09	Jul-11		2011
124280	BR2 E Heater Repl 11	563,064.37	705,149.80	142,085.43	20.15%	0.26%	729,103.19	871,188.62	142,085.43	Jul-10	Jan-12	Jul-10	Nov-11		2011
124282	BR1 IR & IK Sootblower Repl 12	572,117.62	925,338.67	353,221.05	38.17%	0.27%	575,357.99	925,338.67	349,980.68	Jul-10	Mar-12	Jul-10	Dec-11	Budgetary estimates were developed in advance and bids were lower in both labor & material	2011
124283	BR3 MV Prot Relay Repl 11	162,246.12	202,337.58	40,091.46	19.81%	0.08%	162,246.12	202,337.58	40,091.46	Nov-10	May-11	Nov-10	May-11		2011
124284	BR1 Primary Air Fan Motor 11	39,280.06	23,000.11	(16,279.95)	-70.78%	0.02%	39,280.06	23,000.11	(16,279.95)	Jul-10	Dec-11	Jul-10	Jan-12		2011
124286	BR1 Mill Motor 11	21,445.18	25,000.07	3,554.89	14.22%	0.01%	21,445.18	25,000.07	3,554.89	Jul-10	Aug-11	Jul-10	Aug-11		2011
124288	BR3 Generator Rewind 13	5,710,020.38	5,842,999.53	132,979.15	2.28%	2.65%	15,404,576.54	15,562,999.25	158,422.71	Jul-10	Dec-12	Jul-10	Nov-12		2011
124305	BR Conv Belt Repl 11	-	68,131.80	68,131.80	100.00%	0.00%	-	68,131.80	68,131.80	Nov-10	Dec-11				2011
124307	BR Misc Motor Rbld/Repl 11	-	81,015.45	81,015.45	100.00%	0.00%	-	81,015.45	81,015.45	Nov-10	Dec-11				2011
124309	BR Asbestos Abatemnt 11	57,359.36	79,024.72	21,665.36	27.42%	0.03%	57,359.36	79,024.72	21,665.36	Nov-10	Nov-11	Nov-10	Nov-11		2011
124316	GH CONVEYOR BELT REPL 11	-	359,993.70	359,993.70	100.00%	0.00%	-	359,993.70	359,993.70	Jan-11	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2011
124326	GH3 F FEEDWATER HEATER REPL	756,854.77	1,239,999.79	483,145.02	38.96%	0.35%	963,088.37	1,446,233.39	483,145.02	Nov-10	May-11	Nov-10	May-11	Revised estimate and project started earlier than expected in budget (payments made in 2010)	2011
124328	GH ERT EQUIPMENT	26,927.41	25,000.07	(1,927.34)	-7.71%	0.01%	26,927.41	25,000.07	(1,927.34)	May-08	Aug-11	May-08	Aug-11		2011
124330	GH1 E HEATER NOZZLE TRAY REPL	-	19,999.65	19,999.65	100.00%	0.00%	-	255,000.14	255,000.14	Jan-11	May-21				2011
124332	GH2 2ND STAGE DIAPH REPL	18,276.98	-	(18,276.98)	-100.00%	0.01%	459,231.86	625,000.83	165,768.97			May-08	May-12		2011
124338	GH2 REHEAT PENDANT ASSY	2,619,864.45	2,218,999.53	(400,864.92)	-18.07%	1.22%	3,573,028.89	4,799,998.87	1,226,969.98	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid ahead of schedule (budgeted in 2012)	2011
124340	GH MISCELLANEOUS MOTORS 11	-	288,990.34	288,990.34	100.00%	0.00%	-	288,990.34	288,990.34	May-08	Dec-11				2011
124349	PVL-161-69kV, 150 MVA tran rpl	32,835.43	-	(32,835.43)	-100.00%	0.02%	1,640,388.48	1,607,553.05	(32,835.43)			May-08	Apr-11		2011
124419	GR 2010 U4 Breaker Refurb	3,180.34	-	(3,180.34)	-100.00%	0.00%	91,557.59	88,377.25	(3,180.34)			Mar-10	Dec-10		2011
124558	TC CT KU 5/6 REPL VLRA BATRIES	24,962.92	-	(24,962.92)	-100.00%	0.01%	24,962.92	-	(24,962.92)			Jan-10	Jan-11		2011
124560	TC CT KU INSTALL GRD FALT PROT	3,092.30	-	(3,092.30)	-100.00%	0.00%	49,925.08	46,832.78	(3,092.30)			Jan-10	Jan-11		2011
124563	TC CT KU INSTALL GRD FAULT PRO	43,653.09	63,674.33	20,021.24	31.44%	0.02%	43,653.09	63,674.33	20,021.24	Jan-11	Jan-12	Jan-11	Jun-11		2011
124580	Comp-related equip- KU 2011	8,311.26	48,215.20	39,903.94	82.76%	0.00%	75,078.03	120,592.07	45,514.04	Feb-08	Nov-11	Feb-08	Feb-11		2011
124607	GH2 ECONOMIZER REPL	3,555,101.68	2,980,001.05	(575,100.63)	-19.30%	1.65%	5,314,510.83	5,830,001.29	515,490.46	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid ahead of schedule (budgeted in 2012)	2011
124687	09 CENT DSP ROGERS GAP SUB	(262.48)	-	262.48	-100.00%	0.00%	630,526.21	630,788.69	262.48			Jan-09	Jun-10		2011
124691	09 CENT CYNTHIANA SUB	0.01	-	(0.01)	-100.00%	0.00%	284,967.28	284,967.27	(0.01)			Jan-09	Oct-10		2011
124698	09 CENT MISC SUBSTATION	45,016.64	-	(45,016.64)	-100.00%	0.02%	22,878.87	(22,137.77)	(45,016.64)			Jan-09	Dec-10		2011
124704	09 EARL MISC SUBSTATION	(538.80)	-	538.80	-100.00%	0.00%	107,759.00	108,297.80	538.80			Jan-09	Sep-10		2011
124782	09 CENT BLUEGRASS STATION	56,000.41	-	(56,000.41)	-100.00%	0.03%	358,719.19	830,159.07	471,439.88			Jan-09	Aug-10		2011
124783	09 CENT RICHMOND SUB	0.01	-	(0.01)	-100.00%	0.00%	859,222.62	859,222.61	(0.01)			Jan-09	Jan-11		2011
124784	09 CENT TRANSFORMER REWINDS	3,412.91	-	(3,412.91)	-100.00%	0.00%	2,045,555.99	2,042,143.08	(3,412.91)			Jul-08	Jun-10		2011
124934	RCKY BR-POCKET 69K CAWD STR86	1,326.48	-	(1,326.48)	-100.00%	0.00%	(25,763.12)	(27,266.30)	(1,503.18)			Aug-08	Apr-11		2011
124939	Process Improvement Tools KU	-	125,000.00	125,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Jan-09	Jan-12				2011
124970	US HWY 27 RELOCATION	0.10	-	(0.10)	-100.00%	0.00%	199,577.42	199,577.32	(0.10)			Dec-08	Mar-11		2011
125028	Brown North - Tyrone 138kV	2,139,700.51	2,786,281.19	646,580.68	23.21%	0.99%	2,192,456.56	2,842,886.90	650,430.34	Aug-10	Nov-11	Aug-10	Aug-11	Favorable site conditions and weather moved this project along smoother and quicker than expected.	2011
125030	REB FACILITIES CAPITAL	(645.00)	-	645.00	-100.00%	0.00%	478,238.81	478,883.81	645.00			Dec-08	May-10		2011
125035	DIST FAC CAPITAL	(149.05)	-	149.05	-100.00%	0.00%	442,280.17	442,429.22	149.05			Dec-08	May-10		2011
125062	Higby Mill 138/69 112 MVA	(2,882.06)	-	2,882.06	-100.00%	0.00%	1,793,815.57	1,796,697.63	2,882.06			Jan-09	Jul-10		2011
125069	Grounding Repairs-KU-2011	-	99,798.60	99,798.60	100.00%	0.00%	-	99,798.60	99,798.60	Jan-10	Aug-11				2011
125070	Etown Switches Replacement	0.03	-	(0.03)	-100.00%	0.00%	58,628.18	58,628.15	(0.03)			Jan-10	Mar-11		2011
125072	Versailles Capacitor	-	289,651.80	289,651.80	100.00%	0.00%	-	289,651.80	289,651.80	Jan-10	Jun-10				2011
125075	Cynthiana Capacitor	-	289,651.80	289,651.80	100.00%	0.00%	-	289,651.80	289,651.80	Jan-11	May-11				2011
125079	DFR Study	(3,845.86)	-	3,845.86	-100.00%	0.00%	663,411.84	667,257.70	3,845.86			Jan-09	Mar-11		2011
125192	ODP Fiber Buildout Y1/2-KU	(102.09)	-	102.09	-100.00%	0.00%	420,406.84	420,508.93	102.09			Oct-09	Jan-11		2011
125367	HW/SW Dev Tools 026580-KU10	29.96	-	(29.96)	-100.00%	0.00%	23,545.75	23,515.79	(29.96)			Jan-10	May-11		2011
125369	HW/SW Dev Tools 026540-KU10	22.45	-	(22.45)	-100.00%	0.00%	4,162.98	4,140.53	(22.45)			Jan-10	May-11		2011
125375	HW/SW Dev Tools 026510-KU11	5,409.59	22,716.00	17,306.41	76.19%	0.00%	5,409.59	22,716.00	17,306.41	Jan-11	Dec-11	Jan-11	Dec-11		2011
125378	HW/SW Dev Tools 026580-KU11	7,336.71	18,750.00	11,413.29	60.87%	0.00%	7,365.17	18,750.00	11,384.83	Jan-11	Dec-11	Jan-11	May-12		2011
125382	HW/SW Dev Tools 026540-KU11	9,179.53	10,096.00	916.47	9.08%	0.00%	9,179.53	10,096.00	916.47	Jan-11	Dec-11	Jan-11	Mar-12		2011
125385	HW/SW Dev Tools 026530-KU11	4,787.31	12,500.00	7,712.69	61.70%	0.00%	4,787.31	12,500.00	7,712.69	Jan-11	Dec-11	Jan-11	Mar-12		2011
125391	CRM Upgrade-KU11	-	353,356.73	353,356.73	100.00%	0.00%	-	353,356.73	353,356.73	Jan-11	Dec-11			Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2011
125394	HW/SW Dev Tools 026560-KU11	2,796.51	25,240.00	22,443.49	88.92%	0.00%	2,796.51	25,240.00	22,443.49	Jan-11	Dec-11	Jan-11	Dec-11		2011
125401	Data Protection-KU11	10,920.59	67,816.15	56,895.56	83.90%	0.01%	49,023.26	105,918.82	56,895.56	Jun-10	Dec-11	Jun-10	Mar-12		2011
125404	.NET WPF CLIENT FRAMEWORK-KU	956.05	-	(956.05)	-100.00%	0.00%	13,810.98	12,854.93	(956.05)			Jan-10	Sep-11		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
125409	IT Security Infrastruc-KU10	(405.08)	-	405.08	-100.00%	0.00%	30,317.11	30,722.19	405.08			Jan-10	Jan-11		2011
125416	Msging Sec Infrastr -KU11	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-11	Nov-11				2011
125417	Gen Compl Infras-KU10	425.27	-	(425.27)	-100.00%	0.00%	81,505.55	81,080.28	(425.27)			Jan-10	Jan-11		2011
125418	Vulnerability Scanning-KU11	-	23,189.43	23,189.43	100.00%	0.00%	-	23,189.43	23,189.43	Jan-11	Oct-11				2011
125421	Identity Mgmt - KU11	8,359.50	27,658.00	19,298.50	69.78%	0.00%	9,391.77	27,658.00	18,266.23	Dec-11	Jan-12	Dec-11	May-12		2011
125428	Intrusion Prevention-KU11	-	163,289.51	163,289.51	100.00%	0.00%	-	163,289.51	163,289.51	Jun-10	Oct-11				2011
125430	ITSec Lab Enh-KU11	4,767.63	12,579.00	7,811.37	62.10%	0.00%	4,767.63	12,579.00	7,811.37	Jan-11	Dec-11	Jan-11	May-12		2011
125433	Router Upgrade Project-KU10	433.78	-	(433.78)	-100.00%	0.00%	147,152.56	146,718.78	(433.78)			Jan-10	Jan-11		2011
125434	Access Switch Rotation-KU11	198,759.46	201,578.60	2,819.14	1.40%	0.09%	201,286.46	201,578.60	292.14	Jan-11	Dec-11	Jan-11	Jan-12		2011
125436	Core Network Infra-KU11	75,452.39	75,789.32	336.93	0.44%	0.04%	75,452.39	75,789.32	336.93	Jan-11	Dec-11	Jan-11	Dec-11		2011
125438	Wireless Buildout-KU10	(4,332.65)	-	4,332.65	-100.00%	0.00%	-	4,332.65	4,332.65			Jan-10	Jan-11		2011
125439	Data Networks Test Tools-KU11	23,561.25	25,157.99	1,596.74	6.35%	0.01%	23,561.25	25,157.99	1,596.74	Jan-11	Dec-11	Jan-11	Dec-11		2011
125442	Net Access Dev & Gateways-KU11	21,724.49	25,157.99	3,433.50	13.65%	0.01%	21,724.49	25,157.99	3,433.50	Feb-11	Oct-11	Feb-11	Dec-11		2011
125443	Backup Capacity Exp-KU10	12,533.18	-	(12,533.18)	-100.00%	0.01%	102,135.56	89,602.38	(12,533.18)			Jan-10	Oct-11		2011
125444	Network Adm Control-KU11	-	101,579.10	101,579.10	100.00%	0.00%	-	101,579.10	101,579.10	Jan-11	Dec-11				2011
125446	Network Management-KU11	22,793.31	25,157.91	2,364.60	9.40%	0.01%	22,793.31	25,157.91	2,364.60	Mar-11	Aug-11	Mar-11	Dec-11		2011
125447	Sec Infra Enhancements-KU11	50,239.62	50,315.89	76.27	0.15%	0.02%	50,239.62	50,315.89	76.27	Mar-11	Oct-11	Mar-11	Dec-11		2011
125448	Wireless Buildout-KU11	120,921.24	25,157.91	(95,763.33)	-380.65%	0.06%	129,338.79	25,157.91	(104,180.88)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125453	MidLevel Strge Refresh-KU11	(17,814.23)	202,499.90	220,314.13	108.80%	-0.01%	210,185.30	430,499.43	220,314.13	Nov-10	Dec-10	Nov-10	May-11		2011
125454	Cable-Server Connect-KU10	255.57	-	(255.57)	-100.00%	0.00%	23,362.60	23,107.03	(255.57)			Jan-10	May-11		2011
125455	Cabling Svr Connectivity-KU11	20,712.39	22,500.00	1,787.61	7.94%	0.01%	20,712.39	22,500.00	1,787.61	Jan-11	Dec-11	Jan-11	Dec-11		2011
125456	Backup Capacity Exp-KU11	-	112,499.83	112,499.83	100.00%	0.00%	-	112,499.83	112,499.83	Jan-11	Nov-11				2011
125457	SAN Cap Exp (inc virtual)-KU11	39,976.24	49,999.96	10,023.72	20.05%	0.02%	50,762.30	60,786.02	10,023.72	Dec-10	Nov-11	Dec-10	May-11		2011
125460	Bulk Pwr & Env Systems-KU11	77,988.85	50,798.92	(27,189.93)	-53.52%	0.04%	77,968.68	50,798.91	(27,169.77)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125461	Server Hardware Refresh-KU10	12,354.19	-	(12,354.19)	-100.00%	0.01%	191,042.65	178,688.46	(12,354.19)			Jan-10	May-11		2011
125462	Connect to KU Remote Off-KU11	257,502.44	252,106.74	(5,395.70)	-2.14%	0.12%	260,604.54	252,106.73	(8,497.81)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125465	Mobile Radio-KU11	91,275.01	50,559.64	(40,715.37)	-80.53%	0.04%	91,275.01	50,559.67	(40,715.34)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125466	Net Access Dev & Site Inf-KU11	61,055.97	62,351.16	1,295.19	2.08%	0.03%	61,055.97	62,351.14	1,295.17	Jan-11	Dec-11	Jan-11	Dec-11		2011
125467	Net Tools & Test Equip-KU11	44,869.35	49,786.77	4,917.42	9.88%	0.02%	44,869.35	49,786.76	4,917.41	Jan-11	Dec-11	Jan-11	Dec-11		2011
125469	Outside Cable Plant-KU11	122,215.76	101,916.44	(20,299.32)	-19.92%	0.06%	123,310.57	101,916.38	(21,394.19)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125470	Pur/Rebuild Radio Sites-KU11	74,040.49	152,236.73	78,196.24	51.36%	0.03%	74,204.19	152,236.74	78,032.55	Jan-11	Dec-11	Jan-11	May-12		2011
125474	Site Sec Improvements-KU11	29,005.39	25,399.44	(3,605.95)	-14.20%	0.01%	29,005.39	25,399.46	(3,605.93)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125479	Telephone Sys Cap Exp-KU11	56,488.92	74,758.63	18,269.71	24.44%	0.03%	60,565.26	74,758.63	14,193.37	Jan-11	Dec-11	Jan-11	Dec-11		2011
125484	VOIP Campus Upgrades-KU11	-	249,090.24	249,090.24	100.00%	0.00%	-	249,090.24	249,090.24	Jan-11	Dec-12				2011
125486	Monitor Replacement - KU11	15,617.59	20,000.00	4,382.41	21.91%	0.01%	15,617.59	20,000.00	4,382.41	Jan-11	Dec-11	Jan-11	May-12		2011
125487	Channel Bank Standard-KU10	228.16	-	(228.16)	-100.00%	0.00%	464,367.15	464,138.99	(228.16)			Jan-10	Jan-11		2011
125488	East KY SONET Mwave Build-KU10	(115.20)	239,159.41	239,274.61	100.05%	0.00%	161,917.25	1,206,246.70	1,044,329.45	Jan-10	Dec-10	Jan-10	May-11		2011
125489	TierC rot desktop/laptop-KU11	423,519.45	524,960.00	101,440.55	19.32%	0.20%	423,735.45	524,960.00	101,224.55	Jan-11	Dec-11	Jan-11	May-12		2011
125492	Mobile Radio-KU10	(9,099.87)	-	9,099.87	-100.00%	0.00%	25,170.99	34,270.86	9,099.87			Jan-10	Jan-11		2011
125495	Ntwk Tools/Test Equip-KU10	322.56	-	(322.56)	-100.00%	0.00%	50,158.60	49,836.04	(322.56)			Jan-10	Jan-11		2011
125496	Replace Caneyville Tower-KU11	-	505,055.26	505,055.26	100.00%	0.00%	-	505,055.30	505,055.30	Jan-10	Dec-11			This project was budgeted separately but the actuals were combined with the related Project # 125499 as it became managed as 1 project rather than two separate projects.	2011
125497	Phone Sys Capacity Exp-KU10	819.94	-	(819.94)	-100.00%	0.00%	42,459.51	41,639.57	(819.94)			Jan-10	Jan-11		2011
125499	KU MW BACKBONE RENOVATION	2,008,144.10	953,156.07	(1,054,988.03)	-110.68%	0.93%	7,016,905.26	1,443,550.15	(5,573,355.11)	Jan-10	Sep-14	Jan-10	Aug-14		2011
125500	Tech Test Lab & Rel -KU11	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-11	Dec-11				2011
125501	Connect-KU Remote Offices-KU10	6,337.93	-	(6,337.93)	-100.00%	0.00%	547,782.01	541,444.08	(6,337.93)			Feb-10	Mar-11		2011
125502	New Tech Implementation-KU11	15,809.06	50,000.00	34,190.94	68.38%	0.01%	15,809.06	50,000.00	34,190.94	Jan-11	Dec-11	Jan-11	Mar-12		2011
125504	Con-Leased T1 Circ-Wls-KU11	-	40,702.93	40,702.93	100.00%	0.00%	-	40,702.94	40,702.94	Jan-10	Nov-11				2011
125507	Simpsonville Elec Upg-KU11	42,622.86	47,500.00	4,877.14	10.27%	0.02%	42,622.86	47,500.00	4,877.14	Aug-10	Dec-11	Aug-10	Mar-12		2011
125508	Lou Racks and Furniture-KU11	12,266.62	12,500.00	233.38	1.87%	0.01%	12,266.62	12,500.00	233.38	Jan-11	Dec-11	Jan-11	Mar-12		2011
125509	Eval Tools & Util-KU10	10,353.00	-	(10,353.00)	-100.00%	0.00%	57,211.55	46,858.55	(10,353.00)			Jan-10	May-11		2011
125510	Lou Electrical Upg-KU11	12,719.69	25,000.00	12,280.31	49.12%	0.01%	12,719.69	25,000.00	12,280.31	Jan-11	Dec-11	Jan-11	May-12		2011
125512	Data Base Tools and Equi-KU11	37,358.15	37,500.00	141.85	0.38%	0.02%	37,358.15	37,500.00	141.85	Jan-11	Dec-11	Jan-11	Dec-11		2011
125513	Tier C rot-desk/lap-KU10	(2,395.44)	-	2,395.44	-100.00%	0.00%	786,610.18	789,005.62	2,395.44			Jan-10	May-11		2011
125514	Data Center Software-KU11	23,209.13	22,500.00	(709.13)	-3.15%	0.01%	23,209.13	22,500.00	(709.13)	Aug-10	Dec-11	Aug-10	May-12		2011
125527	Project Mirror - KU11	310,702.59	299,997.09	(10,705.50)	-3.57%	0.14%	310,702.59	299,997.09	(10,705.50)	Jan-11	Dec-11	Jan-11	May-12		2011
125528	Patches & CCS Rel Upg-KU11	-	1,121,059.68	1,121,059.68	100.00%	0.00%	-	2,786,889.84	2,786,889.84	Jan-11	Dec-12			Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2011
125534	Impl Red Elec Sys-BOC DC-KU10	16,602.35	-	(16,602.35)	-100.00%	0.01%	847,462.43	830,860.08	(16,602.35)			Jan-09	May-11		2011
125568	Server Hardware Refresh-KU11	219,732.81	224,999.30	5,266.49	2.34%	0.10%	259,583.83	263,564.96	3,981.13	Jun-10	Dec-11	Jun-10	Jan-12		2011
125583	EMS Redund- Telecom Exp- KU	904.96	-	(904.96)	-100.00%	0.00%	369,081.74	368,176.78	(904.96)			Apr-10	Sep-11		2011
125592	11 High Speed Telemetry- KU	-	139,996.11	139,996.11	100.00%	0.00%	-	139,996.11	139,996.11	Aug-08	Jan-12				2011
125597	10 EMS Servers & Oracle UG- KU	87,095.04	-	(87,095.04)	-100.00%	0.04%	263,411.20	176,316.16	(87,095.04)			Jun-10	Jul-11		2011
125637	PowerPlan Budgeting (KU %)	22,438.13	-	(22,438.13)	-100.00%	0.01%	417,240.58	394,802.45	(22,438.13)			Jan-09	Jun-10		2011
125644	Oracle IPM (KU %)	79,948.56	9,852.74	(70,095.82)	-711.43%	0.04%	191,810.32	192,233.53	423.21	Jul-10	Dec-11	Jul-10	Jan-12		2011
125662	Stores Capital - 2011 (KU %)	-	19,500.00	19,500.00	100.00%	0.00%	-	19,500.00	19,500.00	Feb-11	Nov-11				2011
125666	PowerPlant Upgrade (KU %)	69,733.50	-	(69,733.50)	-100.00%	0.03%	232,371.37	162,944.12	(69,427.25)			Jul-10	May-11		2011
125673	PR13 GT Control Upgrade KU	208,600.16	386,369.81	177,769.65	46.01%	0.10%	370,780.38	548,550.03	177,769.65	Jan-10	Sep-11	Jan-10	Jul-11		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
125675	PR13 Turb Blde Vane Repl KU	30,424.24	751,915.24	721,491.00	95.95%	0.01%	3,656,712.02	4,378,203.02	721,491.00	Oct-10	Jun-11	Oct-10	Mar-11	This Major inspection project was accelerated from the 2011-2013 MTP due to findings from the 2008 inspection which resulting in the 2008 PR13 Guide Vane Repl KU project. This Major inspection project performed the remaining vane and blade replacements recommended in 2008 by the OEM. The Major inspection and overhaul were performed in conjunction with the component replacements.	2011
125677	*MEREDITH 138 KV TAP	(0.03)	0.04	0.07	175.00%	0.00%	(0.11)	(0.02)	0.09	May-10	Jan-12	May-10	Dec-12		2011
125744	Lake Reba 163- BGAD 138kV Line	112,867.63	-	(112,867.63)	-100.00%	0.05%	99,330.06	(1,723.81)	(101,053.87)			Sep-08	Oct-12		2011
125748	EKP-Taylor Co REA- Install RTU	4,168.16	-	(4,168.16)	-100.00%	0.00%	10,826.09	6,657.93	(4,168.16)			Sep-08	May-11		2011
125749	EWINGTON SUB UPGRADE	(3,065.01)	-	3,065.01	-100.00%	0.00%	660,283.72	663,348.73	3,065.01			Oct-08	Jun-10		2011
125750	INNOVATION DR #2 - COLDSTREAM	0.62	-	(0.62)	-100.00%	0.00%	4,998.79	4,998.17	(0.62)			Jan-09	Jul-10		2011
125765	COLDSTREAM REDUNDANT FAC	9,040.26	-	(9,040.26)	-100.00%	0.00%	(4,087.08)	(13,127.34)	(9,040.26)			Dec-08	Dec-10		2011
125794	SOUTH LIMESTONE STREETSCAPE UG	(24,190.06)	-	24,190.06	-100.00%	-0.01%	(92.52)	24,097.54	24,190.06			Nov-08	May-10		2011
125856	Norton 34.5kV	(251.46)	-	251.46	-100.00%	0.00%	174,777.84	175,029.30	251.46			Dec-08	Sep-11		2011
125956	KCA09-POCKETRELAYS	(1,423.74)	-	1,423.74	-100.00%	0.00%	317,915.71	319,339.45	1,423.74			Apr-09	Mar-11		2011
125968	KTU09-BrownNorthReactors	12,607.11	-	(12,607.11)	-100.00%	0.01%	481,601.86	468,994.75	(12,607.11)			Mar-09	Jan-11		2011
125971	KCA09-B North-Alcalde	(51,075.58)	-	51,075.58	-100.00%	-0.02%	277,992.70	329,068.28	51,075.58			Jun-09	Aug-10		2011
125988	KR09-S Paducah Control House	(35,495.60)	-	35,495.60	-100.00%	-0.02%	783,929.09	819,424.69	35,495.60			Mar-09	Jan-11		2011
125996	Grahamville-DOE 161kV Line	1,896,807.43	2,709,937.04	813,129.61	30.01%	0.88%	2,701,888.36	3,637,263.09	935,374.73	Mar-09	Nov-12	Mar-09	Dec-11	Without the CCN, there were many unknowns. The budget was prepared before the CCN was completed. After the CCN was completed, the design was finalized and the scope reflected in the budget was reduced.	2011
126020	GR 4-2 ID Fan Motor Rewind	(14,599.84)	-	14,599.84	-100.00%	-0.01%	62,852.90	77,452.74	14,599.84			Jan-10	Nov-10		2011
126022	GR #2 PAC Replacement	(3,303.12)	-	3,303.12	-100.00%	0.00%	29,401.08	32,704.20	3,303.12			Jan-10	Jul-10		2011
126027	GR B Conveyor Gear Box	(3,605.65)	-	3,605.65	-100.00%	0.00%	41,577.88	45,183.53	3,605.65			May-10	Nov-10		2011
126049	Pad Coleman Rd 161KV Tap	3,383.38	-	(3,383.38)	-100.00%	0.00%	(0.00)	(3,383.38)	(3,383.38)			Apr-09	Jan-10		2011
126056	BR2 Aux Transformer 10	352,305.19	-	(352,305.19)	-100.00%	0.16%	663,412.98	311,107.75	(352,305.23)			May-10	May-11	Emergent work due to complications during removal of primary cable	2011
126057	BR2-B Heater Repl 10&11	937.75	-	(937.75)	-100.00%	0.00%	211,006.92	210,069.17	(937.75)			Nov-09	Dec-10		2011
126059	BR CY Dust Collector Upgr 10	9,534.87	-	(9,534.87)	-100.00%	0.00%	27,849.43	17,807.73	(10,041.70)			Nov-09	Dec-11		2011
126060	BR3 Station Air Comp Repl 12	72,071.93	-	(72,071.93)	-100.00%	0.03%	72,390.02	131,041.19	58,651.17			Jun-11	Dec-11		2011
126067	BR3 Transition Duct Hoppers 16	-	50,000.15	50,000.15	100.00%	0.00%	-	535,999.83	535,999.83	Sep-11	Dec-16				2011
126068	BR Welders 11	34,039.93	36,000.39	1,960.46	5.45%	0.02%	34,039.93	36,000.39	1,960.46	Feb-11	Dec-11	Feb-11	Oct-11		2011
126069	BR3-4 Pulv Gearbox Rebld 12	207,299.84	199,999.57	(7,300.27)	-3.65%	0.10%	609,545.92	599,999.73	(9,546.19)	Jan-11	Dec-12	Jan-11	Nov-12		2011
126070	BR2-1 Hi Eff Static Classfr 12	31,262.39	32,010.69	748.30	2.34%	0.01%	31,262.45	32,010.69	748.24	Feb-11	Dec-11	Feb-11	Nov-11		2011
126071	BR2-2 Hi Eff Static Classfr 12	29,775.38	32,010.69	2,235.31	6.98%	0.01%	29,775.38	32,010.69	2,235.31	Jan-11	Dec-11	Jan-11	Nov-11		2011
126082	BRCT GT24 Purge Vlv 10-11 KU	21,346.30	-	(21,346.30)	-100.00%	0.01%	129,086.60	107,740.30	(21,346.30)			Jan-10	Dec-10		2011
126084	BRCT Advent Test Bed 11	-	199,999.57	199,999.57	100.00%	0.00%	302,186.01	199,999.57	(102,186.44)	Jan-11	Dec-12	Jul-12			2011
126100	GS KU BTU Calorimeter	30,300.17	-	(30,300.17)	-100.00%	0.01%	30,300.17	52,200.00	21,899.83			May-11	Sep-11		2011
126103	GS KU CEMS Shelter Repl	-	276,000.00	276,000.00	100.00%	0.00%	-	5,473,852.19	5,473,852.19	Jul-10	Nov-15	Jul-10			2011
126104	GS KU Vehicle 5002 Repl	17.00	15,000.00	14,983.00	99.89%	0.00%	20,795.00	35,778.00	14,983.00	Oct-10	Dec-10	Oct-10	Dec-10		2011
126105	GS KU Vehicle 2653 Repl	-	18,000.00	18,000.00	100.00%	0.00%	23,766.81	41,766.81	18,000.00	Oct-10	Dec-10	Oct-10			2011
126114	KCA09-HZReplacement	-	25,146.18	25,146.18	100.00%	0.00%	246,801.56	271,947.74	25,146.18	Apr-09	Dec-09	Apr-09			2011
126157	GS PC Base Data Acq System	523.04	-	(523.04)	-100.00%	0.00%	9,957.80	9,434.76	(523.04)			Jan-10	Dec-10		2011
126158	GS Disturbance Monitor Equip	512,692.94	105,000.00	(407,692.94)	-388.28%	0.24%	939,311.51	1,125,000.00	185,688.49	Aug-11	Jan-13	Jan-10	Nov-12	Project was delayed to 2011 due to increase in scope to purchase and install disturbance monitoring equipment for the fleet.	2011
126180	*KMPASubstation	1,319,717.03	600,969.87	(718,747.16)	-119.60%	0.61%	4,218,273.02	2,935,124.65	(1,283,148.37)	Jan-09	Jan-12	Jan-09	Feb-12	Scope changes increased the cost of remote end and protection work beyond the amounts assumed in the budget.	2011
126202	GR Sump Pumps	0.35	-	(0.35)	-100.00%	0.00%	107,003.10	107,002.75	(0.35)			Jul-10	Nov-10		2011
126234	BR3 Voltage Regulator Repl 11	237,981.31	265,450.14	27,468.83	10.35%	0.11%	237,981.35	265,450.14	27,468.79	Nov-10	Dec-11	Nov-10	May-11		2011
126265	TC CT Stat Air Line	6,015.93	-	(6,015.93)	-100.00%	0.00%	6,015.93	-	(6,015.93)			May-09	Jan-11		2011
126269	BR3 Cooling Twr Swchgr Repl 10	61,805.22	-	(61,805.22)	-100.00%	0.03%	629,458.57	567,653.31	(61,805.26)			Nov-09	Jul-11		2011
126282	GH1 Pulv Vert Shaft Rebuild	(24.58)	-	24.58	-100.00%	0.00%	361,677.90	361,702.48	24.58			Mar-10	Dec-10		2011
126284	GH Station Access Security Sys	35,703.71	-	(35,703.71)	-100.00%	0.02%	112,787.31	77,083.60	(35,703.71)			Feb-10	Jul-11		2011
126289	GH3 8th Stage Bucket Repl	182,492.23	295,000.46	112,508.23	38.14%	0.08%	182,492.23	295,000.46	112,508.23	Oct-09	Apr-11	Oct-09	May-11		2011
126293	GH3 SO3 Truck Unloading Sta	-	179,998.90	179,998.90	100.00%	0.00%	-	179,998.90	179,998.90	Oct-09	Aug-11				2011
126294	GH3 Turb Pack & Spill Strips	409,179.75	69,999.80	(339,179.95)	-484.54%	0.19%	463,451.75	124,271.80	(339,179.95)	Oct-10	Jun-11	Oct-10	May-11	Emergent work due to condition of packing and spill strips upon inspection	2011
126295	GH2 Pulv Vert Shaft Rebuild	383,907.98	375,000.09	(8,907.89)	-2.38%	0.18%	379,199.80	375,000.09	(4,199.71)	Feb-11	Dec-11	Feb-11	Nov-11		2011
126296	GH2 SH Platen Replacement	1,746,853.89	1,237,000.35	(509,853.54)	-41.22%	0.81%	2,434,802.47	3,268,000.11	833,197.64	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid ahead of schedule (budgeted in 2012)	2011
126299	GH Maintenance Trucks	-	42,000.29	42,000.29	100.00%	0.00%	-	42,000.29	42,000.29	Nov-10	Dec-11				2011
126300	GH Aerial Lifts	117,111.76	-	(117,111.76)	-100.00%	0.05%	117,111.76	133,000.23	15,888.47			Oct-09	Dec-11		2011
126320	Boonesboro Park	13,513.06	-	(13,513.06)	-100.00%	0.01%	592,831.11	579,318.05	(13,513.06)			Sep-09	Oct-10		2011
126404	DOIT KU MOBILE GIS ENHANCE	6,439.00	-	(6,439.00)	-100.00%	0.00%	9,497.71	3,058.71	(6,439.00)			Jan-10	Dec-10		2011
126406	DOIT KU MOBILE GIS ROUTING	(9,089.00)	-	9,089.00	-100.00%	0.00%	97,930.69	107,019.69	9,089.00			Jan-10	Dec-10		2011
126411	DOIT KU MOBILE INFRASTRUCTURE	(1,259.03)	-	1,259.03	-100.00%	0.00%	770,532.20	771,791.23	1,259.03			Jul-10	Dec-10		2011
126426	COORD HUGHES LN 0037	3,491.54	-	(3,491.54)	-100.00%	0.00%	117,437.61	113,946.07	(3,491.54)			Jun-10	Jun-11		2011
126428	DSP Ashland Ave 2 Distribution	1,219.75	-	(1,219.75)	-100.00%	0.00%	145,992.46	144,772.71	(1,219.75)			Jan-10	Nov-10		2011
126430	DSP Oxford Distribution	5,184.43	-	(5,184.43)	-100.00%	0.00%	167,453.31	162,268.88	(5,184.43)			Apr-10	Jun-12		2011
126431	DSP Higby Mill Ckt 1071	6,849.39	-	(6,849.39)	-100.00%	0.00%	109,216.86	102,367.47	(6,849.39)			Aug-10	Dec-10		2011
126432	Versailles-Alexander Ckt 500	(15,577.22)	-	15,577.22	-100.00%	-0.01%	208,110.32	223,687.54	15,577.22			Mar-10	Nov-10		2011
126433	DSP Ckt 481 Upgrade	(25,584.95)	-	25,584.95	-100.00%	-0.01%	278,713.61	304,298.56	25,584.95			Jan-10	Dec-10		2011
126435	DSP Joyland 2 Distribution	272,159.40	149,760.00	(122,399.40)	-81.73%	0.13%	272,159.40	149,760.00	(122,399.40)	Dec-10	Dec-11	Dec-10	Oct-11		2011
126488	Repl Res Conductor	-	2,770.67	2,770.67	100.00%	0.00%	73,613.35	155,269.06	81,655.71	Mar-10	Mar-10	Mar-10			2011
126494	DANVILLE WATER INTAKE	34,188.50	-	(34,188.50)	-100.00%	0.02%	141,284.48	107,095.98	(34,188.50)			Jan-10	Jun-12		2011
126495	SCM 2010 Rp Batteries Sub Area	329.56	-	(329.56)	-100.00%	0.00%	23,602.37	23,272.81	(329.56)			Jan-10	Jul-12		2011
126502	Purc Tools and Equip 2010	(7,908.12)	-	7,908.12	-100.00%	0.00%	7,184.84	15,092.96	7,908.12			Jan-10	Dec-10		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
126506	DSP Appalachia Substation	41.34	-	(41.34)	-100.00%	0.00%	488,572.65	488,531.31	(41.34)			Oct-09	Oct-10		2011
126507	DSP Clinch Valley Breaker	0.21	-	(0.21)	-100.00%	0.00%	56,192.09	56,191.88	(0.21)			Jan-10	Dec-10		2011
126508	London Substation	1,696.91	-	(1,696.91)	-100.00%	0.00%	113,882.25	112,457.17	(1,425.08)			Jan-10	Feb-11		2011
126509	DSP Harlan Wye Sub Upgrade	273,400.74	228,430.25	(44,970.49)	-19.69%	0.13%	729,374.10	696,976.31	(32,397.79)	Jan-10	Dec-11	Jan-10	Jan-12		2011
126510	Purchase 12/22 MVA transformer	13,500.00	-	(13,500.00)	-100.00%	0.01%	282,364.28	268,864.28	(13,500.00)			Jan-10	Feb-11		2011
126512	Earlington Tools & Equipment	(4,837.47)	-	4,837.47	-100.00%	0.00%	13,685.37	18,522.84	4,837.47			Feb-10	Nov-10		2011
126516	Earlington Substation Repairs	4,790.75	-	(4,790.75)	-100.00%	0.00%	82,249.32	77,458.57	(4,790.75)			Feb-10	Dec-10		2011
126517	Nortonville Substation Upgrade	73,008.09	196,993.84	123,985.75	62.94%	0.03%	411,081.14	627,146.89	216,065.75	Jan-10	Dec-12	Jan-10	Aug-11		2011
126519	Westvaco Sub RTU Replacement	538.77	-	(538.77)	-100.00%	0.00%	48,678.59	48,139.82	(538.77)			Aug-09	Jan-10		2011
126520	Replace 34kv Circuit Breakers	0.70	-	(0.70)	-100.00%	0.00%	43,928.27	43,927.57	(0.70)			Feb-10	Jan-11		2011
126522	Dawson Springs Add Protection	(0.02)	-	0.02	-100.00%	0.00%	37,185.69	37,185.71	0.02			Feb-10	Dec-10		2011
126525	Rplce Underrated Sub Reclosers	(431.30)	-	431.30	-100.00%	0.00%	65,579.94	66,011.24	431.30			Jan-10	Dec-10		2011
126528	DSP Carntown Sub Upgrade	279,647.36	184,135.28	(95,512.08)	-51.87%	0.13%	898,685.49	803,173.41	(95,512.08)	Jan-10	Dec-11	Jan-10	May-11		2011
126530	Rineyville Sub Project	508,621.61	787,524.34	278,902.73	35.42%	0.24%	1,299,867.63	1,421,395.51	121,527.88	Jan-10	Jun-12	Jan-10	May-12		2011
126531	DSP Paris Detroit Harvestr Sub	9,898.27	-	(9,898.27)	-100.00%	0.00%	215,921.95	206,023.68	(9,898.27)			Feb-10	Mar-12		2011
126534	DSP Richmond 2 Sub Upgrade	452,380.74	618,374.89	165,994.15	26.84%	0.21%	1,280,185.70	1,403,948.60	123,762.90	Jan-10	Jun-12	Jan-10	Jul-12		2011
126535	DSP Adams Substation	137,949.08	172,284.26	34,335.18	19.93%	0.06%	688,606.89	725,553.82	36,946.93	Jan-10	Dec-11	Jan-10	Jan-12		2011
126536	DSP Oxford Substation	198,473.54	372,749.06	174,275.52	46.75%	0.09%	728,461.96	905,349.23	176,887.27	Jan-10	Dec-11	Jan-10	Jan-12		2011
126538	DSP Ashland Ave 2 Breaker	271.58	-	(271.58)	-100.00%	0.00%	153,414.60	153,143.02	(271.58)			Jan-10	Nov-10		2011
126539	DSP Joyland 2 Breaker	98,630.24	90,633.70	(7,996.54)	-8.82%	0.05%	169,538.66	162,203.35	(7,335.31)	Jan-10	Dec-10	Jan-10	Jan-12		2011
126542	DSP Trafton Ave 12kV Main Brkr	17,054.04	-	(17,054.04)	-100.00%	0.01%	287,645.77	270,591.73	(17,054.04)			Feb-10	Dec-11		2011
126544	DSP Fairfield Substation	(799.33)	-	799.33	-100.00%	0.00%	683,798.01	684,597.34	799.33			Nov-09	Dec-10		2011
126546	SCM Central 2010 Sub Misc.	(5,471.40)	-	5,471.40	-100.00%	0.00%	145,130.20	150,601.60	5,471.40			Jan-10	May-11		2011
126550	SCM 2010 Cent Replace Breakers	1,908.58	-	(1,908.58)	-100.00%	0.00%	149,050.48	147,141.90	(1,908.58)			Jan-10	Mar-12		2011
126551	SCM 2010 Central Rplc Battries	1,477.71	-	(1,477.71)	-100.00%	0.00%	31,435.83	29,958.12	(1,477.71)			Jan-10	Jan-11		2011
126557	CLINCH VALLEY DO	12,436.70	-	(12,436.70)	-100.00%	0.01%	148,364.67	135,927.97	(12,436.70)			Jan-10	Dec-10		2011
126560	MAYOC RECLOSERS	4,830.48	-	(4,830.48)	-100.00%	0.00%	46,729.82	41,899.34	(4,830.48)			Jan-10	Dec-11		2011
126561	MAYOC KENTON CIRCUIT ADDITION	(25,796.39)	-	25,796.39	-100.00%	-0.01%	216,083.63	241,880.02	25,796.39			Mar-10	Oct-10		2011
126563	MAYOC MT OLIVET RECONDUCTOR	6,724.16	-	(6,724.16)	-100.00%	0.00%	258,847.62	252,123.46	(6,724.16)			Feb-10	Nov-10		2011
126569	002-Wofford RTURepl	18,101.84	-	(18,101.84)	-100.00%	0.01%	67,970.01	49,868.17	(18,101.84)			Jul-09	Apr-10		2011
126570	051-Pittsburg RTURepla	155.77	-	(155.77)	-100.00%	0.00%	34,155.00	33,999.23	(155.77)			Jul-09	Apr-11		2011
126593	TC CT HGPI KU#1	83,813.40	-	(83,813.40)	-100.00%	0.04%	5,200,247.69	5,116,434.29	(83,813.40)			Jul-09	Dec-10		2011
126594	TC CT HGPI KU#2 & CI PARTS	7,264,419.06	4,281,237.51	(2,983,181.55)	-69.68%	3.37%	7,264,419.06	4,281,237.51	(2,983,181.55)	Jan-11	Jan-12	Jan-11	Aug-11	Projects 126588,126594,126589& 126595 need to be viewed together. The 2011 budget was established for 2 HGPI's and Combustion Inspection parts. The ($1.0M) variance (all 4 projects netted) was related to additional work needed during inspections on Unit 5 and 8. There was unexpected damage to the S-15 Vanes in the compressor section driving up the cost of work.	2011
126595	TC CT HGPI KU#3	2,346,041.43	4,281,237.51	1,935,196.08	45.20%	1.09%	2,415,638.98	4,281,237.51	1,865,598.53	Jul-09	Jan-12	Jul-09	Dec-11	Projects 126588,126594,126589& 126595 need to be viewed together. The 2011 budget was established for 2 HGPI's and Combustion Inspection parts. The ($1.0M) variance (all 4 projects netted) was related to additional work needed during inspections on Unit 5 and 8. There was unexpected damage to the S-15 Vanes in the compressor section driving up the cost of work.	2011
126599	RECON CKT 334	9,404.58	-	(9,404.58)	-100.00%	0.00%	171,867.69	162,463.11	(9,404.58)			Aug-10	Nov-11		2011
126607	RECLOSERS	(0.55)	-	0.55	-100.00%	0.00%	63,459.28	63,180.35	(278.93)			Jan-10	Dec-10		2011
126638	GS-KU-Cyber Security	366,708.04	666,600.00	299,891.96	44.99%	0.17%	2,189,074.25	2,473,892.44	284,818.19	Dec-09	Dec-13	Dec-09	Dec-13		2011
126639	GS-KU-Satellite Phone	2,073.67	-	(2,073.67)	-100.00%	0.00%	41,485.17	39,411.50	(2,073.67)			Jan-10	Jun-11		2011
126729	IT KU TEXTING (CUST COMM)	15,219.33	-	(15,219.33)	-100.00%	0.01%	159,857.73	144,638.40	(15,219.33)			Jan-10	Feb-12		2011
126738	DSP UK West Substation Add	1,292,043.05	763,740.06	(528,302.99)	-69.17%	0.60%	1,689,660.62	1,204,232.77	(485,427.85)	Jan-11	Dec-12	Jan-11	Dec-12	Project scope expanded in 2011 to include completion of the project.	2011
126743	DSP Greasy Creek Sub Upgrade	308,334.41	35,960.00	(272,374.41)	-757.44%	0.14%	519,026.32	192,205.12	(326,821.20)	Jun-11	Dec-12	Jun-11	Oct-12		2011
126755	KU MISC BUSINESS OFFICE 2010	5,719.71	-	(5,719.71)	-100.00%	0.00%	121,165.02	115,806.31	(5,358.71)			Jan-10	Nov-12		2011
126768	W.Lexington-Bkr Upgrade	84,858.36	-	(84,858.36)	-100.00%	0.04%	222,403.99	137,545.63	(84,858.36)			Jan-10	Mar-11		2011
126773	West Cliff Rebuild	2,739,168.28	1,319,963.52	(1,419,204.76)	-107.52%	1.27%	3,033,911.36	1,405,283.28	(1,628,628.08)	Sep-10	Jul-12	Sep-10	Jul-12	Various delays pushed work from 2010 to 2011.	2011
126774	Danville Breakers	104,405.26	-	(104,405.26)	-100.00%	0.05%	249,353.55	144,948.29	(104,405.26)			Jan-10	Mar-11		2011
126776	Relay Replacements-2010	1,986.16	266,593.68	264,607.52	99.25%	0.00%	645,566.11	910,173.63	264,607.52	Jan-10	Dec-10	Jan-10	Jun-11		2011
126779	Surge Arrestors - KU-2011	(7,830.07)	195,421.20	203,251.27	104.01%	0.00%	87,311.59	290,562.86	203,251.27	Jan-10	Dec-10	Jan-10	Mar-11		2011
126780	Batteries - KU-2010	12,798.20	299,395.80	286,597.60	95.73%	0.01%	108,562.53	395,160.13	286,597.60	Jan-10	May-11	Jan-10	Mar-11		2011
126781	Station Srvce Transfrmr-2010	16,871.00	189,853.20	172,982.20	91.11%	0.01%	189,724.61	359,315.71	169,591.10	Oct-10	Feb-11	Oct-10	Feb-11		2011
126782	Instrument Xfrmr Rplment-2010	0.83	173,755.08	173,754.25	100.00%	0.00%	125,236.81	298,991.06	173,754.25	Jan-10	Dec-10	Jan-10	Mar-11		2011
126783	Meredith	(0.02)	-	0.02	-100.00%	0.00%	866.83	0.04	(866.79)			Sep-10	Jun-12		2011
126784	Central Hardin	19.00	-	(19.00)	-100.00%	0.00%	(0.08)	(0.08)	(0.00)			Aug-10	Jun-11		2011
126785	Work Mgmt / FRP software	971,145.88	459,302.43	(511,843.45)	-111.44%	0.45%	2,686,745.65	2,205,378.98	(481,366.67)	Mar-10	Oct-11	Mar-10	Oct-11	Work to convert data, create forms and train users was more than assumed in the budget.	2011
126787	Test Bench	12,953.99	51,684.36	38,730.37	74.94%	0.01%	36,707.58	75,437.95	38,730.37	Jan-10	Dec-10	Jan-10	Jun-11		2011
126790	Higby Mill Brk Replacement	10.95	-	(10.95)	-100.00%	0.00%	821,837.75	821,826.80	(10.95)			Jan-10	Jul-10		2011
126794	Inst 69kv/54.0MVA Capactr FMC	15,450.73	-	(15,450.73)	-100.00%	0.01%	436,626.70	425,319.13	(11,307.57)			Jan-10	Jun-11		2011
126795	69k/21.6MVAR Nich City Sub	153,049.40	199,597.20	46,547.80	23.32%	0.07%	385,297.29	383,202.72	(2,094.57)	Jan-10	Jun-12	Jan-10	Apr-12		2011
126796	36MVA Capctr-Rogersville 69kV	49,723.81	25,842.24	(23,881.57)	-92.41%	0.02%	335,636.91	272,005.34	(63,631.57)	May-10	Nov-10	May-10	Jul-11		2011
126800	Fiber Upgrades 2011	-	498,993.12	498,993.12	100.00%	0.00%	-	498,993.12	498,993.12	Jan-10	Dec-11			Budget represented a placeholder for potential fiber projects needed during 2011. The budget is developed at a higher level to encompass multiple projects and reallocated to various projects.	2011
126801	High Side Brkr Additions-2011	-	499,238.04	499,238.04	100.00%	0.00%	-	499,238.04	499,238.04	Jan-11	Dec-12			Project cancelled due to lack of need.	2011
126803	Draw DT/Enhance AutoCAD-KU	33,338.19	99,798.60	66,460.41	66.59%	0.02%	169,171.38	99,798.60	(69,372.78)	Apr-11	Nov-12	Apr-11	Apr-13		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
126823	DX Dam Leakage Remediation	8,381,514.35	5,950,001.21	(2,431,513.14)	-40.87%	3.89%	11,485,663.43	10,055,930.19	(1,429,733.24)	Nov-09	Dec-13	Nov-09	Dec-11	Original scope increased after diving inspection, utilized contingency dollars for additional work.	2011
126832	Stone Road Shop Expansion	12,284.93	-	(12,284.93)	-100.00%	0.01%	409,449.42	397,164.49	(12,284.93)			Jul-10	May-11		2011
126838	HW/SW Dev Tools 026520-KU11	2,242.11	20,192.00	17,949.89	88.90%	0.00%	2,242.11	20,192.00	17,949.89	Jan-11	Dec-11	Jan-11	May-12		2011
126840	CCS Archiving-KU11	-	252,397.50	252,397.50	100.00%	0.00%	-	252,397.50	252,397.50	Jan-11	Dec-10				2011
126842	Actuate Reimplement - KU11	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-11	Dec-11				2011
126844	Microsoft License-KU11	57,306.56	12,500.00	(44,806.56)	-358.45%	0.03%	57,306.56	12,500.00	(44,806.56)	Jan-11	Dec-10	Jan-11	Sep-11		2011
126846	Srvr Cap Expan & Rel-KU11	49,746.00	42,499.82	(7,246.18)	-17.05%	0.02%	49,746.00	42,499.82	(7,246.18)	Aug-10	Dec-11	Aug-10	May-12		2011
126850	Upgrd Vmware Infrast-KU11	40,865.81	40,158.04	(707.77)	-1.76%	0.02%	40,865.81	40,158.04	(707.77)	Jan-11	Dec-11	Jan-11	May-12		2011
126853	Wiring Upgrd VoIP & Data-KU11	19,034.18	76,198.38	57,164.20	75.02%	0.01%	19,034.18	76,198.39	57,164.21	Jan-11	Dec-11	Jan-11	Dec-11		2011
126914	Srvr Cap Expan & Rel-KU12	-	(0.09)	(0.09)	100.00%	0.00%	41,371.65	42,499.91	1,128.26	Aug-10	Dec-12	Aug-10			2011
127063	Bdstown Ind Thermal Upgrd	(2,428.00)	-	2,428.00	-100.00%	0.00%	125,794.92	128,296.52	2,501.60			Jan-10	Mar-11		2011
127067	34.5kv Budget 2011	-	200,783.00	200,783.00	100.00%	0.00%	-	200,783.00	200,783.00	Jan-10	Dec-12				2011
127071	Paris-Millersburg Hwy Relo	-	(697.52)	(697.52)	100.00%	0.00%	1,058,397.34	(697.52)	(1,059,094.86)	Jan-11	Dec-13	Jan-11			2011
127080	Green Rv Plant-Erlngton 69k	491,335.36	-	(491,335.36)	-100.00%	0.23%	1,065,875.12	574,539.76	(491,335.36)			Aug-10	Oct-11	Originally budgeted in 2010, the scope of the project expanded and the 2011 portion was funded by project 131280.	2011
127140	High Spd Historic Arch- KU	-	105,002.04	105,002.04	100.00%	0.00%	145,752.62	105,002.04	(40,750.58)	Dec-10	Dec-13	Dec-10			2011
127142	Openview.NET- KU	180,966.00	244,000.30	63,034.30	25.83%	0.08%	195,919.50	244,000.30	48,080.80	Apr-11	Aug-11	Apr-11	Mar-12		2011
127145	Tools for Optors- outage schd	-	35,000.60	35,000.60	100.00%	0.00%	-	35,000.60	35,000.60	Mar-11	Nov-11				2011
127147	Eliminate Dix Dax (Telecom)	-	299,996.84	299,996.84	100.00%	0.00%	-	299,996.84	299,996.84	Jun-11	Nov-11				2011
127148	CIP- KU 2011	42,123.22	69,996.56	27,873.34	39.82%	0.02%	42,123.22	69,996.56	27,873.34	Mar-11	Dec-11	Mar-11	Sep-12		2011
127161	161-161KV BUS TIE SWITCH	155,491.02	-	(155,491.02)	-100.00%	0.07%	245,229.35	89,738.33	(155,491.02)			Jan-09	Sep-10		2011
127162	161-Control House	57,853.61	149,910.60	92,056.99	61.41%	0.03%	600,169.81	736,085.12	135,915.31	Jan-10	Sep-10	Jan-10	Jun-11		2011
127166	Automate Failover of OSI- KU	-	8,999.56	8,999.56	100.00%	0.00%	-	8,999.56	8,999.56	Mar-10	May-11				2011
127208	Automate Sourcing (KU %)	-	59,000.00	59,000.00	100.00%	0.00%	-	59,000.00	59,000.00	May-11	Aug-11				2011
127215	DSP 34 kV Metering	1,227.41	70,968.37	69,740.96	98.27%	0.00%	134,872.80	204,613.76	69,740.96	Jan-10	Dec-10	Jan-10	Jan-10		2011
127216	DSP Exeter Substation	6,861.89	-	(6,861.89)	-100.00%	0.00%	206,410.62	199,548.73	(6,861.89)			Jan-10	Dec-10		2011
127234	PV-345-Panels	(11,071.75)	-	11,071.75	-100.00%	-0.01%	321,527.66	332,599.41	11,071.75			Sep-09	Apr-11		2011
127242	Newtown Pike Extension UG	(635,351.23)	-	635,351.23	-100.00%	-0.30%	5,541.34	751,753.04	746,211.70			Sep-09	May-13	Completion of project started in prior year. Funds reallocation from Public Works blanket project. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. This was a 100% reimbursable project. Charges occurred in 2009 and 2010 for a total of $750K. Billings were done in 2011 and 2012 for a total of ($750K).	2011
127260	TC2 Temporary Workaround	(668,357.63)	(344,577.12)	323,780.51	-93.96%	-0.31%	5,713,274.21	5,418,537.72	(294,736.49)	Oct-09	Dec-13	Oct-09	Nov-11	Unused and reusable materials were returned after the permanent line was constructed and the temporary line removed	2011
127266	TC2 CAPITAL SPARES - KU	(206,772.51)	(945,000.00)	(738,227.49)	78.12%	-0.10%	9,774,513.52	8,687,543.47	(1,086,970.05)	Oct-09	Jan-13	Oct-09	Jan-14	Budget was mistakenly resided in a non-capital account.	2011
127286	GHENT BKR 946 IN	157,549.92	-	(157,549.92)	-100.00%	0.07%	243,002.77	85,452.85	(157,549.92)			Jan-09	May-11		2011
127297	BR 2-A Heater Replacement 10	5,869.44	-	(5,869.44)	-100.00%	0.00%	220,508.28	214,638.84	(5,869.44)			Nov-09	Dec-10		2011
127346	NORTONVILLE DISTRIBUTION	-	50,373.06	50,373.06	100.00%	0.00%	71,913.88	122,286.94	50,373.06	Jan-10	May-11	Jan-10			2011
127355	PinevilleEqpRM	(37,011.73)	-	37,011.73	-100.00%	-0.02%	-	37,011.73	37,011.73			Jan-09	Jun-10		2011
127372	ADAMS-SCOTT CO 69KV PARAMETERS	17,905.95	-	(17,905.95)	-100.00%	0.01%	271,059.25	253,153.30	(17,905.95)			Mar-10	Sep-11		2011
127395	KBR10-GrnRver009	895.96	-	(895.96)	-100.00%	0.00%	295,431.34	294,535.38	(895.96)			Mar-10	Mar-11		2011
127405	Versailles Bypass Capacitor	24,712.42	-	(24,712.42)	-100.00%	0.01%	339,335.65	314,623.23	(24,712.42)			Jan-10	Jun-11		2011
127420	TC UPGRADE A LIMESTONE MILL	12,590.11	-	(12,590.11)	-100.00%	0.01%	111,433.85	98,843.74	(12,590.11)			Feb-10	Nov-11		2011
127421	TC UPGRADE B LIMESTONE MILL	(7,784.34)	-	7,784.34	-100.00%	0.00%	66,159.82	73,944.16	7,784.34			Feb-10	Jan-11		2011
127429	CustSelfServ-First Release KU	(440.40)	-	440.40	-100.00%	0.00%	285,232.22	285,672.62	440.40			May-10	Jan-11		2011
127431	SAP-ParallelTest&QAEnvironKU	34,874.26	-	(34,874.26)	-100.00%	0.02%	120,986.18	86,111.92	(34,874.26)			Feb-10	Jan-11		2011
127443	EnergyEff CommAuditProj KU	0.10	-	(0.10)	-100.00%	0.00%	177,174.68	177,174.58	(0.10)			Feb-10	Jan-11		2011
127444	ScottCo69kVBrkrs	(1,517.17)	-	1,517.17	-100.00%	0.00%	509,200.11	512,916.30	3,716.19			Mar-10	Mar-11		2011
127452	TC2 KU Limestone Conveyors	30,480.26	-	(30,480.26)	-100.00%	0.01%	50,201.89	19,721.63	(30,480.26)			Feb-10	Jan-11		2011
127456	Grahamville Bus Tie Breaker	(38,730.24)	120,072.84	158,803.08	132.26%	-0.02%	249,559.48	408,362.56	158,803.08	Feb-10	Apr-11	Feb-10	Apr-11		2011
127462	OXFORDSUB#2TAP	13,911.14	-	(13,911.14)	-100.00%	0.01%	72,445.63	58,534.49	(13,911.14)			Aug-10	Sep-11		2011
127485	AO SMITH BREAKER	869.74	-	(869.74)	-100.00%	0.00%	64,768.54	63,898.80	(869.74)			Feb-10	Aug-10		2011
127491	KSH TO EAST UBUILD	(742.66)	-	742.66	-100.00%	0.00%	-	742.66	742.66			May-10	May-10		2011
127492	KSH TO DANVILLE EAST UB	742.66	-	(742.66)	-100.00%	0.00%	60,288.67	59,546.01	(742.66)			May-10	Nov-10		2011
127493	HARLAN WYE CIRCUIT	1,056.04	-	(1,056.04)	-100.00%	0.00%	42,805.68	41,749.64	(1,056.04)			May-10	Jun-11		2011
127495	PowerSimm - KU	(20,388.75)	-	20,388.75	-100.00%	-0.01%	137,747.36	158,136.11	20,388.75			Mar-10	Oct-11		2011
127500	NAS - Dow Corning West OPGW	94,927.89	-	(94,927.89)	-100.00%	0.04%	460,601.02	365,673.13	(94,927.89)			Jun-10	Oct-11		2011
127512	RICH 2 SUB 4KV TO 12KV	239,068.44	-	(239,068.44)	-100.00%	0.11%	239,068.44	-	(239,068.44)			Jan-11	May-12		2011
127541	Ener Eff -Operations Auto KU	616,598.87	576,471.73	(40,127.14)	-6.96%	0.29%	1,070,685.40	633,710.55	(436,974.85)	Jan-10	Dec-12	Jan-10	Oct-12		2011
127546	238-RemoteEndsWrk	45,299.05	-	(45,299.05)	-100.00%	0.02%	277,532.10	143,917.64	(133,614.46)			Jun-10	Dec-12		2011
127547	Landsdowne CKT 0033 EXTENSION	20,466.11	-	(20,466.11)	-100.00%	0.01%	252,538.61	232,072.50	(20,466.11)			Aug-10	Nov-10		2011
127549	FALLS Software Purchase	26,374.92	-	(26,374.92)	-100.00%	0.01%	76,643.92	50,269.00	(26,374.92)			May-10	Mar-11		2011
127550	BR 2-A Htr Drain Pump Repl 10	(2,163.18)	-	2,163.18	-100.00%	0.00%	56,052.50	58,215.68	2,163.18			May-10	May-11		2011
127556	ARNDORCSTR-RODA	423,883.68	-	(423,883.68)	-100.00%	0.20%	843,095.66	419,211.98	(423,883.68)			May-10	Mar-11	Emergency work on failed tower began late in 2010 after the 2011 budget was final and continued into 2011.	2011
127560	CANE RUN 7 - KU	999,430.53	1,409,996.39	410,565.86	29.12%	0.46%	411,401,792.36	248,273,702.21	(163,128,090.15)	Jan-10	May-15	Jan-10	Jun-15	Delay in EPC contract award.	2011
127570	GH1 Aux Trans Feeder Cable	1,098.88	-	(1,098.88)	-100.00%	0.00%	268,831.65	267,732.77	(1,098.88)			May-10	Dec-10		2011
127606	Warsaw East Capacitor Bank	(113,489.67)	-	113,489.67	-100.00%	-0.05%	-	171,885.80	171,885.80			Jul-10	Sep-11		2011
127640	GR Air Dryers	95.65	-	(95.65)	-100.00%	0.00%	27,618.13	27,522.48	(95.65)			Jun-10	Dec-10		2011
127644	LivingstonCo-KYDam Fiber Upgr	86,858.82	-	(86,858.82)	-100.00%	0.04%	405,709.13	316,740.49	(88,968.64)			Feb-10	Dec-12		2011
127647	FUEL WORX LICENSE FEE KU	13,291.87	-	(13,291.87)	-100.00%	0.01%	34,730.37	21,438.50	(13,291.87)			May-10	Apr-11		2011
127654	2010 KU Transformer Replace #1	0.88	-	(0.88)	-100.00%	0.00%	25,204.71	25,203.83	(0.88)			May-10	May-10		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
130001	REPLACE BOC CRAC UNIT-KU	(132,027.75)	-	132,027.75	-100.00%	-0.06%	-	132,027.75	132,027.75			Dec-10	May-11		2011
130004	IMPLEMENT SOA-KU	470,837.33	750,000.00	279,162.67	37.22%	0.22%	483,670.26	750,000.00	266,329.74	May-11	Jan-12	May-11	Mar-12		2011
130011	Ghent Switch Replacement	110,586.77	376,922.40	266,335.63	70.66%	0.05%	547,105.41	724,658.88	177,553.47	Jun-10	Jun-12	Jun-10	Nov-12		2011
130079	Construction for DO - KU 11	3,920.34	-	(3,920.34)	-100.00%	0.00%	102,130.07	98,209.73	(3,920.34)			Jun-10	May-11		2011
130136	SERVER CAP EXP&REL - KU13	-	(0.09)	(0.09)	100.00%	0.00%	43,126.84	42,499.82	(627.02)	Aug-10	Dec-13	Aug-10			2011
130138	Ckt 0752 Poor Valley Sub	5,224.44	-	(5,224.44)	-100.00%	0.00%	219,111.24	213,886.80	(5,224.44)			Jun-10	Dec-10		2011
130145	CKT 0390 Meldrum Sub	(2,742.84)	-	2,742.84	-100.00%	0.00%	61,342.26	64,085.10	2,742.84			Sep-10	Dec-10		2011
130146	Ckt 4702 Big Stone Gap Sub	2,638.29	-	(2,638.29)	-100.00%	0.00%	14,077.83	11,439.54	(2,638.29)			Jun-10	Dec-10		2011
130150	Ckt 0757 Hamblin Sub	(262.47)	-	262.47	-100.00%	0.00%	76,440.37	76,702.84	262.47			Sep-10	Jan-11		2011
130151	Ckt 0309 Greasy Creek 12KV Sub	723.22	-	(723.22)	-100.00%	0.00%	215,269.46	188,589.04	(26,680.42)			Jul-10	Dec-10		2011
130152	Ckt 135 Lakeshore Sub	26,136.32	-	(26,136.32)	-100.00%	0.01%	36,874.24	10,737.92	(26,136.32)			Jun-10	Jun-11		2011
130153	Ckt 3410,3409 Earlington	341.04	-	(341.04)	-100.00%	0.00%	746,514.83	746,173.79	(341.04)			Aug-10	Jun-11		2011
130165	CEMI - KU	1,492.44	-	(1,492.44)	-100.00%	0.00%	204,395.41	202,902.97	(1,492.44)			Jun-10	Dec-10		2011
130168	RISS Storage Upgrade-KU	639.59	-	(639.59)	-100.00%	0.00%	20,983.55	20,343.96	(639.59)			Jul-10	May-11		2011
130174	CIP COMPLIANCE INFRASTR-KU11	159,696.47	602,155.44	442,458.97	73.48%	0.07%	162,007.37	602,155.44	440,148.07	Jan-11	Dec-11	Jan-11	May-12	Budget was estimated based on expected timing of the regulation issuance. This regulation has yet to be finalized.	2011
130187	CIP COMPLIANCE TOOLS-KU11	86,366.57	124,999.59	38,633.02	30.91%	0.04%	89,975.06	124,999.59	35,024.53	Jan-11	Dec-11	Jan-11	May-12		2011
130191	CONSTRUCTION-SVCDESK - KU	(24.70)	-	24.70	-100.00%	0.00%	7,323.14	7,347.84	24.70			Jun-10	May-11		2011
130211	SP ADMIN TOOL - KU11	-	2,399.97	2,399.97	100.00%	0.00%	3,098.02	2,399.97	(698.05)	Jan-11	Dec-11	Jan-11			2011
130221	SYS MONITOR-HP OPENVIEW-KU11	-	32,499.46	32,499.46	100.00%	0.00%	-	32,499.46	32,499.46	Jan-11	Dec-11				2011
130231	SP XP STORAGE COST-KU11	-	1,900.00	1,900.00	100.00%	0.00%	-	1,900.00	1,900.00	Jan-11	Dec-11				2011
130237	ENTERPRISE STORAGE EXPAN-KU11	121,938.07	124,999.96	3,061.89	2.45%	0.06%	121,938.07	124,999.96	3,061.89	Jan-11	Dec-11	Jan-11	Mar-12		2011
130243	UPGRADE TO SP2011-KU11	37,881.37	22,100.88	(15,780.49)	-71.40%	0.02%	53,471.37	22,100.88	(31,370.49)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130272	RISS REPLACEMENT-KU11	172,270.06	-	(172,270.06)	-100.00%	0.08%	252,982.70	249,998.93	(2,983.77)			Apr-11			2011
130316	NETWORK STRATEGIC DESIGN-KU	-	248,149.70	248,149.70	100.00%	0.00%	-	496,300.23	496,300.23	Jan-11	Dec-12				2011
130363	PROJMIRROR DB TECH-KU11	48,059.67	50,500.00	2,440.33	4.83%	0.02%	48,059.67	50,500.00	2,440.33	Jan-11	Dec-11	Jan-11	Jan-12		2011
130402	EVALUATE TOOLS&UTILITIES-KU11	10,087.91	37,500.00	27,412.09	73.10%	0.00%	10,087.91	37,500.00	27,412.09	Jan-11	Dec-11	Jan-11	May-12		2011
130439	WPF CLIENT FRAMEWORK DEV-KU11	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-11	Dec-11				2011
130465	Collaborative Tools-KU11	1,742.01	7,500.00	5,757.99	76.77%	0.00%	1,742.01	7,500.00	5,757.99	Jan-11	Dec-11	Jan-11	Jan-12		2011
130474	Rineyville Tap 69kV	36,353.75	-	(36,353.75)	-100.00%	0.02%	153,125.00	-	(153,125.00)			Feb-11	Sep-12		2011
130476	Rineyville Dist Ckt	-	37,596.30	37,596.30	100.00%	0.00%	12,992.83	37,596.30	24,603.47	Oct-11	Jun-12	Oct-11			2011
130489	BILLING ENHANCEMENTS - KU10	129,928.90	119,736.48	(10,192.42)	-8.51%	0.06%	149,277.59	139,085.17	(10,192.42)	Sep-10	Dec-11	Sep-10	Jun-11		2011
130491	VENTYX MOBILE UPGRD-KU10	(19.46)	-	19.46	-100.00%	0.00%	104,940.53	104,959.99	19.46			Aug-10	Jan-11		2011
130508	ecoAsset Software - KU	699.60	-	(699.60)	-100.00%	0.00%	88,871.50	88,171.90	(699.60)			Jun-10	Dec-10		2011
130509	GH TGA Analyzer	458.33	-	(458.33)	-100.00%	0.00%	65,962.42	65,504.09	(458.33)			Jun-10	Dec-10		2011
130530	2010 KU XFMR Replacement #2	0.52	-	(0.52)	-100.00%	0.00%	68,008.12	68,007.60	(0.52)			Jun-10	Jun-10		2011
130545	69 x 34KV Auto - Spare #2	17,679.88	-	(17,679.88)	-100.00%	0.01%	291,019.11	273,339.23	(17,679.88)			Jun-10	Feb-11		2011
130555	Bromley TR1 Disc-Fuse Assm	0.66	-	(0.66)	-100.00%	0.00%	68,916.39	68,915.73	(0.66)			Jun-10	Dec-10		2011
130565	BR Crusher House Lifting Str	56,421.20	75,000.23	18,579.03	24.77%	0.03%	56,421.20	75,000.23	18,579.03	Nov-10	Dec-11	Nov-10	Dec-11		2011
130566	BR Pipe Cutting/Beveling Eq 11	-	5,000.42	5,000.42	100.00%	0.00%	-	5,000.42	5,000.42	Nov-10	Dec-11				2011
130567	BR2 Burner Line Gates 11	-	241,063.81	241,063.81	100.00%	0.00%	-	241,063.81	241,063.81	Nov-10	Dec-11				2011
130569	BR2 Burner Isolation Gates 11	28,642.06	81,999.59	53,357.53	65.07%	0.01%	28,642.06	81,999.59	53,357.53	Nov-10	Dec-11	Nov-10	Nov-11		2011
130571	BR3 DCS Processor Upgr 11	202,245.37	300,000.89	97,755.52	32.59%	0.09%	260,234.68	357,990.20	97,755.52	Oct-10	Dec-11	Oct-10	Aug-11		2011
130575	GH 2 E Heater Replacement	290,667.59	274,999.79	(15,667.80)	-5.70%	0.14%	814,238.65	545,000.18	(269,238.47)	Jul-10	May-12	Jul-10	May-12		2011
130576	GH 2 Blowdown Tank Replacement	9,768.96	9,999.83	230.87	2.31%	0.00%	76,168.60	169,999.08	93,830.48	Jul-11	Apr-12	Jul-11	May-12		2011
130577	GH Alignment Equipment	35,818.12	15,999.72	(19,818.40)	-123.87%	0.02%	35,818.12	15,999.72	(19,818.40)	Jul-10	Dec-11	Jul-10	Dec-11		2011
130578	GH 3 CT Dist Header Repl	818,720.56	820,001.00	1,280.44	0.16%	0.38%	818,720.56	820,001.00	1,280.44	Jul-10	May-11	Jul-10	May-11		2011
130579	GH BU Counter Weight Rail Repl	-	400,000.16	400,000.16	100.00%	0.00%	-	400,000.16	400,000.16	Jul-10	Nov-11			Project delayed due to pending recertification.	2011
130580	GH 1 & 2 LPSW Isolation Valves	286,686.96	290,000.04	3,313.08	1.14%	0.13%	286,686.96	290,000.04	3,313.08	Jan-11	May-11	Jan-11	Jun-11		2011
130581	GH Compact Man Lift	47,617.08	54,999.55	7,382.47	13.42%	0.02%	47,617.08	54,999.55	7,382.47	Jul-10	Feb-11	Jul-10	Feb-11		2011
130583	GH 1 & 2 Sample Chiller Repl	38,544.19	25,000.07	(13,544.12)	-54.18%	0.02%	38,544.19	25,000.07	(13,544.12)	Jul-10	Jul-11	Jul-10	Aug-11		2011
130584	GH 1 DPR Replacement	-	50,000.15	50,000.15	100.00%	0.00%	-	50,000.15	50,000.15	Jul-10	Nov-11				2011
130585	GH 2 DPR Replacement	-	50,000.15	50,000.15	100.00%	0.00%	-	50,000.15	50,000.15	Jul-10	Nov-11				2011
130590	GH 3 DPR Replacement	183,332.30	50,000.15	(133,332.15)	-266.66%	0.09%	183,332.30	50,000.15	(133,332.15)	Jul-10	Nov-11	Jul-10	Dec-11		2011
130593	GH 3 ID Fan Press Trans Purge	15,867.46	60,001.00	44,133.54	73.55%	0.01%	15,867.46	60,001.00	44,133.54	Mar-11	Jun-11	Mar-11	May-11		2011
130600	GH Gypsum Stack Drain Layer W	-	567,001.85	567,001.85	100.00%	0.00%	-	567,001.85	567,001.85	Jul-10	Nov-11			Cancelled due to increased beneficial reuse and lower production of gypsum	2011
130603	GH 4 Boiler Wallblowers	392,552.94	625,000.84	232,447.90	37.19%	0.18%	404,267.65	625,000.84	220,733.19	Oct-10	Dec-11	Oct-10	Dec-11		2011
130605	GH 1 Sootblower Addition	193,430.14	475,000.39	281,570.25	59.28%	0.09%	187,044.44	475,000.39	287,955.95	Jul-10	Dec-11	Jul-10	Dec-11		2011
130607	Cntrol Cntr Imprvments KU 2011	-	17,012.71	17,012.71	100.00%	0.00%	-	17,012.71	17,012.71	Jul-11	Nov-11				2011
130612	Digital EMS Comm Channels KU	-	140,000.42	140,000.42	100.00%	0.00%	-	140,000.42	140,000.42	Jan-11	Nov-13				2011
130614	Routine EMS- KU 2011	-	140,009.54	140,009.54	100.00%	0.00%	-	140,009.54	140,009.54	Jul-11	Nov-12				2011
130617	GH 2 2A Main Break Cubicle Mod	29,086.59	39,999.31	10,912.72	27.28%	0.01%	29,086.59	39,999.31	10,912.72	Jul-10	Nov-11	Jul-10	Jun-11		2011
130618	GH3 Boiler Combustion Mon Sys	227,822.87	390,000.34	162,177.47	41.58%	0.11%	227,822.87	390,000.34	162,177.47	Jul-10	Nov-11	Jul-10	Sep-11		2011
130619	Toyota South-Toyota North OPGW	204,193.29	209,927.04	5,733.75	2.73%	0.09%	382,760.31	267,098.53	(115,661.78)	Sep-10	Feb-12	Sep-10	Nov-12		2011
130620	Scott County - Adams OPGW	183,632.67	359,644.10	176,011.43	48.94%	0.09%	414,472.55	593,237.79	178,765.24	Sep-10	Aug-11	Sep-10	Nov-12		2011
130621	Adams - Toyota South OPGW	12,270.84	113,126.58	100,855.74	89.15%	0.01%	192,925.74	293,781.48	100,855.74	Sep-10	Dec-10	Sep-10	Mar-12		2011
130623	LonSom Capacitor Applic.	-	97,780.30	97,780.30	100.00%	0.00%	-	192,244.78	192,244.78	Jan-11	Dec-11				2011
130624	London Ckt 278 Corbin East Sub	-	63,019.46	63,019.46	100.00%	0.00%	-	157,830.38	157,830.38	Jan-11	Dec-11				2011
130627	Som Revelo Sub Ph Addition	49,615.53	65,964.00	16,348.47	24.78%	0.02%	50,774.49	134,586.96	83,812.47	May-11	Jul-11	May-11	Dec-11		2011
130631	DAVIESS CO Station Backup	25,654.87	-	(25,654.87)	-100.00%	0.01%	53,046.29	27,391.42	(25,654.87)			Jul-10	Mar-11		2011
130633	Montgomery Road-Coeburn	23,900.12	43,623.66	19,723.54	45.21%	0.01%	23,900.12	43,623.66	19,723.54	May-11	Dec-11	May-11	Dec-11		2011
130635	DSP Norton East Distribution	6,839.19	200,000.48	193,161.29	96.58%	0.00%	6,839.19	200,000.48	193,161.29	Jan-11	Dec-11	Jan-11	Jun-12		2011
130639	131-StationServiceTransUpgr	23,070.28	-	(23,070.28)	-100.00%	0.01%	63,312.57	40,242.29	(23,070.28)			Aug-10	Mar-11		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
130642	Install Cap, Reg, Rec	-	120,042.17	120,042.17	100.00%	0.00%	-	120,042.17	120,042.17	Jan-11	Dec-11				2011
130647	DSP Oxford Distribution 2011	-	3,949.49	3,949.49	100.00%	0.00%	-	3,949.49	3,949.49	May-11	May-11				2011
130648	DSP BELT LINE DISTRIBUTION	56,868.55	309,397.20	252,528.65	81.62%	0.03%	82,123.12	309,399.20	227,276.08	Jan-11	Dec-12	Jan-11	Jul-12		2011
130650	SCM 2011 Cent Wildlife Protect	-	49,705.28	49,705.28	100.00%	0.00%	-	49,705.28	49,705.28	Jan-11	Dec-11				2011
130651	SCM 2011 Pineville Wildlife	-	17,287.28	17,287.28	100.00%	0.00%	-	17,287.28	17,287.28	Jan-11	Dec-11				2011
130652	SCM 2011 Earl Wildlife Prot	23,403.70	25,279.40	1,875.70	7.42%	0.01%	23,403.70	25,279.40	1,875.70	Jan-11	Dec-11	Jan-11	Jun-11		2011
130656	Island Sub Trans Repl Proj	396,260.09	279,134.86	(117,125.23)	-41.96%	0.18%	401,575.62	279,134.86	(122,440.76)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130657	White Plains Sub Trans Repl	468,914.03	299,895.16	(169,018.87)	-56.36%	0.22%	472,050.52	299,895.16	(172,155.36)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130659	DSP East Lex SCADA	69,803.65	49,705.27	(20,098.38)	-40.44%	0.03%	107,341.80	99,626.90	(7,714.90)	Jan-11	Dec-12	Jan-11	Dec-12		2011
130662	Millwood 12KV Substation Tran	476,174.28	476,601.17	426.89	0.09%	0.22%	477,883.88	476,601.17	(1,282.71)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130663	Trans-Swtchgr Rpl Scholls	-	755,766.96	755,766.96	100.00%	0.00%	-	755,766.96	755,766.96	Jan-11	Dec-13			Project cancelled due to work originally involved replacing of the transformer at Scholls in order to use the old one as a spare (only two on the system like this). It was determined that it was more cost effective to buy a spare transformer and not do the conversion until needed for load.	2011
130664	DSP AO Smith Substation Upg	574,000.13	95,801.10	(478,199.03)	-499.16%	0.27%	796,965.98	386,475.35	(410,490.63)	Jan-11	Dec-12	Jan-11	Jun-12	Project scope expanded in 2011 to include completion of the project.	2011
130665	DSP IBM South Breaker Prj	-	73,233.70	73,233.70	100.00%	0.00%	-	73,233.70	73,233.70	Jan-11	Dec-14				2011
130666	DSP Picadome 12kV Break	183,572.43	73,463.70	(110,108.73)	-149.88%	0.09%	182,654.41	73,463.70	(109,190.71)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130667	DSP Reynolds 2 Breaker Prj	134,354.48	73,113.70	(61,240.78)	-83.76%	0.06%	135,708.89	73,113.70	(62,595.19)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130669	DSP Cent Bapt Sub Property	-	900,160.00	900,160.00	100.00%	0.00%	-	900,160.00	900,160.00	Jan-11	Dec-14			Project deferred until site of Central Baptist Hospital is decided.	2011
130670	DSP Pngton Gap Sub Propty	163,769.79	200,680.00	36,910.21	18.39%	0.08%	324,087.84	200,680.00	(123,407.84)	Jan-11	Dec-12	Jan-11	Dec-12		2011
130673	Corning Substation Upgrade	2,027,465.34	799,538.49	(1,227,926.85)	-153.58%	0.94%	2,129,328.49	901,401.64	(1,227,926.85)	Nov-10	Dec-11	Nov-10	Jan-12	Project scope expanded in 2011 to include completion of the project. Original budget included equipment and engineering cost only.	2011
130675	DSP Kenton Breaker Prj	155,977.87	132,864.77	(23,113.10)	-17.40%	0.07%	153,843.07	132,864.77	(20,978.30)	Jan-11	Dec-11	Jan-11	Mar-12		2011
130676	Earl 12kv Add Circuit Prot	49,069.04	20,987.56	(28,081.48)	-133.80%	0.02%	49,069.04	20,987.56	(28,081.48)	Jun-11	Dec-11	Jun-11	Dec-11		2011
130677	Richmond Industrial Breaker	24,198.20	40,326.84	16,128.64	39.99%	0.01%	24,198.20	40,326.84	16,128.64	Jan-11	Dec-13	Jan-11	Dec-11		2011
130679	DSP Picadome 12kV Distribution	79,260.12	30,208.24	(49,051.88)	-162.38%	0.04%	83,232.22	30,208.24	(53,023.98)	Apr-11	Aug-11	Apr-11	Jul-12		2011
130680	DSP ALEXANDER CKT 500 2011	-	262,470.00	262,470.00	100.00%	0.00%	-	524,939.90	524,939.90	Jan-11	Jul-12				2011
130681	DSP ASHLAND AVE 1 CKT 49	219,218.51	131,448.04	(87,770.47)	-66.77%	0.10%	225,773.63	131,451.04	(94,322.59)	Jan-11	Jul-11	Jan-11	Dec-12		2011
130682	DSP REYNOLDS 2 DISTRIBUTION	48,528.78	70,164.16	21,635.38	30.84%	0.02%	97,205.11	70,165.16	(27,039.95)	Jan-11	Mar-12	Jan-11	Jul-12		2011
130683	LEXOC RECON LEX WATER CKT 39	-	274,760.00	274,760.00	100.00%	0.00%	-	274,760.00	274,760.00	Jan-11	Jul-11				2011
130687	DSP HIGHBRIDGE CKT 453	29,317.23	71,033.88	41,716.65	58.73%	0.01%	40,607.17	71,035.88	30,428.71	Sep-11	Dec-11	Sep-11	Aug-12		2011
130694	DSP ADAMS CKT 453	18,274.89	20,909.12	2,634.23	12.60%	0.01%	18,274.89	20,909.12	2,634.23	May-11	May-11	May-11	Dec-11		2011
130695	DSP KU REYNOLDS 1 CKT 69	-	369,820.64	369,820.64	100.00%	0.00%	306,235.42	369,815.64	63,580.22	Feb-11	Nov-12	Feb-11		Project was delayed due to waiting on a railroad crossing permit and a customer who refused access to his property. Funding reallocated to other New Business projects.	2011
130696	LEXOC PURCHASE KUBOTA TRACTOR	45,998.83	52,135.04	6,136.21	11.77%	0.02%	45,998.83	159,541.76	113,542.93	Jan-11	Jan-11	Jan-11	Jan-11		2011
130697	DSP Waco Sub Upgrade Prj	339,532.27	34,104.00	(305,428.27)	-895.58%	0.16%	491,484.90	234,204.00	(257,280.90)	May-11	Dec-12	May-11	Jun-12	Project scope expanded in 2011 to include completion of the project.	2011
130704	LEXOC PURCH HDW 12KV HIPOT	17,773.01	22,040.00	4,266.99	19.36%	0.01%	17,773.01	22,040.00	4,266.99	Jan-11	Dec-11	Jan-11	Feb-11		2011
130708	SCM 2011 Earl Sub Battery Rpl	18,785.71	23,419.26	4,633.55	19.79%	0.01%	18,541.39	23,419.26	4,877.87	Jul-11	Dec-11	Jul-11	Dec-11		2011
130709	SCM 2011 Cent Sub Misc	198,557.65	188,524.10	(10,033.55)	-5.32%	0.09%	204,383.29	188,524.10	(15,859.19)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130710	SCM 2011 Pine Rplc Batteries	20,546.73	24,508.68	3,961.95	16.17%	0.01%	20,546.73	24,508.68	3,961.95	Jan-11	Dec-11	Jan-11	Jun-12		2011
130711	SCM 2011 Earl Sub Repairs	200,403.23	161,376.94	(39,026.29)	-24.18%	0.09%	210,705.13	161,376.94	(49,328.19)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130713	SCM 2011 Pine Misc Sub Proj	95,646.62	87,106.89	(8,539.73)	-9.80%	0.04%	95,278.15	87,106.89	(8,171.26)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130714	Pineville New Hotel	-	63,000.12	63,000.12	100.00%	0.00%	-	63,000.12	63,000.12	Jan-11	Dec-11				2011
130715	Mountain Drive Ind Park	-	221,000.00	221,000.00	100.00%	0.00%	-	221,000.00	221,000.00	Jan-11	Dec-11				2011
130721	SCM Install XFMR Fans	28,722.20	28,989.26	267.06	0.92%	0.01%	28,722.20	57,614.57	28,892.37	Jan-11	Dec-13	Jan-11	Aug-11		2011
130723	SCM Online Filter LTCs Prj	42,661.64	50,558.82	7,897.18	15.62%	0.02%	42,539.48	50,558.82	8,019.34	Jan-11	Dec-11	Jan-11	Nov-11		2011
130724	SCM 2011 Rplc Sub Reclosers	38,158.96	72,248.44	34,089.48	47.18%	0.02%	38,158.96	72,248.44	34,089.48	Jan-11	Dec-11	Jan-11	Jun-12		2011
130725	SCM 2011 Rplc 34kv Earl Brkr	37,953.41	96,477.96	58,524.55	60.66%	0.02%	37,953.41	96,477.96	58,524.55	Jul-11	Dec-11	Jul-11	Dec-11		2011
130726	SCM 2011 Rplc 345 Frnkfrt brkr	74,248.10	55,374.22	(18,873.88)	-34.08%	0.03%	74,248.10	55,374.22	(18,873.88)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130727	SCM 2011 Pine Rplc 34kv Brkrs	155,515.03	89,766.05	(65,748.98)	-73.24%	0.07%	155,515.03	89,766.05	(65,748.98)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130729	SCM 2011 Earl Brkr Rplcmns	194,118.82	169,317.07	(24,801.75)	-14.65%	0.09%	195,391.07	169,317.07	(26,074.00)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130730	SCM 2011 Cent Rplc Breakers	199,055.17	21,208.44	(177,846.73)	-838.57%	0.09%	200,906.21	21,208.44	(179,697.77)	Jan-11	Dec-11	Jan-11	Jul-12		2011
130731	SCM 2011 Cent Rplc Bushing	28,361.35	38,280.00	9,918.65	25.91%	0.01%	28,361.35	38,280.00	9,918.65	Jan-11	Dec-11	Jan-11	Jun-12		2011
130732	SCM Pine Rplc Failed Brkrs	43,881.25	10,906.95	(32,974.30)	-302.32%	0.02%	43,881.25	10,906.95	(32,974.30)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130733	SCM Earl Tools & Equip	41,840.55	19,720.00	(22,120.55)	-112.17%	0.02%	41,840.55	19,720.00	(22,120.55)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130734	SCM 2011 Pine Tools & Equip	14,316.88	15,080.00	763.12	5.06%	0.01%	2,975.67	15,080.00	12,104.33	Jan-11	Dec-11	Jan-11	Dec-12		2011
130735	SCM 2011 Andover Rpl 34kv brkr	65,052.99	39,326.95	(25,726.04)	-65.42%	0.03%	65,052.99	39,326.95	(25,726.04)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130737	SCM Earl Deficncy Corrct	161,011.30	123,597.80	(37,413.50)	-30.27%	0.07%	161,011.30	123,597.80	(37,413.50)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130738	SCM 2011 Pine NESC Violations	31,415.84	31,468.68	52.84	0.17%	0.01%	31,415.84	31,468.68	52.84	Jan-11	Dec-11	Jan-11	Jun-12		2011
130739	SCM Cent Rplc Batteries	10,241.12	33,400.00	23,158.88	69.34%	0.00%	10,241.12	33,400.00	23,158.88	Jan-11	Dec-11	Jan-11	Jun-12		2011
130741	SCM Cent Tools & Equip	59,797.42	38,280.00	(21,517.42)	-56.21%	0.03%	59,797.42	38,280.00	(21,517.42)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130742	SCM 2011 Pine Rplc Sub Fences	20,313.87	18,446.95	(1,866.92)	-10.12%	0.01%	20,315.79	18,446.95	(1,868.84)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130743	SCM 2011 Pine 69kv Fuse Barrl	31,690.68	39,326.94	7,636.26	19.42%	0.01%	31,690.68	39,326.94	7,636.26	Jan-11	Dec-11	Jan-11	Dec-11		2011
130744	SCM 2011 Deer Branch Recloser	45,803.81	39,588.68	(6,215.13)	-15.70%	0.02%	45,803.81	39,588.68	(6,215.13)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130799	Owingsville Ind Park Upgrade	68,549.07	30,114.07	(38,435.00)	-127.63%	0.03%	68,245.79	91,274.12	23,028.33	May-11	Dec-11	May-11	Feb-12		2011
130801	GR CEMS Flow Probe Replacement	(32,071.65)	-	32,071.65	-100.00%	-0.01%	80,070.45	112,142.10	32,071.65			Jul-10	Dec-10		2011
130805	DSP Hume Rd Substation	349,082.45	-	(349,082.45)	-100.00%	0.16%	2,888,397.72	1,500,534.64	(1,387,863.08)			Oct-11	Jan-14	Project started earlier than anticipated in order the purchase the transformer prior to the construction portion of the project. Budget approved through the reforecast process.	2011
130851	BROWN 1 FABRIC FILTER	(0.41)	5,220,539.98	5,220,540.39	100.00%	0.00%	0.00	114,074,524.48	114,074,524.48	Jan-10	Dec-15	Jan-10	Jan-14	Brown 1 Fabric Filter cancelled	2011
130861	BR2 FABRIC FILTER	(0.71)	10,118,160.01	10,118,160.72	100.00%	0.00%	(0.00)	152,440,007.48	152,440,007.48	Jan-10	Dec-15	Jan-10	Jan-14	Brown 2 Fabric Filter cancelled	2011
130883	US41 Feeder Ckt Reconductor	-	43,607.42	43,607.42	100.00%	0.00%	-	43,607.42	43,607.42	Jan-11	Dec-11				2011
130884	Nortonville 4KV to 12KV	99,624.64	48,139.73	(51,484.91)	-106.95%	0.05%	99,624.64	48,139.73	(51,484.91)	Jan-11	Dec-11	Jan-11	Dec-11		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
130885	Island Distribution System	134,365.17	200,226.39	65,861.22	32.89%	0.06%	134,365.17	200,226.39	65,861.22	May-11	Dec-11	May-11	Jan-12		2011
130886	White Plains 4KV to 12KV	75,799.80	101,426.22	25,626.42	25.27%	0.04%	75,799.80	101,426.22	25,626.42	May-11	Dec-11	May-11	Dec-11		2011
130890	RATE COMPARE - KU10	57,257.36	-	(57,257.36)	-100.00%	0.03%	107,812.35	50,554.99	(57,257.36)			Jul-10	Mar-12		2011
130894	Drafting Equip - KU	8,551.43	-	(8,551.43)	-100.00%	0.00%	8,551.43	-	(8,551.43)			Jul-10	Dec-10		2011
130895	Ghent 345kV Brkr Repl	1,663,545.56	920,639.90	(742,905.66)	-80.69%	0.77%	4,192,948.28	2,668,020.97	(1,524,927.31)	Sep-10	Mar-14	Sep-10	Mar-14	More work completed in 2011 than anticipated.	2011
130954	Envir Compliance Pineville CCP	-	1,069,536.46	1,069,536.46	100.00%	0.00%	-	1,125,828.11	1,125,828.11	Jan-11	Oct-17			Project put on hold pending future EPA ruling	2011
130991	2010 KU Transformer Purch #1	4,640.00	-	(4,640.00)	-100.00%	0.00%	203,415.33	198,775.33	(4,640.00)			Jun-10	Aug-11		2011
130993	2010 KU Transformer Purch #2	1,856.33	-	(1,856.33)	-100.00%	0.00%	268,295.51	266,439.18	(1,856.33)			Jun-10	Aug-11		2011
130995	GH 4 Air Heater Basket Repl	542,720.00	-	(542,720.00)	-100.00%	0.25%	1,929,526.93	1,649,999.78	(279,527.15)			Jun-11	Nov-12	Material purchase paid ahead of schedule (budgeted in 2012)	2011
131074	METER KU EQUIP	70,394.96	59,085.00	(11,309.96)	-19.14%	0.03%	70,791.90	178,770.00	107,978.10	Jan-11	Dec-11	Jan-11	Feb-12		2011
131077	METER KU PROJECT	-	43,935.00	43,935.00	100.00%	0.00%	-	134,330.00	134,330.00	Jan-11	Dec-11				2011
131081	KU ERTS	29,350.07	62,519.00	33,168.93	53.05%	0.01%	29,350.07	187,557.00	158,206.93	Jan-11	Dec-11	Jan-11	Dec-11		2011
131088	KU Mobile Infrastructure	-	750,000.00	750,000.00	100.00%	0.00%	-	1,099,999.99	1,099,999.99	Jan-11	Dec-13			Actual amount was consolidated with Mobile Auto Dispatch under Project #131092; variance less than $300k	2011
131089	Conflation Software	-	199,238.04	199,238.04	100.00%	0.00%	-	699,238.04	699,238.04	Jan-11	Dec-13				2011
131090	Internet Functionality KU	22,000.00	38,000.00	16,000.00	42.11%	0.01%	22,000.00	114,000.00	92,000.00	Jan-11	Sep-11	Jan-11	Feb-12		2011
131091	Mobile Strm A'ment KU	-	249,615.55	249,615.55	100.00%	0.00%	-	274,615.55	274,615.55	Jan-11	Dec-13				2011
131092	Mobile Auto Dispatch KU	1,318,340.42	499,999.98	(818,340.44)	-163.67%	0.61%	3,662,158.07	1,049,999.97	(2,612,158.10)	Oct-11	Jun-14	Oct-11	Aug-14	Partially budgeted under #131088; variance less than $300k	2011
131093	Mobile GIS Enhance KU	27,290.79	49,564.39	22,273.60	44.94%	0.01%	36,300.38	149,564.37	113,263.99	Jan-11	Dec-13	Jan-11	Sep-12		2011
131094	GPS Tracking KU	-	1,261.54	1,261.54	100.00%	0.00%	-	251,261.53	251,261.53	Jan-11	Dec-13				2011
131095	ELEC Facility Inspec KU	-	125,000.00	125,000.00	100.00%	0.00%	-	375,000.00	375,000.00	Jan-11	Dec-13				2011
131096	Work Mgmt System KU	-	495,043.85	495,043.85	100.00%	0.00%	2,360,151.30	2,122,698.74	(237,452.56)	Jan-11	Dec-14	Sep-12		Originally budgeted but delayed due to discussions with parent on singular work mgmt. platform.	2011
131097	Rptg_Bus Intelligence KU	30,984.50	75,000.00	44,015.50	58.69%	0.01%	31,960.05	225,000.00	193,039.95	Jan-11	Dec-11	Jan-11	Feb-12		2011
131098	Smallworld Upgrade KU	189,992.32	271,547.61	81,555.29	30.03%	0.09%	191,783.97	439,547.61	247,763.64	Jan-11	Dec-11	Jan-11	Jan-12		2011
131099	Schematics KU	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-11	Dec-11				2011
131100	SynerGee System KU	-	2,524.39	2,524.39	100.00%	0.00%	-	27,524.39	27,524.39	Jan-11	Dec-13				2011
131101	Hardware Infrastructure KU	154,124.31	149,000.01	(5,124.30)	-3.44%	0.07%	155,579.24	429,764.70	274,185.46	Jan-11	Dec-11	Jan-11	Feb-12		2011
131103	Carry Over Projects KU	26,810.94	25,000.00	(1,810.94)	-7.24%	0.01%	13,484.76	75,000.00	61,515.24	Jan-11	Dec-11	Jan-11	Dec-11		2011
131104	2011 KU Transformer Rwd/Rpr	-	1,237,995.83	1,237,995.83	100.00%	0.00%	-	1,237,995.83	1,237,995.83	Jan-11	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2011
131141	2013 KU CUSTOMER COMM	-	124,987.50	124,987.50	100.00%	0.00%	-	324,967.50	324,967.50	Jan-11	Dec-13				2011
131143	Rptg_BI_Data Analysis KU	-	74,992.50	74,992.50	100.00%	0.00%	-	124,987.50	124,987.50	Jan-11	Dec-12				2011
131144	CLARK CO HIGH RELOCATION	208,707.92	-	(208,707.92)	-100.00%	0.10%	0.00	(259,978.69)	(259,978.69)			Aug-10	Dec-11		2011
131146	Ventyx Perf Suite - KU	-	124,987.56	124,987.56	100.00%	0.00%	-	124,987.56	124,987.56	Jan-11	Dec-11				2011
131147	Radio Infrastructure - KU	-	49,995.00	49,995.00	100.00%	0.00%	-	49,995.00	49,995.00	Jan-11	Dec-11				2011
131149	Call Center Tech - KU	-	49,995.00	49,995.00	100.00%	0.00%	-	157,984.20	157,984.20	Jan-11	Dec-13				2011
131153	FieldNet Upgrades - KU	16,992.00	24,999.52	8,007.52	32.03%	0.01%	28,792.00	100,005.15	71,213.15	Jan-11	Dec-11	Jan-11	Feb-12		2011
131160	RETAIL Hardware IFS - KU	74,200.30	99,990.00	25,789.70	25.79%	0.03%	74,200.30	459,954.00	385,753.70	Jan-11	Dec-11	Jan-11	Feb-12		2011
131223	KU Substation Equipment Prch	(3,537,778.06)	228,090.00	3,765,868.06	1651.04%	-1.64%	-	3,765,868.06	3,765,868.06	Jul-10	Dec-11	Jul-10	Dec-11	Variance due to purchases from 2010 and dollars were transferred to individual projects in 2011.	2011
131224	BR Hyd Bolting Eq 11	42,001.26	40,000.32	(2,000.94)	-5.00%	0.02%	42,001.26	40,000.32	(2,000.94)	Jul-10	Aug-11	Jul-10	Aug-11		2011
131234	BR Clam Shell Bev 11	28,752.29	15,999.72	(12,752.57)	-79.70%	0.01%	28,752.29	15,999.72	(12,752.57)	Jul-10	Aug-11	Jul-10	Aug-11		2011
131235	BR2-3 Hi Eff Static Clasfr	30,571.29	32,010.69	1,439.40	4.50%	0.01%	30,571.32	32,010.69	1,439.37	Nov-10	Dec-11	Nov-10	Nov-11		2011
131236	BR2-4 Hi Eff Static Clasfr	28,517.77	32,010.69	3,492.92	10.91%	0.01%	28,517.77	32,010.69	3,492.92	Nov-10	Dec-11	Nov-10	Nov-11		2011
131243	Brown 1,3,FGD, LS - NERC CS IA	546,721.28	520,000.11	(26,721.17)	-5.14%	0.25%	634,321.13	1,386,600.04	752,278.91	Nov-10	Dec-11	Nov-10	Sep-11		2011
131252	FAIRVIEW SUB DIST LINES	168,053.35	274,341.20	106,287.85	38.74%	0.08%	224,086.71	274,342.20	50,255.49	Jan-11	Dec-11	Jan-11	Apr-12		2011
131253	PURCHASE AIR COMPRESSOR RIC	17,219.48	13,920.00	(3,299.48)	-23.70%	0.01%	17,219.48	13,920.00	(3,299.48)	Jan-11	Oct-11	Jan-11	Dec-11		2011
131254	011060BUSINESS OFFICE MISC	134,823.16	100,040.50	(34,782.66)	-34.77%	0.06%	129,150.15	300,121.50	170,971.35	Jan-11	Dec-13	Jan-11	Apr-12		2011
131258	Newtown upgrade	-	310,235.44	310,235.44	100.00%	0.00%	-	310,235.44	310,235.44	Jan-11	Nov-11			This project cancelled by Distribution.	2011
131259	Joyland Upgrade	240,031.45	485,163.44	245,131.99	50.53%	0.11%	240,031.45	485,163.44	245,131.99	Jan-11	Nov-11	Jan-11	Nov-11		2011
131260	BRCT BOP Station Batteries 11	124,813.89	140,000.62	15,186.73	10.85%	0.06%	123,897.41	140,000.62	16,103.21	Jul-10	Nov-11	Jul-10	Jan-12		2011
131262	BRCT 11N2 Sta Batteries 11-12	187,542.91	87,999.49	(99,543.42)	-113.12%	0.09%	176,955.94	179,998.90	3,042.96	Jul-10	Jan-12	Jul-10	Jan-12		2011
131266	BRCT 5, 6 & 7 HMI Upgr 12 KU	199,609.25	-	(199,609.25)	-100.00%	0.09%	202,472.77	185,249.96	(17,222.81)			Jul-10	Jan-12		2011
131273	FAWKES-OKONITE 69KV RECON	394,903.94	529,900.28	134,996.34	25.48%	0.18%	394,903.94	529,900.28	134,996.34	Jan-11	Aug-11	Jan-11	Nov-11		2011
131274	OHIO CO - MEREDITH 138 KV	3,159,748.57	-	(3,159,748.57)	-100.00%	1.47%	3,200,763.56	2,348,259.36	(852,504.20)			Jan-11	Jun-13	Originally budgeted to begin in 2012, this project was accelerated to accommodate transmission substation work.	2011
131280	Static Replacement 2011	-	960,318.60	960,318.60	100.00%	0.00%	-	960,318.60	960,318.60	Jan-11	Nov-11			Funded the 127080 Green River Plant to Earlington 69kV project.	2011
131303	CIP-002 V4 Changes - KU-2011	-	2,375,899.00	2,375,899.00	100.00%	0.00%	-	2,375,899.00	2,375,899.00	Jan-11	Dec-12			Budget represented a placeholder for potential cyber security projects needed during 2011 that did not materialize due to uncertainty of the requirements and other priorities.	2011
131306	NESC Upgrades-2011	94,725.22	99,798.60	5,073.38	5.08%	0.04%	94,725.22	99,798.60	5,073.38	Apr-11	Dec-11	Apr-11	Dec-11		2011
131308	FMC Sub Fencing	33,629.32	251,281.68	217,652.36	86.62%	0.02%	33,629.32	251,281.68	217,652.36	Feb-11	Dec-11	Feb-11	Oct-11		2011
131315	Repl Brkr 192-688 at Pineville	94,537.61	199,481.20	104,943.59	52.61%	0.04%	86,407.87	199,481.20	113,073.33	Feb-11	Oct-11	Feb-11	Oct-11		2011
131316	Repl Brkr 027-618 at KU Park	-	289,651.80	289,651.80	100.00%	0.00%	-	289,651.80	289,651.80	Jan-11	May-13				2011
131318	ONEQ NEW BUSINESS	3,150.00	99,990.00	96,840.00	96.85%	0.00%	3,150.00	299,970.00	296,820.00	Jan-11	Dec-11	Jan-11	Jun-12		2011
131319	Repl Brkr 178-718 at Hardin Co	106,321.78	351,080.28	244,758.50	69.72%	0.05%	183,593.15	351,080.28	167,487.13	Feb-11	Oct-12	Feb-11	Sep-12		2011
131321	Stanford N 19.8 MVAr 69kV Cap	184,079.55	275,731.80	91,652.25	33.24%	0.09%	347,300.47	275,731.80	(71,568.67)	Jan-11	Feb-13	Jan-11	Mar-13		2011
131322	Mt. Vernon Cap Bank	146,232.85	259,633.68	113,400.83	43.68%	0.07%	409,508.46	259,633.68	(149,874.78)	Jan-11	Feb-13	Jan-11	Apr-13		2011
131325	Scott Co 27.0 MVAr 69kV Cap	249,934.32	259,633.68	9,699.36	3.74%	0.12%	255,213.56	259,633.68	4,420.12	Jan-11	Dec-11	Jan-11	Mar-12		2011
131327	W. Frankfort 36.0MVAr 69kV Cap	295,091.60	289,651.80	(5,439.80)	-1.88%	0.14%	295,091.60	289,651.80	(5,439.80)	Jan-11	Sep-11	Jan-11	Sep-11		2011
131329	Danville N 42.0MVAr 69kv Cap	273,673.65	275,731.80	2,058.15	0.75%	0.13%	280,495.45	275,731.80	(4,763.65)	Jan-11	Jun-12	Jan-11	Jun-12		2011
131333	Clinton Xfrmr Upgrade	-	748,882.68	748,882.68	100.00%	0.00%	-	2,248,169.64	2,248,169.64	Jan-11	Mar-17			Based on system condition changes, this project was cancelled by Transmission Planning.	2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
131334	Repl Xfrmr CT at Hardin Co	-	51,684.36	51,684.36	100.00%	0.00%	-	51,684.36	51,684.36	Feb-11	Dec-11				2011
131336	500kV Brkr Replacements-2011	956,332.55	675,362.16	(280,970.39)	-41.60%	0.44%	959,517.90	675,362.16	(284,155.74)	Mar-11	Nov-11	Mar-11	Nov-11		2011
131337	161/138kV Spare Xfrmr 2011	-	749,553.08	749,553.08	100.00%	0.00%	-	749,553.08	749,553.08	Apr-11	Dec-11			The project was cancelled due to a lack of need in 2011.	2011
131338	Ghent 345kV Control House	-	349,327.44	349,327.44	100.00%	0.00%	576,554.80	594,642.34	18,087.54	Jan-11	Dec-17			Project was delayed to 2013 and completed under project 139210.	2011
131345	Pineville Control House	-	874,407.68	874,407.68	100.00%	0.00%	-	1,485,774.89	1,485,774.89	Jan-11	Dec-12			Project cancelled due to lack of need.	2011
131347	Arnold Control House	-	874,523.52	874,523.52	100.00%	0.00%	-	1,487,052.20	1,487,052.20	Jan-11	Dec-15			Project cancelled due to lack of need.	2011
131350	Tyrone Control House	-	600,969.88	600,969.88	100.00%	0.00%	1,003,790.65	600,969.88	(402,820.77)	Jan-11	Mar-16			Project was ultimately delayed to 2015.	2011
131351	Xfrmr Firewalls Upgrades-2011	-	399,194.40	399,194.40	100.00%	0.00%	-	399,194.40	399,194.40	Aug-10	Dec-13			Project cancelled due to lack of need.	2011
131371	Radcliff Sub Tap 69kv	-	310,119.44	310,119.44	100.00%	0.00%	-	310,119.44	310,119.44	Jan-11	Dec-11			Actuals were recorded to 130474.	2011
131385	225-604 Breaker Replacement	674.21	-	(674.21)	-100.00%	0.00%	72,809.35	72,135.14	(674.21)			Jul-10	Mar-11		2011
131390	Millersburg BKR Replacements	328,671.18	-	(328,671.18)	-100.00%	0.15%	548,389.37	219,989.38	(328,399.99)			Jul-10	Jul-11	The budget assumed that the project would be completed during 2010 and was therefore not budgeted in 2011.	2011
131415	DO-DANVILLE STRM-POLE YARD	54,446.60	52,974.50	(1,472.10)	-2.78%	0.03%	54,446.60	52,974.50	(1,472.10)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131420	DO-EARLINGTON STRM HVAC	105,500.00	25,048.00	(80,452.00)	-321.19%	0.05%	105,500.00	25,048.00	(80,452.00)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131430	DO-LONDON-ADD DOORS	56,283.53	33,999.63	(22,283.90)	-65.54%	0.03%	56,283.53	33,999.63	(22,283.90)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131433	Retail System Enhncmnts - KU	68,855.78	149,985.00	81,129.22	54.09%	0.03%	74,969.08	449,955.00	374,985.92	Jan-11	Dec-11	Jan-11	Feb-12		2011
131445	DO-LOUDEN-PARKING LOT& FENCE	20,017.09	24,999.52	4,982.43	19.93%	0.01%	20,017.09	24,999.52	4,982.43	Jan-11	Dec-11	Jan-11	May-11		2011
131446	DO-MAYSVILLE OP-STORAGE BLD	45,561.19	40,000.04	(5,561.15)	-13.90%	0.02%	45,561.19	40,000.04	(5,561.15)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131448	DO-MAYSVILLE STRM-GATE/SEC EQP	-	24,999.48	24,999.48	100.00%	0.00%	-	24,999.48	24,999.48	Jan-11	Dec-11				2011
131453	DO-MAYSVILLE STRM-FAC IMPRVMT	45,768.28	24,999.52	(20,768.76)	-83.08%	0.02%	45,768.28	24,999.52	(20,768.76)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131455	DO-MIDWAY-PARKING LOT	42,921.61	49,999.04	7,077.43	14.16%	0.02%	42,921.61	49,999.04	7,077.43	Jan-11	Dec-11	Jan-11	Jun-12		2011
131457	DO-MT STERLING-GATE/SEC EQP	-	24,999.52	24,999.52	100.00%	0.00%	-	24,999.52	24,999.52	Jan-11	Dec-11				2011
131459	DO-NORTON STRM-GATE/SEC EQP	-	33,999.63	33,999.63	100.00%	0.00%	-	33,999.63	33,999.63	Jan-11	Dec-11				2011
131460	LEXOC PURCHASE PILOT WINDER	8,368.80	-	(8,368.80)	-100.00%	0.00%	135,722.40	128,040.00	(7,682.40)			Jul-10	Apr-11		2011
131461	DO-PARIS STRM-GATE/SEC EQUP	-	24,997.50	24,997.50	100.00%	0.00%	-	24,997.50	24,997.50	Jan-11	Dec-11				2011
131464	DO-PINEVILLE-CONST STORAGE BLD	89,925.74	72,999.80	(16,925.94)	-23.19%	0.04%	89,925.74	72,999.80	(16,925.94)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131471	DO-RICHMOND OP CTR IMPRVMT	34,976.09	124,996.59	90,020.50	72.02%	0.02%	34,976.09	124,996.59	90,020.50	Jan-11	Dec-11	Jan-11	Jun-12		2011
131479	DO-RICHMOND STRM-FAC IMPRVMT	209,432.48	114,998.60	(94,433.88)	-82.12%	0.10%	209,432.48	114,998.60	(94,433.88)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131483	DO-STONE RD-CONST TRUCK BAY	252,455.13	226,999.52	(25,455.61)	-11.21%	0.12%	252,455.13	226,999.52	(25,455.61)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131489	SO-STONE RD-PARKING LOT	55,127.30	61,820.08	6,692.78	10.83%	0.03%	55,127.30	61,820.08	6,692.78	Jan-11	Dec-11	Jan-11	Jun-12		2011
131496	DO-WINCHESTER STRM FAC IMPVMT	82,861.54	44,997.52	(37,864.02)	-84.15%	0.04%	82,861.54	44,997.52	(37,864.02)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131498	OFFICE FURNITURE & EQP-KU	32,586.26	99,999.09	67,412.83	67.41%	0.02%	32,586.26	299,997.27	267,411.01	Jan-11	Dec-11	Jan-11	Jun-12		2011
131499	FIRE PROTECTION SYSTEMS-KU	-	20,000.00	20,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Jan-11	Dec-11				2011
131502	REB-BUS OFFICES REMODEL 2011	79,140.89	255,998.64	176,857.75	69.09%	0.04%	79,140.89	255,998.64	176,857.75	Jan-11	Dec-11	Jan-11	Jun-12		2011
131508	KU STORERM SECURITY EQP	-	149,984.00	149,984.00	100.00%	0.00%	-	149,984.00	149,984.00	Jan-11	Dec-11				2011
131509	CYBER SECURITY -KU	300,202.17	100,000.00	(200,202.17)	-200.20%	0.14%	300,143.33	100,000.00	(200,143.33)	Jan-11	Dec-11	Jan-11	Jan-12		2011
131511	KU SECURITY SYSTEMS	10,289.90	17,000.00	6,710.10	39.47%	0.00%	10,289.90	117,000.00	106,710.10	Jan-11	Dec-11	Jan-11	Jun-12		2011
131514	FAILED EQUIPMENT KU	72,892.00	19,998.00	(52,894.00)	-264.50%	0.03%	72,892.00	70,003.08	(2,888.92)	Jan-11	Dec-13	Jan-11	Jun-12		2011
131694	Envir Compliance Study-Air-KU	826,826.15	480,000.00	(346,826.15)	-72.26%	0.38%	(0.00)	1,000,637.32	1,000,637.32	Jan-10	Jan-14	Jan-10	Jan-13	Fleetwide Air Project engineering more than budgeted	2011
131708	Expansion ROWs	-	499,960.03	499,960.03	100.00%	0.00%	-	1,499,880.09	1,499,880.09	Jan-11	Dec-13			Project was never opened. This was proposed as part of the Vegetation Management Hazard Tree Program and was budgeted in anticipation that expansion of right of ways could be capitalized. However, it was determined that this work could not be capitalized.	2011
131709	Underground Sv Pilot	118,334.76	499,960.03	381,625.27	76.33%	0.05%	433,893.02	1,249,320.00	815,426.98	Nov-10	Dec-12	Nov-10	Dec-12	This was a pilot program designed to encourage customers to put their services underground. This funding was to pay for this work. However, there was not the interest from the public to do this resulting in a large positive variance.	2011
131826	Financial Planning (KU %)	210,582.67	200,000.00	(10,582.67)	-5.29%	0.10%	199,867.41	200,000.00	132.59	Feb-11	Apr-12	Feb-11	Nov-12		2011
131964	Tools - 2011	148,948.78	199,597.20	50,648.42	25.38%	0.07%	148,948.78	199,597.20	50,648.42	Feb-11	Dec-11	Feb-11	Feb-12		2011
131971	Purchase Sub Equip Prj	-	400,000.00	400,000.00	100.00%	0.00%	-	4,100,000.00	4,100,000.00	Jan-11	Dec-13			Budget reallocated in forecast to KU Spare 12MVA Transformer project 134104.	2011
132018	BRCT5 Inlet Coil Repl 10	(4,354.33)	-	4,354.33	-100.00%	0.00%	67,603.05	71,957.38	4,354.33			Aug-10	Nov-10		2011
132042	MULTIFUNCTIONAL DEVICES KU	464,708.64	498,285.20	33,576.56	6.74%	0.22%	1,196,557.87	1,230,134.43	33,576.56	Aug-10	Jun-11	Aug-10	Sep-11		2011
132054	Gravel Pad - Danville	-	60,000.00	60,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Apr-11	Jun-11				2011
132060	Concrete Pad - Danville (2011)	-	110,000.00	110,000.00	100.00%	0.00%	-	110,000.00	110,000.00	Apr-11	Dec-11				2011
132063	Clarity Software (KU %)	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Feb-11	Nov-11				2011
132067	Etown Fence, Gate & Pad	-	90,000.00	90,000.00	100.00%	0.00%	-	90,000.00	90,000.00	Apr-11	Sep-11				2011
132068	Swing-Reach	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Apr-11	Sep-11				2011
132070	EDI Direct Connect (KU %)	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-11	Sep-11				2011
132073	PowerPlant Memory (KU %)	16,637.45	20,000.00	3,362.55	16.81%	0.01%	16,637.45	20,000.00	3,362.55	Jan-11	Dec-11	Jan-11	Dec-11		2011
132075	Other CFO CapEx (LTP) - KU %	-	2,500.00	2,500.00	100.00%	0.00%	-	1,537,500.00	1,537,500.00	Jan-11	Dec-21				2011
132086	Farmers 175-608 Rplc	3,904.09	-	(3,904.09)	-100.00%	0.00%	66,472.91	62,568.82	(3,904.09)			Sep-10	Mar-11		2011
132094	GH Barge Unloader Cable Repl	(694.91)	-	694.91	-100.00%	0.00%	215,384.50	216,079.41	694.91			Aug-10	Nov-10		2011
132098	Simpsonville Switch Gear KU	992.91	-	(992.91)	-100.00%	0.00%	96,368.08	95,375.17	(992.91)			Aug-10	Jan-11		2011
132129	BCT5 LCI-HGC REPL 10	376.43	-	(376.43)	-100.00%	0.00%	1,590,074.69	1,589,698.26	(376.43)			Aug-10	Nov-10		2011
132140	BR 1&2 Gen Prot Relays 10	853.45	-	(853.45)	-100.00%	0.00%	69,108.68	68,255.06	(853.62)			Aug-10	Jun-11		2011
132175	STORAGE VIRTUALIZATION-KU10	39,520.00	-	(39,520.00)	-100.00%	0.02%	549,253.97	509,733.97	(39,520.00)			Jan-10	Dec-11		2011
132199	PERFORMANCE SUITE RPTING-KU	25,571.58	-	(25,571.58)	-100.00%	0.01%	103,735.16	78,163.58	(25,571.58)			Sep-10	Sep-11		2011
132207	CSS KU Major Equip	(0.01)	-	0.01	-100.00%	0.00%	155,118.28	155,118.29	0.01			Sep-10	Nov-10		2011
132213	-DIX DAM GENERATOR	11,757.22	-	(11,757.22)	-100.00%	0.01%	116,503.37	104,746.15	(11,757.22)			Sep-10	Sep-11		2011
132237	KAWC WOODLAKE RD BOOSTER PUMP	453.32	-	(453.32)	-100.00%	0.00%	407,247.72	406,794.40	(453.32)			Jan-10	Jun-11		2011
132240	GPS RTK ROVER PURCHASE-KU	31,711.17	-	(31,711.17)	-100.00%	0.01%	31,711.17	-	(31,711.17)			Sep-10	Jul-11		2011
132265	BRCT6 Rear Wall Repl KU	(633,146.16)	-	633,146.16	-100.00%	-0.29%	196,400.61	819,016.22	622,615.61			Sep-10	Dec-10	Insurance recovery adjustment to project above	2011
132280	GH 1B Conveyor Belt Repl	46,721.96	-	(46,721.96)	-100.00%	0.02%	46,721.96	-	(46,721.96)			Jan-11	Jan-11		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
132319	Simpsonville Breaker Upgrade	4,993.21	-	(4,993.21)	-100.00%	0.00%	23,038.70	18,045.49	(4,993.21)			Oct-10	Dec-11		2011
132324	Performance Mgmt Project-KU	30,500.40	-	(30,500.40)	-100.00%	0.01%	419,248.89	388,748.49	(30,500.40)			Oct-10	Apr-11		2011
132337	Lex Op Ctr - Pad, Roof, Office	2,643.31	-	(2,643.31)	-100.00%	0.00%	86,660.39	84,017.08	(2,643.31)			Oct-10	Jun-11		2011
132356	E-town Stores Security)2010)	3,525.51	-	(3,525.51)	-100.00%	0.00%	3,525.51	-	(3,525.51)			Oct-10	Jun-11		2011
132357	E-town Security Cameras (2010)	4,068.23	-	(4,068.23)	-100.00%	0.00%	4,068.23	-	(4,068.23)			Oct-10	Jun-11		2011
132372	138/69kV Spare Xfrmr-2011	1,213,684.41	-	(1,213,684.41)	-100.00%	0.56%	1,218,453.21	-	(1,218,453.21)			Jan-11	Jul-11	The need for this project was identified after the 2011 budget was prepared. This project replaces the spare transformer that replaced the failed Ethel transformer during late 2010.	2011
132391	Etown Transmsn Reel Pad (2010)	12,708.05	-	(12,708.05)	-100.00%	0.01%	224,386.40	211,678.35	(12,708.05)			Oct-10	Jun-11		2011
132394	Purchase GE LRT200-2 LTC	0.90	-	(0.90)	-100.00%	0.00%	40,534.61	40,533.71	(0.90)			Oct-10	Jan-11		2011
132428	Forks of Elkhorn Property	8,047.32	-	(8,047.32)	-100.00%	0.00%	162,654.11	155,106.93	(7,547.18)			Nov-10	Aug-11		2011
132440	MORGANFIELD OFFICE BLDG	4,579,596.82	-	(4,579,596.82)	-100.00%	2.13%	4,855,102.34	222,996.09	(4,632,106.25)			Nov-10	Oct-11	Project was delayed from 2010 (where it was originally budgeted in project 126765) due to further analysis on the site and timing of project. The project began in late 2010 and was completed in 2012.	2011
132443	SYS CNTR OPS MGR-KU	(9,766.99)	-	9,766.99	-100.00%	0.00%	122,209.15	131,976.14	9,766.99			Nov-10	May-11		2011
132447	Guest River Upgrade	246,674.49	-	(246,674.49)	-100.00%	0.11%	253,141.37	6,466.88	(246,674.49)			Nov-10	Jun-12		2011
132449	GR U3 Gen Lead Repl	389.01	-	(389.01)	-100.00%	0.00%	366,140.16	365,751.15	(389.01)			Nov-10	Dec-10		2011
132452	GH3 Elevator Upgrade	561.36	-	(561.36)	-100.00%	0.00%	109,662.90	109,101.54	(561.36)			Nov-10	Dec-10		2011
132489	Dix Dam AC Replacement	4,098.83	-	(4,098.83)	-100.00%	0.00%	4,098.83	-	(4,098.83)			Dec-10	Dec-10		2011
132510	BR1 Spare Cooling Tower Grbxs	45,588.89	-	(45,588.89)	-100.00%	0.02%	45,588.89	-	(45,588.89)			Nov-10	May-11		2011
132515	BR2 Precip Plate Repl 10	(26,266.81)	-	26,266.81	-100.00%	-0.01%	440,976.84	467,243.65	26,266.81			Oct-10	Dec-10		2011
132531	Purchase 6 Heavy Duty Trucks	34,325.89	-	(34,325.89)	-100.00%	0.02%	860,099.62	825,773.73	(34,325.89)			Dec-10	Feb-11		2011
132535	PURCHASE LRT-200-2 LTC	2,937.81	-	(2,937.81)	-100.00%	0.00%	58,701.56	55,763.75	(2,937.81)			Oct-10	Mar-11		2011
132537	STRAT ASSET INVEST SFTWR KU	127,172.63	-	(127,172.63)	-100.00%	0.06%	193,823.71	50,438.00	(143,385.71)			Dec-10	Apr-12		2011
132541	INTERIM MORGANFIELD CALL CTR	186,464.75	-	(186,464.75)	-100.00%	0.09%	218,148.65	-	(218,148.65)			Dec-10	Oct-11		2011
132545	BR Track Hopper Sump Pumps	8,654.01	-	(8,654.01)	-100.00%	0.00%	8,654.01	-	(8,654.01)			Dec-10	Apr-11		2011
132549	BPEM ENHANCEMENT-KU	139,765.82	-	(139,765.82)	-100.00%	0.06%	139,765.82	-	(139,765.82)			Dec-10	Jul-11		2011
132584	BR1 SS OHDR Repl 12	285,818.13	-	(285,818.13)	-100.00%	0.13%	467,457.12	-	(467,457.12)			Jan-11	Nov-12		2011
132610	PowerBase - KU	440,049.40	-	(440,049.40)	-100.00%	0.20%	440,049.40	-	(440,049.40)			Apr-11	Dec-11	The need for the project was identified after the 2011 budget was prepared.	2011
132615	COMP-2011	48,159.64	-	(48,159.64)	-100.00%	0.02%	55,137.95	-	(55,137.95)			Jan-11	Feb-11		2011
132616	BR Reclaim Concr Rep	82,401.54	-	(82,401.54)	-100.00%	0.04%	82,401.54	-	(82,401.54)			Feb-11	May-11		2011
132620	BR F Conv Belt Repl	6,865.02	-	(6,865.02)	-100.00%	0.00%	6,865.02	-	(6,865.02)			Jan-11	Apr-11		2011
132626	GH 1L1 Conveyor Belt Repl 11	6,839.71	-	(6,839.71)	-100.00%	0.00%	6,839.71	-	(6,839.71)			Feb-11	Mar-11		2011
132627	GH 1A Conveyor Belt Repl 11	15,823.17	-	(15,823.17)	-100.00%	0.01%	15,823.17	-	(15,823.17)			Jan-11	Feb-11		2011
132644	HARDIN CO-DAVIESS CO	209,717.56	-	(209,717.56)	-100.00%	0.10%	217,130.67	-	(217,130.67)			Sep-11	Aug-12		2011
132647	BR2 Spare Cooling Tower Grbx	13,859.99	-	(13,859.99)	-100.00%	0.01%	13,859.99	-	(13,859.99)			Feb-11	May-11		2011
132650	Andover 34KV Regulators	170,350.17	-	(170,350.17)	-100.00%	0.08%	170,350.17	-	(170,350.17)			Feb-11	Jan-12		2011
132652	ABB Transformer Rewind	72,431.38	-	(72,431.38)	-100.00%	0.03%	152,912.09	-	(152,912.09)			Feb-11	Dec-12		2011
132657	GH 3N3 Conveyor Belt Repl 11	6,147.81	-	(6,147.81)	-100.00%	0.00%	6,147.81	-	(6,147.81)			Feb-11	May-11		2011
132658	GH 3N6 Conveyor Belt Repl 11	6,677.10	-	(6,677.10)	-100.00%	0.00%	6,677.10	-	(6,677.10)			Feb-11	May-11		2011
132660	GH 7G Conveyor Belt Rep 11	52,549.27	-	(52,549.27)	-100.00%	0.02%	52,549.27	-	(52,549.27)			Feb-11	May-11		2011
132661	GH Drum Compactor	53,262.35	-	(53,262.35)	-100.00%	0.02%	53,262.35	-	(53,262.35)			Feb-11	Mar-11		2011
132665	REB-RICHMOND BO RENOV	126,093.32	-	(126,093.32)	-100.00%	0.06%	126,093.32	-	(126,093.32)			Feb-11	Jun-12		2011
132667	MY ACCOUNT 2011 FIRST REL-KU	154,617.79	-	(154,617.79)	-100.00%	0.07%	305,056.63	-	(305,056.63)			Feb-11	Dec-12		2011
132672	GR Chiller	30,436.40	-	(30,436.40)	-100.00%	0.01%	30,436.40	-	(30,436.40)			Feb-11	Dec-11		2011
132673	BR1 Bunker Isolation Gates 11	34,679.92	-	(34,679.92)	-100.00%	0.02%	34,679.92	-	(34,679.92)			Nov-10	May-11		2011
132681	Dix Dam Boiler	6,795.77	-	(6,795.77)	-100.00%	0.00%	8,512.27	-	(8,512.27)			Feb-11	Feb-12		2011
132687	GH 6G Conveyor Belt Repl 11	5,052.31	-	(5,052.31)	-100.00%	0.00%	4,127.92	-	(4,127.92)			Feb-11	Aug-11		2011
132697	Dix Ctrl Console Expansion KU	11,430.57	-	(11,430.57)	-100.00%	0.01%	11,430.57	-	(11,430.57)			Mar-11	Dec-11		2011
132710	GH 1E Conveyor Belt Repl 11	48,234.87	-	(48,234.87)	-100.00%	0.02%	48,234.87	-	(48,234.87)			Mar-11	May-11		2011
132722	BR Trac Shed OvHd Door	30,647.44	-	(30,647.44)	-100.00%	0.01%	30,647.44	-	(30,647.44)			Mar-11	May-11		2011
132724	TOAD LICENSES-KU11	34,521.03	-	(34,521.03)	-100.00%	0.02%	34,521.03	-	(34,521.03)			Mar-11	Dec-11		2011
132726	GH4 Boiler Combustion Mon Sys	272,963.20	-	(272,963.20)	-100.00%	0.13%	272,963.63	-	(272,963.63)			Jul-10	Dec-11		2011
132732	QAS for EMS KU	333,689.17	-	(333,689.17)	-100.00%	0.16%	329,842.42	-	(329,842.42)			Jun-11	Feb-12	The need for this project was identified after the 2011 budget was prepared.	2011
132735	GR Fire Water Deluge Valve	8,459.44	-	(8,459.44)	-100.00%	0.00%	8,459.44	-	(8,459.44)			Feb-11	Sep-11		2011
132737	GH3 7th Stage Bucket Repl	180,359.44	-	(180,359.44)	-100.00%	0.08%	180,359.44	-	(180,359.44)			Oct-10	May-11		2011
132738	REBUILD LTC TR C0521	49,894.07	-	(49,894.07)	-100.00%	0.02%	49,894.07	-	(49,894.07)			Mar-11	Dec-11		2011
132744	MR/SO/DIST CCS ENH BUN-KU	144,970.62	-	(144,970.62)	-100.00%	0.07%	144,970.62	-	(144,970.62)			Mar-11	Sep-11		2011
132749	GH3 Turb Inner Case Stud Repl	33,499.61	-	(33,499.61)	-100.00%	0.02%	33,499.61	-	(33,499.61)			Oct-09	May-11		2011
132765	EDI IMPLEMENTATION-KU 11	88,070.75	-	(88,070.75)	-100.00%	0.04%	89,502.99	-	(89,502.99)			Mar-11	May-12		2011
132789	GR UPS System to DCS	29,107.86	-	(29,107.86)	-100.00%	0.01%	29,107.86	-	(29,107.86)			Apr-11	Dec-11		2011
132859	HARDIN CO-BROWN N.	225,026.05	-	(225,026.05)	-100.00%	0.10%	268,185.63	-	(268,185.63)			Sep-11	Jun-12		2011
132865	OXFORD COAL MINE TAP	160,950.76	-	(160,950.76)	-100.00%	0.07%	160,950.76	-	(160,950.76)			Apr-11	Jun-12		2011
132871	138/69kV Spare Xfrmr-2012	692,749.18	-	(692,749.18)	-100.00%	0.32%	1,278,863.31	-	(1,278,863.31)			Aug-11	Jun-12	The need for this project was identified after the 2011 budget was prepared. Analysis of the spare transformer inventory indicated that a spare transformer of this size was needed.	2011
132879	ADVENT 69KV TAP	164,793.61	-	(164,793.61)	-100.00%	0.08%	164,793.61	-	(164,793.61)			May-11	Jun-12		2011
132885	Spare 345/138-161kV Xfrmr	1,414,622.82	-	(1,414,622.82)	-100.00%	0.66%	3,172,566.15	-	(3,172,566.15)			Apr-11	Oct-13	Purchase of a replacement spare transformer that had been stored at Ghent and used to replace the failed transformer and West Frankfort. The need for this project arose after the budget was prepared.	2011
132889	EMS CC Switchover - KU	1,437,722.83	-	(1,437,722.83)	-100.00%	0.67%	2,428,733.70	-	(2,428,733.70)			Jun-11	Mar-13	The project began after the 2011 budget was prepared and continued into 2012.	2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
132902	Rpl 211-345/138-161kV	391,411.59	-	(391,411.59)	-100.00%	0.18%	555,896.06	-	(555,896.06)			Apr-11	May-11	Emergency work due to the transformer failure at the West Frankfort substation. Costs include removal of the failed transformer and installation of the spare transformer stored at Ghent.	2011
132952	DX Dam Spillhouse	10,314.17	-	(10,314.17)	-100.00%	0.00%	10,314.17	-	(10,314.17)			Apr-11	Oct-11		2011
133025	CCS LOW INCOME COMMITMENT-KU	146,949.87	-	(146,949.87)	-100.00%	0.07%	147,745.71	-	(147,745.71)			Apr-11	Dec-11		2011
133057	LaGrange Penal Subs Upgrade	9,978.04	-	(9,978.04)	-100.00%	0.00%	17,309.14	-	(17,309.14)			Jun-11	Dec-12		2011
133064	REPL LTC WOODLAWN W0358	56,449.80	-	(56,449.80)	-100.00%	0.03%	56,449.80	-	(56,449.80)			Apr-11	Dec-11		2011
133066	KU _DANVILLE FORKLIFT	30,542.31	-	(30,542.31)	-100.00%	0.01%	30,542.31	-	(30,542.31)			May-11	Jul-11		2011
133081	Nally & Hamilton ENT Inc	242,609.55	-	(242,609.55)	-100.00%	0.11%	271,307.64	-	(271,307.64)			May-11	Jun-12		2011
133084	BR Emer Air Supply - Cntrl Rms	22,648.39	-	(22,648.39)	-100.00%	0.01%	40,559.52	-	(40,559.52)			Apr-11	May-12		2011
133090	E-Town Security Cameras (2011)	2,141.18	-	(2,141.18)	-100.00%	0.00%	2,141.18	-	(2,141.18)			May-11	Jun-11		2011
133094	Mt Sterling Secur. Cam (2011)	1,906.01	-	(1,906.01)	-100.00%	0.00%	1,906.01	-	(1,906.01)			May-11	May-11		2011
133161	CCS ARCHIVE/PURGE TECH KU11	23,832.44	-	(23,832.44)	-100.00%	0.01%	29,129.87	-	(29,129.87)			May-11	May-12		2011
133175	3rd Floor Remodel KU	27,880.85	-	(27,880.85)	-100.00%	0.01%	27,880.85	-	(27,880.85)			May-11	Mar-12		2011
133195	GR U4 Main Steam Valve	46,994.36	-	(46,994.36)	-100.00%	0.02%	46,994.36	-	(46,994.36)			May-11	Dec-11		2011
133196	GR #6 BFP Overhaul	58,906.05	-	(58,906.05)	-100.00%	0.03%	58,906.05	-	(58,906.05)			Apr-11	Dec-11		2011
133197	GH Lawnmower	13,920.56	-	(13,920.56)	-100.00%	0.01%	13,920.56	-	(13,920.56)			May-11	Jun-11		2011
133200	GH 3-2 ID Fan Motor	346,296.75	-	(346,296.75)	-100.00%	0.16%	346,296.75	-	(346,296.75)			May-11	Jul-11	Emergent work due to motor failure	2011
133277	GR P5&6 Sump Pumps	102,529.23	-	(102,529.23)	-100.00%	0.05%	111,107.41	-	(111,107.41)			Oct-11	May-12		2011
133281	GH 2-1 Ash Sluice Pump Motor	86,877.31	-	(86,877.31)	-100.00%	0.04%	86,877.31	-	(86,877.31)			May-11	Jun-11		2011
133304	CALLOWAY SUB D882	50,378.87	-	(50,378.87)	-100.00%	0.02%	51,936.35	-	(51,936.35)			May-11	Jan-12		2011
133361	NERCALRT-BNVL-OH CO	231,827.22	-	(231,827.22)	-100.00%	0.11%	1,887,524.78	-	(1,887,524.78)			Nov-11	Jul-13		2011
133363	GH2 Voltage Regulator Repl	872.18	-	(872.18)	-100.00%	0.00%	230,694.26	-	(230,694.26)			Nov-11	May-12		2011
133365	NERCALRT-DNVL N TAP	93,449.71	-	(93,449.71)	-100.00%	0.04%	93,558.61	-	(93,558.61)			Nov-11	Dec-12		2011
133367	GH1 SCR L2 Cat Repl/Regen	518,532.36	-	(518,532.36)	-100.00%	0.24%	1,248,533.61	-	(1,248,533.61)			Aug-11	Mar-12	Material payment made ahead of schedule (budgeted in 2012)	2011
133379	NERCALRT-SPCRD-CLRKC	27,242.47	-	(27,242.47)	-100.00%	0.01%	120,077.97	-	(120,077.97)			Dec-11	Dec-12		2011
133509	Sville Remodel - KU	47,652.62	-	(47,652.62)	-100.00%	0.02%	49,481.93	-	(49,481.93)			May-11	Sep-12		2011
133518	GH2 B Feedwater Htr Repl	154,132.48	-	(154,132.48)	-100.00%	0.07%	371,898.15	-	(371,898.15)			Nov-11	May-12		2011
133595	Morganfield Redundant Ckt	16,604.06	-	(16,604.06)	-100.00%	0.01%	16,604.06	-	(16,604.06)			May-11	Dec-11		2011
133884	BR3 BFPT Vib Monit Upgr 12	56,657.82	-	(56,657.82)	-100.00%	0.03%	85,016.66	-	(85,016.66)			Jun-11	Nov-12		2011
133898	BR3 Turbine Vib Mon Upgr 12	64,762.65	-	(64,762.65)	-100.00%	0.03%	99,600.19	-	(99,600.19)			Jun-11	Nov-12		2011
133917	NERCALRT-ARTMS TAP	65,771.67	-	(65,771.67)	-100.00%	0.03%	84,318.05	-	(84,318.05)			Oct-11	Dec-12		2011
133924	NERCALRT-PNVL-HRLN	1,724,850.59	-	(1,724,850.59)	-100.00%	0.80%	1,793,849.60	-	(1,793,849.60)			Mar-11	Nov-12	Originally budgeted in 2012 accelerated into 2011. The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that more structures than budgeted were needed for the upgrade.	2011
134040	BR A & A1 Conveyor Belts	49,266.73	-	(49,266.73)	-100.00%	0.02%	49,266.73	-	(49,266.73)			Jun-11	Sep-11		2011
134054	GR Acid Pump	19,728.32	-	(19,728.32)	-100.00%	0.01%	19,728.32	-	(19,728.32)			Jun-11	Dec-11		2011
134080	138/69kV Adams Xfrmr	398,486.84	-	(398,486.84)	-100.00%	0.19%	1,742,737.81	-	(1,742,737.81)			Sep-11	Jul-13	Transmission Planning identified need during 2011 and work began in late 2011.	2011
134104	KU SPARE 12MVA XFMR	489,854.62	-	(489,854.62)	-100.00%	0.23%	504,875.64	-	(504,875.64)			Jun-11	Aug-12	Emergent work to purchase a spare transformer of a size that was currently not available for use.	2011
134213	BLACK BRANCH 345KV	70,264.99	-	(70,264.99)	-100.00%	0.03%	592,274.20	-	(592,274.20)			Aug-11	Jun-12		2011
134271	VIRTUAL DESKTOP - KU	864,431.61	-	(864,431.61)	-100.00%	0.40%	1,263,179.19	-	(1,263,179.19)			Sep-11	Sep-13	Invested in new remote access technology in order to respond to business needs and reduce future operating and capital costs. This project was not budgeted as this technology was not know/available at the time of the budget. Funding was primarily reallocated from planned technology refresh spend during the year.	2011
134303	DORCHESTER SUB FENCE AND BERM	152,731.73	-	(152,731.73)	-100.00%	0.07%	152,731.73	-	(152,731.73)			Jun-11	Jun-12		2011
134330	DX Crest Gate Crane 1 Mtr Rwnd	7,762.58	-	(7,762.58)	-100.00%	0.00%	7,762.58	-	(7,762.58)			Apr-11	Jul-11		2011
134384	BR-DX All Terrain Vehicle	15,447.94	-	(15,447.94)	-100.00%	0.01%	15,447.94	-	(15,447.94)			Jul-11	Jul-11		2011
134524	Resource Mgmt Tool-KU	81,959.00	-	(81,959.00)	-100.00%	0.04%	144,198.38	-	(144,198.38)			Oct-11	Feb-13		2011
134638	BLACK BRANCH RD (UFLEX) SUB	1,462,953.43	-	(1,462,953.43)	-100.00%	0.68%	2,966,956.23	-	(2,966,956.23)			Aug-11	Jun-12	Emergent New Business work for UFLEX company. Budget covered through reforecast process.	2011
134666	GH 2-1 PA Fan Motor	54,170.53	-	(54,170.53)	-100.00%	0.03%	54,170.53	-	(54,170.53)			Jul-11	Jul-11		2011
134751	8 New EMS Workstations KU	38,575.92	-	(38,575.92)	-100.00%	0.02%	39,181.23	-	(39,181.23)			Oct-11	Dec-12		2011
134794	IT SEC MON/AUD/MGMT -KU 11	364,073.50	-	(364,073.50)	-100.00%	0.17%	366,403.03	-	(366,403.03)			Jan-10	Jan-12	New need identified as a result of risk review during CIP v. 3 project work.	2011
134809	Black Branch Rd Uflex	56,096.64	-	(56,096.64)	-100.00%	0.03%	160,580.64	-	(160,580.64)			Jan-11	Jun-12		2011
134888	SV Drainage Issue KU	95,096.70	-	(95,096.70)	-100.00%	0.04%	91,039.01	-	(91,039.01)			Jul-11	Jun-12		2011
134891	QUALITY OF SERVICE -KU 2011	49,899.84	-	(49,899.84)	-100.00%	0.02%	122,004.91	-	(122,004.91)			Aug-11	Dec-12		2011
134894	BR 1 & 2 Temp SAM	471.57	-	(471.57)	-100.00%	0.00%	0.00	-	(0.00)			Jul-11	Mar-14		2011
134927	69kv Bushings at Dorchester	8,216.41	-	(8,216.41)	-100.00%	0.00%	8,216.41	-	(8,216.41)			Jul-11	Dec-11		2011
135098	BR2-2 BFP Motor	136,468.28	-	(136,468.28)	-100.00%	0.06%	136,468.28	-	(136,468.28)			Jul-11	Aug-11		2011
135119	Check Sealer A/P KU	2,659.54	-	(2,659.54)	-100.00%	0.00%	2,659.54	-	(2,659.54)			Jul-11	Sep-11		2011
135152	BR2 Motor Rewinds	112,662.41	-	(112,662.41)	-100.00%	0.05%	112,662.41	-	(112,662.41)			Jul-11	Aug-11		2011
135269	BRCT GT24 Ignition Torch	35,576.42	-	(35,576.42)	-100.00%	0.02%	35,576.42	-	(35,576.42)			Aug-11	Nov-11		2011
135286	EMS Laptops KU	3,486.31	-	(3,486.31)	-100.00%	0.00%	7,036.96	-	(7,036.96)			Aug-11	Sep-12		2011
135288	EMS Satellite Servers KU	30,621.15	-	(30,621.15)	-100.00%	0.01%	33,413.25	-	(33,413.25)			Oct-11	Sep-12		2011
135301	PeopleSoft 9.1 Upgrade KU	151,569.91	-	(151,569.91)	-100.00%	0.07%	637,128.41	-	(637,128.41)			Sep-11	Oct-12		2011
135356	BLUESTRIPE - KU 2011	25,109.07	-	(25,109.07)	-100.00%	0.01%	25,109.07	-	(25,109.07)			Aug-11	Jan-12		2011
135370	BR2 Boiler Electromatic Repl	69,807.74	-	(69,807.74)	-100.00%	0.03%	69,807.74	-	(69,807.74)			Aug-11	Nov-11		2011
135371	Black Mountain Transformer	16,558.34	-	(16,558.34)	-100.00%	0.01%	16,558.34	-	(16,558.34)			Aug-11	Jun-12		2011
135375	St. Paul Ckt 0686	95,828.95	-	(95,828.95)	-100.00%	0.04%	106,285.33	-	(106,285.33)			Sep-11	Jun-12		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
135436	IRISE SOFTWARE - KU 2011	185,638.78	-	(185,638.78)	-100.00%	0.09%	359,163.51	-	(359,163.51)			Aug-11	Feb-13		2011
135481	River Queen Xfrmr	499,774.10	-	(499,774.10)	-100.00%	0.23%	714,393.52	-	(714,393.52)			Sep-11	Jun-12	Emergency work to replace the River Queen Transformer with a transformer at Pinveville in order to stay compliant with Transmission Planning Standard (TPL) 002. The project was expected to be completed during 2011 but continued into 2012.	2011
135484	RIC - Berea Rd Hwy	2,414.08	-	(2,414.08)	-100.00%	0.00%	275,389.60	-	(275,389.60)			Aug-11	Dec-13		2011
135552	BR2 Electromatic Stop Vlve Rpl	32,442.17	-	(32,442.17)	-100.00%	0.02%	32,442.17	-	(32,442.17)			Jul-11	Nov-11		2011
135557	GH 2M2 Conveyor Belt Rep 11	9,726.65	-	(9,726.65)	-100.00%	0.00%	9,726.65	-	(9,726.65)			Sep-11	Sep-11		2011
135559	6TH FLOOR CONSTRUCTION-KU11	20,475.52	-	(20,475.52)	-100.00%	0.01%	23,510.68	-	(23,510.68)			Sep-11	May-12		2011
135561	GH 2-3 PA Fan Motor	50,911.64	-	(50,911.64)	-100.00%	0.02%	50,911.64	-	(50,911.64)			Sep-11	Sep-11		2011
135573	BR MOBILE EQ OIL TANKS	23,212.02	-	(23,212.02)	-100.00%	0.01%	23,212.02	-	(23,212.02)			Sep-11	Jan-12		2011
135574	BR Crimping Tool 11	4,080.28	-	(4,080.28)	-100.00%	0.00%	4,003.97	-	(4,003.97)			Dec-11	Jan-12		2011
135580	BR1&2 SW Line Repl	354,505.66	-	(354,505.66)	-100.00%	0.16%	354,505.66	-	(354,505.66)			Sep-11	Oct-11	Emergent work due to leak in line under the railroad thaw shed.	2011
135581	SAP BWA Licenses-KU11	64,261.44	-	(64,261.44)	-100.00%	0.03%	64,261.44	-	(64,261.44)			Sep-11	Mar-12		2011
135582	GR #7 Boiler Feed Pump	58,612.02	-	(58,612.02)	-100.00%	0.03%	58,612.02	-	(58,612.02)			Sep-11	Dec-11		2011
135583	Bryant Rd Transformer	28,148.71	-	(28,148.71)	-100.00%	0.01%	28,148.71	-	(28,148.71)			Sep-11	Jun-12		2011
135592	Netscout-KU11	119,571.85	-	(119,571.85)	-100.00%	0.06%	119,571.85	-	(119,571.85)			Sep-11	Mar-12		2011
135600	West Cliff 34KV BRKR REP	28,142.40	-	(28,142.40)	-100.00%	0.01%	29,830.94	-	(29,830.94)			Sep-11	Jun-12		2011
135601	BR2-1 BFP Motor	91,524.02	-	(91,524.02)	-100.00%	0.04%	89,410.92	-	(89,410.92)			Sep-11	Nov-11		2011
135602	PR Station Battery 2011 KU	25,073.74	-	(25,073.74)	-100.00%	0.01%	25,073.74	-	(25,073.74)			Jul-11	Dec-11		2011
135609	Upgrade SCADA Loudon 738 Bkr	9,557.03	-	(9,557.03)	-100.00%	0.00%	9,557.03	-	(9,557.03)			Oct-11	Jun-12		2011
135610	HORSE CAVE IND SUB BRKR PROJ	52,423.90	-	(52,423.90)	-100.00%	0.02%	58,541.57	-	(58,541.57)			Sep-11	Nov-12		2011
135612	Contact Center - CTI - KU11	611,074.41	-	(611,074.41)	-100.00%	0.28%	894,133.29	-	(894,133.29)			Oct-11	Jan-13	After the introduction of the CCS application, CTI improvement opportunities were identified and pursued to enhance usability of the system	2011
135615	Norton Trailer	4,227.08	-	(4,227.08)	-100.00%	0.00%	4,227.08	-	(4,227.08)			Sep-11	Jun-12		2011
135618	BR Safety Sign Repl	4,346.06	-	(4,346.06)	-100.00%	0.00%	-	-	-			Aug-11	Nov-11		2011
135622	KAWASAKI RANGER	14,767.50	-	(14,767.50)	-100.00%	0.01%	14,767.50	-	(14,767.50)			Sep-11	Dec-11		2011
135624	BR2 PI Server	21,331.23	-	(21,331.23)	-100.00%	0.01%	31,154.98	-	(31,154.98)			Sep-11	Mar-12		2011
135625	Matanzas Sub Upgrade	5,164.80	-	(5,164.80)	-100.00%	0.00%	12,720,899.90	-	(12,720,899.90)			Dec-11	Dec-13		2011
135627	MicrowaveLand-KU11	45,503.99	-	(45,503.99)	-100.00%	0.02%	45,503.99	-	(45,503.99)			Oct-11	May-12		2011
135631	BR3 Precip TR Set Rbld	26,975.59	-	(26,975.59)	-100.00%	0.01%	26,975.59	-	(26,975.59)			Oct-11	Jan-12		2011
135634	East Stone Gap Trans Replace	44,652.21	-	(44,652.21)	-100.00%	0.02%	44,652.21	-	(44,652.21)			Oct-11	Sep-11		2011
135644	MicroSCADA Generation KU	13,817.13	-	(13,817.13)	-100.00%	0.01%	17,599.63	-	(17,599.63)			Oct-11	Sep-12		2011
135656	69KV Bushings Manchester South	17,749.71	-	(17,749.71)	-100.00%	0.01%	17,749.71	-	(17,749.71)			Oct-11	Jun-12		2011
135662	Lagrange Penal Trans Repl	147,258.44	-	(147,258.44)	-100.00%	0.07%	151,191.58	-	(151,191.58)			Sep-11	Jun-12		2011
135664	SolMan Process Blueprint-KU11	52,878.83	-	(52,878.83)	-100.00%	0.02%	52,878.83	-	(52,878.83)			Oct-11	Mar-12		2011
135666	GH 1L4 Conveyor Belt Repl	13,855.51	-	(13,855.51)	-100.00%	0.01%	13,855.51	-	(13,855.51)			Oct-11	Dec-11		2011
135667	GH 2-2 Absorber Recycle Piping	171,046.61	-	(171,046.61)	-100.00%	0.08%	171,046.61	-	(171,046.61)			Oct-11	Dec-11		2011
135676	BR Industrial Vacuum	10,281.11	-	(10,281.11)	-100.00%	0.00%	10,281.11	-	(10,281.11)			Oct-11	Dec-11		2011
135680	Norton Trailer II	2,156.15	-	(2,156.15)	-100.00%	0.00%	2,156.15	-	(2,156.15)			Oct-11	Dec-11		2011
135684	Etown Trans Building & Yard	204,279.17	-	(204,279.17)	-100.00%	0.09%	210,759.17	-	(210,759.17)			Oct-11	Apr-12		2011
135691	Stamping Ground Ckt 481	290,784.08	-	(290,784.08)	-100.00%	0.14%	290,784.08	-	(290,784.08)			Oct-11	Dec-11		2011
135698	BR2 Motor Rewinds 2011	98,868.76	-	(98,868.76)	-100.00%	0.05%	98,868.76	-	(98,868.76)			Oct-11	Nov-11		2011
135703	HP QUALITY CENTER UPGR-KU	16,366.79	-	(16,366.79)	-100.00%	0.01%	16,366.79	-	(16,366.79)			Oct-11	May-12		2011
135737	PE Vehicles KU	9,979.40	-	(9,979.40)	-100.00%	0.00%	9,979.40	-	(9,979.40)			Oct-11	Dec-11		2011
135755	BR Wash Water Booster Pump	38,706.76	-	(38,706.76)	-100.00%	0.02%	48,036.74	-	(48,036.74)			Nov-11	Jan-12		2011
135758	Backhoe	34,871.89	-	(34,871.89)	-100.00%	0.02%	34,871.89	-	(34,871.89)			Nov-11	Jun-12		2011
135762	Wire Trailers Richmond	10,606.02	-	(10,606.02)	-100.00%	0.00%	11,242.38	-	(11,242.38)			Nov-11	Jun-12		2011
135764	GR Lab A/C Unit	5,857.28	-	(5,857.28)	-100.00%	0.00%	5,857.28	-	(5,857.28)			Nov-11	Dec-11		2011
135772	MAYSVILLE OFFICE REMODEL	105,925.14	-	(105,925.14)	-100.00%	0.05%	105,925.14	-	(105,925.14)			Nov-11	Jun-12		2011
135773	EARLINGTON OFFICE REMODEL	46,825.54	-	(46,825.54)	-100.00%	0.02%	46,825.54	-	(46,825.54)			Nov-11	Jun-12		2011
135774	KU B0385 TR Rewind	42,402.97	-	(42,402.97)	-100.00%	0.02%	241,970.58	-	(241,970.58)			Dec-11	Jun-13		2011
135782	Hamer Sub D314	13,669.86	-	(13,669.86)	-100.00%	0.01%	44,003.45	-	(44,003.45)			Nov-11	Dec-12		2011
135783	GR #3 Elevator A/C	2,840.29	-	(2,840.29)	-100.00%	0.00%	2,840.29	-	(2,840.29)			Nov-11	Dec-11		2011
135784	LIVERMORE 34.5KV TAP	42,066.76	-	(42,066.76)	-100.00%	0.02%	67,699.11	-	(67,699.11)			Nov-11	Dec-12		2011
135792	KU Spare MVA Transformer	232,721.63	-	(232,721.63)	-100.00%	0.11%	495,007.03	-	(495,007.03)			Nov-11	Dec-12		2011
135800	Lagrange Penal Trans Repl 2	143,321.54	-	(143,321.54)	-100.00%	0.07%	164,361.11	-	(164,361.11)			Oct-11	Jun-12		2011
135808	Earlington Backyard Machine	149,142.14	-	(149,142.14)	-100.00%	0.07%	160,438.60	-	(160,438.60)			Nov-11	Jun-12		2011
135812	BR1-2 COAL PILE RTN POND SUMP	25,823.70	-	(25,823.70)	-100.00%	0.01%	27,295.62	-	(27,295.62)			Sep-11	Jan-12		2011
135813	Trans Operator Log Sys-KU	108,470.31	-	(108,470.31)	-100.00%	0.05%	108,470.31	-	(108,470.31)			Nov-11	Jun-12		2011
135816	Morganfield Pole Racks	26,294.78	-	(26,294.78)	-100.00%	0.01%	25,798.65	-	(25,798.65)			Nov-11	Dec-11		2011
135817	Wire Reel Scale	3,381.24	-	(3,381.24)	-100.00%	0.00%	4,375.05	-	(4,375.05)			Nov-11	Dec-11		2011
135818	Paving TRM Area	32,902.14	-	(32,902.14)	-100.00%	0.02%	32,902.14	-	(32,902.14)			Nov-11	Dec-11		2011
135827	BR Maint Cage Expansion	12,000.93	-	(12,000.93)	-100.00%	0.01%	10,306.03	-	(10,306.03)			Nov-11	Dec-11		2011
135828	BR PMAX Upgrade	16,824.32	-	(16,824.32)	-100.00%	0.01%	16,824.32	-	(16,824.32)			Nov-11	Dec-11		2011
135830	PURCHASE VEHIC 3219	21,827.52	-	(21,827.52)	-100.00%	0.01%	23,080.32	-	(23,080.32)			Nov-11	Jul-12		2011
135855	EMS Backup Hware/Sware KU	22,961.74	-	(22,961.74)	-100.00%	0.01%	115,662.46	-	(115,662.46)			Dec-11	Jun-13		2011
135857	GH 3N1 Conveyor Belt Repl	7,852.90	-	(7,852.90)	-100.00%	0.00%	7,852.90	-	(7,852.90)			Dec-11	Dec-11		2011
135863	GR 2011 Vehicles	12,135.33	-	(12,135.33)	-100.00%	0.01%	12,135.33	-	(12,135.33)			Dec-11	Dec-11		2011
135874	BRCT Welder 11	5,293.68	-	(5,293.68)	-100.00%	0.00%	5,293.68	-	(5,293.68)			Dec-11	Jan-12		2011
135886	BR Warehouse Utility Veh. 11	13,531.19	-	(13,531.19)	-100.00%	0.01%	13,531.19	-	(13,531.19)			Dec-11	Jan-12		2011
135904	EDDYVILLE STRM DUMPSTER PAD	24,950.00	-	(24,950.00)	-100.00%	0.01%	24,950.00	-	(24,950.00)			Dec-11	Jun-12		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
124202HF	HF CT Recontrol	828,538.23	-	(828,538.23)	-100.00%	0.38%	828,538.23	-	(828,538.23)			Apr-10	Dec-11	This project was budgeted under project 124202. Project 124202HF was created when Haefling changed to the Brown organization.	2011
124489KU	TCKU SCREEN HOUSE	-	183,764.72	183,764.72	100.00%	0.00%	-	183,764.72	183,764.72	Jun-10	Dec-12	Jun-10			2011
124503KU	TC KU ELEVATOR CONTROLS	52,781.99	-	(52,781.99)	-100.00%	0.02%	97,007.39	44,225.40	(52,781.99)			Jun-10	Oct-11		2011
124510KU	TC KU SAFETY ERT EQUIPMENT	0.09	-	(0.09)	-100.00%	0.00%	16,778.49	16,778.40	(0.09)			Jun-10	Dec-10		2011
124515KU	TC KU FIRE HYDRANT UPG	(98.43)	-	98.43	-100.00%	0.00%	16,362.07	16,460.50	98.43			Jun-10	Dec-10		2011
124522KU	TCKU REPLACE PLANT INVERT	167,086.13	187,822.80	20,736.67	11.04%	0.08%	149,052.45	187,822.80	38,770.35	Jun-10	Jan-12	Jun-10	Dec-11		2011
124539KU	TCKU MISC ENGINEERING	-	72,523.90	72,523.90	100.00%	0.00%	-	72,523.90	72,523.90	Jun-10	Dec-11				2011
124540KU	TCKU LAB MONITOR	17,191.81	15,926.45	(1,265.36)	-7.95%	0.01%	17,191.81	15,926.45	(1,265.36)	Jun-10	Dec-11	Jun-10	Dec-11		2011
124541KU	TCKU SAFETY ERT	20,461.15	19,599.49	(861.66)	-4.40%	0.01%	20,461.15	19,599.49	(861.66)	Jun-10	Jan-12	Jun-10	Dec-11		2011
126248KU	TC KU LIME CONV BELT	(2,184.00)	-	2,184.00	-100.00%	0.00%	36,624.72	38,808.72	2,184.00			Jun-10	Dec-10		2011
131346KU	TC YARD BATTERY KU	(0.09)	-	0.09	-100.00%	0.00%	66,296.62	66,296.71	0.09			Jan-10	Dec-10		2011
131444KU	TC KU E CONVEYOR VFD	12,050.82	-	(12,050.82)	-100.00%	0.01%	84,064.47	72,013.65	(12,050.82)			Aug-10	Dec-10		2011
131477KU	TC KU WATER TRUCK	(10,343.19)	-	10,343.19	-100.00%	0.00%	87,707.70	98,050.89	10,343.19			Jun-10	Dec-10		2011
131480KU	TC KU CATH PROTECT	5,364.76	-	(5,364.76)	-100.00%	0.00%	15,119.67	9,754.91	(5,364.76)			Jun-10	Jan-11		2011
131482KU	TC KU ISTALL CH AIR COMP	7,452.79	-	(7,452.79)	-100.00%	0.00%	21,346.85	13,894.06	(7,452.79)			Jun-10	Jan-11		2011
131487KU	TC KU REPLACE 12KV SWG	37,994.27	-	(37,994.27)	-100.00%	0.02%	31,735.34	3,239.64	(28,495.70)			Sep-10	Nov-10		2011
131490KU	TC KU L-STONE INCHING DR	(734.13)	-	734.13	-100.00%	0.00%	106,714.83	107,448.96	734.13			Aug-10	Dec-10		2011
131493KU	TC CT KU HMI UPGRADE	42,249.93	-	(42,249.93)	-100.00%	0.02%	293,859.99	262,672.66	(31,187.33)			Jan-09	Oct-11		2011
131535KU	TCKU CHANGE HVAC UNITS	44,993.99	36,828.00	(8,165.99)	-22.17%	0.02%	25,932.23	36,828.00	10,895.77	Jun-10	Jul-12	Jun-10	Jan-12		2011
131537KU	TC2KU COAL SILO LOAD CELL	-	242,374.28	242,374.28	100.00%	0.00%	217,879.77	242,374.28	24,494.51	Jun-10	Dec-12	Jun-10			2011
131543KU	TCKU LAPE LIMESTONE TRIPPER	22,535.64	18,414.00	(4,121.64)	-22.38%	0.01%	8,517.98	18,414.00	9,896.02	Jun-10	Dec-11	Jun-10	Jan-12		2011
131913KU	NERC Volt Reg-KU	240,420.80	144,000.00	(96,420.80)	-66.96%	0.11%	241,018.83	216,000.00	(25,018.83)	Feb-11	Dec-11	Feb-11	Dec-11		2011
131918KU	Impoundment Cap-KU	87,338.15	72,000.00	(15,338.15)	-21.30%	0.04%	87,338.15	216,000.00	128,661.85	Aug-10	Feb-12	Aug-10	Apr-12		2011
131920KU	GSU Light Arrst-KU	10,609.78	21,120.00	10,510.22	49.76%	0.00%	37,073.88	50,040.00	12,966.12	Aug-10	Nov-13	Aug-10	Dec-13		2011
131922KU	Metallurgy Lab-KU	54,057.69	-	(54,057.69)	-100.00%	0.03%	54,082.86	75,000.00	20,917.14			Nov-11	Jul-12		2011
131926KU	GE Vehicle Repl-KU	17.00	-	(17.00)	-100.00%	0.00%	20,795.00	36,378.00	15,583.00			Aug-10	Dec-10		2011
131946KU	GS GE Plt Lab '11 KU	51,030.79	60,000.00	8,969.21	14.95%	0.02%	51,030.79	180,000.00	128,969.21	Aug-10	Nov-11	Aug-10	Nov-11		2011
131948KU	XRay Spectrograph-KU	-	60,000.00	60,000.00	100.00%	0.00%	56,639.85	60,000.00	3,360.15	Jan-11	Nov-15				2011
132753KU	GS GE Plt Lab '12 KU	37,428.52	-	(37,428.52)	-100.00%	0.02%	37,428.52	-	(37,428.52)			Oct-11	Aug-12		2011
132767KU	GS TY Piezometer Install	3,972.29	-	(3,972.29)	-100.00%	0.00%	3,972.29	-	(3,972.29)			Mar-11	Apr-11		2011
132872KU	TC2 SPARES ECR KU	2,085,504.97	-	(2,085,504.97)	-100.00%	0.97%	2,315,593.16	-	(2,315,593.16)			Apr-11	Mar-12	Transferred previous charges from 127266.	2011
132934KU	GS SL Dielctr Test KU	7,540.39	-	(7,540.39)	-100.00%	0.00%	7,540.39	-	(7,540.39)			Apr-11	Jun-11		2011
133095KU	GS GE Alloy Anlzr KU	26,775.50	-	(26,775.50)	-100.00%	0.01%	26,775.50	-	(26,775.50)			Jan-11	Dec-11		2011
133099KU	GS GE IOTech 650U KU	3,867.30	-	(3,867.30)	-100.00%	0.00%	3,867.30	-	(3,867.30)			Oct-11	Jan-12		2011
133225KU	GS GE Hardness Test KU	7,296.32	-	(7,296.32)	-100.00%	0.00%	7,296.32	-	(7,296.32)			Oct-11	Jun-12		2011
133534KU	TC2 KU MTC WP	160,483.06	-	(160,483.06)	-100.00%	0.07%	692,018.37	-	(692,018.37)			Oct-11	Oct-13		2011
133588KU	TC KU RP BLDG ROOF REPL	64,965.05	-	(64,965.05)	-100.00%	0.03%	61,049.78	-	(61,049.78)			Oct-11	Dec-11		2011
135353KU	TC KU THERM IMAGE	12,139.64	-	(12,139.64)	-100.00%	0.01%	4,892.89	-	(4,892.89)			Jun-10	Dec-11		2011
135588KU	KU Sftwr EGOR/DSL	27,278.54	-	(27,278.54)	-100.00%	0.01%	30,365.97	-	(30,365.97)			Sep-11	Sep-12		2011
135677KU	Disk Backup & NAS Rfresh-KU11	339,325.23	-	(339,325.23)	-100.00%	0.16%	339,325.23	-	(339,325.23)			Oct-11	May-12	Reallocated from other project savings in order to take advantage of O&M savings as a result of this project.	2011
135689KU	Bill Redesign-KU11	45,450.84	-	(45,450.84)	-100.00%	0.02%	136,537.05	-	(136,537.05)			Oct-11	Oct-12		2011
135695KU	SAP Testing Automation-KU11	184,645.56	-	(184,645.56)	-100.00%	0.09%	264,161.65	-	(264,161.65)			Oct-11	Dec-13		2011
135697KU	Revenue Collect Enh-KU11	5,441.28	-	(5,441.28)	-100.00%	0.00%	146,221.11	-	(146,221.11)			Oct-11	Dec-13		2011
135701KU	BREC-Lewis Creek Mine-KU11	1,157.69	-	(1,157.69)	-100.00%	0.00%	3,489.69	-	(3,489.69)			Oct-11	May-12		2011
135719KU	TDMS Implementation-KU11	86,197.62	-	(86,197.62)	-100.00%	0.04%	87,210.32	-	(87,210.32)			Oct-11	Jan-12		2011
135754KU	SQL Server Compression-KU11	17,949.12	-	(17,949.12)	-100.00%	0.01%	17,949.12	-	(17,949.12)			Nov-11	Jan-12		2011
135765KU	GS GE Perf Equip KU	1,841.10	-	(1,841.10)	-100.00%	0.00%	1,841.10	-	(1,841.10)			Nov-11	Jun-12		2011
135787KU	GS GE Test Equip KU	3,319.77	-	(3,319.77)	-100.00%	0.00%	3,319.77	-	(3,319.77)			Nov-11	Jul-12		2011
135814KU	TC2 KU MERCURY MONITORS	200,354.82	-	(200,354.82)	-100.00%	0.09%	236,151.25	-	(236,151.25)			Jun-10	Oct-12		2011
135905KU	TC Misc Plt Equip KU	16,890.54	-	(16,890.54)	-100.00%	0.01%	16,043.15	-	(16,043.15)			Dec-11	Jan-12		2011
B1STABATT	BR1 Station Batt 11	19,084.61	71,089.29	52,004.68	73.15%	0.01%	19,084.61	71,089.29	52,004.68	Jul-10	May-11	Jul-10	Jul-11		2011
B3SWSTR11	BR3 SW Strnrs Rpl 11	206,386.34	421,376.60	214,990.26	51.02%	0.10%	263,870.18	421,376.60	157,506.42	Jul-10	Oct-12	Jul-10	Nov-12		2011
BOFFEXP11	BR Office Expansion/Renovation	307,283.82	400,000.16	92,716.34	23.18%	0.14%	565,459.91	400,000.16	(165,459.75)	Jul-10	May-12	Jul-10	Mar-12		2011
BRRREP11	BR Railroad Rprs 11	-	150,000.45	150,000.45	100.00%	0.00%	-	150,000.45	150,000.45	Jul-10	Aug-11				2011
BTM156	Behind The Meter 156	(6.09)	-	6.09	-100.00%	0.00%	1,681.14	1,687.23	6.09			Oct-02	Dec-12		2011
BTM216	BEHIND THE METER 216	(12.71)	-	12.71	-100.00%	0.00%	(637.20)	(624.49)	12.71			Sep-02	Dec-12		2011
BTM315	BEHIND THE METER 315	(312.68)	-	312.68	-100.00%	0.00%	(10,208.01)	(9,895.33)	312.68			Oct-02	Dec-12		2011
BTM426	BEHIND THE METER - 014260	133.58	-	(133.58)	-100.00%	0.00%	(6,880.82)	(6,870.85)	9.97			Jan-03	Dec-12		2011
DXDMLKREM	Dix Dam Leakage Remediation 11	-	5,950,000.24	5,950,000.24	100.00%	0.00%	-	9,950,001.84	9,950,001.84	Nov-09	Dec-13			Contingency project for project 126823	2011
ECAPRR156	Inst cap/reg/recl-Earlington	1,868.37	16,099.08	14,230.71	88.39%	0.00%	1,868.37	16,099.08	14,230.71	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR216	Instl cap/reg/recl-Danville	11,944.19	38,134.82	26,190.63	68.68%	0.01%	11,944.19	38,134.82	26,190.63	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR236	Inst cap/reg/recl-Richmond	5,285.42	8,144.79	2,859.37	35.11%	0.00%	5,285.42	8,144.79	2,859.37	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR246	Inst cap/reg/recl-Etown	63,455.37	131,874.08	68,418.71	51.88%	0.03%	63,455.37	131,874.08	68,418.71	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR256	Inst cap/reg/recl-Shelbyville	8,052.04	32,857.56	24,805.52	75.49%	0.00%	8,052.04	32,857.56	24,805.52	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR315	Inst cap/reg/recl-Lexington	87,253.08	38,797.59	(48,455.49)	-124.89%	0.04%	87,253.08	38,797.59	(48,455.49)	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR366	Inst cap/reg/recl-Maysville	60,683.42	24,420.45	(36,262.97)	-148.49%	0.03%	60,683.42	24,420.45	(36,262.97)	Jan-01	Dec-25	Jan-01	Oct-09		2011
ECAPRR416	Inst cap/reg/recl-Pineville	1,890.35	6,001.20	4,110.85	68.50%	0.00%	1,890.35	6,001.20	4,110.85	Jan-01	Aug-12	Jan-01	Dec-12		2011
ECAPRR426	Instl cap/reg/recl-London	514.82	18,922.12	18,407.30	97.28%	0.00%	514.82	18,922.12	18,407.30	Jan-01	Aug-12	Jan-01	Dec-12		2011
ECAPRR766	Inst cap/reg/recl-Norton	59,935.93	2,984.28	(56,951.65)	-1908.39%	0.03%	59,935.93	2,984.28	(56,951.65)	Jan-01	Dec-25	Jan-01	Dec-12		2011
FUSE156	Fuse Coord-Earlington	8,860.65	-	(8,860.65)	-100.00%	0.00%	8,860.65	-	(8,860.65)			Jan-01	Dec-12		2011
FUSE216	Fuse Coord-Danville	11,819.68	-	(11,819.68)	-100.00%	0.01%	11,819.68	-	(11,819.68)			Jan-01	Dec-12		2011
FUSE256	Fuse Coord-Shelbyville	13,545.60	-	(13,545.60)	-100.00%	0.01%	13,545.60	-	(13,545.60)			Jan-01	Dec-12		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
FUSE416	Fuse Coord-Pineville	7,513.15	-	(7,513.15)	-100.00%	0.00%	7,513.15	-	(7,513.15)			Jan-01	Dec-12		2011
K5-2009	RELOCATIONS T LINES KU 2009	(3,520.09)	-	3,520.09	-100.00%	0.00%	164,395.70	167,915.79	3,520.09			Jan-08			2011
K5-2010	RELOCATIONS T LINES KU 2010	49,762.60	-	(49,762.60)	-100.00%	0.02%	2,454.71	(47,307.89)	(49,762.60)			Jan-10			2011
K5-2011	RELOCATIONS T LINES KU 2011	144,676.87	430,600.40	285,923.53	66.40%	0.07%	158,263.71	430,600.40	272,336.69	Jan-11	Dec-11	Jan-11			2011
K6-2009	NEW FACILITIES T-LINE KU 2009	(30,760.64)	-	30,760.64	-100.00%	-0.01%	584,126.64	614,887.28	30,760.64			Oct-08			2011
K6-2010	NEW FACILITIES T-LINE KU 2010	(108,242.15)	-	108,242.15	-100.00%	-0.05%	103,751.53	211,926.26	108,174.73			Jan-10			2011
K6-2011	NEW FACILITIES T-LINE KU 2011	69,226.48	422,251.56	353,025.08	83.61%	0.03%	69,226.48	422,251.56	353,025.08	Jan-11	Dec-11	Jan-11		Reimbursement for Lewis Creek not budgeted.	2011
K7-2011	PARAM UPGRADE T LINE KU 2011	200,672.11	310,029.24	109,357.13	35.27%	0.09%	198,591.90	310,029.24	111,437.34	Jan-11	Dec-11	Jan-11			2011
K8-2010	STORM DAMAGE T-LINE KU 2010	(21,646.76)	-	21,646.76	-100.00%	-0.01%	(21,646.76)	-	21,646.76			Jan-10			2011
K8-2011	STORM DAMAGE T-LINE KU 2011	887,644.89	277,669.52	(609,975.37)	-219.68%	0.41%	887,644.89	277,669.52	(609,975.37)	Aug-10	May-12	Aug-10		Due primarily to the December 2010 Snow Storm costs which were higher continued from 2010.	2011
K9	PRIORITY REPL T-LINES PWO	6,329.99	-	(6,329.99)	-100.00%	0.00%	6,329.99	-	(6,329.99)			Sep-99	Mar-11		2011
K9-2009	PRIORITY REPL T-LINES KU 2009	26,731.03	-	(26,731.03)	-100.00%	0.01%	26,731.03	-	(26,731.03)			Jan-09			2011
K9-2010	PRIORITY REPL T-LINES KU 2010	100,801.71	-	(100,801.71)	-100.00%	0.05%	100,801.71	-	(100,801.71)			Dec-09			2011
K9-2011	PRIORITY REPL T-LINES KU 2011	5,834,492.60	3,800,351.76	(2,034,140.84)	-53.53%	2.71%	5,834,492.60	3,800,351.76	(2,034,140.84)	Sep-10	Nov-12	Sep-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.	2011
KBATTRY11	Batteries KU-11	16,109.81	-	(16,109.81)	-100.00%	0.01%	11,598.44	-	(11,598.44)			Jan-11	Dec-11		2011
KBR-10	KU Breaker Replacements-10	(1,839,981.00)	-	1,839,981.00	-100.00%	-0.85%	(1,839,981.00)	-	1,839,981.00			Jun-09	Dec-10	Credits for materials were not budgeted.	2011
KBR-11	KU Breaker Replacements-11	1,825,247.72	745,361.64	(1,079,886.08)	-144.88%	0.85%	1,825,247.72	745,361.64	(1,079,886.08)	Jan-11	Dec-11	Jan-11	Nov-12	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2011
KCI-11	KU Capacitor Installations11	-	234,693.84	234,693.84	100.00%	0.00%	-	234,693.84	234,693.84	Jan-11	Dec-11				2011
KCR-10	KU Carrier Replacements	128,709.27	-	(128,709.27)	-100.00%	0.06%	128,709.27	-	(128,709.27)			Jun-09	Dec-11		2011
KCR-11	KU Carrier Add/Replcmnts11	440,212.75	728,133.02	287,920.27	39.54%	0.20%	478,708.60	728,133.02	249,424.42	Jan-11	Dec-11	Jan-11	Jan-12		2011
KDISCAP11	KU DISTRIBUTION CAPACITORS11	201,039.09	252,180.41	51,141.32	20.28%	0.09%	242,222.01	252,180.41	9,958.40	Jan-11	Nov-11	Jan-11	Nov-11		2011
KFIREWL11	KU Transformer Firewalls-11	2,886.14	-	(2,886.14)	-100.00%	0.00%	0.00	-	(0.00)			Jan-11	Dec-11		2011
KINSTRF11	INSTRMNT XFRMR REPL-KU-11	236,423.59	-	(236,423.59)	-100.00%	0.11%	245,643.61	-	(245,643.61)			Jan-11	May-12		2011
KMS040411	KU MAJOR STORM 040411	169,729.12	-	(169,729.12)	-100.00%	0.08%	169,729.12	-	(169,729.12)			Apr-11	Jan-12		2011
KMS042011	KU MAJOR STORM 042011	6,276.48	-	(6,276.48)	-100.00%	0.00%	6,276.48	-	(6,276.48)			Apr-11	Jan-11		2011
KMS042211	KU MAJOR STORM 042211	231,260.84	-	(231,260.84)	-100.00%	0.11%	231,260.84	-	(231,260.84)			Apr-11	May-12		2011
KMS052511	KU MAJOR STORM 052511	37,609.11	-	(37,609.11)	-100.00%	0.02%	37,609.11	-	(37,609.11)			May-11	Jan-11		2011
KMS081311	KU MAJOR STORM 081311	246,595.13	-	(246,595.13)	-100.00%	0.11%	246,595.13	-	(246,595.13)			Aug-11	May-12		2011
KRELAY-11	Relay Replacements-KU-2011	70,464.27	-	(70,464.27)	-100.00%	0.03%	72,807.30	-	(72,807.30)			Jan-11	May-12		2011
KRSUB-09	Routine Sub Capital09- KU	(178,046.80)	-	178,046.80	-100.00%	-0.08%	601,751.98	779,798.78	178,046.80			Jan-09	Jul-10		2011
KRSUB-10	KU Routine - Subs-10	57,072.23	151,483.08	94,410.85	62.32%	0.03%	57,072.23	151,483.08	94,410.85	Jan-10	Dec-12	Jan-10	Oct-11		2011
KRSUB-11	KU Routine - Subs-11	2,113,539.66	1,725,157.52	(388,382.14)	-22.51%	0.98%	2,113,539.66	1,725,157.52	(388,382.14)	Jan-11	Dec-12	Jan-11	Dec-12	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2011
KRTU-10	KU RTU10	214.40	-	(214.40)	-100.00%	0.00%	96,791.84	96,439.20	(352.64)			Jun-09	Dec-10		2011
KRTU-11	KU RTU11	88,588.89	314,255.99	225,667.10	71.81%	0.04%	116,773.42	314,255.99	197,482.57	Jan-11	Dec-11	Jan-11	May-12		2011
KSTSVC11	STATION SERV XFMRS KU-11	235,327.01	-	(235,327.01)	-100.00%	0.11%	308,968.67	-	(308,968.67)			Jan-11	Dec-12		2011
KSURGE-11	Surge Arestors KU-11	152,650.74	-	(152,650.74)	-100.00%	0.07%	150,117.69	-	(150,117.69)			Jan-11	Mar-12		2011
KTRMUP-10	KU Terminal Upgrades-10	152,388.03	-	(152,388.03)	-100.00%	0.07%	289,915.57	137,527.44	(152,388.13)			Jun-09	Dec-10		2011
KTRMUP-11	KU Terminal Upgrades-11	-	341,922.82	341,922.82	100.00%	0.00%	-	341,922.82	341,922.82	Jan-11	Dec-11			Project cancelled due to lack of need.	2011
MCAPR156	CAP/REG/RECL - 011560	18,118.08	42,857.92	24,739.84	57.73%	0.01%	18,118.08	42,857.92	24,739.84	Sep-02	Dec-25	Sep-02	Dec-12		2011
MCAPR216	CAP/REG/RECL - 012160	29,897.46	-	(29,897.46)	-100.00%	0.01%	63,689.90	22,767.40	(40,922.50)			Aug-03	Dec-12		2011
MCAPR236	CAP/REG/RECL - 012360	8,042.52	28,358.77	20,316.25	71.64%	0.00%	120,158.73	105,234.73	(14,924.00)	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR246	CAP/REG/RECL - 012460	3,810.35	10,326.23	6,515.88	63.10%	0.00%	7,673.60	12,996.80	5,323.20	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR256	CAP/REG/RECL - 012560	(58.00)	-	58.00	-100.00%	0.00%	(58.00)	-	58.00			Aug-03	Dec-12		2011
MCAPR315	CAP/REG/RECL - 013150	14,167.20	20,327.46	6,160.26	30.31%	0.01%	96,404.77	72,991.44	(23,413.33)	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR366	CAP/REG/RECL - 013660	11,140.17	22,870.16	11,729.99	51.29%	0.01%	104,499.40	166,728.31	62,228.91	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR426	CAP/REG/RECL - 014260	3,238.70	25,064.25	21,825.55	87.08%	0.00%	31,626.62	100,976.52	69,349.90	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR766	CAP/REG/RECL - 017660	10,723.36	19,996.08	9,272.72	46.37%	0.00%	36,472.88	75,922.97	39,450.09	Sep-02	Dec-25	Sep-02	Dec-12		2011
MCAPRR366	Cap/Reg/Recl Maint-Maysville	2.56	-	(2.56)	-100.00%	0.00%	2.56	-	(2.56)			Jan-01	Dec-11		2011
MTRPUR582	PURCHASE OF METERS	1,285,261.93	1,307,739.10	22,477.17	1.72%	0.60%	1,285,261.93	1,307,739.10	22,477.17	Oct-99	Dec-14	Oct-99	Dec-12		2011
NBCD156OH	New Bus Comm-Ovhd-Earlington	247,816.72	256,062.88	8,246.16	3.22%	0.12%	247,816.72	256,062.88	8,246.16	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD156UG	New Bus Comm-UG-Earlington	49,786.28	33,038.39	(16,747.89)	-50.69%	0.02%	49,786.28	33,038.39	(16,747.89)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD216OH	New Bus Comm-Ovhd-Danville	240,566.62	203,201.11	(37,365.51)	-18.39%	0.11%	240,566.62	203,201.11	(37,365.51)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD216UG	New Bus Comm-UG-Danville	150,358.88	206,105.99	55,747.11	27.05%	0.07%	150,358.88	206,105.99	55,747.11	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD236OH	New Bus Comm-Ovhd-Richmond	334,297.31	259,030.62	(75,266.69)	-29.06%	0.16%	334,297.31	259,030.62	(75,266.69)	Jan-99	Dec-25	Jan-99	Dec-12		2011
NBCD236UG	New Bus Comm-UG-Richmond	201,507.27	259,050.62	57,543.35	22.21%	0.09%	201,507.27	259,050.62	57,543.35	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD246OH	New Bus Comm-Ovhd-Etown	384,328.69	318,188.35	(66,140.34)	-20.79%	0.18%	384,328.69	318,188.35	(66,140.34)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD246UG	New Bus Comm-UG-Etown	152,178.66	120,096.67	(32,081.99)	-26.71%	0.07%	152,178.66	120,096.67	(32,081.99)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	308,335.42	284,736.83	(23,598.59)	-8.29%	0.14%	308,335.42	284,736.83	(23,598.59)	Feb-01	Dec-25	Feb-01	Dec-12		2011
NBCD256UG	New Bus Comm-UG-Shelbyville	169,249.41	143,310.42	(25,938.99)	-18.10%	0.08%	169,249.41	143,310.42	(25,938.99)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD315OH	New Bus Comm-Ovhd-Lexington	723,647.97	802,689.96	79,041.99	9.85%	0.34%	723,647.97	802,689.96	79,041.99	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD315UG	New Bus Comm-UG-Lexington	764,171.36	759,389.96	(4,781.40)	-0.63%	0.36%	764,171.36	759,389.96	(4,781.40)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD366OH	New Bus Comm-Ovhd-Maysville	744,967.17	415,032.26	(329,934.91)	-79.50%	0.35%	744,967.17	415,032.26	(329,934.91)	Feb-01	Dec-25	Feb-01	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2011
NBCD366UG	New Bus Comm-UG-Maysville	289,456.09	307,740.16	18,284.07	5.94%	0.13%	289,456.09	307,740.16	18,284.07	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD416OH	New Bus Comm-Ovhd-Pineville	142,180.44	102,000.43	(40,180.01)	-39.39%	0.07%	142,180.44	102,000.43	(40,180.01)	Mar-01	Dec-25	Mar-01	Dec-12		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBCD416UG	New Bus Comm-UG-Pineville	59,142.90	35,998.33	(23,144.57)	-64.29%	0.03%	59,142.90	35,998.33	(23,144.57)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD426OH	New Bus Comm-Ovhd-London	297,318.29	246,104.84	(51,213.45)	-20.81%	0.14%	297,318.29	246,104.84	(51,213.45)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD426UG	New Bus Comm-UG-London	330,527.32	314,028.60	(16,498.72)	-5.25%	0.15%	330,527.32	314,028.60	(16,498.72)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD766OH	New Bus Comm-Ovhd-Norton	227,127.52	147,144.36	(79,983.16)	-54.36%	0.11%	227,127.52	147,144.36	(79,983.16)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD766UG	New Bus Comm-UG-Norton	53,885.56	139,606.18	85,720.62	61.40%	0.03%	53,885.56	139,606.18	85,720.62	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID216OH	New Bus Ind-Ovhd-Danville	34,567.90	76,607.32	42,039.42	54.88%	0.02%	34,567.90	76,607.32	42,039.42	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID216UG	New Bus Ind-UG-Danville	90,631.84	111,014.64	20,382.80	18.36%	0.04%	90,631.84	111,014.64	20,382.80	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID236OH	New Bus Ind-Ovhd-Richmond	86,633.70	8,144.79	(78,488.91)	-963.67%	0.04%	86,633.70	8,144.79	(78,488.91)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID236UG	New Bus Ind-UG-Richmond	12,731.14	-	(12,731.14)	-100.00%	0.01%	12,731.14	-	(12,731.14)			Mar-01	Dec-12		2011
NBID246OH	New Bus Ind-Ovhd-Etown	706.43	-	(706.43)	-100.00%	0.00%	706.43	-	(706.43)			Mar-01	Dec-12		2011
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	11,192.23	9,988.12	(1,204.11)	-12.06%	0.01%	11,192.23	9,988.12	(1,204.11)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID256UG	New Bus Ind-UG-Shelbyville	1,915.73	2,738.13	822.40	30.04%	0.00%	1,915.73	2,738.13	822.40	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID315UG	New Bus Ind-UG-Lexington	6,540.60	7,203.98	663.38	9.21%	0.00%	6,540.60	7,203.98	663.38	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID426OH	New Bus Ind-Ovhd-London	-	2,087.28	2,087.28	100.00%	0.00%	-	2,087.28	2,087.28	Mar-01	Dec-25	Mar-01			2011
NBID426UG	New Bus Ind-UG-London	-	2,921.28	2,921.28	100.00%	0.00%	-	2,921.28	2,921.28	Mar-01	Dec-25	Mar-01			2011
NBMP156	NEW BUSINESS MINE POWER 156	3,975.03	-	(3,975.03)	-100.00%	0.00%	4,311.53	336.50	(3,975.03)			Oct-99	Dec-12		2011
NBRD156OH	New Bus Resid-Ovhd-Earlington	768,702.58	606,433.07	(162,269.51)	-26.76%	0.36%	768,702.58	606,433.07	(162,269.51)	Jan-99	Dec-25	Jan-99	Dec-14		2011
NBRD156UG	New Bus Resid-UG-Earlington	178,665.15	210,194.04	31,528.89	15.00%	0.08%	178,665.15	210,194.04	31,528.89	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD216OH	New Bus Resid-Ovhd-Danville	446,630.03	273,070.86	(173,559.17)	-63.56%	0.21%	446,630.03	273,070.86	(173,559.17)	Jan-99	Dec-25	Jan-99	Dec-12		2011
NBRD216UG	New Bus Resid-UG-Danville	182,633.19	131,141.18	(51,492.01)	-39.26%	0.08%	182,633.19	131,141.18	(51,492.01)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD236OH	New Bus Resid-Ovhd-Richmond	364,397.76	353,398.94	(10,998.82)	-3.11%	0.17%	364,397.76	353,398.94	(10,998.82)	Feb-01	Dec-25	Feb-01	Dec-12		2011
NBRD236UG	New Bus Resid-UG-Richmond	161,992.53	184,201.88	22,209.35	12.06%	0.08%	161,992.53	184,201.88	22,209.35	Jan-99	Dec-25	Jan-99	Nov-10		2011
NBRD246OH	New Bus Resid-Ovhd-Etown	206,833.98	208,619.73	1,785.75	0.86%	0.10%	206,833.98	208,619.73	1,785.75	Jan-99	Dec-25	Jan-99	Dec-12		2011
NBRD246UG	New Bus Resid-UG-Etown	106,897.62	97,262.39	(9,635.23)	-9.91%	0.05%	106,897.62	97,262.39	(9,635.23)	Mar-01	Dec-25	Mar-01	Nov-10		2011
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	332,891.94	353,151.49	20,259.55	5.74%	0.15%	332,891.94	353,151.49	20,259.55	Feb-01	Dec-25	Feb-01	Dec-12		2011
NBRD256UG	New Bus Resid-UG-Shelbyville	191,403.88	191,012.47	(391.41)	-0.20%	0.09%	191,403.88	191,012.47	(391.41)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,042,786.71	1,222,456.01	179,669.30	14.70%	0.48%	1,042,786.71	1,222,456.01	179,669.30	Jan-01	Dec-14	Jan-01	Dec-12		2011
NBRD315UG	New Bus Resid-UG-Lexington	1,263,149.79	1,309,368.94	46,219.15	3.53%	0.59%	1,263,149.79	1,309,368.94	46,219.15	Feb-00	Dec-25	Feb-00	Dec-12		2011
NBRD366OH	New Bus Resid-Ovhd-Maysville	472,046.21	476,325.88	4,279.67	0.90%	0.22%	472,046.21	476,325.88	4,279.67	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD366UG	New Bus Resid-UG-Maysville	251,228.50	292,463.75	41,235.25	14.10%	0.12%	251,228.50	292,463.75	41,235.25	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD416OH	New Bus Resid-Ovhd-Pineville	455,115.34	538,999.91	83,884.57	15.56%	0.21%	455,115.34	538,999.91	83,884.57	Mar-00	Dec-25	Mar-00	Dec-12		2011
NBRD416UG	New Bus Resid-UG-Pineville	61,863.82	35,995.88	(25,867.94)	-71.86%	0.03%	61,863.82	35,995.88	(25,867.94)	Jan-01	Dec-25	Jan-01	Dec-12		2011
NBRD426	NEW BUSINESS RES 426	(490.10)	-	490.10	-100.00%	0.00%	(490.10)	-	490.10			Oct-99	Dec-12		2011
NBRD426OH	New Bus Resid-Ovhd-London	409,182.68	273,072.00	(136,110.68)	-49.84%	0.19%	409,182.68	273,072.00	(136,110.68)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD426UG	New Bus Resid-UG-London	345,262.10	194,907.43	(150,354.67)	-77.14%	0.16%	345,262.10	194,907.43	(150,354.67)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD766OH	New Bus Resid-Ovhd-Norton	817,796.10	693,001.83	(124,794.27)	-18.01%	0.38%	817,796.10	693,001.83	(124,794.27)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD766UG	New Bus Resid-UG-Norton	125,128.82	200,003.87	74,875.05	37.44%	0.06%	125,128.82	200,003.87	74,875.05	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB156OH	New Bus Subd-Ovhd-Earlington	177.80	9,040.00	8,862.20	98.03%	0.00%	177.80	9,040.00	8,862.20	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB216OH	New Bus Subd-Ovhd-Danville	5,338.25	90,168.13	84,829.88	94.08%	0.00%	5,338.25	90,168.13	84,829.88	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB216UG	New Bus Subd-UG-Danville	22,469.69	76,625.68	54,155.99	70.68%	0.01%	22,469.69	76,625.68	54,155.99	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB236OH	New Bus Subd-Ovhd-Richmond	22,272.83	12,019.72	(10,253.11)	-85.30%	0.01%	22,272.83	12,019.72	(10,253.11)	Mar-01	Nov-10	Mar-01	Nov-10		2011
NBSB236UG	New Bus Subd-UG-Richmond	70,601.48	38,139.16	(32,462.32)	-85.12%	0.03%	70,601.48	38,139.16	(32,462.32)	Jan-99	Dec-25	Jan-99	Dec-12		2011
NBSB246OH	New Bus Subd-Ovhd-Etown	70,209.13	103,192.27	32,983.14	31.96%	0.03%	70,209.13	103,192.27	32,983.14	Mar-01	Dec-25	Mar-01	Nov-10		2011
NBSB246UG	New Bus Subd-UG-Etown	147,075.99	110,475.41	(36,600.58)	-33.13%	0.07%	147,075.99	110,475.41	(36,600.58)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	2,671.66	41,069.63	38,397.97	93.49%	0.00%	2,671.66	41,069.63	38,397.97	Mar-01	Oct-09	Mar-01	Jul-10		2011
NBSB256UG	New Bus Subd-UG-Shelbyville	106,362.87	224,038.73	117,675.86	52.52%	0.05%	106,362.87	224,038.73	117,675.86	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB315OH	New Bus Subd-Ovhd-Lexington	97,330.90	173,043.32	75,712.42	43.75%	0.05%	97,330.90	173,043.32	75,712.42	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB315UG	New Bus Subd-UG-Lexington	430,895.32	653,056.64	222,161.32	34.02%	0.20%	430,895.32	653,056.64	222,161.32	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB416OH	New Bus Subd-Ovhd-Pineville	9,231.71	1,999.29	(7,232.42)	-361.75%	0.00%	9,231.71	1,999.29	(7,232.42)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB416UG	New Bus Subd-UG-Pineville	416.27	4,997.72	4,581.45	91.67%	0.00%	416.27	4,997.72	4,581.45	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB426OH	New Bus Subd-Ovhd-London	4,059.73	16,707.18	12,647.45	75.70%	0.00%	4,059.73	16,707.18	12,647.45	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB426UG	New Bus Subd-UG-London	37,956.09	8,353.59	(29,602.50)	-354.37%	0.02%	37,956.09	8,353.59	(29,602.50)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB766UG	New Bus Subd-UG-Norton	904.69	-	(904.69)	-100.00%	0.00%	904.69	-	(904.69)			Mar-01	Dec-12		2011
NBSV156OH	New Elect Serv-Ovhd-Earlington	357,798.11	411,469.76	53,671.65	13.04%	0.17%	357,798.11	411,469.76	53,671.65	Mar-01	Dec-25	Mar-01	May-10		2011
NBSV156UG	New Bus Serv-UG-Earlington	340,969.64	287,748.67	(53,220.97)	-18.50%	0.16%	340,969.64	287,748.67	(53,220.97)	Jan-99	Dec-25	Jan-99	Dec-12		2011
NBSV216OH	New Elect Serv-Ovhd-Danville	264,107.95	226,060.70	(38,047.25)	-16.83%	0.12%	264,107.95	226,060.70	(38,047.25)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV216UG	New Bus Serv-UG-Danville	272,444.95	201,752.94	(70,692.01)	-35.04%	0.13%	272,444.95	201,752.94	(70,692.01)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV236OH	New Electric Serv-Overhead	358,460.54	309,009.78	(49,450.76)	-16.00%	0.17%	358,460.54	309,009.78	(49,450.76)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV236UG	New Bus Serv-UG-Richmond	324,348.21	399,308.94	74,960.73	18.77%	0.15%	324,348.21	399,308.94	74,960.73	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV246OH	New Elect Services-Overhead	395,250.91	422,385.46	27,134.55	6.42%	0.18%	395,250.91	422,385.46	27,134.55	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV246UG	New Bus Serv-UG-Etown	381,319.20	422,966.53	41,647.33	9.85%	0.18%	381,319.20	422,966.53	41,647.33	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	140,045.40	145,322.40	5,277.00	3.63%	0.07%	140,045.40	145,322.40	5,277.00	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV256UG	New Bus Serv-UG-Shelbyville	181,062.19	156,922.40	(24,139.79)	-15.38%	0.08%	181,062.19	156,922.40	(24,139.79)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV315OH	New Elect Serv-Ovhd-Lexington	854,411.82	724,186.64	(130,225.18)	-17.98%	0.40%	854,411.82	724,186.64	(130,225.18)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV315UG	New Bus Serv-UG-Lexington	1,331,477.99	1,466,703.28	135,225.29	9.22%	0.62%	1,331,477.99	1,466,703.28	135,225.29	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV366OH	New Elect Serv-Ovhd-Maysville	348,174.54	326,074.25	(22,100.29)	-6.78%	0.16%	348,174.54	326,074.25	(22,100.29)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV366UG	New Bus Serv-UG-Maysville	262,887.30	325,156.56	62,269.26	19.15%	0.12%	262,887.30	325,156.56	62,269.26	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV416OH	New Elect Serv-Ovhd-Pineville	229,283.01	290,999.26	61,716.25	21.21%	0.11%	229,283.01	290,999.26	61,716.25	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV416UG	New Bus Serv-UG-Pineville	49,826.90	95,000.11	45,173.21	47.55%	0.02%	49,826.90	95,000.11	45,173.21	Mar-01	Dec-25	Mar-01	Aug-09		2011
NBSV426OH	New Elect Serv-Ovhd-London	181,178.16	229,498.94	48,320.78	21.05%	0.08%	181,178.16	229,498.94	48,320.78	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV426UG	New Bus Serv-UG-London	168,588.16	205,960.42	37,372.26	18.15%	0.08%	168,588.16	205,960.42	37,372.26	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV766OH	New Elect Serv-Ovhd-Norton	218,729.34	310,499.49	91,770.15	29.56%	0.10%	218,729.34	310,499.49	91,770.15	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV766UG	New Bus Serv-UG-Norton	84,052.50	117,527.29	33,474.79	28.48%	0.04%	84,052.50	117,527.29	33,474.79	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK156OH	Pub Wrk Reloc-OH-Earlington	97,861.92	29,604.40	(68,257.52)	-230.57%	0.05%	97,861.92	29,604.40	(68,257.52)	Mar-00	Dec-25	Mar-00	Dec-12		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
PBWK216OH	Pub Wrk Reloc-OH-Danville	18,993.72	101,475.86	82,482.14	81.28%	0.01%	18,993.72	101,475.86	82,482.14	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK216UG	Pub Wrk Reloc-UG-Danville	-	40,842.44	40,842.44	100.00%	0.00%	-	40,842.44	40,842.44	Mar-01	Dec-25	Mar-01			2011
PBWK236OH	Pub Works Relc-OH-Richmond	50,403.62	135,868.74	85,465.12	62.90%	0.02%	50,403.62	135,868.74	85,465.12	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK236UG	Pub Wrk Reloc-UG-Richmond	-	(9,859.97)	(9,859.97)	100.00%	0.00%	-	(9,859.97)	(9,859.97)	Mar-01	Dec-25	Mar-01			2011
PBWK246OH	Pub Wrk Relc-OH-Etown	30,082.23	129,210.00	99,127.77	76.72%	0.01%	30,082.23	129,210.00	99,127.77	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK246UG	Pub Wrk Reloc-UG-Etown	428.63	-	(428.63)	-100.00%	0.00%	428.63	-	(428.63)			Mar-01	Dec-12		2011
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	(41,933.02)	79,601.20	121,534.22	152.68%	-0.02%	(41,933.02)	79,601.20	121,534.22	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK315OH	Pub Wrk Reloc-OH-Lexington	(305,833.62)	625,372.76	931,206.38	148.90%	-0.14%	(305,833.62)	625,372.76	931,206.38	Mar-01	Dec-25	Mar-01	Dec-12	Variance due to customer payments received for prior years work.	2011
PBWK315UG	Pub Wrk Reloc-UG-Lexington	74,791.73	39,938.24	(34,853.49)	-87.27%	0.03%	74,791.73	39,938.24	(34,853.49)	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK366OH	Pub Wrk Reloc-OH-Maysville	60,698.26	209,900.00	149,201.74	71.08%	0.03%	60,698.26	209,900.00	149,201.74	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK416OH	Pub Wrk Reloc-OH-Pineville	17,339.50	55,001.37	37,661.87	68.47%	0.01%	17,339.50	55,001.37	37,661.87	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK426OH	Pub Wrk Reloc-OH-London	3,590.09	-	(3,590.09)	-100.00%	0.00%	3,590.09	-	(3,590.09)			Mar-01	Dec-12		2011
PBWK766OH	Pub Wrk Reloc-OH-Norton	23,879.86	76,150.24	52,270.38	68.64%	0.01%	23,879.86	76,150.24	52,270.38	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK766UG	Pub Wrk Reloc-UG-Norton	-	7,999.24	7,999.24	100.00%	0.00%	-	7,999.24	7,999.24	Mar-01	Dec-25	Mar-01			2011
PLTRT366	POLE TREAT 366	59.91	-	(59.91)	-100.00%	0.00%	59.91	-	(59.91)			Jan-01	Dec-11		2011
PLTRT766	POLE TREAT 766	185.05	-	(185.05)	-100.00%	0.00%	185.05	-	(185.05)			Jan-01	Dec-11		2011
POLD156	OUTDOOR LIGHTING 156	227,287.80	321,114.93	93,827.13	29.22%	0.11%	1,806,472.77	2,274,787.62	468,314.85	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD216	OUTDOOR LIGHTING 216	239,020.85	219,269.28	(19,751.57)	-9.01%	0.11%	1,728,185.45	1,923,646.04	195,460.59	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD236	OUTDOOR LIGHTING 236	124,209.49	142,136.64	17,927.15	12.61%	0.06%	935,944.26	1,076,321.00	140,376.74	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD246	OUTDOOR LIGHTING 246	61,847.30	110,956.16	49,108.86	44.26%	0.03%	592,769.42	796,842.84	204,073.42	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD256	OUTDOOR LIGHTING 256	97,803.31	74,656.30	(23,147.01)	-31.00%	0.05%	553,296.45	582,349.12	29,052.67	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD315	OUTDOOR LIGHTING 315	465,345.39	689,606.64	224,261.25	32.52%	0.22%	5,033,603.12	6,138,611.16	1,105,008.04	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD366	OUTDOOR LIGHTING 366	133,023.96	125,481.80	(7,542.16)	-6.01%	0.06%	831,362.67	924,901.22	93,538.55	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD416	OUTDOOR LIGHTING 416	232,073.52	163,114.11	(68,959.41)	-42.28%	0.11%	232,073.52	163,114.11	(68,959.41)	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD426	OUTDOOR LIGHTING 426	212,162.89	138,065.00	(74,097.89)	-53.67%	0.10%	1,236,632.33	1,224,455.48	(12,176.85)	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD766	OUTDOOR LIGHTING 766	102,763.93	105,517.89	2,753.96	2.61%	0.05%	102,763.93	105,517.89	2,753.96	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST156	RELOCATIONS CUST REQUEST 156	187,661.99	107,057.81	(80,604.18)	-75.29%	0.09%	773,138.05	795,929.46	22,791.41	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST216	RELOCATIONS CUST REQUEST 216	75,093.00	54,392.53	(20,700.47)	-38.06%	0.03%	75,093.00	54,392.53	(20,700.47)	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST236	RELOCATIONS CUST REQUEST 236	57,585.63	66,381.63	8,796.00	13.25%	0.03%	549,826.32	617,319.19	67,492.87	Sep-99	Dec-25	Sep-99	Dec-12		2011
RCST246	RELOCATIONS CUST REQUEST 246	22,885.98	12,932.18	(9,953.80)	-76.97%	0.01%	22,885.98	12,932.18	(9,953.80)	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST256	RELOCATIONS CUST REQUEST 256	(198,585.36)	-	198,585.36	-100.00%	-0.09%	581,369.13	584,019.70	2,650.57			Oct-99	Dec-12		2011
RCST315	RELOCATIONS CUST REQUEST 315	(60,589.19)	264,261.57	324,850.76	122.93%	-0.03%	(60,589.19)	264,261.57	324,850.76	Oct-99	Dec-25	Oct-99	Dec-12	Variance due to customer payments received for prior years work.	2011
RCST366	RELOCATIONS CUST REQUEST 366	(62,324.45)	13,245.24	75,569.69	570.54%	-0.03%	228,479.67	254,880.87	26,401.20	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST416	RELOCATIONS CUST REQUEST 416	113,279.80	42,998.76	(70,281.04)	-163.45%	0.05%	544,057.38	487,456.26	(56,601.12)	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST426	RELOCATIONS CUST REQUEST 426	40,819.93	44,953.68	4,133.75	9.20%	0.02%	40,819.93	44,953.68	4,133.75	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST766	RELOCATIONS CUST REQUEST 766	32,008.70	32,918.89	910.19	2.76%	0.01%	326,954.03	341,075.18	14,121.15	Aug-99	Dec-25	Aug-99	Nov-13		2011
RDD011019	Repair Defective Eqpt - 011019	297,220.88	182,999.52	(114,221.36)	-62.42%	0.14%	297,220.88	182,999.52	(114,221.36)	Jan-05	Dec-25	Jan-05	Dec-12		2011
RDD015990	Repair Defective Eqpt - 015990	133,199.79	-	(133,199.79)	-100.00%	0.06%	886,324.23	560,662.62	(325,661.61)			Jan-05	Feb-13		2011
RDDD156OH	Rep Def Equip-OH-Earlington	822,330.81	811,296.59	(11,034.22)	-1.36%	0.38%	822,330.81	811,296.59	(11,034.22)	Mar-01	Dec-10	Mar-01	Dec-12		2011
RDDD156UG	Rep Def Equip-UG-Earlington	28,612.91	18,100.45	(10,512.46)	-58.08%	0.01%	28,612.91	18,100.45	(10,512.46)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD216OH	Rep Def Equip-OH-Danville	204,625.28	173,660.02	(30,965.26)	-17.83%	0.10%	204,625.28	173,660.02	(30,965.26)	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD216UG	Rep Def Equip-UG-Danville	15,853.00	7,870.61	(7,982.39)	-101.42%	0.01%	15,853.00	7,870.61	(7,982.39)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD236OH	Rep Def Equip-OH-Richmond	373,281.98	300,840.20	(72,441.78)	-24.08%	0.17%	373,281.98	300,840.20	(72,441.78)	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD236UG	Rep Def Equip-UG-Richmond	12,381.84	21,849.58	9,467.74	43.33%	0.01%	12,381.84	21,849.58	9,467.74	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD246OH	Rep Def Equip-OH-Etown	207,807.68	145,279.22	(62,528.46)	-43.04%	0.10%	207,807.68	145,279.22	(62,528.46)	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD246UG	Rep Def Equip-UG-Etown	1,875.63	5,443.89	3,568.26	65.55%	0.00%	1,875.63	5,443.89	3,568.26	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD256OH	Rep Def Equip-OH-Shelbyvl	177,228.10	153,471.66	(23,756.44)	-15.48%	0.08%	177,228.10	153,471.66	(23,756.44)	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD256UG	Rep Def Equip-UG-Shelbyville	5,881.89	11,694.39	5,812.50	49.70%	0.00%	5,881.89	11,694.39	5,812.50	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD315OH	Rep Def Equip-OH-Lexington	458,857.83	543,600.52	84,742.69	15.59%	0.21%	458,857.83	543,600.52	84,742.69	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD315UG	Rep Def Equip-UG-Lexington	347,475.39	206,269.44	(141,205.95)	-68.46%	0.16%	347,475.39	206,269.44	(141,205.95)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD366OH	Rep Def Equip-OH-Maysville	198,405.13	197,244.30	(1,160.83)	-0.59%	0.09%	198,405.13	197,244.30	(1,160.83)	Mar-01	Dec-12	Mar-01	Dec-12		2011
RDDD366UG	Rep Def Equip-UG-Maysville	79,176.05	8,120.00	(71,056.05)	-875.07%	0.04%	79,176.05	8,120.00	(71,056.05)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD416OH	Rep Def Equip-OH-Pineville	76,116.21	92,001.09	15,884.88	17.27%	0.04%	76,116.21	92,001.09	15,884.88	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD416UG	Rep Def Equip-UG-Pineville	3,769.37	-	(3,769.37)	-100.00%	0.00%	3,769.37	-	(3,769.37)			Mar-01	Dec-12		2011
RDDD426OH	Rep Def Equip-OH-London	76,586.17	221,913.71	145,327.54	65.49%	0.04%	76,586.17	221,913.71	145,327.54	Mar-01	Dec-09	Mar-01	Dec-12		2011
RDDD426UG	Rep Def Equip-UG-London	6,688.07	40,094.37	33,406.30	83.32%	0.00%	6,688.07	40,094.37	33,406.30	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD766OH	Rep Def Equip-OH-Norton	84,470.62	70,002.76	(14,467.86)	-20.67%	0.04%	84,470.62	70,002.76	(14,467.86)	Mar-01	Dec-14	Mar-01	Dec-12		2011
RDDD766UG	Rep Def Equip-UG-Norton	2,810.84	4,005.83	1,194.99	29.83%	0.00%	2,810.84	4,005.83	1,194.99	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDPOLD156	REP/REPL DEF POL'S 156	365,263.07	231,328.45	(133,934.62)	-57.90%	0.17%	365,263.07	231,328.45	(133,934.62)	Jan-01	Dec-14	Jan-01	Dec-12		2011
RDPOLD216	REP/REPL DEF POL'S 216	73,604.95	76,799.15	3,194.20	4.16%	0.03%	73,604.95	76,799.15	3,194.20	Jan-01	Aug-12	Jan-01	Nov-10		2011
RDPOLD236	REP/REP DEF POL'S	137,779.63	98,127.90	(39,651.73)	-40.41%	0.06%	137,779.63	98,127.90	(39,651.73)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD246	REP/REPL DEF POL'S	64,433.30	47,022.14	(17,411.16)	-37.03%	0.03%	64,433.30	47,022.14	(17,411.16)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD256	REP/REPL DEF POL'S 256	138,861.62	134,792.65	(4,068.97)	-3.02%	0.06%	138,861.62	134,792.65	(4,068.97)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD315	REP/REPL DEF POL'S 315	166,833.36	40,875.41	(125,957.95)	-308.15%	0.08%	166,833.36	40,875.41	(125,957.95)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD366	REP/REPL DEF POL'S 366	71,737.98	87,596.56	15,858.58	18.10%	0.03%	71,737.98	87,596.56	15,858.58	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD416	REP/REPL DEF POL'S 416	72,120.55	70,002.55	(2,118.00)	-3.03%	0.03%	72,120.55	70,002.55	(2,118.00)	Jan-01	Aug-12	Jan-01	Nov-10		2011
RDPOLD426	REP/REPL DEF POL'S 426	75,427.56	105,920.81	30,493.25	28.79%	0.04%	75,427.56	105,920.81	30,493.25	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD766	REP/REPL DEF POL'S 766	27,458.27	7,963.92	(19,494.35)	-244.78%	0.01%	27,458.27	7,963.92	(19,494.35)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLE156	Pole repair/replacement 156	688,344.46	355,251.64	(333,092.82)	-93.76%	0.32%	688,344.46	355,251.64	(333,092.82)	May-02	Dec-25	May-02	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing or replacing defective poles. Annual budgets are based on historical investment rates for addressing defective poles.	2011
RDPOLE216	Pole repair/replacement 216	277,435.04	105,911.17	(171,523.87)	-161.95%	0.13%	277,435.04	105,911.17	(171,523.87)	May-02	Dec-25	May-02	Dec-12		2011
RDPOLE236	Pole repair/replacement 236	194,882.98	185,026.64	(9,856.34)	-5.33%	0.09%	194,882.98	185,026.64	(9,856.34)	May-02	Dec-25	May-02	Dec-12		2011
RDPOLE246	Pole repair/replacement 246	293,569.35	311,188.06	17,618.71	5.66%	0.14%	293,569.35	311,188.06	17,618.71	May-02	Dec-25	May-02	Dec-12		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
RDPOLE256	Pole repair/replacement 256	230,137.40	304,822.98	74,685.58	24.50%	0.11%	230,137.40	304,822.98	74,685.58	May-02	Dec-25	May-02	Dec-12		2011
RDPOLE315	Pole repair/replacement 315	619,355.65	173,753.52	(445,602.13)	-256.46%	0.29%	619,355.65	173,753.52	(445,602.13)	May-02	Dec-25	May-02	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing or replacing defective poles. Annual budgets are based on historical investment rates for addressing defective poles.	2011
RDPOLE366	Pole repair/replacement 366	302,172.41	177,307.04	(124,865.37)	-70.42%	0.14%	302,172.41	177,307.04	(124,865.37)	May-02	Dec-25	May-02	Dec-12		2011
RDPOLE416	Pole repair/replacement 416	183,513.10	144,002.13	(39,510.97)	-27.44%	0.09%	183,513.10	144,002.13	(39,510.97)	May-02	Dec-25	May-02	Dec-12		2011
RDPOLE426	Repair defective poles 426	91,723.26	85,035.62	(6,687.64)	-7.86%	0.04%	91,723.26	85,035.62	(6,687.64)	Jan-03	Dec-25	Jan-03	Dec-12		2011
RDPOLE766	Pole repair/replacement 766	183,825.57	129,999.17	(53,826.40)	-41.41%	0.09%	183,825.57	129,999.17	(53,826.40)	May-02	Dec-25	May-02	Dec-12		2011
RDSTLT156	REP REPL DEF ST LIGHTS 156	172,448.79	172,428.71	(20.08)	-0.01%	0.08%	172,448.79	172,428.71	(20.08)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT216	REP REPL DEF ST LIGHTS 216	81,160.60	84,448.54	3,287.94	3.89%	0.04%	81,160.60	84,448.54	3,287.94	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT236	REP REPL DEF ST LIGHTS 236	81,969.93	99,517.90	17,547.97	17.63%	0.04%	81,969.93	99,517.90	17,547.97	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT246	REP REPL DEF ST LIGHTS 246	81,531.90	102,952.23	21,420.33	20.81%	0.04%	81,531.90	102,952.23	21,420.33	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT256	REP REPL DEF ST LIGHTS 256	117,640.20	103,449.98	(14,190.22)	-13.72%	0.05%	117,640.20	103,449.98	(14,190.22)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT315	REP REPL ST LIGHTS 315	655,772.89	140,306.65	(515,466.24)	-367.39%	0.30%	655,772.89	140,306.65	(515,466.24)	Jan-01	Dec-25	Jan-01	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.	2011
RDSTLT366	REP REPL DEF ST LIGHTS 366	95,718.91	89,085.68	(6,633.23)	-7.45%	0.04%	95,718.91	89,085.68	(6,633.23)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT416	REP REPL DEF ST LIGHTS 416	21,018.29	9,999.82	(11,018.47)	-110.19%	0.01%	21,018.29	9,999.82	(11,018.47)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT426	REP REPL DEF ST LIGHTS 426	44,399.01	37,995.78	(6,403.23)	-16.85%	0.02%	44,399.01	37,995.78	(6,403.23)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT766	REP REPL DEF ST LIGHTS 766	6,153.61	7,999.81	1,846.20	23.08%	0.00%	6,153.61	7,999.81	1,846.20	Jan-01	Dec-25	Jan-01	Dec-12		2011
RELD10610	KU General Reliability	608,317.07	2,216,654.63	1,608,337.56	72.56%	0.28%	608,317.07	2,216,654.63	1,608,337.56	Jan-08	Dec-25	Jan-08	Dec-12	Decrease due to less than anticipated general reliability work for the KU Operations Centers in 2011. Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2011
RELD156	DIST RELIABILITY 156	(363.60)	-	363.60	-100.00%	0.00%	(363.15)	0.45	363.60			Oct-99	Nov-09		2011
RELD156OH	Cir Hard Reliab OH - 011560	90,731.09	173,454.08	82,722.99	47.69%	0.04%	90,731.09	173,454.08	82,722.99	Jan-99	Dec-25	Jan-99	Dec-12		2011
RELD156UG	Cir Hard Reliab UG - 011560	34,845.21	-	(34,845.21)	-100.00%	0.02%	34,845.21	-	(34,845.21)			May-02	Jun-10		2011
RELD216OH	Cir Hard Reliab OH - 012160	25,444.03	54,329.12	28,885.09	53.17%	0.01%	25,444.03	54,329.12	28,885.09	May-02	Dec-25	May-02	Dec-12		2011
RELD216UG	Cir Hard Reliab UG - 012160	395.21	-	(395.21)	-100.00%	0.00%	395.21	-	(395.21)			May-02	Dec-12		2011
RELD236OH	Cir Hard Reliab OH - 012360	28,355.13	65,548.74	37,193.61	56.74%	0.01%	28,355.13	65,548.74	37,193.61	May-02	Dec-25	May-02	Dec-12		2011
RELD236UG	Cir Hard Reliab UG - 012360	-	21,812.13	21,812.13	100.00%	0.00%	-	21,812.13	21,812.13	May-02	Dec-25	May-02			2011
RELD246OH	Cir Hard Reliab OH - 012460	34,295.07	-	(34,295.07)	-100.00%	0.02%	34,295.07	-	(34,295.07)			May-02	Dec-12		2011
RELD256OH	Cir Hard Reliab OH - 012560	51,007.27	74,041.20	23,033.93	31.11%	0.02%	51,007.27	74,041.20	23,033.93	May-00	Dec-25	May-00	Dec-12		2011
RELD256UG	Cir Hard Reliab UG - 012560	3,523.10	-	(3,523.10)	-100.00%	0.00%	3,523.10	-	(3,523.10)			May-02	Jan-11		2011
RELD315OH	Cir Hard Reliab OH - 013150	(115,408.71)	433,983.34	549,392.05	126.59%	-0.05%	(115,408.71)	433,983.34	549,392.05	May-02	Dec-25	May-02	Dec-12	Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2011
RELD315UG	Cir Hard Reliab UG - 013150	44,875.04	-	(44,875.04)	-100.00%	0.02%	44,875.04	-	(44,875.04)			May-02	Dec-12		2011
RELD366OH	Cir Hard Reliab OH - 013660	52,799.88	100,792.95	47,993.07	47.62%	0.02%	52,799.88	100,792.95	47,993.07	Jan-99	Dec-25	Jan-99	Dec-12		2011
RELD416OH	Cir Hard Reliab OH - 014160	112,444.79	17,999.15	(94,445.64)	-524.72%	0.05%	112,444.79	17,999.15	(94,445.64)	May-02	Dec-25	May-02	Dec-12		2011
RELD426OH	Cir Hard Reliability OH	18,655.14	5,008.53	(13,646.61)	-272.47%	0.01%	18,655.14	5,008.53	(13,646.61)	Mar-00	Dec-25	Mar-00	Dec-12		2011
RELD426UG	Cir Hard Reliability UG	(0.01)	-	0.01	-100.00%	0.00%	(0.01)	-	0.01			Mar-03	Dec-12		2011
RELD766OH	Cir Hard Reliab OH - 017660	45,018.71	24,998.05	(20,020.66)	-80.09%	0.02%	45,018.71	24,998.05	(20,020.66)	May-02	Dec-25	May-02	Dec-12		2011
RNTPD156	REP THRD PARTY DAM 156	(14,146.60)	-	14,146.60	-100.00%	-0.01%	(14,146.60)	-	14,146.60			Jan-01	Dec-12		2011
RNTPD216	REP THRD PARTY DAM 216	26,214.30	8,298.33	(17,915.97)	-215.90%	0.01%	242,481.76	304,406.02	61,924.26	Jan-01	Dec-25	Jan-01	Dec-12		2011
RNTPD236	REP THRD PRTY DAM 236	54,809.64	15,443.22	(39,366.42)	-254.91%	0.03%	54,809.64	15,443.22	(39,366.42)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RNTPD246	REP THRD PARTY DAM 246	33,136.20	-	(33,136.20)	-100.00%	0.02%	110,951.55	66,291.80	(44,659.75)			Jan-01	Dec-12		2011
RNTPD256	REP THRD PARTY DAM 256	29,366.89	-	(29,366.89)	-100.00%	0.01%	29,366.89	-	(29,366.89)			Jan-01	Dec-12		2011
RNTPD315	REP THRD PARTY DAM 315	(57,412.45)	-	57,412.45	-100.00%	-0.03%	876,342.91	830,108.38	(46,234.53)			Mar-01	Dec-12		2011
RNTPD366	REP THRD PARTY DAM 366	44,214.96	3,493.32	(40,721.64)	-1165.70%	0.02%	240,927.51	266,251.83	25,324.32	Jan-99	Dec-25	Jan-99	Dec-12		2011
RNTPD416	REP THRD PARTY DAM 416	(7,088.62)	-	7,088.62	-100.00%	0.00%	(7,088.62)	-	7,088.62			Mar-01	Nov-10		2011
RNTPD426	REP THRD PARTY DAM 426	40,687.11	-	(40,687.11)	-100.00%	0.02%	40,687.11	-	(40,687.11)			Mar-01	Dec-12		2011
RNTPD766	REP THRD PARTY DAM 766	15,648.70	-	(15,648.70)	-100.00%	0.01%	(17,155.35)	(40,437.28)	(23,281.93)			Mar-01	Dec-10		2011
STLT156	STREET LIGHTING 156	211,436.96	76,567.87	(134,869.09)	-176.14%	0.10%	211,436.96	76,567.87	(134,869.09)	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT216	STREET LIGHTING 216	314,123.52	243,240.65	(70,882.87)	-29.14%	0.15%	2,258,577.73	2,442,088.05	183,510.32	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT236	STREET LIGHTING 236	192,210.10	185,004.55	(7,205.55)	-3.89%	0.09%	192,210.10	185,004.55	(7,205.55)	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT246	STREET LIGHTING 246	214,949.92	196,091.84	(18,858.08)	-9.62%	0.10%	1,556,221.24	1,772,933.64	216,712.40	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT256	STREET LIGHTING 256	93,194.25	105,855.15	12,660.90	11.96%	0.04%	93,194.25	105,855.15	12,660.90	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT315	STREET LIGHTING 315	726,774.82	1,082,144.52	355,369.70	32.84%	0.34%	8,645,179.88	10,784,359.86	2,139,179.98	Sep-99	Dec-25	Sep-99	Dec-12	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2011
STLT366	STREET LIGHTING 366	168,152.21	119,789.34	(48,362.87)	-40.37%	0.08%	1,357,601.20	1,465,066.60	107,465.40	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT416	STREET LIGHTING 416	86,403.54	62,998.84	(23,404.70)	-37.15%	0.04%	86,403.54	62,998.84	(23,404.70)	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT426	STREET LIGHTING 426	123,554.11	104,060.22	(19,493.89)	-18.73%	0.06%	1,155,496.57	1,310,213.09	154,716.52	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT766	STREET LIGHTING 766	18,181.34	41,607.52	23,426.18	56.30%	0.01%	18,181.34	41,607.52	23,426.18	Oct-99	Dec-25	Oct-99	Dec-12		2011
STRM11560	KU Minor Storm Earlington	69,790.24	-	(69,790.24)	-100.00%	0.03%	69,790.24	-	(69,790.24)			Jan-10	Dec-12		2011
STRM12160	KU Minor Storms Danville	89,090.28	-	(89,090.28)	-100.00%	0.04%	89,090.28	-	(89,090.28)			Jan-10	Dec-12		2011
STRM12360	KU Minor Storms Richmond	20,082.37	-	(20,082.37)	-100.00%	0.01%	20,082.37	-	(20,082.37)			Jan-10	Dec-12		2011
STRM12460	KU Minor Storms Elizabethtown	91,217.30	-	(91,217.30)	-100.00%	0.04%	91,217.30	-	(91,217.30)			Jan-99	Dec-12		2011
STRM12560	KU Minor Storms Shelbyville	99,792.60	-	(99,792.60)	-100.00%	0.05%	99,792.60	-	(99,792.60)			Jan-10	Dec-12		2011
STRM13150	KU Minor Storms Lexington	115,580.06	-	(115,580.06)	-100.00%	0.05%	115,580.06	-	(115,580.06)			Jan-10	Dec-12		2011
STRM13660	KU Minor Storm Maysville	61,692.30	-	(61,692.30)	-100.00%	0.03%	61,692.30	-	(61,692.30)			Jan-10	Dec-12		2011

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
STRM14160	KU Minor Storms Pineville	31,662.77	-	(31,662.77)	-100.00%	0.01%	31,662.77	-	(31,662.77)			Jan-10	Dec-12		2011
STRM14260	KU Minor Storms London	39,168.34	-	(39,168.34)	-100.00%	0.02%	39,168.34	-	(39,168.34)			Apr-99	Dec-12		2011
STRM17660	KU Minor Storms Norton	5,961.65	-	(5,961.65)	-100.00%	0.00%	5,961.65	-	(5,961.65)			Jan-10	Dec-12		2011
STRMKU	KU Major Storm Event	6,811.00	1,100,616.24	1,093,805.24	99.38%	0.00%	17,729,491.01	21,023,309.81	3,293,818.80	Jan-05	Dec-25	Jan-05	Apr-11	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $222K over budget.	2011
SWITC216	SWITCHES-012160	1,706.40	-	(1,706.40)	-100.00%	0.00%	21,635.13	18,152.47	(3,482.66)			Sep-03	Dec-12		2011
SWITC416	SWITCHES - 014160	1,309.03	-	(1,309.03)	-100.00%	0.00%	1,309.03	-	(1,309.03)			Sep-02	Dec-12		2011
SWITC766	SWITCHES - 017660	110.53	-	(110.53)	-100.00%	0.00%	4,126.63	3,672.42	(454.21)			Sep-02	Dec-12		2011
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	67,210.24	191,575.01	124,364.77	64.92%	0.03%	67,210.24	191,575.01	124,364.77	Jan-01	Dec-25	Jan-01	Dec-12		2011
SYSENH216	Sys Enhan-Exist Cust-Danville	283,460.43	47,164.88	(236,295.55)	-501.00%	0.13%	283,460.43	47,164.88	(236,295.55)	Jan-01	Dec-25	Jan-01	Dec-12		2011
SYSENH236	Sys Enh-New Cust-Richmond	27,029.72	69,728.74	42,699.02	61.24%	0.01%	27,029.72	69,728.74	42,699.02	Jan-99	Dec-25	Jan-99	Dec-12		2011
SYSENH246	Sys Enh-Exist Cust-Etown	32,949.53	148,546.34	115,596.81	77.82%	0.02%	32,949.53	148,546.34	115,596.81	Jan-01	Dec-25	Jan-01	Dec-10		2011
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	73,596.15	73,821.20	225.05	0.30%	0.03%	73,596.15	73,821.20	225.05	Jan-01	Dec-25	Jan-01	Dec-12		2011
SYSENH315	Sys Enhan-Exist Cust-Lex	205,669.25	288,978.59	83,309.34	28.83%	0.10%	205,669.25	288,978.59	83,309.34	Jan-99	Dec-13	Jan-99	Dec-12		2011
SYSENH366	Sys Enhan-Exist Cust-Maysville	71,418.66	57,318.00	(14,100.66)	-24.60%	0.03%	71,418.66	57,318.00	(14,100.66)	Dec-00	Dec-25	Dec-00	Dec-12		2011
SYSENH416	Sys Enhan-Exist Cust-Pineville	84,672.53	48,003.31	(36,669.22)	-76.39%	0.04%	84,672.53	48,003.31	(36,669.22)	Jan-99	Dec-25	Jan-99	Dec-12		2011
SYSENH426	Sys Enhan-Exist Cust-London	89,645.06	93,966.81	4,321.75	4.60%	0.04%	89,645.06	93,966.81	4,321.75	Jan-99	Dec-25	Jan-99	Dec-12		2011
SYSENH766	Sys Enhan-Exist Cust-Norton	87,033.85	44,001.92	(43,031.93)	-97.80%	0.04%	87,033.85	44,001.92	(43,031.93)	Jan-01	Dec-25	Jan-01	Dec-12		2011
TBRD156OH	Trouble Orders OH - 011560	3,815.33	-	(3,815.33)	-100.00%	0.00%	3,815.33	-	(3,815.33)			May-02	Dec-12		2011
TBRD216OH	Trouble Orders OH - 012160	28,291.74	81,451.58	53,159.84	65.27%	0.01%	28,291.74	81,451.58	53,159.84	May-02	Dec-25	May-02	Dec-12		2011
TBRD216UG	Trouble Orders UG - 012160	319.60	-	(319.60)	-100.00%	0.00%	319.60	-	(319.60)			May-02	Dec-12		2011
TBRD236OH	Trouble Orders OH - 012360	13,060.08	20,793.20	7,733.12	37.19%	0.01%	13,060.08	20,793.20	7,733.12	May-02	Dec-25	May-02	Dec-12		2011
TBRD236UG	Trouble Orders UG - 012360	746.78	-	(746.78)	-100.00%	0.00%	746.78	-	(746.78)			May-02	Dec-12		2011
TBRD246OH	Trouble Orders OH - 012460	150,075.92	185,197.32	35,121.40	18.96%	0.07%	150,075.92	185,197.32	35,121.40	May-02	Dec-25	May-02	Dec-12		2011
TBRD256OH	Trouble Orders OH - 012560	63,783.13	97,419.98	33,636.85	34.53%	0.03%	63,783.13	97,419.98	33,636.85	May-02	Dec-25	May-02	Dec-12		2011
TBRD256UG	Trouble Orders UG - 012560	3,582.38	-	(3,582.38)	-100.00%	0.00%	3,582.38	-	(3,582.38)			May-02	Dec-10		2011
TBRD315OH	Trouble Orders OH - 013150	19,310.71	126,896.30	107,585.59	84.78%	0.01%	19,310.71	126,896.30	107,585.59	May-02	Dec-25	May-02	Dec-12		2011
TBRD315UG	Trouble Orders UG - 013150	4,864.33	-	(4,864.33)	-100.00%	0.00%	4,864.33	-	(4,864.33)			May-02	Dec-12		2011
TBRD366OH	Trouble Orders OH - 013660	52,766.37	73,844.63	21,078.26	28.54%	0.02%	52,766.37	73,844.63	21,078.26	May-02	Dec-25	May-02	Dec-12		2011
TBRD366UG	Trouble Orders UG - 013660	10,525.08	-	(10,525.08)	-100.00%	0.00%	10,525.08	-	(10,525.08)			May-02	Dec-12		2011
TBRD416OH	Trouble Orders OH - 014160	52,731.70	52,002.89	(728.81)	-1.40%	0.02%	52,731.70	52,002.89	(728.81)	May-02	Dec-25	May-02	Dec-12		2011
TBRD416UG	Trouble Orders UG - 014160	555.14	-	(555.14)	-100.00%	0.00%	555.14	-	(555.14)			May-02	Dec-12		2011
TBRD426OH	Trouble Orders Overhead	290,337.82	304,991.08	14,653.26	4.80%	0.13%	290,337.82	304,991.08	14,653.26	Mar-03	Dec-25	Mar-03	Dec-12		2011
TBRD426UG	Trouble Orders Underground	1,322.94	-	(1,322.94)	-100.00%	0.00%	1,322.94	-	(1,322.94)			Mar-03	Dec-12		2011
TBRD766OH	Trouble Orders OH - 017660	94,705.84	28,997.40	(65,708.44)	-226.60%	0.04%	94,705.84	28,997.40	(65,708.44)	May-02	Dec-25	May-02	Dec-12		2011
TBRD766UG	Trouble Orders UG - 017660	5,054.11	-	(5,054.11)	-100.00%	0.00%	5,054.11	-	(5,054.11)			May-02	Dec-12		2011
TLEQ156	TOOLS AND EQ 156	34,395.54	29,000.00	(5,395.54)	-18.61%	0.02%	34,395.54	29,000.00	(5,395.54)	May-00	Dec-25	May-00	May-12		2011
TLEQ216	TOOLS AND EQ 216	24,001.25	25,520.00	1,518.75	5.95%	0.01%	104,136.72	153,672.97	49,536.25	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ236	TOOLS AND EQ 236	17,684.84	27,840.00	10,155.16	36.48%	0.01%	17,684.84	27,840.00	10,155.16	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ246	TOOLS AND EQ 246	19,517.66	17,400.00	(2,117.66)	-12.17%	0.01%	144,614.60	178,155.75	33,541.15	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ256	TOOLS AND EQ 256	31,402.59	28,896.91	(2,505.68)	-8.67%	0.01%	31,402.59	28,896.91	(2,505.68)	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ315	TOOLS AND EQ 315	64,593.72	75,400.00	10,806.28	14.33%	0.03%	373,548.23	518,319.51	144,771.28	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ366	TOOLS AND EQ 366	32,908.74	24,360.00	(8,548.74)	-35.09%	0.02%	280,735.94	329,147.87	48,411.93	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ416	TOOLS AND EQ 416	71,525.80	19,998.40	(51,527.40)	-257.66%	0.03%	71,525.80	19,998.40	(51,527.40)	Jul-01	Dec-25	Jul-01	Dec-11		2011
TLEQ426	TOOLS AND EQ 426	68,861.84	15,080.00	(53,781.84)	-356.64%	0.03%	68,861.84	15,080.00	(53,781.84)	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ766	TOOLS AND EQ 766	5,405.40	33,999.60	28,594.20	84.10%	0.00%	5,405.40	33,999.60	28,594.20	Jan-01	Dec-25	Jan-01	Dec-11		2011
TRBORD156	TROUBLE ORDERS 156	151,783.61	246,819.55	95,035.94	38.50%	0.07%	151,783.61	246,819.55	95,035.94	Jan-01	Dec-14	Jan-01	Dec-12		2011
TRBORD166	TROUBLE ORDERS	(20.33)	-	20.33	-100.00%	0.00%	(20.33)	-	20.33			Jan-01	Feb-10		2011
TRBORD216	TROUBLE ORDERS 216	47,061.84	-	(47,061.84)	-100.00%	0.02%	47,061.84	-	(47,061.84)			Jan-01	Dec-12		2011
TRBORD315	TROUBLE ORDERS 315	120,678.91	-	(120,678.91)	-100.00%	0.06%	120,678.91	-	(120,678.91)			Jan-01	Dec-11		2011
TRBORD366	TROUBLE ORDERS 366	222.73	-	(222.73)	-100.00%	0.00%	222.73	-	(222.73)			Jan-01	Dec-12		2011
XFRM156	Transformer labor 156	32,138.84	31,799.74	(339.10)	-1.07%	0.01%	32,138.84	31,799.74	(339.10)	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM216	Transformer labor 216	24,552.66	11,082.44	(13,470.22)	-121.55%	0.01%	181,143.24	148,133.00	(33,010.24)	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM236	Transformer labor 236	86,240.94	92,800.00	6,559.06	7.07%	0.04%	86,240.94	92,800.00	6,559.06	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM246	Transformer labor 246	54,262.93	45,280.33	(8,982.60)	-19.84%	0.03%	438,080.73	490,967.46	52,886.73	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM256	Transformer labor 256	60,908.35	71,501.20	10,592.85	14.81%	0.03%	60,908.35	71,501.20	10,592.85	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM315	Transformer labor 315	216,173.80	140,784.71	(75,389.09)	-53.55%	0.10%	1,826,744.24	1,850,876.65	24,132.41	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM366	Transformer labor 366	46,499.79	50,000.90	3,501.11	7.00%	0.02%	46,499.79	50,000.90	3,501.11	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM416	Transformer labor 416	2,201.38	8,998.43	6,797.05	75.54%	0.00%	100,895.64	124,931.08	24,035.44	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM426	Transformer labor 426	13,798.53	20,094.91	6,296.38	31.33%	0.01%	13,798.53	20,094.91	6,296.38	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM766	Transformer labor 766	14,098.90	11,490.80	(2,608.10)	-22.70%	0.01%	-	154,872.83	154,872.83	Oct-99	Dec-25	Oct-99	Dec-12		2011
		203,042,999.34	215,256,372.79	12,213,373.45											**2011 Total**
113305	KU DIST LINE TRANSFORMERS	7,178,372.58	5,779,303.37	(1,399,069.21)	-24.21%	2.16%	7,178,372.58	5,779,303.37	(1,399,069.21)	Oct-01	Dec-25	Oct-01	Nov-08	KU transformer usage more than anticipated in budget.	2012
117150	Trimble County 2 KU	8,561,868.81	5,949,446.65	(2,612,422.16)	-43.91%	2.58%	509,420,414.25	500,831,521.38	(8,588,892.87)	Jan-03	Jan-11	Jan-03	Jan-11	Additional charges associated with Boiler Tube warranty issue.	2012
117362	Accrued Labor - KU	(253,796.71)	-	253,796.71	-100.00%	-0.08%	20,595.60	230,275.14	209,679.54			Mar-04			2012
118216	Trimble 2 Trans. Projects - KU	288,653.99	-	(288,653.99)	-100.00%	0.09%	65,541,714.68	65,251,823.68	(289,891.00)			Jul-04	Jul-10		2012
119518	Shelbyville Northwest Bypass	(280.39)	-	280.39	-100.00%	0.00%	1,504.41	1,784.80	280.39			Sep-04	Dec-11		2012
119903	Clear A&G 12/04	(686,708.69)	-	686,708.69	-100.00%	-0.21%	(2,547,063.80)	955,753.77	3,502,817.57			Jan-05		This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2012
120418	DX2 JOHNSON VLV REFURB 11	233,483.95	671,063.08	437,579.13	65.21%	0.07%	745,337.35	1,182,916.47	437,579.12	Jan-10	Aug-12	Jan-10	Aug-12	Scope of work required for installation was less than anticipated.	2012
120756	Misc. A/R Uncollect - KU Cap	59,848.03	-	(59,848.03)	-100.00%	0.02%	42,921.74	22,075.75	(20,845.99)			Jun-05			2012
121344	ESTILL COUNTY ENERGY PART	(50,181.93)	-	50,181.93	-100.00%	-0.02%	0.00	50,181.93	50,181.93			Nov-05	Sep-11		2012
121501	Lebanon-Lebanon Ind 69kV	466,586.70	670,619.84	204,033.14	30.42%	0.14%	466,586.70	670,619.84	204,033.14	Jan-12	Jul-12	Jan-12	Sep-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
121593	GH3 SCR CATALYST ADDITION	843,088.46	891,839.41	48,750.95	5.47%	0.25%	2,539,616.63	2,802,544.07	262,927.44	Jan-08	Dec-13	Jan-08	Nov-13		2012
121594	GH4 SCR CATALYST ADDITION	785,910.00	850,072.84	64,162.84	7.55%	0.24%	2,070,184.21	2,797,121.81	726,937.60	Oct-12	Oct-13	Oct-12	Oct-13		2012
122086	DX1 OVERHAUL 11-12	2,638,489.90	3,130,071.51	491,581.61	15.71%	0.79%	4,882,005.37	4,800,402.07	(81,603.30)	Jul-06	Dec-12	Jul-06	Mar-13	Project start delayed due to waiting on DX 2 overhaul completion (DX 1 carried into 2013)	2012
122177	Millersburg Control Hse Repl	(271.19)	-	271.19	-100.00%	0.00%	687,951.83	688,223.02	271.19			Jan-07	Jul-11		2012
122675	Hardin Co-Bonvlle 69kV	1,037.00	-	(1,037.00)	-100.00%	0.00%	558.18	(478.82)	(1,037.00)			Jan-07	Dec-09		2012
123136	KU POLE INSPECTION	1,479,307.58	6,283,000.24	4,803,692.66	76.46%	0.45%	1,479,307.58	6,283,000.24	4,803,692.66	Jan-05	Dec-10	Jan-05	Jul-12	Budget is developed at a higher level to encompass multiple projects and reallocated to individual pole inspection projects. The reallocation process started later in the year so there are some actuals on this project before that happened. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
123218	BR 1/2 SW Pump Feed Repl 11	9,231.54	-	(9,231.54)	-100.00%	0.00%	275,647.36	547,415.82	271,768.46			Sep-08	Mar-12		2012
123219	KU BRCT7 A/B Conversion 08	698,790.61	-	(698,790.61)	-100.00%	0.21%	3,480,241.52	3,178,257.21	(301,984.31)			Mar-08	Jun-09	Favorable LTSA deferred asset adjustment due to lower than projected generation	2012
123271	UK HOSP DIST RELOC OH WOOD/EUC	14,159.80	-	(14,159.80)	-100.00%	0.00%	14,180.42	20.62	(14,159.80)			Aug-07	Dec-11		2012
123871	BRCT8 HGC Recond 11-12	-	206,864.89	206,864.89	100.00%	0.00%	795,725.36	920,910.89	125,185.53	Apr-08	Aug-13	Apr-08			2012
123907	BRCT9 C Inspection 12-13	1,444,294.12	1,454,545.61	10,251.49	0.70%	0.43%	7,591,117.33	11,257,904.18	3,666,786.85	Dec-94	Dec-13	Dec-94	Dec-13		2012
123909	BRCT 11N2 Controls Upgr 11-12	1,480,276.79	2,243,326.38	763,049.59	34.01%	0.45%	1,488,679.15	2,243,326.38	754,647.23	Apr-12	Dec-12	Apr-12	Dec-12	Actual cost came in significantly under preliminary budget obtained from vendor. The decision was made to keep Input / output models in place that reduced installation costs. Competitive bidding at time of project execution helped to reduce the costs as well.	2012
123954	GS DQIStrat 2010	3,045.85	-	(3,045.85)	-100.00%	0.00%	303,710.52	300,664.67	(3,045.85)			Jun-10	Dec-11		2012
124177	GH2 4KV BREAKER REFURB	5,822.13	-	(5,822.13)	-100.00%	0.00%	785,414.45	779,592.32	(5,822.13)			Oct-09	Dec-10		2012
124209	GH2 REPL COAL PIPE ADJ TO BLR	344,905.21	355,866.50	10,961.29	3.08%	0.10%	344,905.21	355,866.50	10,961.29	May-08	May-12	May-08	May-12		2012
124212	BR3 Primary SH Repl 12	1,004,597.50	2,450,022.05	1,445,424.55	59.00%	0.30%	2,073,125.26	3,531,177.52	1,458,052.26	Dec-08	Nov-12	Dec-08	Nov-12	Budgetary estimates were higher than actuals both in labor & material	2012
124213	DX2 Overhaul 11	423,185.93	171,417.45	(251,768.48)	-146.87%	0.13%	4,460,619.77	4,208,851.29	(251,768.48)	Dec-10	Aug-12	Dec-10	Aug-12		2012
124220	GH3 SH SPRAY VALVE RETROFIT	(684.99)	-	684.99	-100.00%	0.00%	393,345.18	597,680.64	204,335.46			Aug-10	Nov-13		2012
124249	BR2 Controls Repl 10&11	5,676.39	-	(5,676.39)	-100.00%	0.00%	3,317,617.79	3,311,940.93	(5,676.86)			Jan-10	Nov-11		2012
124253	BR1 Water Induct Cntrl 12	57,221.77	608,421.97	551,200.20	90.60%	0.02%	0.00	608,421.97	608,421.97	Oct-09	Apr-14	Oct-09	Jan-16	Project cancelled due to potential pending retirement due to environmental regulations	2012
124257	BR 1&2 Conv Room Roof Repl 10	(23,442.67)	-	23,442.67	-100.00%	-0.01%	103,596.41	127,039.08	23,442.67			Jan-10	Jun-11		2012
124261	BR1 1-2 SB Air Comp Repl 11	310,343.23	-	(310,343.23)	-100.00%	0.09%	415,932.83	99,679.09	(316,253.74)			Jul-09	Feb-13	Project completed later than budgeted due to material delivery	2012
124262	BR1 Precip Rapper Repl 11	(7,605.75)	-	7,605.75	-100.00%	0.00%	97,397.42	105,003.17	7,605.75			Jul-09	Apr-11		2012
124282	BR1 IR & IK Sootblower Repl 12	3,240.37	-	(3,240.37)	-100.00%	0.00%	575,357.99	572,117.62	(3,240.37)			Jul-10	Dec-11		2012
124288	BR3 Generator Rewind 13	9,786,590.33	9,743,752.36	(42,837.97)	-0.44%	2.95%	15,404,576.54	15,453,772.74	49,196.20	Jul-10	Dec-12	Jul-10	Nov-12		2012
124332	GH2 2ND STAGE DIAPH REPL	440,954.88	606,583.25	165,628.37	27.31%	0.13%	459,231.86	624,860.23	165,628.37	May-08	Jun-12	May-08	May-12		2012
124338	GH2 REHEAT PENDANT ASSY	953,164.44	1,493,581.28	540,416.84	36.18%	0.29%	3,573,028.89	4,113,445.73	540,416.84	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid ahead of schedule in 2011 (budgeted in 2012)	2012
124342	GH BU BUCKET AND CHAIN 12	353,063.09	481,172.80	128,109.71	26.62%	0.11%	353,063.09	481,172.80	128,109.71	Dec-11	Sep-12	Dec-11	Aug-12		2012
124580	Comp-related equip- KU 2011	(5,610.10)	-	5,610.10	-100.00%	0.00%	75,078.03	80,688.13	5,610.10			Feb-08	Feb-11		2012
124607	GH2 ECONOMIZER REPL	1,759,409.15	2,598,016.05	838,606.90	32.28%	0.53%	5,314,510.83	6,153,117.73	838,606.90	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid ahead of schedule in 2011 (budgeted in 2012)	2012
124782	09 CENT BLUEGRASS STATION	(82,325.86)	-	82,325.86	-100.00%	-0.02%	358,719.19	886,159.48	527,440.29			Jan-09	Aug-10		2012
124930	LOANED DO TO TRANS MTP KU	-	151,315.36	151,315.36	100.00%	0.00%	-	387,355.41	387,355.41	Jan-12	Dec-14				2012
124934	RCKY BR-POCKET 69K CAWD STR86	176.70	-	(176.70)	-100.00%	0.00%	(25,763.12)	(25,939.82)	(176.70)			Aug-08	Apr-11		2012
124939	Process Improvement Tools KU	-	125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Jan-09	Jan-12				2012
125028	Brown North - Tyrone 138kV	(3,849.66)	-	3,849.66	-100.00%	0.00%	2,192,456.56	2,196,306.22	3,849.66			Aug-10	Aug-11		2012
125378	HW/SW Dev Tools 026580-KU11	28.46	-	(28.46)	-100.00%	0.00%	7,365.17	7,336.71	(28.46)			Jan-11	May-12		2012
125389	Rate Case-KU11	-	151,560.00	151,560.00	100.00%	0.00%	-	151,560.00	151,560.00	Jan-12	Dec-12				2012
125421	Identity Mgmt - KU11	1,032.27	-	(1,032.27)	-100.00%	0.00%	9,391.77	8,359.50	(1,032.27)			Dec-11	May-12		2012
125434	Access Switch Rotation-KU11	2,527.00	-	(2,527.00)	-100.00%	0.00%	201,286.46	198,759.46	(2,527.00)			Jan-11	Jan-12		2012
125448	Wireless Buildout-KU11	8,417.55	-	(8,417.55)	-100.00%	0.00%	129,338.79	120,921.24	(8,417.55)			Jan-11	Dec-11		2012
125460	Bulk Pwr & Env Systems-KU11	(20.17)	-	20.17	-100.00%	0.00%	77,968.68	77,988.85	20.17			Jan-11	Dec-11		2012
125462	Connect to KU Remote Off-KU11	3,102.10	-	(3,102.10)	-100.00%	0.00%	260,604.54	257,502.44	(3,102.10)			Jan-11	Dec-11		2012
125469	Outside Cable Plant-KU11	1,094.81	-	(1,094.81)	-100.00%	0.00%	123,310.57	122,215.76	(1,094.81)			Jan-11	Dec-11		2012
125470	Pur/Rebuild Radio Sites-KU11	2,211.70	-	(2,211.70)	-100.00%	0.00%	74,204.19	74,040.49	(163.70)			Jan-11	May-12		2012
125479	Telephone Sys Cap Exp-KU11	4,076.34	-	(4,076.34)	-100.00%	0.00%	60,565.26	56,488.92	(4,076.34)			Jan-11	Dec-11		2012
125489	TierC rot desktop/laptop-KU11	216.00	-	(216.00)	-100.00%	0.00%	423,735.45	423,519.45	(216.00)			Jan-11	May-12		2012
125499	KU MW BACKBONE RENOVATION	3,033,910.86	3,021,059.00	(12,851.86)	-0.43%	0.91%	7,016,905.26	5,211,806.26	(1,805,099.00)	Jan-10	Sep-14	Jan-10	Aug-14		2012
125528	Patches & CCS Rel Upg-KU11	-	252,600.00	252,600.00	100.00%	0.00%	-	252,600.00	252,600.00	Aug-12	Dec-12				2012
125568	Server Hardware Refresh-KU11	1,285.36	-	(1,285.36)	-100.00%	0.00%	259,583.83	258,298.47	(1,285.36)			Jun-10	Jan-12		2012
125644	Oracle IPM (KU %)	(70,519.03)	-	70,519.03	-100.00%	-0.02%	191,810.32	262,329.35	70,519.03			Jul-10	Jan-12		2012
125666	PowerPlant Upgrade (KU %)	(306.25)	-	306.25	-100.00%	0.00%	232,371.37	232,677.62	306.25			Jul-10	May-11		2012
125668	PowerPlant - Version (KU %)	76,369.33	153,843.20	77,473.87	50.36%	0.02%	76,369.33	400,000.00	323,630.67	Mar-12	May-12	Mar-12	Sep-12		2012
125670	Stores Capital - 2012 (KU %)	-	19,500.00	19,500.00	100.00%	0.00%	-	19,500.00	19,500.00	Feb-12	Nov-12				2012
125677	*MEREDITH 138 KV TAP	(0.02)	-	0.02	-100.00%	0.00%	(0.11)	(0.09)	0.02			May-10	Dec-12		2012
125744	Lake Reba 163- BGAD 138kV Line	(13,537.57)	-	13,537.57	-100.00%	0.00%	99,330.06	111,143.82	11,813.76			Sep-08	Oct-12		2012
125996	Grahamville-DOE 161kV Line	464,497.97	548,302.35	83,804.38	15.28%	0.14%	2,701,888.36	2,835,675.38	133,787.02	Mar-09	Nov-12	Mar-09	Dec-11		2012
126029	GR U4 Turbine Roof Repl	-	175,185.14	175,185.14	100.00%	0.00%	-	175,185.14	175,185.14	Feb-12	Sep-12				2012
126030	GR U3 Precip Field Repl	-	215,323.21	215,323.21	100.00%	0.00%	-	215,323.21	215,323.21	Jan-12	Nov-12				2012
126031	GR U3 Expansion Joint Repl	13,787.34	70,170.86	56,383.52	80.35%	0.00%	13,787.34	70,170.86	56,383.52	Jan-12	Dec-12	Jan-12	Dec-12		2012
126059	BR CY Dust Collector Upgr 10	506.83	-	(506.83)	-100.00%	0.00%	27,849.43	27,342.60	(506.83)			Nov-09	Dec-11		2012
126060	BR3 Station Air Comp Repl 12	318.09	-	(318.09)	-100.00%	0.00%	72,390.02	72,071.93	(318.09)			Jun-11	Dec-11		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
126063	BR Misc Motor Rbld/Repl 12	-	77,276.55	77,276.55	100.00%	0.00%	-	77,276.55	77,276.55	Nov-11	Dec-12				2012
126064	BR Conveyor Belt Repl 12	-	89,304.64	89,304.64	100.00%	0.00%	-	89,304.64	89,304.64	Nov-11	Dec-12				2012
126065	BR Asbestos Abatement 12	-	83,340.32	83,340.32	100.00%	0.00%	-	83,340.32	83,340.32	Nov-11	Dec-12				2012
126066	BR3 Generator Flux Probe 12	-	21,051.46	21,051.46	100.00%	0.00%	-	21,051.46	21,051.46	Nov-11	Dec-12				2012
126069	BR3-4 Pulv Gearbox Rebld 12	398,537.55	280,448.61	(118,088.94)	-42.11%	0.12%	609,545.92	487,748.45	(121,797.47)	Jan-11	Dec-12	Jan-11	Nov-12		2012
126084	BRCT Advent Test Bed 11	302,186.01	400,970.50	98,784.49	24.64%	0.09%	302,186.01	400,970.50	98,784.49	Jul-12	Dec-12	Jul-12	Dec-12		2012
126103	GS KU CEMS Shelter Repl	(17,852.19)	-	17,852.19	-100.00%	-0.01%	-	4,645,352.19	4,645,352.19			Jul-10	Jun-12		2012
126106	GS KU Sys Lab Expansion	251,068.29	116,000.00	(135,068.29)	-116.44%	0.08%	255,306.75	116,000.00	(139,306.75)	Jan-12	Jan-13	Jan-12	Nov-12		2012
126158	GS Disturbance Monitor Equip	259,495.04	290,700.00	31,204.96	10.73%	0.08%	939,311.51	803,392.94	(135,918.57)	Aug-11	Jan-13	Jan-10	Nov-12		2012
126180	*KMPASubstation	658,620.05	-	(658,620.05)	-100.00%	0.20%	4,218,273.02	3,529,450.72	(688,822.30)			Jan-09	Feb-12	Originally planned to be completed in 2011, outage constraints in 2011 extended the project into 2012.	2012
126200	GR 2012 Asbestos Abatement	23,355.26	50,122.34	26,767.08	53.40%	0.01%	23,355.26	50,122.34	26,767.08	Jan-12	Dec-12	Jan-12	Dec-12		2012
126201	GR Miscellaneous Motor Rew	19,100.01	84,203.80	65,103.79	77.32%	0.01%	19,100.01	84,203.80	65,103.79	Jan-12	Dec-12	Jan-12	Dec-12		2012
126266	TC CT VLRA Batter.	34,217.26	76,623.31	42,406.05	55.34%	0.01%	54,157.13	76,623.31	22,466.18	May-09	Jan-13	May-09	Oct-12		2012
126268	TC CT 5 of 6 GFP	36,970.99	65,744.87	28,773.88	43.77%	0.01%	50,147.90	65,744.87	15,596.97	May-09	Jan-13	May-09	Oct-13		2012
126295	GH2 Pulv Vert Shaft Rebuild	(4,708.18)	-	4,708.18	-100.00%	0.00%	379,199.80	383,907.98	4,708.18			Feb-11	Nov-11		2012
126296	GH2 SH Platen Replacement	687,948.58	1,527,701.72	839,753.14	54.97%	0.21%	2,434,802.47	3,274,555.61	839,753.14	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid in 2011 (budgeted in 2012) and installation less due to competitive bidding	2012
126297	GH2 7th & 8th St Bucket Repl	331,443.90	400,977.68	69,533.78	17.34%	0.10%	331,443.90	400,977.68	69,533.78	Oct-09	May-12	Oct-09	May-12		2012
126298	GH1 Throttle Vlv Seat Repl	122,739.24	325,794.17	203,054.93	62.33%	0.04%	122,739.24	325,794.17	203,054.93	Oct-09	Apr-12	Oct-09	Mar-12		2012
126300	GH Aerial Lifts	-	133,325.26	133,325.26	100.00%	0.00%	117,111.76	250,437.02	133,325.26	Oct-09	Dec-11	Oct-09			2012
126301	GH Conveyor Belt Repl 12	-	380,922.00	380,922.00	100.00%	0.00%	-	380,922.00	380,922.00	Oct-09	Dec-12			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2012
126305	GH2 ESP Plate Suspension	426,226.68	801,955.36	375,728.68	46.85%	0.13%	426,226.68	801,955.36	375,728.68	Oct-09	Jun-12	Oct-09	May-12	Inspection revealed less damage than anticipated	2012
126306	GH Miscellaneous Motors 12	-	304,732.45	304,732.45	100.00%	0.00%	-	304,732.45	304,732.45	Jan-12	Dec-12			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2012
126307	GH2 Main Turbine Packing Repl	418,261.66	490,189.00	71,927.34	14.67%	0.13%	418,261.66	490,189.00	71,927.34	Oct-09	Jun-12	Oct-09	May-12		2012
126508	London Substation	(271.83)	-	271.83	-100.00%	0.00%	113,882.25	114,154.08	271.83			Jan-10	Feb-11		2012
126509	DSP Harlan Wye Sub Upgrade	(12,572.70)	-	12,572.70	-100.00%	0.00%	729,374.10	741,946.80	12,572.70			Jan-10	Jan-12		2012
126529	Versailles-Sub Project	749,014.51	-	(749,014.51)	-100.00%	0.23%	739,734.51	-	(739,734.51)			Jan-12	Apr-13	Emergent work to purchase available property for new Versailles substation.	2012
126530	Rineyville Sub Project	157,374.85	100,000.00	(57,374.85)	-57.37%	0.05%	1,299,867.63	1,242,492.78	(57,374.85)	Jan-10	Jun-12	Jan-10	May-12		2012
126534	DSP Richmond 2 Sub Upgrade	42,231.25	-	(42,231.25)	-100.00%	0.01%	1,280,185.70	1,237,954.45	(42,231.25)			Jan-10	Jul-12		2012
126535	DSP Adams Substation	(2,611.75)	-	2,611.75	-100.00%	0.00%	688,606.89	691,218.64	2,611.75			Jan-10	Jan-12		2012
126536	DSP Oxford Substation	(2,611.75)	-	2,611.75	-100.00%	0.00%	728,461.96	731,073.71	2,611.75			Jan-10	Jan-12		2012
126539	DSP Joyland 2 Breaker	(661.23)	-	661.23	-100.00%	0.00%	169,538.66	170,199.89	661.23			Jan-10	Jan-12		2012
126595	TC CT HGPI KU#3	69,597.55	-	(69,597.55)	-100.00%	0.02%	2,415,638.98	2,346,041.43	(69,597.55)			Jul-09	Dec-11		2012
126596	TC CT HGPI KU#4	2,333,079.27	2,530,875.00	197,795.73	7.82%	0.70%	2,464,006.75	2,530,875.00	66,868.25	Jul-09	Sep-12	Jul-09	Sep-12		2012
126623	SIMPSONVILLE FAC IMPRVMTS-2011	(118,534.74)	-	118,534.74	-100.00%	-0.04%	34,531.81	153,066.55	118,534.74			Dec-09	Dec-10		2012
126638	GS-KU-Cyber Security	132,561.23	1,259,800.00	1,127,238.77	89.48%	0.04%	2,189,074.25	2,229,600.48	40,526.23	Dec-09	Dec-13	Dec-09	Dec-13	Work required by CIP put on hold because of uncertainty of NERC standard approval (CIP Version 4 was nullified by NERC in preparation for Version 5).	2012
126658	ADD CAPACITORS	64,966.97	-	(64,966.97)	-100.00%	0.02%	64,966.97	-	(64,966.97)			Jan-10	Jul-12		2012
126738	DSP UK West Substation Add	349,771.34	434,914.77	85,143.43	19.58%	0.11%	1,689,660.62	1,726,957.82	37,297.20	Jan-11	Dec-12	Jan-11	Dec-12		2012
126743	DSP Greasy Creek Sub Upgrade	210,691.91	133,722.82	(76,969.09)	-57.56%	0.06%	519,026.32	442,057.23	(76,969.09)	Jun-11	Dec-12	Jun-11	Oct-12		2012
126755	KU MISC BUSINESS OFFICE 2010	(361.00)	-	361.00	-100.00%	0.00%	121,165.02	121,526.02	361.00			Jan-10	Nov-12		2012
126773	West Cliff Rebuild	204,534.14	-	(204,534.14)	-100.00%	0.06%	3,033,911.36	2,824,488.04	(209,423.32)			Sep-10	Jul-12		2012
126781	Station Srvce Transfrmr-2010	3,391.10	-	(3,391.10)	-100.00%	0.00%	189,724.61	186,333.51	(3,391.10)			Oct-10	Feb-11		2012
126783	Meredith	-	(0.15)	(0.15)	100.00%	0.00%	866.83	(0.13)	(866.96)	Sep-10	Jun-12	Sep-10			2012
126784	Central Hardin	(19.00)	-	19.00	-100.00%	0.00%	(0.08)	18.92	19.00			Aug-10	Jun-11		2012
126785	Work Mgmt / FRP software	(30,476.78)	-	30,476.78	-100.00%	-0.01%	2,686,745.65	2,717,222.43	30,476.78			Mar-10	Oct-11		2012
126794	Inst 69kv/54.0MVA Capactr FMC	(4,143.16)	-	4,143.16	-100.00%	0.00%	436,626.70	440,769.86	4,143.16			Jan-10	Jun-11		2012
126795	69k/21.6MVAR Nich City Sub	94,828.63	-	(94,828.63)	-100.00%	0.03%	385,297.29	336,654.92	(48,642.37)			Jan-10	Apr-12		2012
126799	Boonesboro-N 1200A Bkr 213-608	88,192.11	141,104.18	52,912.07	37.50%	0.03%	94,242.62	141,104.18	46,861.56	Jan-12	Jul-12	Jan-12	Jul-12		2012
126803	Draw DT/Enhance AutoCAD-KU	135,832.09	-	(135,832.09)	-100.00%	0.04%	169,171.38	33,338.19	(135,833.19)			Apr-11	Apr-13		2012
126823	DX Dam Leakage Remediation	(1,776.90)	-	1,776.90	-100.00%	0.00%	11,485,663.43	18,592,440.33	7,106,776.90			Nov-09	Dec-11		2012
126866	HW/SW Dev Tools 026540-KU12	12,194.13	25,260.00	13,065.87	51.73%	0.00%	12,194.13	25,260.00	13,065.87	Jan-12	Dec-12	Jan-12	Nov-12		2012
126872	HW/SW Dev Tools 026580-KU12	-	18,667.50	18,667.50	100.00%	0.00%	-	18,667.50	18,667.50	Dec-11	Dec-12				2012
126883	New Tech Implement-KU12	-	99,560.00	99,560.00	100.00%	0.00%	-	99,560.00	99,560.00	Jan-12	Dec-12				2012
126891	Monitor Replacement-KU12	11,284.79	20,000.00	8,715.21	43.58%	0.00%	11,284.79	20,000.00	8,715.21	Jan-12	Dec-12	Jan-12	Dec-12		2012
126897	Tech Refresh - KU12	655,193.52	708,359.52	53,166.00	7.51%	0.20%	655,724.14	708,359.52	52,635.38	Feb-12	Dec-12	Feb-12	Sep-13		2012
126902	Lou Electrical Upg-KU12	24,552.01	24,890.00	337.99	1.36%	0.01%	24,552.01	24,890.00	337.99	Jan-12	Dec-12	Jan-12	Dec-12		2012
126904	Lou Racks & Furniture-KU12	11,840.09	12,445.00	604.91	4.86%	0.00%	11,840.09	12,445.00	604.91	Jan-12	Dec-12	Jan-12	Dec-12		2012
126908	Replace Air Handler Unit-KU12	5,084.11	44,802.00	39,717.89	88.65%	0.00%	14,491.61	44,802.00	30,310.39	Aug-10	Dec-12	Aug-10	Dec-12		2012
126910	ReplChillerPumps-BOC DC-KU12	146,772.76	14,934.00	(131,838.76)	-882.81%	0.04%	146,772.76	14,934.00	(131,838.76)	Oct-12	Dec-12	Oct-12	Dec-12		2012
126914	Srvr Cap Expan & Rel-KU12	41,371.65	42,313.00	941.35	2.22%	0.01%	41,371.65	42,313.00	941.35	Aug-10	Dec-12	Aug-10	Oct-12		2012
126916	Server Hardware Refresh-KU12	446,912.93	552,647.50	105,734.57	19.13%	0.13%	450,828.92	552,647.50	101,818.58	Jan-12	Dec-12	Jan-12	Feb-13		2012
126918	Simpsonville Elect Upg-KU12	39,805.05	47,291.00	7,485.95	15.83%	0.01%	39,755.99	47,291.00	7,535.01	Jan-11	Dec-12	Jan-11	Feb-13		2012
126920	Simpsonville Racks&Furn-KU12	9,849.67	12,445.00	2,595.33	20.85%	0.00%	9,849.67	12,445.00	2,595.33	Aug-10	Dec-12	Aug-10	Dec-12		2012
126923	Cabling for Server Conn-KU12	17,708.53	22,401.00	4,692.47	20.95%	0.01%	17,708.53	22,401.00	4,692.47	Jan-12	Dec-12	Jan-12	Oct-12		2012
126925	Data Center Software-KU12	24,269.82	22,401.00	(1,868.82)	-8.34%	0.01%	24,269.82	22,401.00	(1,868.82)	Sep-12	Dec-12	Sep-12	Dec-12		2012
126929	VESDA Interlock CRAC-KU12	44,528.40	37,335.00	(7,193.40)	-19.27%	0.01%	44,528.40	37,335.00	(7,193.40)	Mar-12	Dec-12	Mar-12	Nov-12		2012
126931	Bulk Pwr & Env Systems-KU12	22,127.20	25,205.50	3,078.30	12.21%	0.01%	22,791.74	25,205.50	2,413.76	Jan-12	Jan-13	Jan-12	Jan-13		2012
126932	Connect to KU Remote Off-KU12	146,215.45	257,371.10	111,155.65	43.19%	0.04%	146,057.77	257,371.10	111,313.33	Jan-12	Dec-12	Jan-12	Dec-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
126936	Mobile Radio-KU12	38,727.39	49,858.60	11,131.21	22.33%	0.01%	41,005.33	49,858.60	8,853.27	Jan-12	Dec-12	Jan-12	Jan-12		2012
126938	NtwkAccessDev/Site Infrs-KU12	45,854.13	62,540.60	16,686.47	26.68%	0.01%	61,624.04	62,540.60	916.56	Jan-12	Dec-12	Jan-12	Feb-13		2012
126940	Ntwk Tools/Test Equip-KU12	50,102.43	49,912.80	(189.63)	-0.38%	0.02%	50,102.43	49,912.80	(189.63)	Jan-12	Dec-12	Jan-12	Dec-12		2012
126943	Outside Cable Plant-KU12	30,744.35	100,503.20	69,758.85	69.41%	0.01%	30,744.35	100,503.20	69,758.85	Jan-12	Dec-12	Jan-12	Jan-13		2012
126945	Pur/Rebuild Radio Sites-KU12	152,503.58	74,670.20	(77,833.38)	-104.24%	0.05%	144,010.26	74,670.20	(69,340.06)	Jan-12	Dec-12	Jan-12	Feb-13		2012
126947	Site Sec Improvements-KU12	28,968.66	25,046.80	(3,921.86)	-15.66%	0.01%	28,968.66	25,046.80	(3,921.86)	Sep-12	Dec-12	Sep-12	Dec-12		2012
126949	Phone Sys Capacity Exp-KU12	72,218.68	74,985.60	2,766.92	3.69%	0.02%	72,218.68	74,985.60	2,766.92	Jan-12	Dec-12	Jan-12	Dec-12		2012
126951	Cisco UC&C-KU12	724,960.92	995,600.90	270,639.98	27.18%	0.22%	911,100.47	995,600.90	84,500.43	Jan-12	Dec-12	Jan-12	Sep-13		2012
126957	Conv-Leased T1 Circ-Wls-KU12	30,208.58	40,139.60	9,931.02	24.74%	0.01%	30,208.58	40,139.60	9,931.02	Jan-12	Dec-12	Jan-12	Sep-12		2012
126958	KU SCADA Radio Repl-KU12	48,353.30	50,632.00	2,278.70	4.50%	0.01%	293,338.29	250,632.00	(42,706.29)	Jan-12	Jul-14	Jan-12	May-14		2012
126962	Vacate old KU Radio Shop-KU12	37,549.26	102,210.00	64,660.74	63.26%	0.01%	37,549.26	102,210.00	64,660.74	Apr-12	Dec-12	Apr-12	Sep-12		2012
126964	Backup Capacity Exp-KU12	-	99,560.20	99,560.20	100.00%	0.00%	-	99,560.20	99,560.20	Jan-12	Dec-12				2012
126966	MidLevel Storage Refresh-KU12	1,004,239.77	201,609.20	(802,630.57)	-398.11%	0.30%	1,142,224.91	201,609.20	(940,615.71)	Jan-12	Aug-13	Jan-12	Mar-14	Timing of this project was accelerated to 2012 from the original planned date of 2013 in order to take advantage of O&M savings as a result of this project.	2012
126972	SAN Capacity Exp-KU12	126,205.21	99,560.00	(26,645.21)	-26.76%	0.04%	126,205.21	99,560.00	(26,645.21)	Jul-12	Dec-12	Jul-12	Oct-12		2012
126976	Upgrd Vmware Infrast-KU12	45,143.90	47,447.80	2,303.90	4.86%	0.01%	44,166.00	47,447.80	3,281.80	Feb-12	Dec-12	Feb-12	Dec-12		2012
126988	Upgrade to SQL 2011-KU12	-	22,002.80	22,002.80	100.00%	0.00%	-	22,002.80	22,002.80	Jan-12	Dec-12				2012
126990	Access Switch Rotate-KU12	244,578.60	248,901.00	4,322.40	1.74%	0.07%	244,578.60	248,901.00	4,322.40	Feb-12	Dec-12	Feb-12	Dec-12		2012
126992	CERUS III-KU12	229,518.31	225,582.30	(3,936.01)	-1.74%	0.07%	209,920.00	225,582.30	15,662.30	Feb-12	Dec-12	Feb-12	Dec-12		2012
126994	Core Network Infra-KU12	72,896.08	74,670.20	1,774.12	2.38%	0.02%	72,896.08	74,670.20	1,774.12	Jan-12	Dec-12	Jan-12	Dec-12		2012
126996	Data Networks Test Tools-KU12	20,549.96	25,046.80	4,496.84	17.95%	0.01%	20,789.00	25,046.80	4,257.80	Jan-12	Dec-12	Jan-12	Jan-13		2012
126998	Net Access Dev & Gateway-KU12	23,251.10	25,046.80	1,795.70	7.17%	0.01%	23,251.10	25,046.80	1,795.70	Jan-12	Dec-12	Jan-12	Dec-12		2012
127000	Network Management-KU12	178,313.51	183,271.00	4,957.49	2.71%	0.05%	178,313.51	183,271.00	4,957.49	May-12	Oct-12	May-12	Dec-12		2012
127002	Sec Infrastructure Enh-KU12	49,404.62	50,095.60	690.98	1.38%	0.01%	50,023.30	50,095.60	72.30	Jan-12	Dec-12	Jan-12	Jan-13		2012
127004	Wireless Upgrade-KU12	119,602.24	149,420.00	29,817.76	19.96%	0.04%	124,298.86	149,420.00	25,121.14	Jan-12	Dec-12	Jan-12	Dec-12		2012
127006	DB Tools and Equip-KU12	34,771.32	37,335.00	2,563.68	6.87%	0.01%	34,771.32	37,335.00	2,563.68	May-12	Dec-12	May-12	Dec-12		2012
127010	Data Protection-KU12	28,842.00	25,047.30	(3,794.70)	-15.15%	0.01%	28,842.00	25,047.30	(3,794.70)	Jan-12	Dec-12	Jan-12	Oct-12		2012
127012	Identity Mgmt - KU12	-	12,445.00	12,445.00	100.00%	0.00%	-	12,445.00	12,445.00	Jan-12	Dec-12				2012
127016	IT Sec Infrastructure-KU12	8,110.00	62,382.30	54,272.30	87.00%	0.00%	8,110.00	62,382.30	54,272.30	Jan-12	Dec-12	Jan-12	Dec-12		2012
127020	Msging Sec Infrastr -KU12	6,848.27	124,764.70	117,916.43	94.51%	0.00%	6,848.27	124,764.70	117,916.43	Aug-12	Dec-12	Aug-12	Nov-12		2012
127022	Vulnerability Scanning-KU12	51,013.68	25,047.30	(25,966.38)	-103.67%	0.02%	51,013.68	25,047.30	(25,966.38)	Mar-12	Dec-12	Mar-12	Oct-12		2012
127026	Microsoft License-KU12	64,314.76	37,335.00	(26,979.76)	-72.26%	0.02%	64,314.76	37,335.00	(26,979.76)	Jan-12	Apr-12	Jan-12	Sep-12		2012
127065	3mi 161k W.Irvine-Lake Reba	-	(26,434.48)	(26,434.48)	100.00%	0.00%	-	(26,434.48)	(26,434.48)	Jan-12	Dec-12				2012
127068	Hume Road Tap	-	40,249.92	40,249.92	100.00%	0.00%	1,013,060.72	2,564,868.99	1,551,808.27	Jan-12	Dec-13	Jan-12			2012
127132	TC2 Layer Catalyst Install-KU	-	2,052,683.90	2,052,683.90	100.00%	0.00%	-	2,052,683.90	2,052,683.90	Aug-09	Dec-12			TC2 Catalyst replacement was picked up under warranty with Bechtel. Project was not needed.	2012
127139	12 High Speed Telemetry- KU	-	208,326.18	208,326.18	100.00%	0.00%	-	403,323.58	403,323.58	Jul-12	Oct-15				2012
127140	High Spd Historic Arch- KU	-	196,417.00	196,417.00	100.00%	0.00%	145,752.62	196,417.00	50,664.38	Dec-10	Dec-13	Dec-10			2012
127142	Openview.NET- KU	14,953.50	-	(14,953.50)	-100.00%	0.00%	195,919.50	180,966.00	(14,953.50)			Apr-11	Mar-12		2012
127162	161-Control House	(43,858.32)	-	43,858.32	-100.00%	-0.01%	600,169.81	644,028.13	43,858.32			Jan-10	Jun-11		2012
127182	PeopleSoft Time (KU %)	222,060.75	200,000.00	(22,060.75)	-11.03%	0.07%	1,440,714.85	250,000.00	(1,190,714.85)	Jun-11	Oct-14	Jun-11			2012
127242	Newtown Pike Extension UG	(112,071.62)	-	112,071.62	-100.00%	-0.03%	5,541.34	116,401.81	110,860.47			Sep-09	May-13		2012
127260	TC2 Temporary Workaround	618,517.00	-	(618,517.00)	-100.00%	0.19%	5,713,274.21	5,094,757.21	(618,517.00)			Oct-09	Nov-11	Journal entry to reclassify costs from removal to investment	2012
127266	TC2 CAPITAL SPARES - KU	178,714.13	-	(178,714.13)	-100.00%	0.05%	9,774,513.52	9,425,770.96	(348,742.56)			Oct-09	Jan-14		2012
127444	ScottCo69kVBrkrs	(2,199.02)	-	2,199.02	-100.00%	0.00%	509,200.11	511,399.13	2,199.02			Mar-10	Mar-11		2012
127541	Ener Eff -Operations Auto KU	396,847.71	-	(396,847.71)	-100.00%	0.12%	1,070,685.40	673,837.69	(396,847.71)			Jan-10	Oct-12	Project took longer to be completed than originally anticipated due to complexity of system; the SAP module was built from scratch	2012
127546	238-RemoteEndsWrk	88,270.29	-	(88,270.29)	-100.00%	0.03%	277,532.10	189,216.69	(88,315.41)			Jun-10	Dec-12		2012
127560	CANE RUN 7 - KU	51,670,105.42	28,602,597.12	(23,067,508.30)	-80.65%	15.56%	411,401,792.36	450,213,784.03	38,811,991.67	Jan-10	May-15	Jan-10	Jun-15	Reforecasted after signing of EPC contract.	2012
127606	Warsaw East Capacitor Bank	(58,396.13)	-	58,396.13	-100.00%	-0.02%	-	58,396.13	58,396.13			Jul-10	Sep-11		2012
127630	GR Gland Steam Safety Repl	7,969.51	-	(7,969.51)	-100.00%	0.00%	7,969.51	10,016.54	2,047.03			Jul-12	Dec-12		2012
127632	GR Entrance Road Resurface	129,764.40	150,000.91	20,236.51	13.49%	0.04%	129,764.40	150,000.91	20,236.51	Jan-12	Oct-13	Jan-12	Sep-12		2012
127633	GR 2013 Plant Roofing	614,953.26	170,415.54	(444,537.72)	-260.86%	0.19%	613,812.70	170,415.54	(443,397.16)	Jan-12	Dec-13	Jan-12	Apr-13	Roofing originated as 3 lesser separate projects, combined all 3 projects into one (1) and completed. Roofing will need to stay intact long after plant closure	2012
127639	GR Battery Charger	15,734.61	-	(15,734.61)	-100.00%	0.00%	15,734.61	55,092.51	39,357.90			Jul-12	Dec-12		2012
127644	LivingstonCo-KYDam Fiber Upgr	2,109.82	-	(2,109.82)	-100.00%	0.00%	405,709.13	403,599.31	(2,109.82)			Feb-10	Dec-12		2012
130004	IMPLEMENT SOA-KU	12,832.93	-	(12,832.93)	-100.00%	0.00%	483,670.26	470,837.33	(12,832.93)			May-11	Mar-12		2012
130011	Ghent Switch Replacement	88,782.16	-	(88,782.16)	-100.00%	0.03%	547,105.41	458,323.25	(88,782.16)			Jun-10	Nov-12		2012
130104	IT ASSET MGMT - KU12	88,314.90	149,339.70	61,024.80	40.86%	0.03%	88,314.90	149,339.70	61,024.80	Oct-12	Dec-12	Oct-12	Dec-12		2012
130151	Ckt 0309 Greasy Creek 12KV Sub	25,957.20	-	(25,957.20)	-100.00%	0.01%	215,269.46	189,312.26	(25,957.20)			Jul-10	Dec-10		2012
130174	CIP COMPLIANCE INFRASTR-KU11	2,310.90	-	(2,310.90)	-100.00%	0.00%	162,007.37	159,696.47	(2,310.90)			Jan-11	May-12		2012
130187	CIP COMPLIANCE TOOLS-KU11	3,608.49	-	(3,608.49)	-100.00%	0.00%	89,975.06	86,366.57	(3,608.49)			Jan-11	May-12		2012
130195	CIP COMPLIANCE INFRASTR-KU12	61,776.88	483,612.00	421,835.12	87.23%	0.02%	62,913.98	483,612.00	420,698.02	Jan-12	Dec-13	Jan-12	Mar-14	Budget was estimated based on expected timing of the regulation issuance. This regulation has yet to be finalized.	2012
130199	CIP COMPLIANCE TOOLS-KU12	123,939.58	124,450.70	511.12	0.41%	0.04%	140,024.66	124,450.70	(15,573.96)	Jan-12	Dec-12	Jan-12	Jan-13		2012
130211	SP ADMIN TOOL - KU11	3,098.02	-	(3,098.02)	-100.00%	0.00%	3,098.02	-	(3,098.02)			Jan-11			2012
130214	SP EXTRANET IMPLEMENT - KU11	-	24,890.60	24,890.60	100.00%	0.00%	-	24,890.60	24,890.60	Jan-12	Dec-12				2012
130243	UPGRADE TO SP2011-KU11	15,590.00	-	(15,590.00)	-100.00%	0.00%	53,471.37	37,881.37	(15,590.00)			Jan-11	Jan-12		2012
130259	SUN SOLARIS PLATFORM-KU12	16,061.72	74,670.38	58,608.66	78.49%	0.00%	16,061.72	74,670.38	58,608.66	Jun-12	Dec-12	Jun-12	Dec-12		2012
130263	SYS MONITOR-HP OPENVIEW-KU12	-	24,890.00	24,890.00	100.00%	0.00%	-	24,890.00	24,890.00	Jan-12	Dec-12				2012
130266	SYS MONITOR-NETIQ-KU12	17,104.88	32,357.80	15,252.92	47.14%	0.01%	17,153.16	32,357.80	15,204.64	May-12	Dec-12	May-12	Jan-13		2012
130269	SP ADMIN TOOL RENEWAL-KU12	609.80	28,872.40	28,262.60	97.89%	0.00%	-	28,872.40	28,872.40	Jan-12	Nov-12	Jan-12	Oct-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
130272	RISS REPLACEMENT-KU11	80,712.64	-	(80,712.64)	-100.00%	0.02%	252,982.70	172,270.06	(80,712.64)			Apr-11			2012
130278	CITRIX - KU13	-	21,903.40	21,903.40	100.00%	0.00%	-	21,903.40	21,903.40	Feb-12	Sep-13				2012
130309	NETAPP NAS REFRESH-KU13	76,340.01	119,472.15	43,132.14	36.10%	0.02%	76,340.01	119,472.15	43,132.14	Feb-12	Dec-13	Feb-12	Jan-13		2012
130316	NETWORK STRATEGIC DESIGN-KU	-	149,340.70	149,340.70	100.00%	0.00%	-	149,340.70	149,340.70	Jan-11	Dec-12				2012
130405	EVALUATE TOOLS&UTILITIES-KU12	11,191.16	62,225.00	51,033.84	82.02%	0.00%	11,191.16	62,225.00	51,033.84	Jan-12	Dec-12	Jan-12	Dec-12		2012
130436	IT SEC INFRASTRUCTURE-KU13	43,401.97	37,335.00	(6,066.97)	-16.25%	0.01%	43,401.97	37,335.00	(6,066.97)	Feb-12	Nov-12	Feb-12	Dec-12		2012
130448	SERENA RENEWAL-KU13	-	20,907.60	20,907.60	100.00%	0.00%	-	20,907.60	20,907.60	Feb-12	Dec-13				2012
130474	Rineyville Tap 69kV	116,771.25	-	(116,771.25)	-100.00%	0.04%	153,125.00	36,353.75	(116,771.25)			Feb-11	Sep-12		2012
130476	Rineyville Dist Ckt	12,992.83	-	(12,992.83)	-100.00%	0.00%	12,992.83	-	(12,992.83)			Oct-11	Jun-12		2012
130575	GH 2 E Heater Replacement	523,571.04	370,673.14	(152,897.90)	-41.25%	0.16%	814,238.65	661,340.73	(152,897.92)	Jul-10	May-12	Jul-10	May-12		2012
130576	GH 2 Blowdown Tank Replacement	66,399.64	160,390.25	93,990.61	58.60%	0.02%	76,168.60	170,159.21	93,990.61	Jul-11	Apr-12	Jul-11	May-12		2012
130588	Phones for Control Center-KU	-	16,867.26	16,867.26	100.00%	0.00%	-	16,867.26	16,867.26	Jan-12	Dec-13				2012
130603	GH 4 Boiler Wallblowers	11,714.71	-	(11,714.71)	-100.00%	0.00%	404,267.65	392,552.94	(11,714.71)			Oct-10	Dec-11		2012
130605	GH 1 Sootblower Addition	(6,385.70)	-	6,385.70	-100.00%	0.00%	187,044.44	193,430.14	6,385.70			Jul-10	Dec-11		2012
130607	Cntrol Cntr Imprvments KU 2011	-	887.45	887.45	100.00%	0.00%	-	1,679.72	1,679.72	Jul-11	Nov-11				2012
130610	EMS Database Expansion- KU	-	172,519.65	172,519.65	100.00%	0.00%	-	172,519.65	172,519.65	Jan-12	Nov-13				2012
130612	Digital EMS Comm Channels KU	-	78,297.52	78,297.52	100.00%	0.00%	-	78,297.52	78,297.52	Jan-12	Nov-13				2012
130616	Routine EMS- KU 2012	-	148,705.56	148,705.56	100.00%	0.00%	-	148,705.56	148,705.56	Jul-10	Nov-12				2012
130619	Toyota South-Toyota North OPGW	121,395.53	-	(121,395.53)	-100.00%	0.04%	382,760.31	261,364.78	(121,395.53)			Sep-10	Nov-12		2012
130620	Scott County - Adams OPGW	(2,981.01)	-	2,981.01	-100.00%	0.00%	414,472.55	417,226.36	2,753.81			Sep-10	Nov-12		2012
130627	Som Revelo Sub Ph Addition	1,158.96	-	(1,158.96)	-100.00%	0.00%	50,774.49	49,615.53	(1,158.96)			May-11	Dec-11		2012
130648	DSP BELT LINE DISTRIBUTION	25,254.57	-	(25,254.57)	-100.00%	0.01%	82,123.12	56,868.55	(25,254.57)			Jan-11	Jul-12		2012
130656	Island Sub Trans Repl Proj	5,315.53	-	(5,315.53)	-100.00%	0.00%	401,575.62	396,260.09	(5,315.53)			Jan-11	Jan-12		2012
130657	White Plains Sub Trans Repl	3,136.49	-	(3,136.49)	-100.00%	0.00%	472,050.52	468,914.03	(3,136.49)			Jan-11	Jan-12		2012
130659	DSP East Lex SCADA	37,538.15	45,719.34	8,181.19	17.89%	0.01%	107,341.80	115,522.99	8,181.19	Jan-11	Dec-12	Jan-11	Dec-12		2012
130662	Millwood 12KV Substation Tran	1,709.60	-	(1,709.60)	-100.00%	0.00%	477,883.88	476,174.28	(1,709.60)			Jan-11	Jan-12		2012
130664	DSP AO Smith Substation Upg	223,973.61	278,917.69	54,944.08	19.70%	0.07%	796,965.98	852,917.82	55,951.84	Jan-11	Dec-12	Jan-11	Jun-12		2012
130666	DSP Picadome 12kV Break	(918.02)	-	918.02	-100.00%	0.00%	182,654.41	183,572.43	918.02			Jan-11	Jan-12		2012
130667	DSP Reynolds 2 Breaker Prj	1,354.41	-	(1,354.41)	-100.00%	0.00%	135,708.89	134,354.48	(1,354.41)			Jan-11	Jan-12		2012
130670	DSP Pngton Gap Sub Propty	159,060.90	-	(159,060.90)	-100.00%	0.05%	324,087.84	163,769.79	(160,318.05)			Jan-11	Dec-12		2012
130675	DSP Kenton Breaker Prj	(2,134.80)	-	2,134.80	-100.00%	0.00%	153,843.07	155,977.87	2,134.80			Jan-11	Mar-12		2012
130679	DSP Picadome 12kV Distribution	3,972.10	-	(3,972.10)	-100.00%	0.00%	83,232.22	79,260.12	(3,972.10)			Apr-11	Jul-12		2012
130681	DSP ASHLAND AVE 1 CKT 49	6,555.12	-	(6,555.12)	-100.00%	0.00%	225,773.63	219,218.51	(6,555.12)			Jan-11	Dec-12		2012
130682	DSP REYNOLDS 2 DISTRIBUTION	48,676.33	-	(48,676.33)	-100.00%	0.01%	97,205.11	48,528.78	(48,676.33)			Jan-11	Jul-12		2012
130686	SCM 2012 Central Wildlife Prot	111,693.08	109,557.69	(2,135.39)	-1.95%	0.03%	111,693.08	109,557.69	(2,135.39)	Jan-12	Dec-12	Jan-12	Jun-13		2012
130687	DSP HIGHBRIDGE CKT 453	11,289.94	-	(11,289.94)	-100.00%	0.00%	40,607.17	29,317.23	(11,289.94)			Sep-11	Aug-12		2012
130690	SCM 2012 Pineville Wildlife	25,267.04	17,480.53	(7,786.51)	-44.54%	0.01%	25,267.04	17,480.53	(7,786.51)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130695	DSP KU REYNOLDS 1 CKT 69	306,235.42	-	(306,235.42)	-100.00%	0.09%	306,235.42	-	(306,235.42)			Feb-11	Dec-12	Original budget was approved in 2011. Project was delayed until 2012 due to waiting on a railroad crossing permit and a customer who refused access to his property. Funding came from a reallocation from other New Business projects.	2012
130697	DSP Waco Sub Upgrade Prj	151,952.63	182,758.04	30,805.41	16.86%	0.05%	491,484.90	522,290.31	30,805.41	May-11	Dec-12	May-11	Jun-12		2012
130708	SCM 2011 Earl Sub Battery Rpl	(244.32)	-	244.32	-100.00%	0.00%	18,541.39	18,785.71	244.32			Jul-11	Dec-11		2012
130709	SCM 2011 Cent Sub Misc	5,825.64	-	(5,825.64)	-100.00%	0.00%	204,383.29	198,557.65	(5,825.64)			Jan-11	Jun-12		2012
130711	SCM 2011 Earl Sub Repairs	10,301.90	-	(10,301.90)	-100.00%	0.00%	210,705.13	200,403.23	(10,301.90)			Jan-11	Dec-11		2012
130713	SCM 2011 Pine Misc Sub Proj	(368.47)	-	368.47	-100.00%	0.00%	95,278.15	95,646.62	368.47			Jan-11	Jun-12		2012
130723	SCM Online Filter LTCs Prj	(122.16)	-	122.16	-100.00%	0.00%	42,539.48	42,661.64	122.16			Jan-11	Nov-11		2012
130729	SCM 2011 Earl Brkr Rplcmns	1,272.25	-	(1,272.25)	-100.00%	0.00%	195,391.07	194,118.82	(1,272.25)			Jan-11	Dec-11		2012
130730	SCM 2011 Cent Rplc Breakers	1,851.04	-	(1,851.04)	-100.00%	0.00%	200,906.21	199,055.17	(1,851.04)			Jan-11	Jul-12		2012
130734	SCM 2011 Pine Tools & Equip	10.56	-	(10.56)	-100.00%	0.00%	2,975.67	14,316.88	11,341.21			Jan-11	Dec-12		2012
130742	SCM 2011 Pine Rplc Sub Fences	1.92	-	(1.92)	-100.00%	0.00%	20,315.79	20,313.87	(1.92)			Jan-11	Jun-12		2012
130747	DSP 2012 Flemingsburg Sub Upg	40,657.60	67,759.34	27,101.74	40.00%	0.01%	848,636.76	889,059.14	40,422.38	Jan-12	Dec-13	Jan-12	Mar-14		2012
130749	DSP Paris 12kv Sub Upg	108,149.58	93,614.03	(14,535.55)	-15.53%	0.03%	552,619.08	824,460.49	271,841.41	Jan-12	Dec-13	Jan-12	Apr-14		2012
130762	DSP Forks of Elkhorn 34-69kV	-	238,201.37	238,201.37	100.00%	0.00%	-	1,424,098.85	1,424,098.85	Jan-12	Sep-13				2012
130767	2012 Earl Deficiency Corrct	105,012.20	136,161.58	31,149.38	22.88%	0.03%	118,582.20	136,161.58	17,579.38	Dec-11	Dec-12	Dec-11	Dec-12		2012
130780	SCM 2012 Cent Rplc Breakers	256,798.96	165,199.34	(91,599.62)	-55.45%	0.08%	257,632.80	165,199.34	(92,433.46)	Dec-11	Dec-12	Dec-11	Jun-13		2012
130781	SCM 2012 Cent Rplc Bushings	81,804.07	36,439.34	(45,364.73)	-124.49%	0.02%	96,673.59	36,439.34	(60,234.25)	Dec-11	Jun-13	Dec-11	Jun-13		2012
130783	SCM 2012 Pine Misc Sub proj	79,954.42	75,262.94	(4,691.48)	-6.23%	0.02%	79,954.42	75,262.94	(4,691.48)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130784	SCM 2012 Pine NESC Violation	24,472.75	25,290.42	817.67	3.23%	0.01%	24,472.75	25,290.42	817.67	Dec-11	Dec-12	Dec-11	Dec-12		2012
130785	SCM 2012 Pine Rplc Fuse Brrls	31,291.49	30,780.28	(511.21)	-1.66%	0.01%	31,291.49	30,780.28	(511.21)	Dec-11	Dec-12	Dec-11	May-12		2012
130786	SCM 2012 Pine Rplc Batteries	22,133.79	19,490.42	(2,643.37)	-13.56%	0.01%	17,825.33	19,490.42	1,665.09	Dec-11	Dec-12	Dec-11	Jun-13		2012
130787	SCM 2012 Pine Rplc 15kv Brkrs	40,627.70	40,060.28	(567.42)	-1.42%	0.01%	40,627.70	40,060.28	(567.42)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130788	SCM 2012 Pine Rp Sub Fences	21,675.11	21,190.14	(484.97)	-2.29%	0.01%	21,675.11	21,190.14	(484.97)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130789	SCM 2012 Cent Prch Regulator	82,572.07	67,519.67	(15,052.40)	-22.29%	0.02%	82,572.07	67,519.67	(15,052.40)	Jan-12	Dec-12	Jan-12	Jun-13		2012
130790	SCM 2012 Cent Purch Tools	40,681.79	25,636.00	(15,045.79)	-58.69%	0.01%	40,681.79	25,636.00	(15,045.79)	Jan-12	Dec-12	Jan-12	Dec-12		2012
130791	SCM 2012 Cent Rp Batteries	31,814.51	34,444.00	2,629.49	7.63%	0.01%	31,814.51	34,444.00	2,629.49	Jan-12	Dec-12	Jan-12	Jun-13		2012
130792	SCM 2012 Cent Misc Sub Proj	198,026.88	242,664.84	44,637.96	18.39%	0.06%	206,125.48	242,664.84	36,539.36	Nov-11	Dec-12	Nov-11	Apr-14		2012
130793	SCM 2012 Earl Rplc Sub Batt	23,324.99	30,290.79	6,965.80	23.00%	0.01%	27,114.69	30,290.79	3,176.10	Dec-11	Dec-12	Dec-11	Dec-12		2012
130799	Owingsville Ind Park Upgrade	(303.28)	-	303.28	-100.00%	0.00%	68,245.79	68,549.07	303.28			May-11	Feb-12		2012
130802	DSP Buchanan Breaker	42,490.03	35,575.67	(6,914.36)	-19.44%	0.01%	42,490.03	35,575.67	(6,914.36)	Jan-12	Dec-12	Jan-12	Nov-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
130805	DSP Hume Rd Substation	131,826.90	1,150,487.48	1,018,660.58	88.54%	0.04%	2,888,397.72	3,669,712.72	781,315.00	Oct-11	Mar-14	Oct-11	Jan-14	Budget transferred through reforecast process to project 138252 - Purchase property for Hume Rd. The net variance for 2012 (total of projects 138252 and 130805) was ($444K) due to more work accomplished in 2012 than anticipated. This was offset in the 2013 budget - project 130805.	2012
130851	BROWN 1 FABRIC FILTER	-	27,756,998.27	27,756,998.27	100.00%	0.00%	0.00	102,124,012.22	102,124,012.22	Jan-10	Dec-15	Jan-10		Brown 1 Fabric Filter cancelled	2012
130861	BR2 FABRIC FILTER	-	30,043,999.27	30,043,999.27	100.00%	0.00%	(0.00)	110,398,016.52	110,398,016.52	Jan-10	Dec-15	Jan-10		Brown 2 Fabric Filter cancelled	2012
130877	SCM 2012 Earl Tools & Equip	50,638.73	16,240.00	(34,398.73)	-211.81%	0.02%	50,638.73	16,240.00	(34,398.73)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130878	SCM 2012 Pine Tools & Equip	15,154.51	12,876.00	(2,278.51)	-17.70%	0.00%	15,508.88	12,876.00	(2,632.88)	Dec-11	Dec-12	Dec-11	Jun-13		2012
130895	Ghent 345kV Brkr Repl	2,158,768.89	868,183.68	(1,290,585.21)	-148.65%	0.65%	4,192,948.28	3,407,048.96	(785,899.32)	Sep-10	Mar-14	Sep-10	Mar-14	More work completed in 2012 than anticipated.	2012
130992	GH 2 AH Cold End Basket Repl	424,037.21	608,121.50	184,084.29	30.27%	0.13%	424,037.21	608,121.50	184,084.29	Jun-11	Apr-12	Jun-11	May-12		2012
130995	GH 4 Air Heater Basket Repl	1,386,806.93	1,077,133.93	(309,673.00)	-28.75%	0.42%	1,929,526.93	1,619,853.93	(309,673.00)	Jun-11	Oct-12	Jun-11	Nov-12	Emergent work due to extreme corrosion damage	2012
130999	GH2-2 FGD Inlet Duct Exp Joint	34,472.59	65,160.27	30,687.68	47.10%	0.01%	34,472.59	65,160.27	30,687.68	Jul-10	Apr-12	Jul-10	May-12		2012
131004	GH Barge Mooring Cell C-3	-	345,843.72	345,843.72	100.00%	0.00%	-	345,843.72	345,843.72	Jul-10	Nov-12			Project delayed due to reprioritization to cell C-8 in 2013	2012
131023	GH 1 & 2 H Conv Siding	133,281.09	160,392.30	27,111.21	16.90%	0.04%	133,281.09	160,392.30	27,111.21	Jul-10	Dec-12	Jul-10	Dec-12		2012
131051	GH Gypsum Stack Drain South	-	561,350.51	561,350.51	100.00%	0.00%	-	561,350.51	561,350.51	Jul-10	Nov-12			Cancelled due to anticipated operation of landfill project	2012
131074	METER KU EQUIP	396.94	-	(396.94)	-100.00%	0.00%	70,791.90	70,394.96	(396.94)			Jan-11	Feb-12		2012
131092	Mobile Auto Dispatch KU	1,244,292.11	1,074,290.91	(170,001.20)	-15.82%	0.37%	3,662,158.07	3,383,592.89	(278,565.18)	Oct-11	Jun-14	Oct-11	Aug-14		2012
131093	Mobile GIS Enhance KU	9,009.59	-	(9,009.59)	-100.00%	0.00%	36,300.38	27,290.79	(9,009.59)			Jan-11	Sep-12		2012
131096	Work Mgmt System KU	364,700.88	1,500,000.08	1,135,299.20	75.69%	0.11%	2,360,151.30	2,999,999.56	639,848.26	Sep-12	Dec-14	Sep-12	Feb-15	Originally budgeted but delayed due to discussions with parent on singular work mgmt. platform.	2012
131097	Rptg_Bus Intelligence KU	975.55	-	(975.55)	-100.00%	0.00%	31,960.05	30,984.50	(975.55)			Jan-11	Feb-12		2012
131098	Smallworld Upgrade KU	1,791.65	-	(1,791.65)	-100.00%	0.00%	191,783.97	189,992.32	(1,791.65)			Jan-11	Jan-12		2012
131101	Hardware Infrastructure KU	1,454.93	-	(1,454.93)	-100.00%	0.00%	155,579.24	154,124.31	(1,454.93)			Jan-11	Feb-12		2012
131103	Carry Over Projects KU	(13,326.18)	-	13,326.18	-100.00%	0.00%	13,484.76	26,810.94	13,326.18			Jan-11	Dec-11		2012
131105	2012 KU Transformer Rwd/Rpr	-	1,265,310.83	1,265,310.83	100.00%	0.00%	-	1,265,310.83	1,265,310.83	Jan-12	Dec-12			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2012
131144	CLARK CO HIGH RELOCATION	51,270.77	-	(51,270.77)	-100.00%	0.02%	0.00	(51,270.77)	(51,270.77)			Aug-10	Dec-11		2012
131153	FieldNet Upgrades - KU	11,800.00	-	(11,800.00)	-100.00%	0.00%	28,792.00	16,992.00	(11,800.00)			Jan-11	Feb-12		2012
131187	GH1 UPS & Battery Charger Repl	105,167.28	100,244.68	(4,922.60)	-4.91%	0.03%	105,167.28	100,244.68	(4,922.60)	Nov-11	Feb-12	Nov-11	Mar-12		2012
131196	GH Station Radio Upgrade 12	202,019.77	128,187.50	(73,832.27)	-57.60%	0.06%	200,680.94	128,187.50	(72,493.44)	Jan-12	Dec-12	Jan-12	Dec-12		2012
131202	GH CY Spare Transformer	72,902.70	35,087.48	(37,815.22)	-107.77%	0.02%	72,902.70	35,087.48	(37,815.22)	Feb-12	Aug-12	Feb-12	Apr-12		2012
131241	BR3 Fdr Transition Chutes 12	71,126.86	87,578.73	16,451.87	18.79%	0.02%	71,126.86	87,578.73	16,451.87	Nov-11	Dec-12	Nov-11	Nov-12		2012
131252	FAIRVIEW SUB DIST LINES	56,033.36	-	(56,033.36)	-100.00%	0.02%	224,086.71	168,053.35	(56,033.36)			Jan-11	Apr-12		2012
131254	011060BUSINESS OFFICE MISC	(499.16)	-	499.16	-100.00%	0.00%	129,150.15	134,823.16	5,673.01			Jan-11	Apr-12		2012
131260	BRCT BOP Station Batteries 11	(916.48)	-	916.48	-100.00%	0.00%	123,897.41	124,813.89	916.48			Jul-10	Jan-12		2012
131262	BRCT 11N2 Sta Batteries 11-12	(10,586.97)	-	10,586.97	-100.00%	0.00%	176,955.94	187,542.91	10,586.97			Jul-10	Jan-12		2012
131266	BRCT 5, 6 & 7 HMI Upgr 12 KU	2,863.52	-	(2,863.52)	-100.00%	0.00%	202,472.77	199,609.25	(2,863.52)			Jul-10	Jan-12		2012
131274	OHIO CO - MEREDITH 138 KV	38,968.02	-	(38,968.02)	-100.00%	0.01%	3,200,763.56	3,159,748.57	(41,014.99)			Jan-11	Jun-13		2012
131279	Elihu-Ferguson South 69kv	439,035.64	644,990.71	205,955.07	31.93%	0.13%	833,588.88	644,990.71	(188,598.17)	Jan-12	May-13	Jan-12	May-13		2012
131281	Static Replacement 2012	-	1,200,975.20	1,200,975.20	100.00%	0.00%	-	1,200,975.20	1,200,975.20	Jan-12	Nov-12			Funded the 135832 Elihu to Sewellton project	2012
131315	Repl Brkr 192-688 at Pineville	(8,129.74)	-	8,129.74	-100.00%	0.00%	86,407.87	94,537.61	8,129.74			Feb-11	Oct-11		2012
131316	Repl Brkr 027-618 at KU Park	-	150,160.92	150,160.92	100.00%	0.00%	-	150,160.92	150,160.92	Jan-12	May-13				2012
131319	Repl Brkr 178-718 at Hardin Co	71,266.80	-	(71,266.80)	-100.00%	0.02%	183,593.15	106,321.78	(77,271.37)			Feb-11	Sep-12		2012
131321	Stanford N 19.8 MVAr 69kV Cap	129,307.63	-	(129,307.63)	-100.00%	0.04%	347,300.47	184,079.55	(163,220.92)			Jan-11	Mar-13		2012
131322	Mt. Vernon Cap Bank	179,713.98	-	(179,713.98)	-100.00%	0.05%	409,508.46	146,232.85	(263,275.61)			Jan-11	Apr-13		2012
131325	Scott Co 27.0 MVAr 69kV Cap	5,279.24	-	(5,279.24)	-100.00%	0.00%	255,213.56	249,934.32	(5,279.24)			Jan-11	Mar-12		2012
131329	Danville N 42.0MVAr 69kv Cap	6,821.80	-	(6,821.80)	-100.00%	0.00%	280,495.45	273,673.65	(6,821.80)			Jan-11	Jun-12		2012
131336	500kV Brkr Replacements-2011	3,185.35	35,107.45	31,922.10	90.93%	0.00%	959,517.90	991,440.00	31,922.10	Mar-11	Nov-11	Mar-11	Nov-11		2012
131338	Ghent 345kV Control House	-	249,827.28	249,827.28	100.00%	0.00%	576,554.80	2,600,099.04	2,023,544.24	Jan-12	Dec-17				2012
131354	Cascade Phase II - KU	129,967.97	500,249.95	370,281.98	74.02%	0.04%	437,633.43	500,249.95	62,616.52	Jun-12	Aug-14	Jun-12	Jul-14	The budget assumed that this project would start and finish during 2012. Vendor delays and other related upgrades extended this project into 2013.	2012
131390	Millersburg BKR Replacements	(271.19)	-	271.19	-100.00%	0.00%	548,389.37	548,660.56	271.19			Jul-10	Jul-11		2012
131433	Retail System Enhncmnts - KU	6,113.30	-	(6,113.30)	-100.00%	0.00%	74,969.08	68,855.78	(6,113.30)			Jan-11	Feb-12		2012
131460	LEXOC PURCHASE PILOT WINDER	(686.40)	-	686.40	-100.00%	0.00%	135,722.40	136,408.80	686.40			Jul-10	Apr-11		2012
131509	CYBER SECURITY -KU	(58.84)	-	58.84	-100.00%	0.00%	300,143.33	300,202.17	58.84			Jan-11	Jan-12		2012
131512	SHAREPOINT ENTRPRSE LIC-KU12	338,885.21	99,560.00	(239,325.21)	-240.38%	0.10%	338,885.21	99,560.00	(239,325.21)	Jan-12	Apr-12	Jan-12	Oct-12		2012
131694	Envir Compliance Study-Air-KU	(1,349,423.48)	-	1,349,423.48	-100.00%	-0.41%	(0.00)	1,347,463.47	1,347,463.47			Jan-10	Jan-13	Once individual Air Compliance projects were approved, engineering dollars were allocated to the projects.	2012
131709	Underground Sv Pilot	314,046.50	733,644.75	419,598.25	57.19%	0.09%	433,893.02	851,979.51	418,086.49	Nov-10	Dec-12	Nov-10	Dec-12	This was a pilot program designed to encourage customers to put their services underground. This funding was to pay for this work. However, there was not the interest from the public to do this resulting in a large positive variance.	2012
131757	500kV Brkr Replacements-2012	639,183.90	700,235.05	61,051.15	8.72%	0.19%	1,946,003.75	700,235.05	(1,245,768.70)	Jun-12	Jun-13	Jun-12	Aug-13		2012
131778	Contrl Cntr Imprvments KU 2012	-	16,876.46	16,876.46	100.00%	0.00%	-	16,876.46	16,876.46	Aug-10	Dec-11				2012
131785	Comp-related equip-KU 2012	59,604.00	47,823.50	(11,780.50)	-24.63%	0.02%	59,392.88	47,823.50	(11,569.38)	Aug-10	Dec-12	Aug-10	Jun-13		2012
131789	Fiber Upgrades 2012	-	500,249.98	500,249.98	100.00%	0.00%	-	500,249.98	500,249.98	Jan-12	Dec-12			Budget represented a placeholder for potential fiber projects needed during 2011. The budget is developed at a higher level to encompass multiple projects and reallocated to various projects.	2012
131791	161/138kV Spare Xfrmr 2013	386,043.87	-	(386,043.87)	-100.00%	0.12%	1,464,630.58	1,000,148.41	(464,482.17)			Oct-12	May-14	The need for this project was identified after the 2012 budget was prepared. Analysis of the spare transformer inventory indicated that a spare transformer of this size was needed.	2012
131800	CIP- KU 2012	-	69,486.06	69,486.06	100.00%	0.00%	-	69,486.06	69,486.06	Jan-12	Dec-12				2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
131807	CIP-KU-2012	-	590,900.62	590,900.62	100.00%	0.00%	-	615,005.73	615,005.73	Feb-12	Nov-12			Budget represented a placeholder for potential cyber security projects needed during 2012 that did not materialize due to uncertainty of the requirements and other priorities.	2012
131826	Financial Planning (KU %)	6,558.91	-	(6,558.91)	-100.00%	0.00%	199,867.41	210,582.67	10,715.26			Feb-11	Nov-12		2012
131829	Oracle Upgrade 2012 (KU %)	1,217,590.16	750,000.00	(467,590.16)	-62.35%	0.37%	3,550,931.00	4,500,000.00	949,069.00	Jan-12	Aug-13	Jan-12	Aug-13	Expanded project scope for software and labor associated with testing implementation.	2012
131846	34.5kv Budget 2012	-	211,960.90	211,960.90	100.00%	0.00%	-	211,960.90	211,960.90	Aug-10	Dec-12				2012
131983	GH1 Turb Eff Upgr	-	501,469.50	501,469.50	100.00%	0.00%	-	501,469.50	501,469.50	Aug-10	Dec-22			Project cancelled due to outage schedule and scope	2012
132055	Gravel - Earlington (2012)	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Apr-12	Jun-12				2012
132057	Midway Storeroom Bldg	-	200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Apr-12	Aug-12				2012
132075	Other CFO CapEx (LTP) - KU %	-	5,000.00	5,000.00	100.00%	0.00%	-	1,310,000.00	1,310,000.00	Jan-11	Dec-21				2012
132258	KU PINOC CEMI WORK	5,159.92	-	(5,159.92)	-100.00%	0.00%	89,996.92	84,837.00	(5,159.92)			Oct-10	Dec-10		2012
132265	BRCT6 Rear Wall Repl KU	10,530.55	-	(10,530.55)	-100.00%	0.00%	196,400.61	185,870.06	(10,530.55)			Sep-10	Dec-10		2012
132320	GR U3 ID Fan Inlet Duct	(53,446.78)	-	53,446.78	-100.00%	-0.02%	75,124.04	128,570.82	53,446.78			Oct-10	Sep-11		2012
132347	Georgetown RD HWY Proj	215,597.94	-	(215,597.94)	-100.00%	0.06%	137,125.49	-	(137,125.49)			Apr-10	Mar-14		2012
132372	138/69kV Spare Xfrmr-2011	4,768.80	-	(4,768.80)	-100.00%	0.00%	1,218,453.21	1,213,684.41	(4,768.80)			Jan-11	Jul-11		2012
132428	Forks of Elkhorn Property	(500.14)	-	500.14	-100.00%	0.00%	162,654.11	163,154.25	500.14			Nov-10	Aug-11		2012
132440	MORGANFIELD OFFICE BLDG	52,509.43	-	(52,509.43)	-100.00%	0.02%	4,855,102.34	4,802,592.91	(52,509.43)			Nov-10	Oct-11		2012
132537	STRAT ASSET INVEST SFTWR KU	15,306.83	-	(15,306.83)	-100.00%	0.00%	193,823.71	177,610.63	(16,213.08)			Dec-10	Apr-12		2012
132541	INTERIM MORGANFIELD CALL CTR	31,683.90	-	(31,683.90)	-100.00%	0.01%	218,148.65	186,464.75	(31,683.90)			Dec-10	Oct-11		2012
132584	BR1 SS OHDR Repl 12	181,638.99	436,160.00	254,521.01	58.35%	0.05%	467,457.12	721,978.13	254,521.01	Jan-11	Oct-12	Jan-11	Nov-12		2012
132615	COMP-2011	6,978.31	-	(6,978.31)	-100.00%	0.00%	55,137.95	48,159.64	(6,978.31)			Jan-11	Feb-11		2012
132618	US 460 HWY Project 2010-11	223,372.44	-	(223,372.44)	-100.00%	0.07%	205,299.36	-	(205,299.36)			Oct-10	Dec-13		2012
132644	HARDIN CO-DAVIESS CO	7,413.11	-	(7,413.11)	-100.00%	0.00%	217,130.67	209,717.56	(7,413.11)			Sep-11	Aug-12		2012
132652	ABB Transformer Rewind	80,480.71	56,159.34	(24,321.37)	-43.31%	0.02%	152,912.09	128,590.72	(24,321.37)	Feb-11	Dec-12	Feb-11	Dec-12		2012
132667	MY ACCOUNT 2011 FIRST REL-KU	150,438.84	-	(150,438.84)	-100.00%	0.05%	305,056.63	154,617.79	(150,438.84)			Feb-11	Dec-12		2012
132674	KU Park Control House	-	1,000,053.07	1,000,053.07	100.00%	0.00%	1,616,820.36	1,500,361.16	(116,459.20)	Jan-12	Dec-16			Project was ultimately delayed to 2015.	2012
132681	Dix Dam Boiler	1,716.50	-	(1,716.50)	-100.00%	0.00%	8,512.27	6,795.77	(1,716.50)			Feb-11	Feb-12		2012
132687	GH 6G Conveyor Belt Repl 11	(924.39)	-	924.39	-100.00%	0.00%	4,127.92	5,052.31	924.39			Feb-11	Aug-11		2012
132726	GH4 Boiler Combustion Mon Sys	0.43	-	(0.43)	-100.00%	0.00%	272,963.63	272,963.20	(0.43)			Jul-10	Dec-11		2012
132732	QAS for EMS KU	(3,846.75)	-	3,846.75	-100.00%	0.00%	329,842.42	333,689.17	3,846.75			Jun-11	Feb-12		2012
132765	EDI IMPLEMENTATION-KU 11	1,432.24	-	(1,432.24)	-100.00%	0.00%	89,502.99	88,070.75	(1,432.24)			Mar-11	May-12		2012
132859	HARDIN CO-BROWN N.	43,159.58	-	(43,159.58)	-100.00%	0.01%	268,185.63	225,026.05	(43,159.58)			Sep-11	Jun-12		2012
132867	CIP Physical Security Upgs-KU	212,478.56	303,410.01	90,931.45	29.97%	0.06%	127,325.07	303,410.01	176,084.94	Jun-12	Oct-12	Jun-12	Nov-12		2012
132871	138/69kV Spare Xfrmr-2012	586,114.13	954,358.30	368,244.17	38.59%	0.18%	1,278,863.31	1,647,107.48	368,244.17	Aug-11	May-12	Aug-11	Jun-12	More was spent during 2011 than assumed when the 2012 budget was prepared.	2012
132885	Spare 345/138-161kV Xfrmr	1,516,656.85	2,344,006.45	827,349.60	35.30%	0.46%	3,172,566.15	3,758,629.27	586,063.12	Apr-11	Mar-13	Apr-11	Oct-13	The budget for 2012 was prepared during 2011 prior to the start of the project in November 2012. As such, the budget assumption was that more of the purchase would occur during 2012 than 2011.	2012
132889	EMS CC Switchover - KU	980,965.10	1,499,849.35	518,884.25	34.60%	0.30%	2,428,733.70	2,982,129.68	553,395.98	Jun-11	Mar-13	Jun-11	Mar-13	The project continued from 2011 and completed sooner than anticipated in the budget.	2012
132902	Rpl 211-345/138-161kV	164,484.47	-	(164,484.47)	-100.00%	0.05%	555,896.06	391,411.59	(164,484.47)			Apr-11	May-11		2012
133025	CCS LOW INCOME COMMITMENT-KU	795.84	-	(795.84)	-100.00%	0.00%	147,745.71	146,949.87	(795.84)			Apr-11	Dec-11		2012
133057	LaGrange Penal Subs Upgrade	7,331.10	-	(7,331.10)	-100.00%	0.00%	17,309.14	9,978.04	(7,331.10)			Jun-11	Dec-12		2012
133081	Nally & Hamilton ENT Inc	28,698.09	-	(28,698.09)	-100.00%	0.01%	271,307.64	242,609.55	(28,698.09)			May-11	Jun-12		2012
133084	BR Emer Air Supply - Cntrl Rms	17,911.13	-	(17,911.13)	-100.00%	0.01%	40,559.52	22,648.39	(17,911.13)			Apr-11	May-12		2012
133089	BR FGD Spare Impeller 12	47,332.86	43,086.38	(4,246.48)	-9.86%	0.01%	47,332.86	43,086.38	(4,246.48)	Aug-11	Oct-12	Aug-11	Jul-12		2012
133091	BRCT GT24 480V Switchgr Brkrs	19,005.60	25,280.63	6,275.03	24.82%	0.01%	19,005.60	25,280.63	6,275.03	Aug-11	Aug-12	Aug-11	Oct-12		2012
133116	UK WEST #2 69KV	186,908.90	397,328.40	210,419.50	52.96%	0.06%	186,908.90	397,328.40	210,419.50	Dec-11	Oct-12	Dec-11	Sep-12		2012
133161	CCS ARCHIVE/PURGE TECH KU11	5,297.43	-	(5,297.43)	-100.00%	0.00%	29,129.87	23,832.44	(5,297.43)			May-11	May-12		2012
133232	PERSNL PROD GRWTH REFRESH	-	24,890.00	24,890.00	100.00%	0.00%	60,338.60	24,890.00	(35,448.60)	Jul-12	Dec-12	Jul-12			2012
133237	PERSONAL PROD GRWTH KU13	164,828.35	-	(164,828.35)	-100.00%	0.05%	293,553.48	199,120.00	(94,433.48)			Dec-12	Dec-13		2012
133250	Leestown Road Hwy Proj 2011	345,785.25	-	(345,785.25)	-100.00%	0.10%	361,471.71	-	(361,471.71)			May-11	Dec-13	Completion of project started in prior year. Partially reimbursable from the state. Internal policy required an individual project for anything normally in a blanket with costs $300K or over.	2012
133268	GR #3 Plant Air Dryer	-	19,024.05	19,024.05	100.00%	0.00%	-	19,024.05	19,024.05	Feb-12	Oct-12				2012
133275	GR Control Air Dryer	-	34,059.93	34,059.93	100.00%	0.00%	-	34,059.93	34,059.93	Feb-12	Nov-12				2012
133276	GR Blr 5 Igniter PLC	35,182.51	34,059.93	(1,122.58)	-3.30%	0.01%	35,182.51	34,059.93	(1,122.58)	Jan-12	Oct-12	Jan-12	Sep-12		2012
133277	GR P5&6 Sump Pumps	8,578.18	120,062.46	111,484.28	92.86%	0.00%	111,107.41	222,591.69	111,484.28	Oct-11	Mar-12	Oct-11	May-12		2012
133278	GR U3 CEMS Monitor	31,239.04	-	(31,239.04)	-100.00%	0.01%	31,239.04	29,025.94	(2,213.10)			Jul-12	Nov-12		2012
133280	GR U4 CEMS Monitor	31,233.79	-	(31,233.79)	-100.00%	0.01%	31,233.79	29,025.94	(2,207.85)			Jul-12	Nov-12		2012
133283	GR U3 &4 Blr Roof	-	225,492.07	225,492.07	100.00%	0.00%	-	225,492.07	225,492.07	Feb-12	Nov-12				2012
133304	CALLOWAY SUB D882	1,557.48	-	(1,557.48)	-100.00%	0.00%	51,936.35	50,378.87	(1,557.48)			May-11	Jan-12		2012
133306	NERCALRT-OH CO-GRP	101,300.77	-	(101,300.77)	-100.00%	0.03%	504,775.44	509,074.65	4,299.21			May-10	Sep-13		2012
133318	NERCALRT-DWCNW-CRLTN	145,405.79	-	(145,405.79)	-100.00%	0.04%	151,537.99	278,822.66	127,284.67			Jul-12	Sep-12		2012
133320	NERCALRT-GHNT-W LEX	3,272.97	-	(3,272.97)	-100.00%	0.00%	552,394.13	2,007,560.15	1,455,166.02			Oct-12	Jun-13		2012
133329	GH2 A Wet Ash Hopper Doghouse	128,657.41	120,178.35	(8,479.06)	-7.06%	0.04%	128,657.41	120,178.35	(8,479.06)	Feb-12	May-12	Feb-12	May-12		2012
133330	GH2 B Ash Hopper Doghouse	103,537.84	120,178.34	16,640.50	13.85%	0.03%	103,537.84	120,178.34	16,640.50	Feb-12	May-12	Feb-12	May-12		2012
133331	GH2 Ash Hopper Seal Trough	266,765.50	224,973.16	(41,792.34)	-18.58%	0.08%	266,765.50	224,973.16	(41,792.34)	Feb-12	May-12	Feb-12	May-12		2012
133332	GH S/ R Track Repl East	-	259,056.68	259,056.68	100.00%	0.00%	-	259,056.68	259,056.68	Sep-12	Sep-12				2012
133333	GH TOC Analyzer	30,382.86	35,085.43	4,702.57	13.40%	0.01%	30,382.86	35,085.43	4,702.57	Jan-12	Mar-12	Jan-12	Apr-12		2012
133334	GH 3 FGD Inlet & Outlet Exp Jt	249,577.51	256,533.95	6,956.44	2.71%	0.08%	249,577.51	256,533.95	6,956.44	Mar-12	Apr-12	Mar-12	Apr-12		2012
133336	GH Electrical Test Equipment	51,137.07	50,121.31	(1,015.76)	-2.03%	0.02%	51,137.07	50,121.31	(1,015.76)	Jan-12	Aug-12	Jan-12	Nov-12		2012
133341	GH 3 DCS AH Sootblowing PSI	13,218.84	19,048.66	5,829.82	30.60%	0.00%	13,218.84	19,048.66	5,829.82	Aug-12	Aug-12	Aug-12	Nov-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
133343	GR P1&2 Sump Pumps	114,966.33	-	(114,966.33)	-100.00%	0.03%	114,966.33	120,200.53	5,234.20			Jul-12	Dec-12		2012
133348	GH 3 UPS Replacement	72,766.46	78,004.66	5,238.20	6.72%	0.02%	72,766.46	78,004.66	5,238.20	Oct-11	Mar-12	Oct-11	Apr-12		2012
133350	GH CH1 4kv Swgr Rm HVAC	67,066.73	88,215.02	21,148.29	23.97%	0.02%	67,066.73	88,215.02	21,148.29	Jan-12	Nov-12	Jan-12	May-12		2012
133353	GH CH Elevator	170,321.92	250,016.90	79,694.98	31.88%	0.05%	170,321.92	250,016.90	79,694.98	Jan-12	Aug-12	Jan-12	Oct-12		2012
133354	GH 1 Combustion Monitoring Sys	280,527.03	233,567.88	(46,959.15)	-20.11%	0.08%	280,527.03	233,567.88	(46,959.15)	Dec-11	Jul-12	Dec-11	Jul-12		2012
133355	GH2 Combustion Monitoring Sys	82,795.44	-	(82,795.44)	-100.00%	0.02%	245,436.81	233,000.00	(12,436.81)			May-12	Jan-14		2012
133358	GH2 FGD Outlet SO2 Monitor	-	55,136.01	55,136.01	100.00%	0.00%	-	55,136.01	55,136.01	Feb-12	Jul-12				2012
133359	Gh Landfill Trans Vehicle	32,601.95	34,087.62	1,485.67	4.36%	0.01%	32,601.95	34,087.62	1,485.67	Feb-12	Apr-12	Feb-12	Apr-12		2012
133361	NERCALRT-BNVL-OH CO	1,691,570.05	2,135,096.60	443,526.55	20.77%	0.51%	1,887,524.78	2,366,923.82	479,399.04	Nov-11	Oct-12	Nov-11	Jul-13	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133362	NERCALRT-LTCFLD TAP	-	10,641.50	10,641.50	100.00%	0.00%	-	10,641.50	10,641.50	Jan-12	Mar-12				2012
133363	GH2 Voltage Regulator Repl	229,822.08	250,616.82	20,794.74	8.30%	0.07%	230,694.26	251,489.00	20,794.74	Nov-11	May-12	Nov-11	May-12		2012
133364	GH 2 Rectifier Bridge Repl	233,462.52	230,106.82	(3,355.70)	-1.46%	0.07%	233,462.52	230,106.82	(3,355.70)	Nov-11	May-12	Nov-11	May-12		2012
133365	NERCALRT-DNVL N TAP	108.90	516,085.67	515,976.77	99.98%	0.00%	93,558.61	609,535.38	515,976.77	Nov-11	Nov-12	Nov-11	Dec-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR following separate work completed by Distribution later revealed that the upgrades were not necessary.	2012
133366	GH2 DCS Cyber Security	599,979.27	686,674.80	86,695.53	12.63%	0.18%	599,979.27	686,674.80	86,695.53	Dec-11	May-12	Dec-11	May-12		2012
133367	GH1 SCR L2 Cat Repl/Regen	730,001.25	455,065.63	(274,935.62)	-60.42%	0.22%	1,248,533.61	973,597.99	(274,935.62)	Aug-11	May-12	Aug-11	Mar-12		2012
133376	DIST-NA-BNCT-BDSTN	79,687.00	419,504.84	339,817.84	81.00%	0.02%	79,687.00	419,504.84	339,817.84	Nov-11	Apr-12	Nov-11	Sep-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133377	NERCALRT-FWKS-CLRKCO	99,983.18	1,656,870.67	1,556,887.49	93.97%	0.03%	99,983.18	1,656,870.67	1,556,887.49	Jan-12	Mar-12	Jan-12	Dec-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133379	NERCALRT-SPCRD-CLRKC	55,314.68	331,434.36	276,119.68	83.31%	0.02%	120,077.97	358,676.83	238,598.86	Dec-11	Dec-12	Dec-11	Dec-12		2012
133380	DIST-NA-HGBYML-AMER	50,498.39	-	(50,498.39)	-100.00%	0.02%	58,485.81	-	(58,485.81)			Jan-12	Sep-13		2012
133381	DIST-NA-AMERAV-HFLG	-	820,079.11	820,079.11	100.00%	0.00%	-	820,079.11	820,079.11	Jul-12	Nov-12			The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that the upgrades were not necessary.	2012
133383	NERCALRT-BRWN U1 TIE	-	13,280.24	13,280.24	100.00%	0.00%	-	13,280.24	13,280.24	Jan-12	Nov-12				2012
133384	NERCALRT-WLEX-BRWN N	-	143,777.72	143,777.72	100.00%	0.00%	-	143,777.72	143,777.72	Jan-12	Mar-12				2012
133385	NERCALRT-GHNT U1 TIE	-	12,840.14	12,840.14	100.00%	0.00%	-	12,840.14	12,840.14	Jan-12	Nov-12				2012
133390	GH1 DCS Cyber Security	579,488.12	687,085.00	107,596.88	15.66%	0.17%	579,488.19	687,085.00	107,596.81	Sep-11	Mar-12	Sep-11	Mar-12		2012
133391	GH4 DCS Cyber Security	492,123.72	706,825.88	214,702.16	30.38%	0.15%	492,123.81	706,825.88	214,702.07	Dec-11	Nov-12	Dec-11	Nov-12		2012
133418	GH3 LPSW Strain Isol Val	-	146,508.06	146,508.06	100.00%	0.00%	-	146,508.06	146,508.06	Jan-12	Jul-12				2012
133480	IT SAN SWTCH EXPAN KU12	-	99,560.00	99,560.00	100.00%	0.00%	-	99,560.00	99,560.00	Jan-12	Dec-12				2012
133509	Sville Remodel - KU	1,829.31	-	(1,829.31)	-100.00%	0.00%	49,481.93	47,652.62	(1,829.31)			May-11	Sep-12		2012
133518	GH2 B Feedwater Htr Repl	217,805.92	380,665.60	162,859.68	42.78%	0.07%	371,898.15	534,798.08	162,899.93	Nov-11	Dec-12	Nov-11	May-12		2012
133525	GH3 G Feedwater Htr Repl	254,458.37	-	(254,458.37)	-100.00%	0.08%	1,219,422.31	1,392,427.18	173,004.87			Jun-12	Nov-13		2012
133546	BLD-ENHANCE SP DEV,TEST KU12	15,616.52	29,868.20	14,251.68	47.72%	0.00%	15,616.52	29,868.20	14,251.68	Jan-12	Dec-12	Jan-12	Dec-12		2012
133552	SHAREPT BUILD SP TEST EN KU12	-	17,423.00	17,423.00	100.00%	0.00%	-	17,423.00	17,423.00	Jan-12	Dec-12				2012
133560	SHREPNT RAD EDITOR KU12	-	1,493.40	1,493.40	100.00%	0.00%	-	1,493.40	1,493.40	Jan-12	Dec-12				2012
133572	SPNT RE-CODE SP SITE NAVI KU12	10,330.38	22,401.20	12,070.82	53.88%	0.00%	10,330.38	22,401.20	12,070.82	Jan-12	Dec-12	Jan-12	Dec-12		2012
133590	GH1 SCR L1 Catalyst Repl 2016	-	338,415.00	338,415.00	100.00%	0.00%	493,803.49	1,383,774.60	889,971.11	Jan-12	Dec-16			Project delayed until 2015	2012
133624	Effluent Water Study - KU	-	250,000.00	250,000.00	100.00%	0.00%	-	1,250,000.00	1,250,000.00	Feb-12	Dec-18				2012
133629	CONF TOOL VIDEO CONF KU 2012	15,437.02	27,379.00	11,941.98	43.62%	0.00%	15,437.02	27,379.00	11,941.98	May-12	Dec-12	May-12	Dec-12		2012
133697	UPGRADE TO LYNC SERV-KU12	11,091.37	59,736.00	48,644.63	81.43%	0.00%	11,091.37	59,736.00	48,644.63	Feb-12	Dec-12	Feb-12	Dec-12		2012
133770	IT DOCU MGR UPGRADE IPM - KU12	-	149,340.00	149,340.00	100.00%	0.00%	-	149,340.00	149,340.00	Jan-12	Nov-12	Jan-12			2012
133848	316b Study - KU	-	250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Oct-11	Dec-16				2012
133858	NW DATA COMM NETSCOUT - KU12	132,180.47	124,450.70	(7,729.77)	-6.21%	0.04%	132,180.47	124,450.70	(7,729.77)	Feb-12	Dec-12	Feb-12	Oct-12		2012
133884	BR3 BFPT Vib Monit Upgr 12	28,358.84	88,244.28	59,885.44	67.86%	0.01%	85,016.66	144,902.10	59,885.44	Jun-11	Dec-12	Jun-11	Nov-12		2012
133885	BRCT Pipeline Cor Monit	68,291.83	110,231.00	41,939.17	38.05%	0.02%	68,291.83	110,231.00	41,939.17	Dec-11	Dec-12	Dec-11	Nov-12		2012
133892	BR3 BFP Disch Check Vlvs	195,889.91	125,034.09	(70,855.82)	-56.67%	0.06%	195,889.91	125,034.09	(70,855.82)	Jun-11	Oct-12	Jun-11	Nov-12		2012
133895	BR3 CWP Overhaul	50,872.20	125,648.36	74,776.16	59.51%	0.02%	782,519.94	125,648.36	(656,871.58)	Jun-11	Jun-14	Jun-11	Apr-14		2012
133898	BR3 Turbine Vib Mon Upgr 12	37,339.15	95,233.06	57,893.91	60.79%	0.01%	99,600.19	159,995.71	60,395.52	Jun-11	Dec-12	Jun-11	Nov-12		2012
133901	BR Radio Sys Upgr 12	100,886.77	120,342.43	19,455.66	16.17%	0.03%	106,263.30	120,342.43	14,079.13	Jun-11	Dec-12	Jun-11	Nov-12		2012
133903	BR Time Strobe and SOE	142,279.84	125,316.10	(16,963.74)	-13.54%	0.04%	134,997.83	125,316.10	(9,681.73)	Jun-11	Dec-12	Jun-11	Nov-12		2012
133907	BR3 IP Blade Repl 12	629,466.48	751,845.33	122,378.85	16.28%	0.19%	629,466.48	751,845.33	122,378.85	Sep-12	Dec-12	Sep-12	Nov-12		2012
133909	NW WIDE AREA NETWK FIB - KU12	-	99,637.00	99,637.00	100.00%	0.00%	-	99,637.00	99,637.00	Jan-12	Dec-12				2012
133910	NERCALRT-PNVL-FRLY	2,015,516.93	2,818,004.88	802,487.95	28.48%	0.61%	2,028,302.73	2,818,004.88	789,702.15	Feb-12	Nov-12	Feb-12	Jun-13	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133917	NERCALRT-ARTMS TAP	18,546.38	340,572.92	322,026.54	94.55%	0.01%	84,318.05	406,344.59	322,026.54	Oct-11	Apr-11	Oct-11	Dec-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133924	NERCALRT-PNVL-HRLN	68,999.01	559,260.59	490,261.58	87.66%	0.02%	1,793,849.60	2,284,111.18	490,261.58	Mar-11	Nov-12	Mar-11	Nov-12	Originally budgeted in 2012 accelerated into 2011. The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that more structures than budgeted were needed for the upgrade.	2012
133928	NERCALRT-DRHSTR-ARND	-	846,658.44	846,658.44	100.00%	0.00%	-	846,658.44	846,658.44	Aug-12	Nov-12			The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that the upgrades were not necessary.	2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
133934	NERCALRT-DRHTR-ARND2	82,706.59	376,943.92	294,237.33	78.06%	0.02%	82,706.59	376,943.92	294,237.33	Feb-12	Nov-12	Feb-12	Dec-12		2012
133950	NW WDE ARA NTWK RFAS & - KU12	25,495.60	47,836.40	22,340.80	46.70%	0.01%	26,391.54	47,836.40	21,444.86	Jan-12	Dec-12	Jan-12	Dec-12		2012
133967	IT INTL APPLI TLS FOR IT- KU12	1,464.44	4,978.00	3,513.56	70.58%	0.00%	1,464.44	4,978.00	3,513.56	Apr-12	Dec-12	Apr-12	Sep-12		2012
133973	NERCALRT-HRLN-ARNLD	331,105.40	1,310,520.43	979,415.03	74.73%	0.10%	331,105.40	1,310,520.43	979,415.03	Feb-12	Nov-12	Feb-12	Dec-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133987	BI IMPLE - DATA WAREHS - KU12	207,269.49	74,670.00	(132,599.49)	-177.58%	0.06%	207,269.49	74,670.00	(132,599.49)	Feb-12	Dec-12	Feb-12			2012
133994	SharePoint Dev Framework-KU12	190,267.09	24,890.00	(165,377.09)	-664.43%	0.06%	190,267.09	24,890.00	(165,377.09)	Feb-12	Dec-12	Feb-12	Oct-12		2012
133997	HTML5 Framework - KU12	88,681.64	24,890.00	(63,791.64)	-256.29%	0.03%	88,681.64	24,890.00	(63,791.64)	May-12	Dec-12	May-12	Nov-12		2012
134004	COLLECTIVE BILLING ENH - KU12	5,448.02	252,761.45	247,313.43	97.84%	0.00%	116,601.90	252,761.45	136,159.55	May-12	Dec-14	May-12	Jan-15		2012
134006	CRM ECC ENHANCE PCKS - KU12	-	384,565.91	384,565.91	100.00%	0.00%	-	384,565.91	384,565.91	Jan-12	Dec-12			Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2012
134008	CCS ENHNCMNTS - KU12	-	252,816.40	252,816.40	100.00%	0.00%	-	252,816.40	252,816.40	Jan-12	Dec-12				2012
134014	ENRGY EFFICEN - KU12	-	248,741.74	248,741.74	100.00%	0.00%	-	248,741.74	248,741.74	Jan-12	Dec-12				2012
134075	10.8MVAr 69kV Cap - Overland N	-	330,097.84	330,097.84	100.00%	0.00%	-	330,097.84	330,097.84	Apr-12	Jul-12			Project cancelled due to lack of need.	2012
134076	58.5MVAr 69kV Cap-EarlingtonN	300,184.37	420,083.92	119,899.55	28.54%	0.09%	400,073.13	420,083.92	20,010.79	Feb-12	Jun-13	Feb-12	Jun-13		2012
134080	138/69kV Adams Xfrmr	671,898.15	1,147,394.90	475,496.75	41.44%	0.20%	1,742,737.81	2,485,991.47	743,253.66	Sep-11	Jun-13	Sep-11	Jul-13	Continuation of project that started during 2011. The project encountered delays and extended into 2013.	2012
134087	Adams Sub/Toyota Upgrades	-	(24.12)	(24.12)	100.00%	0.00%	-	54.14	54.14	Apr-12	Sep-13				2012
134104	KU SPARE 12MVA XFMR	15,021.02	-	(15,021.02)	-100.00%	0.00%	504,875.64	489,854.62	(15,021.02)			Jun-11	Aug-12		2012
134197	KU Test Equipment - 2012	57,796.84	199,936.72	142,139.88	71.09%	0.02%	52,831.26	199,936.72	147,105.46	Jan-12	Dec-12	Jan-12	Dec-12		2012
134211	138/69kV Spare Xfrmr-2013	339,891.18	-	(339,891.18)	-100.00%	0.10%	20,780.75	1,199,897.10	1,179,116.35			Oct-12	Oct-13	The need for this project was identified after the 2012 budget was prepared. Analysis of the spare transformer inventory indicated that a spare transformer of this size was needed.	2012
134213	BLACK BRANCH 345KV	465,893.00	574,975.92	109,082.92	18.97%	0.14%	592,274.20	645,240.91	52,966.71	Aug-11	Nov-12	Aug-11	Jun-12		2012
134220	Hardin Co-Etown Brkrs Rpl	-	400,131.70	400,131.70	100.00%	0.00%	-	400,131.70	400,131.70	Jan-12	Dec-12			This project was cancelled due to lack of need.	2012
134235	DIST NCHLSVL RD CIR	-	1,331,147.25	1,331,147.25	100.00%	0.00%	-	1,331,147.25	1,331,147.25	Sep-12	Nov-12			This project was cancelled by Distribution.	2012
134271	VIRTUAL DESKTOP - KU	382,117.85	522,690.23	140,572.38	26.89%	0.12%	1,263,179.19	1,387,121.84	123,942.65	Sep-11	Dec-12	Sep-11	Sep-13		2012
134412	UPGRADE EMS SOFTWARE KU	51,081.14	-	(51,081.14)	-100.00%	0.02%	131,666.77	129,998.52	(1,668.25)			Oct-12	Apr-13		2012
134466	ERTS KU 2012	29,697.11	75,000.60	45,303.49	60.40%	0.01%	29,697.11	225,001.80	195,304.69	Jan-12	Dec-12	Jan-12	Jun-13		2012
134471	METER EQUIP 2012 KU	-	60,180.00	60,180.00	100.00%	0.00%	-	180,540.00	180,540.00	Jan-12	Dec-14				2012
134473	MTR PROJ KU 2012	10,763.52	45,007.50	34,243.98	76.09%	0.00%	-	135,022.50	135,022.50	Jan-12	Dec-14	Jan-12	Jun-13		2012
134475	BUSINESS OFFICE MISC 2012	103,059.12	120,003.00	16,943.88	14.12%	0.03%	103,174.12	360,009.00	256,834.88	Jan-12	Dec-12	Jan-12	Jun-13		2012
134479	Poor Valley Ckt 0751	-	7,254.47	7,254.47	100.00%	0.00%	-	7,254.47	7,254.47	Jan-12	Dec-12				2012
134482	Wise Ckt 4640	34,194.40	11,768.49	(22,425.91)	-190.56%	0.01%	34,194.40	11,768.49	(22,425.91)	Jan-12	Dec-12	Jan-12	Dec-12		2012
134483	Hurricane Rd Recloser	17,980.88	29,511.39	11,530.51	39.07%	0.01%	17,980.88	29,511.39	11,530.51	Jan-12	Dec-12	Jan-12	Dec-12		2012
134485	Rose Hill-Harrogate	-	24,512.19	24,512.19	100.00%	0.00%	-	24,512.19	24,512.19	Jan-12	Dec-12				2012
134486	St.Paul Ckt 686	75,677.53	50,748.00	(24,929.53)	-49.12%	0.02%	75,677.53	50,748.00	(24,929.53)	Jan-12	Dec-12	Jan-12	Dec-12		2012
134493	Cawood 0418	-	54,999.88	54,999.88	100.00%	0.00%	13,137.53	54,999.88	41,862.35	Apr-12	Dec-12	Apr-12			2012
134494	Laurel Hill Ph Add	50,939.76	68,002.00	17,062.24	25.09%	0.02%	50,939.76	68,002.00	17,062.24	Jul-12	Oct-12	Jul-12	Sep-13		2012
134495	Reconductor 4428	123,088.02	165,003.20	41,915.18	25.40%	0.04%	123,088.02	165,003.20	41,915.18	May-12	Oct-12	May-12	Dec-12		2012
134505	Electric OMS Replace/Upg-KU	657,476.99	-	(657,476.99)	-100.00%	0.20%	724,511.01	-	(724,511.01)			Jan-12	Jul-13	Upgrade required due to vendor compatibility with mobile dispatch solution	2012
134508	Elec Facility Inspec/Surv-KU	-	125,280.00	125,280.00	100.00%	0.00%	-	125,280.00	125,280.00	Jan-12	Jan-12				2012
134510	Reporting/Bus Intel-KU	48,120.71	75,400.00	27,279.29	36.18%	0.01%	48,120.71	75,400.00	27,279.29	Jan-12	Jan-12	Jan-12	Feb-13		2012
134513	Circuit 201	-	23,292.00	23,292.00	100.00%	0.00%	28,058.65	23,292.00	(4,766.65)	Oct-12	Dec-12	Oct-12			2012
134516	Clt 200 Reconductor	70,883.31	84,596.00	13,712.69	16.21%	0.02%	130,533.50	84,596.00	(45,937.50)	Jan-12	May-13	Jan-12	Dec-13		2012
134521	Conflation Software-KU	121,921.20	250,560.00	128,638.80	51.34%	0.04%	425,770.91	250,560.00	(175,210.91)	Jan-12	Jan-12	Jan-12	Aug-14		2012
134524	Resource Mgmt Tool-KU	62,239.38	174,999.66	112,760.28	64.43%	0.02%	144,198.38	256,958.66	112,760.28	Oct-11	Jan-12	Oct-11	Feb-13		2012
134532	2012 Hardware Infra-KU	108,882.91	100,920.00	(7,962.91)	-7.89%	0.03%	111,024.08	100,920.00	(10,104.08)	Jan-12	Jan-12	Jan-12	Feb-13		2012
134535	2012 Carry Over Proj-KU	-	11,000.01	11,000.01	100.00%	0.00%	-	11,000.01	11,000.01	Jan-12	Jan-12				2012
134537	Customer Communc-KU	59,500.00	125,000.00	65,500.00	52.40%	0.02%	59,500.00	125,000.00	65,500.00	Jan-12	Jan-12	Jan-12	Jan-13		2012
134539	Retail Sys Enhance-KU	61,015.44	125,000.00	63,984.56	51.19%	0.02%	61,015.44	125,000.00	63,984.56	Jan-12	Jan-12	Jan-12	Feb-13		2012
134542	Call Center Tech-KU	-	52,500.00	52,500.00	100.00%	0.00%	-	52,500.00	52,500.00	Jan-12	Jan-12				2012
134545	Reporting/BI/DataAna-KU	72,210.96	75,000.00	2,789.04	3.72%	0.02%	99,055.27	75,000.00	(24,055.27)	Jan-12	Jan-12	Jan-12	Jun-13		2012
134547	Call Analyzer Tool-KU	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-12	Jan-12				2012
134549	FieldNet Enhance/Up-KU	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-12	Jan-12				2012
134552	2012 Retail HW Infra-KU	92,860.53	100,000.00	7,139.47	7.14%	0.03%	93,275.51	100,000.00	6,724.49	Jan-12	Jan-12	Jan-12	Feb-13		2012
134622	DSP Reynolds 1 Ckt 0069	18,964.96	250,000.28	231,035.32	92.41%	0.01%	125,444.81	250,000.28	124,555.47	Jul-11	Jul-14	Jul-11	Jul-14		2012
134623	DPS BUCHANAN CKT 0005/0058	122,196.74	270,000.00	147,803.26	54.74%	0.04%	265,871.22	270,000.00	4,128.78	Jan-12	Mar-13	Jan-12	Nov-13		2012
134625	DSP LEMMONS MILL 1 CKT RECL	35,600.31	60,000.32	24,400.01	40.67%	0.01%	35,600.31	60,000.32	24,400.01	Jun-12	Aug-12	Jun-12	Jun-13		2012
134626	DSP CLAYS MILL CKT 0146	512,450.21	500,001.03	(12,449.18)	-2.49%	0.15%	845,977.08	500,001.03	(345,976.05)	Feb-12	Aug-13	Feb-12	Jun-13		2012
134628	DSP NEWTOWN CKT 0431	-	9,999.13	9,999.13	100.00%	0.00%	-	9,999.13	9,999.13	Mar-12	Dec-12				2012
134629	DSP Race St ckt 0015	15,132.08	20,000.27	4,868.19	24.34%	0.00%	15,305.69	20,000.27	4,694.58	Mar-12	Jul-12	Mar-12	Dec-12		2012
134630	DSP Trafton Ave ckt 0088	245,405.81	260,000.11	14,594.30	5.61%	0.07%	245,405.81	260,000.11	14,594.30	Jan-12	Dec-12	Jan-12	Dec-12		2012
134638	BLACK BRANCH RD (UFLEX) SUB	1,497,747.74	1,350,454.10	(147,293.64)	-10.91%	0.45%	2,966,956.23	2,813,407.53	(153,548.70)	Aug-11	Dec-12	Aug-11	Jun-12		2012
134651	DSP KENTON BREAKER	-	171,246.04	171,246.04	100.00%	0.00%	-	171,246.04	171,246.04	Jan-12	Dec-12				2012
134657	PENNINGTON GAP SUB SITE PREP	-	49,880.00	49,880.00	100.00%	0.00%	-	49,880.00	49,880.00	Jan-12	Dec-12				2012
134658	RPL TAYLORSVILLE BRKR CKT2530	35,083.45	47,147.34	12,063.89	25.59%	0.01%	35,083.45	47,147.34	12,063.89	Dec-11	Dec-12	Dec-11	Dec-12		2012
134665	Back-up Trans Control Ctr KU	80,756.34	644,290.88	563,534.54	87.47%	0.02%	(0.00)	3,301,988.62	3,301,988.62	Jul-12	Dec-21	Jul-12		Project has been delayed to 2020 due to continued evaluation of location, space requirements, etc.	2012
134749	Windows 7 Upgrade - KU	-	12,954.06	12,954.06	100.00%	0.00%	-	12,954.06	12,954.06	Oct-12	Nov-13				2012
134751	8 New EMS Workstations KU	605.30	-	(605.30)	-100.00%	0.00%	39,181.23	38,575.92	(605.31)			Oct-11	Dec-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
134794	IT SEC MON/AUD/MGMT -KU 11	2,329.53	-	(2,329.53)	-100.00%	0.00%	366,403.03	364,073.50	(2,329.53)			Jan-10	Jan-12		2012
134809	Black Branch Rd Uflex	95,923.96	282,000.30	186,076.34	65.98%	0.03%	160,580.64	338,096.94	177,516.30	Jan-11	Jun-12	Jan-11	Jun-12		2012
134810	Waco Sub Dist Upgrade	-	20,000.79	20,000.79	100.00%	0.00%	-	20,000.79	20,000.79	Jan-12	Dec-12				2012
134815	May Reclosers	62,274.95	74,999.92	12,724.97	16.97%	0.02%	72,186.01	74,999.92	2,813.91	Jan-12	Jan-12	Jan-12	Sep-13		2012
134836	DSP LaGrange East 1 CKT 2509	201,614.45	120,001.32	(81,613.13)	-68.01%	0.06%	193,336.99	120,001.32	(73,335.67)	Sep-12	Dec-12	Sep-12	Apr-13		2012
134837	DSP OWENTON 2 CKT 716	-	80,006.88	80,006.88	100.00%	0.00%	-	80,006.88	80,006.88	Jan-12	Dec-12				2012
134838	DSP WARSAW CKT 727	102,015.93	170,000.69	67,984.76	39.99%	0.03%	122,411.96	170,000.69	47,588.73	Jan-12	Dec-12	Jan-12	May-13		2012
134839	CARR PUR MEGA BEAST	2,711.18	2,001.00	(710.18)	-35.49%	0.00%	2,711.18	2,001.00	(710.18)	Jan-12	Feb-12	Jan-12	May-13		2012
134840	SHEL PURCHASE ROBO TOOLS	7,252.14	7,000.60	(251.54)	-3.59%	0.00%	7,252.14	7,000.60	(251.54)	Jan-12	Feb-12	Jan-12	Dec-12		2012
134888	SV Drainage Issue KU	(4,057.69)	-	4,057.69	-100.00%	0.00%	91,039.01	95,096.70	4,057.69			Jul-11	Jun-12		2012
134891	QUALITY OF SERVICE -KU 2011	72,105.07	-	(72,105.07)	-100.00%	0.02%	122,004.91	49,899.84	(72,105.07)			Aug-11	Dec-12		2012
134894	BR 1 & 2 Temp SAM	(469.42)	-	469.42	-100.00%	0.00%	0.00	471.57	471.57			Jul-11	Mar-14		2012
134896	North Main Streetscape	38,683.22	-	(38,683.22)	-100.00%	0.01%	38,683.22	-	(38,683.22)			Sep-11	Dec-12		2012
134910	SCM 2012 BDD RELAY REPL	90,006.26	63,655.34	(26,350.92)	-41.40%	0.03%	90,007.27	63,655.34	(26,351.93)	Dec-11	Dec-12	Dec-11	Dec-12		2012
134916	SCM2012 LIGHTNING PROTECTION	61,534.24	139,563.01	78,028.77	55.91%	0.02%	61,534.24	139,563.01	78,028.77	Dec-11	Dec-12	Dec-11	Jun-13		2012
134917	SCM2012 CENT NESC COMPLIANCE	55,120.43	59,639.34	4,518.91	7.58%	0.02%	61,210.40	59,639.34	(1,571.06)	Jan-12	Dec-12	Jan-12	Sep-13		2012
134918	SCM2012 EARLINGTON MISC SUB	186,108.06	195,932.78	9,824.72	5.01%	0.06%	186,109.49	195,932.78	9,823.29	Dec-11	Dec-12	Dec-11	Dec-12		2012
134920	SCM2012 KU RTU REPLACEMENT	96,114.41	139,371.73	43,257.32	31.04%	0.03%	101,252.75	139,371.73	38,118.98	Jan-12	Dec-12	Jan-12	Dec-12		2012
134921	SCM2012 PRKRS MILL T2 SCADA	33,878.77	18,799.67	(15,079.10)	-80.21%	0.01%	33,878.77	18,799.67	(15,079.10)	Jan-12	Dec-12	Jan-12	Nov-12		2012
134922	SCM12 WILSON DWNING C073 SCADA	36,197.86	22,759.01	(13,438.85)	-59.05%	0.01%	36,401.08	22,759.01	(13,642.07)	Jan-12	Dec-12	Jan-12	Nov-12		2012
135021	KU FAILED EQP - 2011	111,450.89	85,000.00	(26,450.89)	-31.12%	0.03%	96,959.17	85,000.00	(11,959.17)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135022	ONEQ HVAC MGT	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-12	Dec-12				2012
135023	ONEQ BATTERY REPLACEMT	14,015.33	12,000.00	(2,015.33)	-16.79%	0.00%	14,015.33	12,000.00	(2,015.33)	Jan-12	Dec-12	Jan-12	Sep-12		2012
135024	ONEQ REPLACE ROOF	361,435.31	260,000.00	(101,435.31)	-39.01%	0.11%	361,435.31	260,000.00	(101,435.31)	Jan-12	Dec-12	Jan-12	Feb-13		2012
135031	KU-SECURITY EQP-2012	90,019.28	107,000.00	16,980.72	15.87%	0.03%	107,647.20	107,000.00	(647.20)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135032	ONEQ-RECEIVING DOCK CONST	19,720.00	25,000.00	5,280.00	21.12%	0.01%	19,720.00	25,000.00	5,280.00	Jan-12	Dec-12	Jan-12	Sep-12		2012
135033	KU-FIRE EQPMT 2012	6,700.00	20,000.00	13,300.00	66.50%	0.00%	-	20,000.00	20,000.00	Jan-12	Dec-12	Jan-12	Dec-12		2012
135035	DO-PINEVILLE MENS RESTROOM	37,007.44	35,920.00	(1,087.44)	-3.03%	0.01%	37,007.44	35,920.00	(1,087.44)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135040	ONEQ- BLDG FASCADE	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-12	Dec-12				2012
135041	KU-OFFICE RENOVATION-2011	86,159.97	45,000.00	(41,159.97)	-91.47%	0.03%	86,159.97	45,000.00	(41,159.97)	Jan-12	Dec-12	Jan-12	Jun-12		2012
135042	KU-FURNITURE OFFICE EQUIP 2011	25,011.13	50,082.00	25,070.87	50.06%	0.01%	25,011.13	50,082.00	25,070.87	Jan-12	Dec-12	Jan-12	Jun-13		2012
135049	DO-SHELBYVILLE OP ROOF	155,652.60	135,500.00	(20,152.60)	-14.87%	0.05%	155,652.60	135,500.00	(20,152.60)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135050	DO-EARLINGTON WEST TECH HVAC	-	72,000.00	72,000.00	100.00%	0.00%	-	72,000.00	72,000.00	Jan-12	Dec-12				2012
135051	DO-LONDON STRM RENOVATION	7,152.00	47,000.00	39,848.00	84.78%	0.00%	7,152.00	47,000.00	39,848.00	Jan-12	Dec-12	Jan-12	Sep-12		2012
135052	DO-CAMPBELLSVILLE STRM ROOF	58,901.67	111,420.00	52,518.33	47.14%	0.02%	58,901.67	111,420.00	52,518.33	Jan-12	Dec-12	Jan-12	Jun-13		2012
135054	DO-LIMESTONE CONST PARKING LOT	-	22,000.00	22,000.00	100.00%	0.00%	14,150.00	22,000.00	7,850.00	Jan-12	Dec-12	Jan-12			2012
135056	DO-DANVILLE SUBSTA RENOVATION	95,245.38	102,000.00	6,754.62	6.62%	0.03%	95,245.38	102,000.00	6,754.62	Jan-12	Dec-12	Jan-12	Nov-12		2012
135059	DO-HARLAN STRM- RENOVATION	48,283.45	32,900.00	(15,383.45)	-46.76%	0.01%	48,283.45	32,900.00	(15,383.45)	Jan-12	Dec-12	Jan-12	Nov-12		2012
135060	DO-SOMERSET STRM PARKING LOT	613.58	11,940.00	11,326.42	94.86%	0.00%	-	11,940.00	11,940.00	Jan-12	Dec-12	Jan-12	Jul-13		2012
135062	DO-SHELBYVILLE OP -RENOVATE	169,100.06	100,000.00	(69,100.06)	-69.10%	0.05%	169,100.06	100,000.00	(69,100.06)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135063	DO-PINEVILLE PARKING LOT	101,852.81	90,000.00	(11,852.81)	-13.17%	0.03%	101,852.81	90,000.00	(11,852.81)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135064	DO-EARLINGTON OP- STAGING AREA	-	125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Jan-12	Dec-12				2012
135067	KU HVAC EQUIPMENT 2012	84,462.00	80,000.00	(4,462.00)	-5.58%	0.03%	84,462.00	80,000.00	(4,462.00)	Jan-12	Dec-12	Jan-12	Aug-12		2012
135068	REB-GREENVILLE BO REPLACE ROOF	56,279.60	75,000.00	18,720.40	24.96%	0.02%	56,279.60	75,000.00	18,720.40	Jan-12	Dec-12	Jan-12	May-12		2012
135069	STONE ROAD SECURITY GATE	12,544.04	50,000.00	37,455.96	74.91%	0.00%	12,544.04	50,000.00	37,455.96	Nov-12	Dec-12	Nov-12	Jun-13		2012
135070	REB-RENOVATE BUS OFFICE #1	-	90,000.00	90,000.00	100.00%	0.00%	-	90,000.00	90,000.00	Jan-12	Dec-12				2012
135071	REB-REMODEL MOREHEAD OFFICE	91,984.01	90,000.00	(1,984.01)	-2.20%	0.03%	84,879.01	90,000.00	5,120.99	Jan-12	Dec-12	Jan-12	Dec-14		2012
135073	REB-RENOVATE BUS OFFICE ONEQ	91,246.48	90,000.00	(1,246.48)	-1.38%	0.03%	91,246.48	90,000.00	(1,246.48)	Jan-12	Dec-12	Jan-12	Jul-12		2012
135077	REB-NORTON BO -PARKING LOT	21,372.79	45,000.00	23,627.21	52.50%	0.01%	21,372.79	45,000.00	23,627.21	Jan-12	Dec-12	Jan-12	Sep-12		2012
135093	REB-DRIVE-THRU & TUBE AT ETOWN	52,958.40	90,000.00	37,041.60	41.16%	0.02%	52,958.40	90,000.00	37,041.60	Jan-12	Dec-12	Jan-12	Jun-13		2012
135094	REB-VERSAILLES ROOF REPLACE	18,000.47	42,000.00	23,999.53	57.14%	0.01%	18,000.47	42,000.00	23,999.53	Jan-12	Dec-12	Jan-12	Aug-12		2012
135143	UI Planner 2012 KU	-	51,000.00	51,000.00	100.00%	0.00%	-	51,000.00	51,000.00	Jan-12	Dec-12				2012
135146	Earlington Forklift (7000#)	30,522.28	45,000.00	14,477.72	32.17%	0.01%	30,522.28	45,000.00	14,477.72	Jan-12	Sep-12	Jan-12	May-12		2012
135173	Vehicle Purchases-KU-2012	-	235,200.00	235,200.00	100.00%	0.00%	-	235,200.00	235,200.00	Jan-12	Dec-12				2012
135175	345kV Breaker Repl-KU-2012	-	599,981.04	599,981.04	100.00%	0.00%	-	599,981.04	599,981.04	Jan-12	Dec-12			This placeholder project was cancelled due to lack of need and the funding was used for other projects.	2012
135184	KU Cemi > 5 ckts	-	650,000.52	650,000.52	100.00%	0.00%	-	2,010,001.58	2,010,001.58	Jan-12	Dec-14			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Customers Experiencing Multiple Interruptions) projects.	2012
135186	WPC KU Level 1	-	260,001.40	260,001.40	100.00%	0.00%	-	805,000.71	805,000.71	Jan-12	Dec-14				2012
135187	WPC KU Level 2	-	519,999.76	519,999.76	100.00%	0.00%	-	1,607,999.52	1,607,999.52	Jan-12	Dec-14			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Worst Performing Circuit projects.	2012
135203	LONDON SUBSTATION LOT PROJ	55,715.23	49,880.00	(5,835.23)	-11.70%	0.02%	55,715.23	49,880.00	(5,835.23)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135227	Purchase 7 Low Ems Vehicles	-	210,000.00	210,000.00	100.00%	0.00%	-	210,000.00	210,000.00	Jan-12	Jul-13				2012
135261	Wallstreet Suite KU	-	110,000.00	110,000.00	100.00%	0.00%	314,230.25	275,000.00	(39,230.25)	Jan-12	Jun-14	Jun-13			2012
135286	EMS Laptops KU	3,550.65	-	(3,550.65)	-100.00%	0.00%	7,036.96	3,486.31	(3,550.65)			Aug-11	Sep-12		2012
135288	EMS Satellite Servers KU	2,792.10	-	(2,792.10)	-100.00%	0.00%	33,413.25	30,621.15	(2,792.10)			Oct-11	Sep-12		2012
135301	PeopleSoft 9.1 Upgrade KU	485,558.50	486,688.53	1,130.03	0.23%	0.15%	637,128.41	638,258.44	1,130.03	Sep-11	Aug-12	Sep-11	Oct-12		2012
135368	BG Ongoing Capital	-	517,390.00	517,390.00	100.00%	0.00%	-	3,960,213.00	3,960,213.00	Jul-12	Dec-21			Purchase of Bluegrass Combustion Turbines cancelled as a result of the conditional authorization from FERC	2012
135369	BG Purchase	-	34,100,000.00	34,100,000.00	100.00%	0.00%	-	34,100,000.00	34,100,000.00	Jun-12	Jun-12			Purchase of Bluegrass Combustion Turbines cancelled as a result of the conditional authorization from FERC	2012
135375	St. Paul Ckt 0686	10,456.38	-	(10,456.38)	-100.00%	0.00%	106,285.33	95,828.95	(10,456.38)			Sep-11	Jun-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
135429	ETWN-ETWN#4 69	317,733.31	723,898.47	406,165.16	56.11%	0.10%	311,166.83	723,898.47	412,731.64	Jan-12	Nov-12	Jan-12	Nov-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
135431	SHLBYVL-SHLBYVL E 69	293,567.12	-	(293,567.12)	-100.00%	0.09%	664,073.68	1,250,000.00	585,926.32			Jan-12	Mar-14		2012
135436	IRISE SOFTWARE - KU 2011	173,524.73	-	(173,524.73)	-100.00%	0.05%	359,163.51	185,638.78	(173,524.73)			Aug-11	Feb-13		2012
135481	River Queen Xfrmr	214,619.42	-	(214,619.42)	-100.00%	0.06%	714,393.52	499,774.10	(214,619.42)			Sep-11	Jun-12		2012
135484	RIC - Berea Rd Hwy	293,991.50	-	(293,991.50)	-100.00%	0.09%	275,389.60	2,414.08	(272,975.52)			Aug-11	Dec-13		2012
135491	54.0 MVAr 69kV Cap - Green R	197,384.09	-	(197,384.09)	-100.00%	0.06%	377,373.96	-	(377,373.96)			Mar-12	Jun-13		2012
135531	13.2 MVAr 69kV Cap - Newtown	247,926.03	-	(247,926.03)	-100.00%	0.07%	373,326.01	-	(373,326.01)			Feb-12	Feb-14		2012
135559	6TH FLOOR CONSTRUCTION-KU11	3,035.16	-	(3,035.16)	-100.00%	0.00%	23,510.68	20,475.52	(3,035.16)			Sep-11	May-12		2012
135574	BR Crimping Tool 11	(76.31)	-	76.31	-100.00%	0.00%	4,003.97	4,080.28	76.31			Dec-11	Jan-12		2012
135600	West Cliff 34KV BRKR REP	1,688.54	-	(1,688.54)	-100.00%	0.00%	29,830.94	28,142.40	(1,688.54)			Sep-11	Jun-12		2012
135601	BR2-1 BFP Motor	(2,113.10)	-	2,113.10	-100.00%	0.00%	89,410.92	91,524.02	2,113.10			Sep-11	Nov-11		2012
135610	HORSE CAVE IND SUB BRKR PROJ	6,117.67	-	(6,117.67)	-100.00%	0.00%	58,541.57	52,423.90	(6,117.67)			Sep-11	Nov-12		2012
135612	Contact Center - CTI - KU11	282,074.25	289,817.46	7,743.21	2.67%	0.08%	894,133.29	900,891.87	6,758.58	Oct-11	Jun-12	Oct-11	Jan-13		2012
135618	BR Safety Sign Repl	(4,346.06)	-	4,346.06	-100.00%	0.00%	-	4,346.06	4,346.06			Aug-11	Nov-11		2012
135624	BR2 PI Server	9,823.75	-	(9,823.75)	-100.00%	0.00%	31,154.98	21,331.23	(9,823.75)			Sep-11	Mar-12		2012
135625	Matanzas Sub Upgrade	7,485,577.44	10,431,794.81	2,946,217.37	28.24%	2.25%	12,720,899.90	14,136,954.61	1,416,054.71	Dec-11	Dec-13	Dec-11	Dec-13	More costs extended into 2013 than budgeted.	2012
135626	Matanzas Line Upgrades	116,486.27	2,681,214.44	2,564,728.17	95.66%	0.04%	422,565.26	2,681,214.44	2,258,649.18	Nov-11	May-13	Nov-11	Nov-13	The original budget was prepared prior to the substation site being finalized and included a rebuild of the line back to the Green River Plant. Once the site was chosen and the design and engineering completed, the rebuild was deemed unnecessary. The substation site acquistion delayed the start of this line work into 2012.	2012
135629	12.0 MVAr 69kV Cap - Uniontown	325,094.17	-	(325,094.17)	-100.00%	0.10%	538,941.06	-	(538,941.06)			Feb-12	May-13	Transmission Planning identified need after the 2012 budget was prepared.	2012
135644	MicroSCADA Generation KU	3,782.50	-	(3,782.50)	-100.00%	0.00%	17,599.63	13,817.13	(3,782.50)			Oct-11	Sep-12		2012
135662	Lagrange Penal Trans Repl	3,933.14	-	(3,933.14)	-100.00%	0.00%	151,191.58	147,258.44	(3,933.14)			Sep-11	Jun-12		2012
135684	Etown Trans Building & Yard	6,480.00	-	(6,480.00)	-100.00%	0.00%	210,759.17	204,279.17	(6,480.00)			Oct-11	Apr-12		2012
135755	BR Wash Water Booster Pump	9,329.98	-	(9,329.98)	-100.00%	0.00%	48,036.74	38,706.76	(9,329.98)			Nov-11	Jan-12		2012
135757	BR3 Turbine Seals 12	167,369.06	-	(167,369.06)	-100.00%	0.05%	160,000.51	-	(160,000.51)			Nov-11	Nov-12		2012
135762	Wire Trailers Richmond	636.36	-	(636.36)	-100.00%	0.00%	11,242.38	10,606.02	(636.36)			Nov-11	Jun-12		2012
135774	KU B0385 TR Rewind	199,567.61	-	(199,567.61)	-100.00%	0.06%	241,970.58	42,402.97	(199,567.61)			Dec-11	Jun-13		2012
135782	Hamer Sub D314	30,333.59	-	(30,333.59)	-100.00%	0.01%	44,003.45	13,669.86	(30,333.59)			Nov-11	Dec-12		2012
135784	LIVERMORE 34.5KV TAP	15,410.52	-	(15,410.52)	-100.00%	0.00%	67,699.11	42,066.76	(25,632.35)			Nov-11	Dec-12		2012
135792	KU Spare MVA Transformer	262,285.40	-	(262,285.40)	-100.00%	0.08%	495,007.03	232,721.63	(262,285.40)			Nov-11	Dec-12		2012
135800	Lagrange Penal Trans Repl 2	21,039.57	-	(21,039.57)	-100.00%	0.01%	164,361.11	143,321.54	(21,039.57)			Oct-11	Jun-12		2012
135808	Earlington Backyard Machine	11,296.46	-	(11,296.46)	-100.00%	0.00%	160,438.60	149,142.14	(11,296.46)			Nov-11	Jun-12		2012
135812	BR1-2 COAL PILE RTN POND SUMP	1,471.92	-	(1,471.92)	-100.00%	0.00%	27,295.62	25,823.70	(1,471.92)			Sep-11	Jan-12		2012
135816	Morganfield Pole Racks	(496.13)	-	496.13	-100.00%	0.00%	25,798.65	26,294.78	496.13			Nov-11	Dec-11		2012
135817	Wire Reel Scale	993.81	-	(993.81)	-100.00%	0.00%	4,375.05	3,381.24	(993.81)			Nov-11	Dec-11		2012
135827	BR Maint Cage Expansion	(1,694.90)	-	1,694.90	-100.00%	0.00%	10,306.03	12,000.93	1,694.90			Nov-11	Dec-11		2012
135830	PURCHASE VEHIC 3219	1,252.80	-	(1,252.80)	-100.00%	0.00%	23,080.32	21,827.52	(1,252.80)			Nov-11	Jul-12		2012
135832	ELIHU-SWLTN STAT REP	2,360,854.45	-	(2,360,854.45)	-100.00%	0.71%	2,309,033.99	-	(2,309,033.99)			Jan-12	Sep-13	Funded by the 131281 Static Replacement 2012 project.	2012
135855	EMS Backup Hware/Sware KU	92,700.72	-	(92,700.72)	-100.00%	0.03%	115,662.46	22,961.74	(92,700.72)			Dec-11	Jun-13		2012
135867	BR Caustic Tank Repl 12	18,833.58	-	(18,833.58)	-100.00%	0.01%	18,833.58	-	(18,833.58)			Dec-11	Feb-12		2012
135889	Earlington TLEQ Capital 2012	29,912.94	-	(29,912.94)	-100.00%	0.01%	29,912.94	-	(29,912.94)			Jan-12	Dec-12		2012
135890	Danville TLEQ Capital 2012	19,181.01	-	(19,181.01)	-100.00%	0.01%	26,629.95	-	(26,629.95)			Jan-12	Jul-12		2012
135891	Richmond TLEQ Capital 2012	23,060.48	-	(23,060.48)	-100.00%	0.01%	23,060.48	-	(23,060.48)			Jan-12	Dec-12		2012
135892	Etown TLEQ Capital 2012	17,441.06	-	(17,441.06)	-100.00%	0.01%	17,441.06	-	(17,441.06)			Jan-12	Dec-12		2012
135895	Lexington TLEQ Capital 2012	12,363.64	-	(12,363.64)	-100.00%	0.00%	12,363.64	-	(12,363.64)			Jan-12			2012
135897	Maysville TLEQ Capital 2012	8,206.09	-	(8,206.09)	-100.00%	0.00%	8,206.09	-	(8,206.09)			Jan-12	Dec-12		2012
135898	Pineville TLEQ Capital 2012	3,659.15	-	(3,659.15)	-100.00%	0.00%	3,659.15	-	(3,659.15)			Jan-12	Dec-12		2012
135899	London TLEQ Capital 2012	5,234.77	-	(5,234.77)	-100.00%	0.00%	5,276.91	-	(5,276.91)			Jan-12	Jan-12		2012
135907	Pineville Sump Pump 12	37,239.96	-	(37,239.96)	-100.00%	0.01%	37,239.96	-	(37,239.96)			Jan-12	Oct-12		2012
135914	GH 3G Conveyor Repl 12	67,808.73	-	(67,808.73)	-100.00%	0.02%	67,808.73	-	(67,808.73)			Feb-12	Mar-12		2012
135915	GH L2 Conveyor Belt Repl 12	15,593.87	-	(15,593.87)	-100.00%	0.00%	15,593.87	-	(15,593.87)			Feb-12	Feb-12		2012
135928	NERCALRT-AMERAV-HFLG	78,301.01	-	(78,301.01)	-100.00%	0.02%	85,003.39	-	(85,003.39)			May-12	Jun-13		2012
135931	GH Secondary Pond Acid Tank	61,905.03	-	(61,905.03)	-100.00%	0.02%	61,905.03	-	(61,905.03)			Jan-12	Mar-12		2012
135961	PINEVILLE/LONDON 2012 CEMI	87,711.58	-	(87,711.58)	-100.00%	0.03%	111,922.20	-	(111,922.20)			Jan-12	Dec-13		2012
135995	LREBA-WACO69P2	351,854.21	-	(351,854.21)	-100.00%	0.11%	351,854.21	-	(351,854.21)			Mar-12	Sep-12	The need for this project was identified after the 2012 budget was prepared.	2012
136020	J GALT FC X (KU)	5,342.40	-	(5,342.40)	-100.00%	0.00%	5,342.40	-	(5,342.40)			Jan-12	Apr-12		2012
136038	GH 02B Gyp Slurry Pump Motor	7,961.09	-	(7,961.09)	-100.00%	0.00%	7,961.09	-	(7,961.09)			Jan-12	Feb-12		2012
136082	GR #6 BFP Motor	26,759.58	-	(26,759.58)	-100.00%	0.01%	26,759.58	-	(26,759.58)			Jan-12	May-12		2012
136093	GH2 UPS Repl	54,362.90	-	(54,362.90)	-100.00%	0.02%	53,108.79	-	(53,108.79)			Feb-12	May-12		2012
136097	DX Dam Leakage Rem Phase II	49,356.20	-	(49,356.20)	-100.00%	0.01%	49,356.20	-	(49,356.20)			Feb-12	Jul-15		2012
136120	Computers-Reliability/Perf KU	7,861.17	-	(7,861.17)	-100.00%	0.00%	7,861.17	-	(7,861.17)			Feb-12	Sep-12		2012
136122	BR SS Office HVAC System Repl	10,975.90	-	(10,975.90)	-100.00%	0.00%	10,975.90	-	(10,975.90)			Feb-12	May-12		2012
136123	BR1&2 Control Room HVAC Repl	29,958.99	-	(29,958.99)	-100.00%	0.01%	29,958.99	-	(29,958.99)			Feb-12	May-12		2012
136146	NORTON CEMI	71,793.56	-	(71,793.56)	-100.00%	0.02%	71,793.56	-	(71,793.56)			Apr-12	May-13		2012
136148	BR D Conveyor Belt Repl	36,021.00	-	(36,021.00)	-100.00%	0.01%	36,021.00	-	(36,021.00)			Feb-12	May-12		2012
136151	BR G Conveyor Belt Repl	19,264.18	-	(19,264.18)	-100.00%	0.01%	19,264.18	-	(19,264.18)			Feb-12	May-12		2012
136156	GR 5-1 PA Fan Motor Rewind	9,776.15	-	(9,776.15)	-100.00%	0.00%	9,776.15	-	(9,776.15)			Mar-12	May-12		2012
136162	Woodlake Sub Oil Containment	19,231.12	-	(19,231.12)	-100.00%	0.01%	19,231.12	-	(19,231.12)			Mar-12	Nov-12		2012
136172	AP-SADE-KU	103,323.04	-	(103,323.04)	-100.00%	0.03%	106,336.91	-	(106,336.91)			Mar-12	Sep-13		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
136174	Spare KU Base 12 Xfrmr	504,232.14	-	(504,232.14)	-100.00%	0.15%	512,220.37	-	(512,220.37)			Apr-12	Jan-14	Emergent work to replace a spare transformer that was used to replace a failed transformer at LaGrange Penal substation. The budget project is 131105 - high level rewind project.	2012
136196	EMS Workstations 2012 KU	35,753.08	-	(35,753.08)	-100.00%	0.01%	35,753.07	-	(35,753.07)			Mar-12	Jun-13		2012
136212	Etown Trans Storeroom	8,177.34	-	(8,177.34)	-100.00%	0.00%	8,177.34	-	(8,177.34)			Mar-12	May-12		2012
136240	WESTVACO RELAY UPGRADE	61,206.86	-	(61,206.86)	-100.00%	0.02%	77,219.88	-	(77,219.88)			Mar-12	Dec-13		2012
136241	FRANKFORT 34.5KV SERVICE REPL	37,133.20	-	(37,133.20)	-100.00%	0.01%	39,511.44	-	(39,511.44)			Mar-12	Nov-12		2012
136242	Richmond Storeroom Scale	3,484.75	-	(3,484.75)	-100.00%	0.00%	3,484.75	-	(3,484.75)			Mar-12	Apr-12		2012
136243	St. Paul CIFI 2012	183,238.52	-	(183,238.52)	-100.00%	0.06%	183,238.52	-	(183,238.52)			Apr-12	Dec-12		2012
136244	BIG STONE GAP CIFI	162,097.93	-	(162,097.93)	-100.00%	0.05%	154,786.37	-	(154,786.37)			Apr-12	Jun-13		2012
136245	CLINCH VALLEY CIFI 2012	13,664.07	-	(13,664.07)	-100.00%	0.00%	13,664.07	-	(13,664.07)			Jun-12	Dec-12		2012
136246	BOND CIFI 662	107,142.80	-	(107,142.80)	-100.00%	0.03%	123,360.89	-	(123,360.89)			Mar-12	Dec-13		2012
136310	System Operations Room 154 KU	7,944.78	-	(7,944.78)	-100.00%	0.00%	7,755.81	-	(7,755.81)			Mar-12	Sep-13		2012
136317	SIMPSONVILLE 15KV BREAKER	57,585.67	-	(57,585.67)	-100.00%	0.02%	57,585.67	-	(57,585.67)			Mar-12	Jun-13		2012
136320	FRANKFORT/ADAMS RELAY UPGD	26,343.58	-	(26,343.58)	-100.00%	0.01%	45,855.93	-	(45,855.93)			Apr-12	Dec-13		2012
136322	Limestone SPCC	15,141.39	-	(15,141.39)	-100.00%	0.00%	15,141.39	-	(15,141.39)			Mar-12	Oct-12		2012
136323	Shelby City 0153 CIFI	63,018.06	-	(63,018.06)	-100.00%	0.02%	63,018.06	-	(63,018.06)			May-12	May-13		2012
136324	SC&M Shelby City 0153	44,781.85	-	(44,781.85)	-100.00%	0.01%	44,781.85	-	(44,781.85)			Mar-12	Jun-13		2012
136327	LEXOC Liberty Road 0095	88,521.36	-	(88,521.36)	-100.00%	0.03%	177,740.07	-	(177,740.07)			Mar-12	Dec-14		2012
136329	Water Works 0130	133,350.56	-	(133,350.56)	-100.00%	0.04%	131,991.68	-	(131,991.68)			Apr-12	Dec-12		2012
136331	TC Gas Meter Interface - KU	6,019.92	-	(6,019.92)	-100.00%	0.00%	6,019.92	-	(6,019.92)			Mar-12	Nov-12		2012
136362	GH E Conveyor Belt Repl 12	17,787.31	-	(17,787.31)	-100.00%	0.01%	17,787.31	-	(17,787.31)			Mar-12	Jul-12		2012
136363	GH 1B Conveyor Belt Repl 12	54,429.43	-	(54,429.43)	-100.00%	0.02%	54,429.43	-	(54,429.43)			Mar-12	Jun-12		2012
136369	Earlington PITP Cap MGFLD	279,436.35	-	(279,436.35)	-100.00%	0.08%	279,436.35	-	(279,436.35)			Mar-12	Jan-13		2012
136370	Earlington PITP Capital Grnvl	638,805.27	-	(638,805.27)	-100.00%	0.19%	638,805.27	-	(638,805.27)			Mar-12	Jan-13	Reallocated from budget funding project for Pole Inspections 123136. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
136371	London PITP Capital	4,020.20	-	(4,020.20)	-100.00%	0.00%	4,020.20	-	(4,020.20)			Mar-12	Dec-12		2012
136372	Somerset PITP Capital	2,644.91	-	(2,644.91)	-100.00%	0.00%	2,644.91	-	(2,644.91)			Mar-12	Dec-12		2012
136373	Shelbyville PITP Capital	483,699.25	-	(483,699.25)	-100.00%	0.15%	483,699.25	-	(483,699.25)			Mar-12	Jan-13	Reallocated from budget funding project for Pole Inspections 123136. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
136374	Lexington PITP Capital	731,820.13	-	(731,820.13)	-100.00%	0.22%	731,820.13	-	(731,820.13)			Mar-12	Jan-13	Reallocated from budget funding project for Pole Inspections 123136. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
136375	Richmond PITP Capital	225,847.66	-	(225,847.66)	-100.00%	0.07%	225,847.66	-	(225,847.66)			Mar-12	Jan-13		2012
136377	Maysville PITP Capital	383,729.12	-	(383,729.12)	-100.00%	0.12%	383,729.12	-	(383,729.12)			Mar-12	Jan-13	Reallocated from budget funding project for Pole Inspections 123136. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
136378	Norton PITP Capital	663,680.73	-	(663,680.73)	-100.00%	0.20%	663,680.73	-	(663,680.73)			Mar-12	Jan-13	Reallocated from budget funding project for Pole Inspections 123136. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
136381	BRCT 9 AA Mod HVAC Repl	6,254.64	-	(6,254.64)	-100.00%	0.00%	6,254.64	-	(6,254.64)			Mar-12	May-12		2012
136518	EEI SOFTWARE ED - KU	4,680.00	-	(4,680.00)	-100.00%	0.00%	4,680.00	-	(4,680.00)			Apr-12	Feb-13		2012
136523	BEAR TRACK 140 TRANSFORMER	11,973.03	-	(11,973.03)	-100.00%	0.00%	10,324.15	-	(10,324.15)			Apr-12	Dec-12		2012
136525	GH2 HP Turbine Bolt Repl	105,425.65	-	(105,425.65)	-100.00%	0.03%	105,425.65	-	(105,425.65)			Apr-12	May-12		2012
136528	Sville Videoconferencing KU	21,386.23	-	(21,386.23)	-100.00%	0.01%	21,386.23	-	(21,386.23)			Apr-12	Jun-13		2012
136531	TransOpLog II - KU	63,086.41	-	(63,086.41)	-100.00%	0.02%	91,665.77	-	(91,665.77)			Apr-12	May-13		2012
136532	WACO SUB TRANSFORMER REPL	43,112.06	-	(43,112.06)	-100.00%	0.01%	26,112.06	-	(26,112.06)			Apr-12	Dec-12		2012
136541	Laurel Co Water Feed	26,880.98	-	(26,880.98)	-100.00%	0.01%	84,797.28	-	(84,797.28)			Oct-12	Sep-13		2012
136542	Colmer Rebuild - Mud Slide	115,006.89	-	(115,006.89)	-100.00%	0.03%	155,661.12	-	(155,661.12)			Apr-12	Dec-13		2012
136544	GH2 HP Turbine Seal Ring Repl	217,217.36	-	(217,217.36)	-100.00%	0.07%	217,217.36	-	(217,217.36)			Apr-12	May-12		2012
136571	Greenville Ckt 1615	90,760.87	-	(90,760.87)	-100.00%	0.03%	107,855.35	-	(107,855.35)			May-12	May-13		2012
136578	BRCT 8-11 Fuel Oil Piping Repl	105,822.26	-	(105,822.26)	-100.00%	0.03%	105,822.26	-	(105,822.26)			Apr-12	Nov-12		2012
136594	BR West Feeder Conv Belt Repl	17,076.54	-	(17,076.54)	-100.00%	0.01%	17,076.54	-	(17,076.54)			Feb-12	Jul-12		2012
136602	DX Village Potable Water Line	20,796.75	-	(20,796.75)	-100.00%	0.01%	20,796.75	-	(20,796.75)			May-12	Jul-12		2012
136615	THEMATIC MAPPING - KU 2012	14,618.99	-	(14,618.99)	-100.00%	0.00%	14,618.99	-	(14,618.99)			May-12	Feb-13		2012
136658	Lexington Op Center Trailer	27,314.74	-	(27,314.74)	-100.00%	0.01%	27,314.74	-	(27,314.74)			May-12	Dec-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
136670	GH Turbine Oil Filters	250,168.56	-	(250,168.56)	-100.00%	0.08%	250,168.56	-	(250,168.56)			May-12	Nov-12		2012
136984	SCM 2012 Cent Bushing #2	62,889.41	-	(62,889.41)	-100.00%	0.02%	62,889.41	-	(62,889.41)			Jul-12	Mar-13		2012
137013	BR J Reclaim to A & A-1 Chutes	83,467.37	-	(83,467.37)	-100.00%	0.03%	83,467.37	-	(83,467.37)			Jun-12	Nov-12		2012
137211	BR1 Cooling Tower Fan Motor	11,912.34	-	(11,912.34)	-100.00%	0.00%	11,912.34	-	(11,912.34)			May-12	Oct-12		2012
137231	SARDIS TR REPLACEMENT	46,704.95	-	(46,704.95)	-100.00%	0.01%	47,524.51	-	(47,524.51)			May-12	Dec-12		2012
137502	JAD COAL-LAND	1,779,030.19	-	(1,779,030.19)	-100.00%	0.54%	1,732,030.19	-	(1,732,030.19)			May-12	Sep-13	An unexpected request from a coal company to mine under a Transmission Line. This amount represented the settlement.	2012
137685	SIMPSONVILLE TRANS-KU	55,716.23	-	(55,716.23)	-100.00%	0.02%	55,716.23	-	(55,716.23)			Jun-12			2012
137765	BR3 SH Spray Reg Repl	56,025.41	-	(56,025.41)	-100.00%	0.02%	104,956.70	-	(104,956.70)			Jun-12	Oct-13		2012
137774	GH 1A Conveyor Belt Repl 12	13,275.41	-	(13,275.41)	-100.00%	0.00%	13,275.41	-	(13,275.41)			Mar-12	Jul-12		2012
137775	GH 1K Conveyor Belt Repl 12	14,892.22	-	(14,892.22)	-100.00%	0.00%	14,892.22	-	(14,892.22)			Mar-12	Jun-12		2012
137800	GH 5G Conveyor Belt Repl	7,927.35	-	(7,927.35)	-100.00%	0.00%	7,927.35	-	(7,927.35)			Jun-12	Aug-12		2012
137811	GH2 FGD UPS Battery Repl	54,747.62	-	(54,747.62)	-100.00%	0.02%	54,747.62	-	(54,747.62)			Jun-12	Aug-12		2012
138080	REPAIR FAILED TRANS KT0032	142,852.27	-	(142,852.27)	-100.00%	0.04%	148,267.48	-	(148,267.48)			Jul-12	Sep-13		2012
138176	GH 1-2 ID Fan VFD	865,191.80	-	(865,191.80)	-100.00%	0.26%	865,191.80	-	(865,191.80)			Jul-12	Dec-12	Emergent work due to VFD failure	2012
138252	HUME ROAD PROPERTY PURCH	1,462,339.28	-	(1,462,339.28)	-100.00%	0.44%	1,473,703.47	-	(1,473,703.47)			Jul-12	Jan-13	Budget transferred through reforecast process from project 130805 in order to purchase property for Hume Rd. Substation. The net variance for 2012 (total of projects 138252 and 130805) was ($444K) due to more work accomplished in 2012 than anticipated. This was offset in the 2013 budget - project 130805.	2012
138320	MT STERLING STRM-SITE IMPRVMTS	237,361.34	-	(237,361.34)	-100.00%	0.07%	267,961.94	-	(267,961.94)			Jul-12	Jun-13		2012
138382	DIST-NA-OH CO-GRP	2,516.18	-	(2,516.18)	-100.00%	0.00%	8,648.18	-	(8,648.18)			Jul-12	Sep-13		2012
138386	GH 1C Conveyor Belt Repl 12	47,686.57	-	(47,686.57)	-100.00%	0.01%	47,686.57	-	(47,686.57)			Oct-09	Aug-12		2012
138420	Cane Run 345kV Xfrmr - KU	909,787.58	-	(909,787.58)	-100.00%	0.27%	0.00	-	(0.00)			Jul-12	Jan-14	Costs were originally split between KU and LG&E, however were later deemed to be 100% LG&E. As such, these costs were subsequently moved to the LG&E project during 2013.	2012
138510	Scott St. Sub Bkr Replacement	71,380.36	-	(71,380.36)	-100.00%	0.02%	71,263.36	-	(71,263.36)			Jul-12	Feb-13		2012
138615	PowerPlant Prop Tax KU%	122,417.31	-	(122,417.31)	-100.00%	0.04%	224,131.46	-	(224,131.46)			Oct-12	Aug-13		2012
138693	CARNTOWN TRANSFORMER REPL	85,706.62	-	(85,706.62)	-100.00%	0.03%	71,929.60	-	(71,929.60)			Jul-12	Dec-12		2012
138704	Scott ST. 4kv Ckt	13,756.41	-	(13,756.41)	-100.00%	0.00%	13,930.02	-	(13,930.02)			Aug-12	Dec-12		2012
138717	TRANSFER TRANS FROM LGE	4,000.00	-	(4,000.00)	-100.00%	0.00%	4,000.00	-	(4,000.00)			Aug-12	Dec-12		2012
138720	CTS 3.0 and AFB 3.0 - KU	9,648.28	-	(9,648.28)	-100.00%	0.00%	308,775.90	-	(308,775.90)			Sep-12	May-14		2012
138729	Fuelworx to Aligne Fuels-KU	14,702.03	-	(14,702.03)	-100.00%	0.00%	21,516.53	-	(21,516.53)			Aug-12	Mar-14		2012
138743	NEWTOWN PK 69KV SW REP	421,742.03	-	(421,742.03)	-100.00%	0.13%	349,390.64	-	(349,390.64)			Aug-12	Jun-13	Emergency switch replacement at Lexmark.	2012
138745	GH 1-2A Htr Drain Pump Motor	14,659.93	-	(14,659.93)	-100.00%	0.00%	14,659.93	-	(14,659.93)			Aug-12	Oct-12		2012
138746	Lexington CEMI projects	821.84	-	(821.84)	-100.00%	0.00%	54,720.62	-	(54,720.62)			Aug-12	Sep-14		2012
138764	BR E&I Shop HVAC Repl	11,884.22	-	(11,884.22)	-100.00%	0.00%	11,884.22	-	(11,884.22)			Aug-12	Oct-12		2012
138765	BR2 Turb Control Monitor PC	35,612.96	-	(35,612.96)	-100.00%	0.01%	35,612.96	-	(35,612.96)			Aug-12	Feb-13		2012
138767	BRCT6 Quench Nozzles	59,074.85	-	(59,074.85)	-100.00%	0.02%	70,233.07	-	(70,233.07)			Sep-12	Oct-13		2012
138770	BRCT7 Quench Nozzles	65,357.09	-	(65,357.09)	-100.00%	0.02%	82,383.09	-	(82,383.09)			Sep-12	Dec-12		2012
138775	Maysville Ranger	25,209.54	-	(25,209.54)	-100.00%	0.01%	25,209.54	-	(25,209.54)			Oct-12	Dec-12		2012
138779	GH 4H Conveyor Belt Repl 12	44,925.01	-	(44,925.01)	-100.00%	0.01%	44,925.01	-	(44,925.01)			Sep-12	Oct-12		2012
138780	CORNING LA INS REPL	12,982.57	-	(12,982.57)	-100.00%	0.00%	12,982.57	-	(12,982.57)			Sep-12	Dec-12		2012
138781	Pineville Renovation 2012	368,378.52	-	(368,378.52)	-100.00%	0.11%	132,091.23	-	(132,091.23)			Sep-12	Jun-13	Emergent work due to poor condition of the Call Center and breakroom at the facility. Carpet was threadbare and could potentially be a safety hazard. Needed renovation to provide adequate work environment. Included a helicopter landing pad for emergency response, storm restoration, and transmission reliability inspections.	2012
138785	BOC Remodel - KU	5,380.24	-	(5,380.24)	-100.00%	0.00%	5,380.24	-	(5,380.24)			Sep-12	Jun-13		2012
138789	FALMOUTH SUB REG UPGRADE	228,210.63	-	(228,210.63)	-100.00%	0.07%	258,085.80	-	(258,085.80)			Sep-12	May-13		2012
138790	MIDWAY HEAT PUMP & AIR HANDLER	104,000.00	-	(104,000.00)	-100.00%	0.03%	104,000.00	-	(104,000.00)			Sep-12	Jun-13		2012
138799	Meter Tester/Analyzer & Stand	42,401.48	-	(42,401.48)	-100.00%	0.01%	42,401.48	-	(42,401.48)			Sep-12	Nov-12		2012
138821	BR3 Main Steam Line Asb Abate	15,642.72	-	(15,642.72)	-100.00%	0.00%	15,642.72	-	(15,642.72)			Sep-12	Nov-12		2012
138829	Cane Run Control House-KU	810.26	-	(810.26)	-100.00%	0.00%	-	-	-			Dec-12	Mar-14		2012
138838	PARKER SEAL HS FUSE REPL	9,066.15	-	(9,066.15)	-100.00%	0.00%	9,066.15	-	(9,066.15)			Oct-12	Jun-13		2012
138850	69KV CIRCUIT SWITCHER	46,273.70	-	(46,273.70)	-100.00%	0.01%	46,273.34	-	(46,273.34)			Oct-12	May-13		2012
138853	Control Center Chairs - KU	12,117.89	-	(12,117.89)	-100.00%	0.00%	12,117.89	-	(12,117.89)			Oct-12	Jun-13		2012
138860	BR3 SH Attemperator Assembly	135,827.57	-	(135,827.57)	-100.00%	0.04%	83,541.51	-	(83,541.51)			Oct-12	Nov-12		2012
138866	SYNERGEE CM LICENSE - KU	5,565.02	-	(5,565.02)	-100.00%	0.00%	5,565.02	-	(5,565.02)			Oct-12	Feb-13		2012
138870	PROJECT WISE UPGR - KU	11,615.64	-	(11,615.64)	-100.00%	0.00%	11,615.64	-	(11,615.64)			Oct-12	Feb-13		2012
138878	HALEY HS FUSE REPL	8,362.01	-	(8,362.01)	-100.00%	0.00%	8,362.01	-	(8,362.01)			Oct-12	Jun-13		2012
138897	PDCAH PRI-CLMN RD-STATIC REPL	121,957.93	-	(121,957.93)	-100.00%	0.04%	558,561.46	-	(558,561.46)			Oct-12	Jul-14		2012
138957	BR SCBA's	46,620.28	-	(46,620.28)	-100.00%	0.01%	48,234.49	-	(48,234.49)			Nov-12	Dec-12		2012
138969	GR 2012 Vehicle Repl.	18,001.43	-	(18,001.43)	-100.00%	0.01%	18,001.43	-	(18,001.43)			Nov-12	Dec-12		2012
138984	ADDINGTON BUSHING PROJECT	14,070.03	-	(14,070.03)	-100.00%	0.00%	14,800.98	-	(14,800.98)			Dec-12	Jun-13		2012
139002	Linux Identity Manager - KU	4,833.27	-	(4,833.27)	-100.00%	0.00%	7,475.75	-	(7,475.75)			Dec-12	Mar-14		2012
139007	Mt. Sterling Pole Racks 2012	39,095.79	-	(39,095.79)	-100.00%	0.01%	39,095.79	-	(39,095.79)			Dec-12	Dec-12		2012
139016	GH 1C Conveyor Belt Repl 12A	52,768.63	-	(52,768.63)	-100.00%	0.02%	52,768.63	-	(52,768.63)			Dec-12	Dec-12		2012
139022	EMS Operator Monitor-KU-2012	15,363.54	-	(15,363.54)	-100.00%	0.00%	21,819.07	-	(21,819.07)			Dec-12	Feb-13		2012
139023	CENTRAL BUSHING PROJECT	48,724.56	-	(48,724.56)	-100.00%	0.01%	54,761.43	-	(54,761.43)			Dec-12	Jun-13		2012
139047	SHELBYVILLE SOUTH TRANS REPL	56,848.49	-	(56,848.49)	-100.00%	0.02%	63,673.78	-	(63,673.78)			Dec-12	Sep-13		2012
0		23.65	-	(23.65)	-100.00%	0.00%	-	108,964.69	108,964.69				Dec-12		2012
124489KU	TCKU SCREEN HOUSE	62,951.40	160,154.40	97,203.00	60.69%	0.02%	-	160,154.40	160,154.40	Jun-10	Dec-12	Jun-10	Dec-12		2012
124522KU	TCKU REPLACE PLANT INVERT	(9,608.63)	-	9,608.63	-100.00%	0.00%	149,052.45	167,086.13	18,033.68			Jun-10	Dec-11		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
126251KU	TCKU LAB EQUIPMENT 2012	14,845.37	18,705.24	3,859.87	20.64%	0.00%	15,606.33	18,705.24	3,098.91	Jun-10	Dec-12	Jun-10	Jan-13		2012
126252KU	TCKU SAFETY & ERT 2012	22,527.77	20,181.96	(2,345.81)	-11.62%	0.01%	22,591.04	20,181.96	(2,409.08)	Jun-10	Jan-13	Jun-10	Jan-13		2012
126254KU	TCKU LAB MONITORS 2012	14,915.45	16,736.22	1,820.77	10.88%	0.00%	15,437.95	16,736.22	1,298.27	Jun-10	Dec-12	Jun-10	Dec-12		2012
126255KU	TCKU LIMESTONE CONV BELT	76,948.43	58,145.85	(18,802.58)	-32.34%	0.02%	76,948.43	58,145.85	(18,802.58)	Jun-10	Dec-12	Jun-10	Jan-13		2012
126256KU	TCKU MISC ENG 2012	-	92,541.24	92,541.24	100.00%	0.00%	-	92,541.24	92,541.24	Jun-10	Jul-12				2012
126257KU	TCKU CONV BELTS 2012	87,564.56	87,618.60	54.04	0.06%	0.03%	87,564.56	87,618.60	54.04	Jun-10	Dec-12	Jun-10	Jan-13		2012
126592KU	TC CT KU HGPI#5	2,322,104.62	-	(2,322,104.62)	-100.00%	0.70%	2,333,089.33	-	(2,333,089.33)			Jan-09	Dec-12	See explanation for 126592LGE	2012
126890KU	Common HW Cap for LOBs -KU12	71,989.11	-	(71,989.11)	-100.00%	0.02%	71,989.11	-	(71,989.11)			Feb-12	Feb-13		2012
131487KU	TC KU REPLACE 12KV SWG	(9,498.57)	-	9,498.57	-100.00%	0.00%	31,735.34	41,233.91	9,498.57			Sep-10	Nov-10		2012
131535KU	TCKU CHANGE HVAC UNITS	(19,061.76)	-	19,061.76	-100.00%	-0.01%	25,932.23	44,993.99	19,061.76			Jun-10	Jan-12		2012
131537KU	TC2KU COAL SILO LOAD CELL	181,410.14	242,966.59	61,556.45	25.34%	0.05%	217,879.77	242,966.59	25,086.82	Jun-10	Dec-12	Jun-10	Dec-12		2012
131543KU	TCKU LAPE LIMESTONE TRIPPER	(14,017.66)	-	14,017.66	-100.00%	0.00%	8,517.98	22,535.64	14,017.66			Jun-10	Jan-12		2012
131547KU	TCKU POTABLE WATER SYS UPGR	72,949.26	73,836.00	886.74	1.20%	0.02%	68,189.15	73,836.00	5,646.85	Jun-10	Dec-12	Jun-10	Aug-13		2012
131549KU	TCKU REPLACE HVAC UNITS 2012	31,871.58	36,918.00	5,046.42	13.67%	0.01%	31,871.58	36,918.00	5,046.42	Jun-10	Dec-12	Jun-10	Dec-12		2012
131913KU	NERC Volt Reg-KU	597.93	-	(597.93)	-100.00%	0.00%	241,018.83	240,420.80	(598.03)			Feb-11	Dec-11		2012
131920KU	GSU Light Arrst-KU	26,464.10	26,000.00	(464.10)	-1.78%	0.01%	37,073.88	36,609.78	(464.10)	Aug-10	Nov-13	Aug-10	Dec-13		2012
131922KU	Metallurgy Lab-KU	25.17	-	(25.17)	-100.00%	0.00%	54,082.86	129,057.69	74,974.83			Nov-11	Jul-12		2012
131947KU	RATA Test Equip-KU	56,847.18	54,000.00	(2,847.18)	-5.27%	0.02%	56,847.18	54,000.00	(2,847.18)	Aug-10	Nov-12	Aug-10	Dec-12		2012
132753KU	GS GE Plt Lab '12 KU	-	50,000.00	50,000.00	100.00%	0.00%	37,428.52	87,428.52	50,000.00	Oct-11	Nov-12	Oct-11			2012
132784KU	GS GE Dam Impnd '12K	-	60,000.00	60,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Jan-12	Nov-12				2012
132872KU	TC2 SPARES ECR KU	30,441.68	-	(30,441.68)	-100.00%	0.01%	2,315,593.16	2,085,504.97	(230,088.19)			Apr-11	Mar-12		2012
133099KU	GS GE IOTech 650U KU	-	4,200.00	4,200.00	100.00%	0.00%	3,867.30	8,067.30	4,200.00	Oct-11	Nov-12	Oct-11			2012
133225KU	GS GE Hardness Test KU	-	7,410.00	7,410.00	100.00%	0.00%	7,296.32	14,706.32	7,410.00	Oct-11	Dec-11	Oct-11			2012
133534KU	TC2 KU MTC WP	567,114.15	699,409.68	132,295.53	18.92%	0.17%	692,018.37	859,892.74	167,874.37	Oct-11	Dec-12	Oct-11	Oct-13		2012
133536KU	TC KU LSTNE CONV RDND	242,445.34	489,163.50	246,718.16	50.44%	0.07%	204,433.71	489,163.50	284,729.79	Jan-12	Dec-12	Jan-12	May-14		2012
133547KU	TC KU LSTN BALL MILL UPGRDS	84,517.01	99,309.42	14,792.41	14.90%	0.03%	62,137.81	99,309.42	37,171.61	Jan-12	Dec-12	Jan-12	Jul-13		2012
133555KU	TC2 KU DCS COMP & NTWRK UPG	665,221.88	553,770.00	(111,451.88)	-20.13%	0.20%	583,603.84	553,770.00	(29,833.84)	Jan-12	Dec-12	Jan-12	Apr-14		2012
133576KU	TC KU SYNC SAT CLOCKS	-	13,157.17	13,157.17	100.00%	0.00%	-	13,157.17	13,157.17	Jan-12	Dec-12				2012
133586KU	TC KU FD FAN ROOF REPL	-	14,136.52	14,136.52	100.00%	0.00%	-	14,136.52	14,136.52	Oct-11	Dec-12				2012
133588KU	TC KU RP BLDG ROOF REPL	(3,915.27)	79,570.60	83,485.87	104.92%	0.00%	61,049.78	144,535.65	83,485.87	Oct-11	Dec-11	Oct-11	Dec-11		2012
133876KU	GS KU Maximo Upgrd	162,360.25	349,250.00	186,889.75	53.51%	0.05%	557,062.01	563,000.00	5,937.99	Jan-12	Nov-13	Jan-12	Oct-13		2012
134373KU	GS PE BR BS - KU	-	300,000.00	300,000.00	100.00%	0.00%	-	300,000.00	300,000.00	Jan-12	Dec-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. GS PE PR BS - LGE, GS PE TC BS - LGE, GS PE BR BS - KU collectively funded the GS GE TCCT Hrdng KU, GS GE BRCT Hrdng KU, GS GE PR Reliability KU, GS GE PR Reliability LGE projects.	2012
135353KU	TC KU THERM IMAGE	(7,246.75)	-	7,246.75	-100.00%	0.00%	4,892.89	12,139.64	7,246.75			Jun-10	Dec-11		2012
135588KU	KU Sftwr EGOR/DSL	3,087.43	-	(3,087.43)	-100.00%	0.00%	30,365.97	27,278.54	(3,087.43)			Sep-11	Sep-12		2012
135675KU	PPL Alternate Data Ctr-KU11	59,747.17	-	(59,747.17)	-100.00%	0.02%	59,747.17	-	(59,747.17)			Oct-11	May-12		2012
135689KU	Bill Redesign-KU11	91,086.21	-	(91,086.21)	-100.00%	0.03%	136,537.05	45,450.84	(91,086.21)			Oct-11	Oct-12		2012
135695KU	SAP Testing Automation-KU11	54,166.00	-	(54,166.00)	-100.00%	0.02%	264,161.65	184,645.56	(79,516.09)			Oct-11	Dec-13		2012
135697KU	Revenue Collect Enh-KU11	59,505.70	-	(59,505.70)	-100.00%	0.02%	146,221.11	5,441.28	(140,779.83)			Oct-11	Dec-13		2012
135701KU	BREC-Lewis Creek Mine-KU11	2,332.00	-	(2,332.00)	-100.00%	0.00%	3,489.69	1,157.69	(2,332.00)			Oct-11	May-12		2012
135719KU	TDMS Implementation-KU11	1,012.70	-	(1,012.70)	-100.00%	0.00%	87,210.32	86,197.62	(1,012.70)			Oct-11	Jan-12		2012
135810KU	Billing Enhancements-KU12	42,582.42	-	(42,582.42)	-100.00%	0.01%	145,466.51	-	(145,466.51)			Nov-11	Dec-14		2012
135814KU	TC2 KU MERCURY MONITORS	35,796.43	-	(35,796.43)	-100.00%	0.01%	236,151.25	200,354.82	(35,796.43)			Jun-10	Oct-12		2012
135905KU	TC Misc Plt Equip KU	(847.39)	-	847.39	-100.00%	0.00%	16,043.15	16,890.54	847.39			Dec-11	Jan-12		2012
135937KU	SP EXTRANET IMPLEMENT - KU12	3,188.81	-	(3,188.81)	-100.00%	0.00%	3,188.81	-	(3,188.81)			Jan-12	Dec-12		2012
135944KU	Solution Mngr Automate - KU12	34,398.76	-	(34,398.76)	-100.00%	0.01%	34,398.76	-	(34,398.76)			Apr-12	Dec-12		2012
136126KU	CIP - PACS isolation-KU12	21,865.40	-	(21,865.40)	-100.00%	0.01%	21,865.40	-	(21,865.40)			Feb-12	Dec-12		2012
136147KU	Auto Reconnects Enh-KU12	46,110.49	-	(46,110.49)	-100.00%	0.01%	46,110.49	-	(46,110.49)			Feb-12	Jul-12		2012
136179KU	TC KU DIGITAL FUEL SYSTEM	29,375.12	-	(29,375.12)	-100.00%	0.01%	28,939.11	-	(28,939.11)			Jan-12	Dec-12		2012
136538KU	TC KU DOZER FUEL STATION	27,705.70	-	(27,705.70)	-100.00%	0.01%	27,962.93	-	(27,962.93)			Jun-10	Sep-12		2012
136587KU	CIP Process Automation-KU12	67,829.32	-	(67,829.32)	-100.00%	0.02%	67,829.32	-	(67,829.32)			Apr-12	Dec-12		2012
136671KU	CC 1st Floor Mods-KU12	3,332.23	-	(3,332.23)	-100.00%	0.00%	3,332.23	-	(3,332.23)			May-12	Dec-12		2012
137527KU	GS GE TC Ash Pond KU	20,685.25	-	(20,685.25)	-100.00%	0.01%	23,597.37	-	(23,597.37)			May-12	Aug-13		2012
137578KU	TC KU REFURB OF PROD WELL A	35,355.97	-	(35,355.97)	-100.00%	0.01%	36,434.85	-	(36,434.85)			Jun-10	Jul-13		2012
137721KU	LGECenter 6SW Furniture-KU12	2,863.62	-	(2,863.62)	-100.00%	0.00%	2,863.62	-	(2,863.62)			Jun-12	Sep-12		2012
137812KU	GS GE TC Signage KU	14,967.23	-	(14,967.23)	-100.00%	0.00%	14,938.10	-	(14,938.10)			Jun-12	Dec-12		2012
138122KU	TDMS - KU12	99,113.70	-	(99,113.70)	-100.00%	0.03%	111,547.40	-	(111,547.40)			Jul-12	Nov-12		2012
138175KU	eTariff Upgrade - KU13	16,981.25	-	(16,981.25)	-100.00%	0.01%	16,981.25	-	(16,981.25)			Jul-12	Dec-12		2012
138281KU	Ener Eff Enhancements-KU12	74,851.18	-	(74,851.18)	-100.00%	0.02%	164,191.32	-	(164,191.32)			Jul-12	Jul-13		2012
138283KU	Rate Case 2012 - KU12	117,211.11	-	(117,211.11)	-100.00%	0.04%	142,384.25	-	(142,384.25)			Jul-12	Jan-13		2012
138443KU	MyAccount Enhance - KU12	48,387.15	-	(48,387.15)	-100.00%	0.01%	138,690.89	-	(138,690.89)			Jul-12	Mar-14		2012
138687KU	Low Income Enhance-KU12	24,432.66	-	(24,432.66)	-100.00%	0.01%	103,188.01	-	(103,188.01)			Aug-12	Dec-13		2012
138707KU	Globalscape FTP to Tier1-KU12	28,846.06	-	(28,846.06)	-100.00%	0.01%	28,846.06	-	(28,846.06)			Aug-12	Nov-12		2012
138807KU	McAfee License True Up-KU12	6,633.87	-	(6,633.87)	-100.00%	0.00%	6,633.87	-	(6,633.87)			Sep-12	Nov-12		2012
138823KU	BW/BWA Upgrade - KU12	240,050.75	-	(240,050.75)	-100.00%	0.07%	331,218.85	-	(331,218.85)			Oct-12			2012
138830KU	DMZ Redesign-Firewalls-KU12	135,544.57	-	(135,544.57)	-100.00%	0.04%	135,544.57	-	(135,544.57)			Oct-12	Nov-12		2012
138835KU	Jabber - KU12	67,601.06	-	(67,601.06)	-100.00%	0.02%	97,419.53	-	(97,419.53)			Aug-12	Mar-14		2012
138854KU	Access Policy Manager - KU12	33,378.95	-	(33,378.95)	-100.00%	0.01%	34,642.45	-	(34,642.45)			Oct-12	Dec-12		2012
138861KU	Memory Upgrade VDI-KU12	51,355.23	-	(51,355.23)	-100.00%	0.02%	51,355.23	-	(51,355.23)			Nov-12	Dec-12		2012
138862KU	Pckt Flw Switch Inf Exp-KU12	155,717.31	-	(155,717.31)	-100.00%	0.05%	155,717.31	-	(155,717.31)			Nov-12	Dec-12		2012
138887KU	TC KU REMOTE CONT MOWERS	65,014.23	-	(65,014.23)	-100.00%	0.02%	63,924.09	-	(63,924.09)			Jun-10	Dec-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
138892KU	Licensing Citirx 4.5 upg-KU12	104,139.19	-	(104,139.19)	-100.00%	0.03%	104,139.19	-	(104,139.19)			Oct-12	Dec-12		2012
138898KU	Enterprise Info Mgmt-KU12	472,130.22	-	(472,130.22)	-100.00%	0.14%	2,056,200.33	-	(2,056,200.33)			Dec-12	Nov-15	Open Text project allocated from other sources. During Oracle upgrade, support issues with current platform drove an early purchase of licenses and start to project.	2012
138904KU	Vulnerability Scan-DMZ-KU12	3,272.54	-	(3,272.54)	-100.00%	0.00%	3,272.54	-	(3,272.54)			Nov-12	Dec-12		2012
138925KU	Nexus Lab-KU12	182,617.64	-	(182,617.64)	-100.00%	0.05%	182,617.64	-	(182,617.64)			Nov-12	Dec-12		2012
138961KU	OpenText Email Mgmt-KU12	85,715.84	-	(85,715.84)	-100.00%	0.03%	85,715.84	-	(85,715.84)			Nov-12	Dec-12		2012
138970KU	Exchange 2010 Inf Upg-KU12	28,030.37	-	(28,030.37)	-100.00%	0.01%	28,304.69	-	(28,304.69)			Nov-12	Jan-13		2012
139025KU	BlueStripe-KU12	53,572.40	-	(53,572.40)	-100.00%	0.02%	53,572.40	-	(53,572.40)			Dec-12	Dec-12		2012
139043KU	Danville Prop Purchase-KU12	144,840.00	-	(144,840.00)	-100.00%	0.04%	130,326.78	-	(130,326.78)			Dec-12	Sep-13		2012
B3SWSTR11	BR3 SW Strnrs Rpl 11	60,543.84	42,000.00	(18,543.84)	-44.15%	0.02%	263,870.18	248,386.34	(15,483.84)	Jul-10	Oct-12	Jul-10	Nov-12		2012
BOFFEXP11	BR Office Expansion/Renovation	258,176.09	-	(258,176.09)	-100.00%	0.08%	565,459.91	307,283.82	(258,176.09)			Jul-10	Mar-12		2012
BTM426	BEHIND THE METER - 014260	(143.55)	-	143.55	-100.00%	0.00%	(6,880.82)	(6,737.27)	143.55			Jan-03	Dec-12		2012
CNBCD156U	NB Comm UG - 011560	965.35	-	(965.35)	-100.00%	0.00%	965.35	-	(965.35)			Dec-12			2012
CNBRD156O	NB Resid OH - 011560	619.79	-	(619.79)	-100.00%	0.00%	619.79	-	(619.79)			Dec-12			2012
CNBRD156U	NB Resid UG - 011560	144.42	-	(144.42)	-100.00%	0.00%	144.42	-	(144.42)			Dec-12			2012
CNBRD426O	NB Resid OH - 014260	605.13	-	(605.13)	-100.00%	0.00%	605.13	-	(605.13)			Dec-12			2012
CNBSV156O	NB Elect Serv OH - 011560	800.31	-	(800.31)	-100.00%	0.00%	800.31	-	(800.31)			Dec-12			2012
CNBSV216O	NB Elect Serv OH - 012160	127.11	-	(127.11)	-100.00%	0.00%	127.11	-	(127.11)			Dec-12			2012
CNBSV216U	NB Elect Serv UG - 012160	127.11	-	(127.11)	-100.00%	0.00%	127.11	-	(127.11)			Dec-12			2012
CNBSV426O	NB Elect Serv OH - 014260	272.96	-	(272.96)	-100.00%	0.00%	272.96	-	(272.96)			Dec-12			2012
CNBSV426U	NB Elect Serv UG - 014260	136.50	-	(136.50)	-100.00%	0.00%	136.50	-	(136.50)			Dec-12			2012
CPOL236	NB Outdoor Lights - 012360	386.17	-	(386.17)	-100.00%	0.00%	386.17	-	(386.17)			Dec-12			2012
CPOL426	NB Outdoor Lights - 014260	136.50	-	(136.50)	-100.00%	0.00%	136.50	-	(136.50)			Dec-12			2012
CRDD156O	Capital Rep Def OH - 011560	4,367.25	-	(4,367.25)	-100.00%	0.00%	4,367.25	-	(4,367.25)			Dec-12			2012
CRPOL156	Repair Outdoor Lights - 011560	2,612.15	-	(2,612.15)	-100.00%	0.00%	2,612.15	-	(2,612.15)			Dec-12			2012
CRPOL416	Repair Outdoor Lights - 014160	523.00	-	(523.00)	-100.00%	0.00%	523.00	-	(523.00)			Dec-12			2012
CRPOL426	Repair Outdoor Lights - 014260	379.00	-	(379.00)	-100.00%	0.00%	379.00	-	(379.00)			Dec-12			2012
CRSTLT156	Repair Street Lights - 011560	216.50	-	(216.50)	-100.00%	0.00%	216.50	-	(216.50)			Dec-12			2012
CRSTLT426	Repair Street Lights - 014260	136.50	-	(136.50)	-100.00%	0.00%	136.50	-	(136.50)			Dec-12			2012
CSTLT236	NB Street Lights - 012360	511.30	-	(511.30)	-100.00%	0.00%	511.30	-	(511.30)			Dec-12			2012
CXFRM236	NB Transformers - 012360	427.66	-	(427.66)	-100.00%	0.00%	427.66	-	(427.66)			Dec-12			2012
ECAPRR156	Inst cap/reg/recl-Earlington	2,064.03	17,000.22	14,936.19	87.86%	0.00%	2,064.03	17,000.22	14,936.19	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR216	Instl cap/reg/recl-Danville	10,592.11	42,000.06	31,407.95	74.78%	0.00%	10,592.11	42,000.06	31,407.95	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR236	Inst cap/reg/recl-Richmond	19,175.12	12,269.10	(6,906.02)	-56.29%	0.01%	19,175.12	12,269.10	(6,906.02)	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR246	Inst cap/reg/recl-Etown	17,297.73	36,999.62	19,701.89	53.25%	0.01%	17,297.73	36,999.62	19,701.89	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR256	Inst cap/reg/recl-Shelbyville	3,330.01	30,003.04	26,673.03	88.90%	0.00%	3,330.01	30,003.04	26,673.03	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR315	Inst cap/reg/recl-Lexington	79,907.40	80,000.39	92.99	0.12%	0.02%	79,907.40	80,000.39	92.99	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR366	Inst cap/reg/recl-Maysville	38,866.20	22,261.47	(16,604.73)	-74.59%	0.01%	38,866.20	22,261.47	(16,604.73)	Jan-01	Dec-25	Jan-01	Oct-09		2012
ECAPRR416	Inst cap/reg/recl-Pineville	1,437.94	40,000.11	38,562.17	96.41%	0.00%	1,437.94	40,000.11	38,562.17	Jan-01	Aug-12	Jan-01	Dec-12		2012
ECAPRR426	Instl cap/reg/recl-London	-	22,001.52	22,001.52	100.00%	0.00%	-	22,001.52	22,001.52	Jan-01	Aug-12	Jan-01			2012
ECAPRR766	Inst cap/reg/recl-Norton	16,712.70	40,000.51	23,287.81	58.22%	0.01%	16,712.70	40,000.51	23,287.81	Jan-01	Dec-25	Jan-01	Dec-12		2012
FUSE156	Fuse Coord-Earlington	13,499.71	-	(13,499.71)	-100.00%	0.00%	13,499.71	-	(13,499.71)			Jan-01	Dec-12		2012
FUSE216	Fuse Coord-Danville	1,479.95	-	(1,479.95)	-100.00%	0.00%	1,479.95	-	(1,479.95)			Jan-01	Dec-12		2012
FUSE256	Fuse Coord-Shelbyville	1,313.98	-	(1,313.98)	-100.00%	0.00%	1,313.98	-	(1,313.98)			Jan-01	Dec-12		2012
FUSE416	Fuse Coord-Pineville	1,189.67	-	(1,189.67)	-100.00%	0.00%	1,189.67	-	(1,189.67)			Jan-01	Dec-12		2012
FUSE426	Fuse Coord-London	2,582.47	-	(2,582.47)	-100.00%	0.00%	2,582.47	-	(2,582.47)			Jan-01	Dec-12		2012
K5-2011	RELOCATIONS T LINES KU 2011	13,586.84	-	(13,586.84)	-100.00%	0.00%	158,263.71	144,676.87	(13,586.84)			Jan-11			2012
K5-2012	RELOCATION T-LINES KU 2012	23,798.37	390,709.75	366,911.38	93.91%	0.01%	23,798.37	390,709.75	366,911.38	Jan-12	Apr-13	Jan-12		Reimbursement for work completed in prior year higher than budget.	2012
K6-2010	NEW FACILITIES T-LINE KU 2010	67.42	-	(67.42)	-100.00%	0.00%	103,751.53	103,684.11	(67.42)			Jan-10			2012
K6-2011	NEW FACILITIES T-LINE KU 2011	(5,136.80)	-	5,136.80	-100.00%	0.00%	(5,136.80)	-	5,136.80			Jan-11			2012
K6-2012	NEW FACILITIES T-LINES KU 2012	276,064.62	324,082.80	48,018.18	14.82%	0.08%	392,674.77	324,082.80	(68,591.97)	Jan-12	Dec-12	Jan-12			2012
K7-2011	PARAM UPGRADE T LINE KU 2011	(2,080.21)	-	2,080.21	-100.00%	0.00%	198,591.90	200,672.11	2,080.21			Jan-11			2012
K8-2011	STORM DAMAGE T-LINE KU 2011	(16,228.73)	-	16,228.73	-100.00%	0.00%	(16,228.73)	-	16,228.73			Aug-10			2012
K8-2012	STORM DAMAGE T-LINE KU 2012	1,156,841.96	289,005.88	(867,836.08)	-300.28%	0.35%	1,156,841.96	289,005.88	(867,836.08)	Jan-12	Jan-13	Jan-12		Various storms in January, March, July and December exceeded the amounts assumed in the budget.	2012
K9	PRIORITY REPL T-LINES PWO	(10,055.07)	-	10,055.07	-100.00%	0.00%	(10,055.07)	-	10,055.07			Sep-99	Mar-11		2012
K9-2010	PRIORITY REPL T-LINES KU 2010	(63,576.64)	-	63,576.64	-100.00%	-0.02%	(63,576.64)	-	63,576.64			Dec-09			2012
K9-2011	PRIORITY REPL T-LINES KU 2011	(39,741.01)	-	39,741.01	-100.00%	-0.01%	(39,741.01)	-	39,741.01			Sep-10			2012
K9-2012	PRIORITY REPL T-LINES KU 2012	6,814,504.83	1,745,841.64	(5,068,663.19)	-290.33%	2.05%	6,814,504.83	1,745,841.64	(5,068,663.19)	Jun-11	May-13	Jun-11		Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2012
KBATTRY12	Batteries KU-12	233,094.63	249,813.94	16,719.31	6.69%	0.07%	233,399.67	249,813.97	16,414.30	Jan-12	Dec-12	Jan-12	Dec-12		2012
KBR-11	KU Breaker Replacements-11	220,655.04	-	(220,655.04)	-100.00%	0.07%	220,655.04	-	(220,655.04)			Jan-11	Nov-12		2012
KBR-12	KU Breaker Replacements-12	4,124,469.14	900,220.01	(3,224,249.13)	-358.16%	1.24%	4,124,469.14	900,220.01	(3,224,249.13)	Oct-11	Apr-13	Oct-11	May-13	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2012
KCI-12	KU Capacitor Installations12	367.61	199,688.10	199,320.49	99.82%	0.00%	-	199,688.10	199,688.10	Jan-12	Dec-12	Jan-12	Dec-12		2012
KCR-11	KU Carrier Add/Replcmnts11	38,495.85	-	(38,495.85)	-100.00%	0.01%	478,708.60	440,212.75	(38,495.85)			Jan-11	Jan-12		2012
KCR-12	KU Carrier Add/Replcmnts12	8,923.42	550,275.01	541,351.59	98.38%	0.00%	8,923.42	550,275.01	541,351.59	Jan-12	Dec-12	Jan-12	Dec-12	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2012
KDISCAP11	KU DISTRIBUTION CAPACITORS11	41,182.92	-	(41,182.92)	-100.00%	0.01%	242,222.01	201,039.09	(41,182.92)			Jan-11	Nov-11		2012
KDISCAP12	KU Distribution Capacitors2012	176,862.36	231,573.32	54,710.96	23.63%	0.05%	215,703.36	231,573.24	15,869.88	Feb-12	Dec-12	Feb-12	Dec-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
KFENCE-12	KFENCE-12	295,345.44	200,034.70	(95,310.74)	-47.65%	0.09%	375,326.92	200,034.70	(175,292.22)	Jan-12	Dec-12	Jan-12	Dec-12		2012
KFIREWL11	KU Transformer Firewalls-11	(2,886.14)	-	2,886.14	-100.000%	0.00%	0.00	2,886.14	2,886.14			Jan-11	Dec-11		2012
KFIREWL12	KU Transformer Firewalls-12	-	419,927.04	419,927.04	100.000%	0.00%	-	419,927.04	419,927.04	Jan-12	Dec-12			Project cancelled due to lack of need.	2012
KGRNDRP12	Grounding Repairs KU-12	-	100,213.44	100,213.44	100.000%	0.00%	-	100,213.44	100,213.44	Jan-12	Dec-12				2012
KINSTRF11	INSTRMNT XFRMR REPL-KU-11	9,217.80	-	(9,217.80)	-100.000%	0.00%	245,643.61	236,423.59	(9,220.02)			Jan-11	May-12		2012
KINSTRF12	INSTRMNT XFRMR REPL-KU-12	220,457.03	179,882.76	(40,574.27)	-22.56%	0.07%	255,323.01	179,882.76	(75,440.25)	Jan-12	Dec-12	Jan-12	Dec-12		2012
KMS021912	KU MAJOR STORM 021912	52,584.66	-	(52,584.66)	-100.000%	0.02%	52,584.66	-	(52,584.66)			Feb-12	May-12		2012
KMS022912	KU MAJOR STORM 02292012	48,073.10	-	(48,073.10)	-100.000%	0.01%	48,073.10	-	(48,073.10)			Feb-12	May-12		2012
KMS030212	KU MAJOR STORM 030212	187,039.30	-	(187,039.30)	-100.000%	0.06%	187,039.30	-	(187,039.30)			Feb-12	May-12		2012
KMS042211	KU MAJOR STORM 042211	4,630.88	-	(4,630.88)	-100.000%	0.00%	4,630.88	-	(4,630.88)			Apr-11	May-12		2012
KMS062912	KU MAJOR STORM 062912	34,251.79	-	(34,251.79)	-100.000%	0.01%	34,251.79	-	(34,251.79)			Jun-12	Nov-12		2012
KMS070112	KU MAJOR STORM 070112	87,494.36	-	(87,494.36)	-100.000%	0.03%	87,494.36	-	(87,494.36)			Jul-12	Nov-12		2012
KMS070512	KMS070512 KU MAJOR STORM	38,913.93	-	(38,913.93)	-100.000%	0.01%	38,913.93	-	(38,913.93)			Jul-12	Jan-13		2012
KMS070812	KU MAJOR STORM 070812	172,727.25	-	(172,727.25)	-100.000%	0.05%	172,727.25	-	(172,727.25)			Jul-12	Jan-13		2012
KMS071912	KU MAJOR STORM 071912	68,349.88	-	(68,349.88)	-100.000%	0.02%	68,349.88	-	(68,349.88)			Jul-12	Jan-13		2012
KMS072712	KU MAJOR STORM 072712	54,053.43	-	(54,053.43)	-100.000%	0.02%	54,053.43	-	(54,053.43)			Jul-12	Jan-13		2012
KMS081311	KU MAJOR STORM 081311	(425.48)	-	425.48	-100.000%	0.00%	(425.48)	-	425.48			Aug-11	May-12		2012
KMS102912	KU MAJOR STORM 10-29-12	6,115.84	-	(6,115.84)	-100.000%	0.00%	6,115.84	-	(6,115.84)			Oct-12	Jan-13		2012
KRELAY-11	Relay Replacements-KU-2011	2,634.16	-	(2,634.16)	-100.000%	0.00%	72,807.30	70,464.27	(2,343.03)			Jan-11	May-12		2012
KRELAY-12	Relay Replacements-KU -2012	287,926.76	250,197.58	(37,729.18)	-15.08%	0.09%	462,196.45	250,197.58	(211,998.87)	Jan-12	Dec-12	Jan-12	Dec-12		2012
KRSUB-10	KU Routine - Subs-10	8,369.03	-	(8,369.03)	-100.000%	0.00%	8,369.03	-	(8,369.03)			Jan-10	Oct-11		2012
KRSUB-11	KU Routine - Subs-11	379,254.42	-	(379,254.42)	-100.000%	0.11%	379,254.42	-	(379,254.42)			Jan-11	Dec-12	Work that began in 2011 on the KRSUB-11 project carried over into 2012 on this project. These amounts were not known when the 2012 budget was prepared.	2012
KRSUB-12	KU Routine - Subs-12	927,732.72	1,095,375.00	167,642.28	15.30%	0.28%	1,204,398.90	1,095,375.08	(109,023.82)	Oct-11	Dec-12	May-09	Dec-12		2012
KRTU-10	KU RTU10	138.24	-	(138.24)	-100.000%	0.00%	96,791.84	96,653.60	(138.24)			Jun-09	Dec-10		2012
KRTU-11	KU RTU11	28,184.53	-	(28,184.53)	-100.000%	0.01%	116,773.42	88,588.89	(28,184.53)			Jan-11	May-12		2012
KRTU-12	KU RTU Replacements-12	240,388.28	284,788.10	44,399.82	15.59%	0.07%	253,961.75	284,788.10	30,826.35	Jan-12	Dec-12	Jan-12	Dec-12		2012
KSTSVC11	STATION SERV XFMRS KU-11	72,377.83	-	(72,377.83)	-100.000%	0.02%	308,968.67	235,327.01	(73,641.66)			Jan-11	Dec-12		2012
KSTSVC12	STATION SERV XFMRS KU-12	539,124.26	184,121.02	(355,003.24)	-192.81%	0.16%	539,124.26	184,121.02	(355,003.24)	Jan-12	Dec-12	Jan-12	Dec-12	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2012
KSURGE-11	Surge Arestors KU-11	(2,533.05)	-	2,533.05	-100.000%	0.00%	150,117.69	152,650.74	2,533.05			Jan-11	Mar-12		2012
KSURGE-12	Surge Arestors KU-12	210,790.02	174,934.28	(35,855.74)	-20.50%	0.06%	208,068.53	174,934.28	(33,134.25)	Jan-12	Dec-12	Jan-12	Dec-12		2012
KTRMUP-10	KU Terminal Upgrades-10	0.10	-	(0.10)	-100.000%	0.00%	289,915.57	289,915.47	(0.10)			Jun-09	Dec-10		2012
KTRMUP-12	KU Terminal Upgrades-12	-	295,383.77	295,383.77	100.000%	0.00%	-	295,383.77	295,383.77	Jan-12	Dec-12				2012
MCAPR156	CAP/REG/RECL - 011560	39,737.56	48,420.81	8,683.25	17.93%	0.01%	39,737.56	48,420.81	8,683.25	Sep-02	Dec-25	Sep-02	Dec-12		2012
MCAPR216	CAP/REG/RECL - 012160	11,025.04	6,000.01	(5,025.03)	-83.75%	0.00%	63,689.90	70,568.68	6,878.78	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR236	CAP/REG/RECL - 012360	35,240.25	30,000.20	(5,240.05)	-17.47%	0.01%	120,158.73	177,919.44	57,760.71	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR246	CAP/REG/RECL - 012460	1,192.68	8,000.00	6,807.32	85.09%	0.00%	7,673.60	30,482.30	22,808.70	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR256	CAP/REG/RECL - 012560	-	4,999.29	4,999.29	100.000%	0.00%	-	4,999.29	4,999.29	Aug-03	Dec-25	Aug-03			2012
MCAPR315	CAP/REG/RECL - 013150	29,573.59	20,000.20	(9,573.39)	-47.87%	0.01%	96,404.77	128,831.68	32,426.91	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR366	CAP/REG/RECL - 013660	12,333.00	35,522.87	23,189.87	65.28%	0.00%	104,499.40	201,992.01	97,492.61	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR416	CAP/REG/RECL - 0146160	5,159.43	25,000.45	19,841.02	79.36%	0.00%	10,524.94	80,216.10	69,691.16	Sep-02	Dec-25	Sep-02	Dec-12		2012
MCAPR426	CAP/REG/RECL - 014260	3,230.93	24,998.50	21,767.57	87.08%	0.00%	31,626.62	105,394.08	73,767.46	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR766	CAP/REG/RECL - 017660	10,390.47	24,999.53	14,609.06	58.44%	0.00%	36,472.88	103,087.17	66,614.29	Sep-02	Dec-25	Sep-02	Dec-12		2012
MCAPRR366	Cap/Reg/Recl Maint-Maysville	2,246.51	-	(2,246.51)	-100.000%	0.00%	2,246.51	-	(2,246.51)			Jan-01	Dec-12		2012
MTRPUR582	PURCHASE OF METERS	1,629,581.66	1,672,228.68	42,647.02	2.55%	0.49%	1,629,581.66	1,672,228.68	42,647.02	Oct-99	Dec-14	Oct-99	Dec-12		2012
NBCD156OH	New Bus Comm-Ovhd-Earlington	267,339.41	219,531.47	(47,807.94)	-21.78%	0.08%	267,339.41	219,531.47	(47,807.94)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD156UG	New Bus Comm-UG-Earlington	104,744.12	39,999.68	(64,744.44)	-161.86%	0.03%	104,744.12	39,999.68	(64,744.44)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD216OH	New Bus Comm-Ovhd-Danville	237,326.62	392,279.32	154,952.70	39.50%	0.07%	237,326.62	392,279.32	154,952.70	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD216UG	New Bus Comm-UG-Danville	195,298.21	214,151.08	18,852.87	8.80%	0.06%	195,298.21	214,151.08	18,852.87	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD236OH	New Bus Comm-Ovhd-Richmond	336,971.58	293,320.56	(43,651.02)	-14.88%	0.10%	336,971.58	293,320.56	(43,651.02)	Jan-99	Dec-25	Jan-99	Dec-12		2012
NBCD236UG	New Bus Comm-UG-Richmond	195,670.67	243,379.32	47,708.65	19.60%	0.06%	195,670.67	243,379.32	47,708.65	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD246OH	New Bus Comm-Ovhd-Etown	323,343.32	139,364.28	(183,979.04)	-132.01%	0.10%	323,343.32	139,364.28	(183,979.04)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD246UG	New Bus Comm-UG-Etown	133,557.44	62,499.56	(71,057.88)	-113.69%	0.04%	133,557.44	62,499.56	(71,057.88)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	330,455.13	335,759.08	5,303.95	1.58%	0.10%	330,455.13	335,759.08	5,303.95	Feb-01	Dec-25	Feb-01	Dec-12		2012
NBCD256UG	New Bus Comm-UG-Shelbyville	111,504.37	141,006.68	29,502.31	20.92%	0.03%	111,504.37	141,006.68	29,502.31	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD315OH	New Bus Comm-Ovhd-Lexington	793,425.89	887,539.15	94,113.26	10.60%	0.24%	793,425.89	887,539.15	94,113.26	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD315UG	New Bus Comm-UG-Lexington	883,054.05	650,001.00	(233,053.05)	-35.85%	0.27%	883,054.05	650,001.00	(233,053.05)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD366OH	New Bus Comm-Ovhd-Maysville	640,754.39	542,138.62	(98,615.77)	-18.19%	0.19%	640,754.39	542,138.62	(98,615.77)	Feb-01	Dec-25	Feb-01	Dec-12		2012
NBCD366UG	New Bus Comm-UG-Maysville	339,890.40	317,137.86	(22,752.54)	-7.17%	0.10%	339,890.40	317,137.86	(22,752.54)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD416OH	New Bus Comm-Ovhd-Pineville	207,975.93	110,000.98	(97,974.95)	-89.07%	0.06%	207,975.93	110,000.98	(97,974.95)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD416UG	New Bus Comm-UG-Pineville	42,840.89	50,000.90	7,160.01	14.32%	0.01%	42,840.89	50,000.90	7,160.01	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD426OH	New Bus Comm-Ovhd-London	347,386.24	266,371.15	(81,015.09)	-30.41%	0.10%	347,386.24	266,371.15	(81,015.09)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD426UG	New Bus Comm-UG-London	329,127.27	288,184.94	(40,942.33)	-14.21%	0.10%	329,127.27	288,184.94	(40,942.33)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD766OH	New Bus Comm-Ovhd-Norton	206,840.95	345,099.17	138,258.22	40.06%	0.06%	206,840.95	345,099.17	138,258.22	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD766UG	New Bus Comm-UG-Norton	226,456.42	69,999.75	(156,456.67)	-223.51%	0.07%	226,456.42	69,999.75	(156,456.67)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID156OH	New Bus Ind-Ovhd-Earlington	-	1,507.92	1,507.92	100.000%	0.00%	-	1,507.92	1,507.92	Mar-01	Dec-25				2012
NBID156UG	New Bus Ind-UG-Earlington	-	1,507.92	1,507.92	100.000%	0.00%	-	1,507.92	1,507.92	Mar-01	Dec-25	Mar-01			2012
NBID216OH	New Bus Ind-Ovhd-Danville	65,811.83	44,609.94	(21,201.89)	-47.53%	0.02%	65,811.83	44,609.94	(21,201.89)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID216UG	New Bus Ind-UG-Danville	84,367.85	49,999.88	(34,367.97)	-68.74%	0.03%	84,367.85	49,999.88	(34,367.97)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID236OH	New Bus Ind-Ovhd-Richmond	32,311.46	-	(32,311.46)	-100.000%	0.01%	32,311.46	-	(32,311.46)			Mar-01	Dec-12		2012
NBID236UG	New Bus Ind-UG-Richmond	2,694.56	-	(2,694.56)	-100.000%	0.00%	2,694.56	-	(2,694.56)			Mar-01	Dec-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	37,205.99	-	(37,205.99)	-100.00%	0.01%	37,205.99	-	(37,205.99)			Mar-01	Dec-12		2012
NBID256UG	New Bus Ind-UG-Shelbyville	4,707.81	15,002.87	10,295.06	68.62%	0.00%	4,707.81	15,002.87	10,295.06	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID315UG	New Bus Ind-UG-Lexington	29,913.83	-	(29,913.83)	-100.00%	0.01%	29,913.83	-	(29,913.83)			Mar-01	Dec-12		2012
NBID426OH	New Bus Ind-Ovhd-London	1,157.71	-	(1,157.71)	-100.00%	0.00%	1,157.71	-	(1,157.71)			Mar-01	Dec-12		2012
NBRD156OH	New Bus Resid-Ovhd-Earlington	770,753.92	842,037.71	71,283.79	8.47%	0.23%	770,753.92	842,037.71	71,283.79	Jan-99	Dec-25	Jan-99	Dec-14		2012
NBRD156UG	New Bus Resid-UG-Earlington	228,694.57	170,800.69	(57,893.88)	-33.90%	0.07%	228,694.57	170,800.69	(57,893.88)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD216OH	New Bus Resid-Ovhd-Danville	442,773.08	445,199.39	2,426.31	0.54%	0.13%	442,773.08	445,199.39	2,426.31	Jan-99	Dec-25	Jan-99	Dec-12		2012
NBRD216UG	New Bus Resid-UG-Danville	224,980.57	180,000.55	(44,980.02)	-24.99%	0.07%	224,980.57	180,000.55	(44,980.02)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD236OH	New Bus Resid-Ovhd-Richmond	297,862.78	459,080.26	161,217.48	35.12%	0.09%	297,862.78	459,080.26	161,217.48	Feb-01	Dec-25	Feb-01	Dec-12		2012
NBRD236UG	New Bus Resid-UG-Richmond	168,815.62	154,999.75	(13,815.87)	-8.91%	0.05%	168,815.62	154,999.75	(13,815.87)	Jan-99	Dec-25	Jan-99	Nov-10		2012
NBRD246OH	New Bus Resid-Ovhd-Etown	200,247.62	250,000.07	49,752.45	19.90%	0.06%	200,247.62	250,000.07	49,752.45	Jan-99	Dec-25	Jan-99	Dec-12		2012
NBRD246UG	New Bus Resid-UG-Etown	154,466.50	129,999.72	(24,466.78)	-18.82%	0.05%	154,466.50	129,999.72	(24,466.78)	Mar-01	Dec-25	Mar-01	Nov-10		2012
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	320,452.56	290,040.68	(30,411.88)	-10.49%	0.10%	320,452.56	290,040.68	(30,411.88)	Feb-01	Dec-25	Feb-01	Dec-12		2012
NBRD256UG	New Bus Resid-UG-Shelbyville	244,618.82	175,013.50	(69,605.32)	-39.77%	0.07%	244,618.82	175,013.50	(69,605.32)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,293,245.41	1,000,000.64	(293,244.77)	-29.32%	0.39%	1,293,245.41	1,000,000.64	(293,244.77)	Jan-01	Dec-14	Jan-01	Dec-12		2012
NBRD315UG	New Bus Resid-UG-Lexington	1,449,509.60	1,300,000.44	(149,509.16)	-11.50%	0.44%	1,449,509.60	1,300,000.44	(149,509.16)	Feb-00	Dec-25	Feb-00	Dec-12		2012
NBRD366OH	New Bus Resid-Ovhd-Maysville	571,927.17	560,702.02	(11,225.15)	-2.00%	0.17%	571,927.17	560,702.02	(11,225.15)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD366UG	New Bus Resid-UG-Maysville	255,885.24	280,829.85	24,944.61	8.88%	0.08%	255,885.24	280,829.85	24,944.61	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD416OH	New Bus Resid-Ovhd-Pineville	472,389.59	583,682.75	111,293.16	19.07%	0.14%	472,389.59	583,682.75	111,293.16	Mar-00	Dec-25	Mar-00	Dec-12		2012
NBRD416UG	New Bus Resid-UG-Pineville	91,341.48	75,000.19	(16,341.29)	-21.79%	0.03%	91,341.48	75,000.19	(16,341.29)	Jan-01	Dec-25	Jan-01	Dec-12		2012
NBRD426OH	New Bus Resid-Ovhd-London	404,225.00	461,755.46	57,530.46	12.46%	0.12%	404,225.00	461,755.46	57,530.46	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD426UG	New Bus Resid-UG-London	289,671.91	300,000.59	10,328.68	3.44%	0.09%	289,671.91	300,000.59	10,328.68	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD766OH	New Bus Resid-Ovhd-Norton	807,319.61	683,068.82	(124,250.79)	-18.19%	0.24%	807,319.61	683,068.82	(124,250.79)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD766UG	New Bus Resid-UG-Norton	106,493.53	117,067.32	10,573.79	9.03%	0.03%	106,493.53	117,067.32	10,573.79	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB216OH	New Bus Subd-Ovhd-Danville	1,049.72	14,999.89	13,950.17	93.00%	0.00%	1,049.72	14,999.89	13,950.17	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB216UG	New Bus Subd-UG-Danville	7,969.46	34,999.56	27,030.10	77.23%	0.00%	7,969.46	34,999.56	27,030.10	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB236OH	New Bus Subd-Ovhd-Richmond	3,959.67	-	(3,959.67)	-100.00%	0.00%	3,959.67	-	(3,959.67)			Mar-01	Nov-10		2012
NBSB236UG	New Bus Subd-UG-Richmond	123,919.26	54,999.96	(68,919.30)	-125.31%	0.04%	123,919.26	54,999.96	(68,919.30)	Jan-99	Dec-25	Jan-99	Dec-12		2012
NBSB246OH	New Bus Subd-Ovhd-Etown	60,010.18	139,999.85	79,989.67	57.14%	0.02%	60,010.18	139,999.85	79,989.67	Mar-01	Dec-25	Mar-01	Nov-10		2012
NBSB246UG	New Bus Subd-UG-Etown	139,071.36	125,000.22	(14,071.14)	-11.26%	0.04%	139,071.36	125,000.22	(14,071.14)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	1,383.79	19,999.60	18,615.81	93.08%	0.00%	1,383.79	19,999.60	18,615.81	Mar-01	Oct-09	Mar-01	Jul-10		2012
NBSB256UG	New Bus Subd-UG-Shelbyville	115,730.79	174,989.22	59,258.43	33.86%	0.03%	115,730.79	174,989.22	59,258.43	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB315OH	New Bus Subd-Ovhd-Lexington	10,281.05	149,999.92	139,718.87	93.15%	0.00%	10,281.05	149,999.92	139,718.87	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB315UG	New Bus Subd-UG-Lexington	489,572.12	400,000.24	(89,571.88)	-22.39%	0.15%	489,572.12	400,000.24	(89,571.88)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB366UG	New Bus Subd-UG-Maysville	14,386.13	-	(14,386.13)	-100.00%	0.00%	14,386.13	-	(14,386.13)			Jun-02	Dec-12		2012
NBSB416OH	New Bus Subd-Ovhd-Pineville	10,569.63	-	(10,569.63)	-100.00%	0.00%	10,569.63	-	(10,569.63)			Mar-01	Dec-12		2012
NBSB416UG	New Bus Subd-UG-Pineville	1,080.11	-	(1,080.11)	-100.00%	0.00%	1,080.11	-	(1,080.11)			Mar-01	Dec-12		2012
NBSB426OH	New Bus Subd-Ovhd-London	1,393.75	-	(1,393.75)	-100.00%	0.00%	1,393.75	-	(1,393.75)			Mar-01	Dec-12		2012
NBSB426UG	New Bus Subd-UG-London	1,446.59	-	(1,446.59)	-100.00%	0.00%	1,446.59	-	(1,446.59)			Mar-01	Dec-12		2012
NBSB766UG	New Bus Subd-UG-Norton	701.93	-	(701.93)	-100.00%	0.00%	701.93	-	(701.93)			Mar-01	Dec-12		2012
NBSV156OH	New Elect Serv-Ovhd-Earlington	392,779.38	477,526.92	84,747.54	17.75%	0.12%	392,779.38	477,526.92	84,747.54	Mar-01	Dec-25	Mar-01	May-10		2012
NBSV156UG	New Bus Serv-UG-Earlington	330,514.55	279,858.45	(50,656.10)	-18.10%	0.10%	330,514.55	279,858.45	(50,656.10)	Jan-99	Dec-25	Jan-99	Dec-12		2012
NBSV216OH	New Elect Serv-Ovhd-Danville	238,911.14	336,684.53	97,773.39	29.04%	0.07%	238,911.14	336,684.53	97,773.39	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV216UG	New Bus Serv-UG-Danville	282,822.22	319,610.13	36,787.91	11.51%	0.09%	282,822.22	319,610.13	36,787.91	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV236OH	New Electric Serv-Overhead	334,487.99	416,351.28	81,863.29	19.66%	0.10%	334,487.99	416,351.28	81,863.29	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV236UG	New Bus Serv-UG-Richmond	319,280.84	399,999.84	80,719.00	20.18%	0.10%	319,280.84	399,999.84	80,719.00	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV246OH	New Elect Services-Overhead	355,674.30	498,640.56	142,966.26	28.67%	0.11%	355,674.30	498,640.56	142,966.26	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV246UG	New Bus Serv-UG-Etown	332,387.09	494,681.49	162,294.40	32.81%	0.10%	332,387.09	494,681.49	162,294.40	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	145,860.47	155,001.54	9,141.07	5.90%	0.04%	145,860.47	155,001.54	9,141.07	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV256UG	New Bus Serv-UG-Shelbyville	204,771.01	199,992.73	(4,778.28)	-2.39%	0.06%	204,771.01	199,992.73	(4,778.28)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV315OH	New Elect Serv-Ovhd-Lexington	908,828.41	799,999.64	(108,828.77)	-13.60%	0.27%	908,828.41	799,999.64	(108,828.77)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV315UG	New Bus Serv-UG-Lexington	1,524,799.53	1,500,000.18	(24,799.35)	-1.65%	0.46%	1,524,799.53	1,500,000.18	(24,799.35)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV366OH	New Elect Serv-Ovhd-Maysville	360,762.23	351,414.64	(9,347.59)	-2.66%	0.11%	360,762.23	351,414.64	(9,347.59)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV366UG	New Bus Serv-UG-Maysville	271,154.00	285,168.68	14,014.68	4.91%	0.08%	271,154.00	285,168.68	14,014.68	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV416OH	New Elect Serv-Ovhd-Pineville	190,426.98	283,684.10	93,257.12	32.87%	0.06%	190,426.98	283,684.10	93,257.12	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV416UG	New Bus Serv-UG-Pineville	49,431.59	100,000.66	50,569.07	50.57%	0.01%	49,431.59	100,000.66	50,569.07	Mar-01	Dec-25	Mar-01	Aug-09		2012
NBSV426OH	New Elect Serv-Ovhd-London	146,619.35	283,186.18	136,566.83	48.23%	0.04%	146,619.35	283,186.18	136,566.83	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV426UG	New Bus Serv-UG-London	182,726.26	220,000.31	37,274.05	16.94%	0.06%	182,726.26	220,000.31	37,274.05	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV766OH	New Elect Serv-Ovhd-Norton	207,945.09	250,290.28	42,345.19	16.92%	0.06%	207,945.09	250,290.28	42,345.19	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV766UG	New Bus Serv-UG-Norton	66,021.04	95,786.33	29,765.29	31.07%	0.02%	66,021.04	95,786.33	29,765.29	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK156OH	Pub Wrk Reloc-OH-Earlington	128,689.82	31,000.64	(97,689.18)	-315.12%	0.04%	128,689.82	31,000.64	(97,689.18)	Mar-00	Dec-25	Mar-00	Dec-12		2012
PBWK156UG	Pub Wrk Reloc-UG-Earlington	22,408.02	-	(22,408.02)	-100.00%	0.01%	22,408.02	-	(22,408.02)			Mar-01	Dec-12		2012
PBWK216OH	Pub Wrk Reloc-OH-Danville	27,042.59	96,878.95	69,836.36	72.09%	0.01%	27,042.59	96,878.95	69,836.36	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK216UG	Pub Wrk Reloc-UG-Danville	-	40,839.67	40,839.67	100.00%	0.00%	-	40,839.67	40,839.67	Mar-01	Dec-25	Mar-01			2012
PBWK236OH	Pub Works Relc-OH-Richmond	(17,924.50)	137,880.71	155,805.21	113.00%	-0.01%	(17,924.50)	137,880.71	155,805.21	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK246OH	Pub Wrk Relc-OH-Etown	257,633.71	136,480.32	(121,153.39)	-88.77%	0.08%	257,633.71	136,480.32	(121,153.39)	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	52,874.75	81,990.80	29,116.05	35.51%	0.02%	52,874.75	81,990.80	29,116.05	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK256UG	Pub Wrk Reloc-UG-Shelbyville	45.71	-	(45.71)	-100.00%	0.00%	45.71	-	(45.71)			Mar-01	Dec-12		2012
PBWK315OH	Pub Wrk Reloc-OH-Lexington	(244,497.75)	596,025.05	840,522.80	141.02%	-0.07%	(244,497.75)	596,025.05	840,522.80	Mar-01	Dec-25	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2012
PBWK315UG	Pub Wrk Reloc-UG-Lexington	39,988.52	39,000.41	(988.11)	-2.53%	0.01%	39,988.52	39,000.41	(988.11)	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK366OH	Pub Wrk Reloc-OH-Maysville	108,813.51	211,260.88	102,447.37	48.49%	0.03%	108,813.51	211,260.88	102,447.37	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK416OH	Pub Wrk Reloc-OH-Pineville	17,777.61	56,008.97	38,231.36	68.26%	0.01%	17,777.61	56,008.97	38,231.36	Mar-01	Dec-25	Mar-01	Dec-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
PBWK426OH	Pub Wrk Reloc-OH-London	10,084.93	-	(10,084.93)	-100.00%	0.00%	10,084.93	-	(10,084.93)			Mar-01	Dec-12		2012
PBWK766OH	Pub Wrk Reloc-OH-Norton	54,414.02	66,279.49	11,865.47	17.90%	0.02%	54,414.02	66,279.49	11,865.47	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK766UG	Pub Wrk Reloc-UG-Norton	603.94	5,257.46	4,653.52	88.51%	0.00%	603.94	5,257.46	4,653.52	Mar-01	Dec-25	Mar-01	Dec-12		2012
POLD156	OUTDOOR LIGHTING 156	307,012.37	300,000.57	(7,011.80)	-2.34%	0.09%	1,806,472.77	2,444,194.68	637,721.91	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD216	OUTDOOR LIGHTING 216	250,434.63	300,803.60	50,368.97	16.74%	0.08%	1,728,185.45	2,424,273.92	696,088.47	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD236	OUTDOOR LIGHTING 236	177,541.95	149,079.44	(28,462.51)	-19.09%	0.05%	935,944.26	1,216,394.27	280,450.01	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD246	OUTDOOR LIGHTING 246	81,892.79	110,000.65	28,107.86	25.55%	0.02%	592,769.42	858,156.21	265,386.79	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD256	OUTDOOR LIGHTING 256	105,511.48	85,018.90	(20,492.58)	-24.10%	0.03%	553,296.45	715,761.40	162,464.95	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD315	OUTDOOR LIGHTING 315	589,239.80	700,000.08	110,760.28	15.82%	0.18%	5,033,603.12	6,643,009.36	1,609,406.24	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD366	OUTDOOR LIGHTING 366	157,166.59	146,781.98	(10,384.61)	-7.07%	0.05%	831,362.67	1,133,837.61	302,474.94	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD416	OUTDOOR LIGHTING 416	246,602.01	208,687.21	(37,914.80)	-18.17%	0.07%	246,602.01	208,687.21	(37,914.80)	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD426	OUTDOOR LIGHTING 426	230,699.01	230,000.27	(698.74)	-0.30%	0.07%	1,236,632.33	1,729,586.50	492,954.17	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD766	OUTDOOR LIGHTING 766	79,606.83	160,000.30	80,393.47	50.25%	0.02%	79,606.83	160,000.30	80,393.47	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST156	RELOCATIONS CUST REQUEST 156	122,076.14	105,379.74	(16,696.40)	-15.84%	0.04%	773,138.05	986,730.99	213,592.94	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST216	RELOCATIONS CUST REQUEST 216	29,426.67	69,225.50	39,798.83	57.49%	0.01%	29,426.67	69,225.50	39,798.83	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST236	RELOCATIONS CUST REQUEST 236	26,566.70	80,560.96	53,994.26	67.02%	0.01%	549,826.32	761,860.86	212,034.54	Sep-99	Dec-25	Sep-99	Dec-12		2012
RCST246	RELOCATIONS CUST REQUEST 246	40,306.31	10,000.76	(30,305.55)	-303.03%	0.01%	40,306.31	10,000.76	(30,305.55)	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST256	RELOCATIONS CUST REQUEST 256	184,687.74	22,000.69	(162,687.05)	-739.46%	0.06%	581,369.13	453,435.58	(127,933.55)	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST315	RELOCATIONS CUST REQUEST 315	280,985.63	372,199.64	91,214.01	24.51%	0.08%	280,985.63	372,199.64	91,214.01	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST366	RELOCATIONS CUST REQUEST 366	58,826.59	47,442.72	(11,383.87)	-23.99%	0.02%	228,479.67	300,182.87	71,703.20	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST416	RELOCATIONS CUST REQUEST 416	47,955.52	49,999.74	2,044.22	4.09%	0.01%	544,057.38	626,801.03	82,743.65	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST426	RELOCATIONS CUST REQUEST 426	90,242.00	43,397.04	(46,844.96)	-107.95%	0.03%	90,242.00	43,397.04	(46,844.96)	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST766	RELOCATIONS CUST REQUEST 766	37,104.73	39,510.82	2,406.09	6.09%	0.01%	326,954.03	393,617.43	66,663.40	Aug-99	Dec-25	Aug-99	Nov-13		2012
RDD011019	Repair Defective Eqpt - 011019	362,371.88	212,000.37	(150,371.51)	-70.93%	0.11%	362,371.88	212,000.37	(150,371.51)	Jan-05	Dec-25	Jan-05	Dec-12		2012
RDD015990	Repair Defective Eqpt - 015990	192,863.75	-	(192,863.75)	-100.00%	0.06%	886,324.23	693,862.41	(192,461.82)			Jan-05	Feb-13	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2012
RDDD156OH	Rep Def Equip-OH-Earlington	1,278,846.14	905,221.57	(373,624.57)	-41.27%	0.39%	1,278,846.14	905,221.57	(373,624.57)	Mar-01	Dec-10	Mar-01	Dec-12		2012
RDDD156UG	Rep Def Equip-UG-Earlington	9,377.03	19,422.66	10,045.63	51.72%	0.00%	9,377.03	19,422.66	10,045.63	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD216OH	Rep Def Equip-OH-Danville	216,472.15	199,258.00	(17,214.15)	-8.64%	0.07%	216,472.15	199,258.00	(17,214.15)	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD216UG	Rep Def Equip-UG-Danville	16,494.05	13,000.04	(3,494.01)	-26.88%	0.00%	16,494.05	13,000.04	(3,494.01)	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD236OH	Rep Def Equip-OH-Richmond	307,460.72	294,481.64	(12,979.08)	-4.41%	0.09%	307,460.72	294,481.64	(12,979.08)	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD236UG	Rep Def Equip-UG-Richmond	22,928.40	25,000.20	2,071.80	8.29%	0.01%	22,928.40	25,000.20	2,071.80	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD246OH	Rep Def Equip-OH-Etown	323,089.77	195,000.41	(128,089.36)	-65.69%	0.10%	323,089.77	195,000.41	(128,089.36)	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD246UG	Rep Def Equip-UG-Etown	3,372.71	7,341.87	3,969.16	54.06%	0.00%	3,372.71	7,341.87	3,969.16	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD256OH	Rep Def Equip-OH-Shelbyvl	120,395.42	239,998.26	119,602.84	49.83%	0.04%	120,395.42	239,998.26	119,602.84	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD256UG	Rep Def Equip-UG-Shelbyville	18,001.02	15,002.87	(2,998.15)	-19.98%	0.01%	18,001.02	15,002.87	(2,998.15)	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD315OH	Rep Def Equip-OH-Lexington	432,691.49	525,000.23	92,308.74	17.58%	0.13%	432,691.49	525,000.23	92,308.74	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD315UG	Rep Def Equip-UG-Lexington	239,481.85	249,999.60	10,517.75	4.21%	0.07%	239,481.85	249,999.60	10,517.75	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD366OH	Rep Def Equip-OH-Maysville	237,352.13	252,487.48	15,135.35	5.99%	0.07%	237,352.13	252,487.48	15,135.35	Mar-01	Dec-12	Mar-01	Dec-12		2012
RDDD366UG	Rep Def Equip-UG-Maysville	2,240.18	17,260.55	15,020.37	87.02%	0.00%	2,240.18	17,260.55	15,020.37	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD416OH	Rep Def Equip-OH-Pineville	70,918.56	79,999.69	9,081.13	11.35%	0.02%	70,918.56	79,999.69	9,081.13	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD416UG	Rep Def Equip-UG-Pineville	169.15	5,000.13	4,830.98	96.62%	0.00%	169.15	5,000.13	4,830.98	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD426OH	Rep Def Equip-OH-London	157,082.86	168,129.86	11,047.00	6.57%	0.05%	157,082.86	168,129.86	11,047.00	Mar-01	Dec-09	Mar-01	Dec-12		2012
RDDD426UG	Rep Def Equip-UG-London	7,250.10	19,999.90	12,749.80	63.75%	0.00%	7,250.10	19,999.90	12,749.80	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD766OH	Rep Def Equip-OH-Norton	11,718.56	83,037.84	71,319.28	85.89%	0.00%	11,718.56	83,037.84	71,319.28	Mar-01	Dec-14	Mar-01	Dec-12		2012
RDDD766UG	Rep Def Equip-UG-Norton	-	5,001.10	5,001.10	100.00%	0.00%	-	5,001.10	5,001.10	Mar-01	Dec-25	Mar-01			2012
RDPOLD156	REP/REPL DEF POL'S 156	402,415.58	275,963.08	(126,452.50)	-45.82%	0.12%	402,415.58	275,963.08	(126,452.50)	Jan-01	Dec-14	Jan-01	Dec-12		2012
RDPOLD216	REP/REPL DEF POL'S 216	84,092.91	50,999.81	(33,093.10)	-64.89%	0.03%	84,092.91	50,999.81	(33,093.10)	Jan-01	Aug-12	Jan-01	Nov-10		2012
RDPOLD236	REP/REP DEF POL'S	129,108.74	139,079.88	9,971.14	7.17%	0.04%	129,108.74	139,079.88	9,971.14	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD246	REP/REPL DEF POL'S	63,610.35	40,000.54	(23,609.81)	-59.02%	0.02%	63,610.35	40,000.54	(23,609.81)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD256	REP/REPL DEF POL'S 256	146,425.93	100,765.39	(45,660.54)	-45.31%	0.04%	146,425.93	100,765.39	(45,660.54)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD315	REP/REPL DEF POL'S 315	179,835.24	159,999.64	(19,835.60)	-12.40%	0.05%	179,835.24	159,999.64	(19,835.60)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD366	REP/REPL DEF POL'S 366	81,019.13	97,261.65	16,242.52	16.70%	0.02%	81,019.13	97,261.65	16,242.52	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD416	REP/REPL DEF POL'S 416	95,355.95	79,997.92	(15,358.03)	-19.20%	0.03%	95,355.95	79,997.92	(15,358.03)	Jan-01	Aug-12	Jan-01	Nov-10		2012
RDPOLD426	REP/REPL DEF POL'S 426	118,384.25	105,988.20	(12,396.05)	-11.70%	0.04%	118,384.25	105,988.20	(12,396.05)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD766	REP/REPL DEF POL'S 766	23,643.18	16,766.50	(6,876.68)	-41.01%	0.01%	23,643.18	16,766.50	(6,876.68)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLE156	Pole repair/replacement 156	786,755.07	546,926.38	(239,828.69)	-43.85%	0.24%	786,755.07	546,926.38	(239,828.69)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE216	Pole repair/replacement 216	335,788.19	127,906.50	(207,881.69)	-162.53%	0.10%	335,788.19	127,906.50	(207,881.69)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE236	Pole repair/replacement 236	309,244.32	182,211.56	(127,032.76)	-69.72%	0.09%	309,244.32	182,211.56	(127,032.76)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE246	Pole repair/replacement 246	342,667.23	300,000.68	(42,666.55)	-14.22%	0.10%	342,667.23	300,000.68	(42,666.55)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE256	Pole repair/replacement 256	228,036.05	380,011.08	151,975.03	39.99%	0.07%	228,036.05	380,011.08	151,975.03	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE315	Pole repair/replacement 315	712,905.64	487,523.78	(225,381.86)	-46.23%	0.21%	712,905.64	487,523.78	(225,381.86)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE366	Pole repair/replacement 366	277,121.92	244,276.11	(32,845.81)	-13.45%	0.08%	277,121.92	244,276.11	(32,845.81)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE416	Pole repair/replacement 416	170,429.20	202,280.89	31,851.69	15.75%	0.05%	170,429.20	202,280.89	31,851.69	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE426	Repair defective poles 426	187,815.17	104,781.91	(83,033.26)	-79.24%	0.06%	187,815.17	104,781.91	(83,033.26)	Jan-03	Dec-25	Jan-03	Dec-12		2012
RDPOLE766	Pole repair/replacement 766	109,808.03	167,062.89	57,254.86	34.27%	0.03%	109,808.03	167,062.89	57,254.86	May-02	Dec-25	May-02	Dec-12		2012
RDSTLT156	REP REPL DEF ST LIGHTS 156	158,396.77	168,264.67	9,867.90	5.86%	0.05%	158,396.77	168,264.67	9,867.90	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT216	REP REPL DEF ST LIGHTS 216	101,789.13	102,000.78	211.65	0.21%	0.03%	101,789.13	102,000.78	211.65	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT236	REP REPL DEF ST LIGHTS 236	68,426.18	100,000.16	31,573.98	31.57%	0.02%	68,426.18	100,000.16	31,573.98	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT246	REP REPL DEF ST LIGHTS 246	86,158.57	80,000.74	(6,157.83)	-7.70%	0.03%	86,158.57	80,000.74	(6,157.83)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT256	REP REPL DEF ST LIGHTS 256	121,801.48	104,999.74	(16,801.74)	-16.00%	0.04%	121,801.48	104,999.74	(16,801.74)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT315	REP REPL ST LIGHTS 315	731,073.34	470,000.59	(261,072.75)	-55.55%	0.22%	731,073.34	470,000.59	(261,072.75)	Jan-01	Dec-25	Jan-01	Dec-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
RDSTLT366	REP REPL DEF ST LIGHTS 366	80,423.49	117,261.44	36,837.95	31.42%	0.02%	80,423.49	117,261.44	36,837.95	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT416	REP REPL DEF ST LIGHTS 416	33,027.37	15,000.29	(18,027.08)	-120.18%	0.01%	33,027.37	15,000.29	(18,027.08)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT426	REP REPL DEF ST LIGHTS 426	93,692.06	35,000.71	(58,691.35)	-167.69%	0.03%	93,692.06	35,000.71	(58,691.35)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT766	REP REPL DEF ST LIGHTS 766	2,458.50	4,561.46	2,102.96	46.10%	0.00%	2,458.50	4,561.46	2,102.96	Jan-01	Dec-25	Jan-01	Dec-12		2012
RELD10610	KU General Reliability	3,521.98	-	(3,521.98)	-100.00%	0.00%	3,521.98	-	(3,521.98)			Jan-08	Dec-12		2012
RELD156OH	Cir Hard Reliab OH - 011560	89,107.08	173,109.47	84,002.39	48.53%	0.03%	89,107.08	173,109.47	84,002.39	Jan-99	Dec-25	Jan-99	Dec-12		2012
RELD156UG	Cir Hard Reliab UG - 011560	47,956.78	-	(47,956.78)	-100.00%	0.01%	47,956.78	-	(47,956.78)			May-02	Jun-10		2012
RELD216OH	Cir Hard Reliab OH - 012160	19,163.46	31,719.87	12,556.41	39.59%	0.01%	19,163.46	31,719.87	12,556.41	May-02	Dec-25	May-02	Dec-12		2012
RELD236OH	Cir Hard Reliab OH - 012360	97,730.12	64,080.79	(33,649.33)	-52.51%	0.03%	97,730.12	64,080.79	(33,649.33)	May-02	Dec-25	May-02	Dec-12		2012
RELD246OH	Cir Hard Reliab OH - 012460	7,585.93	27,999.73	20,413.80	72.91%	0.00%	7,585.93	27,999.73	20,413.80	May-02	Dec-25	May-02	Dec-12		2012
RELD256OH	Cir Hard Reliab OH - 012560	54,803.02	124,998.04	70,195.02	56.16%	0.02%	54,803.02	124,998.04	70,195.02	May-00	Dec-25	May-00	Dec-12		2012
RELD315OH	Cir Hard Reliab OH - 013150	407,744.36	468,999.88	61,255.52	13.06%	0.12%	407,744.36	468,999.88	61,255.52	May-02	Dec-25	May-02	Dec-12		2012
RELD315UG	Cir Hard Reliab UG - 013150	13,539.23	-	(13,539.23)	-100.00%	0.00%	13,539.23	-	(13,539.23)			May-02	Dec-12		2012
RELD366OH	Cir Hard Reliab OH - 013660	91,037.50	110,261.47	19,223.97	17.43%	0.03%	91,037.50	110,261.47	19,223.97	Jan-99	Dec-25	Jan-99	Dec-12		2012
RELD416OH	Cir Hard Reliab OH - 014160	79,440.88	35,006.41	(44,434.47)	-126.93%	0.02%	79,440.88	35,006.41	(44,434.47)	May-02	Dec-25	May-02	Dec-12		2012
RELD416UG	Cir Hard Reliab UG - 014160	261.66	-	(261.66)	-100.00%	0.00%	261.66	-	(261.66)			May-02	Dec-12		2012
RELD426OH	Cir Hard Reliability OH	19,343.75	5,000.86	(14,342.89)	-286.81%	0.01%	19,343.75	5,000.86	(14,342.89)	Mar-00	Dec-25	Mar-00	Dec-12		2012
RELD766OH	Cir Hard Reliab OH - 017660	58,992.07	40,000.55	(18,991.52)	-47.48%	0.02%	58,992.07	40,000.55	(18,991.52)	May-02	Dec-25	May-02	Dec-12		2012
RELD766UG	Cir Hard Reliab UG - 017660	400.29	-	(400.29)	-100.00%	0.00%	400.29	-	(400.29)			May-02	Dec-12		2012
RNTPD156	REP THRD PARTY DAM 156	13,887.28	23,750.77	9,863.49	41.53%	0.00%	13,887.28	23,750.77	9,863.49	Jan-01	Dec-25	Jan-01	Dec-12		2012
RNTPD216	REP THRD PARTY DAM 216	45,669.96	42,680.75	(2,989.21)	-7.00%	0.01%	242,481.76	321,088.76	78,607.00	Jan-01	Dec-25	Jan-01	Dec-12		2012
RNTPD236	REP THRD PRTY DAM 236	71,181.85	38,924.10	(32,257.75)	-82.87%	0.02%	71,181.85	38,924.10	(32,257.75)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RNTPD246	REP THRD PARTY DAM 246	7,971.77	10,000.76	2,028.99	20.29%	0.00%	110,951.55	114,865.24	3,913.69	Jan-01	Dec-25	Jan-01	Dec-12		2012
RNTPD256	REP THRD PARTY DAM 256	27,963.59	29,680.77	1,717.18	5.79%	0.01%	27,963.59	29,680.77	1,717.18	Jan-01	Dec-25	Jan-01	Dec-12		2012
RNTPD315	REP THRD PARTY DAM 315	90,841.55	220,199.64	129,358.09	58.75%	0.03%	876,342.91	1,433,292.38	556,949.47	Mar-01	Dec-25	Mar-01	Dec-12		2012
RNTPD366	REP THRD PARTY DAM 366	(16,857.53)	64,523.84	81,381.37	126.13%	-0.01%	240,927.51	447,922.05	206,994.54	Jan-99	Dec-25	Jan-99	Dec-12		2012
RNTPD416	REP THRD PARTY DAM 416	(15,288.70)	5,000.09	20,288.79	405.77%	0.00%	(15,288.70)	5,000.09	20,288.79	Mar-01	Nov-10	Mar-01	Nov-10		2012
RNTPD426	REP THRD PARTY DAM 426	32,597.17	29,999.48	(2,597.69)	-8.66%	0.01%	32,597.17	29,999.48	(2,597.69)	Mar-01	Dec-25	Mar-01	Dec-12		2012
RNTPD766	REP THRD PARTY DAM 766	7,633.23	5,002.26	(2,630.97)	-52.60%	0.00%	(17,155.35)	(9,778.98)	7,376.37	Mar-01	Dec-25	Mar-01	Dec-10		2012
STLT156	STREET LIGHTING 156	73,189.65	75,000.25	1,810.60	2.41%	0.02%	73,189.65	75,000.25	1,810.60	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT216	STREET LIGHTING 216	249,944.76	180,831.92	(69,112.84)	-38.22%	0.08%	2,258,577.73	2,565,707.37	307,129.64	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT236	STREET LIGHTING 236	102,250.48	125,000.20	22,749.72	18.20%	0.03%	102,250.48	125,000.20	22,749.72	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT246	STREET LIGHTING 246	170,997.01	119,682.01	(51,315.00)	-42.88%	0.05%	1,556,221.24	1,754,446.38	198,225.14	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT256	STREET LIGHTING 256	76,357.87	178,003.68	101,645.81	57.10%	0.02%	76,357.87	178,003.68	101,645.81	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT315	STREET LIGHTING 315	508,532.23	1,199,999.50	691,467.27	57.62%	0.15%	8,645,179.88	11,914,820.63	3,269,640.75	Sep-99	Dec-25	Sep-99	Dec-12	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2012
STLT366	STREET LIGHTING 366	117,188.20	121,782.12	4,593.92	3.77%	0.04%	1,357,601.20	1,617,257.65	259,656.45	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT416	STREET LIGHTING 416	64,211.35	79,864.94	15,653.59	19.60%	0.02%	64,211.35	79,864.94	15,653.59	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT426	STREET LIGHTING 426	45,600.48	175,000.01	129,399.53	73.94%	0.01%	1,155,496.57	1,660,021.28	504,524.71	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT766	STREET LIGHTING 766	16,919.59	35,000.09	18,080.50	51.66%	0.01%	16,919.59	35,000.09	18,080.50	Oct-99	Dec-25	Oct-99	Dec-12		2012
STRM11560	KU Minor Storm Earlington	50,759.45	-	(50,759.45)	-100.00%	0.02%	50,759.45	-	(50,759.45)			Jan-10	Dec-12		2012
STRM12160	KU Minor Storms Danville	112,106.02	-	(112,106.02)	-100.00%	0.03%	112,106.02	-	(112,106.02)			Jan-10	Dec-12		2012
STRM12360	KU Minor Storms Richmond	15,786.24	-	(15,786.24)	-100.00%	0.00%	15,786.24	-	(15,786.24)			Jan-10	Dec-12		2012
STRM12460	KU Minor Storms Elizabethtown	14,632.66	-	(14,632.66)	-100.00%	0.00%	14,632.66	-	(14,632.66)			Jan-99	Dec-12		2012
STRM12560	KU Minor Storms Shelbyville	25,399.91	-	(25,399.91)	-100.00%	0.01%	25,399.91	-	(25,399.91)			Jan-10	Dec-12		2012
STRM13150	KU Minor Storms Lexington	152,397.24	-	(152,397.24)	-100.00%	0.05%	152,397.24	-	(152,397.24)			Jan-10	Dec-12		2012
STRM13660	KU Minor Storm Maysville	24,457.30	-	(24,457.30)	-100.00%	0.01%	24,457.30	-	(24,457.30)			Jan-10	Dec-12		2012
STRM14160	KU Minor Storms Pineville	8,085.36	-	(8,085.36)	-100.00%	0.00%	8,085.36	-	(8,085.36)			Jan-10	Dec-12		2012
STRM14260	KU Minor Storms London	28,677.80	-	(28,677.80)	-100.00%	0.01%	28,677.80	-	(28,677.80)			Apr-99	Dec-12		2012
STRM17660	KU Minor Storms Norton	16,717.54	-	(16,717.54)	-100.00%	0.01%	16,717.54	-	(16,717.54)			Jan-10	Dec-12		2012
STRMKU	KU Major Storm Event	-	919,996.00	919,996.00	100.00%	0.00%	17,729,491.01	20,489,479.01	2,759,988.00	Jan-05	Dec-25	Jan-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 total, the full year variance on storms is $283K over budget.	2012
SWITC216	SWITCHES-012160	1,776.26	-	(1,776.26)	-100.00%	0.00%	21,635.13	19,858.87	(1,776.26)			Sep-03	Dec-12		2012
SWITC416	SWITCHES - 014160	2,927.06	-	(2,927.06)	-100.00%	0.00%	2,927.06	-	(2,927.06)			Sep-02	Dec-12		2012
SWITC766	SWITCHES - 017660	343.68	-	(343.68)	-100.00%	0.00%	4,126.63	3,782.95	(343.68)			Sep-02	Dec-12		2012
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	82,968.33	186,108.31	103,139.98	55.42%	0.02%	82,968.33	186,108.31	103,139.98	Jan-01	Dec-25	Jan-01	Dec-12		2012
SYSENH216	Sys Enhan-Exist Cust-Danville	281,926.57	182,999.55	(98,927.02)	-54.06%	0.08%	281,926.57	182,999.55	(98,927.02)	Jan-01	Dec-25	Jan-01	Dec-12		2012
SYSENH236	Sys Enh-New Cust-Richmond	71,652.65	71,999.96	347.31	0.48%	0.02%	71,652.65	71,999.96	347.31	Jan-99	Dec-25	Jan-99	Dec-12		2012
SYSENH246	Sys Enh-Exist Cust-Etown	59,194.03	49,999.57	(9,194.46)	-18.39%	0.02%	59,194.03	49,999.57	(9,194.46)	Jan-01	Dec-25	Jan-01	Dec-10		2012
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	125,153.29	78,005.18	(47,148.11)	-60.44%	0.04%	125,153.29	78,005.18	(47,148.11)	Jan-01	Dec-25	Jan-01	Dec-12		2012
SYSENH315	Sys Enhan-Exist Cust-Lex	338,730.70	314,000.40	(24,730.30)	-7.88%	0.10%	338,730.70	314,000.40	(24,730.30)	Jan-99	Dec-13	Jan-99	Dec-12		2012
SYSENH366	Sys Enhan-Exist Cust-Maysville	67,232.33	97,260.69	30,028.36	30.87%	0.02%	67,232.33	97,260.69	30,028.36	Dec-00	Dec-25	Dec-00	Dec-12		2012
SYSENH416	Sys Enhan-Exist Cust-Pineville	150,521.22	49,003.83	(101,517.39)	-207.16%	0.05%	150,521.22	49,003.83	(101,517.39)	Jan-99	Dec-25	Jan-99	Dec-12		2012
SYSENH426	Sys Enhan-Exist Cust-London	101,396.64	99,000.64	(2,396.00)	-2.42%	0.03%	101,396.64	99,000.64	(2,396.00)	Jan-99	Dec-25	Jan-99	Dec-12		2012
SYSENH766	Sys Enhan-Exist Cust-Norton	14,749.38	36,273.09	21,523.71	59.34%	0.00%	14,749.38	36,273.09	21,523.71	Jan-01	Dec-25	Jan-01	Dec-12		2012
TBRD156OH	Trouble Orders OH - 011560	115,165.03	265,655.47	150,490.44	56.65%	0.03%	115,165.03	265,655.47	150,490.44	May-02	Dec-25	May-02	Dec-12		2012
TBRD156UG	Trouble Orders UG - 011560	8,804.08	-	(8,804.08)	-100.00%	0.00%	8,804.08	-	(8,804.08)			May-02	Dec-12		2012
TBRD216OH	Trouble Orders OH - 012160	30,208.29	91,000.40	60,792.11	66.80%	0.01%	30,208.29	91,000.40	60,792.11	May-02	Dec-25	May-02	Dec-12		2012
TBRD216UG	Trouble Orders UG - 012160	348.68	-	(348.68)	-100.00%	0.00%	348.68	-	(348.68)			May-02	Dec-12		2012
TBRD236OH	Trouble Orders OH - 012360	15,092.29	29,999.87	14,907.58	49.69%	0.00%	15,092.29	29,999.87	14,907.58	May-02	Dec-25	May-02	Dec-12		2012
TBRD236UG	Trouble Orders UG - 012360	19,881.01	-	(19,881.01)	-100.00%	0.01%	19,881.01	-	(19,881.01)			May-02	Dec-12		2012
TBRD246OH	Trouble Orders OH - 012460	144,734.70	186,681.67	41,946.97	22.47%	0.04%	144,734.70	186,681.67	41,946.97	May-02	Dec-25	May-02	Dec-12		2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
TBRD246UG	Trouble Orders UG - 012460	690.21	-	(690.21)	-100.00%	0.00%	690.21	-	(690.21)			May-02	Dec-12		2012
TBRD256OH	Trouble Orders OH - 012560	52,407.47	100,003.50	47,596.03	47.59%	0.02%	52,407.47	100,003.50	47,596.03	May-02	Dec-25	May-02	Dec-12		2012
TBRD256UG	Trouble Orders UG - 012560	10,934.71	-	(10,934.71)	-100.00%	0.00%	10,934.71	-	(10,934.71)			May-02	Dec-10		2012
TBRD315OH	Trouble Orders OH - 013150	125,752.57	131,000.02	5,247.45	4.01%	0.04%	125,752.57	131,000.02	5,247.45	May-02	Dec-25	May-02	Dec-12		2012
TBRD315UG	Trouble Orders UG - 013150	19,042.42	-	(19,042.42)	-100.00%	0.01%	19,042.42	-	(19,042.42)			May-02	Dec-12		2012
TBRD366OH	Trouble Orders OH - 013660	42,930.86	122,473.77	79,542.91	64.95%	0.01%	42,930.86	122,473.77	79,542.91	May-02	Dec-25	May-02	Dec-12		2012
TBRD366UG	Trouble Orders UG - 013660	8,508.27	-	(8,508.27)	-100.00%	0.00%	8,508.27	-	(8,508.27)			May-02	Dec-12		2012
TBRD416OH	Trouble Orders OH - 014160	97,928.76	74,999.62	(22,929.14)	-30.57%	0.03%	97,928.76	74,999.62	(22,929.14)	May-02	Dec-25	May-02	Dec-12		2012
TBRD416UG	Trouble Orders UG - 014160	1,818.65	-	(1,818.65)	-100.00%	0.00%	1,818.65	-	(1,818.65)			May-02	Dec-12		2012
TBRD426OH	Trouble Orders Overhead	230,765.97	320,000.46	89,234.49	27.89%	0.07%	230,765.97	320,000.46	89,234.49	Mar-03	Dec-25	Mar-03	Dec-12		2012
TBRD426UG	Trouble Orders Underground	4,905.44	-	(4,905.44)	-100.00%	0.00%	4,905.44	-	(4,905.44)			Mar-03	Dec-12		2012
TBRD766OH	Trouble Orders OH - 017660	91,077.65	119,999.12	28,921.47	24.10%	0.03%	91,077.65	119,999.12	28,921.47	May-02	Dec-25	May-02	Dec-12		2012
TBRD766UG	Trouble Orders UG - 017660	344.40	-	(344.40)	-100.00%	0.00%	344.40	-	(344.40)			May-02	Dec-12		2012
TLEQ156	TOOLS AND EQ 156	(9,984.09)	29,999.92	39,984.01	133.28%	0.00%	(9,984.09)	29,999.92	39,984.01	May-00	Dec-25	May-00	May-12		2012
TLEQ216	TOOLS AND EQ 216	(2,061.82)	14,000.04	16,061.86	114.73%	0.00%	104,136.72	142,013.50	37,876.78	Jan-01	Dec-25	Jan-01	Dec-11		2012
TLEQ236	TOOLS AND EQ 236	(7,329.61)	43,999.96	51,329.57	116.66%	0.00%	(7,329.61)	43,999.96	51,329.57	Jan-01	Dec-25	Jan-01	Dec-11		2012
TLEQ246	TOOLS AND EQ 246	156.22	15,999.88	15,843.66	99.02%	0.00%	144,614.60	198,416.97	53,802.37	Jan-01	Dec-25	Jan-01	Dec-11		2012
TLEQ256	TOOLS AND EQ 256	788.14	-	(788.14)	-100.00%	0.00%	788.14	-	(788.14)			Jan-01	Dec-11		2012
TLEQ315	TOOLS AND EQ 315	21,396.12	-	(21,396.12)	-100.00%	0.01%	373,548.23	352,152.11	(21,396.12)			Jan-01	Dec-11		2012
TLEQ366	TOOLS AND EQ 366	(6,765.15)	38,000.44	44,765.59	117.80%	0.00%	280,735.94	375,502.17	94,766.23	Jan-01	Dec-25	Jan-01	Dec-11		2012
TLEQ416	TOOLS AND EQ 416	(31.28)	20,000.72	20,032.00	100.16%	0.00%	(31.28)	20,000.72	20,032.00	Jul-01	Dec-25	Jul-01	Dec-11		2012
TLEQ426	TOOLS AND EQ 426	-	89,999.76	89,999.76	100.00%	0.00%	-	89,999.76	89,999.76	Jan-01	Dec-25	Jan-01			2012
TRBORD156	TROUBLE ORDERS 156	28,531.94	-	(28,531.94)	-100.00%	0.01%	28,531.94	-	(28,531.94)			Jan-01	Dec-12		2012
TRBORD216	TROUBLE ORDERS 216	60,682.54	-	(60,682.54)	-100.00%	0.02%	60,682.54	-	(60,682.54)			Jan-01	Dec-12		2012
TRBORD315	TROUBLE ORDERS 315	3,704.13	-	(3,704.13)	-100.00%	0.00%	3,704.13	-	(3,704.13)			Jan-01	Dec-11		2012
TRBORD366	TROUBLE ORDERS 366	192.56	-	(192.56)	-100.00%	0.00%	192.56	-	(192.56)			Jan-01	Dec-12		2012
XFRM156	Transformer labor 156	34,323.40	44,999.76	10,676.36	23.73%	0.01%	34,323.40	44,999.76	10,676.36	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM216	Transformer labor 216	43,457.09	29,999.96	(13,457.13)	-44.86%	0.01%	181,143.24	231,796.18	50,652.94	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM236	Transformer labor 236	75,623.41	149,080.04	73,456.63	49.27%	0.02%	75,623.41	149,080.04	73,456.63	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM246	Transformer labor 246	34,369.81	112,340.87	77,971.06	69.41%	0.01%	438,080.73	758,852.77	320,772.04	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM256	Transformer labor 256	58,172.44	65,005.18	6,832.74	10.51%	0.02%	58,172.44	65,005.18	6,832.74	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM315	Transformer labor 315	202,185.23	175,000.30	(27,184.93)	-15.53%	0.06%	1,826,744.24	2,176,891.87	350,147.63	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM366	Transformer labor 366	52,325.56	84,569.02	32,243.46	38.13%	0.02%	52,325.56	84,569.02	32,243.46	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM416	Transformer labor 416	1,773.33	25,000.45	23,227.12	92.91%	0.00%	100,895.64	178,122.09	77,226.45	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM426	Transformer labor 426	23,203.07	24,999.66	1,796.59	7.19%	0.01%	23,203.07	24,999.66	1,796.59	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM766	Transformer labor 766	10,830.43	14,512.45	3,682.02	25.37%	0.00%	-	181,077.68	181,077.68	Oct-99	Dec-25	Oct-99	Dec-12		2012
		250,621,314.30	332,113,292.84	81,491,978.54											**2012 Total**
113305	KU DIST LINE TRANSFORMERS	404,023.96	-	(404,023.96)	-100.00%	0.09%	404,023.96	-	(404,023.96)			Oct-01	Nov-08	This blanket project number was replaced by a new project number CXFRM301 where the budget resides.	2013
117150	Trimble County 2 KU	387,043.47	5,386,498.90	4,999,455.43	92.81%	0.09%	509,420,414.25	508,830,442.44	(589,971.81)	Jan-03	Jan-11	Jan-03	Jan-11	Accrual for Warranty/Punchlist claims receivable.	2013
117362	Accrued Labor - KU	44,778.34	3,385,108.00	3,340,329.66	98.68%	0.01%	20,595.60	16,902,018.43	16,881,422.83	Mar-04	Dec-15	Mar-04		Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2013
118216	Trimble 2 Trans. Projects - KU	10,961.70	-	(10,961.70)	-100.00%	0.00%	65,541,714.68	65,540,477.67	(1,237.01)			Jul-04	Jul-10		2013
119903	Clear A&G 12/04	(642,585.02)	-	642,585.02	-100.00%	-0.14%	(2,547,063.80)	269,045.08	2,816,108.88			Jan-05		This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2013
119961	BR ASH POND EXP	133.57	-	(133.57)	-100.00%	0.00%	37,868,123.20	-	(37,868,123.20)			Jan-04	Mar-12		2013
120210	BR 1, 2, & 3 FGD	(9,302.67)	-	9,302.67	-100.00%	0.00%	440,044,153.30	-	(440,044,153.30)			May-05	Dec-10		2013
120418	DX2 JOHNSON VLV REFURB 11	0.01	-	(0.01)	-100.00%	0.00%	745,337.35	745,337.34	(0.01)			Jan-10	Aug-12		2013
120756	Misc. A/R Uncollect - KU Cap	(27,236.24)	-	27,236.24	-100.00%	-0.01%	42,921.74	81,923.78	39,002.04			Jun-05			2013
121593	GH3 SCR CATALYST ADDITION	558,486.80	770,250.00	211,763.20	27.49%	0.13%	2,539,616.63	2,755,510.62	215,893.99	Jan-08	Dec-13	Jan-08	Nov-13		2013
121594	GH4 SCR CATALYST ADDITION	1,281,512.25	1,951,400.20	669,887.95	34.33%	0.29%	2,070,184.21	2,737,310.20	667,125.99	Oct-12	Oct-13	Oct-12	Oct-13	Progress payment for material was made in 2012, so 2013 budget spend was reduced	2013
121685	TC2 AQCS - KU	(1,507,692.78)	-	1,507,692.78	-100.00%	-0.34%	189,255,709.12	-	(189,255,709.12)			May-06	Jan-11	Accrual for Warranty/Punchlist claims receivable.	2013
122086	DX1 OVERHAUL 11-12	558,116.92	640,000.00	81,883.08	12.79%	0.13%	4,882,005.37	4,948,820.46	66,815.09	Jul-06	Dec-12	Jul-06	Mar-13		2013
122448	GH2 RO SYSTEM	453,366.78	406,584.17	(46,782.61)	-11.51%	0.10%	453,366.79	406,584.17	(46,782.62)	Jan-13	Aug-13	Jan-13	Nov-13		2013
122458	POLO CLUB SUB (LEX EAST)	(2,092.00)	-	2,092.00	-100.00%	0.00%	792,599.21	792,599.21	-			Jan-07	Jan-10		2013
122930	KU FIRE SYSTEM	(7,540.80)	-	7,540.80	-100.00%	0.00%	18,064.56	25,605.36	7,540.80			Dec-07	Jun-13		2013
123136	KU POLE INSPECTION	-	5,500,059.00	5,500,059.00	100.00%	0.00%	-	5,500,059.00	5,500,059.00	Jan-05	Dec-10	Jan-05		Budget is developed at a higher level to encompass multiple projects and reallocated to individual pole inspection projects. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
123219	KU BRCT7 A/B Conversion 08	(230,851.81)	-	230,851.81	-100.00%	-0.05%	3,480,241.52	3,877,047.82	396,806.30			Mar-08	Jun-09		2013
123409	PeopleSoft 8.9 Enhance	-	112,500.00	112,500.00	100.00%	0.00%	-	562,500.00	562,500.00	Jan-13	Dec-13				2013
123770	VIRGINIA POWER	100,000.00	-	(100,000.00)	-100.00%	0.02%	12,715.90	(87,284.10)	(100,000.00)			Feb-08	Dec-12		2013
123827	BR1 Gen Rotor Rewind 14	-	902,020.26	902,020.26	100.00%	0.00%	-	2,559,488.38	2,559,488.38	May-08	Jun-15			Project delayed to 2014-2015 major outage	2013
123871	BRCT8 HGC Recond 11-12	81,679.36	98,000.00	16,320.64	16.65%	0.02%	795,725.36	812,046.00	16,320.64	Apr-08	Aug-13	Apr-08	May-13		2013
123894	GS ICP Spectrometer 2013	-	108,300.00	108,300.00	100.00%	0.00%	86,953.67	108,300.00	21,346.33	Dec-09	Nov-13				2013
123907	BRCT9 C Inspection 12-13	6,170,778.31	6,715,000.80	544,222.49	8.10%	1.39%	7,591,117.33	8,159,294.92	568,177.59	Dec-94	Dec-13	Dec-94	Dec-13	Project came in under budget due to actual field service costs being significantly lower than that previously given by vendor.	2013
123909	BRCT 11N2 Controls Upgr 11-12	8,402.36	-	(8,402.36)	-100.00%	0.00%	1,488,679.15	1,480,276.79	(8,402.36)			Apr-12	Dec-12		2013
124180	BR1 Turb Cntrl Repl 10	0.03	-	(0.03)	-100.00%	0.00%	1,680,026.69	1,680,026.66	(0.03)			Nov-09	Nov-10		2013
124212	BR3 Primary SH Repl 12	(12,627.71)	-	12,627.71	-100.00%	0.00%	2,073,125.26	2,085,752.97	12,627.71			Dec-08	Nov-12		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
124220	GH3 SH SPRAY VALVE RETROFIT	302,158.09	436,700.91	134,542.82	30.81%	0.07%	393,345.18	598,157.14	204,811.96	Aug-10	Nov-13	Aug-10	Nov-13		2013
124249	BR2 Controls Repl 10&11	0.47	-	(0.47)	-100.00%	0.00%	3,317,617.79	3,317,617.32	(0.47)			Jan-10	Nov-11		2013
124254	BR2 Wtr Induct Cntrl - II 11	0.10	-	(0.10)	-100.00%	0.00%	232,051.12	232,051.02	(0.10)			Jan-10	Jan-12		2013
124261	BR1 1-2 SB Air Comp Repl 11	5,910.51	-	(5,910.51)	-100.00%	0.00%	415,932.83	410,022.32	(5,910.51)			Jul-09	Feb-13		2013
124288	BR3 Generator Rewind 13	(92,034.17)	-	92,034.17	-100.00%	-0.02%	15,404,576.54	15,496,610.71	92,034.17			Jul-10	Nov-12		2013
124325	GH4 G FEEDWATER HEATER REPL	574,656.34	200,265.00	(374,391.34)	-186.95%	0.13%	1,262,602.91	1,340,827.14	78,224.23	May-08	Dec-14	May-08	Dec-14	Progress payment paid ahead of schedule (budgeted in 2014)	2013
124782	09 CENT BLUEGRASS STATION	(150,836.81)	-	150,836.81	-100.00%	-0.03%	358,719.19	803,833.62	445,114.43			Jan-09	Aug-10		2013
124930	LOANED DO TO TRANS MTP KU	-	438,179.11	438,179.11	100.00%	0.00%	-	1,372,051.86	1,372,051.86	Jan-12	Dec-14			The budget is developed at a higher level to encompass multiple projects and reallocated to various projects.	2013
125470	Pur/Rebuild Radio Sites-KU11	(2,048.00)	-	2,048.00	-100.00%	0.00%	74,204.19	76,252.19	2,048.00			Jan-11	May-12		2013
125499	KU MW BACKBONE RENOVATION	1,647,210.91	-	(1,647,210.91)	-100.00%	0.37%	7,016,905.26	5,224,658.04	(1,792,247.22)			Jan-10	Aug-14	Actual amount was consolidated with Project #125499; variance less than $300k	2013
126021	GR Unit 4 Precip Repairs	-	230,899.39	230,899.39	100.00%	0.00%	-	230,899.39	230,899.39	Jan-10	Nov-13				2013
126056	BR2 Aux Transformer 10	0.04	-	(0.04)	-100.00%	0.00%	663,412.98	663,412.94	(0.04)			May-10	May-11		2013
126062	BR1 Primry SH Top Bank Repl	-	602,139.35	602,139.35	100.00%	0.00%	593,356.56	2,503,048.55	1,909,691.99	Mar-13	May-15			Project delayed to 2014-2015 major outage	2013
126069	BR3-4 Pulv Gearbox Rebld 12	3,708.53	-	(3,708.53)	-100.00%	0.00%	609,545.92	605,837.39	(3,708.53)			Jan-11	Nov-12		2013
126070	BR2-1 Hi Eff Static Classfr 12	0.06	-	(0.06)	-100.00%	0.00%	31,262.45	31,262.39	(0.06)			Feb-11	Nov-11		2013
126102	GS KU Merc Analyzer Stack Gas	132,193.15	120,000.00	(12,193.15)	-10.16%	0.03%	126,197.15	120,000.00	(6,197.15)	Jan-13	Nov-13	Jan-13	Jan-14		2013
126106	GS KU Sys Lab Expansion	4,238.46	-	(4,238.46)	-100.00%	0.00%	255,306.75	251,068.29	(4,238.46)			Jan-12	Nov-12		2013
126158	GS Disturbance Monitor Equip	1,199.33	-	(1,199.33)	-100.00%	0.00%	939,311.51	772,187.98	(167,123.53)			Jan-10	Nov-12		2013
126180	*KMPASubstation	30,202.25	-	(30,202.25)	-100.00%	0.01%	4,218,273.02	4,188,070.77	(30,202.25)			Jan-09	Feb-12		2013
126234	BR3 Voltage Regulator Repl 11	0.04	-	(0.04)	-100.00%	0.00%	237,981.35	237,981.31	(0.04)			Nov-10	May-11		2013
126266	TC CT VLRA Batter.	19,939.87	-	(19,939.87)	-100.00%	0.00%	54,157.13	34,217.26	(19,939.87)			May-09	Oct-12		2013
126268	TC CT 5 of 6 GFP	13,176.91	-	(13,176.91)	-100.00%	0.00%	50,147.90	36,970.99	(13,176.91)			May-09	Oct-13		2013
126269	BR3 Cooling Twr Swchgr Repl 10	0.04	-	(0.04)	-100.00%	0.00%	629,458.57	629,458.53	(0.04)			Nov-09	Jul-11		2013
126357	TC KU CT Spare Parts for HGP	1,182,806.63	-	(1,182,806.63)	-100.00%	0.27%	1,182,806.63	1,171,505.27	(11,301.36)			Aug-13	Dec-13	The final HGPI #6 finished in 2013. Due to the increased reliance on the CT units, it was determined that the Spare set of Combustion Parts were needed earlier for backup in case there was a failure on one of the 6 CT units. This was budgeted in 2014 originally.	2013
126529	Versailles-Sub Project	(9,280.00)	-	9,280.00	-100.00%	0.00%	739,734.51	749,014.51	9,280.00			Jan-12	Apr-13		2013
126596	TC CT HGPI KU#4	130,927.48	-	(130,927.48)	-100.00%	0.03%	2,464,006.75	2,333,079.27	(130,927.48)			Jul-09	Sep-12		2013
126607	RECLOSERS	279.48	-	(279.48)	-100.00%	0.00%	63,459.28	63,179.80	(279.48)			Jan-10	Dec-10		2013
126638	GS-KU-Cyber Security	1,006,671.63	509,000.00	(497,671.63)	-97.77%	0.23%	2,189,074.25	1,611,361.71	(577,712.54)	Dec-09	Dec-13	Dec-09	Dec-13	Increase in scope to meet CIP Version 5 requirements.	2013
126724	IT KU IVR SYSTEM	(6,685.86)	-	6,685.86	-100.00%	0.00%	557,339.87	564,025.73	6,685.86			Jan-10	Dec-10		2013
126738	DSP UK West Substation Add	29,984.19	-	(29,984.19)	-100.00%	0.01%	1,689,660.62	1,641,814.39	(47,846.23)			Jan-11	Dec-12		2013
126773	West Cliff Rebuild	4,889.18	-	(4,889.18)	-100.00%	0.00%	3,033,911.36	3,029,022.18	(4,889.18)			Sep-10	Jul-12		2013
126783	Meredith	36.10	-	(36.10)	-100.00%	0.00%	866.83	0.02	(866.81)			Sep-10	Jun-12		2013
126784	Central Hardin	0.08	-	(0.08)	-100.00%	0.00%	(0.08)	(0.08)	(0.00)			Aug-10	Jun-11		2013
126795	69k/21.6MVAR Nich City Sub	(46,186.26)	-	46,186.26	-100.00%	-0.01%	385,297.29	431,483.55	46,186.26			Jan-10	Apr-12		2013
126796	36MVA Capctr-Rogersville 69kV	39,750.00	-	(39,750.00)	-100.00%	0.01%	335,636.91	295,886.91	(39,750.00)			May-10	Jul-11		2013
126799	Boonesboro-N 1200A Bkr 213-608	6,050.51	-	(6,050.51)	-100.00%	0.00%	94,242.62	88,192.11	(6,050.51)			Jan-12	Jul-12		2013
126803	Draw DT/Enhance AutoCAD-KU	1.10	-	(1.10)	-100.00%	0.00%	169,171.38	169,170.28	(1.10)			Apr-11	Apr-13		2013
126897	Tech Refresh - KU12	530.62	-	(530.62)	-100.00%	0.00%	655,724.14	655,193.52	(530.62)			Feb-12	Sep-13		2013
126908	Replace Air Handler Unit-KU12	9,407.50	-	(9,407.50)	-100.00%	0.00%	14,491.61	5,084.11	(9,407.50)			Aug-10	Dec-12		2013
126916	Server Hardware Refresh-KU12	3,915.99	-	(3,915.99)	-100.00%	0.00%	450,828.92	446,912.93	(3,915.99)			Jan-12	Feb-13		2013
126918	Simpsonville Elect Upg-KU12	(49.06)	-	49.06	-100.00%	0.00%	39,755.99	39,805.05	49.06			Jan-11	Feb-13		2013
126931	Bulk Pwr & Env Systems-KU12	664.54	-	(664.54)	-100.00%	0.00%	22,791.74	22,127.20	(664.54)			Jan-12	Jan-13		2013
126932	Connect to KU Remote Off-KU12	(157.68)	-	157.68	-100.00%	0.00%	146,057.77	146,215.45	157.68			Jan-12	Dec-12		2013
126936	Mobile Radio-KU12	2,277.94	-	(2,277.94)	-100.00%	0.00%	41,005.33	38,727.39	(2,277.94)			Jan-12	Jan-12		2013
126938	NtwkAccessDev/Site Infrs-KU12	15,769.91	-	(15,769.91)	-100.00%	0.00%	61,624.04	45,854.13	(15,769.91)			Jan-12	Feb-13		2013
126945	Pur/Rebuild Radio Sites-KU12	(8,493.32)	-	8,493.32	-100.00%	0.00%	144,010.26	152,503.58	8,493.32			Jan-12	Feb-13		2013
126951	Cisco UC&C-KU12	186,139.38	-	(186,139.38)	-100.00%	0.04%	911,100.47	724,960.92	(186,139.55)			Jan-12	Sep-13		2013
126958	KU SCADA Radio Repl-KU12	214,924.74	200,000.05	(14,924.69)	-7.46%	0.05%	293,338.29	248,353.35	(44,984.94)	Jan-12	Jul-14	Jan-12	May-14		2013
126966	MidLevel Storage Refresh-KU12	137,985.14	135,500.00	(2,485.14)	-1.83%	0.03%	1,142,224.91	1,139,739.77	(2,485.14)	Jan-12	Aug-13	Jan-12	Mar-14		2013
126976	Upgrd Vmware Infrast-KU12	(977.90)	-	977.90	-100.00%	0.00%	44,166.00	45,143.90	977.90			Feb-12	Dec-12		2013
126992	CERUS III-KU12	(19,598.31)	-	19,598.31	-100.00%	0.00%	209,920.00	229,518.31	19,598.31			Feb-12	Dec-12		2013
126996	Data Networks Test Tools-KU12	239.04	-	(239.04)	-100.00%	0.00%	20,789.00	20,549.96	(239.04)			Jan-12	Jan-13		2013
127002	Sec Infrastructure Enh-KU12	618.68	-	(618.68)	-100.00%	0.00%	50,023.30	49,404.62	(618.68)			Jan-12	Jan-13		2013
127004	Wireless Upgrade-KU12	4,696.62	-	(4,696.62)	-100.00%	0.00%	124,298.86	119,602.24	(4,696.62)			Jan-12	Dec-12		2013
127068	Hume Road Tap	930,417.67	1,173,294.48	242,876.81	20.70%	0.21%	1,013,060.72	1,173,294.48	160,233.76	Jan-12	Dec-13	Jan-12	Aug-14		2013
127071	Paris-Millersburg Hwy Relo	672,378.40	1,249,361.80	576,983.40	46.18%	0.15%	1,058,397.34	1,249,361.80	190,964.46	Jan-11	Dec-13	Jan-11	Aug-14	After the budget was originally prepared, the Highway Department reduced the scope of the project.	2013
127140	High Spd Historic Arch- KU	145,752.62	187,925.35	42,172.73	22.44%	0.03%	145,752.62	187,925.35	42,172.73	Dec-10	Dec-13	Dec-10	Jun-14		2013
127182	PeopleSoft Time (KU %)	583,268.44	400,000.00	(183,268.44)	-45.82%	0.13%	1,440,714.85	622,060.75	(818,654.10)	Jun-11	Oct-14	Jun-11			2013
127242	Newtown Pike Extension UG	1,211.15	-	(1,211.15)	-100.00%	0.00%	5,541.34	4,330.19	(1,211.15)			Sep-09	May-13		2013
127266	TC2 CAPITAL SPARES - KU	170,028.43	-	(170,028.43)	-100.00%	0.04%	9,774,513.52	9,604,485.09	(170,028.43)			Oct-09	Jan-14		2013
127519	GH4 Absorber Agitator Blades	0.05	-	(0.05)	-100.00%	0.00%	258,547.51	-	(258,547.51)			Oct-10	Nov-10		2013
127546	238-RemoteEndsWrk	45.12	-	(45.12)	-100.00%	0.00%	277,532.10	277,486.98	(45.12)			Jun-10	Dec-12		2013
127560	CANE RUN 7 - KU	263,859,034.45	240,818,091.63	(23,040,942.82)	-9.57%	59.54%	411,401,792.36	422,355,803.62	10,954,011.26	Jan-10	May-15	Jan-10	Jun-15	Shift of construction milestones and addition of funding to backfill ash removed from the Unit footprint.	2013
127622	GR 2013 Asbestos Abatement	-	75,268.83	75,268.83	100.00%	0.00%	-	75,268.83	75,268.83	Jan-13	Jan-13				2013
127623	GR 2013 Breaker Refurbishments	-	50,195.65	50,195.65	100.00%	0.00%	-	50,195.65	50,195.65	Jan-13	Dec-13				2013
127624	GR 2013 Motor Rewinds	-	90,352.38	90,352.38	100.00%	0.00%	-	90,352.38	90,352.38	Jan-13	Dec-13				2013
127626	GR 2013 Exp Joint Repl	29,904.33	70,273.50	40,369.17	57.45%	0.01%	29,904.33	70,273.50	40,369.17	Jan-13	Aug-13	Jan-13	Aug-13		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
127633	GR 2013 Plant Roofing	(1,140.56)	-	1,140.56	-100.00%	0.00%	613,812.70	614,953.26	1,140.56			Jan-12	Apr-13		2013
127636	GR Air Monitors	-	10,038.93	10,038.93	100.00%	0.00%	-	10,038.93	10,038.93	Jan-13	Nov-13				2013
130084	MONITOR REPLACEMENT - KU13	21,960.24	22,000.00	39.76	0.18%	0.00%	22,340.02	22,000.00	(340.02)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130088	TECHNOLOGY REFRESH - KU13	723,587.07	752,507.94	28,920.87	3.84%	0.16%	723,592.72	752,507.94	28,915.22	Jan-13	Dec-13	Jan-13	Jun-14		2013
130108	LOU ELEC UPGRADES-KU13	26,804.55	25,000.00	(1,804.55)	-7.22%	0.01%	26,804.55	25,000.00	(1,804.55)	Jan-13	Dec-13	Jan-13	Dec-13		2013
130111	LOU RACKS & FURN-KU13	12,501.56	12,500.00	(1.56)	-0.01%	0.00%	12,501.56	12,500.00	(1.56)	Jan-13	Dec-13	Jan-13	Mar-14		2013
130114	SIMPSONVL RACK&FURN KU13	12,423.09	12,500.00	76.91	0.62%	0.00%	12,423.09	12,500.00	76.91	Jan-13	Dec-13	Jan-13	Dec-13		2013
130117	SIMPSONVL ELEC UPGRADE-KU13	24,851.02	25,000.00	148.98	0.60%	0.01%	25,023.87	25,000.00	(23.87)	Jan-13	Dec-13	Jan-13	Dec-13		2013
130126	SERVER HW REFRESH - KU13	353,456.59	255,000.11	(98,456.48)	-38.61%	0.08%	393,588.22	255,000.11	(138,588.11)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130129	CABLING SERVER CONNECT-KU13	22,240.25	22,500.00	259.75	1.15%	0.01%	22,240.25	22,500.00	259.75	Jan-13	Dec-13	Jan-13	Jan-14		2013
130132	DATA CENTER SW - KU13	20,931.25	37,500.00	16,568.75	44.18%	0.00%	21,184.26	37,500.00	16,315.74	Aug-10	Dec-13	Aug-10	Mar-14		2013
130136	SERVER CAP EXP&REL - KU13	44,605.59	42,499.99	(2,105.60)	-4.95%	0.01%	43,126.84	42,499.99	(626.85)	Aug-10	Dec-13	Aug-10	Jul-14		2013
130195	CIP COMPLIANCE INFRASTR-KU12	1,137.10	-	(1,137.10)	-100.00%	0.00%	62,913.98	61,776.88	(1,137.10)			Jan-12	Mar-14		2013
130199	CIP COMPLIANCE TOOLS-KU12	16,085.08	-	(16,085.08)	-100.00%	0.00%	140,024.66	123,939.58	(16,085.08)			Jan-12	Jan-13		2013
130202	CIP COMPLIANCE INFRASTR-KU13	-	415,000.08	415,000.08	100.00%	0.00%	-	415,000.08	415,000.08	Jan-13	Dec-13			Projects were initially budgeted for work on LGE and KU assets but were ultimately primarily at Ghent and KU only; a new project # 139490KU was created to replace 130201 & 130202	2013
130206	CIP COMPLIANCE TOOLS-KU13	109,546.87	125,000.00	15,453.13	12.36%	0.02%	110,711.92	125,000.00	14,288.08	Jan-13	Dec-13	Jan-13	Feb-15		2013
130266	SYS MONITOR-NETIQ-KU12	48.28	-	(48.28)	-100.00%	0.00%	17,153.16	17,104.88	(48.28)			May-12	Jan-13		2013
130269	SP ADMIN TOOL RENEWAL-KU12	(609.80)	-	609.80	-100.00%	0.00%	-	609.80	609.80			Jan-12	Oct-12		2013
130275	VMWARE INFRA UPGRD-KU13	56,971.84	54,999.99	(1,971.85)	-3.59%	0.01%	56,971.84	54,999.99	(1,971.85)	Jan-13	Dec-13	Jan-13	Mar-14		2013
130286	BACKUP CAPACITY EXP-KU13	113,399.56	112,500.02	(899.54)	-0.80%	0.03%	113,399.56	112,500.02	(899.54)	Mar-13	Dec-13	Mar-13	Mar-14		2013
130289	SYS MONITOR-HP OPENVIEW-KU13	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-13	Dec-13				2013
130297	SP XP STORAGE-KU13	-	250.00	250.00	100.00%	0.00%	-	250.00	250.00	Jan-13	Mar-13				2013
130313	BES RENEWAL-KU13	-	6,250.00	6,250.00	100.00%	0.00%	-	6,250.00	6,250.00	Jan-13	Dec-13				2013
130323	BULK PWR&ENVIRO SYSTEMS-KU13	45,392.24	49,999.99	4,607.75	9.22%	0.01%	47,371.64	49,999.99	2,628.35	Jan-13	Dec-13	Jan-13	Feb-14		2013
130325	CONFERENCE BRIDGE - KU13	36,832.91	99,999.98	63,167.07	63.17%	0.01%	36,832.91	99,999.98	63,167.07	Apr-13	Dec-13	Apr-13	Dec-13		2013
130327	CONNECT KU REMOTE OFFICES-KU13	234,832.06	250,000.00	15,167.94	6.07%	0.05%	245,624.65	250,000.00	4,375.35	Jan-13	Dec-13	Jan-13	Feb-14		2013
130329	MW SHELTER RENOVATION-KU13	83,155.11	37,500.03	(45,655.08)	-121.75%	0.02%	70,330.88	37,500.03	(32,830.85)	Jan-13	Dec-13	Jan-13	Jan-14		2013
130331	MOBILE RADIO - KU13	219,612.92	100,000.00	(119,612.92)	-119.61%	0.05%	220,407.92	100,000.00	(120,407.92)	Jan-13	Dec-13	Jan-13	Feb-14		2013
130333	NTWK ACCESS DEV&SITE IN-KU13	125,279.40	62,500.01	(62,779.39)	-100.45%	0.03%	81,509.89	62,500.01	(19,009.88)	Jan-13	Dec-13	Jan-13	Jul-14		2013
130342	OUTSIDE CABLE PLANT-KU13	125,422.38	99,999.95	(25,422.43)	-25.42%	0.03%	125,498.79	99,999.95	(25,498.84)	Jan-13	Jul-14	Jan-13	Feb-14		2013
130346	SCADA&UHF CHAN REPLACE-KU13	-	115,000.03	115,000.03	100.00%	0.00%	-	115,000.03	115,000.03	Jan-13	Dec-13				2013
130349	SITE SECURITY IMPROVE-KU13	54,323.57	25,000.00	(29,323.57)	-117.29%	0.01%	52,643.57	25,000.00	(27,643.57)	Jan-13	Dec-13	Jan-13	Feb-14		2013
130354	TOWER REPLACE PINE MTN-KU	20,272.32	99,999.95	79,727.63	79.73%	0.00%	-	99,999.95	99,999.95	Jan-13	Dec-14	Jan-13	Jun-15		2013
130356	UC&C-KU13	1,876,366.68	1,684,771.23	(191,595.45)	-11.37%	0.42%	1,921,566.45	1,684,771.23	(236,795.22)	Jul-13	Dec-13	Jul-13	Oct-14		2013
130369	ACCESS SWITCH ROTATION-KU13	256,897.13	250,000.06	(6,897.07)	-2.76%	0.06%	261,594.78	250,000.06	(11,594.72)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130372	CORE NTWK INFRASTRUCT-KU13	77,197.45	75,000.00	(2,197.45)	-2.93%	0.02%	77,197.45	75,000.00	(2,197.45)	Jan-13	Dec-13	Jan-13	Dec-13		2013
130378	EBUSINESS FIREWALL REPL-KU13	137,735.75	100,000.00	(37,735.75)	-37.74%	0.03%	143,438.30	100,000.00	(43,438.30)	May-13	Dec-13	May-13	Jun-14		2013
130384	NTWK ACCESS DEVICE&GTWY-KU13	22,806.66	25,000.00	2,193.34	8.77%	0.01%	22,806.66	25,000.00	2,193.34	Jan-13	Dec-13	Jan-13	Mar-14		2013
130390	SEC INFRASTRUCTURE ENH-KU13	49,264.30	50,000.00	735.70	1.47%	0.01%	49,264.30	50,000.00	735.70	Jun-13	Dec-13	Jun-13	Mar-14		2013
130393	WIRELESS BUILDOUT - KU13	14,478.44	2,500.00	(11,978.44)	-479.14%	0.00%	14,903.12	2,500.00	(12,403.12)	Jan-13	Dec-13	Jan-13	Aug-14		2013
130411	MICROSOFT LICENSE TRUEUP-KU13	119,370.51	37,500.00	(81,870.51)	-218.32%	0.03%	119,370.51	37,500.00	(81,870.51)	Jan-13	Dec-13	Jan-13	Sep-13		2013
130421	DATA PROTECTION - KU13	-	12,500.00	12,500.00	100.00%	0.00%	-	12,500.00	12,500.00	Jan-13	Dec-13				2013
130430	SEC EVENT MANAGEMENT-KU13	-	50,000.04	50,000.04	100.00%	0.00%	-	50,000.04	50,000.04	Jan-13	Dec-13				2013
130457	SAP ECC/CCS UPGRADE-KU13	-	3,937,626.73	3,937,626.73	100.00%	0.00%	-	3,937,626.73	3,937,626.73	Jan-13	Dec-13			Upgrade of CCS deferred to 2016-17 to allow the original implementation to mature and better prepare for upgrade impact	2013
130575	GH 2 E Heater Replacement	0.02	-	(0.02)	-100.00%	0.00%	814,238.65	814,238.63	(0.02)			Jul-10	May-12		2013
130588	Phones for Control Center-KU	-	15,976.30	15,976.30	100.00%	0.00%	-	15,976.30	15,976.30	Aug-13	Dec-13				2013
130610	EMS Database Expansion- KU	-	166,372.27	166,372.27	100.00%	0.00%	-	166,372.27	166,372.27	Sep-13	Nov-13				2013
130612	Digital EMS Comm Channels KU	-	75,733.01	75,733.01	100.00%	0.00%	-	75,733.01	75,733.01	Jun-13	Nov-13				2013
130620	Scott County - Adams OPGW	227.20	-	(227.20)	-100.00%	0.00%	414,472.55	414,245.35	(227.20)			Sep-10	Nov-12		2013
130644	Routine EMS- KU 2013	-	126,648.36	126,648.36	100.00%	0.00%	-	126,648.36	126,648.36	Jul-10	Dec-13				2013
130664	DSP AO Smith Substation Upg	(1,007.76)	-	1,007.76	-100.00%	0.00%	796,965.98	797,973.74	1,007.76			Jan-11	Jun-12		2013
130670	DSP Pngton Gap Sub Propty	1,257.15	-	(1,257.15)	-100.00%	0.00%	324,087.84	322,830.69	(1,257.15)			Jan-11	Dec-12		2013
130688	SCM 2013 Central Wildlife Prot	61,218.59	-	(61,218.59)	-100.00%	0.01%	61,218.59	-	(61,218.59)			Jan-13	Apr-14		2013
130691	SCM 2013 Pineville Wildlife	63,512.91	-	(63,512.91)	-100.00%	0.01%	63,512.91	-	(63,512.91)			Jan-13	Mar-14		2013
130693	SCM 2013 Earlington Wildlife	54,284.41	-	(54,284.41)	-100.00%	0.01%	54,370.73	-	(54,370.73)			Jan-13	Apr-14		2013
130734	SCM 2011 Pine Tools & Equip	(11,351.77)	-	11,351.77	-100.00%	0.00%	2,975.67	14,327.44	11,351.77			Jan-11	Dec-12		2013
130747	DSP 2012 Flemingsburg Sub Upg	807,979.16	865,582.44	57,603.28	6.65%	0.18%	848,636.76	906,240.04	57,603.28	Jan-12	Dec-13	Jan-12	Mar-14		2013
130749	DSP Paris 12kv Sub Upg	450,951.29	742,423.86	291,472.57	39.26%	0.10%	552,619.08	850,573.44	297,954.36	Jan-12	Dec-13	Jan-12	Apr-14		2013
130767	2012 Earl Deficiency Corrct	13,570.00	-	(13,570.00)	-100.00%	0.00%	118,582.20	105,012.20	(13,570.00)			Dec-11	Dec-12		2013
130780	SCM 2012 Cent Rplc Breakers	833.84	-	(833.84)	-100.00%	0.00%	257,632.80	256,798.96	(833.84)			Dec-11	Jun-13		2013
130781	SCM 2012 Cent Rplc Bushings	14,869.52	-	(14,869.52)	-100.00%	0.00%	96,673.59	81,804.07	(14,869.52)			Dec-11	Jun-13		2013
130786	SCM 2012 Pine Rplc Batteries	(4,308.46)	-	4,308.46	-100.00%	0.00%	17,825.33	22,133.79	4,308.46			Dec-11	Jun-13		2013
130793	SCM 2012 Earl Rplc Sub Batt	3,789.70	-	(3,789.70)	-100.00%	0.00%	27,114.69	23,324.99	(3,789.70)			Dec-11	Dec-12		2013
130805	DSP Hume Rd Substation	2,317,393.39	3,201,195.58	883,802.19	27.61%	0.52%	2,888,397.72	3,682,104.93	793,707.21	Oct-11	Mar-14	Oct-11	Jan-14	Aesthetic treatments and screening wall were not required to meet local regulations and neighbor expectations. Also contingency not used and lower material cost than budgeted. $444K of underrun was spent in 2012.	2013
130826	SCM 2013 Cent Rplc Breakers	268,341.87	170,503.35	(97,838.52)	-57.38%	0.06%	279,477.25	170,503.35	(108,973.90)	Jan-13	Mar-14	Jan-13	Mar-14		2013
130827	SCM 2013 Cent Rplc Bushings	98,295.91	92,964.42	(5,331.49)	-5.73%	0.02%	98,295.91	92,964.42	(5,331.49)	Jan-13	Dec-13	Jan-13	Dec-13		2013
130829	SCM 2013 Pine Misc Sub Proj	212,595.72	128,079.57	(84,516.15)	-65.99%	0.05%	212,818.21	128,079.57	(84,738.64)	Jan-13	Dec-13	Jan-13	Mar-14		2013
130830	SCM 2013 Pine NESC Compliance	58,247.85	52,037.46	(6,210.39)	-11.93%	0.01%	58,247.85	52,037.46	(6,210.39)	Jan-13	Dec-13	Jan-13	Mar-14		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
130835	SCM 2013 Cent Rpl Regltrs	137,017.55	73,648.14	(63,369.41)	-86.04%	0.03%	134,621.05	73,648.14	(60,972.91)	Jan-13	Dec-13	Jan-13	Aug-14		2013
130836	SCM 2013 Cent Purch Tools	96,378.75	30,810.00	(65,568.75)	-212.82%	0.02%	96,378.75	30,810.00	(65,568.75)	Jan-13	Dec-13	Jan-13	Apr-14		2013
130838	SCM 2013 Cent Substation Misc	188,410.35	227,394.25	38,983.90	17.14%	0.04%	213,053.76	227,394.25	14,340.49	Jan-13	Dec-13	Jan-13	Apr-14		2013
130878	SCM 2012 Pine Tools & Equip	354.37	-	(354.37)	-100.00%	0.00%	15,508.88	15,154.51	(354.37)			Dec-11	Jun-13		2013
130879	SCM 2013 Earl Tools & Equip	5,050.89	23,700.00	18,649.11	78.69%	0.00%	5,050.89	23,700.00	18,649.11	Jan-13	Dec-13	Jan-13	Nov-13		2013
130880	SCM 2013 Pine Tools & Equip	14,381.77	22,515.00	8,133.23	36.12%	0.00%	14,381.77	22,515.00	8,133.23	Jan-13	Dec-13	Jan-13	Mar-14		2013
130895	Ghent 345kV Brkr Repl	253,055.33	572,705.44	319,650.11	55.81%	0.06%	4,192,948.28	4,401,717.69	208,769.41	Sep-10	Mar-14	Sep-10	Mar-14	More work completed in 2012 than anticipated.	2013
130990	GH 4 F Heater Replacement	363,563.61	-	(363,563.61)	-100.00%	0.08%	786,673.77	1,398,022.48	611,348.71			May-13	Dec-14	Material purchase paid ahead of schedule (budgeted in 2014)	2013
131092	Mobile Auto Dispatch KU	1,063,687.54	-	(1,063,687.54)	-100.00%	0.24%	3,662,158.07	2,562,632.53	(1,099,525.54)			Oct-11	Aug-14	Project was budgeted under #134563; variance is less than $300k	2013
131096	Work Mgmt System KU	1,443,944.09	1,548,109.59	104,165.50	6.73%	0.33%	2,360,151.30	2,280,849.97	(79,301.33)	Sep-12	Dec-14	Sep-12	Feb-15		2013
131106	2013 KU Transformer Rwd/Rpr	-	1,238,185.05	1,238,185.05	100.00%	0.00%	-	1,238,185.05	1,238,185.05	Jan-12	Dec-12			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2013
131111	GH Barge Mooring Cell C-8	206,208.59	351,369.57	145,160.98	41.31%	0.05%	206,208.59	351,369.57	145,160.98	Jul-13	Nov-13	Jul-13	Oct-13		2013
131116	GH Stacker Track Base Repl	4,378,405.42	1,129,700.00	(3,248,705.42)	-287.57%	0.99%	4,421,268.26	3,358,700.00	(1,062,568.26)	Jul-13	Jul-14	Jul-13	Dec-13	Project originally budgeted as multi-year project but consolidated in one year due to change in scope.	2013
131119	GH Conveyor Belt Repl 13	-	384,491.39	384,491.39	100.00%	0.00%	-	384,491.39	384,491.39	Jul-10	Nov-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2013
131120	GH BU Trolley Rails & Stuct	-	501,954.47	501,954.47	100.00%	0.00%	-	501,954.47	501,954.47	Jul-10	Sep-13			Project delayed due to pending recertification.	2013
131178	GH 1 Transfer Hse 2 Dust Coll	-	113,441.40	113,441.40	100.00%	0.00%	-	113,441.40	113,441.40	Jul-10	Nov-13				2013
131184	GH 3 & 4 SW Strainer Repl	186,281.74	195,762.63	9,480.89	4.84%	0.04%	186,281.74	195,762.63	9,480.89	Jun-13	Nov-13	Jun-13	Oct-13		2013
131186	GH Misc Motors 13	-	320,243.26	320,243.26	100.00%	0.00%	-	320,243.26	320,243.26	Jan-13	Nov-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2013
131195	GH 3 Boiler Wallblowers	136,134.12	250,978.25	114,844.13	45.76%	0.03%	135,527.80	250,978.25	115,450.45	Jul-10	Nov-13	Jul-10	Jan-14		2013
131196	GH Station Radio Upgrade 12	(1,338.83)	-	1,338.83	-100.00%	0.00%	200,680.94	202,019.77	1,338.83			Jan-12	Dec-12		2013
131235	BR2-3 Hi Eff Static Clasfr	0.03	-	(0.03)	-100.00%	0.00%	30,571.32	30,571.29	(0.03)			Nov-10	Nov-11		2013
131243	Brown 1,3,FGD, LS - NERC CS IA	0.10	-	(0.10)	-100.00%	0.00%	634,321.13	634,321.03	(0.10)			Nov-10	Sep-11		2013
131249	BR2 Voltage Reg Repl 16	60,342.90	-	(60,342.90)	-100.00%	0.01%	265,592.75	332,000.00	66,407.25			Jun-13	Nov-14		2013
131254	011060BUSINESS OFFICE MISC	(5,173.85)	-	5,173.85	-100.00%	0.00%	129,150.15	134,324.00	5,173.85			Jan-11	Apr-12		2013
131265	BRCT8 LCI Install 12	139,017.01	241,047.17	102,030.16	42.33%	0.03%	139,017.01	241,047.17	102,030.16	Jul-11	Apr-13	Jul-11	Jun-13		2013
131268	BRCT Fuel Oil Berm liner 13	223,523.80	351,343.89	127,820.09	36.38%	0.05%	223,523.80	351,343.89	127,820.09	Jul-10	Sep-13	Jul-10	Jul-13		2013
131271	BR Misc Capital 13	-	247,018.16	247,018.16	100.00%	0.00%	-	247,018.16	247,018.16	Nov-12	Jan-14				2013
131274	OHIO CO - MEREDITH 138 KV	2,046.97	-	(2,046.97)	-100.00%	0.00%	3,200,763.56	3,198,716.59	(2,046.97)			Jan-11	Jun-13		2013
131279	Elihu-Ferguson South 69kv	400,831.82	-	(400,831.82)	-100.00%	0.09%	833,588.88	439,035.64	(394,553.24)			Jan-12	May-13	Originally budgeted in 2012, this project was delayed due to outage constraints and continued into 2013.	2013
131316	Repl Brkr 027-618 at KU Park	-	149,845.40	149,845.40	100.00%	0.00%	-	149,845.40	149,845.40	Jan-13	May-13				2013
131319	Repl Brkr 178-718 at Hardin Co	6,004.57	-	(6,004.57)	-100.00%	0.00%	183,593.15	177,588.58	(6,004.57)			Feb-11	Sep-12		2013
131321	Stanford N 19.8 MVAr 69kV Cap	33,913.29	-	(33,913.29)	-100.00%	0.01%	347,300.47	313,387.18	(33,913.29)			Jan-11	Mar-13		2013
131322	Mt. Vernon Cap Bank	83,561.63	-	(83,561.63)	-100.00%	0.02%	409,508.46	325,946.83	(83,561.63)			Jan-11	Apr-13		2013
131354	Cascade Phase II - KU	263,190.19	34,945.69	(228,244.50)	-653.14%	0.06%	437,633.43	164,913.66	(272,719.77)	Jun-12	Aug-14	Jun-12	Jul-14		2013
131375	Brown CT - Hardin Co. 138kv	-	283,231.88	283,231.88	100.00%	0.00%	-	283,231.88	283,231.88	Jan-11	May-13				2013
131694	Envir Compliance Study-Air-KU	1,960.01	-	(1,960.01)	-100.00%	0.00%	(0.00)	(1,960.01)	(1,960.01)			Jan-10	Jan-13		2013
131709	Underground Sv Pilot	1,511.76	-	(1,511.76)	-100.00%	0.00%	433,893.02	432,381.26	(1,511.76)			Nov-10	Dec-12		2013
131757	500kV Brkr Replacements-2012	1,305,381.98	1,072,871.20	(232,510.78)	-21.67%	0.29%	1,946,003.75	1,712,055.10	(233,948.65)	Jun-12	Jun-13	Jun-12	Aug-13		2013
131782	Contrl Cntr Imprvments KU 2013	-	15,988.18	15,988.18	100.00%	0.00%	-	15,988.18	15,988.18	Aug-10	Dec-13				2013
131785	Comp-related equip-KU 2012	(211.12)	-	211.12	-100.00%	0.00%	59,392.88	59,604.00	211.12			Aug-10	Jun-13		2013
131786	Comp-related equip-KU 2013	27,228.14	45,518.10	18,289.96	40.18%	0.01%	31,027.71	45,518.10	14,490.39	Mar-13	Dec-13	Mar-13	Aug-14		2013
131790	Fiber Upgrades 2013	259,784.81	199,802.53	(59,982.28)	-30.02%	0.06%	262,463.72	199,802.53	(62,661.19)	Mar-13	Jan-14	Mar-13	Jan-14		2013
131791	161/138kV Spare Xfrmr 2013	1,184,622.01	1,532,521.16	347,899.15	22.70%	0.27%	1,464,630.58	1,918,565.03	453,934.45	Oct-12	Mar-14	Oct-12	May-14	The budget assumed the entire purchase would occur during 2013, however a portion was accrued during 2012.	2013
131801	CIP- KU 2013	-	98,721.00	98,721.00	100.00%	0.00%	-	98,721.00	98,721.00	Aug-10	Dec-13				2013
131809	CIP Test Lab-KU-2013	508,064.98	325,215.00	(182,849.98)	-56.22%	0.11%	987,708.78	325,215.00	(662,493.78)	Jun-13	Dec-14	Jun-13	Jun-14		2013
131817	Cascade CHR KU 2013	-	324,861.07	324,861.07	100.00%	0.00%	-	324,861.07	324,861.07	Jan-13	Dec-15			Project cancelled due to lack of need.	2013
131826	Financial Planning (KU %)	(17,274.17)	-	17,274.17	-100.00%	0.00%	199,867.41	217,141.58	17,274.17			Feb-11	Nov-12		2013
131829	Oracle Upgrade 2012 (KU %)	2,331,660.36	2,305,738.50	(25,921.86)	-1.12%	0.53%	3,550,931.00	3,523,328.66	(27,602.34)	Jan-12	Aug-13	Jan-12	Aug-13		2013
131886	Process Improvement 2013 KU	-	125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Jan-13	Dec-13				2013
131931	Spare Test SV Server	-	8,000.00	8,000.00	100.00%	0.00%	-	8,000.00	8,000.00	Aug-10	Nov-13				2013
131965	KU Test Equipment - 2013	54,542.81	49,813.28	(4,729.53)	-9.49%	0.01%	104,970.79	49,813.28	(55,157.51)	Jan-13	Dec-13	Jan-13	Oct-13		2013
131975	GH4 Burner Repl	2,450,946.38	300,346.15	(2,150,600.23)	-716.04%	0.55%	6,713,631.96	6,579,104.15	(134,527.81)	Jan-13	Nov-15	Jan-13	Dec-14	Material purchase paid ahead of schedule (budgeted in 2014)	2013
132052	Morganfield Forklift (5,000#)	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Apr-13	Jun-13				2013
132059	Stores Capital (2013) - KU %	-	13,500.00	13,500.00	100.00%	0.00%	-	380,700.00	380,700.00	Jan-13	Dec-19				2013
132075	Other CFO CapEx (LTP) - KU %	-	5,000.00	5,000.00	100.00%	0.00%	-	1,005,000.00	1,005,000.00	Jan-11	Dec-21				2013
132140	BR 1&2 Gen Prot Relays 10	0.17	-	(0.17)	-100.00%	0.00%	69,108.68	69,108.51	(0.17)			Aug-10	Jun-11		2013
132347	Georgetown RD HWY Proj	1,412.94	-	(1,412.94)	-100.00%	0.00%	137,125.49	215,597.94	78,472.45			Apr-10	Mar-14		2013
132537	STRAT ASSET INVEST SFTWR KU	906.25	-	(906.25)	-100.00%	0.00%	193,823.71	192,917.46	(906.25)			Dec-10	Apr-12		2013
132674	KU Park Control House	-	1,500,327.67	1,500,327.67	100.00%	0.00%	1,616,820.36	1,500,327.67	(116,492.69)	Jan-13	Dec-16			Project was ultimately delayed to 2015.	2013
132867	CIP Physical Security Upgs-KU	(85,153.49)	-	85,153.49	-100.00%	-0.02%	127,325.07	212,478.56	85,153.49			Jun-12	Nov-12		2013
132885	Spare 345/138-161kV Xfrmr	241,278.02	-	(241,278.02)	-100.00%	0.05%	3,172,566.15	2,931,279.67	(241,286.48)			Apr-11	Oct-13		2013
132889	EMS CC Switchover - KU	24,053.10	42,742.88	18,689.78	43.73%	0.01%	2,428,733.70	2,461,430.81	32,697.11	Jun-11	Mar-13	Jun-11	Mar-13		2013
133232	PERSNL PROD GRWTH REFRESH	60,338.60	-	(60,338.60)	-100.00%	0.01%	60,338.60	-	(60,338.60)			Jul-12			2013
133237	PERSONAL PROD GRWTH KU13	-	200,000.00	200,000.00	100.00%	0.00%	293,553.48	364,828.35	71,274.87	Dec-12	Dec-13	Dec-12			2013
133250	Leestown Road Hwy Proj 2011	6,401.10	-	(6,401.10)	-100.00%	0.00%	361,471.71	345,785.25	(15,686.46)			May-11	Dec-13		2013
133282	GR Lab & FH HVAC's	-	34,109.76	34,109.76	100.00%	0.00%	-	34,109.76	34,109.76	Feb-13	Oct-13				2013
133306	NERCALRT-OH CO-GRP	385,342.06	399,174.73	13,832.67	3.47%	0.09%	504,775.44	500,475.50	(4,299.94)	May-10	Nov-13	May-10	Sep-13		2013
133318	NERCALRT-DWCNW-CRLTN	12,254.63	-	(12,254.63)	-100.00%	0.00%	151,537.99	145,405.79	(6,132.20)			Jul-12	Sep-12		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
133320	NERCALRT-GHNT-W LEX	549,121.16	1,961,440.04	1,412,318.88	72.00%	0.12%	552,394.13	1,964,713.01	1,412,318.88	Oct-12	Jun-13	Oct-12	Jun-13	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2013
133321	NERCALRT-RGRVL-HDNCO	71,162.33	572,091.76	500,929.43	87.56%	0.02%	71,162.33	572,091.76	500,929.43	Jan-13	Mar-13	Jan-13	Jun-13	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2013
133355	GH2 Combustion Monitoring Sys	143,375.95	239,291.00	95,915.05	40.08%	0.03%	245,436.81	322,086.44	76,649.63	May-12	Dec-13	May-12	Jan-14		2013
133361	NERCALRT-BNVL-OH CO	(5,153.08)	-	5,153.08	-100.00%	0.00%	1,887,524.78	1,923,397.27	35,872.49			Nov-11	Jul-13		2013
133373	GH3 Voltage Regulator Repl	273,700.25	261,012.05	(12,688.20)	-4.86%	0.06%	268,265.98	261,012.05	(7,253.93)	Jan-13	Nov-13	Jan-13	Nov-13		2013
133374	GH3 Rectifier Bridge Repl	238,059.64	225,298.13	(12,761.51)	-5.66%	0.05%	225,861.35	225,298.13	(563.22)	Jan-13	Nov-13	Jan-13	Nov-13		2013
133375	GH 3 DCS Cyber Security	579,592.21	803,255.20	223,662.99	27.84%	0.13%	535,396.79	803,255.20	267,858.41	Dec-11	Nov-13	Dec-11	Nov-13		2013
133379	NERCALRT-SPCRD-CLRKC	37,520.82	-	(37,520.82)	-100.00%	0.01%	120,077.97	82,557.15	(37,520.82)			Dec-11	Dec-12		2013
133380	DIST-NA-HGBYML-AMER	7,987.42	-	(7,987.42)	-100.00%	0.00%	58,485.81	50,498.39	(7,987.42)			Jan-12	Sep-13		2013
133390	GH1 DCS Cyber Security	0.07	-	(0.07)	-100.00%	0.00%	579,488.19	579,488.12	(0.07)			Sep-11	Mar-12		2013
133391	GH4 DCS Cyber Security	0.09	-	(0.09)	-100.00%	0.00%	492,123.81	492,123.72	(0.09)			Dec-11	Nov-12		2013
133392	GH1 Blowdown Sleeve At Hwy 42	86,614.11	192,752.50	106,138.39	55.06%	0.02%	273,764.41	192,752.50	(81,011.91)	Jan-13	Jun-14	Jan-13	Jun-14		2013
133393	GH Sump Line Sleeve At Hwy 42	40,012.83	128,503.38	88,490.55	68.86%	0.01%	229,134.25	128,503.38	(100,630.87)	Jan-13	Jun-14	Jan-13	Jun-14		2013
133394	GH Pipe 3 Under Highway 42	-	69,271.15	69,271.15	100.00%	0.00%	-	69,271.15	69,271.15	Jan-13	Oct-13				2013
133397	GH Gypsum Stack Piezometer	-	50,194.63	50,194.63	100.00%	0.00%	-	50,194.63	50,194.63	Jan-13	Nov-13				2013
133398	BR3 CFDS Repl	82,234.53	-	(82,234.53)	-100.00%	0.02%	153,263.36	167,948.00	14,684.64			May-13	Apr-14		2013
133399	BR1&2 CFDS Repl	176,725.76	203,183.74	26,457.98	13.02%	0.04%	174,523.48	203,183.74	28,660.26	May-12	Dec-13	May-12	Jan-14		2013
133400	GH1 & 2 HPSW Pump	-	125,489.13	125,489.13	100.00%	0.00%	141,259.07	125,489.13	(15,769.94)	Jan-13	Aug-15				2013
133407	GH2 Elevator	194,635.03	235,270.30	40,635.27	17.27%	0.04%	194,635.03	235,270.30	40,635.27	Oct-12	Nov-13	Oct-12	Apr-13		2013
133408	GH4 Alterrex Rectifier Bridge	251,195.10	-	(251,195.10)	-100.00%	0.06%	251,195.10	230,850.00	(20,345.10)			Jun-13	Nov-13		2013
133409	GH4 Elevator	195,142.66	-	(195,142.66)	-100.00%	0.04%	195,093.25	251,370.00	56,276.75			Aug-13	Nov-13		2013
133411	GH 2-5 Pulverizer Gearbox	689,633.72	448,696.30	(240,937.42)	-53.70%	0.16%	689,633.72	448,696.30	(240,937.42)	Jan-13	Nov-13	Jan-13	Nov-13		2013
133462	GH CY Fire Prot Valves	-	100,276.28	100,276.28	100.00%	0.00%	-	100,276.28	100,276.28	Mar-13	Jul-13				2013
133466	GH1 SCR L2 Rplcmt	1,166,463.17	976,163.50	(190,299.67)	-19.49%	0.26%	1,607,576.33	2,884,523.50	1,276,947.17	Jan-13	Dec-14	Jan-13	Jun-14		2013
133488	SAN STCH REFRESH KU14	456,389.49	-	(456,389.49)	-100.00%	0.10%	470,031.49	612,500.00	142,468.51			Sep-13	Mar-14	Timing of this project was accelerated to 2012 from the original planned date of 2013 as a result of reprioritization	2013
133499	IT SYSTEMS MGMENT BMC KU13	-	32,500.00	32,500.00	100.00%	0.00%	-	32,500.00	32,500.00	Jan-13	Dec-13				2013
133525	GH3 G Feedwater Htr Repl	960,736.78	1,372,298.98	411,562.20	29.99%	0.22%	1,219,422.31	1,626,757.35	407,335.04	Jun-12	Dec-13	Jun-12	Nov-13	Made material payment in 2012 (budgeted in 2013)	2013
133556	SHARPN BUILD SP TEST EN KU13	-	17,500.00	17,500.00	100.00%	0.00%	-	17,500.00	17,500.00	Jan-13	Dec-13				2013
133624	Effluent Water Study - KU	-	500,000.00	500,000.00	100.00%	0.00%	-	1,000,000.00	1,000,000.00	Feb-12	Dec-18			Study delayed pending future EPA ruling	2013
133637	REPLACE MXP VIDEO UNIT KU13	46,939.48	27,500.00	(19,439.48)	-70.69%	0.01%	46,939.48	27,500.00	(19,439.48)	Jan-13	Dec-13	Jan-13	Mar-14		2013
133677	UPGRADE TO SQL - KU 2013	-	22,100.00	22,100.00	100.00%	0.00%	-	22,100.00	22,100.00	Jan-13	Dec-13				2013
133717	Encase Forensics Tool-KU 13	32,155.47	25,000.00	(7,155.47)	-28.62%	0.01%	32,155.47	25,000.00	(7,155.47)	Jan-13	Dec-13	Jan-13	Dec-13		2013
133733	NETWORK SEC LAB ENH-KU 13	-	12,500.00	12,500.00	100.00%	0.00%	-	12,500.00	12,500.00	Jan-13	Dec-13				2013
133817	WORKST UTILI FUT VDI - KU13	-	500,850.09	500,850.09	100.00%	0.00%	-	500,850.09	500,850.09	Jan-13	Dec-13			Project was planned, however, new more cost efficient alternatives became available.	2013
133890	BRCT Pipeline AC Mitigation	-	175,624.19	175,624.19	100.00%	0.00%	-	175,624.19	175,624.19	Jan-13	Sep-16				2013
133895	BR3 CWP Overhaul	289,334.29	-	(289,334.29)	-100.00%	0.07%	782,519.94	596,076.29	(186,443.65)			Jun-11	Apr-14		2013
133898	BR3 Turbine Vib Mon Upgr 12	(2,501.61)	-	2,501.61	-100.00%	0.00%	99,600.19	102,101.80	2,501.61			Jun-11	Nov-12		2013
133901	BR Radio Sys Upgr 12	5,376.53	-	(5,376.53)	-100.00%	0.00%	106,263.30	100,886.77	(5,376.53)			Jun-11	Nov-12		2013
133903	BR Time Strobe and SOE	(7,282.01)	-	7,282.01	-100.00%	0.00%	134,997.83	142,279.84	7,282.01			Jun-11	Nov-12		2013
133910	NERCALRT-PNVL-FRLY	12,785.80	-	(12,785.80)	-100.00%	0.00%	2,028,302.73	2,015,516.93	(12,785.80)			Feb-12	Jun-13		2013
133915	NW WDE ARA NWK SONET - KU13	-	1,844,999.86	1,844,999.86	100.00%	0.00%	-	1,844,999.86	1,844,999.86	Jan-13	Dec-13			Actual amount was consolidated with Project #125499; variance less than $300k	2013
133923	DX Dam Gantry Crane Refurb	78,875.40	84,298.21	5,422.81	6.43%	0.02%	78,875.40	84,298.21	5,422.81	Jan-13	Nov-13	Jan-13	Jan-14		2013
133935	DX Tunnel Drain Vlve&Pltfrm	225,107.38	275,000.00	49,892.62	18.14%	0.05%	218,915.15	275,000.00	56,084.85	Jan-13	Jul-15	Jan-13	Mar-14		2013
133938	BR1 Cooling Tower Rebuild	-	1,503,366.77	1,503,366.77	100.00%	0.00%	3,083,079.29	3,417,391.33	334,312.04	Jan-13	Jun-15			Project delayed to 2014-2015 major outage	2013
133940	BR Software Upgr - Windows 7	823,264.38	230,820.30	(592,444.08)	-256.67%	0.19%	1,044,589.92	962,358.30	(82,231.62)	Mar-13	Jun-14	Mar-13	Apr-14	Project started earlier than budgeted due project deliverables being available prior than planned.	2013
133949	BR1 Voltage Regulator Repl	60,342.90	50,000.01	(10,342.89)	-20.69%	0.01%	254,789.07	340,716.64	85,927.57	Jun-13	Jun-14	Jun-13	Apr-14		2013
133950	NW WDE ARA NTWK RFAS & - KU12	895.94	-	(895.94)	-100.00%	0.00%	26,391.54	25,495.60	(895.94)			Jan-12	Dec-12		2013
133951	BR1 Cooling Tower Switchgear	-	200,000.00	200,000.00	100.00%	0.00%	433,058.83	559,983.34	126,924.51	Jan-13	Jun-15				2013
133959	Tele Rm to Data Ctr Move-KU13	-	124,999.90	124,999.90	100.00%	0.00%	-	124,999.90	124,999.90	Jan-13	Dec-13				2013
134004	COLLECTIVE BILLING ENH - KU12	59,982.65	-	(59,982.65)	-100.00%	0.01%	116,601.90	5,448.02	(111,153.88)			May-12	Jan-15		2013
134010	IT CSS ENHMNTS - KU13	-	280,000.05	280,000.05	100.00%	0.00%	-	280,000.05	280,000.05	Jan-13	Dec-13				2013
134016	IT ERGY EFFIC - KU13	-	152,400.00	152,400.00	100.00%	0.00%	-	152,400.00	152,400.00	Jan-13	Dec-13				2013
134057	NERCALRT-DLVTA-ARNLD	1,459,454.62	1,220,803.30	(238,651.32)	-19.55%	0.33%	1,458,571.21	1,220,803.30	(237,767.91)	Oct-12	Nov-13	Oct-12	Oct-13		2013
134058	NERCALRT-ERLN-LVGSTN	1,225,308.64	-	(1,225,308.64)	-100.00%	0.28%	2,706,945.47	2,578,441.44	(128,504.03)			Sep-13	Nov-14	Material purchases were accelerated from 2014.	2013
134060	NERCALRT-DRCSTR-PK N	200,972.01	-	(200,972.01)	-100.00%	0.05%	209,443.96	428,770.09	219,326.13			Oct-12	Dec-13		2013
134061	NERCALRT-DRCSTR-PKN1	346,378.27	-	(346,378.27)	-100.00%	0.08%	455,793.96	726,002.77	270,208.81			Aug-13	Dec-13	The majority of the work was accelerated from 2014.	2013
134076	58.5MVAr 69kV Cap-EarlingtonN	97,817.38	-	(97,817.38)	-100.00%	0.02%	400,073.13	300,184.37	(99,888.76)			Feb-12	Jun-13		2013
134080	138/69kV Adams Xfrmr	685,328.44	486,997.81	(198,330.63)	-40.73%	0.15%	1,742,737.81	1,557,382.80	(185,355.01)	Sep-11	Jun-13	Sep-11	Jul-13		2013
134188	ETWN HWKNS DRNG BSN	-	316.60	316.60	100.00%	0.00%	-	316.60	316.60	Jan-13	Nov-15				2013
134189	TRI K LNDFL RELO	12.04	-	(12.04)	-100.00%	0.00%	12.04	-	(12.04)			Jan-12	Nov-12		2013
134190	EKP CPR PLT RELO	-	1,656.00	1,656.00	100.00%	0.00%	-	1,656.00	1,656.00	Jan-13	Dec-15				2013
134197	KU Test Equipment - 2012	(4,965.58)	-	4,965.58	-100.00%	0.00%	52,831.26	57,796.84	4,965.58			Jan-12	Dec-12		2013
134211	138/69kV Spare Xfrmr-2013	919,667.70	1,534,521.17	614,853.47	40.07%	0.21%	20,780.75	1,874,412.35	1,853,631.60	Oct-12	Sep-13	Oct-12	Oct-13	The budget assumed the entire purchase would occur during 2013, however a portion was accrued during 2012.	2013
134213	BLACK BRANCH 345KV	56,116.21	-	(56,116.21)	-100.00%	0.01%	592,274.20	536,157.99	(56,116.21)			Aug-11	Jun-12		2013
134221	NERCALRT-RDBRN-SPRRD	136,492.83	-	(136,492.83)	-100.00%	0.03%	374,174.41	1,202,060.93	827,886.52			Oct-13	Apr-14		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
134223	NERCALRT-ADMS-TYRN	370,268.88	474,907.96	104,639.08	22.03%	0.08%	370,268.88	474,907.96	104,639.08	Jan-13	Mar-14	Jan-13	Jul-13		2013
134256	DSP VERSAILLES SUB	-	755,183.05	755,183.05	100.00%	0.00%	-	1,882,145.52	1,882,145.52	Jan-13	Dec-18			This project was delayed by Distribution Planning until 2017-2018.	2013
134271	VIRTUAL DESKTOP - KU	16,629.73	-	(16,629.73)	-100.00%	0.00%	1,263,179.19	1,246,549.46	(16,629.73)			Sep-11	Sep-13		2013
134278	NERCALRT-BWN-LBANON	966,311.43	2,156,523.69	1,190,212.26	55.19%	0.22%	963,116.59	2,156,523.69	1,193,407.10	Jul-12	Dec-13	Jul-12	Jan-14	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2013
134360	MFDS GROWTH/REFRESH 2013K	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-13	Dec-13				2013
134380	161/69kV Spare Xfrmr	409,437.59	-	(409,437.59)	-100.00%	0.09%	1,467,049.85	1,855,445.43	388,395.58			Oct-13	Aug-14	The need for this project was identified after the 2013 budget was prepared. Analysis of the spare transformer inventory indicated that a spare transformer of this size was needed.	2013
134412	UPGRADE EMS SOFTWARE KU	80,585.63	157,675.38	77,089.75	48.89%	0.02%	131,666.77	208,756.52	77,089.75	Oct-12	Nov-13	Oct-12	Apr-13		2013
134473	MTR PROJ KU 2012	(10,763.52)	-	10,763.52	-100.00%	0.00%	-	10,763.52	10,763.52			Jan-12	Jun-13		2013
134475	BUSINESS OFFICE MISC 2012	115.00	-	(115.00)	-100.00%	0.00%	103,174.12	103,059.12	(115.00)			Jan-12	Jun-13		2013
134493	Cawood 0418	13,137.53	-	(13,137.53)	-100.00%	0.00%	13,137.53	-	(13,137.53)			Apr-12	Sep-13		2013
134505	Electric OMS Replace/Upg-KU	67,034.02	-	(67,034.02)	-100.00%	0.02%	724,511.01	657,476.99	(67,034.02)			Jan-12	Jul-13		2013
134513	Circuit 201	28,058.65	-	(28,058.65)	-100.00%	0.01%	28,058.65	-	(28,058.65)			Oct-12	Sep-13		2013
134516	Clt 200 Reconductor	59,650.19	-	(59,650.19)	-100.00%	0.01%	130,533.50	70,883.31	(59,650.19)			Jan-12	Dec-13		2013
134521	Conflation Software-KU	303,757.92	-	(303,757.92)	-100.00%	0.07%	425,770.91	121,921.20	(303,849.71)			Jan-12	Aug-14	Partial project delay in 2012 due to an extended vendor selection process resulting from specific nature of required work.	2013
134532	2012 Hardware Infra-KU	2,141.17	-	(2,141.17)	-100.00%	0.00%	111,024.08	108,882.91	(2,141.17)			Jan-12	Feb-13		2013
134545	Reporting/BI/DataAna-KU	26,844.31	-	(26,844.31)	-100.00%	0.01%	99,055.27	72,210.96	(26,844.31)			Jan-12	Jun-13		2013
134552	2012 Retail HW Infra-KU	414.98	-	(414.98)	-100.00%	0.00%	93,275.51	92,860.53	(414.98)			Jan-12	Feb-13		2013
134563	2013 Mobile Auto Dsptch-KU	-	920,207.66	920,207.66	100.00%	0.00%	-	965,905.58	965,905.58	Jan-13	Dec-14			Project number changed to #131092; variance is less than $300k	2013
134571	2013 Elec OMS Upgrade-KU	46,748.83	45,977.93	(770.90)	-1.68%	0.01%	46,748.83	45,977.93	(770.90)	Jan-13	Dec-13	Jan-13	Dec-13		2013
134580	2013 Ventyx Upgrade-KU	-	34,483.56	34,483.56	100.00%	0.00%	-	264,567.49	264,567.49	Jan-13	Dec-14				2013
134592	2013 Report/BI-KU	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-13	Dec-13				2013
134596	2013 SynerGee-KU	28,154.82	22,917.91	(5,236.91)	-22.85%	0.01%	28,154.82	22,917.91	(5,236.91)	Jan-13	Dec-13	Jan-13	Mar-14		2013
134598	2013 - Hardware Infra-KU	47,640.26	91,847.04	44,206.78	48.13%	0.01%	47,640.26	91,847.04	44,206.78	Jan-13	Dec-13	Jan-13	Dec-13		2013
134622	DSP Reynolds 1 Ckt 0069	4,708.29	-	(4,708.29)	-100.00%	0.00%	125,444.81	18,964.96	(106,479.85)			Jul-11	Jul-14		2013
134623	DPS BUCHANAN CKT 0005/0058	143,674.48	-	(143,674.48)	-100.00%	0.03%	265,871.22	122,196.74	(143,674.48)			Jan-12	Nov-13		2013
134626	DSP CLAYS MILL CKT 0146	330,104.43	-	(330,104.43)	-100.00%	0.07%	845,977.08	512,450.21	(333,526.87)			Feb-12	Jun-13	Completion of project started in prior year. This was due to a number of delays in 2012 related to weather and labor sent offsite to assist with mutual assistance.	2013
134629	DSP Race St ckt 0015	173.61	-	(173.61)	-100.00%	0.00%	15,305.69	15,132.08	(173.61)			Mar-12	Dec-12		2013
134638	BLACK BRANCH RD (UFLEX) SUB	6,255.06	-	(6,255.06)	-100.00%	0.00%	2,966,956.23	2,960,701.17	(6,255.06)			Aug-11	Jun-12		2013
134665	Back-up Trans Control Ctr KU	26,003.54	5,076,419.46	5,050,415.92	99.49%	0.01%	(0.00)	7,518,460.09	7,518,460.09	Jul-12	Dec-21	Jul-12		Project has been delayed to 2020 due to continued evaluation of location, space requirements, etc.	2013
134672	2013 Cust Commication-KU	-	115,005.04	115,005.04	100.00%	0.00%	-	115,005.04	115,005.04	Jan-13	Dec-13				2013
134676	2013 Ret Sys Enhance-KU	49,805.83	137,601.13	87,795.30	63.80%	0.01%	62,217.97	137,601.13	75,383.16	Jan-13	Dec-13	Jan-13	Mar-14		2013
134678	2013 Call Center Tech-KU	-	690,007.45	690,007.45	100.00%	0.00%	-	690,007.45	690,007.45	Jan-13	Dec-13			Reallocated to several other projects due to reprioritization	2013
134688	Call Recording Replace-KU	-	574,848.79	574,848.79	100.00%	0.00%	-	574,848.78	574,848.78	Jan-13	Dec-14			Project delayed due to delay in vendor selection.	2013
134690	2013 FieldNet Enhance-KU	5,097.41	22,596.13	17,498.72	77.44%	0.00%	10,552.78	22,596.13	12,043.35	Jan-13	Dec-13	Jan-13	Sep-14		2013
134692	2013 Retail HW Infra-KU	36,545.67	91,911.72	55,366.05	60.24%	0.01%	59,188.69	91,911.72	32,723.03	Jan-13	Dec-13	Jan-13	Mar-14		2013
134751	8 New EMS Workstations KU	0.01	-	(0.01)	-100.00%	0.00%	39,181.23	39,181.22	(0.01)			Oct-11	Dec-12		2013
134753	REPLACE EMS WKSTATIONS KU	-	158,313.73	158,313.73	100.00%	0.00%	-	158,313.73	158,313.73	Jan-13	Dec-13				2013
134809	Black Branch Rd Uflex	8,560.04	-	(8,560.04)	-100.00%	0.00%	160,580.64	152,020.60	(8,560.04)			Jan-11	Jun-12		2013
134815	May Reclosers	9,911.06	-	(9,911.06)	-100.00%	0.00%	72,186.01	62,274.95	(9,911.06)			Jan-12	Sep-13		2013
134836	DSP LaGrange East 1 CKT 2509	(8,277.46)	-	8,277.46	-100.00%	0.00%	193,336.99	201,614.45	8,277.46			Sep-12	Apr-13		2013
134838	DSP WARSAW CKT 727	20,396.03	-	(20,396.03)	-100.00%	0.00%	122,411.96	102,015.93	(20,396.03)			Jan-12	May-13		2013
134910	SCM 2012 BDD RELAY REPL	1.01	-	(1.01)	-100.00%	0.00%	90,007.27	90,006.26	(1.01)			Dec-11	Dec-12		2013
134917	SCM2012 CENT NESC COMPLIANCE	6,089.97	-	(6,089.97)	-100.00%	0.00%	61,210.40	55,120.43	(6,089.97)			Jan-12	Sep-13		2013
134918	SCM2012 EARLINGTON MISC SUB	1.43	-	(1.43)	-100.00%	0.00%	186,109.49	186,108.06	(1.43)			Dec-11	Dec-12		2013
134920	SCM2012 KU RTU REPLACEMENT	5,138.34	-	(5,138.34)	-100.00%	0.00%	101,252.75	96,114.41	(5,138.34)			Jan-12	Dec-12		2013
134922	SCM12 WILSON DWNING C073 SCADA	203.22	-	(203.22)	-100.00%	0.00%	36,401.08	36,197.86	(203.22)			Jan-12	Nov-12		2013
134924	DSP BIG STONE GAP 2 BRKR	68,405.99	67,397.85	(1,008.14)	-1.50%	0.02%	68,405.99	67,397.85	(1,008.14)	Jan-13	Dec-13	Jan-13	Dec-13		2013
134946	SCM2013 CEN NESC COMPLIANCE	64,463.52	66,045.21	1,581.69	2.39%	0.01%	70,215.06	66,045.21	(4,169.85)	Jan-13	Dec-13	Jan-13	Apr-14		2013
135021	KU FAILED EQP - 2011	3,305.73	-	(3,305.73)	-100.00%	0.00%	96,959.17	111,450.89	14,491.72			Jan-12	Jun-13		2013
135031	KU-SECURITY EQP-2012	17,627.92	-	(17,627.92)	-100.00%	0.00%	107,647.20	90,019.28	(17,627.92)			Jan-12	Jun-13		2013
135033	KU-FIRE EQPMT 2012	(6,700.00)	-	6,700.00	-100.00%	0.00%	-	6,700.00	6,700.00			Jan-12	Dec-12		2013
135054	DO-LIMESTONE CONST PARKING LOT	14,150.00	-	(14,150.00)	-100.00%	0.00%	14,150.00	-	(14,150.00)			Jan-12	Jun-13		2013
135060	DO-SOMERSET STRM PARKING LOT	(613.58)	-	613.58	-100.00%	0.00%	-	613.58	613.58			Jan-12	Jul-13		2013
135227	Purchase 7 Low Ems Vehicles	-	210,000.00	210,000.00	100.00%	0.00%	-	210,000.00	210,000.00	Jan-13	Jul-13				2013
135261	Wallstreet Suite KU	173,508.09	165,000.00	(8,508.09)	-5.16%	0.04%	314,230.25	165,000.00	(149,230.25)	Jun-13	Jun-14	Jun-13	Jul-14		2013
135429	ETWN-ETWN#4 69	(6,566.48)	-	6,566.48	-100.00%	0.00%	311,166.83	317,733.31	6,566.48			Jan-12	Nov-12		2013
135431	SHLBYVL-SHLBYVL E 69	366,428.83	899,476.73	533,047.90	59.26%	0.08%	664,073.68	1,193,043.85	528,970.17	Jan-12	Dec-13	Jan-12	Mar-14	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2013
135442	BR Pineville Roof Repairs 16	-	267,000.00	267,000.00	100.00%	0.00%	-	267,000.00	267,000.00	Aug-12	Dec-13				2013
135484	RIC - Berea Rd Hwy	5,075.03	-	(5,075.03)	-100.00%	0.00%	275,389.60	296,405.58	21,015.98			Aug-11	Dec-13		2013
135491	54.0 MVAr 69kV Cap - Green R	178,290.48	-	(178,290.48)	-100.00%	0.04%	377,373.96	197,384.09	(179,989.87)			Mar-12	Jun-13		2013
135531	13.2 MVAr 69kV Cap - Newtown	131,178.87	-	(131,178.87)	-100.00%	0.03%	373,326.01	247,926.03	(125,399.98)			Feb-12	Feb-14		2013
135612	Contact Center - CTI - KU11	984.63	-	(984.63)	-100.00%	0.00%	894,133.29	893,148.66	(984.63)			Oct-11	Jan-13		2013
135625	Matanzas Sub Upgrade	5,181,388.24	5,353,026.78	171,638.54	3.21%	1.17%	12,720,899.90	12,843,769.02	122,869.12	Dec-11	Dec-13	Dec-11	Dec-13		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
135626	Matanzas Line Upgrades	303,778.19	613,834.53	310,056.34	50.51%	0.07%	422,565.26	730,320.80	307,755.54	Nov-11	May-13	Nov-11	Nov-13	Construction progressed quicker in late 2012 than assumed when the 2013 budget was prepared.	2013
135629	12.0 MVAr 69kV Cap - Uniontown	213,846.89	-	(213,846.89)	-100.00%	0.05%	538,941.06	325,094.17	(213,846.89)			Feb-12	May-13		2013
135757	BR3 Turbine Seals 12	(7,368.55)	-	7,368.55	-100.00%	0.00%	160,000.51	167,369.06	7,368.55			Nov-11	Nov-12		2013
135784	LIVERMORE 34.5KV TAP	10,221.83	-	(10,221.83)	-100.00%	0.00%	67,699.11	57,477.28	(10,221.83)			Nov-11	Dec-12		2013
135832	ELIHU-SWLTN STAT REP	(51,820.46)	-	51,820.46	-100.00%	-0.01%	2,309,033.99	2,360,854.45	51,820.46			Jan-12	Sep-13		2013
135890	Danville TLEQ Capital 2012	7,448.94	-	(7,448.94)	-100.00%	0.00%	26,629.95	19,181.01	(7,448.94)			Jan-12	Jul-12		2013
135899	London TLEQ Capital 2012	42.14	-	(42.14)	-100.00%	0.00%	5,276.91	5,234.77	(42.14)			Jan-12	Jan-12		2013
135920	Corning Sub Upgrade	2,160,314.82	812,955.72	(1,347,359.10)	-165.74%	0.49%	2,640,909.37	812,955.72	(1,827,953.65)	Jan-13	Jan-14	Jan-13	Jan-14	The scope of the project expanded after the 2013 budget was prepared.	2013
135961	PINEVILLE/LONDON 2012 CEMI	24,210.62	-	(24,210.62)	-100.00%	0.01%	111,922.20	87,711.58	(24,210.62)			Jan-12	Dec-13		2013
136093	GH2 UPS Repl	(1,254.11)	-	1,254.11	-100.00%	0.00%	53,108.79	54,362.90	1,254.11			Feb-12	May-12		2013
136152	CORNING UPGD-LINES	154,758.30	374,489.93	219,731.63	58.67%	0.03%	414,936.55	625,244.86	210,308.31	Feb-13	Dec-14	Feb-13	Apr-14		2013
136172	AP-SADE-KU	778.00	-	(778.00)	-100.00%	0.00%	106,336.91	103,323.04	(3,013.87)			Mar-12	Sep-13		2013
136174	Spare KU Base 12 Xfrmr	7,988.23	-	(7,988.23)	-100.00%	0.00%	512,220.37	504,232.14	(7,988.23)			Apr-12	Jan-14		2013
136196	EMS Workstations 2012 KU	(0.01)	-	0.01	-100.00%	0.00%	35,753.07	35,753.08	0.01			Mar-12	Jun-13		2013
136240	WESTVACO RELAY UPGRADE	16,013.02	-	(16,013.02)	-100.00%	0.00%	77,219.88	61,206.86	(16,013.02)			Mar-12	Dec-13		2013
136241	FRANKFORT 34.5KV SERVICE REPL	2,378.24	-	(2,378.24)	-100.00%	0.00%	39,511.44	37,133.20	(2,378.24)			Mar-12	Nov-12		2013
136244	BIG STONE GAP CIFI	(7,311.56)	-	7,311.56	-100.00%	0.00%	154,786.37	162,097.93	7,311.56			Apr-12	Jun-13		2013
136246	BOND CIFI 662	16,218.09	-	(16,218.09)	-100.00%	0.00%	123,360.89	107,142.80	(16,218.09)			Mar-12	Dec-13		2013
136310	System Operations Room 154 KU	(188.97)	-	188.97	-100.00%	0.00%	7,755.81	7,944.78	188.97			Mar-12	Sep-13		2013
136320	FRANKFORT/ADAMS RELAY UPGD	19,512.35	-	(19,512.35)	-100.00%	0.00%	45,855.93	26,343.58	(19,512.35)			Apr-12	Dec-13		2013
136327	LEXOC Liberty Road 0095	89,218.71	-	(89,218.71)	-100.00%	0.02%	177,740.07	88,521.36	(89,218.71)			Mar-12	Dec-14		2013
136329	Water Works 0130	(1,358.88)	-	1,358.88	-100.00%	0.00%	131,991.68	133,350.56	1,358.88			Apr-12	Dec-12		2013
136373	Shelbyville PITP Capital	(6,980.88)	-	6,980.88	-100.00%	0.00%	(6,980.88)	-	6,980.88			Mar-12	Jan-13		2013
136374	Lexington PITP Capital	(25,435.96)	-	25,435.96	-100.00%	-0.01%	(25,435.96)	-	25,435.96			Mar-12	Jan-13		2013
136375	Richmond PITP Capital	(32,021.73)	-	32,021.73	-100.00%	-0.01%	(32,021.73)	-	32,021.73			Mar-12	Jan-13		2013
136377	Maysville PITP Capital	496.74	-	(496.74)	-100.00%	0.00%	496.74	-	(496.74)			Mar-12	Jan-13		2013
136378	Norton PITP Capital	(32,124.61)	-	32,124.61	-100.00%	-0.01%	(32,124.61)	-	32,124.61			Mar-12	Jan-13		2013
136523	BEAR TRACK 140 TRANSFORMER	(1,648.88)	-	1,648.88	-100.00%	0.00%	10,324.15	11,973.03	1,648.88			Apr-12	Dec-12		2013
136531	TransOpLog II - KU	28,579.36	6,824.63	(21,754.73)	-318.77%	0.01%	91,665.77	69,911.04	(21,754.73)	Apr-12	Feb-13	Apr-12	May-13		2013
136532	WACO SUB TRANSFORMER REPL	(17,000.00)	-	17,000.00	-100.00%	0.00%	26,112.06	43,112.06	17,000.00			Apr-12	Dec-12		2013
136541	Laurel Co Water Feed	57,916.30	-	(57,916.30)	-100.00%	0.01%	84,797.28	26,880.98	(57,916.30)			Oct-12	Sep-13		2013
136542	Colmer Rebuild - Mud Slide	40,654.23	-	(40,654.23)	-100.00%	0.01%	155,661.12	115,006.89	(40,654.23)			Apr-12	Dec-13		2013
136571	Greenville Ckt 1615	17,094.48	-	(17,094.48)	-100.00%	0.00%	107,855.35	90,760.87	(17,094.48)			May-12	May-13		2013
136991	BR Machine Alignment Heads	34,831.36	20,077.85	(14,753.51)	-73.48%	0.01%	34,831.36	20,077.85	(14,753.51)	Oct-12	Mar-13	Oct-12	Mar-13		2013
136992	BR Mobile Equipment Storage	-	180,752.00	180,752.00	100.00%	0.00%	-	180,752.00	180,752.00	Oct-12	Dec-13				2013
136993	BR "G" Conveyor Gearbox	7,600.49	15,033.54	7,433.05	49.44%	0.00%	7,600.49	15,033.54	7,433.05	Oct-12	Nov-13	Oct-12	Nov-13		2013
136994	BR1 LP Htr Drain Reconfig	-	29,783.00	29,783.00	100.00%	0.00%	-	289,874.00	289,874.00	Jan-13	May-18				2013
136995	BR "H" Conveyor Gearbox	50,232.00	50,112.47	(119.53)	-0.24%	0.01%	50,232.00	50,112.47	(119.53)	Oct-12	Aug-13	Oct-12	Aug-13		2013
136996	BR Diesel Pump	31,784.41	30,067.04	(1,717.37)	-5.71%	0.01%	31,784.41	30,067.04	(1,717.37)	Oct-12	May-13	Oct-12	May-13		2013
136997	BR Forklift	75,662.17	-	(75,662.17)	-100.00%	0.02%	84,069.09	122,000.00	37,930.91			Sep-13	Mar-14		2013
136999	BR FGD SW Line Insulation	45,451.21	80,177.89	34,726.68	43.31%	0.01%	66,941.73	80,177.89	13,236.16	Oct-12	Jan-14	Oct-12	Apr-14		2013
137000	BR 80' JLG Manlift	144,450.18	168,376.65	23,926.47	14.21%	0.03%	144,450.18	168,376.65	23,926.47	Oct-12	Apr-13	Oct-12	Mar-13		2013
137001	BR Demin Sump Pump Repl	215,810.85	255,568.95	39,758.10	15.56%	0.05%	225,578.24	255,568.95	29,990.71	Oct-12	Dec-13	Oct-12	Dec-13		2013
137002	BR Fire System Deluge Valves	29,212.90	58,130.25	28,917.35	49.75%	0.01%	29,212.90	58,130.25	28,917.35	Oct-12	Jun-13	Oct-12	Mar-13		2013
137004	BR Maintenance Admin Area	251,254.04	275,646.80	24,392.76	8.85%	0.06%	362,023.41	275,646.80	(86,376.61)	Oct-12	Jan-14	Oct-12	Mar-14		2013
137006	BR Coal Yard Lighting Repl	-	78,175.24	78,175.24	100.00%	0.00%	-	78,175.24	78,175.24	Oct-12	Aug-14				2013
137010	BR3 Elev Var VFD Controller	-	65,145.70	65,145.70	100.00%	0.00%	-	65,145.70	65,145.70	Oct-12	Dec-13				2013
137011	BR1/2 A Conv to 1-1&1-2 Crshrs	-	30,067.48	30,067.48	100.00%	0.00%	-	100,757.86	100,757.86	Oct-13	Jun-16				2013
137026	GH Gyp Stack Drain Layer South	592,967.34	-	(592,967.34)	-100.00%	0.13%	592,967.34	-	(592,967.34)			Jul-13	Nov-13	Emergent work due to delay in operation of landfill project	2013
137044	GH 1G CT Transformer Rewind	43,107.20	49,116.28	6,009.08	12.23%	0.01%	43,107.20	49,116.28	6,009.08	May-12	May-13	May-12	Apr-13		2013
137072	GH4 FGD Seal Water Reroute	195,913.91	139,672.00	(56,241.91)	-40.27%	0.04%	191,231.92	139,672.00	(51,559.92)	May-12	Dec-13	May-12	Nov-13		2013
137073	GH4 ESP AVC Repl	173,305.99	160,212.00	(13,093.99)	-8.17%	0.04%	173,305.99	160,212.00	(13,093.99)	May-12	Dec-13	May-12	Nov-13		2013
137074	GH1 FGD Seal Water Reroute	156,716.01	140,596.30	(16,119.71)	-11.47%	0.04%	152,123.49	140,596.30	(11,527.19)	Jan-13	Dec-13	Jan-13	Dec-13		2013
137075	GH3 FGD Seal Water Reroute	227,252.79	140,699.00	(86,553.79)	-61.52%	0.05%	222,658.95	140,699.00	(81,959.95)	May-12	Dec-13	May-12	Nov-13		2013
137077	GH3 ESP AVC Repl	-	159,185.00	159,185.00	100.00%	0.00%	-	159,185.00	159,185.00	May-12	Dec-13				2013
137086	GH3 Demin Controls Upgrade	204,854.29	-	(204,854.29)	-100.00%	0.05%	394,299.34	105,165.00	(289,134.34)			Oct-13	Jul-14		2013
137095	GH1 Ammonia Slip Monitor	-	192,434.13	192,434.13	100.00%	0.00%	-	192,434.13	192,434.13	May-12	Dec-13				2013
137105	GH1 Mill Inerting Cont Upgrade	96,061.42	56,485.00	(39,576.42)	-70.07%	0.02%	96,061.42	56,485.00	(39,576.42)	Jan-13	May-13	Jan-13	Apr-13		2013
137140	GH Portable Diesel Gen	21,908.33	35,431.50	13,523.17	38.17%	0.00%	21,908.33	35,431.50	13,523.17	May-12	Jun-14	May-12	Feb-13		2013
137157	BR2 CO Grid	-	701,570.40	701,570.40	100.00%	0.00%	-	701,570.40	701,570.40	Oct-12	Dec-13			Project cancelled due to experience with systems on other units in the fleet	2013
137168	BR2 Feeder Controls	46,880.80	42,094.87	(4,785.93)	-11.37%	0.01%	46,881.57	42,094.87	(4,786.70)	Oct-12	Dec-13	Oct-12	Jan-14		2013
137179	BR2 SH Platen Repl	210,682.45	651,452.80	440,770.35	67.66%	0.05%	678,571.62	1,052,737.82	374,166.20	Oct-13	Dec-14	Oct-13	Nov-14	Project delayed to 2014 outage (material payments in 2013)	2013
137185	BR1 Econ & Hdr Repl	-	927,067.77	927,067.77	100.00%	0.00%	962,270.94	1,541,698.21	579,427.27	Oct-13	Jun-15			Project delayed to 2014-2015 major outage	2013
137194	BR Guard Building Replacement	501,593.79	140,313.88	(361,279.91)	-257.48%	0.11%	616,992.63	140,313.88	(476,678.75)	Oct-12	Jun-14	Oct-12	Jun-14	Additional civil work, change in location required to accommodate traffic and structural changes caused cost increase	2013
137197	DX Spare Sump Pump	6,860.35	15,033.54	8,173.19	54.37%	0.00%	6,860.35	15,033.54	8,173.19	Oct-12	Sep-13	Oct-12	Oct-13		2013
137200	DX Station Roof Repl	134,702.21	125,280.65	(9,421.56)	-7.52%	0.03%	189,031.31	125,280.65	(63,750.66)	Oct-12	May-14	Oct-12	Jul-14		2013
137202	BRCT GT24 Spare Quench Wtr Pmp	105,173.75	93,208.48	(11,965.27)	-12.84%	0.02%	105,173.75	93,208.48	(11,965.27)	Oct-12	Dec-13	Oct-12	Dec-13		2013
137205	BRCT 11N2 Mod AA HVAC's	45,109.35	60,134.96	15,025.61	24.99%	0.01%	45,109.35	60,134.96	15,025.61	Oct-12	Sep-13	Oct-12	Jul-13		2013
137208	BR RO-1 Membrane Repl	41,895.87	-	(41,895.87)	-100.00%	0.01%	42,183.31	69,000.00	26,816.69			Sep-13	Dec-13		2013
137231	SARDIS TR REPLACEMENT	819.56	-	(819.56)	-100.00%	0.00%	47,524.51	46,704.95	(819.56)			May-12	Dec-12		2013
137356	CIP V4 EMS KU	-	252,401.94	252,401.94	100.00%	0.00%	-	252,401.94	252,401.94	Jan-13	Dec-13				2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
137488	GH1 & 2 CT Acid Feed	-	364,585.00	364,585.00	100.00%	0.00%	-	364,585.00	364,585.00	May-12	Dec-13			Project cancelled in 2013. Deemed unnecessary after further review and related work incorporated into the Ghent Landfill project 122609 (ECR recoverable)	2013
137502	JAD COAL-LAND	(47,000.00)	-	47,000.00	-100.00%	-0.01%	1,732,030.19	1,779,030.19	47,000.00			May-12	Sep-13		2013
137514	Capital T&E - 011560	31,532.97	31,995.00	462.03	1.44%	0.01%	31,532.97	66,360.00	34,827.03	Jan-13	Dec-13	Jan-13	Dec-13		2013
137515	Capital T&E - 012160	6,205.38	33,180.00	26,974.62	81.30%	0.00%	6,205.38	58,183.50	51,978.12	Jan-13	Dec-13	Jan-13	Dec-13		2013
137516	Capital T&E - 012460	9,899.19	31,995.00	22,095.81	69.06%	0.00%	9,899.19	63,990.00	54,090.81	Jan-13	Dec-13	Jan-13	Sep-14		2013
137517	Capital T&E - 012360	9,947.16	20,145.00	10,197.84	50.62%	0.00%	2,399.05	41,475.00	39,075.95	Jan-13	Dec-13	Jan-13	Dec-13		2013
137518	Capital T&E - 012560	7,157.10	5,925.00	(1,232.10)	-20.79%	0.00%	7,157.10	28,440.00	21,282.90	Jan-13	Dec-13	Jan-13	Dec-13		2013
137519	Capital T&E - 013150	19,725.54	18,960.00	(765.54)	-4.04%	0.00%	19,725.54	37,920.00	18,194.46	Jan-13	Dec-13	Jan-13	Dec-13		2013
137522	Capital T&E - 013660	12,999.24	29,625.00	16,625.76	56.12%	0.00%	12,999.24	60,435.00	47,435.76	Jan-13	Dec-13	Jan-13	Dec-13		2013
137523	Capital T&E - 014160	-	42,660.00	42,660.00	100.00%	0.00%	-	67,545.00	67,545.00	Jan-13	Dec-13				2013
137524	Capital T&E - 014260	13,639.66	36,735.00	23,095.34	62.87%	0.00%	7,905.80	61,620.00	53,714.20	Jan-13	Dec-13	Jan-13	Dec-13		2013
137525	Capital T&E - 017660	5,562.36	24,885.00	19,322.64	77.65%	0.00%	24,377.24	61,885.44	37,508.20	Jan-13	Dec-13	Jan-13	Dec-13		2013
137549	Database Migration - KU	-	175,910.31	175,910.31	100.00%	0.00%	-	175,910.31	175,910.31	Jul-13	Nov-13				2013
137584	EMS App Enhancements-KU(2013)	-	164,187.00	164,187.00	100.00%	0.00%	-	164,187.00	164,187.00	Aug-13	Nov-13				2013
137597	TY Plant Closure	74,146.00	-	(74,146.00)	-100.00%	0.02%	91,728.66	-	(91,728.66)			Feb-13	Apr-15		2013
137717	PLN-16.8 MVAr, 69kV Cap-Evarts	-	306,319.76	306,319.76	100.00%	0.00%	-	306,319.76	306,319.76	Jan-13	Dec-13			Project cancelled due to lack of need per Transmission Planning.	2013
137737	TOYOTA STRUCTURE IMPROVEMENTS	606,284.84	293,459.93	(312,824.91)	-106.60%	0.14%	606,284.84	293,459.93	(312,824.91)	Jan-13	Dec-13	Jan-13	Mar-14	Discovered more damaged structures than expected and completed work energized because Toyota did not want an outage that would put the plant on a radial feed.	2013
137738	HWY 641 RELO	-	(11,161.08)	(11,161.08)	100.00%	0.00%	-	(11,161.08)	(11,161.08)	Jan-13	Dec-13				2013
137744	HARDIN CO SMITH 345KV P1	610,142.24	1,097,190.00	487,047.76	44.39%	0.14%	943,291.55	1,097,190.00	153,898.45	Oct-12	Dec-13	Oct-12	Nov-14	This project required that the line be out of service during construction. Transmission Planning could not allow the line to be out of service so the project was delayed to 2014.	2013
137761	KU-69KV MOT UPGRADES	-	2,000,006.64	2,000,006.64	100.00%	0.00%	-	9,172,013.28	9,172,013.28	Jan-13	Dec-23			Placeholder for ground clearance issues identified by Transmission Planning. These projects were delayed pending further analysis.	2013
137765	BR3 SH Spray Reg Repl	48,931.29	-	(48,931.29)	-100.00%	0.01%	104,956.70	56,025.41	(48,931.29)			Jun-12	Oct-13		2013
137773	TRODS - KU	33,615.88	61,850.88	28,235.00	45.65%	0.01%	39,720.83	122,909.04	83,188.21	Jun-12	Dec-14	Jun-12	Sep-14		2013
137810	DX Control System Test Bed	-	50,004.63	50,004.63	100.00%	0.00%	-	50,004.63	50,004.63	Jun-13	Nov-15				2013
138067	Hdwe Capital for LOBs - KU13	86,584.98	56,666.69	(29,918.29)	-52.80%	0.02%	92,498.13	56,666.69	(35,831.44)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138076	DSP BIG STONE GAP 2 CKT 4702	-	8,295.00	8,295.00	100.00%	0.00%	-	8,295.00	8,295.00	Jan-13	Dec-14				2013
138080	REPAIR FAILED TRANS KT0032	5,415.21	-	(5,415.21)	-100.00%	0.00%	148,267.48	142,852.27	(5,415.21)			Jul-12	Sep-13		2013
138095	SCM 2013 CENT ADAMS STRU REPL	294,955.82	379,136.03	84,180.21	22.20%	0.07%	296,597.87	379,136.03	82,538.16	Apr-13	Dec-13	Apr-13	Dec-13		2013
138096	SCM 2013 CENT- BUENA VISTA	25,533.84	140,008.14	114,474.30	81.76%	0.01%	25,533.84	140,008.14	114,474.30	Jan-13	Dec-13	Jan-13	Mar-14		2013
138099	SCM 2013 PINE REPL SUB BATT	23,899.02	19,918.94	(3,980.08)	-19.98%	0.01%	23,899.02	41,990.46	18,091.44	Jan-13	Dec-14	Jan-13	Mar-14		2013
138101	SCM 2013 CENT REPL SUB BATT	47,079.18	40,468.14	(6,611.04)	-16.34%	0.01%	48,361.96	40,468.14	(7,893.82)	Jan-13	Dec-13	Jan-13	Apr-14		2013
138102	SCM 2013 EARL REPL SUB BATT	27,102.67	27,772.63	669.96	2.41%	0.01%	27,102.67	27,772.63	669.96	Jan-13	Dec-13	Jan-13	May-13		2013
138107	SCM KU HZ RELAY REPL 2013	37,857.96	58,808.35	20,950.39	35.62%	0.01%	37,857.96	58,808.35	20,950.39	Jan-13	Dec-13	Jan-13	Mar-14		2013
138168	DSP PAYNES MILL SUB PROJ	-	2,101,709.07	2,101,709.07	100.00%	0.00%	-	4,530,854.89	4,530,854.89	Jan-13	Dec-19			Project delayed until 2018-2019 due to lack of load growth. (Currently in the 2015 BP in 2018/2019).	2013
138170	DSP EDDYVILLE 12KV SUB UPGR	183,501.46	468,747.87	285,246.41	60.85%	0.04%	187,520.04	468,747.87	281,227.83	Jan-13	Dec-13	Jan-13	Dec-13		2013
138188	BOC-CSCC - KU	57,781.34	37,500.00	(20,281.34)	-54.08%	0.01%	59,111.76	37,500.00	(21,611.76)	Jan-13	Dec-14	Jan-13	Mar-14		2013
138190	KU CAMERAS 2013	50,469.17	74,000.00	23,530.83	31.80%	0.01%	21,492.10	74,000.00	52,507.90	Jan-13	Dec-14	Jan-13	Mar-14		2013
138192	KU FIRE SYSTEMS 2013	25,692.75	30,000.00	4,307.25	14.36%	0.01%	18,655.27	30,000.00	11,344.73	Jan-13	Dec-13	Jan-13	Mar-14		2013
138194	KU SECURITY EQUIPMENT2013	30,660.51	50,000.00	19,339.49	38.68%	0.01%	8,346.18	50,000.00	41,653.82	Jan-13	Dec-13	Jan-13	Mar-14		2013
138214	DSP OWENTON STEP UP BANK	-	19,615.47	19,615.47	100.00%	0.00%	121,667.02	19,615.47	(102,051.55)	Jan-13	Dec-14				2013
138215	DSP Hume Road DIST	1,455,383.20	2,798,978.32	1,343,595.12	48.00%	0.33%	1,813,798.33	2,798,978.32	985,179.99	Jan-13	Dec-13	Jan-13	Jul-14	Project is part of a large substation project started in 2013. 2013 underrun is due to changes to the State and Federal Highway permitting requirements. Some of the work was delayed to 2014 due to waiting on approval of Highway permits and contractor bid and waiting on substations and transmission to complete some of their work. Estimated completion date is 2014.	2013
138226	2013 EARL MISC DIS CAP PROJ	127,022.51	195,703.02	68,680.51	35.09%	0.03%	133,535.76	195,703.02	62,167.26	Jan-13	Dec-13	Jan-13	Apr-14		2013
138227	SCM 2013 EARL MISC NESC COMPL	136,110.61	136,132.23	21.62	0.02%	0.03%	144,362.49	136,132.23	(8,230.26)	Jan-13	Dec-13	Jan-13	Apr-14		2013
138228	SCM 2013 EARL REPL REGULATORS	87,154.90	71,962.70	(15,192.20)	-21.11%	0.02%	87,311.49	71,962.70	(15,348.79)	Jan-13	Dec-13	Jan-13	Apr-14		2013
138231	SCM 2013 PINE RECLOSER REPL	56,093.63	52,379.73	(3,713.90)	-7.09%	0.01%	56,080.84	52,379.73	(3,701.11)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138232	SCM 2013 PINE REPL REGLTORS	67,374.97	70,641.20	3,266.23	4.62%	0.02%	67,374.97	70,641.20	3,266.23	Jan-13	Dec-13	Jan-13	Dec-13		2013
138252	HUME ROAD PROPERTY PURCH	11,364.19	-	(11,364.19)	-100.00%	0.00%	1,473,703.47	1,462,339.28	(11,364.19)			Jul-12	Jan-13		2013
138259	ERTs 2013 KU	49,712.95	49,999.50	286.55	0.57%	0.01%	49,712.95	112,499.93	62,786.98	Jan-13	Dec-18	Jan-13	Aug-13		2013
138264	METER PROJECTS KU 2014	-	44,997.50	44,997.50	100.00%	0.00%	-	89,995.00	89,995.00	Jan-13	Dec-18				2013
138278	2013 KU PERFORMANCE MNGMT	-	115,001.48	115,001.48	100.00%	0.00%	-	115,001.48	115,001.48	Jan-13	Dec-13				2013
138295	TRMS REPL/UPGR KU	210,209.16	230,008.56	19,799.40	8.61%	0.05%	484,592.09	230,008.56	(254,583.53)	Jan-13	Dec-14	Jan-13	Jan-15		2013
138302	2013 KU MV90 REPL	-	69,227.50	69,227.50	100.00%	0.00%	-	69,227.50	69,227.50	Jan-13	Dec-13				2013
138318	Green River 5 - KU	2,164,900.38	500,000.00	(1,664,900.38)	-332.98%	0.49%	0.00	324,050,984.00	324,050,984.00	Jul-12	May-18	Jul-12		Actuals were moved from Preliminary Survey (A/C 183302).	2013
138320	MT STERLING STRM-SITE IMPRVMTS	30,600.60	-	(30,600.60)	-100.00%	0.01%	267,961.94	237,361.34	(30,600.60)			Jul-12	Jun-13		2013
138340	DANVILLE STRM GARAGE RENOVATE	36,248.22	73,000.00	36,751.78	50.34%	0.01%	36,248.22	73,000.00	36,751.78	Jan-13	Dec-13	Jan-13	Apr-13		2013
138343	EDDYVILLE STRM-CONST ADDITION	319,570.48	298,000.00	(21,570.48)	-7.24%	0.07%	325,572.17	298,000.00	(27,572.17)	Jan-13	Dec-13	Jan-13	Aug-13		2013
138344	GREENVILLE STRM OFFICE-FLOOR	21,179.43	18,000.00	(3,179.43)	-17.66%	0.00%	21,179.43	18,000.00	(3,179.43)	Jan-13	Dec-13	Jan-13	Feb-14		2013
138345	GREENVILLE STRM-STORAGE PAD	15,014.00	18,000.00	2,986.00	16.59%	0.00%	15,014.00	18,000.00	2,986.00	Jan-13	Dec-13	Jan-13	Feb-14		2013
138346	GREENVILLE STRM-O/HEAD DOORS	19,000.00	19,000.00	-	0.00%	0.00%	19,000.00	19,000.00	-	Jan-13	Dec-13	Jan-13	Feb-14		2013
138347	MAYSVILLE BUS OFFICE-RENOVAT	-	19,000.00	19,000.00	100.00%	0.00%	-	19,000.00	19,000.00	Jan-13	Dec-13				2013
138350	MT STERLING OFFICE-REMODEL	-	20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Jan-13	Dec-13				2013
138351	MT STERLING STRM REMODEL	-	27,000.00	27,000.00	100.00%	0.00%	-	27,000.00	27,000.00	Jan-13	Dec-13				2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
138352	MT STERLING STRM-STORAGE PAD	-	27,000.00	27,000.00	100.00%	0.00%	-	27,000.00	27,000.00	Jan-13	Dec-13				2013
138353	PARIS STRM-STORAGE PAD	18,400.00	17,000.00	(1,400.00)	-8.24%	0.00%	18,400.00	17,000.00	(1,400.00)	Jan-13	Dec-13	Jan-13	May-13		2013
138354	RICHMOND STRM RENOVATION	126,986.88	132,000.00	5,013.12	3.80%	0.03%	126,986.88	132,000.00	5,013.12	Jan-13	Dec-13	Jan-13	Aug-13		2013
138355	LONDON REMODEL 2013	180,934.13	96,000.00	(84,934.13)	-88.47%	0.04%	180,934.13	96,000.00	(84,934.13)	Mar-13	May-13	Mar-13	Jun-13		2013
138357	BRCT GT24 Fuel Flexibility KU	1,077,306.83	1,550,000.00	472,693.17	30.50%	0.24%	903,191.38	1,550,000.00	646,808.62	Jun-13	Aug-14	Jun-13	Oct-14	Project actuals lower than expected due to last minute reduction in scope by OEM that still met operation requirements, as well as, significant lead times creating the need for a multi-year project that was completed in 2014.	2013
138362	RETAIL OFFICE 2 - REMODEL	-	96,000.00	96,000.00	100.00%	0.00%	-	96,000.00	96,000.00	Jan-13	Dec-13				2013
138365	CAMPBELLSVILLE REMODEL	169,289.60	96,000.00	(73,289.60)	-76.34%	0.04%	168,239.60	96,000.00	(72,239.60)	Jan-13	Dec-13	Jan-13	Apr-14		2013
138366	RETAIL OFFICE 4 - REMODEL	-	96,000.00	96,000.00	100.00%	0.00%	-	96,000.00	96,000.00	Jan-13	Dec-13				2013
138368	WINCHESTER-NIGHT DEPOSIT	-	12,000.00	12,000.00	100.00%	0.00%	-	12,000.00	12,000.00	Jan-13	Dec-13				2013
138375	ONEQ NEW BUSINESS REMODELS	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-13	Dec-13				2013
138376	KU REPLACE FAILED EQP	140,120.52	50,000.00	(90,120.52)	-180.24%	0.03%	163,013.35	50,000.00	(113,013.35)	Jan-13	Dec-13	Jan-13	Aug-13		2013
138377	ONEQ FURNITURE & EQUIP	12,988.20	30,000.00	17,011.80	56.71%	0.00%	13,640.19	30,000.00	16,359.81	Jan-13	Dec-13	Jan-13	Jun-14		2013
138382	DIST-NA-OH CO-GRP	6,132.00	-	(6,132.00)	-100.00%	0.00%	8,648.18	2,516.18	(6,132.00)			Jul-12	Sep-13		2013
138420	Cane Run 345kV Xfrmr - KU	(904,754.19)	2,421,427.29	3,326,181.48	137.36%	-0.20%	0.00	3,331,214.87	3,331,214.87	Jul-12	Nov-13	Jul-12	Jan-14	Costs were originally split between KU and LG&E, however were later deemed to be 100% LG&E. As such, these costs were subsequently moved to the LG&E project during 2013.	2013
138422	CEMI > 5 ckts KU 2013 and 2014	-	552,035.35	552,035.35	100.00%	0.00%	-	3,222,355.90	3,222,355.90	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Customers Experiencing Multiple Interruptions) projects.	2013
138423	CIFI Level 1 KU 2013 and 2014	-	552,035.35	552,035.35	100.00%	0.00%	-	3,222,355.90	3,222,355.90	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified For Improvement) projects.	2013
138424	CIFI Level 2 KU 2013 and 2014	-	1,325,998.80	1,325,998.80	100.00%	0.00%	-	7,736,023.30	7,736,023.30	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified For Improvement) projects.	2013
138425	CIFI Level 3 KU 2013 and 2014	-	3,094,043.25	3,094,043.25	100.00%	0.00%	-	18,051,110.93	18,051,110.93	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified For Improvement) projects.	2013
138434	2013 34.5kV holding project	-	555,009.75	555,009.75	100.00%	0.00%	-	1,121,330.30	1,121,330.30	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects for 34.5KV work.	2013
138441	URD Cable Repl/Rejuv KU 2013	-	299,910.00	299,910.00	100.00%	0.00%	-	1,270,910.00	1,270,910.00	Jan-13	Dec-13				2013
138510	Scott St. Sub Bkr Replacement	(117.00)	-	117.00	-100.00%	0.00%	71,263.36	71,380.36	117.00			Jul-12	Feb-13		2013
138511	Business Offices - Misc CapEx	62,415.39	125,009.00	62,593.61	50.07%	0.01%	58,288.18	250,018.00	191,729.82	Jan-13	Jan-13	Jan-13	Jun-15		2013
138535	Meter Equipment 2014 KU	-	59,999.41	59,999.41	100.00%	0.00%	-	179,998.21	179,998.21	Jan-13	Dec-18				2013
138598	PowerPlant Lease KU%	-	38,880.00	38,880.00	100.00%	0.00%	-	38,880.00	38,880.00	Jan-13	Jun-13				2013
138600	Blacktop Lex Trans Storage	-	80,000.00	80,000.00	100.00%	0.00%	-	80,000.00	80,000.00	Jan-13	Dec-15				2013
138602	Danville Trans Pole Yard	738,381.38	50,000.00	(688,381.38)	-1376.76%	0.17%	739,713.11	50,000.00	(689,713.11)	Sep-13	Dec-13	Sep-13	Dec-13	Expanded scope for construction of a new pole yard to improve inventory mgmt., safety and operations.	2013
138606	Lexington Stone Rd Pole Racks	-	100,000.00	100,000.00	100.00%	0.00%	367,481.01	100,000.00	(267,481.01)	Jan-13	Dec-14				2013
138615	PowerPlant Prop Tax KU%	101,146.65	114,400.00	13,253.35	11.59%	0.02%	224,131.46	236,817.31	12,685.85	Oct-12	Mar-13	Oct-12	Aug-13		2013
138618	PowerPlant Memory KU%	-	20,800.00	20,800.00	100.00%	0.00%	-	20,800.00	20,800.00	Jan-13	Dec-13				2013
138644	DIST-NA-GHNT-W LEX	2,858.77	-	(2,858.77)	-100.00%	0.00%	-	-	-			Jul-12	Mar-14		2013
138650	PLN-Wickliffe Cap Bank	-	350,305.59	350,305.59	100.00%	0.00%	-	350,305.59	350,305.59	Jan-13	Dec-13			Project cancelled due to lack of need per Transmission Planning.	2013
138692	TWR LGHTNG-KU	317,633.21	557,513.04	239,879.83	43.03%	0.07%	339,567.85	557,513.04	217,945.19	Jan-13	Dec-13	Jan-13	Mar-14		2013
138693	CARNTOWN TRANSFORMER REPL	(13,777.02)	-	13,777.02	-100.00%	0.00%	71,929.60	85,706.62	13,777.02			Jul-12	Dec-12		2013
138704	Scott ST. 4kv Ckt	173.61	-	(173.61)	-100.00%	0.00%	13,930.02	13,756.41	(173.61)			Aug-12	Dec-12		2013
138711	Corporate Web Site & App KU	100,271.70	535,000.00	434,728.30	81.26%	0.02%	282,565.80	535,000.00	252,434.20	Jan-13	Dec-14	Jan-13	Dec-14	Project delayed due to selection of tool and design vendor	2013
138720	CTS 3.0 and AFB 3.0 - KU	192,845.26	170,142.00	(22,703.26)	-13.34%	0.04%	308,775.90	179,790.28	(128,985.62)	Sep-12	Jun-14	Sep-12	May-14		2013
138722	AFB - KU	-	75,190.00	75,190.00	100.00%	0.00%	-	75,190.00	75,190.00	Sep-12	Aug-13				2013
138727	GRST 728 OMU Brkr Rpl	113,065.11	-	(113,065.11)	-100.00%	0.03%	113,065.11	-	(113,065.11)			Jun-13	Aug-13		2013
138729	Fuelworx to Aligne Fuels-KU	6,814.50	-	(6,814.50)	-100.00%	0.00%	21,516.53	14,702.03	(6,814.50)			Aug-12	Mar-14		2013
138743	NEWTOWN PK 69KV SW REP	(72,351.39)	-	72,351.39	-100.00%	-0.02%	349,390.64	421,742.03	72,351.39			Aug-12	Jun-13		2013
138746	Lexington CEMI projects	53,898.78	-	(53,898.78)	-100.00%	0.01%	54,720.62	821.84	(53,898.78)			Aug-12	Sep-14		2013
138767	BRCT6 Quench Nozzles	24,307.23	-	(24,307.23)	-100.00%	0.01%	70,233.07	59,074.85	(11,158.22)			Sep-12	Oct-13		2013
138770	BRCT7 Quench Nozzles	16,089.32	-	(16,089.32)	-100.00%	0.00%	82,383.09	65,357.09	(17,026.00)			Sep-12	Dec-12		2013
138789	FALMOUTH SUB REG UPGRADE	29,875.17	-	(29,875.17)	-100.00%	0.01%	258,085.80	228,210.63	(29,875.17)			Sep-12	May-13		2013
138829	Cane Run Control House-KU	(810.26)	-	810.26	-100.00%	0.00%	-	810.26	810.26			Dec-12	Mar-14		2013
138850	69KV CIRCUIT SWITCHER	(0.36)	-	0.36	-100.00%	0.00%	46,273.34	46,273.70	0.36			Oct-12	May-13		2013
138860	BR3 SH Attemperator Assembly	(52,286.06)	-	52,286.06	-100.00%	-0.01%	83,541.51	135,827.57	52,286.06			Oct-12	Nov-12		2013
138897	PDCAH PRI-CLMN RD-STATIC REPL	388,627.23	-	(388,627.23)	-100.00%	0.09%	558,561.46	121,957.93	(436,603.53)			Oct-12	Jul-14	The need for this project was identified after the 2013 budget was prepared.	2013
138930	GH1 Voltage Regulator Repl	232,510.42	-	(232,510.42)	-100.00%	0.05%	232,510.42	-	(232,510.42)			Nov-12	Apr-13		2013
138947	Earlington Pole Inspect 2013	557,729.81	-	(557,729.81)	-100.00%	0.13%	557,729.81	-	(557,729.81)			Jan-13	Dec-13	Reallocated from budget funding project for Pole Inspections 123136. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
138948	Pineville Pole Inspect 2013	435,170.79	-	(435,170.79)	-100.00%	0.10%	435,170.79	-	(435,170.79)			Jan-13	Dec-13	Reallocated from budget funding project for Pole Inspections 123136. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
138949	London Pole Inspect 2013	1,169,755.15	-	(1,169,755.15)	-100.00%	0.26%	1,169,755.15	-	(1,169,755.15)			Jan-13	Dec-13	Reallocated from budget funding project for Pole Inspections 123136. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
138950	Richmond Pole Inspection 2013	503,579.03	-	(503,579.03)	-100.00%	0.11%	503,579.03	-	(503,579.03)			Jan-13	Dec-13	Reallocated from budget funding project for Pole Inspections 123136. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
138952	Pole Inspect Shelbyville 2013	1,295,464.56	-	(1,295,464.56)	-100.00%	0.29%	1,295,464.56	-	(1,295,464.56)			Jan-13	Dec-13	Reallocated from budget funding project for Pole Inspections 123136. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
138953	Lexington Pole Inspect 2013	229,936.38	-	(229,936.38)	-100.00%	0.05%	229,936.38	-	(229,936.38)			Jan-13	Dec-13		2013
138955	Norton Pole Inspect 2013	10,627.13	-	(10,627.13)	-100.00%	0.00%	10,627.13	-	(10,627.13)			Jan-13	Sep-13		2013
138957	BR SCBA's	1,614.21	-	(1,614.21)	-100.00%	0.00%	48,234.49	46,620.28	(1,614.21)			Nov-12	Dec-12		2013
138962	TranServ License Fees-KU	80,314.39	-	(80,314.39)	-100.00%	0.02%	80,314.39	-	(80,314.39)			Nov-12	Jun-13		2013
138984	ADDINGTON BUSHING PROJECT	730.95	-	(730.95)	-100.00%	0.00%	14,800.98	14,070.03	(730.95)			Dec-12	Jun-13		2013
139002	Linux Identity Manager - KU	2,642.48	-	(2,642.48)	-100.00%	0.00%	7,475.75	4,833.27	(2,642.48)			Dec-12	Mar-14		2013
139015	SCOTT CO. FIBER MAKE READY	32,391.62	-	(32,391.62)	-100.00%	0.01%	32,391.62	-	(32,391.62)			Dec-12	Jun-13		2013
139022	EMS Operator Monitor-KU-2012	6,455.53	-	(6,455.53)	-100.00%	0.00%	21,819.07	15,363.54	(6,455.53)			Dec-12	Feb-13		2013
139023	CENTRAL BUSHING PROJECT	6,036.87	-	(6,036.87)	-100.00%	0.00%	54,761.43	48,724.56	(6,036.87)			Dec-12	Jun-13		2013
139046	TC2 DSI System - KU	2,296,039.06	-	(2,296,039.06)	-100.00%	0.52%	4,261,039.10	-	(4,261,039.10)			Dec-12	Jun-16	Reforecasted to align with Milestone schedule.	2013
139047	SHELBYVILLE SOUTH TRANS REPL	6,825.29	-	(6,825.29)	-100.00%	0.00%	63,673.78	56,848.49	(6,825.29)			Dec-12	Sep-13		2013
139052	Earlington 34.5KV	204,142.92	-	(204,142.92)	-100.00%	0.05%	207,596.95	-	(207,596.95)			Jan-13	Jun-14		2013
139053	Lexington 34.5KV 2013	82,247.26	-	(82,247.26)	-100.00%	0.02%	111,901.12	-	(111,901.12)			Jan-13	Dec-13		2013
139054	Norton 34.5KV 2013	135,892.43	-	(135,892.43)	-100.00%	0.03%	136,728.87	-	(136,728.87)			Jan-13	Dec-13		2013
139057	Substation 34.5KV 2013	113,841.09	-	(113,841.09)	-100.00%	0.03%	95,611.36	-	(95,611.36)			Jan-13	Mar-14		2013
139098	Back-up Cntrl Ctr-Dist-KU	25,289.80	-	(25,289.80)	-100.00%	0.01%	-	-	-			Jan-13	Jun-14		2013
139099	BR3 FD Fan/EQM Shop Roof Repl	106,972.81	-	(106,972.81)	-100.00%	0.02%	106,972.81	-	(106,972.81)			Jan-13	Oct-13		2013
139117	BRCT11 Rotor Heat Shield Repl	1,061,783.54	-	(1,061,783.54)	-100.00%	0.24%	1,061,783.54	-	(1,061,783.54)			Jan-13	Mar-13	Emergent work due to findings during an annual boroscope inspection of the unit.	2013
139123	CASCADE WORK MGMT FAC-KU	46,663.23	-	(46,663.23)	-100.00%	0.01%	102,702.26	-	(102,702.26)			Jan-13	Dec-14		2013
139124	Lexington Ops Cable Rej	195,611.49	-	(195,611.49)	-100.00%	0.04%	290,081.77	-	(290,081.77)			Jan-13	Jun-14		2013
139128	GR 2013 Sec S/H	338,361.24	-	(338,361.24)	-100.00%	0.08%	338,361.24	-	(338,361.24)			Jan-13	Aug-13	Emergent due to extending life of the plant and delaying plant closure	2013
139149	GH 2K Conveyor Belt Repl 13	12,406.05	-	(12,406.05)	-100.00%	0.00%	12,406.05	-	(12,406.05)			Jan-13	Feb-13		2013
139150	Norton Cargo Trailer	3,955.18	-	(3,955.18)	-100.00%	0.00%	3,955.18	-	(3,955.18)			Jan-13	May-13		2013
139155	BR C Conveyor Belt Repl	30,481.94	-	(30,481.94)	-100.00%	0.01%	30,481.94	-	(30,481.94)			Jan-13	Apr-13		2013
139158	2013 DIX Battery Replace-KU	6,276.56	-	(6,276.56)	-100.00%	0.00%	6,276.56	-	(6,276.56)			Jan-13	Mar-13		2013
139190	PINEVILLE-POCKET N. RECLAIM	249,539.33	-	(249,539.33)	-100.00%	0.06%	249,539.33	-	(249,539.33)			Apr-13	Jun-14		2013
139192	HARRODSBURG EAST TRANS REPL	101,442.52	-	(101,442.52)	-100.00%	0.02%	101,442.52	-	(101,442.52)			Feb-13	Dec-13		2013
139206	2013 BATTERY TRAILER	22,209.68	-	(22,209.68)	-100.00%	0.01%	22,209.68	-	(22,209.68)			Feb-13	Mar-14		2013
139209	BR2 Econ & HP Heater Valves	171,102.67	-	(171,102.67)	-100.00%	0.04%	165,550.62	-	(165,550.62)			Feb-13	Dec-13		2013
139210	Ghent Control House	586,143.29	-	(586,143.29)	-100.00%	0.13%	859,650.09	-	(859,650.09)			Mar-13	Jan-14	The need for this project was identified after the budget was prepared.	2013
139256	NERCALRT-E.F-W.F 138KV	830,098.48	-	(830,098.48)	-100.00%	0.19%	2,085,530.76	-	(2,085,530.76)			Feb-13	Jul-14	Originally budgeted to begin during 2013, this project was accelerated into 2012.	2013
139263	London CEMI 2013	47,191.88	-	(47,191.88)	-100.00%	0.01%	47,191.88	-	(47,191.88)			Dec-12	Dec-13		2013
139264	PINEVILLE CEMI 2013	230,509.62	-	(230,509.62)	-100.00%	0.05%	238,593.18	-	(238,593.18)			Jan-13	Dec-13		2013
139270	BRFGDABS Spare Agitator Grbx	40,207.76	-	(40,207.76)	-100.00%	0.01%	40,207.76	-	(40,207.76)			Feb-13	Nov-13		2013
139273	CAWOOD 413 CIFI 2013	36,647.20	-	(36,647.20)	-100.00%	0.01%	43,317.84	-	(43,317.84)			Jan-13	Jun-14		2013
139360	CLAY TRANS REPL	53,595.96	-	(53,595.96)	-100.00%	0.01%	53,595.96	-	(53,595.96)			Feb-13	Sep-13		2013
139375	2013 CIFI IBM 110	166,056.72	-	(166,056.72)	-100.00%	0.04%	181,563.67	-	(181,563.67)			Jan-13	Jul-14		2013
139376	2013 CIFI Lansdown 0106	105,872.08	-	(105,872.08)	-100.00%	0.02%	105,643.90	-	(105,643.90)			Jan-13	Dec-13		2013
139377	2013 CIFI - Hopewell, 0286	253,775.29	-	(253,775.29)	-100.00%	0.06%	274,023.50	-	(274,023.50)			Jan-13	Apr-14		2013
139378	2013 CIFI Rose Hill, 0777	182,388.72	-	(182,388.72)	-100.00%	0.04%	194,042.36	-	(194,042.36)			Jan-13	Dec-13		2013
139379	2013 CIFI - Wise, 4641	197,921.44	-	(197,921.44)	-100.00%	0.04%	200,461.57	-	(200,461.57)			Jan-13	Jul-14		2013
139388	2013 CIFI Shavers Chapel	57,271.54	-	(57,271.54)	-100.00%	0.01%	60,567.29	-	(60,567.29)			Jan-13	Jun-14		2013
139390	2013 CIFI Belt Line 0129	132,970.26	-	(132,970.26)	-100.00%	0.03%	135,410.27	-	(135,410.27)			Dec-12	Oct-13		2013
139391	CIFI 2013 Lawrenceburg 2516	223,019.95	-	(223,019.95)	-100.00%	0.05%	210,501.97	-	(210,501.97)			Jan-13	Dec-13		2013
139395	CIFI 2013 Versail Bypass 0509	43,541.59	-	(43,541.59)	-100.00%	0.01%	48,097.36	-	(48,097.36)			Jan-13	Jun-14		2013
139396	CIFI 2013 Wilson Down 0073	87,484.60	-	(87,484.60)	-100.00%	0.02%	87,484.60	-	(87,484.60)			Dec-12	Jun-14		2013
139397	CIFI 2013 Williamsburg 226	116,434.40	-	(116,434.40)	-100.00%	0.03%	124,323.18	-	(124,323.18)			Jan-13	Dec-13		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
139398	CIFI 2013 Bond 660	214,030.03	-	(214,030.03)	-100.00%	0.05%	228,364.08	-	(228,364.08)			Jan-13	Mar-14		2013
139400	BRFGDABS Expansion Joints Repl	267,583.62	-	(267,583.62)	-100.00%	0.06%	267,583.62	-	(267,583.62)			Feb-13	Mar-13		2013
139402	CIFI 2013 ST PAUL 686	71,987.84	-	(71,987.84)	-100.00%	0.02%	72,378.64	-	(72,378.64)			Jan-13	Dec-13		2013
139403	CIFI MIDDLESBORO #2 355	95,451.82	-	(95,451.82)	-100.00%	0.02%	80,404.28	-	(80,404.28)			Jan-13	Jun-14		2013
139404	2013 CIFI MIDDLESBORO #1 365	157,778.68	-	(157,778.68)	-100.00%	0.04%	167,497.45	-	(167,497.45)			Jan-13	Dec-14		2013
139405	CIFI 2013 - EARL-ST CHAR 3410	304,760.97	-	(304,760.97)	-100.00%	0.07%	315,277.00	-	(315,277.00)			Jan-13	Mar-14	Reallocated from budget funding project for CIFI (Circuit Identified For Improvement) work.	2013
139406	HARTFORD 1911	192,276.82	-	(192,276.82)	-100.00%	0.04%	246,922.61	-	(246,922.61)			Jan-13	Mar-14		2013
139407	CIFI 2013 ETOWN #2 2410	62,409.65	-	(62,409.65)	-100.00%	0.01%	75,390.44	-	(75,390.44)			Jan-13	Dec-13		2013
139408	cifi 2013 HODGENVILLE 2430	32,078.49	-	(32,078.49)	-100.00%	0.01%	40,664.31	-	(40,664.31)			Jan-13	Dec-13		2013
139409	CIFI 2013 BOONE AVE 0769	71,202.64	-	(71,202.64)	-100.00%	0.02%	78,376.64	-	(78,376.64)			Jan-13	Dec-13		2013
139410	CIFI 2013 HUGHES LANE 0037	173,925.82	-	(173,925.82)	-100.00%	0.04%	178,141.77	-	(178,141.77)			Jan-13	Dec-13		2013
139411	CIFI 2013 JOYLAND 0599	109,302.23	-	(109,302.23)	-100.00%	0.02%	114,794.21	-	(114,794.21)			Jan-13	Dec-13		2013
139412	CIFI 2013 ROGERS GAP 0451	131,019.10	-	(131,019.10)	-100.00%	0.03%	123,278.35	-	(123,278.35)			Jan-13	Dec-13		2013
139413	2013 CIFI STONEWALL 0096	124,216.48	-	(124,216.48)	-100.00%	0.03%	131,188.24	-	(131,188.24)			Jan-13	Dec-13		2013
139414	CIFI 2013 London 201	84,214.56	-	(84,214.56)	-100.00%	0.02%	84,214.56	-	(84,214.56)			Jan-13	Apr-14		2013
139419	SCM REPLC LTC SHARON	106,283.11	-	(106,283.11)	-100.00%	0.02%	106,283.11	-	(106,283.11)			Feb-13	Dec-13		2013
139434	BR3-3 Mill Motor Rewind	39,852.58	-	(39,852.58)	-100.00%	0.01%	39,852.58	-	(39,852.58)			Mar-13	May-13		2013
139438	DIST-NA-TVA-PDYS-KU	27,086.36	-	(27,086.36)	-100.00%	0.01%	27,086.36	-	(27,086.36)			Feb-13	Dec-13		2013
139440	CIFI 2013 Camargo 0659	172,940.10	-	(172,940.10)	-100.00%	0.04%	160,699.01	-	(160,699.01)			Jan-13	Mar-14		2013
139441	CIFI 2013 PARIS 0805	201,513.14	-	(201,513.14)	-100.00%	0.05%	195,981.76	-	(195,981.76)			Jan-13	Mar-14		2013
139446	CIFI 2013 BOND 661	52,206.65	-	(52,206.65)	-100.00%	0.01%	52,206.65	-	(52,206.65)			Jan-13	Sep-14		2013
139447	CIFI 2013 Clinch Valley 4645	120,632.42	-	(120,632.42)	-100.00%	0.03%	121,574.37	-	(121,574.37)			Jan-13	Mar-14		2013
139448	CIFI 2013 CALLOWAY 0312	231,881.02	-	(231,881.02)	-100.00%	0.05%	232,201.26	-	(232,201.26)			Jan-13	Dec-13		2013
139451	CIFI 2013 HARLAN 0413	19,595.28	-	(19,595.28)	-100.00%	0.00%	20,034.24	-	(20,034.24)			Jan-13	Dec-13		2013
139452	CIFI 2013 RICHMOND 3 2109	81,285.95	-	(81,285.95)	-100.00%	0.02%	81,285.95	-	(81,285.95)			Jan-13	Mar-14		2013
139453	CIFI 2013 SYLVANIA 0847	147,380.54	-	(147,380.54)	-100.00%	0.03%	152,341.98	-	(152,341.98)			Jan-13	Dec-13		2013
139454	CIFI 2013 CAMPBELLSBURG 0703	26,040.32	-	(26,040.32)	-100.00%	0.01%	21,604.73	-	(21,604.73)			Jan-13	Jun-14		2013
139455	CIFI 2013 LOCKPORT 2532	72,945.76	-	(72,945.76)	-100.00%	0.02%	78,114.63	-	(78,114.63)			Jan-13	Apr-14		2013
139456	CEMI EARLINGTON OP CTR 2013	113,851.23	-	(113,851.23)	-100.00%	0.03%	183,972.51	-	(183,972.51)			Jan-13	Mar-14		2013
139458	CEMI 2013 LEXINGTON	178,879.53	-	(178,879.53)	-100.00%	0.04%	136,643.32	-	(136,643.32)			Jan-13	Jun-14		2013
139459	CEMI 2013 NORTON	59,754.16	-	(59,754.16)	-100.00%	0.01%	59,754.16	-	(59,754.16)			Jan-13	Sep-14		2013
139461	BR2 BFP 2500 HP Motor	133,037.78	-	(133,037.78)	-100.00%	0.03%	133,037.78	-	(133,037.78)			Mar-13	Mar-13		2013
139462	BR2-2 BFP 2500 HP Motor Rewind	80,124.85	-	(80,124.85)	-100.00%	0.02%	80,124.85	-	(80,124.85)			Mar-13	Jul-13		2013
139473	BR E-Notification License	10,000.00	-	(10,000.00)	-100.00%	0.00%	10,000.00	-	(10,000.00)			Mar-13	Jul-13		2013
139474	REPL REGULATORS KU SUBS	542,223.87	-	(542,223.87)	-100.00%	0.12%	527,535.58	-	(527,535.58)			Mar-13	Jan-14	Multiple voltage regulators have already exceeded or are very close to exceeding their maximum ratings. This emergent project will replace these regulators with larger units and the removed units will be placed into spare.	2013
139475	SALVISA SUB POLE REPLACEMENT	211,039.56	-	(211,039.56)	-100.00%	0.05%	211,347.68	-	(211,347.68)			Mar-13	Apr-14		2013
139478	KU 69/12KV 2500KVA SPARE XFMR	167,134.68	-	(167,134.68)	-100.00%	0.04%	170,157.37	-	(170,157.37)			Mar-13	Dec-13		2013
139479	KU 138x69-13.09 kV 20MVA XFMR	824,293.85	-	(824,293.85)	-100.00%	0.19%	828,461.54	-	(828,461.54)			Mar-13	Dec-13	Emergent project to purchase a spare transformer for substations in the Lexington area. This unit will serve as a second spare for twenty-nine of the largest distribution substation transformers on the KU system and will be stored in Lexington.	2013
139486	Oce Plotwave Printer-KU	4,309.68	-	(4,309.68)	-100.00%	0.00%	5,399.82	-	(5,399.82)			Mar-13	Sep-14		2013
139494	GH 1L4 Conveyor Belt Repl 13	6,014.15	-	(6,014.15)	-100.00%	0.00%	6,014.15	-	(6,014.15)			Mar-13	Apr-13		2013
139502	SCM 2013 KU TOTZ PROJECT	147,307.30	-	(147,307.30)	-100.00%	0.03%	147,307.38	-	(147,307.38)			May-13	Mar-14		2013
139507	BR Bypass Stack CEMS Monitors	30,936.12	-	(30,936.12)	-100.00%	0.01%	30,936.12	-	(30,936.12)			Mar-13	Aug-13		2013
139517	WECO 20 Tester / Analyzer 2013	36,465.96	-	(36,465.96)	-100.00%	0.01%	36,465.96	-	(36,465.96)			Apr-13	Jul-13		2013
139520	WECO 3230 Shop Stand Adap 2013	9,017.95	-	(9,017.95)	-100.00%	0.00%	9,017.95	-	(9,017.95)			Apr-13	Jul-13		2013
139522	SHELBYVILLE SOUTH REWIND	200,123.26	-	(200,123.26)	-100.00%	0.05%	207,463.66	-	(207,463.66)			Apr-13	Dec-13		2013
139523	HARRODSBURG EAST REWIND	200,123.27	-	(200,123.27)	-100.00%	0.05%	198,451.80	-	(198,451.80)			Apr-13	Dec-13		2013
139549	CARDINAL#2 METER RELO	114,526.89	-	(114,526.89)	-100.00%	0.03%	122,787.08	-	(122,787.08)			May-13	Oct-13		2013
139557	GRST 714 & 718 Brkr Rpls	718,182.03	-	(718,182.03)	-100.00%	0.16%	718,182.03	-	(718,182.03)			Jun-13	Aug-13	The project originally began on KBR-11 for the replacement of two 138kV breakers. Ultimately, control cables were replaced along with the breakers. As the cost exceeded the threshold to remain on KBR-11, the costs were moved. The move of the costs to this project was not budgeted.	2013
139575	2013 CIFI - STRAIGHT CRK 0317	225,796.95	-	(225,796.95)	-100.00%	0.05%	225,796.95	-	(225,796.95)			Jan-13	Jun-14		2013
139581	KU MANHOLE COVER REPLACE 2013	30,310.77	-	(30,310.77)	-100.00%	0.01%	30,310.77	-	(30,310.77)			May-13	Jun-14		2013
139590	E-TOWN WEST BRKR UPGRADE	37,502.95	-	(37,502.95)	-100.00%	0.01%	37,502.95	-	(37,502.95)			Apr-13	Mar-14		2013
139603	RETAIL EDI - KU 2013	40,134.52	-	(40,134.52)	-100.00%	0.01%	81,541.70	-	(81,541.70)			Apr-13	May-14		2013
139609	BRFGD Gyp Bleed Syst Vlve Repl	51,003.29	-	(51,003.29)	-100.00%	0.01%	51,003.29	-	(51,003.29)			Apr-13	Jul-13		2013
139652	BR E&I Shop HVAC Replacement	16,510.05	-	(16,510.05)	-100.00%	0.00%	16,510.05	-	(16,510.05)			Apr-13	Jul-13		2013
139653	BRCT Storm Shelter	15,782.48	-	(15,782.48)	-100.00%	0.00%	15,782.48	-	(15,782.48)			Apr-13	Jun-13		2013
139657	Mapboard Upgrade-KU-2013	68,799.55	-	(68,799.55)	-100.00%	0.02%	71,281.84	-	(71,281.84)			May-13	Oct-13		2013
139658	GH Off Road Transports	24,851.91	-	(24,851.91)	-100.00%	0.01%	24,851.91	-	(24,851.91)			Apr-13	May-13		2013
139667	BR1 Cooling Tower Gearboxes	65,799.86	-	(65,799.86)	-100.00%	0.01%	65,799.86	-	(65,799.86)			May-13	Oct-13		2013
139669	BR1&2 Mercury Mitigation Syst	1,984,547.84	-	(1,984,547.84)	-100.00%	0.45%	2,440,198.60	-	(2,440,198.60)			May-13	Nov-15	Unbudgeted project as an alternative to both and SCR & PJFF on BR 1 & 2	2013
139676	TC PE BLDG RENO - KU	35,165.97	-	(35,165.97)	-100.00%	0.01%	40,843.03	-	(40,843.03)			May-13	Apr-14		2013
139684	BR1-1 FD Fan Motor Rewind	37,538.85	-	(37,538.85)	-100.00%	0.01%	37,538.85	-	(37,538.85)			May-13	Jul-13		2013
139685	BR East Feeder Conv Belt Repl	14,168.12	-	(14,168.12)	-100.00%	0.00%	14,168.12	-	(14,168.12)			May-13	Aug-13		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
139701	NERCALRT-INVTN-ADMS	361,559.70	-	(361,559.70)	-100.00%	0.08%	1,093,058.89	-	(1,093,058.89)			Sep-13	Jul-14	This line segment not originally identified as needing to be replaced when budget was prepared.	2013
139737	Butler Pole Trailer	17,234.26	-	(17,234.26)	-100.00%	0.00%	17,234.26	-	(17,234.26)			May-13	Nov-13		2013
139751	PLN-VIRG-CTY-STPAUL	495,219.84	-	(495,219.84)	-100.00%	0.11%	1,256,586.71	-	(1,256,586.71)			Aug-13	Jul-14	Project need identified by Transmission Planning during 2013. Work began during 2013 and continued into 2014.	2013
139802	SCM REPLC LTC GEORGETOWN	37,294.71	-	(37,294.71)	-100.00%	0.01%	37,294.71	-	(37,294.71)			May-13	Mar-14		2013
139809	BR Permanent Vacuum Lines	25,832.68	-	(25,832.68)	-100.00%	0.01%	25,489.44	-	(25,489.44)			Sep-13	Dec-13		2013
139810	BR Industrial Type Vacuum	51,810.94	-	(51,810.94)	-100.00%	0.01%	51,810.94	-	(51,810.94)			Sep-13	Dec-13		2013
139811	BR Hydrogen Trailer Relocation	142,996.26	-	(142,996.26)	-100.00%	0.03%	173,569.82	-	(173,569.82)			Sep-13	Aug-14		2013
139813	BR3 Main Cond Vacuum Pump Repl	11,192.89	-	(11,192.89)	-100.00%	0.00%	209,589.81	-	(209,589.81)			Jul-13	May-14		2013
139816	BR3 BFP Cond Vacuum Pump Repl	5,260.55	-	(5,260.55)	-100.00%	0.00%	149,007.08	-	(149,007.08)			Jul-13	May-14		2013
139818	BR2 Primary Air Duct Abatement	13,464.47	-	(13,464.47)	-100.00%	0.00%	33,103.84	-	(33,103.84)			Sep-13	Dec-13		2013
139828	Critical Fork Sub Ckt work	148,774.13	-	(148,774.13)	-100.00%	0.03%	148,774.13	-	(148,774.13)			May-13	Sep-14		2013
139837	DX Camera Upgrade	15,852.60	-	(15,852.60)	-100.00%	0.00%	35,314.33	-	(35,314.33)			Sep-13	Aug-14		2013
139845	BRCT GT24 Gas Sply 2nd Reg Leg	59,201.77	-	(59,201.77)	-100.00%	0.01%	125,346.40	-	(125,346.40)			Jun-13	Aug-14		2013
139860	PLN-SCOTT-ST-TAP	306,296.27	-	(306,296.27)	-100.00%	0.07%	395,770.99	-	(395,770.99)			May-13	Oct-14	Project need identified by Transmission Planning during 2013. Work began during 2013 and continued into 2014.	2013
139882	CRITICAL FORK SUB RETIRE	73,210.38	-	(73,210.38)	-100.00%	0.02%	73,190.49	-	(73,190.49)			May-13	Mar-14		2013
139932	BR3 Burner Nozzle Retrofit	831,590.53	-	(831,590.53)	-100.00%	0.19%	836,811.58	-	(836,811.58)			May-13	Oct-13	Emergent work due to operational issues with burners following fuel switch (incongruent with fuel switch study)	2013
139941	CIFI 2013 - BUTLER 0950	269,398.14	-	(269,398.14)	-100.00%	0.06%	268,690.68	-	(268,690.68)			Jan-13	Mar-14		2013
139980	GH 2-4 Pulverizer Gearbox	497,857.19	-	(497,857.19)	-100.00%	0.11%	670,059.56	-	(670,059.56)			Oct-13	Apr-14	Emergent work due gearbox failure	2013
139998	GH Gyp Stack Side Slope Cap	81,042.45	-	(81,042.45)	-100.00%	0.02%	81,042.45	-	(81,042.45)			May-13	Nov-13		2013
139999	GH4 Waterwall Tube Repl	1,783.96	-	(1,783.96)	-100.00%	0.00%	1,186,932.59	-	(1,186,932.59)			May-13	Dec-14		2013
140154	GH CCR Mobile Equip	123,467.76	-	(123,467.76)	-100.00%	0.03%	119,990.60	-	(119,990.60)			May-13	Dec-13		2013
140195	GH2 2-3 FGD Spray Header Repl	268,594.34	-	(268,594.34)	-100.00%	0.06%	268,594.34	-	(268,594.34)			Jun-13	Dec-13		2013
140227	Paris Storeroom Ranger	13,608.82	-	(13,608.82)	-100.00%	0.00%	13,608.82	-	(13,608.82)			Sep-13	Dec-13		2013
140241	RECRUITING SYSTEM IMPL KU	34,230.30	-	(34,230.30)	-100.00%	0.01%	126,545.21	-	(126,545.21)			Jul-13	Dec-14		2013
140252	BR Planning Office HVAC Repl	10,425.56	-	(10,425.56)	-100.00%	0.00%	10,425.56	-	(10,425.56)			Jun-13	Jul-13		2013
140272	GR Men's Lkr Rm AC	8,784.12	-	(8,784.12)	-100.00%	0.00%	8,784.12	-	(8,784.12)			Jun-13	Aug-13		2013
140278	PLN-NEBO-PRVIDNC-E	186,830.23	-	(186,830.23)	-100.00%	0.04%	223,863.36	-	(223,863.36)			Aug-13	Dec-13		2013
140347	SR BWT Tensioner	117,440.40	-	(117,440.40)	-100.00%	0.03%	117,440.40	-	(117,440.40)			Jun-13	Mar-14		2013
140374	HARDWARE/SOFTWARE INF KU	92,558.65	-	(92,558.65)	-100.00%	0.02%	92,558.65	-	(92,558.65)			Jun-13	Jun-14		2013
140382	GR U3 Precip Drain Repl	25,140.33	-	(25,140.33)	-100.00%	0.01%	25,140.33	-	(25,140.33)			Jun-13	Oct-13		2013
140383	GR U4 Precip Drain Repl	20,201.65	-	(20,201.65)	-100.00%	0.00%	20,201.65	-	(20,201.65)			Jun-13	Oct-13		2013
140478	Big Stone 2 Ckt 4702 VT Reg	45,846.27	-	(45,846.27)	-100.00%	0.01%	92,206.60	-	(92,206.60)			Oct-13	Dec-14		2013
140480	Norton Backyard Machine	184,604.25	-	(184,604.25)	-100.00%	0.04%	184,604.25	-	(184,604.25)			Jan-13	Jun-14		2013
140500	DIXON SUBSTATION REGULATORS	67,129.41	-	(67,129.41)	-100.00%	0.02%	65,386.09	-	(65,386.09)			Aug-13	Jun-14		2013
140506	SCM2014 CENT REPL OIL BREAKERS	40,242.79	-	(40,242.79)	-100.00%	0.01%	107,719.97	-	(107,719.97)			Aug-13	May-15		2013
140507	SCM2014 CENT REPL VAC BREAKERS	40,009.02	-	(40,009.02)	-100.00%	0.01%	95,151.76	-	(95,151.76)			Aug-13	Dec-14		2013
140557	Hume Road Sub Ckt	292,676.97	-	(292,676.97)	-100.00%	0.07%	825,838.85	-	(825,838.85)			Jan-13	Apr-15		2013
140823	BR Gyp Line Cleanout Access Rd	16,303.63	-	(16,303.63)	-100.00%	0.00%	16,303.63	-	(16,303.63)			Jul-13	Oct-13		2013
140824	BR3 Turb Rm Ovrhd Crane Gr Rpl	60,585.16	-	(60,585.16)	-100.00%	0.01%	60,585.16	-	(60,585.16)			Jul-13	Dec-13		2013
140825	BR Lmstne Slurry Tnk Grbx Inst	91,529.20	-	(91,529.20)	-100.00%	0.02%	25,159.65	-	(25,159.65)			Jul-13	Oct-13		2013
140916	BR3 UPS Batteries	14,410.13	-	(14,410.13)	-100.00%	0.00%	14,410.13	-	(14,410.13)			Jul-13	Oct-13		2013
140945	GH 1D Conveyor Motor	32,604.79	-	(32,604.79)	-100.00%	0.01%	32,604.79	-	(32,604.79)			Jul-13	Aug-13		2013
140973	GRST 624 Brkr Rpl	282,369.49	-	(282,369.49)	-100.00%	0.06%	282,369.49	-	(282,369.49)			Sep-13	Nov-13		2013
141087	TY Office HVAC Repl	6,150.84	-	(6,150.84)	-100.00%	0.00%	6,150.84	-	(6,150.84)			Jul-13	Oct-13		2013
141092	BR 3-1 Mill Motor Rewind	41,207.58	-	(41,207.58)	-100.00%	0.01%	41,207.58	-	(41,207.58)			Jul-13	Oct-13		2013
141222	EMS AIRGAP SVRS-2013-KU	56,007.12	-	(56,007.12)	-100.00%	0.01%	57,808.80	-	(57,808.80)			Jul-13	Jan-14		2013
141300	Pineville Forklift	23,115.92	-	(23,115.92)	-100.00%	0.01%	23,282.59	-	(23,282.59)			Sep-13	Dec-13		2013
141301	Danville Pole Racks	231,494.14	-	(231,494.14)	-100.00%	0.05%	244,936.24	-	(244,936.24)			Sep-13	Jan-14		2013
141389	KU FURNITURE PROJ	263,996.76	-	(263,996.76)	-100.00%	0.06%	1,030,425.61	-	(1,030,425.61)			Jul-13			2013
141394	Green River 884 Brkr Failure	110,344.83	-	(110,344.83)	-100.00%	0.02%	173,349.16	-	(173,349.16)			Jul-13	Oct-13		2013
142323	KY STATE HOSPITAL XFMR REPLACE	39,022.85	-	(39,022.85)	-100.00%	0.01%	39,022.85	-	(39,022.85)			Jul-13	Mar-14		2013
142335	GH4 AH Sootblowing Press Trans	10,534.74	-	(10,534.74)	-100.00%	0.00%	10,534.74	-	(10,534.74)			Jul-13	Oct-13		2013
142338	GH 1E Conveyor Belt Repl 13	20,794.02	-	(20,794.02)	-100.00%	0.00%	20,794.02	-	(20,794.02)			Jul-13	Aug-13		2013
142342	GH Portable Air Cond	10,105.27	-	(10,105.27)	-100.00%	0.00%	10,105.27	-	(10,105.27)			Jul-13	Aug-13		2013
142346	GH Station Office Vehicle	31,791.35	-	(31,791.35)	-100.00%	0.01%	31,791.35	-	(31,791.35)			Jul-13	Sep-13		2013
142409	BR CY Vehicle (repl #2508)	13,069.27	-	(13,069.27)	-100.00%	0.00%	13,069.27	-	(13,069.27)			Aug-13	Oct-13		2013
142469	HFLING Lube Oil Drain Tank	70,332.83	-	(70,332.83)	-100.00%	0.02%	69,229.69	-	(69,229.69)			Aug-13	Dec-13		2013
142470	BRCT Gas Compressor Site Comm	56,919.10	-	(56,919.10)	-100.00%	0.01%	56,919.10	-	(56,919.10)			Aug-13	Mar-14		2013
142472	POCKET SUB XFMR REPLACE	52,151.10	-	(52,151.10)	-100.00%	0.01%	52,151.10	-	(52,151.10)			Aug-13	Jun-14		2013
142474	EARL-N-NEBO-69KV	512,383.37	-	(512,383.37)	-100.00%	0.12%	545,953.16	-	(545,953.16)			Aug-13	Jan-14	Project was identified by Transmission Planning in late 2013.	2013
142495	BR FGD Limstone Fdr Belts Repl	19,346.57	-	(19,346.57)	-100.00%	0.00%	19,346.57	-	(19,346.57)			Aug-13	Oct-13		2013
142514	KU Replace Garage Equipment	134,094.26	-	(134,094.26)	-100.00%	0.03%	134,094.26	-	(134,094.26)			Sep-13	Mar-14		2013
142519	KU Purchase Tier 1 Veh	1,166,404.47	-	(1,166,404.47)	-100.00%	0.26%	1,166,404.47	-	(1,166,404.47)			Sep-13	Mar-14	Project approved during the budget year due to decision to purchase vehicles previously leased. Capital funding for purchasing vehicles was in the 2013 Business Plan but not until 2015. These were purchased earlier than anticipated to incorporate the purchase vs. lease advantage for heavy duty vehicles.	2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
142522	KU 69X34.5KV BASE12 SPARE XFMR	401,837.03	-	(401,837.03)	-100.00%	0.09%	408,375.20	-	(408,375.20)			Sep-13	Feb-14	Emergent project to replace a spare transformer that was used to replace a failed transformer at the Pocket Substation. This left KU without a suitable spare to backup 69:34.5 kV transformers at the Pocket, Dorchester, Adams and Frankfort substations in the Lexington and Pineville service areas.	2013
142523	KU 34X12KV 10MVA NON LTC XFMR	278,041.47	-	(278,041.47)	-100.00%	0.06%	280,716.18	-	(280,716.18)			Aug-13	Feb-14		2013
142524	KU 34X2.4KV 500KVA SPARE XFMR	119,781.67	-	(119,781.67)	-100.00%	0.03%	118,786.11	-	(118,786.11)			Aug-13	Feb-14		2013
142525	KU 34X7.2KV 500KVA SPARE XFMR	104,596.54	-	(104,596.54)	-100.00%	0.02%	106,073.06	-	(106,073.06)			Aug-13	Feb-14		2013
142526	KY STATE HOSPITAL XFMR RWD	154,385.13	-	(154,385.13)	-100.00%	0.03%	192,759.08	-	(192,759.08)			Aug-13	Jun-15		2013
142533	BR PI Tag Expansion	17,225.00	-	(17,225.00)	-100.00%	0.00%	17,225.00	-	(17,225.00)			Aug-13	Oct-13		2013
142543	BTOWN IND SUB TR2 OIL CONTAIN	55,479.97	-	(55,479.97)	-100.00%	0.01%	58,872.52	-	(58,872.52)			Aug-13	Apr-14		2013
142562	Richmond ATV	17,257.50	-	(17,257.50)	-100.00%	0.00%	17,257.50	-	(17,257.50)			Aug-13	Dec-13		2013
142575	Eddyville Hwy Project	303,484.37	-	(303,484.37)	-100.00%	0.07%	390,985.28	-	(390,985.28)			Sep-13	Dec-14	Emergent work due to request from the State Highway Department to relocate electric facilities on Hwy. 62/641. The state was in the process of widening this highway. Project was funded through reallocation from other public works blankets. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. This is a partially reimbursable project.	2013
142636	2013_EMS_Dbase_Expansion_KU	34,564.42	-	(34,564.42)	-100.00%	0.01%	34,564.42	-	(34,564.42)			Sep-13	Dec-13		2013
142644	GH4 SCR Catalyst Layer 2 Repl	1,384,309.76	-	(1,384,309.76)	-100.00%	0.31%	1,325,063.72	-	(1,325,063.72)			Sep-13	Nov-13	Emergent work due to delayed catalyst testing results	2013
142654	ONEQ - TREADMILL	3,492.70	-	(3,492.70)	-100.00%	0.00%	3,492.70	-	(3,492.70)			Jan-13	Feb-14		2013
142659	GH4-1 CT Structural Upgrade	514,917.78	-	(514,917.78)	-100.00%	0.12%	515,277.08	-	(515,277.08)			Sep-13	Nov-13	Emergent work due to cooling tower cell collapse	2013
142660	PURCHASE LAND-EDDYVILLE	8,876.83	-	(8,876.83)	-100.00%	0.00%	9,667.36	-	(9,667.36)			Sep-13	Aug-14		2013
142671	DX Fiber Upgrade	52,436.15	-	(52,436.15)	-100.00%	0.01%	35,295.66	-	(35,295.66)			Sep-13	Aug-14		2013
142673	BR3 Precip-ID Fans Expn Joints	226,042.76	-	(226,042.76)	-100.00%	0.05%	226,042.76	-	(226,042.76)			Aug-13	Oct-13		2013
142674	BR3 Elevator Room HVAC	8,787.87	-	(8,787.87)	-100.00%	0.00%	8,464.22	-	(8,464.22)			Sep-13	Dec-13		2013
142675	BR CY Shakeout House HVAC	8,816.29	-	(8,816.29)	-100.00%	0.00%	8,816.29	-	(8,816.29)			Sep-13	Dec-13		2013
142676	BR C Conveyor Belly Pans Repl	46,426.07	-	(46,426.07)	-100.00%	0.01%	42,903.02	-	(42,903.02)			Sep-13	Dec-13		2013
142677	BR 1&3 Phosphate Pumps	13,577.55	-	(13,577.55)	-100.00%	0.00%	21,349.37	-	(21,349.37)			Sep-13	Oct-13		2013
142678	BR RO Demin HP Pump Motor	5,495.36	-	(5,495.36)	-100.00%	0.00%	5,495.36	-	(5,495.36)			Sep-13	Dec-13		2013
142679	BR3-3 BCWP Motor Rewind	261,858.53	-	(261,858.53)	-100.00%	0.06%	258,068.98	-	(258,068.98)			Sep-13	Dec-13		2013
142681	BRCT6&7 SFC Cntr Syt Cards KU	62,091.32	-	(62,091.32)	-100.00%	0.01%	62,091.32	-	(62,091.32)			Sep-13	Mar-14		2013
142694	138KV BUSHINGS PROJECT	10,525.60	-	(10,525.60)	-100.00%	0.00%	10,525.60	-	(10,525.60)			Sep-13	Jun-14		2013
142695	RICHMOND INDUSTRIAL BKR	21,355.28	-	(21,355.28)	-100.00%	0.00%	51,209.72	-	(51,209.72)			Sep-13	Jun-14		2013
142699	LOUDEN AVE SITE UPGRADE	254,618.41	-	(254,618.41)	-100.00%	0.06%	322,880.17	-	(322,880.17)			Sep-13	May-14		2013
142715	Purchase Backyard Mach E'Town	183,608.00	-	(183,608.00)	-100.00%	0.04%	183,608.00	-	(183,608.00)			Oct-13	Dec-13		2013
142716	Purchase Backyard Machine	176,384.06	-	(176,384.06)	-100.00%	0.04%	176,384.06	-	(176,384.06)			Jan-13	Dec-13		2013
142736	KU - BOC IT OFFICE	279,474.09	-	(279,474.09)	-100.00%	0.06%	298,471.04	-	(298,471.04)			Sep-13	Dec-13		2013
142742	BR1-1 BFP Motor Rewind	54,496.04	-	(54,496.04)	-100.00%	0.01%	54,496.04	-	(54,496.04)			Sep-13	Oct-13		2013
142743	BR Coal Bunker Piercing Rod	10,495.11	-	(10,495.11)	-100.00%	0.00%	10,495.11	-	(10,495.11)			Sep-13	Oct-13		2013
142760	Rplce EMS Wkstations-KU-2013	120,659.73	-	(120,659.73)	-100.00%	0.03%	173,709.89	-	(173,709.89)			Oct-13	Jun-14		2013
142762	ICCP Domain Cntrlrs-KU-2013	4,722.97	-	(4,722.97)	-100.00%	0.00%	15,187.66	-	(15,187.66)			Oct-13	Apr-15		2013
142769	GH 4N2 Conveyor Belt Repl 13	6,169.37	-	(6,169.37)	-100.00%	0.00%	6,169.36	-	(6,169.36)			Sep-13	Oct-13		2013
142770	BR3-2 BFPT Blade Repl	550,838.55	-	(550,838.55)	-100.00%	0.12%	548,729.56	-	(548,729.56)			Sep-13	Nov-13	Emergent work due to failure of 2 shroud sections of the 6th stage rotating blade row.	2013
142779	SHAWNEE GAS DIST UPGRADES	75,876.95	-	(75,876.95)	-100.00%	0.02%	75,876.95	-	(75,876.95)			Oct-13	Apr-14		2013
142787	BR3 SW Regulator Actuator Repl	32,127.78	-	(32,127.78)	-100.00%	0.01%	37,813.59	-	(37,813.59)			Oct-13	Jan-14		2013
142799	IPS Device for QAS-KU-2013	20,034.46	-	(20,034.46)	-100.00%	0.00%	23,657.09	-	(23,657.09)			Oct-13	Mar-15		2013
142804	PIneville ATVs and Trailers	45,550.86	-	(45,550.86)	-100.00%	0.01%	45,550.86	-	(45,550.86)			Jan-13	Jun-14		2013
142811	GH S/R Elevating Conv Chute	66,686.81	-	(66,686.81)	-100.00%	0.02%	66,686.81	-	(66,686.81)			Sep-13	Nov-13		2013
142816	KU 69-34KV BASE10 SPARE XFMR	295,209.31	-	(295,209.31)	-100.00%	0.07%	315,251.65	-	(315,251.65)			Oct-13	Aug-14		2013
142817	KU SPARE LTC UPGRADE KITS	175,817.61	-	(175,817.61)	-100.00%	0.04%	179,276.07	-	(179,276.07)			Oct-13	Jun-14		2013
142826	BR Manlifts - Manual	12,624.32	-	(12,624.32)	-100.00%	0.00%	12,624.32	-	(12,624.32)			Oct-13	Nov-13		2013
142837	BI Space 2013 KU - BOC 3	12,596.66	-	(12,596.66)	-100.00%	0.00%	12,712.30	-	(12,712.30)			Oct-13	Apr-14		2013
142842	Etown Trans Line Overhd Doors	27,110.68	-	(27,110.68)	-100.00%	0.01%	27,110.68	-	(27,110.68)			Oct-13	Dec-13		2013
142843	Eddyville Racks and Shelving	18,346.09	-	(18,346.09)	-100.00%	0.00%	21,638.38	-	(21,638.38)			Oct-13	Jan-14		2013
142844	Gate w Security Slide-Danville	29,684.16	-	(29,684.16)	-100.00%	0.01%	29,684.16	-	(29,684.16)			Oct-13	Jan-14		2013
142853	LOAD User Licenses-KU	29,383.20	-	(29,383.20)	-100.00%	0.01%	29,383.20	-	(29,383.20)			Oct-13	Mar-14		2013
142860	CENTRAL FUSES & BUS SYSTEMS	25,691.50	-	(25,691.50)	-100.00%	0.01%	26,091.62	-	(26,091.62)			Oct-13	Jun-14		2013
142872	GH 3-1 ID Fan Blade Repl	283,879.83	-	(283,879.83)	-100.00%	0.06%	283,879.83	-	(283,879.83)			Jan-13	Nov-13		2013
142876	GH 2-1 Coal Crusher Mtr Rewind	35,669.08	-	(35,669.08)	-100.00%	0.01%	35,669.08	-	(35,669.08)			Jan-13	Nov-13		2013
142879	BR2-4 Pulv Air Duct/Damper Rpl	65,308.69	-	(65,308.69)	-100.00%	0.01%	65,308.69	-	(65,308.69)			Oct-13	Dec-13		2013
142905	GH 3-5 CT Fan Gear Reducer	18,237.42	-	(18,237.42)	-100.00%	0.00%	18,237.42	-	(18,237.42)			Jan-13	Nov-13		2013
142906	GH 3-6 CT Fan Gear Reducer	18,237.42	-	(18,237.42)	-100.00%	0.00%	18,237.42	-	(18,237.42)			Jan-13	Nov-13		2013
142915	BR3 APHC Repl (Partial)	75,797.41	-	(75,797.41)	-100.00%	0.02%	171,387.39	-	(171,387.39)			Nov-13	Nov-15		2013
142925	PowerBase License - KU	20,693.85	-	(20,693.85)	-100.00%	0.00%	20,693.85	-	(20,693.85)			Nov-13	Jun-14		2013
142942	GH U2/U3 Stack CEMS Probe	28,326.64	-	(28,326.64)	-100.00%	0.01%	28,682.56	-	(28,682.56)			Jan-13	Dec-13		2013
142968	GH 1J Conveyor Belt Repl 13	66,556.72	-	(66,556.72)	-100.00%	0.02%	86,696.25	-	(86,696.25)			Nov-13	Mar-14		2013
142969	GH 1A Conveyor Belt Repl 13	20,388.97	-	(20,388.97)	-100.00%	0.00%	21,006.27	-	(21,006.27)			Nov-13	Dec-13		2013
142972	Ghent Vehicles 2013	24,188.20	-	(24,188.20)	-100.00%	0.01%	24,188.20	-	(24,188.20)			Nov-13	Dec-13		2013
142974	2013 Brown Vehicle	34,117.72	-	(34,117.72)	-100.00%	0.01%	34,117.72	-	(34,117.72)			Nov-13	Dec-13		2013
143015	Purchase Digger Derrick	116,654.95	-	(116,654.95)	-100.00%	0.03%	110,032.93	-	(110,032.93)			Dec-13	Apr-14		2013
143016	Purchase Material Handler	59,613.13	-	(59,613.13)	-100.00%	0.01%	56,400.61	-	(56,400.61)			Dec-13	Apr-14		2013
143017	Pur Bucket Truck Barlow	179,485.88	-	(179,485.88)	-100.00%	0.04%	169,851.60	-	(169,851.60)			Dec-13	Jun-14		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
143019	Pur Digger Derrick BY	177,371.93	-	(177,371.93)	-100.00%	0.04%	177,371.93	-	(177,371.93)			Dec-13	Mar-14		2013
143020	Purchase Digger Derrick 3	177,371.93	-	(177,371.93)	-100.00%	0.04%	177,371.93	-	(177,371.93)			Dec-13	Mar-14		2013
143021	Purchase Digger Derrick 4	177,371.93	-	(177,371.93)	-100.00%	0.04%	177,371.93	-	(177,371.93)			Dec-13	Mar-14		2013
143024	SECURITY EQ & PA SYSTEM-KU	39,295.00	-	(39,295.00)	-100.00%	0.01%	109,649.88	-	(109,649.88)			Dec-13	Dec-14		2013
143027	Sunburst-KU	40,158.16	-	(40,158.16)	-100.00%	0.01%	40,660.02	-	(40,660.02)			Dec-13	Jan-14		2013
143033	ED&MA MONITORS 2013 KU	20,107.64	-	(20,107.64)	-100.00%	0.00%	19,522.63	-	(19,522.63)			Dec-13	Mar-14		2013
002KU14	Appt Scheduling-KU14	1,600.23	-	(1,600.23)	-100.00%	0.00%	-	-	-			Sep-13	Sep-14		2013
019KU14	PACS Replacement-KU14	241,495.94	-	(241,495.94)	-100.00%	0.05%	996,604.71	-	(996,604.71)			Aug-13	Feb-15		2013
124489KU	TCKU SCREEN HOUSE	(19,890.00)	-	19,890.00	-100.00%	0.00%	-	62,951.40	62,951.40			Jun-10	Dec-12		2013
124505KU	TCKU B TO C CHUTE UPG	-	40,784.22	40,784.22	100.00%	0.00%	-	40,784.22	40,784.22	Jun-10	Dec-13				2013
124522KU	TCKU REPLACE PLANT INVERT	(8,425.05)	-	8,425.05	-100.00%	0.00%	149,052.45	157,477.50	8,425.05			Jun-10	Dec-11		2013
126251KU	TCKU LAB EQUIPMENT 2012	760.96	-	(760.96)	-100.00%	0.00%	15,606.33	14,845.37	(760.96)			Jun-10	Jan-13		2013
126252KU	TCKU SAFETY & ERT 2012	63.27	-	(63.27)	-100.00%	0.00%	22,591.04	22,527.77	(63.27)			Jun-10	Jan-13		2013
126254KU	TCKU LAB MONITORS 2012	522.50	-	(522.50)	-100.00%	0.00%	15,437.95	14,915.45	(522.50)			Jun-10	Dec-12		2013
126592KU	TC CT KU HGPI#5	10,984.71	-	(10,984.71)	-100.00%	0.00%	2,333,089.33	2,322,104.62	(10,984.71)			Jan-09	Dec-12		2013
126593KU	TC CT KU HGPI#6	2,190,100.44	2,299,042.20	108,941.76	4.74%	0.49%	2,323,837.51	2,299,042.20	(24,795.31)	Feb-13	Jun-13	Feb-13	Jun-13		2013
130321KU	REPLACE FIBER REACH NODES-KU	251,740.82	-	(251,740.82)	-100.00%	0.06%	(0.00)	-	0.00			Jan-13	Dec-14		2013
131537KU	TC2KU COAL SILO LOAD CELL	36,469.63	-	(36,469.63)	-100.00%	0.01%	217,879.77	181,410.14	(36,469.63)			Jun-10	Dec-12		2013
131547KU	TCKU POTABLE WATER SYS UPGR	(4,760.11)	-	4,760.11	-100.00%	0.00%	68,189.15	72,949.26	4,760.11			Jun-10	Aug-13		2013
131584KU	TCKU REPLACE HVAC 2013	11,259.30	36,972.00	25,712.70	69.55%	0.00%	11,259.30	36,972.00	25,712.70	Jun-10	Dec-13	Jun-10	Jun-13		2013
131598KU	TCKU COAL CONV BELT	68,197.54	87,720.14	19,522.60	22.26%	0.02%	61,207.54	87,720.14	26,512.60	Jun-10	Dec-13	Jun-10	May-14		2013
131604KU	TCKU CATHODIC PROTECT	10,397.15	18,116.28	7,719.13	42.61%	0.00%	10,397.15	18,116.28	7,719.13	Jun-10	Dec-13	Jun-10	Dec-13		2013
131615KU	TCKU REPL STACK RECL CABL	26,272.93	-	(26,272.93)	-100.00%	0.01%	75,832.24	-	(75,832.24)			Jun-10	Jun-14		2013
131622KU	TCKU PREDICTIVE MTCE 2013	10,449.24	19,676.13	9,226.89	46.89%	0.00%	10,449.24	19,676.13	9,226.89	Jun-10	Dec-13	Jun-10	Aug-13		2013
131625KU	TCKU LIMESTONE BELT REPL	68,887.73	59,155.20	(9,732.53)	-16.45%	0.02%	68,887.73	59,155.20	(9,732.53)	Jun-10	Jul-13	Jun-10	Mar-13		2013
131629KU	TCKU SAFETY ERT 2013	17,270.16	21,221.93	3,951.77	18.62%	0.00%	17,270.16	21,221.93	3,951.77	Jun-10	Dec-13	Jun-10	Dec-13		2013
131631KU	TCKU MISC ENG 2013	-	95,456.89	95,456.89	100.00%	0.00%	-	95,456.89	95,456.89	Jun-10	Jul-13				2013
131633KU	TCKU LAB MONITORS 2013	32,773.50	33,521.40	747.90	2.23%	0.01%	32,773.50	33,521.40	747.90	Jun-10	Dec-13	Jun-10	Dec-13		2013
131636KU	TC CTKU (6of6) GFP 2013	32,568.10	65,995.02	33,426.92	50.65%	0.01%	59,208.10	65,995.02	6,786.92	Jan-09	Dec-13	Jan-09	May-13		2013
131913KU	NERC Volt Reg-KU	0.10	-	(0.10)	-100.00%	0.00%	241,018.83	241,018.73	(0.10)			Feb-11	Dec-11		2013
131932KU	CEMS Flow Monitors-KU	40,640.40	201,600.00	160,959.60	79.84%	0.01%	40,640.40	201,600.00	160,959.60	Jan-13	Nov-13	Jan-13	Jan-14		2013
131934KU	CEMS CO Monitors-KU	-	84,000.00	84,000.00	100.00%	0.00%	-	84,000.00	84,000.00	Aug-10	Nov-13				2013
131936KU	H2O Merc Analyzer-KU	-	30,000.00	30,000.00	100.00%	0.00%	21,751.62	30,000.00	8,248.38	Jan-13	Nov-13				2013
131939KU	PM Monitor Repl/Upgr-KU	100,917.30	300,000.00	199,082.70	66.36%	0.02%	100,557.30	300,000.00	199,442.70	May-13	Nov-13	May-13	Apr-14		2013
131943KU	SO3 Monitors-KU	(10,298.69)	480,000.00	490,298.69	102.15%	0.00%	158,221.89	480,000.00	321,778.11	Aug-13	Nov-13	Aug-13	Apr-14	Project was delayed due change in scope from regulation changes.	2013
132787KU	GS GE Dam Impnd '13K	-	69,556.00	69,556.00	100.00%	0.00%	-	69,556.00	69,556.00	Jan-13	Nov-13				2013
132872KU	TC2 SPARES ECR KU	199,646.51	-	(199,646.51)	-100.00%	0.05%	2,315,593.16	2,115,946.65	(199,646.51)			Apr-11	Mar-12		2013
132928KU	GS CDM Aurora - KU	231,225.11	-	(231,225.11)	-100.00%	0.05%	334,787.39	-	(334,787.39)			Apr-13			2013
133534KU	TC2 KU MTC WP	(31,689.54)	-	31,689.54	-100.00%	-0.01%	692,018.37	727,597.21	35,578.84			Oct-11	Oct-13		2013
133536KU	TC KU LSTNE CONV RDND	(7,558.91)	-	7,558.91	-100.00%	0.00%	204,433.71	242,445.34	38,011.63			Jan-12	May-14		2013
133547KU	TC KU LSTN BALL MILL UPGRDS	(22,379.20)	-	22,379.20	-100.00%	-0.01%	62,137.81	84,517.01	22,379.20			Jan-12	Jul-13		2013
133555KU	TC2 KU DCS COMP & NTWRK UPG	(77,102.85)	-	77,102.85	-100.00%	-0.02%	583,603.84	665,221.88	81,618.04			Jan-12	Apr-14		2013
133561KU	TC KU LAB EQUIP PURCH	601.88	16,471.03	15,869.15	96.35%	0.00%	0.00	16,471.03	16,471.03	Jan-13	Dec-13	Jan-13	Dec-13		2013
133605KU	TC KU VOLTAGE MTR RUP DISCS	-	19,465.76	19,465.76	100.00%	0.00%	-	19,465.76	19,465.76	Jan-13	Dec-13				2013
133607KU	TC KU AC MOTOR FLTR UPGRD	6,223.56	29,947.32	23,723.76	79.22%	0.00%	-	29,947.32	29,947.32	Jan-13	Dec-13	Jan-13	Dec-13		2013
133876KU	GS KU Maximo Upgrd	394,701.76	303,048.00	(91,653.76)	-30.24%	0.09%	557,062.01	465,408.25	(91,653.76)	Jan-12	Nov-13	Jan-12	Oct-13		2013
134044KU	TC2 KU ID FAN WEATHER ENCLOSE	15,675.05	24,956.10	9,281.05	37.19%	0.00%	15,675.05	24,956.10	9,281.05	Jan-12	Dec-13	Jan-12	Dec-13		2013
134049KU	TC KU ROOF ACCESS	-	5,390.73	5,390.73	100.00%	0.00%	-	5,390.73	5,390.73	Jan-12	Dec-13				2013
134065KU	TC2 KU BOILER WELDING TREE	24,641.59	76,590.58	51,948.99	67.83%	0.01%	24,641.59	76,590.58	51,948.99	Jan-12	Dec-13	Jan-12	Dec-13		2013
134110KU	TC2 KU SCR LAYER 1 REPLACE	415,152.53	-	(415,152.53)	-100.00%	0.09%	1,272,406.23	2,410,156.62	1,137,750.39			Jun-13	Jun-14	Project started earlier than expected due to need for securing order and having it here by early 2014 in time for TC2 outage. The catalyst was shipped from Japan, thus it had a long lead time. All cost for this project was budgeted in 2014.	2013
134398KU	TC2 KU PLATFORMS	-	93,585.38	93,585.38	100.00%	0.00%	-	93,585.38	93,585.38	Jun-10	Jan-14				2013
134687KU	Call Recording Replace-KU13	253,904.67	-	(253,904.67)	-100.00%	0.06%	408,954.06	-	(408,954.06)			Aug-13	Aug-14		2013
135695KU	SAP Testing Automation-KU11	25,350.09	-	(25,350.09)	-100.00%	0.01%	264,161.65	238,811.56	(25,350.09)			Oct-11	Dec-13		2013
135697KU	Revenue Collect Enh-KU11	81,273.43	-	(81,273.43)	-100.00%	0.02%	146,221.11	64,946.98	(81,274.13)			Oct-11	Dec-13		2013
135810KU	Billing Enhancements-KU12	51,207.60	-	(51,207.60)	-100.00%	0.01%	145,466.51	42,582.42	(102,884.09)			Nov-11	Dec-14		2013
136179KU	TC KU DIGITAL FUEL SYSTEM	(436.01)	-	436.01	-100.00%	0.00%	28,939.11	29,375.12	436.01			Jan-12	Dec-12		2013
136181KU	Ferch Cubicle Purchases-KU12	9,563.71	-	(9,563.71)	-100.00%	0.00%	9,563.71	-	(9,563.71)			Mar-12	Jan-13		2013
136475KU	GS GE Lab Equip KU	56,660.74	69,559.00	12,898.26	18.54%	0.01%	56,660.74	69,559.00	12,898.26	Mar-13	Nov-13	Mar-13	Aug-13		2013
136480KU	GS GE Test Equip Pool KU	-	122,000.00	122,000.00	100.00%	0.00%	-	610,000.00	610,000.00	Jan-13	Nov-22				2013
136538KU	TC KU DOZER FUEL STATION	257.23	-	(257.23)	-100.00%	0.00%	27,962.93	27,705.70	(257.23)			Jun-10	Sep-12		2013
136569KU	GS CDM Cyber Lab KU	2,215.66	-	(2,215.66)	-100.00%	0.00%	12,373.74	-	(12,373.74)			Jan-13	Apr-14		2013
136570KU	GS CDM Equip Prot KU	2,420.65	-	(2,420.65)	-100.00%	0.00%	6,289.88	-	(6,289.88)			Jan-13	Apr-14		2013
137527KU	GS GE TC Ash Pond KU	2,912.12	-	(2,912.12)	-100.00%	0.00%	23,597.37	20,685.25	(2,912.12)			May-12	Aug-13		2013
137578KU	TC KU REFURB OF PROD WELL A	1,078.88	-	(1,078.88)	-100.00%	0.00%	36,434.85	35,355.97	(1,078.88)			Jun-10	Jul-13		2013
137629KU	TC KU VFD A SW PUMP	101,015.51	110,916.00	9,900.49	8.93%	0.02%	101,015.51	110,916.00	9,900.49	Jun-10	Dec-13	Jun-10	Oct-13		2013
137631KU	TC2 KU RECIRC LOOP	45,328.82	154,456.88	109,128.06	70.65%	0.01%	50,518.16	154,456.88	103,938.72	Jun-10	Dec-13	Jun-10	Dec-13		2013
137665KU	TC COAL MILL LUBE OIL FILTERS	-	37,434.15	37,434.15	100.00%	0.00%	-	37,434.15	37,434.15	Jun-10	Dec-13				2013
137812KU	GS GE TC Signage KU	(29.13)	-	29.13	-100.00%	0.00%	14,938.10	14,967.23	29.13			Jun-12	Dec-12		2013
137819KU	Exchange HA Re-architect-KU13	37,943.05	32,499.99	(5,443.06)	-16.75%	0.01%	71,456.79	32,499.99	(38,956.80)	Sep-12	Dec-14	Sep-12	Dec-14		2013
137826KU	Upgrade F5-KU13	124,302.77	82,499.98	(41,802.79)	-50.67%	0.03%	255,962.43	82,499.98	(173,462.45)	Aug-13	Dec-14	Aug-13	Oct-14		2013
137830KU	Call Mgmt Sys Reporting-KU13	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-13	Dec-13				2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
137842KU	Refresh Zenapp Blades-KU13	184,090.88	50,000.00	(134,090.88)	-268.18%	0.04%	184,090.88	50,000.00	(134,090.88)	Apr-13	Dec-13	Apr-13	Dec-13		2013
137863KU	Voice/Vid Monitor Tools-KU13	245,168.73	250,000.00	4,831.27	1.93%	0.06%	245,168.73	250,000.00	4,831.27	Jun-13	Dec-13	Jun-13	Mar-14		2013
137889KU	IP Management-KU13	-	37,499.98	37,499.98	100.00%	0.00%	-	37,499.98	37,499.98	May-13	Dec-13				2013
137891KU	SOA Infrastructure-KU13	-	125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Jun-13	Jun-13				2013
138122KU	TDMS - KU12	12,433.70	-	(12,433.70)	-100.00%	0.00%	111,547.40	99,113.70	(12,433.70)			Jul-12	Nov-12		2013
138281KU	Ener Eff Enhancements-KU12	89,340.14	106,570.95	17,230.81	16.17%	0.02%	164,191.32	181,422.13	17,230.81	Jul-12	Jul-13	Jul-12	Jul-13		2013
138283KU	Rate Case 2012 - KU12	25,173.14	-	(25,173.14)	-100.00%	0.01%	142,384.25	117,211.11	(25,173.14)			Jul-12	Jan-13		2013
138412KU	TC KU ELIM OF RIVER SILITATION	-	480,000.00	480,000.00	100.00%	0.00%	-	480,000.00	480,000.00	Jun-10	Dec-13	Jun-10		Project was budgeted all to 107xxx side at a much higher anticipated scope of work. Project was scaled down to only involve the Removal of 2 Ice Breaker Cells to improve river flow. Removal 108xxx costs of $82K was charged.	2013
138443KU	MyAccount Enhance - KU12	90,303.74	84,135.03	(6,168.71)	-7.33%	0.02%	138,690.89	132,522.18	(6,168.71)	Jul-12	Sep-13	Jul-12	Mar-14		2013
138629KU	SFTY TAGGING SYS-KU14	-	400,000.00	400,000.00	100.00%	0.00%	-	650,000.00	650,000.00	Jan-13	Dec-14			Delayed due to lack of maturity in vendor product	2013
138687KU	Low Income Enhance-KU12	67,699.71	112,180.03	44,480.32	39.65%	0.02%	103,188.01	136,612.69	33,424.68	Aug-12	Dec-13	Aug-12	Dec-13		2013
138772KU	CT Land - KU	4,021.82	-	(4,021.82)	-100.00%	0.00%	12,547.81	-	(12,547.81)			Sep-12	Feb-14		2013
138823KU	BW/BWA Upgrade - KU12	91,168.10	-	(91,168.10)	-100.00%	0.02%	331,218.85	240,050.75	(91,168.10)			Oct-12			2013
138835KU	Jabber - KU12	23,983.28	-	(23,983.28)	-100.00%	0.01%	97,419.53	67,601.06	(29,818.47)			Aug-12	Mar-14		2013
138854KU	Access Policy Manager - KU12	1,263.50	-	(1,263.50)	-100.00%	0.00%	34,642.45	33,378.95	(1,263.50)			Oct-12	Dec-12		2013
138887KU	TC KU REMOTE CONT MOWERS	(1,090.14)	-	1,090.14	-100.00%	0.00%	63,924.09	65,014.23	1,090.14			Jun-10	Dec-12		2013
138898KU	Enterprise Info Mgmt-KU12	439,102.42	-	(439,102.42)	-100.00%	0.10%	2,056,200.33	472,130.22	(1,584,070.11)			Dec-12	Nov-15	Open Text project allocated from other sources. During Oracle upgrade, support issues with current platform drove an early purchase of licenses and start to project.	2013
138970KU	Exchange 2010 Inf Upg-KU12	274.32	-	(274.32)	-100.00%	0.00%	28,304.69	28,030.37	(274.32)			Nov-12	Jan-13		2013
139043KU	Danville Prop Purchase-KU12	(14,513.22)	-	14,513.22	-100.00%	0.00%	130,326.78	144,840.00	14,513.22			Dec-12	Sep-13		2013
139140KU	TC2 KU FLOW MONITOR	35,942.23	-	(35,942.23)	-100.00%	0.01%	35,942.23	-	(35,942.23)			Jun-10	Dec-12		2013
139146KU	OpenText Email Upgrade-KU13	26,128.82	-	(26,128.82)	-100.00%	0.01%	28,121.82	-	(28,121.82)			Jan-13	Jul-14		2013
139162KU	GS GE AutoCAD KU	3,475.48	-	(3,475.48)	-100.00%	0.00%	3,475.48	-	(3,475.48)			Jan-13	Feb-14		2013
139164KU	GS GE CompInsite KU	1,618.47	-	(1,618.47)	-100.00%	0.00%	1,618.47	-	(1,618.47)			Jan-13	Aug-13		2013
139183KU	GS GE Lab Furn KU	15,687.92	-	(15,687.92)	-100.00%	0.00%	15,687.92	-	(15,687.92)			Jan-13	Aug-13		2013
139191KU	GS GE Rotor Probe KU	9,440.36	-	(9,440.36)	-100.00%	0.00%	9,440.36	-	(9,440.36)			Jan-13	Aug-13		2013
139205KU	EE DLC MULITFAM ENH-KU13	52,299.03	-	(52,299.03)	-100.00%	0.01%	52,299.03	-	(52,299.03)			Apr-13	Dec-13		2013
139250KU	SAP Connector-KU13	10,342.79	-	(10,342.79)	-100.00%	0.00%	10,342.79	-	(10,342.79)			Feb-13	Mar-14		2013
139253KU	Adv Business Reporting-KU13	115,237.63	-	(115,237.63)	-100.00%	0.03%	122,115.61	-	(122,115.61)			Feb-13	Mar-14		2013
139387KU	GS GE PR Reliability KU	449,650.59	-	(449,650.59)	-100.00%	0.10%	431,564.63	-	(431,564.63)			Feb-13	May-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. GS PE PR BS - LGE, GS PE TC BS - LGE, GS PE BR BS - KU collectively funded the GS GE TCCT Hrdng KU, GS GE BRCT Hrdng KU, GS GE PR Reliability KU, GS GE PR Reliability LGE projects.	2013
139435KU	GS EC RATA Equip KU	78,664.31	-	(78,664.31)	-100.00%	0.02%	78,664.31	-	(78,664.31)			Mar-13	Oct-13		2013
139466KU	GS GE Vlb Equip KU	28,774.00	-	(28,774.00)	-100.00%	0.01%	28,774.00	-	(28,774.00)			Mar-13	Dec-13		2013
139490KU	CIP COMPLIANCE INF-KU13	739,477.68	-	(739,477.68)	-100.00%	0.17%	736,788.70	-	(736,788.70)			Feb-13	Aug-14	Projects were initially budgeted for work on LGE and KU assets but were ultimately primarily at Ghent and KU only; a new project # 139490KU was created to replace 130201 & 130202	2013
139579KU	FERCH TOOLS-KU13	1,351.70	-	(1,351.70)	-100.00%	0.00%	1,351.70	-	(1,351.70)			Apr-13	Dec-13		2013
139612KU	GS GE Hard Test KU	31,610.85	-	(31,610.85)	-100.00%	0.01%	31,610.85	-	(31,610.85)			Oct-13	Jan-14		2013
139679KU	SQL Server Toolset-KU13	4,372.50	-	(4,372.50)	-100.00%	0.00%	4,372.50	-	(4,372.50)			May-13	Sep-13		2013
139695KU	GS GE GR DI	5,378.82	-	(5,378.82)	-100.00%	0.00%	17,076.69	-	(17,076.69)			May-13	Dec-13		2013
139738KU	Oracle Licenses - KU13	1,981,529.53	-	(1,981,529.53)	-100.00%	0.45%	1,981,529.53	-	(1,981,529.53)			May-13	Dec-13	Change in approach to universal license agreement	2013
139933KU	SAP PI Upgrade-KU13	265,045.53	-	(265,045.53)	-100.00%	0.06%	284,682.90	-	(284,682.90)			May-13	Mar-14		2013
139936KU	GS EC Appdx K KU	177,154.07	-	(177,154.07)	-100.00%	0.04%	177,154.07	-	(177,154.07)			May-13	Jan-14		2013
139964KU	GS GE DAAS KU	12,285.40	-	(12,285.40)	-100.00%	0.00%	12,285.40	-	(12,285.40)			May-13	Oct-13		2013
140012KU	TC CT KU HMI UPGRD	84,665.56	-	(84,665.56)	-100.00%	0.02%	218,713.22	-	(218,713.22)			Jan-09	Apr-14		2013
140105KU	CR7 CCGT INVENTORY KU	475,387.74	-	(475,387.74)	-100.00%	0.11%	-	-	-			May-13	Apr-14	Project started earlier than anticipated due to material lead time and reallocation of funds from Company.	2013
140316KU	CCS SQL Server Integ KU13	87,395.49	-	(87,395.49)	-100.00%	0.02%	96,955.28	-	(96,955.28)			Aug-13	Mar-14		2013
140354KU	SP SITE COLLECT- KU13	3,203.20	-	(3,203.20)	-100.00%	0.00%	3,203.20	-	(3,203.20)			Jun-13	Mar-14		2013
140363KU	RECORDS MGMT PILOT KU13	16,454.36	-	(16,454.36)	-100.00%	0.00%	16,454.36	-	(16,454.36)			Jun-13	Mar-14		2013
140378KU	TC2 KU HMI UPFATE TURB	19,732.12	-	(19,732.12)	-100.00%	0.00%	59,505.43	-	(59,505.43)			Jun-10	Jun-14		2013
140434KU	GS CDM Autodesk KU	12,994.80	-	(12,994.80)	-100.00%	0.00%	12,994.80	-	(12,994.80)			Jul-13	Oct-13		2013
140451KU	TC KU INDUST CONTROLS MGR	5,439.56	-	(5,439.56)	-100.00%	0.00%	5,439.56	-	(5,439.56)			Jun-10	Aug-13		2013
140655KU	GS GE TCCT Hrdng KU	348,134.00	-	(348,134.00)	-100.00%	0.08%	490,822.76	-	(490,822.76)			Sep-13	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. GS PE PR BS - LGE, GS PE TC BS - LGE, GS PE BR BS - KU collectively funded the GS GE TCCT Hrdng KU, GS GE BRCT Hrdng KU, GS GE PR Reliability KU, GS GE PR Reliability LGE projects.	2013
140657KU	GS GE BRCT Hrdng KU	378,600.00	-	(378,600.00)	-100.00%	0.09%	629,804.57	-	(629,804.57)			Sep-13	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. GS PE PR BS - LGE, GS PE TC BS - LGE, GS PE BR BS - KU collectively funded the GS GE TCCT Hrdng KU, GS GE BRCT Hrdng KU, GS GE PR Reliability KU, GS GE PR Reliability LGE projects.	2013
140922KU	LOGRHYTHM UPGRADE-KU13	53,471.10	-	(53,471.10)	-100.00%	0.01%	53,699.33	-	(53,699.33)			Jul-13	Mar-14		2013
141114KU	App Sec Initiative-KU13	50,827.02	-	(50,827.02)	-100.00%	0.01%	71,549.53	-	(71,549.53)			Jul-13	Feb-15		2013
142497KU	EE Enhance Phase III-KU13	103,399.82	-	(103,399.82)	-100.00%	0.02%	146,518.83	-	(146,518.83)			Aug-13	Aug-14		2013
142539KU	Retail Meter Dashboard-KU13	49,134.11	-	(49,134.11)	-100.00%	0.01%	49,134.11	-	(49,134.11)			Aug-13	Mar-14		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
142648KU	Data Center Renov-KU13	3,257.55	-	(3,257.55)	-100.00%	0.00%	3,257.55	-	(3,257.55)			Sep-13	Mar-14		2013
142652 KU	PR13 Gen Protection Relays KU	16,693.90	-	(16,693.90)	-100.00%	0.00%	23,196.65	-	(23,196.65)			Sep-13	Feb-14		2013
142664KU	RoD Upgrade-KU13	4,300.99	-	(4,300.99)	-100.00%	0.00%	7,730.04	-	(7,730.04)			Sep-13	Mar-14		2013
142684KU	SHAREPOINT 2013-KU13	389,942.35	-	(389,942.35)	-100.00%	0.09%	473,777.78	-	(473,777.78)			Sep-13	Jul-14	Decision made to upgrade to take advantage of new functionality that the business need.	2013
142687KU	iFactor Upgrade-KU13	23,569.65	-	(23,569.65)	-100.00%	0.01%	44,859.93	-	(44,859.93)			Sep-13	Jul-14		2013
142688KU	MV90 Web-KU13	39,283.41	-	(39,283.41)	-100.00%	0.01%	42,816.02	-	(42,816.02)			Oct-13	Jan-14		2013
142700KU	TC2 KU NALCO PUMPS	55,352.63	-	(55,352.63)	-100.00%	0.01%	55,352.63	-	(55,352.63)			Jun-10	Dec-13		2013
142705KU	TC KU DOZER 2013	341,114.54	-	(341,114.54)	-100.00%	0.08%	321,826.81	-	(321,826.81)			Jun-10	Dec-13	Emergent need for another wheeled dozer due to new expanded coal & limestone unloading, prep and storage area placed in service. Expanded storage includes much larger inventories of coal and limestone to push into feeders.	2013
142720KU	South Paducah DACS	47,089.93	-	(47,089.93)	-100.00%	0.01%	111,317.17	-	(111,317.17)			Sep-13	Feb-15		2013
142721KU	Paymentus-KU13	32,463.45	-	(32,463.45)	-100.00%	0.01%	38,511.79	-	(38,511.79)			Sep-13	Mar-14		2013
142749KU	GS CDM PRC05 KU	38,448.99	-	(38,448.99)	-100.00%	0.01%	38,537.62	-	(38,537.62)			Sep-13	May-14		2013
142790KU	GS GE Viscomtr KU	5,509.15	-	(5,509.15)	-100.00%	0.00%	5,509.15	-	(5,509.15)			Oct-13	Jan-14		2013
142806KU	IT 2nd FLR Renov-KU13	13,642.88	-	(13,642.88)	-100.00%	0.00%	13,642.88	-	(13,642.88)			Sep-13	May-14		2013
142818KU	DB Backup-KU13	331,521.44	-	(331,521.44)	-100.00%	0.07%	351,493.31	-	(351,493.31)			Oct-13	Jul-14	Invested in new technology for database backups in order to reduce future operating and capital costs. This project was not budgeted as this technology was not know/available at the time of the budget.	2013
142823KU	OMS Circuit Enhance-KU13	9,248.49	-	(9,248.49)	-100.00%	0.00%	9,248.49	-	(9,248.49)			Oct-13	Mar-14		2013
142827KU	Additional Tough Books-KU13	89,357.32	-	(89,357.32)	-100.00%	0.02%	111,931.25	-	(111,931.25)			Oct-13	Mar-14		2013
142831KU	OpenText Email Mgmt-KU13	16,623.19	-	(16,623.19)	-100.00%	0.00%	25,124.71	-	(25,124.71)			Oct-13	Feb-15		2013
142846KU	Storage Reporting Tool-KU13	114,534.89	-	(114,534.89)	-100.00%	0.03%	145,071.22	-	(145,071.22)			Oct-13	Feb-15		2013
142880KU	TCCT8 KU BLADING ISSUE	239,381.68	-	(239,381.68)	-100.00%	0.05%	240,611.60	-	(240,611.60)			Jan-09	Dec-13		2013
142888KU	DDoS Protection Plan-KU13	98,384.04	-	(98,384.04)	-100.00%	0.02%	98,384.04	-	(98,384.04)			Nov-13	Mar-14		2013
142908KU	EMC PowerPath-KU13	96,428.70	-	(96,428.70)	-100.00%	0.02%	96,428.70	-	(96,428.70)			Nov-13	Mar-14		2013
142912KU	Core Switch Modules-KU13	41,426.67	-	(41,426.67)	-100.00%	0.01%	41,426.67	-	(41,426.67)			Nov-13	Mar-14		2013
142927KU	GS GE Civil Equip KU	1,000.70	-	(1,000.70)	-100.00%	0.00%	3,121.73	-	(3,121.73)			Nov-13	Mar-14		2013
142956KU	Savinson Monitoring-KU13	37,137.10	-	(37,137.10)	-100.00%	0.01%	37,137.10	-	(37,137.10)			Nov-13	Mar-14		2013
142966KU	TC KU CRUSHER MOT RWD	25,703.17	-	(25,703.17)	-100.00%	0.01%	25,517.03	-	(25,517.03)			Jun-10	Feb-14		2013
142989KU	TC KU OFFICE REBUILD 2013	19,551.93	-	(19,551.93)	-100.00%	0.00%	23,956.57	-	(23,956.57)			Jun-10	Jan-14		2013
142993KU	Monitoring SAP Mgmt Pack-KU13	14,469.74	-	(14,469.74)	-100.00%	0.00%	15,219.86	-	(15,219.86)			Dec-13	Mar-14		2013
142997KU	Isilon Test Cluster-KU13	27,097.37	-	(27,097.37)	-100.00%	0.01%	28,016.23	-	(28,016.23)			Dec-13	Jul-14		2013
143000KU	Bluestripe Monitoring-KU13	159,159.00	-	(159,159.00)	-100.00%	0.04%	159,159.00	-	(159,159.00)			Dec-13	Mar-14		2013
143005KU	Magik Dev Tools-KU13	4,567.86	-	(4,567.86)	-100.00%	0.00%	4,912.71	-	(4,912.71)			Dec-13	Mar-14		2013
143009KU	Test Drive Monitoring-KU13	31,062.53	-	(31,062.53)	-100.00%	0.01%	37,988.90	-	(37,988.90)			Dec-13	Jul-14		2013
143012KU	SAP Licenses-KU13	114,973.56	-	(114,973.56)	-100.00%	0.03%	121,868.28	-	(121,868.28)			Dec-13	Mar-14		2013
143070KU	FERC EQR-KU13	19,061.41	-	(19,061.41)	-100.00%	0.00%	32,587.01	-	(32,587.01)			Dec-13	Apr-15		2013
143075KU	Addt'l Microsoft True-up-KU13	13,453.72	-	(13,453.72)	-100.00%	0.00%	112,810.06	-	(112,810.06)			Dec-13	Mar-14		2013
143078KU	Web ASA's Replacement-KU13	22,441.42	-	(22,441.42)	-100.00%	0.01%	22,441.42	-	(22,441.42)			Dec-13	Mar-14		2013
143082KU	GS Allen Bradley software	4,227.37	-	(4,227.37)	-100.00%	0.00%	4,227.37	-	(4,227.37)			Dec-13	Apr-14		2013
143086KU	VMAX Expansion-KU13	135,339.20	-	(135,339.20)	-100.00%	0.03%	135,339.20	-	(135,339.20)			Dec-13	Mar-14		2013
B2STABATT	BR2 Station Batt 13	20,568.37	40,103.33	19,534.96	48.71%	0.00%	20,568.37	40,103.33	19,534.96	Dec-12	Dec-13	Dec-12	Jan-14		2013
B3SWSTR11	BR3 SW Strnrs Rpl 11	(3,060.00)	-	3,060.00	-100.00%	0.00%	263,870.18	266,930.18	3,060.00			Jul-10	Nov-12		2013
CCAPR156	Capital CAP/REG/RECL - 011560	6,424.59	27,108.42	20,683.83	76.30%	0.00%	6,424.59	27,108.42	20,683.83	Jan-13	Dec-25	Jan-13			2013
CCAPR216	Capital CAP/REG/RECl - 012160	38,650.13	27,983.22	(10,666.91)	-38.12%	0.01%	38,650.13	27,983.22	(10,666.91)	Jan-13	Dec-25	Jan-13			2013
CCAPR236	Capital CAP/REG/RECL - 012360	10,123.89	22,589.92	12,466.03	55.18%	0.00%	10,123.89	22,589.92	12,466.03	Jan-13	Dec-25	Jan-13			2013
CCAPR246	Capital CAP/REG/RECL - 012460	77,470.01	8,011.02	(69,458.99)	-867.04%	0.02%	77,470.01	8,011.02	(69,458.99)	Jan-13	Dec-25	Jan-13			2013
CCAPR256	Capital CAP/REG/RECL - 012560	10,721.75	5,254.16	(5,467.59)	-104.06%	0.00%	10,721.75	5,254.16	(5,467.59)	Jan-13	Dec-25	Jan-13			2013
CCAPR315	Capital CAP/REG/RECL - 013150	75,814.52	20,312.28	(55,502.24)	-273.24%	0.02%	75,814.52	20,312.28	(55,502.24)	Jan-13	Dec-25	Jan-13			2013
CCAPR366	Capital CAP/REG/RECL - 013660	10,770.77	37,424.18	26,653.41	71.22%	0.00%	10,770.77	37,424.18	26,653.41	Jan-13	Dec-25	Jan-13			2013
CCAPR416	Capital CAP/REG/RECL - 014160	1,272.34	26,284.60	25,012.26	95.16%	0.00%	1,272.34	26,284.60	25,012.26	Jan-13	Dec-25	Jan-13			2013
CCAPR426	Capital CAP/REG/RECL - 014260	13,024.19	15,570.62	2,546.43	16.35%	0.00%	13,024.19	15,570.62	2,546.43	Jan-13	Dec-25	Jan-13			2013
CCAPR766	Capital CAP/REG/RECL - 017660	3,616.00	26,605.00	22,989.00	86.41%	0.00%	3,616.00	26,605.00	22,989.00	Jan-13	Dec-25	Jan-13			2013
CEMTR582	KU Electric Meters - 015820	1,306,920.92	1,672,023.56	365,102.64	21.84%	0.29%	1,306,920.92	1,672,023.56	365,102.64	Jan-13	Dec-19	Jan-13		Decrease due primarily to purchasing fewer electric meters and more gas meters as a result of the gas main & riser replacement projects.	2013
CKM011713	KU MAJOR STORM 011713	2,467.69	-	(2,467.69)	-100.00%	0.00%	2,467.69	-	(2,467.69)			Jan-13	Dec-13		2013
CKM062613	KU MAJOR STORM 062613	47,886.72	-	(47,886.72)	-100.00%	0.01%	47,886.72	-	(47,886.72)			Jun-13	Dec-13		2013
CKM071813	KU MAJOR STORM 071813	43,149.45	-	(43,149.45)	-100.00%	0.01%	43,149.45	-	(43,149.45)			Jul-13	Dec-13		2013
CKM103113	KU MAJOR STORM 103113	389,473.45	-	(389,473.45)	-100.00%	0.09%	389,473.45	-	(389,473.45)			Oct-13	Jul-14	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms is $820K over budget.	2013
CKM111713	KU MAJOR STORM 111713	68,858.78	-	(68,858.78)	-100.00%	0.02%	68,858.78	-	(68,858.78)			Nov-13	Jul-14		2013
CKM122113	KU MAJOR STORM 122113	45,972.21	-	(45,972.21)	-100.00%	0.01%	45,972.21	-	(45,972.21)			Dec-13	Jul-14		2013
CNBCD156O	NB Comm OH - 011560	300,615.81	297,820.01	(2,795.80)	-0.94%	0.07%	300,615.81	297,820.01	(2,795.80)	Jan-13	Dec-25	Jan-13			2013
CNBCD156U	NB Comm UG - 011560	113,457.90	43,203.59	(70,254.31)	-162.61%	0.03%	113,457.90	43,203.59	(70,254.31)	Dec-12	Dec-25	Dec-12			2013
CNBCD216O	NB Comm OH - 012160	297,279.88	323,417.72	26,137.84	8.08%	0.07%	297,279.88	323,417.72	26,137.84	Jan-13	Dec-14	Jan-13			2013
CNBCD216U	NB Comm UG - 012160	216,173.93	250,018.05	33,844.12	13.54%	0.05%	216,173.93	250,018.05	33,844.12	Jan-13	Dec-25	Jan-13			2013
CNBCD236O	NB Comm OH - 012360	300,813.45	390,002.30	89,188.85	22.87%	0.07%	300,813.45	390,002.30	89,188.85	Jan-13	Dec-25	Jan-13			2013
CNBCD236U	NB Comm UG - 012360	327,190.22	239,307.96	(87,882.26)	-36.72%	0.07%	327,190.22	239,307.96	(87,882.26)	Jan-13	Dec-25	Jan-13			2013
CNBCD246O	NB Comm OH - 012460	345,058.49	190,322.83	(154,735.66)	-81.30%	0.08%	345,058.49	190,322.83	(154,735.66)	Jan-13	Dec-25	Jan-13			2013
CNBCD246U	NB Comm UG - 012460	131,164.81	169,857.15	38,692.34	22.78%	0.03%	131,164.81	169,857.15	38,692.34	Jan-13	Dec-25	Jan-13			2013
CNBCD256O	NB Comm OH - 012560	277,894.00	387,027.02	109,133.02	28.20%	0.06%	277,894.00	387,027.02	109,133.02	Jan-13	Dec-14	Jan-13			2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CNBCD256U	NB Comm UG - 012560	192,019.52	275,461.32	83,441.80	30.29%	0.04%	192,019.52	275,461.32	83,441.80	Jan-13	Dec-25	Jan-13			2013
CNBCD315O	NB Comm OH - 013150	841,327.67	992,360.05	151,032.38	15.22%	0.19%	841,327.67	992,360.05	151,032.38	Dec-12	Dec-25	Dec-12			2013
CNBCD315U	NB Comm UG - 013150	751,823.73	895,598.22	143,774.49	16.05%	0.17%	751,823.73	895,598.22	143,774.49	Dec-12	Dec-25	Dec-12			2013
CNBCD366O	NB Comm OH - 013660	565,040.53	718,032.30	152,991.77	21.31%	0.13%	565,040.53	718,032.30	152,991.77	Jan-13	Dec-25	Jan-13			2013
CNBCD366U	NB Comm UG - 013660	253,378.21	344,938.16	91,559.95	26.54%	0.06%	253,378.21	344,938.16	91,559.95	Jan-13	Dec-25	Jan-13			2013
CNBCD416O	NB Comm OH - 014160	210,582.78	86,738.87	(123,843.91)	-142.78%	0.05%	210,582.78	86,738.87	(123,843.91)	Dec-12	Dec-25	Dec-12			2013
CNBCD416U	NB Comm UG - 014160	11,668.49	49,940.64	38,272.15	76.64%	0.00%	11,668.49	49,940.64	38,272.15	Jan-13	Dec-25	Jan-13			2013
CNBCD426O	NB Comm OH - 014260	298,661.99	381,859.45	83,197.46	21.79%	0.07%	298,661.99	381,859.45	83,197.46	Jan-13	Dec-25	Jan-13			2013
CNBCD426U	NB Comm UG - 014260	350,332.54	421,527.15	71,194.61	16.89%	0.08%	350,332.54	421,527.15	71,194.61	Jan-13	Dec-25	Jan-13			2013
CNBCD766O	NB Comm OH - 017660	171,010.70	218,738.49	47,727.79	21.82%	0.04%	171,010.70	218,738.49	47,727.79	Jan-13	Dec-25	Jan-13			2013
CNBCD766U	NB Comm UG - 017660	78,823.98	89,899.36	11,075.38	12.32%	0.02%	78,823.98	89,899.36	11,075.38	Jan-13	Dec-25	Jan-13			2013
CNBRD156O	NB Resid OH - 011560	815,103.88	895,284.39	80,180.51	8.96%	0.18%	815,103.88	895,284.39	80,180.51	Dec-12	Dec-25	Dec-12			2013
CNBRD156U	NB Resid UG - 011560	245,306.84	216,761.26	(28,545.58)	-13.17%	0.06%	245,306.84	216,761.26	(28,545.58)	Dec-12	Dec-25	Dec-12			2013
CNBRD216O	NB Resid OH - 012160	371,272.18	429,722.27	58,450.09	13.60%	0.08%	371,272.18	429,722.27	58,450.09	Jan-13	Dec-25	Jan-13			2013
CNBRD216U	NB Resid UG - 012160	201,717.32	200,051.50	(1,665.82)	-0.83%	0.05%	201,717.32	200,051.50	(1,665.82)	Jan-13	Dec-25	Jan-13			2013
CNBRD236O	NB Resid OH - 012360	320,956.95	365,996.40	45,039.45	12.31%	0.07%	320,956.95	365,996.40	45,039.45	Jan-13	Dec-25	Jan-13			2013
CNBRD236U	NB Resid UG - 012360	237,799.95	172,018.96	(65,780.99)	-38.24%	0.05%	237,799.95	172,018.96	(65,780.99)	Jan-13	Dec-14	Jan-13			2013
CNBRD246O	NB Resid OH - 012460	329,697.15	350,644.18	20,947.03	5.97%	0.07%	329,697.15	350,644.18	20,947.03	Dec-12	Dec-25	Dec-12			2013
CNBRD246U	NB Resid UG - 012460	317,960.90	249,782.42	(68,178.48)	-27.30%	0.07%	317,960.90	249,782.42	(68,178.48)	Dec-12	Dec-25	Dec-12			2013
CNBRD256O	NB Resid OH - 012560	371,616.84	249,731.60	(121,885.24)	-48.81%	0.08%	371,616.84	249,731.60	(121,885.24)	Jan-13	Dec-25	Jan-13			2013
CNBRD256U	NB Resid UG - 012560	381,956.19	250,063.52	(131,892.67)	-52.74%	0.09%	381,956.19	250,063.52	(131,892.67)	Jan-13	Dec-25	Jan-13			2013
CNBRD315O	NB Resid OH - 013150	1,160,196.81	1,223,022.61	62,825.80	5.14%	0.26%	1,160,196.81	1,223,022.61	62,825.80	Jan-13	Dec-14	Dec-01			2013
CNBRD315U	NB Resid UG - 013150	1,599,867.59	1,800,563.17	200,695.58	11.15%	0.36%	1,599,867.59	1,800,563.17	200,695.58	Dec-12	Dec-25	Dec-12			2013
CNBRD366O	NB Resid OH - 013660	564,244.17	517,948.52	(46,295.65)	-8.94%	0.13%	564,244.17	517,948.52	(46,295.65)	Dec-12	Dec-25	Dec-12			2013
CNBRD366U	NB Resid UG - 013660	348,314.02	281,539.40	(66,774.62)	-23.72%	0.08%	348,314.02	281,539.40	(66,774.62)	Jan-13	Dec-25	Jan-13			2013
CNBRD416O	NB Resid OH - 014160	582,596.39	541,254.45	(41,341.94)	-7.64%	0.13%	582,596.39	541,254.45	(41,341.94)	Jan-13	Dec-25	Jan-13			2013
CNBRD416U	NB Resid UG - 014160	97,167.33	74,801.35	(22,365.98)	-29.90%	0.02%	97,167.33	74,801.35	(22,365.98)	Dec-12	Dec-25	Dec-12			2013
CNBRD426O	NB Resid OH - 014260	488,791.02	457,015.89	(31,775.13)	-6.95%	0.11%	488,791.02	457,015.89	(31,775.13)	Dec-12	Dec-25	Dec-12			2013
CNBRD426U	NB Resid UG - 014260	256,309.81	399,283.96	142,974.15	35.81%	0.06%	256,309.81	399,283.96	142,974.15	Jan-13	Dec-25	Jan-13			2013
CNBRD766O	NB Resid OH - 017660	706,516.94	715,077.83	8,560.89	1.20%	0.16%	706,516.94	715,077.83	8,560.89	Jan-13	Dec-25	Jan-13			2013
CNBRD766U	NB Resid UG - 017660	117,390.71	92,640.30	(24,750.41)	-26.72%	0.03%	117,390.71	92,640.30	(24,750.41)	Jan-13	Dec-25	Jan-13			2013
CNBSV156O	NB Elect Serv OH - 011560	306,452.41	413,166.65	106,714.24	25.83%	0.07%	306,452.41	413,166.65	106,714.24	Dec-12	Dec-25	Dec-12			2013
CNBSV156U	NB Elect Serv UG - 011560	341,126.18	370,371.16	29,244.98	7.90%	0.08%	341,126.18	370,371.16	29,244.98	Jan-13	Dec-25	Jan-13			2013
CNBSV216O	NB Elect Serv OH - 012160	226,197.93	298,692.11	72,494.18	24.27%	0.05%	226,197.93	298,692.11	72,494.18	Dec-12	Dec-25	Dec-12			2013
CNBSV216U	NB Elect Serv UG - 012160	290,126.90	317,995.88	27,868.98	8.76%	0.07%	290,126.90	317,995.88	27,868.98	Dec-12	Dec-25	Dec-12			2013
CNBSV236O	NB Elect Serv OH - 012360	278,711.81	404,347.78	125,635.97	31.07%	0.06%	278,711.81	404,347.78	125,635.97	Dec-12	Dec-25	Dec-12			2013
CNBSV236U	NB Elect Serv UG - 012360	383,158.22	399,723.84	16,565.62	4.14%	0.09%	383,158.22	399,723.84	16,565.62	Dec-12	Dec-25	Dec-12			2013
CNBSV246O	NB Elect Serv OH - 012460	357,466.68	376,280.93	18,814.25	5.00%	0.08%	357,466.68	376,280.93	18,814.25	Dec-12	Dec-25	Dec-12			2013
CNBSV246U	NB Elect Serv UG - 012460	420,138.97	444,817.98	24,679.01	5.55%	0.09%	420,138.97	444,817.98	24,679.01	Dec-12	Dec-25	Dec-12			2013
CNBSV256O	NB Elect Serv OH - 012560	125,982.06	185,251.17	59,269.11	31.99%	0.03%	125,982.06	185,251.17	59,269.11	Jan-13	Dec-25	Jan-13			2013
CNBSV256U	NB Elect Serv UG - 012560	228,795.85	215,305.06	(13,490.79)	-6.27%	0.05%	228,795.85	215,305.06	(13,490.79)	Jan-13	Dec-25	Jan-13			2013
CNBSV315O	NB Elect Serv OH - 013150	953,151.60	849,716.92	(103,434.68)	-12.17%	0.22%	953,151.60	849,716.92	(103,434.68)	Dec-12	Dec-25	Dec-12			2013
CNBSV315U	NB Elect Serv UG - 013150	1,677,849.19	1,394,651.77	(283,197.42)	-20.31%	0.38%	1,677,849.19	1,394,651.77	(283,197.42)	Dec-12	Dec-25	Dec-12			2013
CNBSV366O	NB Elect Serv OH - 013660	334,621.45	391,195.30	56,573.85	14.46%	0.08%	334,621.45	391,195.30	56,573.85	Jan-13	Dec-25	Jan-13			2013
CNBSV366U	NB Elect Serv UG - 013660	310,718.00	299,354.31	(11,363.69)	-3.80%	0.07%	310,718.00	299,354.31	(11,363.69)	Jan-13	Dec-25	Jan-13			2013
CNBSV416O	NB Elect Serv OH - 014160	165,566.22	224,163.80	58,597.58	26.14%	0.04%	165,566.22	224,163.80	58,597.58	Jan-13	Dec-25	Jan-13			2013
CNBSV416U	NB Elect Serv UG - 014160	44,312.36	59,791.92	15,479.56	25.89%	0.01%	44,312.36	59,791.92	15,479.56	Jan-13	Dec-25	Jan-13			2013
CNBSV426O	NB Elect Serv OH - 014260	148,597.40	209,096.62	60,499.22	28.93%	0.03%	148,597.40	209,096.62	60,499.22	Dec-12	Dec-25	Dec-12			2013
CNBSV426U	NB Elect Serv UG - 014260	185,203.65	199,456.83	14,253.18	7.15%	0.04%	185,203.65	199,456.83	14,253.18	Dec-12	Dec-25	Dec-12			2013
CNBSV766O	NB Elect Serv OH - 017660	188,123.79	237,707.63	49,583.84	20.86%	0.04%	188,123.79	237,707.63	49,583.84	Jan-13	Dec-25	Jan-13			2013
CNBSV766U	NB Elect Serv UG - 017660	96,188.02	86,969.33	(9,218.69)	-10.60%	0.02%	96,188.02	86,969.33	(9,218.69)	Jan-13	Dec-25	Jan-13			2013
CPBWK156	El Public Works - 011560	12,124.18	53,594.52	41,470.34	77.38%	0.00%	12,124.18	53,594.52	41,470.34	Oct-12	Dec-25	Oct-12			2013
CPBWK216	El Public Works - 012160	21,874.83	172,440.91	150,566.08	87.31%	0.00%	21,874.83	172,440.91	150,566.08	Jan-13	Dec-25	Jan-13			2013
CPBWK236	El Public Works - 012360	47,892.64	136,803.84	88,911.20	64.99%	0.01%	47,892.64	136,803.84	88,911.20	Jan-13	Dec-25	Jan-13			2013
CPBWK246	El Public Works - 012460	3,787.82	136,156.00	132,368.18	97.22%	0.00%	3,787.82	136,156.00	132,368.18	Jan-13	Dec-25	Jan-13			2013
CPBWK256	El Public Works - 012560	35,447.48	83,704.63	48,257.15	57.65%	0.01%	35,447.48	83,704.63	48,257.15	Jan-13	Dec-25	Jan-13			2013
CPBWK315	El Public Works - 013150	101,802.41	654,236.75	552,434.34	84.44%	0.02%	101,802.41	654,236.75	552,434.34	Dec-12	Dec-25	Dec-12		This is the blanket public works project for Lexington Operation Center. Decrease is due to a lack of public works projects for that area and funds were reallocated to other Op Centers public works projects.	2013
CPBWK366	El Public Works - 013660	97,361.84	203,221.88	105,860.04	52.09%	0.02%	97,361.84	203,221.88	105,860.04	Jan-13	Dec-25	Jan-13			2013
CPBWK416	El Public Works - 014160	96,241.06	57,825.92	(38,415.14)	-66.43%	0.02%	96,241.06	57,825.92	(38,415.14)	Jan-13	Dec-25	Jan-13			2013
CPBWK426	El Public Works - 014260	-	25,438.83	25,438.83	100.00%	0.00%	-	25,438.83	25,438.83	Jan-13	Dec-25				2013
CPBWK766	El Public Works - 017660	7,159.52	66,219.11	59,059.59	89.19%	0.00%	7,159.52	66,219.11	59,059.59	Jan-13	Dec-25	Jan-13			2013
CPOL156	NB Outdoor Lights - 011560	294,522.39	262,603.64	(31,918.75)	-12.15%	0.07%	294,522.39	262,603.64	(31,918.75)	Jan-13	Dec-25	Jan-13			2013
CPOL216	NB Outdoor Lights - 012160	158,269.52	259,457.59	101,188.07	39.00%	0.04%	158,269.52	259,457.59	101,188.07	Dec-12	Dec-25	Dec-12			2013
CPOL236	NB Outdoor Lights - 012360	165,511.00	144,421.88	(21,089.12)	-14.60%	0.04%	165,511.00	144,421.88	(21,089.12)	Dec-12	Dec-25	Dec-12			2013
CPOL246	NB Outdoor Lights - 012460	114,568.30	100,581.33	(13,986.97)	-13.91%	0.03%	114,568.30	100,581.33	(13,986.97)	Dec-12	Dec-25	Dec-12			2013
CPOL256	NB Outdoor Lights - 012560	111,333.47	106,523.16	(4,810.31)	-4.52%	0.03%	111,333.47	106,523.16	(4,810.31)	Jan-13	Dec-25	Jan-13			2013
CPOL315	NB Outdoor Lights - 013150	581,971.90	489,189.24	(92,782.66)	-18.97%	0.13%	581,971.90	489,189.24	(92,782.66)	Dec-12	Dec-25	Dec-12			2013
CPOL366	NB Outdoor Lights - 013660	174,329.54	159,593.64	(14,735.90)	-9.23%	0.04%	174,329.54	159,593.64	(14,735.90)	Jan-13	Dec-25	Jan-13			2013
CPOL416	NB Outdoor Lights - 014160	43,390.81	234,147.92	190,757.11	81.47%	0.01%	43,390.81	234,147.92	190,757.11	Jan-13	Dec-25	Jan-13			2013
CPOL426	NB Outdoor Lights - 014260	164,280.01	255,810.22	91,530.21	35.78%	0.04%	164,280.01	255,810.22	91,530.21	Dec-12	Dec-25	Dec-12			2013
CPOL766	NB Outdoor Lights - 017660	92,081.16	106,420.44	14,339.28	13.47%	0.02%	92,081.16	106,420.44	14,339.28	Dec-12	Dec-25	Dec-12			2013
CRCST156	Cust Requested - 011560	149,015.46	170,049.77	21,034.31	12.37%	0.03%	149,015.46	170,049.77	21,034.31	Jan-13	Dec-25	Jan-13			2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CRCST216	Cust Requested - 012160	77,825.70	81,554.74	3,729.04	4.57%	0.02%	77,825.70	81,554.74	3,729.04	Jan-13	Dec-25	Jan-13			2013
CRCST236	Cust Requested - 012360	(8,443.68)	69,223.92	77,667.60	112.20%	0.00%	(8,443.68)	69,223.92	77,667.60	Jan-13	Dec-25	Jan-13			2013
CRCST246	Cust Requested - 012460	20,723.70	22,111.21	1,387.51	6.28%	0.00%	20,723.70	22,111.21	1,387.51	Jan-13	Dec-25	Jan-13			2013
CRCST256	Cust Requested - 012560	87,643.48	50,887.69	(36,755.79)	-72.23%	0.02%	87,643.48	50,887.69	(36,755.79)	Jan-13	Dec-25	Jan-13			2013
CRCST315	Cust Requested - 013150	272,791.78	213,265.78	(59,526.00)	-27.91%	0.06%	272,791.78	213,265.78	(59,526.00)	Dec-12	Dec-25	Dec-12			2013
CRCST366	Cust Requested - 013660	33,636.42	49,184.84	15,548.42	31.61%	0.01%	33,636.42	49,184.84	15,548.42	Jan-13	Dec-25	Jan-13			2013
CRCST416	Cust Requested - 014160	117,210.94	79,600.58	(37,610.36)	-47.25%	0.03%	117,210.94	79,600.58	(37,610.36)	Jan-13	Dec-25	Jan-13			2013
CRCST426	Cust Requested - 014260	51,748.44	50,420.20	(1,328.24)	-2.63%	0.01%	51,748.44	50,420.20	(1,328.24)	Jan-13	Dec-25	Jan-13			2013
CRCST766	Cust Requested - 017660	43,338.73	45,079.50	1,740.77	3.86%	0.01%	43,338.73	45,079.50	1,740.77	Jan-13	Dec-25	Jan-13			2013
CRDD156O	Capital Rep Def OH - 011560	1,246,062.00	927,350.15	(318,711.85)	-34.37%	0.28%	1,246,062.00	927,350.15	(318,711.85)	Dec-12	Dec-10	Dec-12		Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2013
CRDD156U	Capital Rep Def UG - 011560	15,648.14	19,571.06	3,922.92	20.04%	0.00%	15,648.14	19,571.06	3,922.92	Jan-13	Dec-25	Jan-13			2013
CRDD216O	Capital Rep Def OH - 012160	167,380.87	250,011.94	82,631.07	33.05%	0.04%	167,380.87	250,011.94	82,631.07	Jan-13	Aug-12	Jan-13			2013
CRDD216U	Capital Rep Def UG - 012160	11,546.68	13,209.13	1,662.45	12.59%	0.00%	11,546.68	13,209.13	1,662.45	Jan-13	Dec-25	Jan-13			2013
CRDD236O	Capital Rep Def OH - 012360	355,274.68	351,452.68	(3,822.00)	-1.09%	0.08%	355,274.68	351,452.68	(3,822.00)	Jan-13	Aug-12	Jan-13			2013
CRDD236U	Capital Rep Def UG - 012360	35,183.69	24,172.02	(11,011.67)	-45.56%	0.01%	35,183.69	24,172.02	(11,011.67)	Jan-13	Dec-25	Jan-13			2013
CRDD246O	Capital Rep Def OH - 012460	84,989.64	250,598.13	165,608.49	66.09%	0.02%	84,989.64	250,598.13	165,608.49	Jan-13	Aug-12	Jan-13			2013
CRDD246U	Capital Rep Def UG - 012460	15,085.64	6,528.02	(8,557.62)	-131.09%	0.00%	15,085.64	6,528.02	(8,557.62)	Jan-13	Dec-25	Jan-13			2013
CRDD256O	Capital Rep Def OH - 012560	184,750.98	174,827.19	(9,923.79)	-5.68%	0.04%	184,750.98	174,827.19	(9,923.79)	Jan-13	Aug-12	Jan-13			2013
CRDD256U	Capital Rep Def UG - 012560	18,223.68	9,832.73	(8,390.95)	-85.34%	0.00%	18,223.68	9,832.73	(8,390.95)	Jan-13	Dec-25	Jan-13			2013
CRDD315O	Capital Rep Def OH - 013150	843,517.77	505,059.97	(338,457.80)	-67.01%	0.19%	843,517.77	505,059.97	(338,457.80)	Dec-12	Aug-13	Dec-12		This is the Repair Defective Equipment blanket for the Lexington Operations Center. Increase is due to more than anticipated repair work. Funds were reallocated from other Operation Centers to cover the difference.	2013
CRDD315U	Capital Rep Def UG - 013150	420,037.34	254,524.08	(165,513.26)	-65.03%	0.09%	420,037.34	254,524.08	(165,513.26)	Dec-12	Dec-25	Dec-12			2013
CRDD366O	Capital Rep Def OH - 013660	241,949.51	222,296.40	(19,653.11)	-8.84%	0.05%	241,949.51	222,296.40	(19,653.11)	Jan-13	Dec-12	Jan-13			2013
CRDD366U	Capital Rep Def UG - 013660	19,298.65	45,200.08	25,901.43	57.30%	0.00%	19,298.65	45,200.08	25,901.43	Jan-13	Dec-25	Jan-13			2013
CRDD416O	Capital Rep Def OH - 014160	34,903.07	74,481.97	39,578.90	53.14%	0.01%	34,903.07	74,481.97	39,578.90	Jan-13	Aug-12	Jan-13			2013
CRDD416U	Capital Rep Def UG - 014160	-	5,256.92	5,256.92	100.00%	0.00%	-	5,256.92	5,256.92	Jan-13	Dec-25				2013
CRDD426O	Capital Rep Def OH - 014260	135,925.82	169,427.06	33,501.24	19.77%	0.03%	135,925.82	169,427.06	33,501.24	Jan-13	Dec-09	Jan-13			2013
CRDD426U	Capital Rep Def UG - 014260	18,226.51	20,760.80	2,534.29	12.21%	0.00%	18,226.51	20,760.80	2,534.29	Jan-13	Dec-25	Jan-13			2013
CRDD766O	Capital Rep Def OH - 017660	15,745.49	84,310.71	68,565.22	81.32%	0.00%	15,745.49	84,310.71	68,565.22	Jan-13	Dec-14	Jan-13			2013
CRDD766U	Capital Rep Def UG - 017660	-	5,321.00	5,321.00	100.00%	0.00%	-	5,321.00	5,321.00	Jan-13	Dec-25				2013
CRELD156	Capital Reliability - 011560	208,517.07	170,768.40	(37,748.67)	-22.11%	0.05%	208,517.07	170,768.40	(37,748.67)	Jan-13	Dec-25	Jan-13			2013
CRELD216	Capital Reliability - 012160	71,011.46	73,031.40	2,019.94	2.77%	0.02%	71,011.46	73,031.40	2,019.94	Jan-13	Dec-25	Jan-13			2013
CRELD236	Capital Reliability - 012360	80,408.09	78,891.84	(1,516.25)	-1.92%	0.02%	80,408.09	78,891.84	(1,516.25)	Jan-13	Dec-25	Jan-13			2013
CRELD246	Capital Reliability - 012460	37,755.66	69,722.19	31,966.53	45.85%	0.01%	37,755.66	69,722.19	31,966.53	Jan-13	Dec-25	Jan-13			2013
CRELD256	Capital Reliability - 012560	104,534.96	129,743.68	25,208.72	19.43%	0.02%	104,534.96	129,743.68	25,208.72	Jan-13	Dec-25	Jan-13			2013
CRELD315	Capital Reliability - 013150	314,023.46	531,026.04	217,002.58	40.86%	0.07%	314,023.46	531,026.04	217,002.58	Dec-12	Dec-25	Dec-12			2013
CRELD366	Capital Reliability - 013660	160,292.75	157,121.20	(3,171.55)	-2.02%	0.04%	160,292.75	157,121.20	(3,171.55)	Jan-13	Dec-25	Jan-13			2013
CRELD416	Capital Reliability - 014160	39,689.92	114,857.81	75,167.89	65.44%	0.01%	39,689.92	114,857.81	75,167.89	Jan-13	Dec-25	Jan-13			2013
CRELD426	Capital Reliability - 014260	42,059.03	44,116.84	2,057.81	4.66%	0.01%	42,059.03	44,116.84	2,057.81	Jan-13	Dec-25	Jan-13			2013
CRELD766	Capital Reliability - 017660	27,552.43	99,721.36	72,168.93	72.37%	0.01%	27,552.43	99,721.36	72,168.93	Jan-13	Dec-25	Jan-13			2013
CRPOL156	Repair Outdoor Lights - 011560	323,019.17	243,677.58	(79,341.59)	-32.56%	0.07%	323,019.17	243,677.58	(79,341.59)	Dec-12	Dec-14	Dec-12			2013
CRPOL216	Repair Outdoor Lights - 012160	151,263.68	80,086.60	(71,177.08)	-88.88%	0.03%	151,263.68	80,086.60	(71,177.08)	Dec-12	Dec-25	Dec-12			2013
CRPOL236	Repair Outdoor Lights - 012360	130,817.77	144,727.92	13,910.15	9.61%	0.03%	130,817.77	144,727.92	13,910.15	Jan-13	Dec-25	Jan-13			2013
CRPOL246	Repair Outdoor Lights - 012460	154,659.69	81,011.40	(73,648.29)	-90.91%	0.03%	154,659.69	81,011.40	(73,648.29)	Jan-13	Dec-25	Jan-13			2013
CRPOL256	Repair Outdoor Lights - 012560	167,339.12	145,378.84	(21,960.28)	-15.11%	0.04%	167,339.12	145,378.84	(21,960.28)	Jan-13	Dec-25	Jan-13			2013
CRPOL315	Repair Outdoor Lights - 013150	181,527.66	201,209.56	19,681.90	9.78%	0.04%	181,527.66	201,209.56	19,681.90	Jan-13	Dec-25	Jan-13			2013
CRPOL366	Repair Outdoor Lights - 013660	76,786.44	85,067.76	8,281.32	9.73%	0.02%	76,786.44	85,067.76	8,281.32	Jan-13	Dec-25	Jan-13			2013
CRPOL416	Repair Outdoor Lights - 014160	174,156.94	73,596.62	(100,560.32)	-136.64%	0.04%	174,156.94	73,596.62	(100,560.32)	Dec-12	Dec-25	Dec-12			2013
CRPOL426	Repair Outdoor Lights - 014260	150,814.50	100,469.70	(50,344.80)	-50.11%	0.03%	150,814.50	100,469.70	(50,344.80)	Dec-12	Dec-25	Dec-12			2013
CRPOL766	Repair Outdoor Lights - 017660	67,329.65	26,605.00	(40,724.65)	-153.07%	0.02%	67,329.65	26,605.00	(40,724.65)	Jan-13	Dec-25	Jan-13			2013
CRPOLE156	Pole Repair/Replace - 011560	1,227,238.89	1,713,968.96	486,730.07	28.40%	0.28%	1,227,238.89	1,713,968.96	486,730.07	Dec-12	Dec-25	Dec-12		Variance to budget reflects actual versus projected investments associated with repairing or replacing defective poles. Annual budgets are based on historical investment rates for addressing defective poles.	2013
CRPOLE216	Pole Repair/Replace - 012160	381,090.64	400,490.60	19,399.96	4.84%	0.09%	381,090.64	400,490.60	19,399.96	Jan-13	Dec-25	Jan-13			2013
CRPOLE236	Pole Repair/Replace - 012360	324,407.41	234,840.30	(89,567.11)	-38.14%	0.07%	324,407.41	234,840.30	(89,567.11)	Jan-13	Dec-25	Jan-13			2013
CRPOLE246	Pole Repair/Replace - 012460	453,612.60	308,812.21	(144,800.39)	-46.89%	0.10%	453,612.60	308,812.21	(144,800.39)	Jan-13	Dec-25	Jan-13			2013
CRPOLE256	Pole Repair/Replace - 012560	252,754.72	450,060.39	197,305.67	43.84%	0.06%	252,754.72	450,060.39	197,305.67	Jan-13	Dec-25	Jan-13			2013
CRPOLE315	Pole Repair/Replace - 013150	634,282.01	579,204.82	(55,077.19)	-9.51%	0.14%	634,282.01	579,204.82	(55,077.19)	Dec-12	Dec-25	Dec-12			2013
CRPOLE366	Pole Repair/Replace - 013660	287,636.37	315,893.63	28,257.26	8.95%	0.06%	287,636.37	315,893.63	28,257.26	Jan-13	Dec-25	Jan-13			2013
CRPOLE416	Pole Repair/Replace - 014160	175,834.12	198,954.30	23,120.18	11.62%	0.04%	175,834.12	198,954.30	23,120.18	Jan-13	Dec-25	Jan-13			2013
CRPOLE426	Pole Repair/Replace - 014260	134,996.40	209,049.39	74,052.99	35.42%	0.03%	134,996.40	209,049.39	74,052.99	Dec-12	Dec-25	Dec-12			2013
CRPOLE766	Pole Repair/Replace - 017660	280,687.20	172,398.16	(108,289.04)	-62.81%	0.06%	280,687.20	172,398.16	(108,289.04)	Dec-12	Dec-25	Dec-12			2013
CRSTLT156	Repair Street Lights - 011560	111,827.19	177,297.54	65,470.35	36.93%	0.03%	111,827.19	177,297.54	65,470.35	Dec-12	Dec-25	Dec-12			2013
CRSTLT216	Repair Street Lights - 012160	189,183.68	85,015.38	(104,168.30)	-122.53%	0.04%	189,183.68	85,015.38	(104,168.30)	Jan-13	Dec-25	Jan-13			2013
CRSTLT236	Repair Street Lights - 012360	143,654.04	89,938.87	(53,715.17)	-59.72%	0.03%	143,654.04	89,938.87	(53,715.17)	Jan-13	Dec-25	Jan-13			2013
CRSTLT246	Repair Street Lights - 012460	124,772.95	95,793.06	(28,979.89)	-30.25%	0.03%	124,772.95	95,793.06	(28,979.89)	Dec-12	Dec-25	Dec-12			2013
CRSTLT256	Repair Street Lights - 012560	143,197.15	115,125.28	(28,071.87)	-24.38%	0.03%	143,197.15	115,125.28	(28,071.87)	Jan-13	Dec-25	Jan-13			2013
CRSTLT315	Repair Street Lights - 013150	540,229.29	700,064.99	159,835.70	22.83%	0.12%	540,229.29	700,064.99	159,835.70	Dec-12	Dec-25	Dec-12			2013
CRSTLT366	Repair Street Lights - 013660	71,373.83	119,036.35	47,662.52	40.04%	0.02%	71,373.83	119,036.35	47,662.52	Jan-13	Dec-25	Jan-13			2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CRSTLT416	Repair Street Lights - 014160	24,793.19	25,006.30	213.11	0.85%	0.01%	24,793.19	25,006.30	213.11	Dec-12	Dec-25	Dec-12			2013
CRSTLT426	Repair Street Lights - 014260	96,943.09	99,461.42	2,518.33	2.53%	0.02%	96,943.09	99,461.42	2,518.33	Dec-12	Dec-25	Dec-12			2013
CRSTLT766	Repair Street Lights - 017660	34,993.79	5,321.00	(29,672.79)	-557.65%	0.01%	34,993.79	5,321.00	(29,672.79)	Jan-13	Dec-25	Jan-13			2013
CSTLT156	NB Street Lights - 011560	132,434.26	79,604.68	(52,829.58)	-66.36%	0.03%	132,434.26	79,604.68	(52,829.58)	Jan-13	Dec-25	Jan-13			2013
CSTLT216	NB Street Lights - 012160	140,278.22	237,855.60	97,577.38	41.02%	0.03%	140,278.22	237,855.60	97,577.38	Dec-12	Dec-25	Dec-12			2013
CSTLT236	NB Street Lights - 012360	178,615.39	223,283.88	44,668.49	20.01%	0.04%	178,615.39	223,283.88	44,668.49	Dec-12	Dec-25	Dec-12			2013
CSTLT246	NB Street Lights - 012460	104,691.68	218,327.34	113,635.66	52.05%	0.02%	104,691.68	218,327.34	113,635.66	Jan-13	Dec-25	Jan-13			2013
CSTLT256	NB Street Lights - 012560	54,874.12	90,325.92	35,451.80	39.25%	0.01%	54,874.12	90,325.92	35,451.80	Jan-13	Dec-25	Jan-13			2013
CSTLT315	NB Street Lights - 013150	744,366.41	718,320.00	(26,046.41)	-3.63%	0.17%	744,366.41	718,320.00	(26,046.41)	Jan-13	Dec-25	Jan-13			2013
CSTLT366	NB Street Lights - 013660	115,124.09	187,605.64	72,481.55	38.64%	0.03%	115,124.09	187,605.64	72,481.55	Jan-13	Dec-25	Jan-13			2013
CSTLT416	NB Street Lights - 014160	34,233.75	89,896.97	55,663.22	61.92%	0.01%	34,233.75	89,896.97	55,663.22	Jan-13	Dec-25	Jan-13			2013
CSTLT426	NB Street Lights - 014260	33,099.10	150,303.72	117,204.62	77.98%	0.01%	33,099.10	150,303.72	117,204.62	Jan-13	Dec-25	Jan-13			2013
CSTLT766	NB Street Lights - 017660	23,701.54	21,284.00	(2,417.54)	-11.36%	0.01%	23,701.54	21,284.00	(2,417.54)	Jan-13	Dec-25	Jan-13			2013
CSTRM156	Cap Minor Storms - 011560	131,147.59	-	(131,147.59)	-100.00%	0.03%	131,147.59	-	(131,147.59)			Jan-13			2013
CSTRM216	Cap Minor Storms - 012160	149,087.39	-	(149,087.39)	-100.00%	0.03%	149,087.39	-	(149,087.39)			Jan-13			2013
CSTRM236	Cap Minor Storms - 012360	61,089.18	-	(61,089.18)	-100.00%	0.01%	61,089.18	-	(61,089.18)			Jan-13			2013
CSTRM246	Cap Minor Storms - 012460	29,912.05	-	(29,912.05)	-100.00%	0.01%	29,912.05	-	(29,912.05)			Jan-13			2013
CSTRM256	Cap Minor Storms - 012560	39,412.36	-	(39,412.36)	-100.00%	0.01%	39,412.36	-	(39,412.36)			Jan-13			2013
CSTRM315	Cap Minor Storms - 013150	200,827.10	-	(200,827.10)	-100.00%	0.05%	200,827.10	-	(200,827.10)			Dec-12			2013
CSTRM366	Cap Minor Storms - 013660	34,131.51	-	(34,131.51)	-100.00%	0.01%	34,131.51	-	(34,131.51)			Jan-13			2013
CSTRM416	Cap Minor Storms - 014160	96,228.61	-	(96,228.61)	-100.00%	0.02%	96,228.61	-	(96,228.61)			Jan-13			2013
CSTRM426	Cap Minor Storms - 014260	278,320.38	-	(278,320.38)	-100.00%	0.06%	278,320.38	-	(278,320.38)			Jan-13			2013
CSTRM766	Cap Minor Storms - 017660	16,619.45	-	(16,619.45)	-100.00%	0.00%	16,619.45	-	(16,619.45)			Jan-13			2013
CSTRMKU	Cap KU Major Storms	-	1,109,800.00	1,109,800.00	100.00%	0.00%	-	1,109,800.00	1,109,800.00	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 $820K over budget.	2013
CSYSEN156	Sys Enh - 011560	143,018.81	195,439.40	52,420.59	26.82%	0.03%	143,018.81	195,439.40	52,420.59	Jan-13	Dec-25	Jan-13			2013
CSYSEN216	Sys Enh - 012160	177,892.32	193,226.78	15,334.46	7.94%	0.04%	177,892.32	193,226.78	15,334.46	Jan-13	Dec-25	Jan-13			2013
CSYSEN236	Sys Enh - 012360	7,360.98	39,446.04	32,085.06	81.34%	0.00%	7,360.98	39,446.04	32,085.06	Jan-13	Dec-25	Jan-13			2013
CSYSEN246	Sys Enh - 012460	37,493.00	52,369.71	14,876.71	28.41%	0.01%	37,493.00	52,369.71	14,876.71	Dec-12	Dec-25	Dec-12			2013
CSYSEN256	Sys Enh - 012560	195,877.07	100,379.56	(95,497.51)	-95.14%	0.04%	195,877.07	100,379.56	(95,497.51)	Jan-13	Dec-25	Jan-13			2013
CSYSEN315	Sys Enh - 013150	319,125.62	316,994.45	(2,131.17)	-0.67%	0.07%	319,125.62	316,994.45	(2,131.17)	Dec-12	Dec-25	Dec-12			2013
CSYSEN366	Sys Enh - 013660	105,389.34	96,869.88	(8,519.46)	-8.79%	0.02%	105,389.34	96,869.88	(8,519.46)	Jan-13	Dec-25	Jan-13			2013
CSYSEN416	Sys Enh - 014160	69,245.62	76,410.10	7,164.48	9.38%	0.02%	69,245.62	76,410.10	7,164.48	Jan-13	Dec-25	Jan-13			2013
CSYSEN426	Sys Enh - 014260	46,903.20	99,727.20	52,824.00	52.97%	0.01%	46,903.20	99,727.20	52,824.00	Jan-13	Dec-25	Jan-13			2013
CSYSEN766	Sys Enh - 017660	(79,241.63)	76,864.32	156,105.95	203.09%	-0.02%	(79,241.63)	76,864.32	156,105.95	Jan-13	Dec-25	Jan-13			2013
CTBRD156O	Cap Trouble Orders OH - 011560	121,389.11	159,021.89	37,632.78	23.67%	0.03%	121,389.11	159,021.89	37,632.78	Jan-13	Dec-25	Jan-13			2013
CTBRD156U	Cap Trouble Orders UG - 011560	12,828.43	-	(12,828.43)	-100.00%	0.00%	12,828.43	-	(12,828.43)			Jan-13			2013
CTBRD216O	Cap Trouble Orders OH - 012160	69,714.92	93,000.89	23,285.97	25.04%	0.02%	69,714.92	93,000.89	23,285.97	Jan-12	Dec-25	Jan-12			2013
CTBRD216U	Cap Trouble Orders UG - 012160	6,705.43	-	(6,705.43)	-100.00%	0.00%	6,705.43	-	(6,705.43)			Jan-13			2013
CTBRD236O	Cap Trouble Orders OH - 012360	57,077.42	39,808.19	(17,269.23)	-43.38%	0.01%	57,077.42	39,808.19	(17,269.23)	Jan-13	Dec-25	Jan-13			2013
CTBRD236U	Cap Trouble Orders UG - 012360	7,700.60	-	(7,700.60)	-100.00%	0.00%	7,700.60	-	(7,700.60)			Jan-13			2013
CTBRD246O	Cap Trouble Orders OH - 012460	146,341.50	154,461.24	8,119.74	5.26%	0.03%	146,341.50	154,461.24	8,119.74	Jan-13	Dec-25	Jan-13			2013
CTBRD246U	Cap Trouble Orders UG - 012460	920.63	-	(920.63)	-100.00%	0.00%	920.63	-	(920.63)			Jan-13			2013
CTBRD256O	Cap Trouble Orders OH - 012560	77,986.72	100,811.80	22,825.08	22.64%	0.02%	77,986.72	100,811.80	22,825.08	Jan-13	Dec-25	Jan-13			2013
CTBRD315O	Cap Trouble Orders OH - 013150	82,346.32	150,360.08	68,013.76	45.23%	0.02%	82,346.32	150,360.08	68,013.76	Dec-12	Dec-25	Dec-12			2013
CTBRD315U	Cap Trouble Orders UG - 013150	9,298.98	-	(9,298.98)	-100.00%	0.00%	9,298.98	-	(9,298.98)			Jan-13			2013
CTBRD366O	Cap Trouble Orders OH - 013660	40,643.62	73,662.84	33,019.22	44.82%	0.01%	40,643.62	73,662.84	33,019.22	Jan-13	Dec-25	Jan-13			2013
CTBRD366U	Cap Trouble Orders UG - 013660	11,087.60	18,399.56	7,311.96	39.74%	0.00%	11,087.60	18,399.56	7,311.96	Jan-13	Dec-09	Jan-13			2013
CTBRD416O	Cap Trouble Orders OH - 014160	110,338.01	93,737.28	(16,600.73)	-17.71%	0.02%	110,338.01	93,737.28	(16,600.73)	Jan-13	Dec-25	Jan-13			2013
CTBRD416U	Cap Trouble Order UG - 014160	2,658.05	5,858.61	3,200.56	54.63%	0.00%	2,658.05	5,858.61	3,200.56	Jan-13	Dec-12	Jan-13			2013
CTBRD426O	Cap Trouble Orders OH - 014260	220,792.76	309,023.95	88,231.19	28.55%	0.05%	220,792.76	309,023.95	88,231.19	Jan-13	Dec-25	Jan-13			2013
CTBRD766O	Cap Trouble Orders OH - 017660	68,758.70	121,247.64	52,488.94	43.29%	0.02%	68,758.70	121,247.64	52,488.94	Jan-13	Dec-25	Jan-13			2013
CTBRD766U	Cap Trouble Orders UG - 017660	2,272.35	-	(2,272.35)	-100.00%	0.00%	2,272.35	-	(2,272.35)			Jan-13			2013
CTPD156	Capital Thrd Party - 011560	4,270.45	20,639.23	16,368.78	79.31%	0.00%	4,270.45	20,639.23	16,368.78	Jan-13	Dec-25	Jan-13			2013
CTPD216	Capital Thrd Party - 012160	21,662.90	44,476.61	22,813.71	51.29%	0.00%	21,662.90	44,476.61	22,813.71	Jan-13	Dec-25	Jan-13			2013
CTPD236	Capital Thrd Party - 012360	40,655.82	64,737.71	24,081.89	37.20%	0.01%	40,655.82	64,737.71	24,081.89	Dec-12	Dec-25	Dec-12			2013
CTPD246	Capital Thrd Party - 012460	47,560.51	15,135.06	(32,425.45)	-214.24%	0.01%	47,560.51	15,135.06	(32,425.45)	Jan-13	Dec-25	Jan-13			2013
CTPD256	Capital Thrd Party - 012560	38,834.70	44,825.73	5,991.03	13.37%	0.01%	38,834.70	44,825.73	5,991.03	Jan-13	Dec-25	Jan-13			2013
CTPD315	Capital Thrd Party - 013150	145,374.85	226,068.88	80,694.03	35.69%	0.03%	145,374.85	226,068.88	80,694.03	Dec-12	Dec-25	Dec-12			2013
CTPD366	Capital Thrd Party - 013660	16,392.03	28,640.13	12,248.10	42.77%	0.00%	16,392.03	28,640.13	12,248.10	Dec-12	Dec-25	Dec-12			2013
CTPD416	Capital Thrd Party - 014160	(807.98)	5,256.92	6,064.90	115.37%	0.00%	(807.98)	5,256.92	6,064.90	Jan-13	Dec-25	Jan-13			2013
CTPD426	Capital Thrd Party - 014260	27,253.66	45,015.54	17,761.88	39.46%	0.01%	27,253.66	45,015.54	17,761.88	Jan-13	Dec-25	Jan-13			2013
CTPD766	Capital Thrd Party - 017660	15,667.92	21,284.06	5,616.14	26.39%	0.00%	15,667.92	21,284.06	5,616.14	Dec-12	Dec-25	Dec-12			2013
CXFRM156	NB Transformers - 011560	27,520.36	34,427.96	6,907.60	20.06%	0.01%	27,520.36	34,427.96	6,907.60	Jan-13	Dec-25	Jan-13			2013
CXFRM216	NB Transformers - 012160	58,779.33	39,573.65	(19,205.68)	-48.53%	0.01%	58,779.33	39,573.65	(19,205.68)	Jan-13	Dec-25	Jan-13			2013
CXFRM236	NB Transformers - 012360	42,723.89	84,816.84	42,092.95	49.63%	0.01%	42,723.89	84,816.84	42,092.95	Dec-12	Dec-25	Dec-12			2013
CXFRM246	NB Transformers - 012460	46,247.08	70,630.40	24,383.32	34.52%	0.01%	46,247.08	70,630.40	24,383.32	Jan-13	Dec-25	Jan-13			2013
CXFRM256	NB Transformers - 012560	60,637.76	69,711.80	9,074.04	13.02%	0.01%	60,637.76	69,711.80	9,074.04	Jan-13	Dec-25	Jan-13			2013
CXFRM301	KU Line Transformers	6,159,351.91	6,270,000.00	110,648.09	1.76%	1.39%	6,159,351.91	6,270,000.00	110,648.09	Jan-13	Dec-25	Jan-13			2013
CXFRM315	NB Transformers - 013150	204,333.89	185,047.85	(19,286.04)	-10.42%	0.05%	204,333.89	185,047.85	(19,286.04)	Dec-12	Dec-25	Dec-12			2013
CXFRM366	NB Transformers - 013660	33,536.97	69,230.76	35,693.79	51.56%	0.01%	33,536.97	69,230.76	35,693.79	Jan-13	Dec-25	Jan-13			2013
CXFRM416	NB Transformers - 014160	5,548.72	24,656.14	19,107.42	77.50%	0.00%	5,548.72	24,656.14	19,107.42	Jan-13	Dec-25	Jan-13			2013
CXFRM426	NB Transformers - 014260	1,504.28	25,951.00	24,446.72	94.20%	0.00%	1,504.28	25,951.00	24,446.72	Jan-13	Dec-25	Jan-13			2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CXFRM766	NB Transformers - 017660	17,365.12	18,623.50	1,258.38	6.76%	0.00%	17,365.12	18,623.50	1,258.38	Jan-13	Dec-25	Jan-13			2013
ECAPRR216	Instl cap/reg/recl-Danville	10,652.92	-	(10,652.92)	-100.00%	0.00%	10,652.92	-	(10,652.92)			Jan-01	Dec-12		2013
ECAPRR236	Inst cap/reg/recl-Richmond	1,570.11	-	(1,570.11)	-100.00%	0.00%	1,570.11	-	(1,570.11)			Jan-01	Dec-12		2013
ECAPRR315	Inst cap/reg/recl-Lexington	30,507.69	-	(30,507.69)	-100.00%	0.01%	30,507.69	-	(30,507.69)			Jan-01	Dec-12		2013
ECAPRR366	Inst cap/reg/recl-Maysville	745.57	-	(745.57)	-100.00%	0.00%	745.57	-	(745.57)			Jan-01	Oct-09		2013
K5-2012	RELOCATION T-LINES KU 2012	38,773.89	-	(38,773.89)	-100.00%	0.01%	38,773.89	-	(38,773.89)			Jan-12			2013
K5-2013	RELOCATIONS T LINES KU	873.04	145,663.86	144,790.82	99.40%	0.00%	(4,915.77)	145,663.86	150,579.63	Jul-10	Jan-14	Jul-10	Sep-14		2013
K6-2012	NEW FACILITIES T-LINES KU 2012	116,610.15	-	(116,610.15)	-100.00%	0.03%	392,674.77	276,064.62	(116,610.15)			Jan-12			2013
K6-2013	NEW FACILITIES T-LINE KU 2013	106,898.39	178,759.11	71,860.72	40.20%	0.02%	106,022.26	178,759.11	72,736.85	Jul-10	Jan-14	Jul-10			2013
K8-2012	STORM DAMAGE T-LINE KU 2012	26,082.84	-	(26,082.84)	-100.00%	0.01%	26,082.84	-	(26,082.84)			Jan-12			2013
K8-2013	STORM DAMAGE T-LINE KU 2013	969,763.29	221,388.74	(748,374.55)	-338.04%	0.22%	969,763.29	221,388.74	(748,374.55)	Jul-10	Jan-14	Jul-10		Storm costs exceeded amounts assumed in the budget for 2013.	2013
K9-2010	PRIORITY REPL T-LINES KU 2010	(24,284.39)	-	24,284.39	-100.00%	-0.01%	(24,284.39)	-	24,284.39			Dec-09			2013
K9-2011	PRIORITY REPL T-LINES KU 2011	(46,812.98)	-	46,812.98	-100.00%	-0.01%	(46,812.98)	-	46,812.98			Sep-10			2013
K9-2012	PRIORITY REPL T-LINES KU 2012	940,758.50	-	(940,758.50)	-100.00%	0.21%	940,758.50	-	(940,758.50)			Jun-11		Completion of work started during the prior year. Due to the nature of this project, replacements are often identified and started during one year but are often outage dependent and completed during the following year.	2013
K9-2013	PRIORITY REPL T-LINES KU 2013	7,550,842.67	1,456,507.98	(6,094,334.69)	-418.42%	1.70%	7,550,842.67	1,456,507.98	(6,094,334.69)	Jul-10	Jan-14	Jul-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.	2013
KBATTRY11	Batteries KU-11	(4,511.37)	-	4,511.37	-100.00%	0.00%	11,598.44	16,109.81	4,511.37			Jan-11	Dec-11		2013
KBATTRY12	Batteries KU-12	940.80	-	(940.80)	-100.00%	0.00%	233,399.67	233,094.63	(305.04)			Jan-12	Dec-12		2013
KBATTRY13	Batteries KU-13	139,238.52	150,220.80	10,982.28	7.31%	0.03%	134,701.41	150,220.80	15,519.39	Jan-13	Dec-13	Jan-13	Jan-14		2013
KBR-11	KU Breaker Replacements-11	(695,503.19)	-	695,503.19	-100.00%	-0.16%	(695,503.19)	-	695,503.19			Jan-11	Nov-12	Spare breaker costs were moved to specific projects.	2013
KBR-12	KU Breaker Replacements-12	(160,178.97)	-	160,178.97	-100.00%	-0.04%	(160,178.97)	-	160,178.97			Oct-11	May-13		2013
KBR-13	KU Breaker Replacements-13	1,297,158.24	2,100,230.26	803,072.02	38.24%	0.29%	1,297,158.24	2,100,230.26	803,072.02	Jan-13	Dec-13	Jan-13	Jan-14	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2013
KCI-12	KU Capacitor Installations12	(367.61)	-	367.61	-100.00%	0.00%	-	367.61	367.61			Jan-12	Dec-12		2013
KCR-12	KU Carrier Add/Replcmnts12	6,946.02	-	(6,946.02)	-100.00%	0.00%	6,946.02	-	(6,946.02)			Jan-12	Dec-12		2013
KDISCAP12	KU Distribution Capacitors2012	38,841.00	-	(38,841.00)	-100.00%	0.01%	215,703.36	176,862.36	(38,841.00)			Feb-12	Dec-12		2013
KDISCAP13	KU Distribution Capacitors2013	140,995.24	131,429.50	(9,565.74)	-7.28%	0.03%	144,420.59	131,429.50	(12,991.09)	Jan-13	Dec-13	Jan-13	Jan-14		2013
KFENCE-12	KFENCE-12	79,981.48	-	(79,981.48)	-100.00%	0.02%	375,326.92	295,345.44	(79,981.48)			Jan-12	Dec-12		2013
KFENCE-13	KFENCE-13	398,250.55	194,778.60	(203,471.95)	-104.46%	0.09%	407,882.12	194,778.60	(213,103.52)	Jan-13	Dec-13	Jan-13	Jan-14		2013
KINSTRF11	INSTRMNT XFRMR REPL-KU-11	2.22	-	(2.22)	-100.00%	0.00%	245,643.61	245,641.39	(2.22)			Jan-11	May-12		2013
KINSTRF12	INSTRMNT XFRMR REPL-KU-12	38,047.26	-	(38,047.26)	-100.00%	0.01%	255,323.01	220,457.03	(34,865.98)			Jan-12	Dec-12		2013
KINSTRF13	INSTRMNT XFRMR REPL-KU-13	339,411.96	185,152.02	(154,259.94)	-83.32%	0.08%	296,371.22	185,152.02	(111,219.20)	Jan-13	Dec-13	Jan-13	Jan-14		2013
KLM083113	KU MAJOR STORM 083113	22,019.75	-	(22,019.75)	-100.00%	0.00%	22,019.75	-	(22,019.75)			Aug-13	Dec-13		2013
KMS030212	KU MAJOR STORM 030212	159.44	-	(159.44)	-100.00%	0.00%	159.44	-	(159.44)			Feb-12	May-12		2013
KRELAY-11	Relay Replacements-KU-2011	(291.13)	-	291.13	-100.00%	0.00%	72,807.30	73,098.43	291.13			Jan-11	May-12		2013
KRELAY-12	Relay Replacements-KU -2012	166,715.63	-	(166,715.63)	-100.00%	0.04%	462,196.45	287,926.76	(174,269.69)			Jan-12	Dec-12		2013
KRELAY-13	Relay Replacement-KU-2013	350,897.89	254,928.48	(95,969.41)	-37.65%	0.08%	413,886.09	254,928.48	(158,957.61)	Jan-13	Dec-13	Jan-13	Jan-14		2013
KRSUB-10	KU Routine - Subs-10	(36,107.04)	-	36,107.04	-100.00%	-0.01%	(36,107.04)	-	36,107.04			Jan-10	Oct-11		2013
KRSUB-11	KU Routine - Subs-11	(63,147.44)	-	63,147.44	-100.00%	-0.01%	(63,147.44)	-	63,147.44			Jan-11	Dec-12		2013
KRSUB-12	KU Routine - Subs-12	296,343.74	-	(296,343.74)	-100.00%	0.07%	1,204,398.90	927,732.72	(276,666.18)			May-09	Dec-12		2013
KRSUB-13	KU Routine - Subs-13	862,427.47	630,366.06	(232,061.41)	-36.81%	0.19%	971,368.59	630,366.06	(341,002.53)	Jan-13	Dec-13	Jan-13	Jan-14		2013
KRTU-12	KU RTU Replacements-12	15,272.33	-	(15,272.33)	-100.00%	0.00%	253,961.75	240,388.28	(13,573.47)			Jan-12	Dec-12		2013
KRTU-13	KU RTU Replacements-13	137,805.93	200,219.35	62,413.42	31.17%	0.03%	153,714.19	200,219.35	46,505.16	Jan-13	Dec-13	Jan-13	Jan-14		2013
KSTSVC11	STATION SERV XFMRS KU-11	(10,894.13)	-	10,894.13	-100.00%	0.00%	308,968.67	307,704.84	(1,263.83)			Jan-11	Dec-12		2013
KSTSVC12	STATION SERV XFMRS KU-12	21,105.35	-	(21,105.35)	-100.00%	0.00%	21,105.35	-	(21,105.35)			Jan-12	Dec-12		2013
KSTSVC13	STATION SERV XFMRS KU-13	4,938.69	100,181.79	95,243.10	95.07%	0.00%	4,938.69	100,181.79	95,243.10	Jan-13	Dec-13	Jan-13	Jan-14		2013
KSURGE-12	Surge Arestors KU-12	(2,568.70)	-	2,568.70	-100.00%	0.00%	208,068.53	210,790.02	2,721.49			Jan-12	Dec-12		2013
KSURGE-13	Surge Arestors KU-13	166,405.23	175,362.18	8,956.95	5.11%	0.04%	169,616.37	175,362.18	5,745.81	Jan-13	Dec-13	Jan-13	Jan-14		2013
LTPGENKU	Other LTP Gen Projects KU	-	200,000.00	200,000.00	100.00%	0.00%	-	7,150,000.00	7,150,000.00	Jan-13	Dec-25				2013
MTRPUR582	PURCHASE OF METERS	(538.50)	-	538.50	-100.00%	0.00%	(538.50)	-	538.50			Oct-99	Dec-12		2013
NBCD156OH	New Bus Comm-Ovhd-Earlington	1,195.23	-	(1,195.23)	-100.00%	0.00%	1,195.23	-	(1,195.23)			Mar-01	Dec-12		2013
NBCD156UG	New Bus Comm-UG-Earlington	2,119.05	-	(2,119.05)	-100.00%	0.00%	2,119.05	-	(2,119.05)			Mar-01	Dec-12		2013
NBCD216OH	New Bus Comm-Ovhd-Danville	8,673.54	-	(8,673.54)	-100.00%	0.00%	8,673.54	-	(8,673.54)			Mar-01	Dec-12		2013
NBCD216UG	New Bus Comm-UG-Danville	2,272.16	-	(2,272.16)	-100.00%	0.00%	2,272.16	-	(2,272.16)			Mar-01	Dec-12		2013
NBCD236OH	New Bus Comm-Ovhd-Richmond	9,664.22	-	(9,664.22)	-100.00%	0.00%	9,664.22	-	(9,664.22)			Jan-99	Dec-12		2013
NBCD236UG	New Bus Comm-UG-Richmond	13,097.06	-	(13,097.06)	-100.00%	0.00%	13,097.06	-	(13,097.06)			Mar-01	Dec-12		2013
NBCD246OH	New Bus Comm-Ovhd-Etown	(8,304.32)	-	8,304.32	-100.00%	0.00%	(8,304.32)	-	8,304.32			Mar-01	Dec-12		2013
NBCD246UG	New Bus Comm-UG-Etown	128.37	-	(128.37)	-100.00%	0.00%	128.37	-	(128.37)			Mar-01	Dec-12		2013
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	19,008.10	-	(19,008.10)	-100.00%	0.00%	19,008.10	-	(19,008.10)			Feb-01	Dec-12		2013
NBCD256UG	New Bus Comm-UG-Shelbyville	13,593.30	-	(13,593.30)	-100.00%	0.00%	13,593.30	-	(13,593.30)			Mar-01	Dec-12		2013
NBCD315OH	New Bus Comm-Ovhd-Lexington	81,597.08	-	(81,597.08)	-100.00%	0.02%	81,597.08	-	(81,597.08)			Mar-01	Dec-12		2013
NBCD315UG	New Bus Comm-UG-Lexington	140,012.82	-	(140,012.82)	-100.00%	0.03%	140,012.82	-	(140,012.82)			Mar-01	Dec-12		2013
NBCD366OH	New Bus Comm-Ovhd-Maysville	36,899.84	-	(36,899.84)	-100.00%	0.01%	36,899.84	-	(36,899.84)			Feb-01	Dec-12		2013
NBCD366UG	New Bus Comm-UG-Maysville	36,769.97	-	(36,769.97)	-100.00%	0.01%	36,769.97	-	(36,769.97)			Mar-01	Dec-12		2013
NBCD416OH	New Bus Comm-Ovhd-Pineville	17,780.97	-	(17,780.97)	-100.00%	0.00%	17,780.97	-	(17,780.97)			Mar-01	Dec-12		2013
NBCD416UG	New Bus Comm-UG-Pineville	2,078.08	-	(2,078.08)	-100.00%	0.00%	2,078.08	-	(2,078.08)			Mar-01	Dec-12		2013
NBCD426OH	New Bus Comm-Ovhd-London	33,123.66	-	(33,123.66)	-100.00%	0.01%	33,123.66	-	(33,123.66)			Mar-01	Dec-12		2013
NBCD426UG	New Bus Comm-UG-London	24,927.70	-	(24,927.70)	-100.00%	0.01%	24,927.70	-	(24,927.70)			Mar-01	Dec-12		2013
NBCD766OH	New Bus Comm-Ovhd-Norton	3,822.80	-	(3,822.80)	-100.00%	0.00%	3,822.80	-	(3,822.80)			Mar-01	Dec-12		2013
NBCD766UG	New Bus Comm-UG-Norton	3,642.38	-	(3,642.38)	-100.00%	0.00%	3,642.38	-	(3,642.38)			Mar-01	Dec-12		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
NBID236UG	New Bus Ind-UG-Richmond	3,336.96	-	(3,336.96)	-100.00%	0.00%	3,336.96	-	(3,336.96)			Mar-01	Dec-12		2013
NBRD156OH	New Bus Resid-Ovhd-Earlington	23,815.95	-	(23,815.95)	-100.00%	0.01%	23,815.95	-	(23,815.95)			Jan-99	Dec-14		2013
NBRD156UG	New Bus Resid-UG-Earlington	1,031.97	-	(1,031.97)	-100.00%	0.00%	1,031.97	-	(1,031.97)			Mar-01	Dec-12		2013
NBRD216OH	New Bus Resid-Ovhd-Danville	30,541.45	-	(30,541.45)	-100.00%	0.01%	30,541.45	-	(30,541.45)			Jan-99	Dec-12		2013
NBRD216UG	New Bus Resid-UG-Danville	4,983.19	-	(4,983.19)	-100.00%	0.00%	4,983.19	-	(4,983.19)			Mar-01	Dec-12		2013
NBRD236OH	New Bus Resid-Ovhd-Richmond	17,335.84	-	(17,335.84)	-100.00%	0.00%	17,335.84	-	(17,335.84)			Feb-01	Dec-12		2013
NBRD246OH	New Bus Resid-Ovhd-Etown	12,686.70	-	(12,686.70)	-100.00%	0.00%	12,686.70	-	(12,686.70)			Jan-99	Dec-12		2013
NBRD246UG	New Bus Resid-UG-Etown	13,247.60	-	(13,247.60)	-100.00%	0.00%	13,247.60	-	(13,247.60)			Mar-01	Nov-10		2013
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	1,424.66	-	(1,424.66)	-100.00%	0.00%	1,424.66	-	(1,424.66)			Feb-01	Dec-12		2013
NBRD256UG	New Bus Resid-UG-Shelbyville	179.36	-	(179.36)	-100.00%	0.00%	179.36	-	(179.36)			Mar-01	Dec-12		2013
NBRD315OH	New Bus Resid-Ovhd-Lexington	14,591.00	-	(14,591.00)	-100.00%	0.00%	14,591.00	-	(14,591.00)			Jan-01	Dec-12		2013
NBRD315UG	New Bus Resid-UG-Lexington	192,102.72	-	(192,102.72)	-100.00%	0.04%	192,102.72	-	(192,102.72)			Feb-00	Dec-12		2013
NBRD366OH	New Bus Resid-Ovhd-Maysville	18,619.01	-	(18,619.01)	-100.00%	0.00%	18,619.01	-	(18,619.01)			Mar-01	Dec-12		2013
NBRD366UG	New Bus Resid-UG-Maysville	4,943.43	-	(4,943.43)	-100.00%	0.00%	4,943.43	-	(4,943.43)			Mar-01	Dec-12		2013
NBRD416OH	New Bus Resid-Ovhd-Pineville	5,202.33	-	(5,202.33)	-100.00%	0.00%	5,202.33	-	(5,202.33)			Mar-00	Dec-12		2013
NBRD416UG	New Bus Resid-UG-Pineville	1,017.00	-	(1,017.00)	-100.00%	0.00%	1,017.00	-	(1,017.00)			Jan-01	Dec-12		2013
NBRD426OH	New Bus Resid-Ovhd-London	11,317.11	-	(11,317.11)	-100.00%	0.00%	11,317.11	-	(11,317.11)			Mar-01	Dec-12		2013
NBRD426UG	New Bus Resid-UG-London	9,841.23	-	(9,841.23)	-100.00%	0.00%	9,841.23	-	(9,841.23)			Mar-01	Dec-12		2013
NBRD766OH	New Bus Resid-Ovhd-Norton	6,830.71	-	(6,830.71)	-100.00%	0.00%	6,830.71	-	(6,830.71)			Mar-01	Dec-12		2013
NBRD766UG	New Bus Resid-UG-Norton	1,747.70	-	(1,747.70)	-100.00%	0.00%	1,747.70	-	(1,747.70)			Mar-01	Dec-12		2013
NBSB246OH	New Bus Subd-Ovhd-Etown	(1,919.09)	-	1,919.09	-100.00%	0.00%	(1,919.09)	-	1,919.09			Mar-01	Nov-10		2013
NBSB246UG	New Bus Subd-UG-Etown	6,935.30	-	(6,935.30)	-100.00%	0.00%	6,935.30	-	(6,935.30)			Mar-01	Dec-12		2013
NBSB256UG	New Bus Subd-UG-Shelbyville	55.00	-	(55.00)	-100.00%	0.00%	55.00	-	(55.00)			Mar-01	Dec-12		2013
NBSB315OH	New Bus Subd-Ovhd-Lexington	13,997.73	-	(13,997.73)	-100.00%	0.00%	13,997.73	-	(13,997.73)			Mar-01	Dec-12		2013
NBSB315UG	New Bus Subd-UG-Lexington	203,415.48	-	(203,415.48)	-100.00%	0.05%	203,415.48	-	(203,415.48)			Mar-01	Dec-12		2013
NBSV156OH	New Elect Serv-Ovhd-Earlington	301.68	-	(301.68)	-100.00%	0.00%	301.68	-	(301.68)			Mar-01	May-10		2013
NBSV156UG	New Bus Serv-UG-Earlington	277.32	-	(277.32)	-100.00%	0.00%	277.32	-	(277.32)			Jan-99	Dec-12		2013
NBSV216OH	New Elect Serv-Ovhd-Danville	2,486.97	-	(2,486.97)	-100.00%	0.00%	2,486.97	-	(2,486.97)			Mar-01	Dec-12		2013
NBSV216UG	New Bus Serv-UG-Danville	5,831.78	-	(5,831.78)	-100.00%	0.00%	5,831.78	-	(5,831.78)			Mar-01	Dec-12		2013
NBSV236OH	New Electric Serv-Overhead	(660.97)	-	660.97	-100.00%	0.00%	(660.97)	-	660.97			Mar-01	Dec-12		2013
NBSV236UG	New Bus Serv-UG-Richmond	(3,244.55)	-	3,244.55	-100.00%	0.00%	(3,244.55)	-	3,244.55			Mar-01	Dec-12		2013
NBSV246OH	New Elect Services-Overhead	940.66	-	(940.66)	-100.00%	0.00%	940.66	-	(940.66)			Mar-01	Dec-12		2013
NBSV246UG	New Bus Serv-UG-Etown	3,934.54	-	(3,934.54)	-100.00%	0.00%	3,934.54	-	(3,934.54)			Mar-01	Dec-12		2013
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	1,224.60	-	(1,224.60)	-100.00%	0.00%	1,224.60	-	(1,224.60)			Mar-01	Dec-12		2013
NBSV256UG	New Bus Serv-UG-Shelbyville	(10,475.29)	-	10,475.29	-100.00%	0.00%	(10,475.29)	-	10,475.29			Mar-01	Dec-12		2013
NBSV315OH	New Elect Serv-Ovhd-Lexington	12,995.58	-	(12,995.58)	-100.00%	0.00%	12,995.58	-	(12,995.58)			Mar-01	Dec-12		2013
NBSV315UG	New Bus Serv-UG-Lexington	32,071.13	-	(32,071.13)	-100.00%	0.01%	32,071.13	-	(32,071.13)			Mar-01	Dec-12		2013
NBSV366OH	New Elect Serv-Ovhd-Maysville	(1,654.36)	-	1,654.36	-100.00%	0.00%	(1,654.36)	-	1,654.36			Mar-01	Dec-12		2013
NBSV366UG	New Bus Serv-UG-Maysville	(2,369.39)	-	2,369.39	-100.00%	0.00%	(2,369.39)	-	2,369.39			Mar-01	Dec-12		2013
NBSV416OH	New Elect Serv-Ovhd-Pineville	1,281.30	-	(1,281.30)	-100.00%	0.00%	1,281.30	-	(1,281.30)			Mar-01	Dec-12		2013
NBSV416UG	New Bus Serv-UG-Pineville	1,085.25	-	(1,085.25)	-100.00%	0.00%	1,085.25	-	(1,085.25)			Mar-01	Aug-09		2013
NBSV426OH	New Elect Serv-Ovhd-London	5,195.56	-	(5,195.56)	-100.00%	0.00%	5,195.56	-	(5,195.56)			Mar-01	Dec-12		2013
NBSV426UG	New Bus Serv-UG-London	2,748.80	-	(2,748.80)	-100.00%	0.00%	2,748.80	-	(2,748.80)			Mar-01	Dec-12		2013
NBSV766OH	New Elect Serv-Ovhd-Norton	417.83	-	(417.83)	-100.00%	0.00%	417.83	-	(417.83)			Mar-01	Dec-12		2013
NBSV766UG	New Bus Serv-UG-Norton	876.17	-	(876.17)	-100.00%	0.00%	876.17	-	(876.17)			Mar-01	Dec-12		2013
PBWK156OH	Pub Wrk Reloc-OH-Earlington	(21,792.64)	-	21,792.64	-100.00%	0.00%	(21,792.64)	-	21,792.64			Mar-00	Dec-12		2013
PBWK246OH	Pub Wrk Relc-OH-Etown	(1,534.00)	-	1,534.00	-100.00%	0.00%	(1,534.00)	-	1,534.00			Mar-01	Dec-12		2013
PBWK315OH	Pub Wrk Reloc-OH-Lexington	(82,213.98)	-	82,213.98	-100.00%	-0.02%	(82,213.98)	-	82,213.98			Mar-01	Dec-12		2013
PBWK366OH	Pub Wrk Reloc-OH-Maysville	102,852.63	-	(102,852.63)	-100.00%	0.02%	102,852.63	-	(102,852.63)			Mar-01	Dec-12		2013
PBWK416OH	Pub Wrk Reloc-OH-Pineville	(1,517.67)	-	1,517.67	-100.00%	0.00%	(1,517.67)	-	1,517.67			Mar-01	Dec-12		2013
POLD156	OUTDOOR LIGHTING 156	212.09	-	(212.09)	-100.00%	0.00%	1,806,472.77	1,806,211.30	(261.47)			Oct-99	Dec-12		2013
POLD216	OUTDOOR LIGHTING 216	324.44	-	(324.44)	-100.00%	0.00%	1,728,185.45	1,727,584.36	(601.09)			Oct-99	Dec-12		2013
POLD236	OUTDOOR LIGHTING 236	(161.66)	-	161.66	-100.00%	0.00%	935,944.26	935,423.72	(520.54)			Oct-99	Dec-12		2013
POLD246	OUTDOOR LIGHTING 246	(1,435.42)	-	1,435.42	-100.00%	0.00%	592,769.42	594,050.29	1,280.87			Oct-99	Dec-12		2013
POLD256	OUTDOOR LIGHTING 256	43.32	-	(43.32)	-100.00%	0.00%	553,296.45	553,253.13	(43.32)			Oct-99	Dec-12		2013
POLD315	OUTDOOR LIGHTING 315	6,344.81	-	(6,344.81)	-100.00%	0.00%	5,033,603.12	5,027,258.31	(6,344.81)			Oct-99	Dec-12		2013
POLD366	OUTDOOR LIGHTING 366	5,027.74	-	(5,027.74)	-100.00%	0.00%	831,362.67	826,271.85	(5,090.82)			Oct-99	Dec-12		2013
POLD416	OUTDOOR LIGHTING 416	2,736.38	-	(2,736.38)	-100.00%	0.00%	2,736.38	-	(2,736.38)			Oct-99	Dec-12		2013
POLD426	OUTDOOR LIGHTING 426	345.43	-	(345.43)	-100.00%	0.00%	1,236,632.33	1,236,286.90	(345.43)			Oct-99	Dec-12		2013
POLD766	OUTDOOR LIGHTING 766	1,034.96	-	(1,034.96)	-100.00%	0.00%	1,034.96	-	(1,034.96)			Oct-99	Dec-12		2013
RCST156	RELOCATIONS CUST REQUEST 156	3.87	-	(3.87)	-100.00%	0.00%	773,138.05	773,134.18	(3.87)			Oct-99	Dec-12		2013
RCST216	RELOCATIONS CUST REQUEST 216	7,900.00	-	(7,900.00)	-100.00%	0.00%	7,900.00	-	(7,900.00)			Oct-99	Dec-12		2013
RCST236	RELOCATIONS CUST REQUEST 236	3,308.54	-	(3,308.54)	-100.00%	0.00%	549,826.32	546,686.73	(3,139.59)			Sep-99	Dec-12		2013
RCST246	RELOCATIONS CUST REQUEST 246	(3,213.43)	-	3,213.43	-100.00%	0.00%	(3,213.43)	-	3,213.43			Oct-99	Dec-12		2013
RCST256	RELOCATIONS CUST REQUEST 256	11,247.05	-	(11,247.05)	-100.00%	0.00%	581,369.13	570,122.08	(11,247.05)			Oct-99	Dec-12		2013
RCST315	RELOCATIONS CUST REQUEST 315	162,555.67	-	(162,555.67)	-100.00%	0.04%	162,555.67	-	(162,555.67)			Oct-99	Dec-12		2013
RCST366	RELOCATIONS CUST REQUEST 366	16,036.82	-	(16,036.82)	-100.00%	0.00%	228,479.67	212,425.13	(16,054.54)			Oct-99	Dec-12		2013
RCST416	RELOCATIONS CUST REQUEST 416	25,449.76	-	(25,449.76)	-100.00%	0.01%	544,057.38	518,607.62	(25,449.76)			Oct-99	Dec-12		2013
RCST766	RELOCATIONS CUST REQUEST 766	15,198.77	-	(15,198.77)	-100.00%	0.00%	326,954.03	307,977.36	(18,976.67)			Aug-99	Nov-13		2013
RDD011019	Repair Defective Eqpt - 011019	(150.00)	-	150.00	-100.00%	0.00%	(150.00)	-	150.00			Jan-05	Dec-12		2013
RDD015990	Repair Defective Eqpt - 015990	(401.93)	-	401.93	-100.00%	0.00%	886,324.23	886,726.16	401.93			Jan-05	Feb-13		2013
RDDD156OH	Rep Def Equip-OH-Earlington	4,914.86	-	(4,914.86)	-100.00%	0.00%	4,914.86	-	(4,914.86)			Mar-01	Dec-12		2013
RDDD216OH	Rep Def Equip-OH-Danville	1,511.62	-	(1,511.62)	-100.00%	0.00%	1,511.62	-	(1,511.62)			Mar-01	Dec-12		2013
RDDD216UG	Rep Def Equip-UG-Danville	110.95	-	(110.95)	-100.00%	0.00%	110.95	-	(110.95)			Mar-01	Dec-12		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
RDDD256OH	Rep Def Equip-OH-Shelbyvl	55.00	-	(55.00)	-100.00%	0.00%	55.00	-	(55.00)			Mar-01	Dec-12		2013
RDDD315OH	Rep Def Equip-OH-Lexington	5,624.07	-	(5,624.07)	-100.00%	0.00%	5,624.07	-	(5,624.07)			Mar-01	Dec-12		2013
RDDD315UG	Rep Def Equip-UG-Lexington	8,954.01	-	(8,954.01)	-100.00%	0.00%	8,954.01	-	(8,954.01)			Mar-01	Dec-12		2013
RDDD366OH	Rep Def Equip-OH-Maysville	(140.90)	-	140.90	-100.00%	0.00%	(140.90)	-	140.90			Mar-01	Dec-12		2013
RDDD416OH	Rep Def Equip-OH-Pineville	535.08	-	(535.08)	-100.00%	0.00%	535.08	-	(535.08)			Mar-01	Dec-12		2013
RDDD426OH	Rep Def Equip-OH-London	1,860.94	-	(1,860.94)	-100.00%	0.00%	1,860.94	-	(1,860.94)			Mar-01	Dec-12		2013
RDDD426UG	Rep Def Equip-UG-London	33.24	-	(33.24)	-100.00%	0.00%	33.24	-	(33.24)			Mar-01	Dec-12		2013
RDDD766OH	Rep Def Equip-OH-Norton	33.69	-	(33.69)	-100.00%	0.00%	33.69	-	(33.69)			Mar-01	Dec-12		2013
RDPOLD216	REP/REPL DEF POL'S 216	91.45	-	(91.45)	-100.00%	0.00%	91.45	-	(91.45)			Jan-01	Nov-10		2013
RDPOLD236	REP/REP DEF POL'S	(139.31)	-	139.31	-100.00%	0.00%	(139.31)	-	139.31			Jan-01	Dec-12		2013
RDPOLD246	REP/REPL DEF POL'S	652.35	-	(652.35)	-100.00%	0.00%	652.35	-	(652.35)			Jan-01	Dec-12		2013
RDPOLD256	REP/REPL DEF POL'S 256	855.94	-	(855.94)	-100.00%	0.00%	855.94	-	(855.94)			Jan-01	Dec-12		2013
RDPOLD315	REP/REPL DEF POL'S 315	8,225.19	-	(8,225.19)	-100.00%	0.00%	8,225.19	-	(8,225.19)			Jan-01	Dec-12		2013
RDPOLD366	REP/REPL DEF POL'S 366	275.57	-	(275.57)	-100.00%	0.00%	275.57	-	(275.57)			Jan-01	Dec-12		2013
RDPOLD416	REP/REPL DEF POL'S 416	1,601.92	-	(1,601.92)	-100.00%	0.00%	1,601.92	-	(1,601.92)			Jan-01	Nov-10		2013
RDPOLD426	REP/REPL DEF POL'S 426	2,849.24	-	(2,849.24)	-100.00%	0.00%	2,849.24	-	(2,849.24)			Jan-01	Dec-12		2013
RDPOLD766	REP/REPL DEF POL'S 766	1,244.77	-	(1,244.77)	-100.00%	0.00%	1,244.77	-	(1,244.77)			Jan-01	Dec-12		2013
RDPOLE156	Pole repair/replacement 156	52,847.44	-	(52,847.44)	-100.00%	0.01%	52,847.44	-	(52,847.44)			May-02	Dec-12		2013
RDPOLE236	Pole repair/replacement 236	26,910.55	-	(26,910.55)	-100.00%	0.01%	26,910.55	-	(26,910.55)			May-02	Dec-12		2013
RDPOLE246	Pole repair/replacement 246	(3,145.88)	-	3,145.88	-100.00%	0.00%	(3,145.88)	-	3,145.88			May-02	Dec-12		2013
RDPOLE256	Pole repair/replacement 256	(3,888.10)	-	3,888.10	-100.00%	0.00%	(3,888.10)	-	3,888.10			May-02	Dec-12		2013
RDPOLE315	Pole repair/replacement 315	175,471.80	-	(175,471.80)	-100.00%	0.04%	175,471.80	-	(175,471.80)			May-02	Dec-12		2013
RDPOLE366	Pole repair/replacement 366	5,751.61	-	(5,751.61)	-100.00%	0.00%	5,751.61	-	(5,751.61)			May-02	Dec-12		2013
RDPOLE426	Repair defective poles 426	762.16	-	(762.16)	-100.00%	0.00%	762.16	-	(762.16)			Jan-03	Dec-12		2013
RDPOLE766	Pole repair/replacement 766	16,662.21	-	(16,662.21)	-100.00%	0.00%	16,662.21	-	(16,662.21)			May-02	Dec-12		2013
RDSTLT216	REP REPL DEF ST LIGHTS 216	142.82	-	(142.82)	-100.00%	0.00%	142.82	-	(142.82)			Jan-01	Dec-12		2013
RDSTLT236	REP REPL DEF ST LIGHTS 236	333.59	-	(333.59)	-100.00%	0.00%	333.59	-	(333.59)			Jan-01	Dec-12		2013
RDSTLT246	REP REPL DEF ST LIGHTS 246	325.18	-	(325.18)	-100.00%	0.00%	325.18	-	(325.18)			Jan-01	Dec-12		2013
RDSTLT256	REP REPL DEF ST LIGHTS 256	486.74	-	(486.74)	-100.00%	0.00%	486.74	-	(486.74)			Jan-01	Dec-12		2013
RDSTLT315	REP REPL ST LIGHTS 315	3,753.14	-	(3,753.14)	-100.00%	0.00%	3,753.14	-	(3,753.14)			Jan-01	Dec-12		2013
RDSTLT416	REP REPL DEF ST LIGHTS 416	9,418.90	-	(9,418.90)	-100.00%	0.00%	9,418.90	-	(9,418.90)			Jan-01	Dec-12		2013
RDSTLT426	REP REPL DEF ST LIGHTS 426	2,333.80	-	(2,333.80)	-100.00%	0.00%	2,333.80	-	(2,333.80)			Jan-01	Dec-12		2013
RDSTLT766	REP REPL DEF ST LIGHTS 766	8.55	-	(8.55)	-100.00%	0.00%	8.55	-	(8.55)			Jan-01	Dec-12		2013
RELD156OH	Cir Hard Reliab OH - 011560	17.97	-	(17.97)	-100.00%	0.00%	17.97	-	(17.97)			Jan-99	Dec-12		2013
RELD156UG	Cir Hard Reliab UG - 011560	20.10	-	(20.10)	-100.00%	0.00%	20.10	-	(20.10)			May-02	Jun-10		2013
RELD236OH	Cir Hard Reliab OH - 012360	8,821.47	-	(8,821.47)	-100.00%	0.00%	8,821.47	-	(8,821.47)			May-02	Dec-12		2013
RELD315OH	Cir Hard Reliab OH - 013150	91,603.89	-	(91,603.89)	-100.00%	0.02%	91,603.89	-	(91,603.89)			May-02	Dec-12		2013
RELD366OH	Cir Hard Reliab OH - 013660	25,914.99	-	(25,914.99)	-100.00%	0.01%	25,914.99	-	(25,914.99)			Jan-99	Dec-12		2013
RELD426OH	Cir Hard Reliability OH	430.77	-	(430.77)	-100.00%	0.00%	430.77	-	(430.77)			Mar-00	Dec-12		2013
RELD766OH	Cir Hard Reliab OH - 017660	399.56	-	(399.56)	-100.00%	0.00%	399.56	-	(399.56)			May-02	Dec-12		2013
RELD766UG	Cir Hard Reliab UG - 017660	(400.29)	-	400.29	-100.00%	0.00%	(400.29)	-	400.29			May-02	Dec-12		2013
RNTPD156	REP THRD PARTY DAM 156	6,479.70	-	(6,479.70)	-100.00%	0.00%	6,479.70	-	(6,479.70)			Jan-01	Dec-12		2013
RNTPD216	REP THRD PARTY DAM 216	1,579.11	-	(1,579.11)	-100.00%	0.00%	242,481.76	240,536.95	(1,944.81)			Jan-01	Dec-12		2013
RNTPD236	REP THRD PRTY DAM 236	(216.48)	-	216.48	-100.00%	0.00%	(216.48)	-	216.48			Jan-01	Dec-12		2013
RNTPD246	REP THRD PARTY DAM 246	3,551.78	-	(3,551.78)	-100.00%	0.00%	110,951.55	107,399.77	(3,551.78)			Jan-01	Dec-12		2013
RNTPD256	REP THRD PARTY DAM 256	438.41	-	(438.41)	-100.00%	0.00%	438.41	-	(438.41)			Jan-01	Dec-12		2013
RNTPD315	REP THRD PARTY DAM 315	12,805.43	-	(12,805.43)	-100.00%	0.00%	876,342.91	863,537.48	(12,805.43)			Mar-01	Dec-12		2013
RNTPD366	REP THRD PARTY DAM 366	9,687.77	-	(9,687.77)	-100.00%	0.00%	240,927.51	231,239.74	(9,687.77)			Jan-99	Dec-12		2013
RNTPD416	REP THRD PARTY DAM 416	627.38	-	(627.38)	-100.00%	0.00%	627.38	-	(627.38)			Mar-01	Nov-10		2013
RNTPD426	REP THRD PARTY DAM 426	1,508.71	-	(1,508.71)	-100.00%	0.00%	1,508.71	-	(1,508.71)			Mar-01	Dec-12		2013
STLT216	STREET LIGHTING 216	14,840.49	-	(14,840.49)	-100.00%	0.00%	2,258,577.73	2,243,737.24	(14,840.49)			Oct-99	Dec-12		2013
STLT246	STREET LIGHTING 246	8,699.61	-	(8,699.61)	-100.00%	0.00%	1,556,221.24	1,547,140.21	(9,081.03)			Oct-99	Dec-12		2013
STLT256	STREET LIGHTING 256	(257.82)	-	257.82	-100.00%	0.00%	(257.82)	-	257.82			Oct-99	Dec-12		2013
STLT315	STREET LIGHTING 315	1,808.85	-	(1,808.85)	-100.00%	0.00%	8,645,179.88	8,643,371.03	(1,808.85)			Sep-99	Dec-12		2013
STLT366	STREET LIGHTING 366	7,804.12	-	(7,804.12)	-100.00%	0.00%	1,357,601.20	1,349,713.27	(7,887.93)			Oct-99	Dec-12		2013
STLT416	STREET LIGHTING 416	1,316.95	-	(1,316.95)	-100.00%	0.00%	1,316.95	-	(1,316.95)			Oct-99	Dec-12		2013
STLT426	STREET LIGHTING 426	1,873.19	-	(1,873.19)	-100.00%	0.00%	1,155,496.57	1,153,623.38	(1,873.19)			Oct-99	Dec-12		2013
STRM11560	KU Minor Storm Earlington	567.75	-	(567.75)	-100.00%	0.00%	567.75	-	(567.75)			Jan-10	Dec-12		2013
STRM12160	KU Minor Storms Danville	260,231.37	-	(260,231.37)	-100.00%	0.06%	260,231.37	-	(260,231.37)			Jan-10	Dec-12		2013
STRM12360	KU Minor Storms Richmond	(905.98)	-	905.98	-100.00%	0.00%	(905.98)	-	905.98			Jan-10	Dec-12		2013
STRM12460	KU Minor Storms Elizabethtown	(493.83)	-	493.83	-100.00%	0.00%	(493.83)	-	493.83			Jan-99	Dec-12		2013
STRM12560	KU Minor Storms Shelbyville	146.71	-	(146.71)	-100.00%	0.00%	146.71	-	(146.71)			Jan-10	Dec-12		2013
STRM13150	KU Minor Storms Lexington	4,427.51	-	(4,427.51)	-100.00%	0.00%	4,427.51	-	(4,427.51)			Jan-10	Dec-12		2013
STRM13660	KU Minor Storm Maysville	2,718.72	-	(2,718.72)	-100.00%	0.00%	2,718.72	-	(2,718.72)			Jan-10	Dec-12		2013
STRM14160	KU Minor Storms Pineville	6,506.53	-	(6,506.53)	-100.00%	0.00%	6,506.53	-	(6,506.53)			Jan-10	Dec-12		2013
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	474.82	-	(474.82)	-100.00%	0.00%	474.82	-	(474.82)			Jan-01	Dec-12		2013
SYSENH216	Sys Enhan-Exist Cust-Danville	33,630.77	-	(33,630.77)	-100.00%	0.01%	33,630.77	-	(33,630.77)			Jan-01	Dec-12		2013
SYSENH236	Sys Enh-New Cust-Richmond	44,621.38	-	(44,621.38)	-100.00%	0.01%	44,621.38	-	(44,621.38)			Jan-99	Dec-12		2013
SYSENH315	Sys Enhan-Exist Cust-Lex	23,025.97	-	(23,025.97)	-100.00%	0.01%	23,025.97	-	(23,025.97)			Jan-99	Dec-12		2013
SYSENH416	Sys Enhan-Exist Cust-Pineville	1,395.82	-	(1,395.82)	-100.00%	0.00%	1,395.82	-	(1,395.82)			Jan-99	Dec-12		2013
TBRD156OH	Trouble Orders OH - 011560	10,006.54	-	(10,006.54)	-100.00%	0.00%	10,006.54	-	(10,006.54)			May-02	Dec-12		2013
TBRD156UG	Trouble Orders UG - 011560	(8,804.08)	-	8,804.08	-100.00%	0.00%	(8,804.08)	-	8,804.08			May-02	Dec-12		2013
TBRD216OH	Trouble Orders OH - 012160	(382.28)	-	382.28	-100.00%	0.00%	(382.28)	-	382.28			May-02	Dec-12		2013
TBRD236OH	Trouble Orders OH - 012360	(2,109.84)	-	2,109.84	-100.00%	0.00%	(2,109.84)	-	2,109.84			May-02	Dec-12		2013

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
TBRD315OH	Trouble Orders OH - 013150	713.51	-	(713.51)	-100.00%	0.00%	713.51	-	(713.51)			May-02	Dec-12		2013
TBRD426UG	Trouble Orders Underground	855.77	-	(855.77)	-100.00%	0.00%	855.77	-	(855.77)			Mar-03	Dec-12		2013
TLEQ156	TOOLS AND EQ 156	(571.56)	-	571.56	-100.00%	0.00%	(571.56)	-	571.56			May-00	May-12		2013
TLEQ216	TOOLS AND EQ 216	(1,815.36)	-	1,815.36	-100.00%	0.00%	104,136.72	105,952.08	1,815.36			Jan-01	Dec-11		2013
TLEQ246	TOOLS AND EQ 246	42.89	-	(42.89)	-100.00%	0.00%	144,614.60	144,571.71	(42.89)			Jan-01	Dec-11		2013
TRBORD216	TROUBLE ORDERS 216	1,184.70	-	(1,184.70)	-100.00%	0.00%	1,184.70	-	(1,184.70)			Jan-01	Dec-12		2013
TRBORD315	TROUBLE ORDERS 315	27,167.11	-	(27,167.11)	-100.00%	0.01%	27,167.11	-	(27,167.11)			Jan-01	Dec-11		2013
XFRM156	Transformer labor 156	(242.57)	-	242.57	-100.00%	0.00%	(242.57)	-	242.57			Oct-99	Dec-12		2013
XFRM216	Transformer labor 216	(494.63)	-	494.63	-100.00%	0.00%	181,143.24	181,637.87	494.63			Oct-99	Dec-12		2013
XFRM236	Transformer labor 236	(1,080.58)	-	1,080.58	-100.00%	0.00%	(1,080.58)	-	1,080.58			Oct-99	Dec-12		2013
XFRM246	Transformer labor 246	8.26	-	(8.26)	-100.00%	0.00%	438,080.73	438,072.47	(8.26)			Oct-99	Dec-12		2013
XFRM256	Transformer labor 256	(914.91)	-	914.91	-100.00%	0.00%	(914.91)	-	914.91			Oct-99	Dec-12		2013
XFRM315	Transformer labor 315	(336.25)	-	336.25	-100.00%	0.00%	1,826,744.24	1,827,080.49	336.25			Oct-99	Dec-12		2013
XFRM366	Transformer labor 366	51.68	-	(51.68)	-100.00%	0.00%	51.68	-	(51.68)			Oct-99	Dec-12		2013
XFRM426	Transformer labor 426	312.62	-	(312.62)	-100.00%	0.00%	312.62	-	(312.62)			Oct-99	Dec-12		2013
XFRM766	Transformer labor 766	(79.93)	-	79.93	-100.00%	0.00%	-	146,490.88	146,490.88			Oct-99	Dec-12		2013
		467,930,146.91	442,723,204.24	(25,206,942.67)											**2013 Total**
001KU14	Analog Sunset Yr 1/3-KU14	224,441.71	109,249.88	(115,191.83)	-105.44%	0.08%	225,822.14	109,249.88	(116,572.26)	Feb-14	Dec-14	Feb-14	Feb-15		2014
002KU14	Appt Scheduling-KU14	-	142,500.00	142,500.00	100.00%	0.00%	-	144,100.23	144,100.23	Sep-13	Dec-14				2014
003KU14	Backup Telecom RFAS Host-KU14	45,423.16	40,391.83	(5,031.33)	-12.46%	0.02%	45,423.16	40,391.83	(5,031.33)	Mar-14	Sep-14	Mar-14	Aug-14		2014
004KU14	Call Center-Route&Report-KU14	287,482.30	592,832.04	305,349.74	51.51%	0.10%	773,099.93	592,832.04	(180,267.89)	Jan-14	Dec-15	Jan-14			2014
005KU14	Cust Comm-text, apps-KU14	189,979.08	237,499.92	47,520.84	20.01%	0.07%	545,955.02	237,499.92	(308,455.10)	Jan-14	Dec-15	Jan-14	Dec-15		2014
006KU14	EE DSM Filing 2014-KU14	-	125,000.04	125,000.04	100.00%	0.00%	-	125,000.04	125,000.04	Jan-14	Dec-14				2014
007KU14	Upgrade eTarrif-KU14	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-14	Dec-14				2014
008KU14	Virtualization buildout-KU14	116,818.45	118,749.94	1,931.49	1.63%	0.04%	116,978.61	118,749.94	1,771.33	Jan-14	Dec-14	Jan-14	Feb-15		2014
010KU14	SDE Replacement-Yr 1/2-KU14	-	332,500.08	332,500.08	100.00%	0.00%	-	332,500.08	332,500.08	Jan-14	Dec-14				2014
012KU14	IT App Sec Monitoring-KU14	-	47,500.14	47,500.14	100.00%	0.00%	-	47,500.14	47,500.14	Jan-14	Dec-14				2014
013KU14	LGE Bldg Telecom Renov-KU14	-	33,381.53	33,381.53	100.00%	0.00%	-	33,381.53	33,381.53	Jan-14	Dec-14				2014
014KU14	NAS Capacity Expansion-KU14	-	102,499.96	102,499.96	100.00%	0.00%	-	102,499.96	102,499.96	Jan-14	Dec-14				2014
015KU14	Network Test Equipment-KU14	24,448.31	24,999.96	551.65	2.21%	0.01%	24,448.31	24,999.96	551.65	Jan-14	Dec-14	Jan-14	Feb-15		2014
016KU14	Open Enrollment-KU14	30,966.25	24,999.96	(5,966.29)	-23.87%	0.01%	30,966.25	24,999.96	(5,966.29)	Jan-14	Dec-14	Jan-14	May-15		2014
017KU14	Oracle NMS Enhance-KU14	-	50,000.04	50,000.04	100.00%	0.00%	-	50,000.04	50,000.04	Jan-14	Dec-14				2014
018KU14	Original Software Upgr-KU14	-	9,499.92	9,499.92	100.00%	0.00%	-	9,499.92	9,499.92	Jan-14	Dec-14				2014
019KU14	PACS Replacement-KU14	699,641.10	750,000.00	50,358.90	6.71%	0.24%	996,604.71	991,495.94	(5,108.77)	Aug-13	Dec-14	Aug-13	Feb-15		2014
020KU14	Password Mgr Upgrade-KU14	-	14,250.00	14,250.00	100.00%	0.00%	-	14,250.00	14,250.00	Jan-14	Dec-14				2014
021KU14	PI Web Part Renew/Upgr-KU14	-	1,377.48	1,377.48	100.00%	0.00%	-	1,377.48	1,377.48	Jan-14	Dec-14				2014
022KU14	PowerPlant-Add Storage-KU14	-	19,000.08	19,000.08	100.00%	0.00%	-	19,000.08	19,000.08	Jan-14	Dec-14				2014
023KU14	PowerPlant Approvals-KU14	-	47,500.08	47,500.08	100.00%	0.00%	-	47,500.08	47,500.08	Jan-14	Dec-14				2014
024KU14	PowerPl Lease Mod Upgr-KU14	-	21,375.00	21,375.00	100.00%	0.00%	-	21,375.00	21,375.00	Jan-14	Dec-14				2014
025KU14	Safety audit tool-KU14	-	23,749.92	23,749.92	100.00%	0.00%	-	23,749.92	23,749.92	Jan-14	Dec-14				2014
026KU14	Stor Reprt Tool Replace-KU14	-	156,750.08	156,750.08	100.00%	0.00%	-	156,750.08	156,750.08	Jan-14	Dec-14				2014
027KU14	TOA Application-KU14	-	83,124.84	83,124.84	100.00%	0.00%	-	83,124.84	83,124.84	Jan-14	Dec-14				2014
027KU15	GIS-Geo Info Syst-Ph2-KU15	62,437.11	-	(62,437.11)	-100.00%	0.02%	138,371.70	14,250.00	(124,121.70)			Jan-14	Jun-16		2014
028KU14	Transmission Repository-KU14	20,048.27	45,124.92	25,076.65	55.57%	0.01%	20,746.29	45,124.92	24,378.63	Jan-14	Dec-14	Jan-14	Feb-15		2014
030KU14	Upgr Recruit Onboarding-KU14	-	24,999.96	24,999.96	100.00%	0.00%	-	24,999.96	24,999.96	Jan-14	Dec-14				2014
031KU14	Upgr GVR log-KU14	-	23,749.92	23,749.92	100.00%	0.00%	-	23,749.92	23,749.92	Jan-14	Dec-14				2014
032KU14	Vulnerability Scanning-KU14	-	1,425.00	1,425.00	100.00%	0.00%	-	1,425.00	1,425.00	Jan-14	Dec-14				2014
032KU15	Lex Metro Trans Yr 1/2-KU15	263,370.96	-	(263,370.96)	-100.00%	0.09%	263,456.63	332,499.95	69,043.32			Jan-14	Feb-15		2014
038KU14	Ghent Alt Trans Ser-KU14	582,580.45	570,682.44	(11,898.01)	-2.08%	0.20%	688,618.64	570,682.44	(117,936.20)	Jan-14	Dec-14	Jan-14	Dec-15		2014
042KU14	Avaya-Contact Center-KU14	119,483.42	142,500.20	23,016.78	16.15%	0.04%	182,474.21	142,500.20	(39,974.01)	Jan-14	Dec-14	Jan-14	Jun-15		2014
043KU14	PeopleSoft Enhance-KU14	-	106,875.00	106,875.00	100.00%	0.00%	-	106,875.00	106,875.00	Jan-14	Dec-14				2014
044KU14	Replace UPS Switchboard-KU14	-	228,000.00	228,000.00	100.00%	0.00%	-	228,000.00	228,000.00	Jan-14	Dec-14				2014
045KU14	STORMS WMS Upgr/Repl-KU14	-	400,000.57	400,000.57	100.00%	0.00%	-	400,000.57	400,000.57	Jan-14	Dec-14				2014
046KU14	Computer Hardware-KU14	58,030.34	-	(58,030.34)	-100.00%	0.02%	58,030.34	-	(58,030.34)			Jan-14	Feb-15		2014
048KU14	Tech Refresh of desk/lap-KU14	747,614.31	-	(747,614.31)	-100.00%	0.26%	752,664.98	-	(752,664.98)			Jan-14	Dec-14	Offset with Project 133248.	2014
049KU14	Mob Disp Upgr to WMS-KU14	-	356,250.00	356,250.00	100.00%	0.00%	-	356,250.00	356,250.00	Jan-14	Dec-16				2014
050KU14	Mobile Infrastructure-KU14	65,220.71	125,000.04	59,779.33	47.82%	0.02%	65,220.71	125,000.04	59,779.33	Jan-14	Dec-14	Jan-14	Feb-15		2014
051KU14	CFO Systems Capital-KU14	-	47,499.96	47,499.96	100.00%	0.00%	-	47,499.96	47,499.96	Jan-14	Dec-14				2014
052KU14	Multi-Fun Dev Grow&Ref-KU14	42,032.65	-	(42,032.65)	-100.00%	0.01%	42,032.65	-	(42,032.65)			Dec-13	Feb-15		2014
053KU14	Retail Sys Enhance-KU14	95,435.90	-	(95,435.90)	-100.00%	0.03%	95,990.60	-	(95,990.60)			Jan-14	Dec-14		2014
054KU14	Network Access Devices-KU14	71,900.47	-	(71,900.47)	-100.00%	0.03%	71,900.47	-	(71,900.47)			Jan-14	Dec-14		2014
055KU14	IP Management-KU14	99,753.85	-	(99,753.85)	-100.00%	0.03%	99,753.85	-	(99,753.85)			Jan-14	Feb-15		2014
056KU14	CIP Compliance Tools-KU14	118,363.00	-	(118,363.00)	-100.00%	0.04%	117,428.25	-	(117,428.25)			Jan-14	Feb-15		2014
057KU14	Cabling Server Connect-KU14	21,875.69	-	(21,875.69)	-100.00%	0.01%	21,875.69	-	(21,875.69)			Jan-14	Feb-15		2014
058KU14	Louisville Elect Upgr-KU14	48,126.48	-	(48,126.48)	-100.00%	0.02%	48,126.48	-	(48,126.48)			Jan-14	Feb-15		2014
059KU14	IT Data Ctr Racks&Furn-KU14	25,835.18	-	(25,835.18)	-100.00%	0.01%	25,835.18	-	(25,835.18)			Jan-14	Feb-15		2014
060KU14	Outside Cable Plant-KU14	126,385.20	-	(126,385.20)	-100.00%	0.04%	126,646.04	-	(126,646.04)			Jan-14	Feb-15		2014
062KU14	IT Server Hardware Refr-KU14	226,529.26	-	(226,529.26)	-100.00%	0.08%	226,529.26	-	(226,529.26)			Jan-14	Dec-14		2014
063KU14	CIP Compliance Infra-KU14	251,935.96	-	(251,935.96)	-100.00%	0.09%	256,112.76	-	(256,112.76)			Jan-14	Feb-15		2014
064KU14	Simpsonville Furn&Racks-KU14	11,204.79	-	(11,204.79)	-100.00%	0.00%	11,204.79	-	(11,204.79)			Jan-14	Feb-15		2014
065KU14	Simpsonville Elect Upg-KU14	23,975.22	-	(23,975.22)	-100.00%	0.01%	23,974.56	-	(23,974.56)			Jan-14	Dec-14		2014
066KU14	Server Cap Expan&Reliab-KU14	29,522.79	-	(29,522.79)	-100.00%	0.01%	29,599.87	-	(29,599.87)			Jan-14	Feb-15		2014
067KU14	Mobile Radio-KU14	143,552.57	-	(143,552.57)	-100.00%	0.05%	121,926.27	-	(121,926.27)			Jan-14	Feb-15		2014
068KU14	Cisco VPN Appliance Upgr-KU14	144,623.37	-	(144,623.37)	-100.00%	0.05%	144,623.37	-	(144,623.37)			Jan-14	Feb-15		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
069KU14	Site Security Improve-KU14	19,656.96	-	(19,656.96)	-100.00%	0.01%	21,809.76	-	(21,809.76)			Jan-14	Feb-15		2014
070KU14	Wireless Buildout-KU14	25,428.64	-	(25,428.64)	-100.00%	0.01%	25,428.64	-	(25,428.64)			Jan-14	Feb-15		2014
071KU14	Telecom Shelter Renov-KU14	15,292.79	-	(15,292.79)	-100.00%	0.01%	15,292.79	-	(15,292.79)			Jan-14	Feb-15		2014
072KU14	Bulk Power & Env Systems-KU14	54,955.63	-	(54,955.63)	-100.00%	0.02%	55,072.32	-	(55,072.32)			Jan-14	Feb-15		2014
073KU14	Core Network Infra-KU14	77,204.73	-	(77,204.73)	-100.00%	0.03%	77,204.73	-	(77,204.73)			Jan-14	Feb-15		2014
074KU14	Monitor Replacement-KU14	21,932.55	-	(21,932.55)	-100.00%	0.01%	21,932.55	-	(21,932.55)			Jan-14	Feb-15		2014
075KU14	Upgrade EMS Hardware-KU14	241,811.17	-	(241,811.17)	-100.00%	0.08%	303,400.34	-	(303,400.34)			Jan-14	Feb-15		2014
076KU14	Upgrade VMWare Infra-KU14	64,875.82	-	(64,875.82)	-100.00%	0.02%	64,875.82	-	(64,875.82)			Jan-14	Feb-15		2014
077KU14	Connect to KU Rem Offices-KU14	285,080.02	-	(285,080.02)	-100.00%	0.10%	285,080.02	-	(285,080.02)			Jan-14	Feb-15		2014
078KU14	Corp Firewall Replace-KU14	146,175.19	-	(146,175.19)	-100.00%	0.05%	146,175.19	-	(146,175.19)			Mar-14	Feb-15		2014
079KU14	Access Switch Rotation-KU14	260,165.09	-	(260,165.09)	-100.00%	0.09%	260,165.09	-	(260,165.09)			Mar-14	Jan-15		2014
080KU14	Lockout/Tagout (LOTO)-KU14	477,502.55	-	(477,502.55)	-100.00%	0.17%	1,168,242.75	-	(1,168,242.75)			Jan-14	Dec-15		2014
081KU14	SE KY MW Buildout-KU14	230,567.98	-	(230,567.98)	-100.00%	0.08%	1,180,331.20	-	(1,180,331.20)			Jan-14			2014
083KU14	SQL Upgrade-KU14	49,974.91	-	(49,974.91)	-100.00%	0.02%	49,974.91	-	(49,974.91)			Mar-14	Jul-14		2014
083KU16	Tower Replacements-KU16	57.77	-	(57.77)	-100.00%	0.00%	(1.34)	-	1.34			Jan-14	Feb-15		2014
084KU14	Intrusion Prevention-KU14	65,272.61	-	(65,272.61)	-100.00%	0.02%	65,272.61	-	(65,272.61)			Jan-14	Feb-15		2014
085KU14	IRAS Enhancements-KU14	119,865.25	-	(119,865.25)	-100.00%	0.04%	134,428.39	-	(134,428.39)			Jan-14	Feb-15		2014
086KU14	Add Electr Simpsonville-KU14	125,618.60	-	(125,618.60)	-100.00%	0.04%	125,618.60	-	(125,618.60)			Jan-14	Feb-15		2014
087KU14	EE DSM Filing (Non-AMS)-KU14	14,180.79	-	(14,180.79)	-100.00%	0.00%	77,915.79	-	(77,915.79)			Jan-14	Dec-15		2014
088KU14	SAN Capacity Expan-KU14	233,322.08	-	(233,322.08)	-100.00%	0.08%	233,322.08	-	(233,322.08)			Jan-14	Feb-15		2014
089KU14	Sec Infras Enhance-KU14	51,441.20	-	(51,441.20)	-100.00%	0.02%	51,441.20	-	(51,441.20)			Jan-14	Feb-15		2014
090KU14	Pers Productivity SW-KU14	7,455.52	-	(7,455.52)	-100.00%	0.00%	7,455.52	-	(7,455.52)			Jan-14	Feb-15		2014
092KU14	Microsoft True-Up-KU14	65,216.66	-	(65,216.66)	-100.00%	0.02%	65,216.66	-	(65,216.66)			Jan-14	Feb-15		2014
117150	Trimble County 2 KU	5,355,237.39	607,500.00	(4,747,737.39)	-781.52%	1.87%	509,420,414.25	506,868,486.98	(2,551,927.27)	Jan-03	Jan-11	Jan-03	Jan-11	Over budget due to Bechtel performance bonus and completion bonus.	2014
117362	Accrued Labor - KU	(14,415.33)	3,482,734.48	3,497,149.81	100.41%	-0.01%	(14,415.33)	3,482,734.48	3,497,149.81	Mar-04	Dec-15	Mar-04		Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2014
118216	Trimble 2 Trans. Projects - KU	(7,098.12)	-	7,098.12	-100.00%	0.00%	(7,098.12)	-	7,098.12			Jul-04	Jul-10		2014
119903	Clear A&G 12/04	89,607.37	891,475.00	801,867.63	89.95%	0.03%	89,607.37	891,475.00	801,867.63	Jan-05	Aug-13	Dec-04		Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2014
120756	Misc. A/R Uncollect - KU Cap	(50,484.62)	-	50,484.62	-100.00%	-0.02%	42,921.74	54,687.54	11,765.80			Jun-05			2014
120KU14	UC&C-KU14	1,121,798.68	-	(1,121,798.68)	-100.00%	0.39%	1,124,226.76	-	(1,124,226.76)			Jan-14	Jan-15	Offset with Project 134371.	2014
121593	GH3 SCR CATALYST ADDITION	(4,130.79)	-	4,130.79	-100.00%	0.00%	2,539,616.63	2,543,747.42	4,130.79			Jan-08	Nov-13		2014
121594	GH4 SCR CATALYST ADDITION	2,761.96	-	(2,761.96)	-100.00%	0.00%	2,070,184.21	2,067,422.25	(2,761.96)			Oct-12	Oct-13		2014
121685	TC2 AQCS - KU	23,155.95	-	(23,155.95)	-100.00%	0.01%	189,255,709.12	189,153,578.17	(102,130.95)			May-06	Jan-11		2014
121KU14	Transmission Outage App-KU14	334,125.33	-	(334,125.33)	-100.00%	0.12%	337,824.27	-	(337,824.27)			Jan-14	Jan-15		2014
122086	DX1 OVERHAUL 11-12	15,067.99	-	(15,067.99)	-100.00%	0.01%	4,882,005.37	4,866,937.38	(15,067.99)			Jul-06	Mar-13		2014
122448	GH2 RO SYSTEM	0.01	-	(0.01)	-100.00%	0.00%	453,366.79	453,366.78	(0.01)			Jan-13	Nov-13		2014
122458	POLO CLUB SUB (LEX EAST)	2,092.00	-	(2,092.00)	-100.00%	0.00%	792,599.21	790,507.21	(2,092.00)			Jan-07	Jan-10		2014
122KU14	Ventyx Mobile Upgrade-KU14	457,124.07	-	(457,124.07)	-100.00%	0.16%	1,570,735.17	-	(1,570,735.17)			Jan-14	Oct-16		2014
123136	KU POLE INSPECTION	-	5,913,012.31	5,913,012.31	100.00%	0.00%	-	5,913,012.31	5,913,012.31	Jan-05	Dec-10			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU are 142896, 142897, 142898, 142900, 142901, 142902, 142984. The net variance between the budget for 123136 and the other projects is ($820K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total, between LG&E and KU the net variance was ($280K).	2014
123219	KU BRCT7 A/B Conversion 08	385,772.62	-	(385,772.62)	-100.00%	0.14%	3,480,241.52	3,646,196.01	165,954.49			Mar-08	Jun-09		2014
123827	BR1 Gen Rotor Rewind 14	-	858,966.91	858,966.91	100.00%	0.00%	-	2,464,599.91	2,464,599.91	May-08	Jun-15			Project was cancelled.	2014
123893	GS MW Digestor Repl	-	34,200.00	34,200.00	100.00%	0.00%	-	34,200.00	34,200.00	Jan-14	Nov-14				2014
123894	GS ICP Spectrometer 2013	86,953.67	-	(86,953.67)	-100.00%	0.03%	86,953.67	-	(86,953.67)			Dec-09	Apr-14		2014
123907	BRCT9 C Inspection 12-13	(23,955.10)	-	23,955.10	-100.00%	-0.01%	7,591,117.33	7,615,072.43	23,955.10			Dec-94	Dec-13		2014
123908	BRCT9 Parts Recond 12-13	1,360,637.58	902,000.00	(458,637.58)	-50.85%	0.48%	2,640,049.10	3,144,000.00	503,950.90	Jan-09	Dec-15	Jan-09	May-15		2014
123910	BRCT10 C Inspection 12-13	1,084,252.17	1,531,693.78	447,441.61	29.21%	0.38%	5,419,126.98	8,274,193.78	2,855,066.80	Jun-14	Dec-15	Jun-14	May-15		2014
124220	GH3 SH SPRAY VALVE RETROFIT	524.86	70,989.96	70,465.10	99.26%	0.00%	393,345.18	463,810.28	70,465.10	Aug-10	Nov-13	Aug-10	Nov-13		2014
124325	GH4 G FEEDWATER HEATER REPL	649,202.77	1,309,443.76	660,240.99	50.42%	0.23%	1,262,602.91	1,884,100.10	621,497.19	May-08	Dec-14	May-08	Dec-14	Negotiated Terms of Payment with the vendor was done after the budget was created and required more spend in 2013 and less in 2014.	2014
124489KU	TCKU SCREEN HOUSE	(43,061.40)	-	43,061.40	-100.00%	-0.02%	-	43,061.40	43,061.40			Jun-10	Dec-12		2014
124782	09 CENT BLUEGRASS STATION	(144,900.81)	-	144,900.81	-100.00%	-0.05%	358,719.19	652,996.81	294,277.62			Jan-09	Aug-10		2014
125499	KU MW BACKBONE RENOVATION	145,036.31	-	(145,036.31)	-100.00%	0.05%	7,016,905.26	6,871,868.95	(145,036.31)			Jan-10	Aug-14		2014
126062	BR1 Primry SH Top Bank Repl	328,169.37	355,044.06	26,874.69	7.57%	0.11%	593,356.56	506,340.06	(87,016.50)	Mar-13	May-15	Mar-13	May-15		2014
126102	GS KU Merc Analyzer Stack Gas	(5,996.00)	-	5,996.00	-100.00%	0.00%	126,197.15	132,193.15	5,996.00			Jan-13	Jan-14		2014
126158	GS Disturbance Monitor Equip	165,924.20	-	(165,924.20)	-100.00%	0.06%	939,311.51	773,387.31	(165,924.20)			Jan-10	Nov-12		2014
126593KU	TC CT KU HGPI#6	133,737.07	-	(133,737.07)	-100.00%	0.05%	2,323,837.51	2,190,100.44	(133,737.07)			Feb-13	Jun-13		2014
126638	GS-KU-Cyber Security	80,040.91	-	(80,040.91)	-100.00%	0.03%	2,189,074.25	2,109,033.34	(80,040.91)			Dec-09	Dec-13		2014
126738	DSP UK West Substation Add	17,862.04	-	(17,862.04)	-100.00%	0.01%	17,862.04	-	(17,862.04)			Jan-11	Dec-12		2014
126783	Meredith	830.71	-	(830.71)	-100.00%	0.00%	866.83	36.12	(830.71)			Sep-10	Jun-12		2014
126784	Central Hardin	(0.08)	-	0.08	-100.00%	0.00%	(0.08)	(0.00)	0.08			Aug-10	Jun-11		2014
126951	Cisco UC&C-KU12	0.17	-	(0.17)	-100.00%	0.00%	911,100.47	911,100.30	(0.17)			Jan-12	Sep-13		2014
126958	KU SCADA Radio Repl-KU12	30,060.25	-	(30,060.25)	-100.00%	0.01%	293,338.29	263,278.04	(30,060.25)			Jan-12	May-14		2014
127063	Bdstown Ind Thermal Upgrd	(73.60)	-	73.60	-100.00%	0.00%	125,794.92	125,868.52	73.60			Jan-10	Mar-11		2014
127068	Hume Road Tap	71,686.02	-	(71,686.02)	-100.00%	0.03%	1,013,060.72	930,417.67	(82,643.05)			Jan-12	Aug-14		2014
127071	Paris-Millersburg Hwy Relo	380,067.15	-	(380,067.15)	-100.00%	0.13%	1,058,397.34	672,378.40	(386,018.94)			Jan-11	Aug-14		2014
127182	PeopleSoft Time (KU %)	621,680.37	139,000.00	(482,680.37)	-347.25%	0.22%	1,440,714.85	944,329.19	(496,385.66)	Jun-11	Oct-14	Jun-11			2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
127560	CANE RUN 7 - KU	85,093,517.86	97,875,810.97	12,782,293.11	13.06%	29.79%	411,401,792.36	442,763,702.01	31,361,909.65	Jan-10	May-15	Jan-10	Jun-15	Milestones pushed to 2015 due to delay in test firing.	2014
130084	MONITOR REPLACEMENT - KU13	379.78	-	(379.78)	-100.00%	0.00%	22,340.02	21,960.24	(379.78)			Jan-13	Jun-14		2014
130088	TECHNOLOGY REFRESH - KU13	5.65	-	(5.65)	-100.00%	0.00%	723,592.72	723,587.07	(5.65)			Jan-13	Jun-14		2014
130117	SIMPSONVL ELEC UPGRADE-KU13	172.85	-	(172.85)	-100.00%	0.00%	25,023.87	24,851.02	(172.85)			Jan-13	Dec-13		2014
130126	SERVER HW REFRESH - KU13	40,131.63	-	(40,131.63)	-100.00%	0.01%	393,588.22	353,456.59	(40,131.63)			Jan-13	Jun-14		2014
130132	DATA CENTER SW - KU13	253.01	-	(253.01)	-100.00%	0.00%	21,184.26	20,931.25	(253.01)			Aug-10	Mar-14		2014
130136	SERVER CAP EXP&REL - KU13	(1,478.75)	-	1,478.75	-100.00%	0.00%	43,126.84	44,605.59	1,478.75			Aug-10	Jul-14		2014
130206	CIP COMPLIANCE TOOLS-KU13	1,165.05	-	(1,165.05)	-100.00%	0.00%	110,711.92	109,546.87	(1,165.05)			Jan-13	Feb-15		2014
130321KU	REPLACE FIBER REACH NODES-KU	134,861.89	644,250.97	509,389.08	79.07%	0.05%	(0.00)	1,370,703.07	1,370,703.07	Jan-13	Dec-15	Jan-13	Dec-14	Spend was transferred to Project 130321LGE.	2014
130323	BULK PWR&ENVIRO SYSTEMS-KU13	1,979.40	-	(1,979.40)	-100.00%	0.00%	47,371.64	45,392.24	(1,979.40)			Jan-13	Feb-14		2014
130327	CONNECT KU REMOTE OFFICES-KU13	10,792.59	-	(10,792.59)	-100.00%	0.00%	245,624.65	234,832.06	(10,792.59)			Jan-13	Feb-14		2014
130331	MOBILE RADIO - KU13	795.00	-	(795.00)	-100.00%	0.00%	220,407.92	219,612.92	(795.00)			Jan-13	Feb-14		2014
130333	NTWK ACCESS DEV&SITE IN-KU13	(43,769.51)	-	43,769.51	-100.00%	-0.02%	81,509.89	125,279.40	43,769.51			Jan-13	Jul-14		2014
130342	OUTSIDE CABLE PLANT-KU13	76.41	-	(76.41)	-100.00%	0.00%	125,498.79	125,422.38	(76.41)			Jan-13	Feb-14		2014
130349	SITE SECURITY IMPROVE-KU13	(1,680.00)	-	1,680.00	-100.00%	0.00%	52,643.57	54,323.57	1,680.00			Jan-13	Feb-14		2014
130354	TOWER REPLACE PINE MTN-KU	14,310.98	380,000.03	365,689.05	96.23%	0.01%	-	400,272.35	400,272.35	Jan-13	Dec-14	Jan-13	Jun-15		2014
130356	UC&C-KU13	45,199.77	-	(45,199.77)	-100.00%	0.02%	1,921,566.45	1,876,366.68	(45,199.77)			Jul-13	Oct-14		2014
130369	ACCESS SWITCH ROTATION-KU13	4,697.65	-	(4,697.65)	-100.00%	0.00%	261,594.78	256,897.13	(4,697.65)			Jan-13	Jun-14		2014
130378	EBUSINESS FIREWALL REPL-KU13	5,702.55	-	(5,702.55)	-100.00%	0.00%	143,438.30	137,735.75	(5,702.55)			May-13	Jun-14		2014
130381	IP MANAGEMENT - KU13	-	100,000.02	100,000.02	100.00%	0.00%	-	100,000.02	100,000.02	Jan-14	Dec-14				2014
130393	WIRELESS BUILDOUT - KU13	424.68	-	(424.68)	-100.00%	0.00%	14,903.12	14,478.44	(424.68)			Jan-13	Aug-14		2014
130669	DSP Cent Bapt Sub Property	-	1,699,493.36	1,699,493.36	100.00%	0.00%	-	1,699,493.36	1,699,493.36	Jan-14	Dec-14			Project cancelled in 2014, replaced with the Lexington Area Major Project in 2015-2016.	2014
130693	SCM 2013 Earlington Wildlife	86.32	-	(86.32)	-100.00%	0.00%	86.32	-	(86.32)			Jan-13	Apr-14		2014
130749	DSP Paris 12kv Sub Upg	(6,481.79)	-	6,481.79	-100.00%	0.00%	552,619.08	559,100.87	6,481.79			Jan-12	Apr-14		2014
130792	SCM 2012 Cent Misc Sub Proj	8,098.60	-	(8,098.60)	-100.00%	0.00%	8,098.60	-	(8,098.60)			Nov-11	Apr-14		2014
130805	DSP Hume Rd Substation	90,094.98	-	(90,094.98)	-100.00%	0.03%	2,888,397.72	2,798,302.74	(90,094.98)			Oct-11	Jan-14		2014
130826	SCM 2013 Cent Rplc Breakers	11,135.38	-	(11,135.38)	-100.00%	0.00%	11,135.38	-	(11,135.38)			Jan-13	Mar-14		2014
130829	SCM 2013 Pine Misc Sub Proj	222.49	-	(222.49)	-100.00%	0.00%	222.49	-	(222.49)			Jan-13	Mar-14		2014
130835	SCM 2013 Cent Rpl Regltrs	(2,396.50)	-	2,396.50	-100.00%	0.00%	(2,396.50)	-	2,396.50			Jan-13	Aug-14		2014
130895	Ghent 345kV Brkr Repl	110,880.70	86,696.55	(24,184.15)	-27.90%	0.04%	4,192,948.28	4,168,764.13	(24,184.15)	Sep-10	Mar-14	Sep-10	Mar-14		2014
130990	GH 4 F Heater Replacement	397,914.16	789,351.77	391,437.61	49.59%	0.14%	786,673.77	1,152,915.38	366,241.61	May-13	Dec-14	May-13	Dec-14		2014
131092	Mobile Auto Dispatch KU	35,838.00	-	(35,838.00)	-100.00%	0.01%	3,662,158.07	3,626,320.07	(35,838.00)			Oct-11	Aug-14		2014
131096	Work Mgmt System KU	551,506.33	-	(551,506.33)	-100.00%	0.19%	2,360,151.30	1,808,644.97	(551,506.33)			Sep-12	Feb-15	Offset with Project 054KU14.	2014
131110	GH1 C Heater Repl	236,503.27	102,884.00	(133,619.27)	-129.87%	0.08%	333,849.75	469,974.11	136,124.36	May-13	Jul-15	May-13	May-15		2014
131116	GH Stacker Track Base Repl	42,862.84	-	(42,862.84)	-100.00%	0.02%	4,421,268.26	4,378,405.42	(42,862.84)			Jul-13	Dec-13		2014
131195	GH 3 Boiler Wallblowers	(606.32)	-	606.32	-100.00%	0.00%	135,527.80	136,134.12	606.32			Jul-10	Jan-14		2014
131249	BR2 Voltage Reg Repl 16	205,249.85	296,000.00	90,750.15	30.66%	0.07%	265,592.75	356,342.90	90,750.15	Jun-13	Dec-14	Jun-13	Nov-14		2014
131279	Elihu-Ferguson South 69kv	(6,278.58)	-	6,278.58	-100.00%	0.00%	833,588.88	839,867.46	6,278.58			Jan-12	May-13		2014
131354	Cascade Phase II - KU	44,475.27	-	(44,475.27)	-100.00%	0.02%	437,633.43	393,158.16	(44,475.27)			Jun-12	Jul-14		2014
131598KU	TCKU COAL CONV BELT	(6,990.00)	-	6,990.00	-100.00%	0.00%	61,207.54	68,197.54	6,990.00			Jun-10	May-14		2014
131615KU	TCKU REPL STACK RECL CABL	125,175.06	-	(125,175.06)	-100.00%	0.04%	75,832.24	26,272.93	(49,559.31)			Jun-10	Jun-14		2014
131636KU	TC CTKU (6of6) GFP 2013	26,640.00	-	(26,640.00)	-100.00%	0.01%	59,208.10	32,568.10	(26,640.00)			Jan-09	May-13		2014
131757	500kV Brkr Replacements-2012	1,437.87	-	(1,437.87)	-100.00%	0.00%	1,946,003.75	1,944,565.88	(1,437.87)			Jun-12	Aug-13		2014
131786	Comp-related equip-KU 2013	3,799.57	-	(3,799.57)	-100.00%	0.00%	31,027.71	27,228.14	(3,799.57)			Mar-13	Aug-14		2014
131790	Fiber Upgrades 2013	2,678.91	-	(2,678.91)	-100.00%	0.00%	262,463.72	259,784.81	(2,678.91)			Mar-13	Jan-14		2014
131791	161/138kV Spare Xfrmr 2013	(106,149.66)	-	106,149.66	-100.00%	-0.04%	1,464,630.58	1,570,665.88	106,035.30			Oct-12	May-14		2014
131809	CIP Test Lab-KU-2013	467,377.18	132,962.71	(334,414.47)	-251.51%	0.16%	987,708.78	641,027.69	(346,681.09)	Jun-13	Dec-14	Jun-13	Jun-14		2014
131817	Cascade CHR KU 2013	-	63,438.05	63,438.05	100.00%	0.00%	-	190,741.85	190,741.85	Jan-14	Dec-15				2014
131829	Oracle Upgrade 2012 (KU %)	1,680.48	-	(1,680.48)	-100.00%	0.00%	3,550,931.00	3,549,250.52	(1,680.48)			Jan-12	Aug-13		2014
131856	Sub Physical Security KU	-	945,578.17	945,578.17	100.00%	0.00%	-	945,578.17	945,578.17	Jan-14	Dec-14			Budgeted as a placeholder to fund specific physical security projects.	2014
131936KU	H2O Merc Analyzer-KU	21,751.62	-	(21,751.62)	-100.00%	0.01%	21,751.62	-	(21,751.62)			Jan-13	Apr-14		2014
131939KU	PM Monitor Repl/Upgr-KU	(360.00)	-	360.00	-100.00%	0.00%	100,557.30	100,917.30	360.00			May-13	Apr-14		2014
131943KU	SO3 Monitors-KU	168,520.58	-	(168,520.58)	-100.00%	0.06%	158,221.89	(10,298.69)	(168,520.58)			Aug-13	Apr-14		2014
131965	KU Test Equipment - 2013	50,427.98	-	(50,427.98)	-100.00%	0.02%	104,970.79	54,542.81	(50,427.98)			Jan-13	Oct-13		2014
131975	GH4 Burner Repl	3,725,513.89	6,886,026.12	3,160,512.23	45.90%	1.30%	6,713,631.96	9,636,879.36	2,923,247.40	Jan-13	Nov-15	Jan-13	Dec-14	Negotiated Terms of Payment with the vendor was done after the budget was created and required more spend in 2013 and less in 2014.	2014
132059	Stores Capital (2013) - KU %	-	12,500.00	12,500.00	100.00%	0.00%	-	77,500.00	77,500.00	Jan-14	Dec-19				2014
132347	Georgetown RD HWY Proj	(49,332.47)	-	49,332.47	-100.00%	-0.02%	137,125.49	217,010.88	79,885.39			Apr-10	Mar-14		2014
132618	US 460 HWY Project 2010-11	(18,073.08)	-	18,073.08	-100.00%	-0.01%	205,299.36	223,372.44	18,073.08			Oct-10	Dec-13		2014
132756KU	GS GE KU Lab Equip	-	71,643.00	71,643.00	100.00%	0.00%	-	621,435.00	621,435.00	Jan-14	Nov-19				2014
132885	Spare 345/138-161kV Xfrmr	8.46	-	(8.46)	-100.00%	0.00%	3,172,566.15	3,172,557.69	(8.46)			Apr-11	Oct-13		2014
132889	EMS CC Switchover - KU	(14,007.33)	-	14,007.33	-100.00%	0.00%	2,428,733.70	2,442,741.03	14,007.33			Jun-11	Mar-13		2014
132928KU	GS CDM Aurora - KU	75,677.92	107,733.00	32,055.08	29.75%	0.03%	334,787.39	481,796.11	147,008.72	Apr-13	Nov-16	Apr-13			2014
132930KU	GS RD Elec Veh & Chrgrs KU	-	143,400.00	143,400.00	100.00%	0.00%	-	286,800.00	286,800.00	Jan-14	Nov-15				2014
133072KU	GS GE Dam Impnd '14 KU	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-14	Nov-14				2014
133199	MONITOR REPLACEMENT - KU14	-	21,999.96	21,999.96	100.00%	0.00%	-	21,999.96	21,999.96	Feb-13	Dec-14				2014
133221	MULTI FUNCT DEVICE - LGE 14	-	174,999.96	174,999.96	100.00%	0.00%	-	174,999.96	174,999.96	Jan-14	Dec-14				2014
133237	PERSONAL PROD GRWTH KU13	128,725.13	-	(128,725.13)	-100.00%	0.05%	293,553.48	164,828.35	(128,725.13)			Dec-12	Dec-13		2014
133246	PERSONAL PROD GRWTH - KU14	-	24,999.96	24,999.96	100.00%	0.00%	-	24,999.96	24,999.96	Jan-14	Dec-14				2014
133248	TECH REFRESH DESKTOP KU14	-	713,320.10	713,320.10	100.00%	0.00%	-	713,320.10	713,320.10	Jan-14	Dec-14			Offset with Project 048KU14.	2014
133250	Leestown Road Hwy Proj 2011	(7,307.93)	-	7,307.93	-100.00%	0.00%	361,471.71	352,186.35	(9,285.36)			May-11	Dec-13		2014
133253	IT DATA CTR CABLING SERV KU14	-	20,000.04	20,000.04	100.00%	0.00%	-	20,000.04	20,000.04	Jan-14	Dec-14				2014
133256	DATA CTR INST COOL/ELEC KU14	-	190,000.08	190,000.08	100.00%	0.00%	-	190,000.08	190,000.08	Jan-14	Dec-14				2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
133259	IT DATA CTR ELEC UPGRD KU14	-	47,499.96	47,499.96	100.00%	0.00%	-	47,499.96	47,499.96	Jan-14	Dec-14				2014
133262	IT DATA CTR RACKS FURN KU14	-	24,999.96	24,999.96	100.00%	0.00%	-	24,999.96	24,999.96	Jan-14	Dec-14				2014
133294	IT DATA CTR SIM ELE REPL KU14	-	24,999.96	24,999.96	100.00%	0.00%	-	24,999.96	24,999.96	Jan-14	Dec-14				2014
133298	IT DATA CTR SIM FURN/RAC KU14	-	12,500.04	12,500.04	100.00%	0.00%	-	12,500.04	12,500.04	Jan-14	Dec-14				2014
133302	IT SERV CAP EXP KU14	-	27,500.00	27,500.00	100.00%	0.00%	-	27,500.00	27,500.00	Jan-14	Dec-14				2014
133306	NERCALRT-OH CO-GRP	18,132.61	-	(18,132.61)	-100.00%	0.01%	504,775.44	486,642.83	(18,132.61)			May-10	Sep-13		2014
133310	IT SERV REFRESH KU14	-	225,000.55	225,000.55	100.00%	0.00%	-	225,000.55	225,000.55	Jan-14	Dec-14				2014
133318	NERCALRT-DWCNW-CRLTN	(6,122.43)	-	6,122.43	-100.00%	0.00%	151,537.99	157,660.42	6,122.43			Jul-12	Sep-12		2014
133319	NERCALRT-CRLTN-E FFT	1,362,787.48	1,928,014.68	565,227.20	29.32%	0.48%	1,785,534.92	1,928,014.68	142,479.76	Mar-14	Dec-14	Mar-14	Jun-15	The budget assumed that the project would be completed during 2014, however the work extended into 2015.	2014
133335	GR Misc Projects	-	100,543.39	100,543.39	100.00%	0.00%	-	100,543.39	100,543.39	Jan-14	Dec-14				2014
133355	GH2 Combustion Monitoring Sys	19,265.42	-	(19,265.42)	-100.00%	0.01%	245,436.81	226,171.39	(19,265.42)			May-12	Jan-14		2014
133361	NERCALRT-BNVL-OH CO	(30,719.41)	-	30,719.41	-100.00%	-0.01%	1,887,524.78	1,918,244.19	30,719.41			Nov-11	Jul-13		2014
133373	GH3 Voltage Regulator Repl	(5,434.27)	-	5,434.27	-100.00%	0.00%	268,265.98	273,700.25	5,434.27			Jan-13	Nov-13		2014
133374	GH3 Rectifier Bridge Repl	(12,198.29)	-	12,198.29	-100.00%	0.00%	225,861.35	238,059.64	12,198.29			Jan-13	Nov-13		2014
133375	GH 3 DCS Cyber Security	(44,195.42)	-	44,195.42	-100.00%	-0.02%	535,396.79	579,592.21	44,195.42			Dec-11	Nov-13		2014
133392	GH1 Blowdown Sleeve At Hwy 42	187,150.30	-	(187,150.30)	-100.00%	0.07%	273,764.41	86,614.11	(187,150.30)			Jan-13	Jun-14		2014
133393	GH Sump Line Sleeve At Hwy 42	189,121.42	-	(189,121.42)	-100.00%	0.07%	229,134.25	40,012.83	(189,121.42)			Jan-13	Jun-14		2014
133398	BR3 CFDS Repl	71,028.83	168,401.56	97,372.73	57.82%	0.02%	153,263.36	250,636.09	97,372.73	May-13	May-14	May-13	Apr-14		2014
133399	BR1&2 CFDS Repl	(2,202.28)	-	2,202.28	-100.00%	0.00%	174,523.48	176,725.76	2,202.28			May-12	Jan-14		2014
133405	GH4 Voltage Regulator Upgrade	285,349.31	272,642.60	(12,706.71)	-4.66%	0.10%	285,349.31	272,642.60	(12,706.71)	Sep-13	Dec-14	Sep-13	Dec-14		2014
133409	GH4 Elevator	(49.41)	-	49.41	-100.00%	0.00%	195,093.25	195,142.66	49.41			Aug-13	Nov-13		2014
133466	GH1 SCR L2 Rplcmt	441,113.16	906,922.46	465,809.30	51.36%	0.15%	1,607,576.33	2,073,385.63	465,809.30	Jan-13	Dec-14	Jan-13	Jun-14		2014
133474	IT SAN CAPC EXPAN KU14	-	322,500.04	322,500.04	100.00%	0.00%	-	322,500.04	322,500.04	Jan-14	Dec-14				2014
133488	SAN STCH REFRESH KU14	13,642.00	612,500.24	598,858.24	97.77%	0.00%	470,031.49	1,068,889.73	598,858.24	Sep-13	Dec-13	Sep-13	Mar-14	Project start date was moved into 2013	2014
133496	IT STORAGE BACKUP CAP KU14	-	100,000.03	100,000.03	100.00%	0.00%	-	100,000.03	100,000.03	Jan-14	Dec-14				2014
133505	IT UPGRDE VMWARE INFA KU14	-	60,000.06	60,000.06	100.00%	0.00%	-	60,000.06	60,000.06	Jan-14	Dec-14				2014
133513	GH1 IP Bucket Repl	257,084.50	-	(257,084.50)	-100.00%	0.09%	326,782.99	501,045.08	174,262.09			Jan-14	May-15		2014
133517	GH1 B Feedwater Htr Repl	236,503.26	102,884.00	(133,619.26)	-129.87%	0.08%	359,657.24	413,079.26	53,422.02	May-13	Jun-15	May-13	May-15		2014
133518	GH2 B Feedwater Htr Repl	(40.25)	-	40.25	-100.00%	0.00%	371,898.15	371,938.40	40.25			Nov-11	May-12		2014
133519	GH1 A Feedwater Htr Repl	236,503.26	102,884.00	(133,619.26)	-129.87%	0.08%	363,017.86	399,704.34	36,686.48	May-14	Dec-15	May-14	May-15		2014
133525	GH3 G Feedwater Htr Repl	4,227.16	-	(4,227.16)	-100.00%	0.00%	1,219,422.31	1,215,195.15	(4,227.16)			Jun-12	Nov-13		2014
133534KU	TC2 KU MTC WP	(3,889.30)	-	3,889.30	-100.00%	0.00%	692,018.37	695,907.67	3,889.30			Oct-11	Oct-13		2014
133536KU	TC KU LSTNE CONV RDND	(30,452.72)	-	30,452.72	-100.00%	-0.01%	204,433.71	234,886.43	30,452.72			Jan-12	May-14		2014
133555KU	TC2 KU DCS COMP & NTWRK UPG	(4,515.19)	-	4,515.19	-100.00%	0.00%	583,603.84	588,119.03	4,515.19			Jan-12	Apr-14		2014
133561KU	TC KU LAB EQUIP PURCH	(601.88)	-	601.88	-100.00%	0.00%	0.00	601.88	601.88			Jan-13	Dec-13		2014
133590	GH1 SCR L1 Catalyst Regen 2016	-	457,833.80	457,833.80	100.00%	0.00%	493,803.49	1,064,849.40	571,045.91	Jan-12	Dec-16				2014
133607KU	TC KU AC MOTOR FLTR UPGRD	(6,223.56)	-	6,223.56	-100.00%	0.00%	-	6,223.56	6,223.56			Jan-13	Dec-13		2014
1336614KU	TC KU MTR RWNDS 2014	-	100,455.94	100,455.94	100.00%	0.00%	-	100,455.94	100,455.94	Jun-10	Dec-17				2014
133621KU	TC KU LAB MONIT 2014	40,747.61	35,276.87	(5,470.74)	-15.51%	0.01%	35,983.93	35,276.87	(707.06)	Jun-10	Dec-14	Jun-10	Oct-14		2014
133624	Effluent Water Study - KU	-	999,999.99	999,999.99	100.00%	0.00%	-	(499,999.97)	(499,999.97)	Feb-12	Dec-18			Budgeted to Capital but Actuals in Prelim Survey	2014
133652KU	TC KU SAFETY ERT 2014	15,588.81	22,334.06	6,745.25	30.20%	0.01%	15,588.81	22,334.06	6,745.25	Jun-10	Dec-14	Jun-10	Sep-14		2014
133669KU	TC KU LSTN BALL MILL FIRE PRO	26,494.92	10,642.32	(15,852.60)	-148.96%	0.01%	26,494.92	10,642.32	(15,852.60)	Jan-14	Dec-14	Jan-14	Dec-14		2014
133675KU	TC KU CATHODIC PROTECTION	4,713.84	23,803.24	19,089.40	80.20%	0.00%	4,713.86	23,803.24	19,089.38	Jan-14	Dec-14	Jan-14	Nov-14		2014
133681KU	TC KU PREDICTIVE MTCE	16,305.15	-	(16,305.15)	-100.00%	0.01%	16,305.15	-	(16,305.15)			Jan-14	May-14		2014
133684	UPGRADE TO SQL - KU 2014	-	20,995.08	20,995.08	100.00%	0.00%	-	20,995.08	20,995.08	Jan-14	Dec-14				2014
133701KU	TC KU RPL C SVC BLDG CHILL	69,811.23	67,502.19	(2,309.04)	-3.42%	0.02%	100,137.58	67,502.19	(32,635.39)	Jan-14	Dec-14	Jan-14	Sep-15		2014
133705KU	TC KU CBU CHAIN	43,339.12	107,419.13	64,080.01	59.65%	0.02%	59,920.01	107,419.13	47,499.12	Jan-14	Dec-14	Jan-14	Dec-14		2014
133726	NETWORK SEC INTR PREV-KU14	-	140,058.48	140,058.48	100.00%	0.00%	-	140,058.48	140,058.48	Jan-14	Dec-14				2014
133728	GH4 7 & 8 Stage Bucket Repl	313,454.35	315,853.88	2,399.53	0.76%	0.11%	311,305.65	315,853.88	4,548.23	Jun-14	Dec-14	Jun-14	Dec-14		2014
133734	GH4 Turb Packing Repl	658,381.52	502,716.95	(155,664.57)	-30.96%	0.23%	653,948.78	502,716.95	(151,231.83)	Jun-14	Dec-14	Jun-14	Dec-14		2014
133755	CIP COMPLIANCE INFR - KU 2014	-	250,000.08	250,000.08	100.00%	0.00%	-	250,000.08	250,000.08	Jan-14	Dec-14				2014
133758	CIP COMPLIANCE TOOLS-KU 2014	-	124,999.92	124,999.92	100.00%	0.00%	-	124,999.92	124,999.92	Jan-14	Dec-14				2014
133791	GH2 Sample Panel Replacement	105,843.41	-	(105,843.41)	-100.00%	0.04%	449,031.28	282,931.00	(166,100.28)			Sep-14	May-15		2014
133792	GH1 Sample Panel Replacement	105,726.49	-	(105,726.49)	-100.00%	0.04%	458,517.94	282,931.00	(175,586.94)			Sep-14	May-15		2014
133808	MCROSFT LIC TRUE-UP - KU14	-	75,000.02	75,000.02	100.00%	0.00%	-	75,000.02	75,000.02	Jan-14	Dec-14				2014
133840	NW DATA COM ACCESS SW - KU14	-	250,042.64	250,042.64	100.00%	0.00%	-	250,042.64	250,042.64	Jan-14	Dec-14				2014
133843	DTA COMM CORE NETWK - KU14	-	75,000.20	75,000.20	100.00%	0.00%	-	75,000.20	75,000.20	Jan-14	Dec-14				2014
133848	316b Study - KU	-	250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Oct-11	Dec-16				2014
133870	INTNT CON CORP FW RE - KU14	-	150,000.06	150,000.06	100.00%	0.00%	-	150,000.06	150,000.06	Jan-14	Dec-14				2014
133873	INTERNT CON SEC INFRA - KU14	-	50,000.20	50,000.20	100.00%	0.00%	-	50,000.20	50,000.20	Jan-14	Dec-14				2014
133874	GH1-1 Main Cond Vac Pmp	95,225.43	-	(95,225.43)	-100.00%	0.03%	313,931.72	591,583.00	277,651.28			Apr-14	May-15		2014
133879	NW LAND MOBILE RADIO - KU14	-	100,144.33	100,144.33	100.00%	0.00%	-	100,144.33	100,144.33	Jan-14	Dec-14				2014
133882	NEW LAND MBL RO PURCH - KU14	-	300,315.77	300,315.77	100.00%	0.00%	-	300,315.77	300,315.77	Jan-14	Dec-14				2014
133895	BR3 CWP Overhaul	442,313.45	520,002.00	77,688.55	14.94%	0.15%	782,519.94	860,208.49	77,688.55	Jun-11	Jun-14	Jun-11	Apr-14		2014
133897	NW RMTE ACCESS VPN SW - KU14	-	150,000.08	150,000.08	100.00%	0.00%	-	150,000.08	150,000.08	Jan-14	Dec-14				2014
133906	NEW WID AREA NTWK BULK - KU14	-	50,140.44	50,140.44	100.00%	0.00%	-	50,140.44	50,140.44	Jan-14	Dec-14				2014
133922	NE WDE AREA NTWK MICR - KU14	-	37,540.55	37,540.55	100.00%	0.00%	-	37,540.55	37,540.55	Jan-14	Dec-14				2014
133927	NW WDE A NTWK ACSS DEV - KU14	-	62,548.69	62,548.69	100.00%	0.00%	-	62,548.69	62,548.69	Jan-14	Dec-14				2014
133935	DX Tunnel Drain Vlve&Pltfrm	(6,192.23)	-	6,192.23	-100.00%	0.00%	218,915.15	225,107.38	6,192.23			Jan-13	Mar-14		2014
133938	BR1 Cooling Tower Rebuild	1,308,694.26	1,364,717.00	56,022.74	4.11%	0.46%	3,083,079.29	3,025,000.00	(58,079.29)	Jun-14	Jun-15	Jun-14	May-15		2014
133940	BR Software Upgr - Windows 7	221,195.77	225,000.00	3,804.23	1.69%	0.08%	1,044,589.92	1,048,264.38	3,674.46	Mar-13	Jun-14	Mar-13	Apr-14		2014
133941	BR Misc Capital 14	-	256,021.00	256,021.00	100.00%	0.00%	-	1,784,127.00	1,784,127.00	Nov-13	Jan-25				2014
133946	NE WE ARA NWRK OTSDE - KU14	-	87,500.17	87,500.17	100.00%	0.00%	-	87,500.17	87,500.17	Jan-14	Dec-14				2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
133949	BR1 Voltage Regulator Repl	194,446.17	277,289.59	82,843.42	29.88%	0.07%	254,789.07	337,632.49	82,843.42	Jun-13	Jun-14	Jun-13	Apr-14		2014
133956	NW WD ARA NWK SITE SEC - KU14	-	24,999.98	24,999.98	100.00%	0.00%	-	24,999.98	24,999.98	Jan-14	Dec-14				2014
133957	NE WD ARA NWK SOUTH EST - KU14	-	950,402.20	950,402.20	100.00%	0.00%	-	950,402.20	950,402.20	Jan-14	Dec-14			Offset with Project 081KU14	2014
133963	WRLESS NTWK WRLSS BD - KU14	-	24,999.98	24,999.98	100.00%	0.00%	-	24,999.98	24,999.98	Jan-14	Dec-14				2014
134004	COLLECTIVE BILLING ENH - KU12	51,171.23	-	(51,171.23)	-100.00%	0.02%	116,601.90	65,430.67	(51,171.23)			May-12	Jan-15		2014
134022	SAP CCS CSS RELSE & UP - KU14	-	5,640,002.76	5,640,002.76	100.00%	0.00%	-	5,640,002.76	5,640,002.76	Jan-14	Dec-14			Project start was delayed to 2015	2014
134057	NERCALRT-DLVTA-ARNLD	(883.41)	-	883.41	-100.00%	0.00%	1,458,571.21	1,459,454.62	883.41			Oct-12	Oct-13		2014
134058	NERCALRT-ERLN-LVGSTN	1,474,118.25	2,130,431.08	656,312.83	30.81%	0.52%	2,706,945.47	3,355,739.72	648,794.25	Sep-13	Apr-14	Sep-13	Nov-14	Material purchases had been accelerated into 2013.	2014
134060	NERCALRT-DRCSTR-PK N	8,471.95	-	(8,471.95)	-100.00%	0.00%	209,443.96	200,972.01	(8,471.95)			Oct-12	Dec-13		2014
134061	NERCALRT-DRCSTR-PKN1	109,415.69	-	(109,415.69)	-100.00%	0.04%	455,793.96	346,378.27	(109,415.69)			Aug-13	Dec-13		2014
134062	NERCALRT-LKRBA-DLVTA	1,123,289.97	1,766,973.41	643,683.44	36.43%	0.39%	1,255,951.62	1,766,973.41	511,021.79	Jun-14	Nov-14	Jun-14	Feb-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 fewer structures than budgeted were needed for the upgrade. Also, the budget assumed that the work would be completed during 2014, however a portion of the work extended into 2015.	2014
134072KU	TC2 KU AUX BLR WET CHEM LYUP	21,260.25	54,348.47	33,088.22	60.88%	0.01%	21,260.25	54,348.47	33,088.22	Jan-12	Dec-14	Jan-12	Nov-14		2014
134076	58.5MVAr 69kV Cap-EarlingtonN	2,071.38	-	(2,071.38)	-100.00%	0.00%	400,073.13	398,001.75	(2,071.38)			Feb-12	Jun-13		2014
134080	138/69kV Adams Xfrmr	(12,975.62)	-	12,975.62	-100.00%	0.00%	1,742,737.81	1,755,713.43	12,975.62			Sep-11	Jul-13		2014
134110KU	TC2 KU SCR LAYER 1 REPLACE	736,803.70	1,734,210.00	997,406.30	57.51%	0.26%	1,272,406.23	2,149,362.53	876,956.30	Jun-13	Dec-14	Jun-13	Jun-14	Re-generation and Installation costs associated with this layer were much lower than anticipated in budget.	2014
134111KU	TC2 SCR L2 REPLACE-KU	242,161.75	-	(242,161.75)	-100.00%	0.08%	262,450.19	2,665,919.92	2,403,469.73			Jul-14	Apr-16		2014
134112KU	TC CT KU INSTALL AUX TRANS	437,005.04	388,901.52	(48,103.52)	-12.37%	0.15%	445,207.65	388,901.52	(56,306.13)	Jan-14	Dec-14	Jan-14	Oct-14		2014
134188	ETWN HWKNS DRNG BSN	-	(20,514.05)	(20,514.05)	100.00%	0.00%	-	(20,514.05)	(20,514.05)	Jan-14	Nov-15				2014
134190	EKP CPR PLT RELO	-	(10,728.96)	(10,728.96)	100.00%	0.00%	-	(10,728.96)	(10,728.96)	Jan-14	Dec-15				2014
134211	138/69kV Spare Xfrmr-2013	(1,238,778.13)	-	1,238,778.13	-100.00%	-0.43%	20,780.75	1,259,558.88	1,238,778.13			Oct-12	Oct-13	Spare transformer used to replace the Mud Lane TR4 transformer that failed during July 2014. Costs were transferred to project 145796.	2014
134221	NERCALRT-RDBRN-SPRRD	237,681.58	-	(237,681.58)	-100.00%	0.08%	374,174.41	136,492.83	(237,681.58)			Oct-13	Apr-14		2014
134222	NERCALRT-LBNON-BNVL	2,269,400.29	2,695,943.12	426,542.83	15.82%	0.79%	2,255,927.96	2,695,943.12	440,015.16	Apr-14	Dec-14	Apr-14	Oct-14		2014
134224	NERCALRT-BN N-HGBYML	-	710,759.98	710,759.98	100.00%	0.00%	-	710,759.98	710,759.98	Jan-14	Mar-14			The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that the upgrades were not necessary.	2014
134225	NERCALRT-BNN-HGBYML1	-	523,009.46	523,009.46	100.00%	0.00%	-	523,009.46	523,009.46	Oct-14	Nov-14			The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that the upgrades were not necessary.	2014
134278	NERCALRT-BWN-LBANON	(3,194.84)	(0.02)	3,194.82	-15974100.00%	0.00%	963,116.59	966,311.41	3,194.82	Jul-12	Dec-13	Jul-12	Jan-14		2014
134279	NERCALRT-ETWN-BDSTWN	255,177.17	613,787.64	358,610.47	58.43%	0.09%	255,177.17	613,787.64	358,610.47	Feb-14	Jun-14	Feb-14	May-14		2014
134285	COMP-RELATED EQUIP-KU 2014	53,889.42	41,220.80	(12,668.62)	-30.73%	0.02%	55,872.52	41,220.80	(14,651.72)	Mar-14	Dec-14	Mar-14	Dec-14		2014
134371	VCE COMMU UNIFIED CM - KU14	-	1,200,021.13	1,200,021.13	100.00%	0.00%	-	1,200,021.13	1,200,021.13	Jan-14	Dec-14			Offset with Project 120LKU14.	2014
134380	161/69kV Spare Xfrmr	1,051,357.30	886,564.88	(164,792.42)	-18.59%	0.37%	1,467,049.85	1,296,002.47	(171,047.38)	Oct-13	Jun-14	Oct-13	Aug-14		2014
134409	UPGRADE EMS HARDWARE KU	-	292,458.00	292,458.00	100.00%	0.00%	-	292,458.00	292,458.00	Jan-12	Dec-14				2014
134521	Conflation Software-KU	91.79	-	(91.79)	-100.00%	0.00%	425,770.91	425,679.12	(91.79)			Jan-12	Aug-14		2014
134580	2013 Ventyx Upgrade-KU	-	356,250.06	356,250.06	100.00%	0.00%	-	356,250.06	356,250.06	Jan-13	Dec-14				2014
134622	DSP Reynolds 1 Ckt 0069	101,771.56	-	(101,771.56)	-100.00%	0.04%	125,444.81	23,673.25	(101,771.56)			Jul-11	Jul-14		2014
134626	DSP CLAYS MILL CKT 0146	3,422.44	-	(3,422.44)	-100.00%	0.00%	845,977.08	842,554.64	(3,422.44)			Feb-12	Jun-13		2014
134665	Back-up Trans Control Ctr KU	(106,759.88)	159,125.00	265,884.88	167.09%	-0.04%	(0.00)	4,332,833.88	4,332,833.88	Jul-12	Dec-21	Jul-12			2014
134676	2013 Ret Sys Enhance-KU	12,412.14	-	(12,412.14)	-100.00%	0.00%	62,217.97	49,805.83	(12,412.14)			Jan-13	Mar-14		2014
134687KU	Call Recording Replace-KU13	155,049.39	-	(155,049.39)	-100.00%	0.05%	408,954.06	253,904.67	(155,049.39)			Aug-13	Aug-14		2014
134690	2013 FieldNet Enhance-KU	5,455.37	-	(5,455.37)	-100.00%	0.00%	10,552.78	5,097.41	(5,455.37)			Jan-13	Sep-14		2014
134692	2013 Retail HW Infra-KU	22,643.02	-	(22,643.02)	-100.00%	0.01%	59,188.69	36,545.67	(22,643.02)			Jan-13	Mar-14		2014
134707	Elec Facil Inspect-KU14	-	124,999.92	124,999.92	100.00%	0.00%	-	124,999.92	124,999.92	Jan-14	Dec-14				2014
134725	2014 Retail Sys Enhance-KU	-	142,500.00	142,500.00	100.00%	0.00%	-	142,500.00	142,500.00	Jan-14	Dec-14				2014
134761	Routine EMS-KU 2014	-	126,423.60	126,423.60	100.00%	0.00%	-	126,423.60	126,423.60	Jul-10	Nov-16				2014
134796	Tools - 2014	-	142,466.29	142,466.29	100.00%	0.00%	-	142,466.29	142,466.29	Jan-14	Dec-14				2014
134800	Fiber/Telecomm Upgrades - 2014	-	475,051.02	475,051.02	100.00%	0.00%	-	475,051.02	475,051.02	Jan-14	Dec-14				2014
134946	SCM2013 CEN NESC COMPLIANCE	5,751.54	-	(5,751.54)	-100.00%	0.00%	70,215.06	64,463.52	(5,751.54)			Jan-13	Apr-14		2014
134964	SCM2014 CENT NESC COMPLIANCE	61,148.62	66,458.06	5,309.44	7.99%	0.02%	61,148.62	66,458.06	5,309.44	Jan-14	Dec-14	Jan-14	Dec-14		2014
134965	SCM2014 CENT REPL REGULATORS	62,066.63	75,086.32	13,019.69	17.34%	0.02%	69,209.10	75,086.32	5,877.22	Jan-14	Dec-14	Jan-14	Jul-15		2014
134966	SCM2014 CENT RPL BUSHINGS	135,593.46	95,517.72	(40,075.74)	-41.96%	0.05%	134,407.62	95,517.72	(38,889.90)	Jan-14	Dec-14	Jan-14	Jan-15		2014
134969	SCM2014 EARL FAILED BRKR/RECL	70,560.03	71,932.97	1,372.94	1.91%	0.02%	77,466.67	71,932.97	(5,533.70)	Jan-14	Dec-14	Jan-14	Jun-15		2014
134970	SCM2014 EARL MISC SUBSTATION	147,925.88	194,541.61	46,615.73	23.96%	0.05%	162,167.61	194,541.61	32,374.00	Jan-14	Dec-14	Jan-14	Dec-14		2014
134973	SCM2014 CENT REPL BATTERIES	62,642.24	41,096.44	(21,545.80)	-52.43%	0.02%	61,387.41	41,096.44	(20,290.97)	Jan-14	Dec-14	Jan-14	Dec-14		2014
134974	SCM2014 CENT REPL BREAKERS	194,535.45	182,434.71	(12,100.74)	-6.63%	0.07%	207,192.61	182,434.71	(24,757.90)	Dec-13	Dec-14	Dec-13	Apr-15		2014
134977	SCM2014 PINE MISC SUB PROJ	126,601.98	130,685.37	4,083.39	3.12%	0.04%	128,236.75	130,685.37	2,448.62	Jan-14	Dec-14	Jan-14	Dec-14		2014
134979	SCM2014 PINE NESC COMPLIANCE	54,330.57	54,363.89	33.32	0.06%	0.02%	54,330.57	54,363.89	33.32	Jan-14	Dec-14	Jan-14	Dec-14		2014
134982	SCM2014 PINE RPL BATTERIES	33,902.27	21,906.34	(11,995.93)	-54.76%	0.01%	33,902.27	21,906.34	(11,995.93)	Jan-14	Dec-14	Jan-14	Nov-14		2014
134984	SCM2014 CENT WILDLIFE PROTECT	102,538.23	49,652.40	(52,885.83)	-106.51%	0.04%	102,538.23	49,652.40	(52,885.83)	Jan-14	Dec-14	Jan-14	May-14		2014
134985	SCM2014 EARL WILDLIFE PROTECT	59,156.59	49,725.02	(9,431.57)	-18.97%	0.02%	59,156.59	49,725.02	(9,431.57)	Jan-14	Dec-14	Jan-14	Dec-14		2014
134990	SCM2014 PINE WILDLIFE PROTECT	74,046.10	50,305.39	(23,740.71)	-47.19%	0.03%	75,969.57	50,305.39	(25,664.18)	Jan-14	Dec-14	Jan-14	Dec-14		2014
134991	SCM2014 CENT MISC CAPITAL	231,458.23	226,544.69	(4,913.54)	-2.17%	0.08%	230,582.79	226,544.69	(4,038.10)	Jan-14	Dec-14	Jan-14	Dec-14		2014
134994	SCM2014 RTU REPLACEMENTS	128,990.34	141,583.22	12,592.88	8.89%	0.05%	144,340.58	141,583.22	(2,757.36)	Jan-14	Dec-14	Jan-14	Jan-15		2014
135001	2014 KU RWD/RPR SUB XFMR	-	1,293,402.61	1,293,402.61	100.00%	0.00%	-	1,293,402.61	1,293,402.61	Jan-14	Dec-14			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2014
135005	SCM2014 PINE TOOLS & EQUIP	24,563.12	21,039.12	(3,524.00)	-16.75%	0.01%	24,563.12	21,039.12	(3,524.00)	Jan-14	Dec-14	Jan-14	Nov-14		2014
135006	SCM2014 CENT TOOLS & EQUIP	112,570.13	24,545.64	(88,024.49)	-358.62%	0.04%	112,570.13	24,545.64	(88,024.49)	Jan-14	Dec-14	Jan-14	Dec-14		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
135007	SCM2014 EARL TOOLS & EQUIP	20,016.16	21,039.12	1,022.96	4.86%	0.01%	20,016.16	21,039.12	1,022.96	Jan-14	Dec-14	Jan-14	Nov-14		2014
135021	KU FAILED EQP - 2011	(17,797.45)	-	17,797.45	-100.00%	-0.01%	(17,797.45)	-	17,797.45			Jan-12	Jun-13		2014
135071	REB-REMODEL MOREHEAD OFFICE	(3,000.00)	-	3,000.00	-100.00%	0.00%	84,879.01	91,984.01	7,105.00			Jan-12	Dec-14		2014
135086	CIP- KU 2014	-	66,067.07	66,067.07	100.00%	0.00%	-	66,067.07	66,067.07	Jan-14	Dec-14				2014
135261	Wallstreet Suite KU	140,722.16	41,000.00	(99,722.16)	-243.22%	0.05%	314,230.25	214,508.09	(99,722.16)	Jun-13	Jun-14	Jun-13	Jul-14		2014
135423	EM Soft Tools 2014 KU	-	97,000.00	97,000.00	100.00%	0.00%	-	97,000.00	97,000.00	Jan-14	Dec-14				2014
135431	SHLBYVL-SHLBYVL E 69	4,077.73	-	(4,077.73)	-100.00%	0.00%	664,073.68	659,995.95	(4,077.73)			Jan-12	Mar-14		2014
135484	RIC - Berea Rd Hwy	(26,091.01)	-	26,091.01	-100.00%	-0.01%	275,389.60	301,480.61	26,091.01			Aug-11	Dec-13		2014
135491	54.0 MVAr 69kV Cap - Green R	1,699.39	-	(1,699.39)	-100.00%	0.00%	377,373.96	375,674.57	(1,699.39)			Mar-12	Jun-13		2014
135531	13.2 MVAr 69kV Cap - Newtown	(5,778.89)	-	5,778.89	-100.00%	0.00%	373,326.01	379,104.90	5,778.89			Feb-12	Feb-14		2014
135625	Matanzas Sub Upgrade	40,157.81	-	(40,157.81)	-100.00%	0.01%	40,157.81	-	(40,157.81)			Dec-11	Dec-13		2014
135626	Matanzas Line Upgrades	2,300.80	-	(2,300.80)	-100.00%	0.00%	422,565.26	420,264.46	(2,300.80)			Nov-11	Nov-13		2014
135697KU	Revenue Collect Enh-KU11	0.70	-	(0.70)	-100.00%	0.00%	146,221.11	146,220.41	(0.70)			Oct-11	Dec-13		2014
135810KU	Billing Enhancements-KU12	51,676.49	-	(51,676.49)	-100.00%	0.02%	145,466.51	93,790.02	(51,676.49)			Nov-11	Dec-14		2014
135920	Corning Sub Upgrade	480,594.55	253,647.10	(226,947.45)	-89.47%	0.17%	2,640,909.37	2,413,961.92	(226,947.45)	Jan-13	Jan-14	Jan-13	Jan-14		2014
135928	NERCALRT-AMERAV-HFLG	6,702.38	-	(6,702.38)	-100.00%	0.00%	85,003.39	78,301.01	(6,702.38)			May-12	Jun-13		2014
136152	CORNING UPGD-LINES	260,178.25	236,585.17	(23,593.08)	-9.97%	0.09%	414,936.55	391,343.47	(23,593.08)	Feb-13	Dec-14	Feb-13	Apr-14		2014
136172	AP-SADE-KU	2,235.87	-	(2,235.87)	-100.00%	0.00%	106,336.91	104,101.04	(2,235.87)			Mar-12	Sep-13		2014
136480KU	GS GE Test Equip Pool KU	-	122,000.00	122,000.00	100.00%	0.00%	-	976,000.00	976,000.00	Jan-13	Nov-22				2014
136545KU	GS SL Coal Balance KU	5,422.24	-	(5,422.24)	-100.00%	0.00%	5,422.24	-	(5,422.24)			Jan-14	Oct-14		2014
136569KU	GS CDM Cyber Lab KU	10,158.08	-	(10,158.08)	-100.00%	0.00%	12,373.74	2,215.66	(10,158.08)			Jan-13	Apr-14		2014
136570KU	GS CDM Equip Prot KU	3,869.23	-	(3,869.23)	-100.00%	0.00%	6,289.88	2,420.65	(3,869.23)			Jan-13	Apr-14		2014
136997	BR Forklift	8,406.92	111,435.00	103,028.08	92.46%	0.00%	84,069.09	187,097.17	103,028.08	Sep-13	Apr-14	Sep-13	Mar-14		2014
136999	BR FGD SW Line Insulation	21,490.52	-	(21,490.52)	-100.00%	0.01%	66,941.73	45,451.21	(21,490.52)			Oct-12	Apr-14		2014
137001	BR Demin Sump Pump Repl	9,767.39	-	(9,767.39)	-100.00%	0.00%	225,578.24	215,810.85	(9,767.39)			Oct-12	Dec-13		2014
137004	BR Maintenance Admin Area	110,769.37	-	(110,769.37)	-100.00%	0.04%	362,023.41	251,254.04	(110,769.37)			Oct-12	Mar-14		2014
137011	BR1/2 A Conv to 1-1&1-2 Crshrs	-	85,308.86	85,308.86	100.00%	0.00%	-	85,308.86	85,308.86	Oct-13	Jun-16				2014
137020	BR2 Secondary Air Drives Repl	339,925.37	233,220.05	(106,705.32)	-45.75%	0.12%	339,925.37	233,220.05	(106,705.32)	Oct-13	Nov-14	Oct-13	Nov-14		2014
137072	GH4 FGD Seal Water Reroute	(4,681.99)	-	4,681.99	-100.00%	0.00%	191,231.92	195,913.91	4,681.99			May-12	Nov-13		2014
137074	GH1 FGD Seal Water Reroute	(4,592.52)	-	4,592.52	-100.00%	0.00%	152,123.49	156,716.01	4,592.52			Jan-13	Dec-13		2014
137075	GH3 FGD Seal Water Reroute	(4,593.84)	-	4,593.84	-100.00%	0.00%	222,658.95	227,252.79	4,593.84			May-12	Nov-13		2014
137086	GH3 Demin Controls Upgrade	189,445.05	-	(189,445.05)	-100.00%	0.07%	394,299.34	545,914.75	151,615.41			Oct-13	Jul-14		2014
137089	GH2 UPS Battery Repl	81,708.97	50,258.83	(31,450.14)	-62.58%	0.03%	81,708.97	50,258.83	(31,450.14)	May-12	Dec-14	May-12	Apr-14		2014
137111	GH4 HP Turbine Bolting Repl	123,838.68	173,873.96	50,035.28	28.78%	0.04%	122,476.68	173,873.96	51,397.28	Jun-14	Dec-14	Jun-14	Dec-14		2014
137135	GH4 HP Turbine Seal Ring Repl	225,610.85	199,080.54	(26,530.31)	-13.33%	0.08%	223,583.97	199,080.54	(24,503.43)	Jun-14	Dec-14	Jun-14	Dec-14		2014
137168	BR2 Feeder Controls	0.77	-	(0.77)	-100.00%	0.00%	46,881.57	46,880.80	(0.77)			Oct-12	Jan-14		2014
137179	BR2 SH Platen Repl	474,018.52	368,000.53	(106,017.99)	-28.81%	0.17%	678,571.62	578,682.98	(99,888.64)	Oct-13	Dec-14	Oct-13	Nov-14		2014
137185	BR1 Econ & Hdr Repl	461,857.69	655,545.56	193,687.87	29.55%	0.16%	962,270.94	867,425.56	(94,845.38)	Oct-13	Jun-15	Oct-13	May-15		2014
137194	BR Guard Building Replacement	115,398.84	-	(115,398.84)	-100.00%	0.04%	616,992.63	501,593.79	(115,398.84)			Oct-12	Jun-14		2014
137200	DX Station Roof Repl	54,329.10	-	(54,329.10)	-100.00%	0.02%	189,031.31	134,702.21	(54,329.10)			Oct-12	Jul-14		2014
137208	BR RO-1 Membrane Repl	287.44	-	(287.44)	-100.00%	0.00%	42,183.31	107,445.87	65,262.56			Sep-13	Dec-13		2014
137265	GH1 Upper Slope Repl	437,088.80	330,051.87	(107,036.93)	-32.43%	0.15%	1,568,841.82	2,233,405.87	664,564.05	May-12	Dec-15	May-12	May-15		2014
137286	GH4 TIL 1292	281,882.10	325,627.86	43,745.76	13.43%	0.10%	279,792.40	325,627.86	45,835.46	Jun-14	Dec-14	Jun-14	Dec-14		2014
137369	GH 2-6 Pulverizer Gearbox	716,526.53	-	(716,526.53)	-100.00%	0.25%	716,614.76	668,746.00	(47,868.76)			Jan-14	Oct-14	Ghent Station has initiated a pulverizer gearbox life extension program to replace the vertical shafts and the internal gearbox components. Due to issues with other similar pulverizer gearboxes on Unit 2, this project was accelerated into 2014.	2014
137517	Capital T&E - 012360	(7,548.11)	-	7,548.11	-100.00%	0.00%	(7,548.11)	-	7,548.11			Jan-13	Dec-13		2014
137524	Capital T&E - 014260	(5,733.86)	-	5,733.86	-100.00%	0.00%	(5,733.86)	-	5,733.86			Jan-13	Dec-13		2014
137525	Capital T&E - 017660	18,814.88	-	(18,814.88)	-100.00%	0.01%	18,814.88	-	(18,814.88)			Jan-13	Dec-13		2014
137597	TY Plant Closure	17,582.66	-	(17,582.66)	-100.00%	0.01%	91,728.66	711,646.00	619,917.34			Feb-13	Apr-15		2014
137604	CIP 5 EMS - KU - (2014)	-	402,895.00	402,895.00	100.00%	0.00%	-	402,895.00	402,895.00	Jan-14	Dec-14				2014
137631KU	TC2 KU RECIRC LOOP	5,189.34	-	(5,189.34)	-100.00%	0.00%	50,518.16	45,328.82	(5,189.34)			Jun-10	Dec-13		2014
137664	GH Conveyor Belt Repl 14	-	390,959.20	390,959.20	100.00%	0.00%	-	390,959.20	390,959.20	Jun-12	Nov-14				2014
137667KU	TC2 KU PA FAN EXT BEARING COOL	-	62,502.03	62,502.03	100.00%	0.00%	-	62,502.03	62,502.03	Jun-10	Dec-14				2014
137671KU	TC2 KU PJFF BAGS & CAGES	754,642.45	1,343,961.35	589,318.90	43.85%	0.26%	754,642.45	1,343,961.35	589,318.90	Oct-13	Dec-14	Oct-13	Jun-14	Project was negotiated for better pricing on materials and contract labor than was originally planned for in budget.	2014
137733	JONESVILLE EKP TAP-REIM	3,043.28	-	(3,043.28)	-100.00%	0.00%	(292.03)	-	292.03			Sep-13	Mar-14		2014
137735	PAINT LICK HWY-REIM	679.14	-	(679.14)	-100.00%	0.00%	(0.00)	-	0.00			Jan-13	May-14		2014
137744	HARDIN CO SMITH 345KV P1	331,975.76	-	(331,975.76)	-100.00%	0.12%	943,291.55	610,142.24	(333,149.31)			Oct-12	Nov-14		2014
137773	TRODS - KU	6,104.95	60,192.36	54,087.41	89.86%	0.00%	39,720.83	93,808.24	54,087.41	Jun-12	Dec-14	Jun-12	Sep-14		2014
137819KU	Exchange HA Re-architect-KU13	28,179.60	-	(28,179.60)	-100.00%	0.01%	71,456.79	37,943.05	(33,513.74)			Sep-12	Dec-14		2014
137826KU	Upgrade F5-KU13	77,643.64	-	(77,643.64)	-100.00%	0.03%	255,962.43	124,302.77	(131,659.66)			Aug-13	Oct-14		2014
137837KU	Tape Silo Refresh-KU14	-	166,249.97	166,249.97	100.00%	0.00%	-	166,249.97	166,249.97	Jan-14	Nov-14				2014
137850KU	Upgrade F5-KU14	-	189,999.94	189,999.94	100.00%	0.00%	-	189,999.94	189,999.94	Jan-14	Dec-14				2014
138067	Hdwe Capital for LOBs - KU13	5,913.15	-	(5,913.15)	-100.00%	0.00%	92,498.13	86,584.98	(5,913.15)			Jan-13	Mar-14		2014
138095	SCM 2013 CENT ADAMS STRU REPL	1,642.05	-	(1,642.05)	-100.00%	0.00%	296,597.87	294,955.82	(1,642.05)			Apr-13	Dec-13		2014
138101	SCM 2013 CENT REPL SUB BATT	1,282.78	-	(1,282.78)	-100.00%	0.00%	48,361.96	47,079.18	(1,282.78)			Jan-13	Apr-14		2014
138147	SCM2014 CENT RPL LTC/REG CONTR	59,175.87	51,709.52	(7,466.35)	-14.44%	0.02%	59,942.72	51,709.52	(8,233.20)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138151	SCM2014 EARL REPL BATTERIES	28,758.11	29,696.30	938.19	3.16%	0.01%	28,758.11	29,696.30	938.19	Jan-14	Dec-14	Jan-14	Dec-14		2014
138153	SCM2014 KU CA DIFF RELAY REPL	65,250.63	55,216.04	(10,034.59)	-18.17%	0.02%	65,250.63	55,216.04	(10,034.59)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138170	DSP EDDYVILLE 12KV SUB UPGR	4,018.58	-	(4,018.58)	-100.00%	0.00%	187,520.04	183,501.46	(4,018.58)			Jan-13	Dec-13		2014
138171	DSP LIBERTY SUBST RECLO ADD	106,201.71	53,614.93	(52,586.78)	-98.08%	0.04%	106,201.71	53,614.93	(52,586.78)	Jan-14	Dec-14	Jan-14	Aug-14		2014
138188	BOC-CSCC - KU	1,330.42	-	(1,330.42)	-100.00%	0.00%	59,111.76	57,781.34	(1,330.42)			Jan-13	Mar-14		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
138190	KU CAMERAS 2013	(28,977.07)	-	28,977.07	-100.00%	-0.01%	21,492.10	50,469.17	28,977.07			Jan-13	Mar-14		2014
138192	KU FIRE SYSTEMS 2013	(7,037.48)	-	7,037.48	-100.00%	0.00%	18,655.27	25,692.75	7,037.48			Jan-13	Mar-14		2014
138194	KU SECURITY EQUIPMENT2013	(22,314.33)	-	22,314.33	-100.00%	-0.01%	8,346.18	30,660.51	22,314.33			Jan-13	Mar-14		2014
138200	2014 - KU CAMERAS	116,557.38	93,000.00	(23,557.38)	-25.33%	0.04%	113,528.43	93,000.00	(20,528.43)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138202	2014 KU FIRE SYSTEMS	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-14	Dec-14				2014
138204	2014 KU SECURITY EQUIPMENT	16,399.84	50,000.00	33,600.16	67.20%	0.01%	-	50,000.00	50,000.00	Jan-14	Dec-14	Jan-14	Dec-14		2014
138214	DSP OWENTON STEP UP BANK	86,459.24	-	(86,459.24)	-100.00%	0.03%	121,667.02	-	(121,667.02)			Jan-13	Jan-15		2014
138215	DSP Hume Road DIST	358,415.13	-	(358,415.13)	-100.00%	0.13%	1,813,798.33	1,455,383.20	(358,415.13)			Jan-13	Jul-14		2014
138226	2013 EARL MISC DIS CAP PROJ	6,513.25	-	(6,513.25)	-100.00%	0.00%	6,513.25	-	(6,513.25)			Jan-13	Apr-14		2014
138227	SCM 2013 EARL MISC NESC COMPL	8,251.88	-	(8,251.88)	-100.00%	0.00%	144,362.49	136,110.61	(8,251.88)			Jan-13	Apr-14		2014
138228	SCM 2013 EARL REPL REGULATORS	156.59	-	(156.59)	-100.00%	0.00%	156.59	-	(156.59)			Jan-13	Apr-14		2014
138231	SCM 2013 PINE RECLOSER REPL	(12.79)	-	12.79	-100.00%	0.00%	56,080.84	56,093.63	12.79			Jan-13	Mar-14		2014
138233	SCM2014 CENT LTC OIL FILT ADD	78,575.83	54,833.50	(23,742.33)	-43.30%	0.03%	78,725.20	54,833.50	(23,891.70)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138234	SCM2014 PINE LTC OIL FILT ADD	49,763.43	35,583.54	(14,179.89)	-39.85%	0.02%	49,763.43	35,583.54	(14,179.89)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138237	SCM EARL MISC NESC COMPL	114,792.62	138,180.21	23,387.59	16.93%	0.04%	114,792.62	138,180.21	23,387.59	Jan-14	Dec-14	Jan-14	Dec-14		2014
138239	SCM2014 EARL RPL LTC/REG CONTR	79,633.68	52,488.68	(27,145.00)	-51.72%	0.03%	74,595.22	52,488.68	(22,106.54)	Jan-14	Dec-14	Jan-14	Jul-15		2014
138241	SCM2014 PINE FAILED BRKR/RECL	105,315.28	83,283.30	(22,031.98)	-26.45%	0.04%	111,942.05	83,283.30	(28,658.75)	Jan-14	Dec-14	Jan-14	Jan-15		2014
138242	SCM2014 PINE REPL LTC/REG CONT	49,817.27	40,023.34	(9,793.93)	-24.47%	0.02%	49,817.27	40,023.34	(9,793.93)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138293KU	IRAS ENHANCEMENTS-KU14	-	142,500.00	142,500.00	100.00%	0.00%	-	142,500.00	142,500.00	Jan-14	Dec-14				2014
138295	TRMS REPL/UPGR KU	263,794.90	178,005.36	(85,789.54)	-48.19%	0.09%	484,592.09	388,214.52	(96,377.57)	Jan-13	Dec-14	Jan-13	Jan-15		2014
138318	Green River 5 - KU	(2,164,900.38)	500,000.25	2,664,900.63	532.98%	-0.76%	0.00	342,401,384.65	342,401,384.65	Jul-12	May-18	Jul-12		Budgeted to Capital but Actuals in Prelim Survey. Actuals eventually moved to project 150080KU	2014
138343	EDDYVILLE STRM-CONST ADDITION	6,001.69	-	(6,001.69)	-100.00%	0.00%	325,572.17	319,570.48	(6,001.69)			Jan-13	Aug-13		2014
138357	BRCT GT24 Fuel Flexibility KU	(49,711.86)	289,719.74	339,431.60	117.16%	-0.02%	903,191.38	1,367,026.57	463,835.19	Jun-13	Aug-14	Jun-13	Oct-14		2014
138365	CAMPBELLSVILLE REMODEL	(1,050.00)	-	1,050.00	-100.00%	0.00%	168,239.60	169,289.60	1,050.00			Jan-13	Apr-14		2014
138376	KU REPLACE FAILED EQP	22,892.83	-	(22,892.83)	-100.00%	0.01%	163,013.35	140,120.52	(22,892.83)			Jan-13	Aug-13		2014
138377	ONEQ FURNITURE & EQUIP	651.99	-	(651.99)	-100.00%	0.00%	13,640.19	12,988.20	(651.99)			Jan-13	Jun-14		2014
138420	Cane Run 345kV Xfrmr - KU	(5,033.39)	-	5,033.39	-100.00%	0.00%	0.00	5,033.39	5,033.39			Jul-12	Jan-14		2014
138511	Business Offices - Misc CapEx	(4,127.21)	125,000.00	129,127.21	103.30%	0.00%	58,288.18	187,415.39	129,127.21	Jan-13	Jan-13	Jan-13	Jun-15		2014
138535	Meter Equipment 2014 KU	-	89,000.00	89,000.00	100.00%	0.00%	-	89,000.00	89,000.00	Jan-13	Dec-18				2014
138539	ONEQ LOBBY RENOVATION 2014	102,516.57	95,000.00	(7,516.57)	-7.91%	0.04%	103,744.22	95,000.00	(8,744.22)	Jan-14	Dec-14	Jan-14	Jul-15		2014
138540	KU FACILITIES FLOORING	29,706.23	77,500.00	47,793.77	61.67%	0.01%	29,706.23	77,500.00	47,793.77	Jan-14	Dec-14	Jan-14	Dec-14		2014
138541	PARIS OFFICE-RENOVATIONS	8,496.25	9,500.00	1,003.75	10.57%	0.00%	5,408.00	9,500.00	4,092.00	Jan-14	Jul-14	Jan-14	Dec-14		2014
138542	ONEQ REPLACE SIDEWALK	141,725.71	97,641.00	(44,084.71)	-45.15%	0.05%	142,650.19	97,641.00	(45,009.19)	Jan-14	Dec-14	Jan-14	Jan-15		2014
138548	KU FACILITY IMPROVEMENTS	-	475,000.00	475,000.00	100.00%	0.00%	-	475,000.00	475,000.00	Jan-14	Dec-14				2014
138556	KU HVAC REPLACEMENTS	40,600.00	100,000.00	59,400.00	59.40%	0.01%	69,380.00	100,000.00	30,620.00	Jan-14	Dec-14	Jan-14	Jun-15		2014
138557	KU REPLACE FAILED EQUIP	85,794.71	100,000.03	14,205.32	14.21%	0.03%	28,992.17	100,000.03	71,007.86	Jan-14	Dec-14	Jan-14	Jun-15		2014
138558	KU OFFICE FURNITURE & EQP	47,317.66	200,000.00	152,682.34	76.34%	0.02%	40,931.02	200,000.00	159,068.98	Jan-14	Dec-14	Jan-14	Jan-15		2014
138559	KU DIST FACILITY RENOVATIONS	-	755,250.00	755,250.00	100.00%	0.00%	-	755,250.00	755,250.00	Jan-14	Dec-14			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded numerous smaller projects for facility site improvements and equipment.	2014
138560	OFFICE RENO MT STERLING	200,914.21	113,086.85	(87,827.36)	-77.66%	0.07%	200,294.29	113,086.85	(87,207.44)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138561	RETAIL OFFICE 2014 REMODEL 2	-	113,086.85	113,086.85	100.00%	0.00%	-	113,086.85	113,086.85	Jan-14	Dec-14				2014
138562	RETAIL OFFICE 2014 REMODEL 3	-	113,086.85	113,086.85	100.00%	0.00%	-	113,086.85	113,086.85	Jan-14	Dec-14				2014
138563	RETAIL OFFICE 2014 REMODEL 4	-	113,086.85	113,086.85	100.00%	0.00%	-	113,086.85	113,086.85	Jan-14	Dec-14				2014
138564	WINCHESTER -REMODEL RESTROOMS	-	15,200.00	15,200.00	100.00%	0.00%	-	15,200.00	15,200.00	Jan-14	Dec-14				2014
138565	WINCHESTER GARAGE REMODEL	155,375.65	67,450.00	(87,925.65)	-130.36%	0.05%	155,375.65	67,450.00	(87,925.65)	Jan-14	Dec-14	Jan-14	Jun-15		2014
138601	Norton-Wire Racks,Bins,Equip	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-14	Dec-15				2014
138602	Danville Trans Pole Yard	1,331.73	-	(1,331.73)	-100.00%	0.00%	739,713.11	738,381.38	(1,331.73)			Sep-13	Dec-13		2014
138604	Etown Trans Pole Rack	191,632.33	110,000.00	(81,632.33)	-74.21%	0.07%	191,632.33	110,000.00	(81,632.33)	Jan-14	Dec-14	Jan-14	Oct-14		2014
138615	PowerPlant Prop Tax KU%	567.50	-	(567.50)	-100.00%	0.00%	224,131.46	223,563.96	(567.50)			Oct-12	Aug-13		2014
138629KU	SFTY TAGGING SYS-KU14	-	850,000.42	850,000.42	100.00%	0.00%	-	850,000.42	850,000.42	Jan-13	Dec-14			Offset with Project 080KU14.	2014
138644	DIST-NA-GHNT-W LEX	(2,858.77)	-	2,858.77	-100.00%	0.00%	-	2,858.77	2,858.77			Jul-12	Mar-14		2014
138687KU	Low Income Enhance-KU12	11,055.64	-	(11,055.64)	-100.00%	0.00%	103,188.01	92,132.37	(11,055.64)			Aug-12	Dec-13		2014
138692	TWR LGHTNG-KU	21,934.64	-	(21,934.64)	-100.00%	0.01%	339,567.85	317,633.21	(21,934.64)			Jan-13	Mar-14		2014
138711	Corporate Web Site & App KU	179,820.19	-	(179,820.19)	-100.00%	0.06%	282,565.80	100,271.70	(182,294.10)			Jan-13	Dec-14		2014
138720	CTS 3.0 and AFB 3.0 - KU	106,282.36	31,769.41	(74,512.95)	-234.54%	0.04%	308,775.90	234,262.95	(74,512.95)	Sep-12	Jun-14	Sep-12	May-14		2014
138767	BRCT6 Quench Nozzles	(13,149.01)	-	13,149.01	-100.00%	0.00%	70,233.07	83,382.08	13,149.01			Sep-12	Oct-13		2014
138770	BRCT7 Quench Nozzles	936.68	-	(936.68)	-100.00%	0.00%	82,383.09	81,446.41	(936.68)			Sep-12	Dec-12		2014
138772KU	CT Land - KU	6,969.02	-	(6,969.02)	-100.00%	0.00%	12,547.81	4,021.82	(8,525.99)			Sep-12	Feb-14		2014
138781	Pineville Renovation 2012	(236,287.29)	-	236,287.29	-100.00%	-0.08%	132,091.23	368,378.52	236,287.29			Sep-12	Jun-13		2014
138835KU	Jabber - KU12	5,835.19	-	(5,835.19)	-100.00%	0.00%	97,419.53	91,584.34	(5,835.19)			Aug-12	Mar-14		2014
138897	PDCAH PRI-CLMN RD-STATIC REPL	(2,006.34)	-	2,006.34	-100.00%	0.00%	558,561.46	510,585.16	(47,976.30)			Oct-12	Jul-14		2014
138898KU	Enterprise Info Mgmt-KU12	704,353.74	328,500.00	(375,853.74)	-114.42%	0.25%	2,056,200.33	1,239,732.64	(816,467.69)	Dec-12	Oct-13	Dec-12	Nov-15		2014
138947	Earlington Pole Inspect 2013	15,499.27	-	(15,499.27)	-100.00%	0.01%	573,229.08	557,729.81	(15,499.27)			Jan-13	Dec-13		2014
138948	Pineville Pole Inspect 2013	(9,725.10)	-	9,725.10	-100.00%	0.00%	425,445.69	435,170.79	9,725.10			Jan-13	Dec-13		2014
138949	London Pole Inspect 2013	10,791.16	-	(10,791.16)	-100.00%	0.00%	1,180,546.31	1,169,755.15	(10,791.16)			Jan-13	Dec-13		2014
138950	Richmond Pole Inspection 2013	(3.95)	-	3.95	-100.00%	0.00%	503,575.08	503,579.03	3.95			Jan-13	Dec-13		2014
138952	Pole Inspect Shelbyville 2013	10,409.32	-	(10,409.32)	-100.00%	0.00%	1,289,743.30	1,295,464.56	5,721.26			Jan-13	Dec-13		2014
138953	Lexington Pole Inspect 2013	(21,699.05)	-	21,699.05	-100.00%	-0.01%	208,237.33	229,936.38	21,699.05			Jan-13	Dec-13		2014
139046	TC2 DSI System - KU	1,621,934.99	2,356,209.18	734,274.19	31.16%	0.57%	4,261,039.10	4,652,248.24	391,209.14	Dec-12	Mar-15	Dec-12	Jun-16	Under budget due to re-forecast of EPC milestones after budget was completed	2014
139052	Earlington 34.5KV	269.10	-	(269.10)	-100.00%	0.00%	207,596.95	204,142.92	(3,454.03)			Jan-13	Jun-14		2014
139053	Lexington 34.5KV 2013	29,653.86	-	(29,653.86)	-100.00%	0.01%	111,901.12	82,247.26	(29,653.86)			Jan-13	Dec-13		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
139054	Norton 34.5KV 2013	836.44	-	(836.44)	-100.00%	0.00%	136,728.87	135,892.43	(836.44)			Jan-13	Dec-13		2014
139057	Substation 34.5KV 2013	(18,229.73)	-	18,229.73	-100.00%	-0.01%	95,611.36	113,841.09	18,229.73			Jan-13	Mar-14		2014
139098	Back-up Cntrl Ctr-Dist-KU	(25,289.80)	137,750.00	163,039.80	118.36%	-0.01%	-	1,970,889.80	1,970,889.80	Jan-13	Dec-21	Jan-13	Jun-14		2014
139123	CASCADE WORK MGMT FAC-KU	56,039.03	-	(56,039.03)	-100.00%	0.02%	102,702.26	46,663.23	(56,039.03)			Jan-13	Dec-14		2014
139124	Lexington Ops Cable Rej	94,470.28	-	(94,470.28)	-100.00%	0.03%	290,081.77	195,611.49	(94,470.28)			Jan-13	Jun-14		2014
139146KU	OpenText Email Upgrade-KU13	1,993.00	-	(1,993.00)	-100.00%	0.00%	28,121.82	26,128.82	(1,993.00)			Jan-13	Jul-14		2014
139209	BR2 Econ & HP Heater Valves	(5,552.05)	-	5,552.05	-100.00%	0.00%	165,550.62	171,102.67	5,552.05			Feb-13	Dec-13		2014
139210	Ghent Control House	275,988.33	-	(275,988.33)	-100.00%	0.10%	859,650.09	586,143.29	(273,506.80)			Mar-13	Jan-14		2014
139253KU	Adv Business Reporting-KU13	6,877.98	-	(6,877.98)	-100.00%	0.00%	122,115.61	115,237.63	(6,877.98)			Feb-13	Mar-14		2014
139256	NERCALRT-E.F-W.F 138KV	1,261,005.48	1,718,767.30	457,761.82	26.63%	0.44%	2,085,530.76	2,548,865.78	463,335.02	Feb-13	Oct-14	Feb-13	Jul-14		2014
139264	PINEVILLE CEMI 2013	8,083.56	-	(8,083.56)	-100.00%	0.00%	238,593.18	230,509.62	(8,083.56)			Jan-13	Dec-13		2014
139273	CAWOOD 413 CIFI 2013	6,670.64	-	(6,670.64)	-100.00%	0.00%	43,317.84	36,647.20	(6,670.64)			Jan-13	Jun-14		2014
139375	2013 CIFI IBM 110	15,506.95	-	(15,506.95)	-100.00%	0.01%	181,563.67	166,056.72	(15,506.95)			Jan-13	Jul-14		2014
139376	2013 CIFI Lansdown 0106	(228.18)	-	228.18	-100.00%	0.00%	105,643.90	105,872.08	228.18			Jan-13	Dec-13		2014
139377	2013 CIFI - Hopewell, 0286	20,248.21	-	(20,248.21)	-100.00%	0.01%	274,023.50	253,775.29	(20,248.21)			Jan-13	Apr-14		2014
139378	2013 CIFI Rose Hill, 0777	11,653.64	-	(11,653.64)	-100.00%	0.00%	194,042.36	182,388.72	(11,653.64)			Jan-13	Dec-13		2014
139379	2013 CIFI - Wise, 4641	2,540.13	-	(2,540.13)	-100.00%	0.00%	200,461.57	197,921.44	(2,540.13)			Jan-13	Jul-14		2014
139387KU	GS GE PR Reliability KU	(18,085.96)	-	18,085.96	-100.00%	-0.01%	431,564.63	449,650.59	18,085.96			Feb-13	May-14		2014
139388	2013 CIFI Shavers Chapel	3,295.75	-	(3,295.75)	-100.00%	0.00%	60,567.29	57,271.54	(3,295.75)			Jan-13	Jun-14		2014
139390	2013 CIFI Belt Line 0129	2,440.01	-	(2,440.01)	-100.00%	0.00%	135,410.27	132,970.26	(2,440.01)			Dec-12	Oct-13		2014
139391	CIFI 2013 Lawrenceburg 2516	(12,517.98)	-	12,517.98	-100.00%	0.00%	210,501.97	223,019.95	12,517.98			Jan-13	Dec-13		2014
139393	Loudon Ave. - 0127	60,650.02	-	(60,650.02)	-100.00%	0.02%	127,800.49	-	(127,800.49)			Jan-14	Apr-15		2014
139394	CIFI 2013 Newtown 0431	104,729.67	-	(104,729.67)	-100.00%	0.04%	104,729.67	-	(104,729.67)			Oct-13	Dec-14		2014
139395	CIFI 2013 Versail Bypass 0509	4,555.77	-	(4,555.77)	-100.00%	0.00%	48,097.36	43,541.59	(4,555.77)			Jan-13	Jun-14		2014
139397	CIFI 2013 Williamsburg 226	7,888.78	-	(7,888.78)	-100.00%	0.00%	124,323.18	116,434.40	(7,888.78)			Jan-13	Dec-13		2014
139398	CIFI 2013 Bond 660	14,334.05	-	(14,334.05)	-100.00%	0.01%	228,364.08	214,030.03	(14,334.05)			Jan-13	Mar-14		2014
139402	CIFI 2013 ST PAUL 686	390.80	-	(390.80)	-100.00%	0.00%	72,378.64	71,987.84	(390.80)			Jan-13	Dec-13		2014
139403	CIFI MIDDLESBORO #2 355	(12,500.95)	-	12,500.95	-100.00%	0.00%	80,404.28	95,451.82	15,047.54			Jan-13	Jun-14		2014
139404	2013 CIFI MIDDLESBORO #1 365	16,144.31	-	(16,144.31)	-100.00%	0.01%	167,497.45	157,778.68	(9,718.77)			Jan-13	Dec-14		2014
139405	CIFI 2013 - EARL-ST CHAR 3410	10,516.03	-	(10,516.03)	-100.00%	0.00%	315,277.00	304,760.97	(10,516.03)			Jan-13	Mar-14		2014
139406	HARTFORD 1911	54,645.79	-	(54,645.79)	-100.00%	0.02%	246,922.61	192,276.82	(54,645.79)			Jan-13	Mar-14		2014
139407	CIFI 2013 ETOWN #2 2410	12,980.79	-	(12,980.79)	-100.00%	0.00%	75,390.44	62,409.65	(12,980.79)			Jan-13	Dec-13		2014
139408	cifi 2013 HODGENVILLE 2430	8,585.82	-	(8,585.82)	-100.00%	0.00%	40,664.31	32,078.49	(8,585.82)			Jan-13	Dec-13		2014
139409	CIFI 2013 BOONE AVE 0769	7,174.00	-	(7,174.00)	-100.00%	0.00%	78,376.64	71,202.64	(7,174.00)			Jan-13	Dec-13		2014
139410	CIFI 2013 HUGHES LANE 0037	4,215.95	-	(4,215.95)	-100.00%	0.00%	178,141.77	173,925.82	(4,215.95)			Jan-13	Dec-13		2014
139411	CIFI 2013 JOYLAND 0599	5,491.98	-	(5,491.98)	-100.00%	0.00%	114,794.21	109,302.23	(5,491.98)			Jan-13	Dec-13		2014
139412	CIFI 2013 ROGERS GAP 0451	4,317.77	-	(4,317.77)	-100.00%	0.00%	123,278.35	131,019.10	7,740.75			Jan-13	Dec-13		2014
139413	2013 CIFI STONEWALL 0096	6,971.76	-	(6,971.76)	-100.00%	0.00%	131,188.24	124,216.48	(6,971.76)			Jan-13	Dec-13		2014
139440	CIFI 2013 Camargo 0659	(12,241.09)	-	12,241.09	-100.00%	0.00%	160,699.01	172,940.10	12,241.09			Jan-13	Mar-14		2014
139441	CIFI 2013 PARIS 0805	(5,531.38)	-	5,531.38	-100.00%	0.00%	195,981.76	201,513.14	5,531.38			Jan-13	Mar-14		2014
139447	CIFI 2013 Clinch Valley 4645	941.95	-	(941.95)	-100.00%	0.00%	121,574.37	120,632.42	(941.95)			Jan-13	Mar-14		2014
139448	CIFI 2013 CALLOWAY 0312	320.24	-	(320.24)	-100.00%	0.00%	232,201.26	231,881.02	(320.24)			Jan-13	Dec-13		2014
139449	CIFI 2013 EVARTS 4475	82,403.39	-	(82,403.39)	-100.00%	0.03%	86,336.85	-	(86,336.85)			Jan-14	Jan-15		2014
139450	CIFI 2013 KENTENIA 0422	41,938.51	-	(41,938.51)	-100.00%	0.01%	41,528.53	-	(41,528.53)			Dec-13	Dec-14		2014
139451	CIFI 2013 HARLAN 0413	438.96	-	(438.96)	-100.00%	0.00%	20,034.24	19,595.28	(438.96)			Jan-13	Dec-13		2014
139453	CIFI 2013 SYLVANIA 0847	4,961.44	-	(4,961.44)	-100.00%	0.00%	152,341.98	147,380.54	(4,961.44)			Jan-13	Dec-13		2014
139454	CIFI 2013 CAMPBELLSBURG 0703	(4,435.59)	-	4,435.59	-100.00%	0.00%	21,604.73	26,040.32	4,435.59			Jan-13	Jun-14		2014
139455	CIFI 2013 LOCKPORT 2532	5,168.87	-	(5,168.87)	-100.00%	0.00%	78,114.63	72,945.76	(5,168.87)			Jan-13	Apr-14		2014
139456	CEMI EARLINGTON OP CTR 2013	70,121.28	-	(70,121.28)	-100.00%	0.02%	183,972.51	113,851.23	(70,121.28)			Jan-13	Mar-14		2014
139458	CEMI 2013 LEXINGTON	(42,236.21)	-	42,236.21	-100.00%	-0.01%	136,643.32	178,879.53	42,236.21			Jan-13	Jun-14		2014
139460	CIFI 2014 BAILEY CREEK 0495	220,505.31	-	(220,505.31)	-100.00%	0.08%	220,505.31	-	(220,505.31)			Jan-14	Dec-14		2014
139474	REPL REGULATORS KU SUBS	(14,688.29)	-	14,688.29	-100.00%	-0.01%	527,535.58	542,223.87	14,688.29			Mar-13	Jan-14		2014
139475	SALVISA SUB POLE REPLACEMENT	308.12	-	(308.12)	-100.00%	0.00%	211,347.68	211,039.56	(308.12)			Mar-13	Apr-14		2014
139478	KU 69/12KV 2500KVA SPARE XFMR	3,022.69	-	(3,022.69)	-100.00%	0.00%	170,157.37	167,134.68	(3,022.69)			Mar-13	Dec-13		2014
139479	KU 138x69-13.09 kV 20MVA XFMR	4,167.69	-	(4,167.69)	-100.00%	0.00%	828,461.54	824,293.85	(4,167.69)			Mar-13	Dec-13		2014
139486	Oce Plotwave Printer-KU	1,090.14	-	(1,090.14)	-100.00%	0.00%	5,399.82	4,309.68	(1,090.14)			Mar-13	Sep-14		2014
139490KU	CIP COMPLIANCE INF-KU13	(2,688.98)	-	2,688.98	-100.00%	0.00%	736,788.70	739,477.68	2,688.98			Feb-13	Aug-14		2014
139502	SCM 2013 KU TOTZ PROJECT	0.08	-	(0.08)	-100.00%	0.00%	147,307.38	147,307.30	(0.08)			May-13	Mar-14		2014
139522	SHELBYVILLE SOUTH REWIND	7,340.40	-	(7,340.40)	-100.00%	0.00%	207,463.66	200,123.26	(7,340.40)			Apr-13	Dec-13		2014
139523	HARRODSBURG EAST REWIND	(1,671.47)	-	1,671.47	-100.00%	0.00%	198,451.80	200,123.27	1,671.47			Apr-13	Dec-13		2014
139549	CARDINAL#2 METER RELO	8,260.19	-	(8,260.19)	-100.00%	0.00%	122,787.08	114,526.89	(8,260.19)			May-13	Oct-13		2014
139598KU	GS GE Aux Trans Prot KU	19,204.56	59,500.00	40,295.44	67.72%	0.01%	19,204.56	59,500.00	40,295.44	Jan-14	Nov-17	Jan-14			2014
139603	RETAIL EDI - KU 2013	41,407.18	-	(41,407.18)	-100.00%	0.01%	81,541.70	40,134.52	(41,407.18)			Apr-13	May-14		2014
139620KU	GS GE Remote Vibration Mon KU	25,095.19	30,000.00	4,904.81	16.35%	0.01%	25,437.69	30,000.00	4,562.31	Jan-14	Nov-14	Jan-14	Feb-15		2014
139633KU	GS CDM LED Display KU	5,187.20	6,100.00	912.80	14.96%	0.00%	5,187.20	6,100.00	912.80	Jan-14	Nov-14	Jan-14	Aug-14		2014
139636KU	GS CDM PRC-05 Battry KU	8,287.73	18,000.00	9,712.27	53.96%	0.00%	8,287.73	18,000.00	9,712.27	Jan-14	Nov-14	Jan-14	Dec-14		2014
139638KU	0-GS CDM CIP Ver 5.0 KU	431,962.38	290,000.00	(141,962.38)	-48.95%	0.15%	916,532.13	580,000.00	(336,532.13)	Jan-14	Nov-16	Jan-14	Jan-16		2014
139640KU	GS CDM GVR Log KU	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-14	Nov-14				2014
139644KU	GS SL Lab Wrk Bench KU	2,519.35	6,000.00	3,480.65	58.01%	0.00%	8,608.17	6,000.00	(2,608.17)	Jan-14	Nov-14	Jan-14	Dec-14		2014
139657	Mapboard Upgrade-KU-2013	2,482.29	-	(2,482.29)	-100.00%	0.00%	71,281.84	68,799.55	(2,482.29)			May-13	Oct-13		2014
139669	BR1&2 Mercury Mitigation Syst	387,946.10	572,015.57	184,069.47	32.18%	0.14%	2,440,198.60	2,556,563.41	116,364.81	May-13	Sep-14	May-13	Nov-15		2014
139676	TC PE BLDG RENO - KU	5,677.06	-	(5,677.06)	-100.00%	0.00%	40,843.03	35,165.97	(5,677.06)			May-13	Apr-14		2014
139693KU	GS GE TC DI KU	4,350.05	-	(4,350.05)	-100.00%	0.00%	4,349.99	-	(4,349.99)			May-13	Dec-13		2014
139695KU	GS GE GR DI	11,697.87	-	(11,697.87)	-100.00%	0.00%	17,076.69	5,378.82	(11,697.87)			May-13	Dec-13		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
139701	NERCALRT-INVTN-ADMS	731,184.90	1,330,934.02	599,749.12	45.06%	0.26%	1,093,058.89	1,692,493.72	599,434.83	Sep-13	Nov-14	Sep-13	Jul-14	This project was accelerated to begin during 2013.	2014
139743	PLN-ELHU-BRNSD69	54,523.08	237,050.70	182,527.62	77.00%	0.02%	54,523.08	237,050.70	182,527.62	Mar-14	May-14	Mar-14	Apr-14		2014
139744	TEP-RQ-GRNVL-W-TAP69	439,886.92	711,159.00	271,272.08	38.15%	0.15%	522,442.87	711,159.00	188,716.13	Oct-14	Nov-14	Sep-14	Dec-14		2014
139748	PLN-MDSNVLGE-MDSNVLW	21,153.86	142,270.45	121,116.59	85.13%	0.01%	21,153.86	142,270.45	121,116.59	Jun-14	Aug-14	Jun-14	Jan-15		2014
139751	PLN-VIRG-CTY-STPAUL	761,366.87	-	(761,366.87)	-100.00%	0.27%	761,366.87	-	(761,366.87)			Aug-13	Jul-14	The budget assumed that the project would be completed during 2013, however work extended into 2014.	2014
139753	PLN-MDSNVL-HSPTL-TAP	156,912.31	142,291.25	(14,621.06)	-10.28%	0.05%	156,912.31	142,291.25	(14,621.06)	Jan-14	Aug-14	Jan-14	Oct-14		2014
139763KU	TC KU ACID INJECTION FA	29.55	44,445.89	44,416.34	99.93%	0.00%	44,780.14	44,445.89	(334.25)	Jun-10	Dec-14	Jun-10	Nov-14		2014
139770KU	TC KU FIRE PROT SERV BUILD	9,747.39	55,557.36	45,809.97	82.46%	0.00%	9,747.39	55,557.36	45,809.97	Jun-10	Dec-14	Jun-10	Dec-14		2014
139771KU	TC2 KU CO MONITOR SYS	274,305.33	437,514.21	163,208.88	37.30%	0.10%	426,688.16	437,514.21	10,826.05	Jun-10	Dec-14	Jun-10	May-15		2014
139772KU	TC2 KU UPG AMMONIA SYS	-	46,877.04	46,877.04	100.00%	0.00%	-	46,877.04	46,877.04	Jun-10	Dec-17				2014
139778KU	TC KU FA PIPING SILO	23,104.27	46,297.80	23,193.53	50.10%	0.01%	23,104.27	46,297.80	23,193.53	Jun-10	Dec-14	Jun-10	Aug-14		2014
139803	BR Switchgear Test Station	87,841.93	75,207.61	(12,634.32)	-16.80%	0.03%	100,897.14	75,207.61	(25,689.53)	Dec-13	Oct-14	Dec-13	Jun-15		2014
139804	BR1&2 Elev Var Vltge Freq Cntr	45,467.21	69,191.00	23,723.79	34.29%	0.02%	91,828.24	69,191.00	(22,637.24)	Dec-13	Oct-14	Dec-13	Mar-15		2014
139806	BR Crusher House Dust Collectr	445,197.84	367,000.29	(78,197.55)	-21.31%	0.16%	443,250.68	367,000.29	(76,250.39)	Dec-13	Oct-14	Dec-13	Nov-14		2014
139807	BR Crshr Hse Dust Col Duct Rpl	148,171.83	181,000.71	32,828.88	18.14%	0.05%	148,171.83	181,000.71	32,828.88	Dec-13	Sep-14	Dec-13	Nov-14		2014
139808	BR Lmstne Strge Tank Floor Ref	-	800,022.59	800,022.59	100.00%	0.00%	391,547.28	800,022.59	408,475.31	Jul-14	Sep-14			Project delayed to 2015 & 2016	2014
139809	BR Permanent Vacuum Lines	(343.24)	57,001.04	57,344.28	100.60%	0.00%	25,489.44	82,833.72	57,344.28	Sep-13	Dec-13	Sep-13	Dec-13		2014
139810	BR Industrial Type Vacuum	-	50,138.41	50,138.41	100.00%	0.00%	51,810.94	101,949.35	50,138.41	Sep-13	Dec-13				2014
139811	BR Hydrogen Trailer Relocation	30,573.56	95,000.46	64,426.90	67.82%	0.01%	173,569.82	237,996.72	64,426.90	Sep-13	Apr-14	Sep-13	Aug-14		2014
139812	BR1 GCB Lockout Rezoning	79,740.42	52,143.94	(27,596.48)	-52.92%	0.03%	79,740.42	52,143.94	(27,596.48)	Dec-13	Jul-14	Dec-13	Jul-14		2014
139813	BR3 Main Cond Vacuum Pump Repl	198,396.92	358,944.96	160,548.04	44.73%	0.07%	209,589.81	370,137.85	160,548.04	Jul-13	Jul-14	Jul-13	May-14		2014
139816	BR3 BFP Cond Vacuum Pump Repl	143,746.53	304,143.13	160,396.60	52.74%	0.05%	149,007.08	309,403.68	160,396.60	Jul-13	Jul-14	Jul-13	May-14		2014
139818	BR2 Primary Air Duct Abatement	19,639.37	-	(19,639.37)	-100.00%	0.01%	33,103.84	30,214.47	(2,889.37)			Sep-13	Dec-13		2014
139837	DX Camera Upgrade	19,461.73	119,311.83	99,850.10	83.69%	0.01%	35,314.33	135,164.43	99,850.10	Sep-13	Aug-14	Sep-13	Aug-14		2014
139840	DX Digitial Governor	70,715.50	143,072.72	72,357.22	50.57%	0.02%	326,392.84	143,072.72	(183,320.12)	Jun-14	Oct-14	Jun-14	Dec-15		2014
139842	BRCT 11N2 Spare NOx Pmp & Grbx	93,243.25	105,290.64	12,047.39	11.44%	0.03%	93,243.25	105,290.64	12,047.39	Nov-13	Nov-14	Nov-13	Aug-14		2014
139845	BRCT GT24 Gas Sply 2nd Reg Leg	66,144.63	-	(66,144.63)	-100.00%	0.02%	125,346.40	59,201.77	(66,144.63)			Jun-13	Aug-14		2014
139856	BRCT GT24 Fuel Oil Switching	98,477.67	44,427.68	(54,049.99)	-121.66%	0.03%	77,776.57	44,427.68	(33,348.89)	Nov-13	Nov-14	Nov-13	Aug-14		2014
139859	HF Combustor Liner	-	146,654.56	146,654.56	100.00%	0.00%	-	146,654.56	146,654.56	Dec-13	Dec-14				2014
139860	PLN-SCOTT-ST-TAP	89,474.72	-	(89,474.72)	-100.00%	0.03%	395,770.99	306,296.27	(89,474.72)			May-13	Oct-14		2014
139882	CRITICAL FORK SUB RETIRE	(19.89)	-	19.89	-100.00%	0.00%	73,190.49	73,210.38	19.89			May-13	Mar-14		2014
139904	CITATIONBLVDHWY-RELO	-	(95,146.68)	(95,146.68)	100.00%	0.00%	-	(95,146.68)	(95,146.68)	May-13	Dec-14				2014
139932	BR3 Burner Nozzle Retrofit	5,221.05	-	(5,221.05)	-100.00%	0.00%	836,811.58	831,590.53	(5,221.05)			May-13	Oct-13		2014
139933KU	SAP PI Upgrade-KU13	19,637.37	-	(19,637.37)	-100.00%	0.01%	284,682.90	265,045.53	(19,637.37)			May-13	Mar-14		2014
139941	CIFI 2013 - BUTLER 0950	(707.46)	-	707.46	-100.00%	0.00%	268,690.68	269,398.14	707.46			Jan-13	Mar-14		2014
139979	TEP-FARLEY-US STEEL 69kV	172,196.44	-	(172,196.44)	-100.00%	0.06%	1,450,455.27	1,969,054.79	518,599.52			Sep-14	Jul-16		2014
139980	GH 2-4 Pulverizer Gearbox	172,202.37	731,681.75	559,479.38	76.46%	0.06%	670,059.56	1,229,538.94	559,479.38	Oct-13	Dec-14	Oct-13	Apr-14	Ghent Station has initiated a pulverizer gearbox life extension program to replace the vertical shafts and the internal gearbox components. Parts for this project were ordered and delivered in 2013.	2014
139996	TEP-ALCLDE-ELHU	1,287,087.37	1,569,401.28	282,313.91	17.99%	0.45%	1,475,128.27	1,569,401.28	94,273.01	Mar-14	Dec-14	Mar-14	Dec-14		2014
139997	GH Misc Motors 14	-	100,620.55	100,620.55	100.00%	0.00%	-	100,620.55	100,620.55	May-13	Dec-14				2014
139999	GH4 Waterwall Tube Repl	1,175,670.40	1,388,934.00	213,263.60	15.35%	0.41%	1,186,932.59	1,390,717.96	203,785.37	May-13	Dec-14	May-13	Dec-14		2014
140000	GH1 Aux Trans HU Relay Repl	33,762.45	54,528.52	20,766.07	38.08%	0.01%	33,762.45	54,528.52	20,766.07	May-13	Jul-14	May-13	Apr-14		2014
140001	GH1 Upper Dead Air Asbestos	-	83,510.94	83,510.94	100.00%	0.00%	-	83,510.94	83,510.94	May-13	Dec-14				2014
140012KU	TC CT KU HMI UPGRD	131,127.28	-	(131,127.28)	-100.00%	0.05%	218,713.22	84,665.56	(134,047.66)			Jan-09	Apr-14		2014
140018	Dix Upgrade KU 2014	196,085.28	15,200.00	(180,885.28)	-1190.03%	0.07%	196,085.28	15,200.00	(180,885.28)	Mar-14	Jul-14	Mar-14	Jun-15		2014
140023KU	TC2 KU EHC TEMP CONTRL	74,026.72	46,877.04	(27,149.68)	-57.92%	0.03%	142,305.53	46,877.04	(95,428.49)	Jun-10	Dec-14	Jun-10	Sep-15		2014
140041	GH1 Seal Trough & Skirt Repl	21,325.89	-	(21,325.89)	-100.00%	0.01%	374,479.64	401,247.60	26,767.96			May-13	May-15		2014
140064	Digital EMS Com Chnls-KU-2014	-	68,487.07	68,487.07	100.00%	0.00%	-	68,487.07	68,487.07	Mar-14	Oct-14				2014
140077	Replce EMS Wks-KU-2014	-	162,925.00	162,925.00	100.00%	0.00%	-	162,925.00	162,925.00	Mar-14	Oct-14				2014
140081	Upgrade EMS Software-KU-2014	332,304.90	128,425.13	(203,879.77)	-158.75%	0.12%	329,593.73	128,425.13	(201,168.60)	Feb-14	Nov-14	Feb-14	Oct-14		2014
140090	EMS App Enhancements-KU-2014	-	13,697.41	13,697.41	100.00%	0.00%	-	13,697.41	13,697.41	Mar-14	Sep-14				2014
140105KU	CR7 CCGT INVENTORY KU	(475,387.74)	1,560,000.00	2,035,387.74	130.47%	-0.17%	-	5,935,387.74	5,935,387.74	May-13	Dec-15	May-13	Apr-14	Budget was developed on this project and later reallocated to the project 143640 KU due to the incorrect parent project setup using a steam organization.	2014
140115	Doamin Cntrls-ICCP-KU-2014	-	34,243.04	34,243.04	100.00%	0.00%	-	34,243.04	34,243.04	Mar-14	Nov-14				2014
140121	Security Scanner-KU-2014	-	128,406.13	128,406.13	100.00%	0.00%	-	128,406.13	128,406.13	Mar-14	Nov-14				2014
140136	High Spd Historic Arch-KU-2014	-	20,546.62	20,546.62	100.00%	0.00%	-	20,546.62	20,546.62	Mar-14	Dec-14				2014
140154	GH CCR Mobile Equip	(3,477.16)	-	3,477.16	-100.00%	0.00%	119,990.60	226,351.76	106,361.16			May-13	Dec-13		2014
140160KU	TC2 KU LST PUMPS-BACKUP	29,361.31	61,910.93	32,549.62	52.57%	0.01%	29,361.31	61,910.93	32,549.62	Jun-10	Dec-14	Jun-10	Aug-14		2014
140234KU	TC2 KU TURBINE COUP BOLTS	231,761.18	250,008.12	18,246.94	7.30%	0.08%	384,870.55	500,016.24	115,145.69	Jun-10	Dec-17	Jun-10	May-15		2014
140241	RECRUITING SYSTEM IMPL KU	89,735.59	-	(89,735.59)	-100.00%	0.03%	126,545.21	34,230.30	(92,314.91)			Jul-13	Dec-14		2014
140278	PLN-NEBO-PRVIDNC-E	37,033.13	-	(37,033.13)	-100.00%	0.01%	223,863.36	186,830.23	(37,033.13)			Aug-13	Dec-13		2014
140279	RCHMND2-RCHMND	527,701.79	333,450.90	(194,250.89)	-58.25%	0.18%	538,003.23	333,450.90	(204,552.33)	May-14	Dec-14	May-14	Aug-15		2014
140306KU	OG Ped Surface Grinder KU	-	30,865.20	30,865.20	100.00%	0.00%	-	30,865.20	30,865.20	Jun-13	Dec-14				2014
140316KU	CCS SQL Server Integ KU13	9,559.79	-	(9,559.79)	-100.00%	0.00%	96,955.28	87,395.49	(9,559.79)			Aug-13	Mar-14		2014
140329KU	OG CNC LATHE KU	-	38,216.63	38,216.63	100.00%	0.00%	-	38,216.63	38,216.63	Jun-13	Dec-14				2014
140338KU	OG HRZNTL BORING MILL KU	-	91,719.90	91,719.90	100.00%	0.00%	-	91,719.90	91,719.90	Jun-13	Dec-14				2014
140340KU	OG TOOL CONTAINER KU	-	17,834.43	17,834.43	100.00%	0.00%	-	17,834.43	17,834.43	Jun-13	Dec-14				2014
140342KU	OG MISC TOOLS KU	-	10,191.10	10,191.10	100.00%	0.00%	-	50,955.50	50,955.50	Jun-13	Dec-18				2014
140378KU	TC2 KU HMI UPFATE TURB	39,773.31	62,502.03	22,728.72	36.36%	0.01%	59,505.43	82,234.15	22,728.72	Jun-10	Dec-14	Jun-10	Jun-14		2014
140395	BR1 Turbine Blading	466,358.78	530,100.00	63,741.22	12.02%	0.16%	1,188,497.17	1,060,200.00	(128,297.17)	Jan-14	Jun-15	Jan-14	May-15		2014
140396	BR2 Turbine Valve Fasteners	507,503.81	741,000.00	233,496.19	31.51%	0.18%	445,091.70	741,000.00	295,908.30	Nov-13	Dec-14	Nov-13	Nov-14		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
140441	PLN-DAYHOIT-BLEDSOE	-	451,259.20	451,259.20	100.00%	0.00%	-	451,259.20	451,259.20	Oct-14	Nov-14				2014
140453	KU ADMIN CONTRACT SVC EQUIP	38,352.85	-	(38,352.85)	-100.00%	0.01%	38,352.85	-	(38,352.85)			Jul-13			2014
140467	Capital T&E Norton 2014	12,856.77	37,338.59	24,481.82	65.57%	0.00%	12,856.77	37,338.59	24,481.82	Jan-14	Dec-15	Jan-14	Jan-14		2014
140468	Danville T&E Capital 2014	36,139.05	25,000.32	(11,138.73)	-44.55%	0.01%	36,139.05	25,000.32	(11,138.73)	Jan-14	Dec-15	Jan-14	Jan-14		2014
140469	Norton 34.5KV Rec Pole Repl	209,601.50	232,628.82	23,027.32	9.90%	0.07%	213,447.22	232,628.82	19,181.60	Jan-14	Dec-14	Jan-14	Dec-14		2014
140474	Earlington T & E Capital 2014	11,411.16	33,896.36	22,485.20	66.34%	0.00%	11,411.16	33,896.36	22,485.20	Jan-14	Dec-15	Jan-14	Jan-14		2014
140478	Big Stone 2 Ckt 4702 VT Reg	46,360.33	142,254.95	95,894.62	67.41%	0.02%	92,206.60	188,101.22	95,894.62	Oct-13	Dec-14	Oct-13	Dec-14		2014
140479	Hamblin (Jonesville) Ckt	260,955.37	255,867.03	(5,088.34)	-1.99%	0.09%	263,363.80	255,867.03	(7,496.77)	Jan-14	Dec-14	Jan-14	Jul-15		2014
140483	RICHMOND T&E CAPITAL 2014	20,646.26	21,039.12	392.86	1.87%	0.01%	20,646.26	21,039.12	392.86	Jan-14	Dec-15	Jan-14	Dec-14		2014
140485	ELIZABETHTOWN T&E CAPITAL 2014	26,148.19	33,662.59	7,514.40	22.32%	0.01%	26,148.19	33,662.59	7,514.40	Jan-14	Dec-15	Jan-14			2014
140487	SHELBYVILLE T&E CAPITAL 2014	23,165.29	23,376.80	211.51	0.90%	0.01%	23,165.29	23,376.80	211.51	Jan-14	Dec-15	Jan-14	Dec-14		2014
140488	Morganfield Ind Cp Breck	44,082.57	10,792.03	(33,290.54)	-308.47%	0.02%	47,747.47	10,792.03	(36,955.44)	Aug-13	Dec-14	Aug-13	Dec-14		2014
140489	MAYSVILLE T&E CAPITAL 2014	8,775.88	31,441.80	22,665.92	72.09%	0.00%	8,775.88	31,441.80	22,665.92	Jan-14	Dec-15	Jan-14	Jan-14		2014
140491	LEXINGTON T&E CAPITAL 2014	19,474.86	18,701.44	(773.42)	-4.14%	0.01%	19,474.86	18,701.44	(773.42)	Jan-14	Dec-15	Jan-14	Jan-14		2014
140492	Re-Cond Dixon Feed	63,727.66	72,558.97	8,831.31	12.17%	0.02%	63,727.66	72,558.97	8,831.31	Jan-14	Feb-14	Jan-14	Sep-14		2014
140493	PINEVILLE T&E CAPITAL 2014	24,682.42	24,545.64	(136.78)	-0.56%	0.01%	24,682.42	24,545.64	(136.78)	Jan-14	Dec-15	Jan-14	Jan-14		2014
140494	LONDON T&E CAPITAL 2014	15,129.48	24,545.64	9,416.16	38.36%	0.01%	15,129.48	24,545.64	9,416.16	Jan-14	Dec-15	Jan-14	Jan-14		2014
140495	Evarts Relocation Blk Mt	3,933.46	118,843.22	114,909.76	96.69%	0.00%	-	118,843.22	118,843.22	Jan-14	Dec-14	Jan-14	Dec-14		2014
140499	SCM2014 SUB RECLOSER REPL	87,386.63	87,603.20	216.57	0.25%	0.03%	87,386.63	87,603.20	216.57	Jan-14	Dec-14	Jan-14	Nov-14		2014
140500	DIXON SUBSTATION REGULATORS	(1,743.32)	150,474.33	152,217.65	101.16%	0.00%	65,386.09	217,603.74	152,217.65	Aug-13	Dec-14	Aug-13	Jun-14		2014
140504	0SCM2014 34KV SUB UPGRADES	53,632.23	94,714.90	41,082.67	43.38%	0.02%	31,436.17	94,714.90	63,278.73	Jan-14	Dec-14	Jan-14	Dec-14		2014
140505	CLAY SUB BREAKER REPLACEMENT	69,585.18	60,403.01	(9,182.17)	-15.20%	0.02%	69,585.18	60,403.01	(9,182.17)	Jan-14	Dec-14	Jan-14	Nov-14		2014
140506	SCM2014 CENT REPL OIL BREAKERS	37,469.54	63,980.80	26,511.26	41.44%	0.01%	107,719.97	104,223.59	(3,496.38)	Aug-13	Dec-14	Aug-13	May-15		2014
140507	SCM2014 CENT REPL VAC BREAKERS	55,142.74	42,585.26	(12,557.48)	-29.49%	0.02%	95,151.76	82,594.28	(12,557.48)	Aug-13	Dec-14	Aug-13	Dec-14		2014
140508	SCM2014 EARL REPL 34KV BRKRS	150,256.03	150,494.58	238.55	0.16%	0.05%	147,729.49	150,494.58	2,765.09	Jan-14	Dec-14	Jan-14	Dec-14		2014
140509	SCM2014 EARL REPL OIL BREAKERS	101,352.26	112,141.08	10,788.82	9.62%	0.04%	101,352.26	112,141.08	10,788.82	Jan-14	Dec-14	Jan-14	Nov-14		2014
140513	SCM2014 PINE MANCHESTER UPGD	165,969.84	145,488.86	(20,480.98)	-14.08%	0.06%	165,969.84	145,488.86	(20,480.98)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140514	SCM2014 PINE REPL OIL BRKRS	196,137.53	97,112.89	(99,024.64)	-101.97%	0.07%	196,137.53	97,112.89	(99,024.64)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140515	SCM2014 CENT BUILDING & GNDS	42,975.50	41,096.44	(1,879.06)	-4.57%	0.02%	42,975.50	41,096.44	(1,879.06)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140516	SCM2014 EARL BUILDING & GNDS	41,337.84	39,898.99	(1,438.85)	-3.61%	0.01%	41,337.84	39,898.99	(1,438.85)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140517	SCM2014 PINE BUILDING & GNDS	44,254.92	32,079.00	(12,175.92)	-37.96%	0.02%	44,254.92	32,079.00	(12,175.92)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140518	SCM2014 CENT REPL 3 PHASE REG	407,370.06	389,136.48	(18,233.58)	-4.69%	0.14%	430,135.13	389,136.48	(40,998.65)	Jan-14	Dec-14	Jan-14	Jan-15		2014
140519	SCM2014 REPL UK MED VAC BRKRS	87,092.15	85,272.79	(1,819.36)	-2.13%	0.03%	90,577.37	85,272.79	(5,304.58)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140520	SCM2014 CENT LIGHTNING PROTECT	45,306.40	47,034.16	1,727.76	3.67%	0.02%	45,306.40	47,034.16	1,727.76	Jan-14	Dec-14	Jan-14	Dec-14		2014
140521	SCM2014 EARL OIL FILTRAT ADD	28,454.85	25,020.94	(3,433.91)	-13.72%	0.01%	28,672.34	25,020.94	(3,651.40)	Jan-14	Dec-14	Jan-14	Nov-14		2014
140556	Georgetown 4kV Distribution	53,911.83	57,980.94	4,069.11	7.02%	0.02%	54,366.62	57,980.94	3,614.32	Jan-14	Dec-14	Jan-14	Jan-15		2014
140557	Hume Road Sub Ckt	570,952.00	603,927.88	32,975.88	5.46%	0.20%	825,838.85	896,604.85	70,766.00	Jan-13	Dec-14	Jan-13	Apr-15		2014
140558	Wilmore 4kV Ckt 0588	-	83,296.05	83,296.05	100.00%	0.00%	67,289.16	83,296.05	16,006.89	Jan-14	Dec-14				2014
140559	Manhole Cover Repl KU 2014	82,799.06	96,835.95	14,036.89	14.50%	0.03%	91,114.48	246,927.31	155,812.83	Jan-14	Dec-16	Jan-14	Apr-15		2014
140599KU	TC2 KU PEGGING STEAM	123,380.05	46,432.69	(76,947.36)	-165.72%	0.04%	119,479.08	46,432.69	(73,046.39)	Jun-10	Dec-14	Jun-10	Oct-14		2014
140609KU	TC2 KU WESP IMPROV	178,830.07	312,510.15	133,680.08	42.78%	0.06%	178,830.07	312,510.15	133,680.08	Jun-10	Dec-14	Jun-10	Jun-14		2014
140612KU	TC2 KU STATIC EXC TFORMER	189,187.09	281,259.14	92,072.05	32.74%	0.07%	198,047.64	281,259.14	83,211.50	Jun-10	Dec-14	Jun-10	Dec-14		2014
140616KU	TC KU CONVEYOR BELTS 2014	-	102,884.00	102,884.00	100.00%	0.00%	-	102,884.00	102,884.00	Jun-10	Dec-17				2014
140655KU	GS GE TCCT Hrdng KU	163,334.92	236,500.00	73,165.08	30.94%	0.06%	490,822.76	584,634.00	93,811.24	Sep-13	Nov-14	Sep-13	Dec-14		2014
140657KU	GS GE BRCT Hrdng KU	270,141.30	-	(270,141.30)	-100.00%	0.09%	629,804.57	993,600.00	363,795.43			Sep-13	Dec-14		2014
140825	BR Lmstne Slurry Tnk Grbx Inst	(66,369.55)	-	66,369.55	-100.00%	-0.02%	25,159.65	91,529.20	66,369.55			Jul-13	Oct-13		2014
140867	Future Load Ratings-KU	-	176,988.31	176,988.31	100.00%	0.00%	-	176,988.31	176,988.31	Jan-14	Dec-14				2014
140919KU	TC2 KU TRANSITION ROOF TUBES	535,555.12	500,016.24	(35,538.88)	-7.11%	0.19%	535,555.12	500,016.24	(35,538.88)	Jun-10	Dec-14	Jun-10	Jun-14		2014
140922KU	LOGRHYTHM UPGRADE-KU13	228.23	-	(228.23)	-100.00%	0.00%	53,699.33	53,471.10	(228.23)			Jul-13	Mar-14		2014
141006	SCM2014 PINE REPL 22KV BRKRS	154,946.27	152,631.08	(2,315.19)	-1.52%	0.05%	154,946.93	152,631.08	(2,315.85)	Jan-14	Dec-14	Jan-14	Dec-14		2014
141007	SCM2014 PINE REPL 34KV BRKRS	161,867.78	152,631.08	(9,236.70)	-6.05%	0.06%	148,185.52	152,631.08	4,445.56	Jan-14	Dec-14	Jan-14	Dec-14		2014
141078	SCM2014 EARL LIGHTNING PROTECT	40,121.23	49,506.80	9,385.57	18.96%	0.01%	40,121.23	49,506.80	9,385.57	Jan-14	Dec-14	Jan-14	Nov-14		2014
141089	HW/SW - 014370 KU 2014	96,680.08	149,962.17	53,282.09	35.53%	0.03%	96,680.08	149,962.17	53,282.09	Jul-13	Dec-14	Jul-13	Jun-15		2014
141114KU	App Sec Initiative-KU13	20,722.51	-	(20,722.51)	-100.00%	0.01%	71,549.53	50,827.02	(20,722.51)			Jul-13	Feb-15		2014
141118	CEMI >5 CKTS KU 2014	-	637,066.11	637,066.11	100.00%	0.00%	-	3,724,065.94	3,724,065.94	Jan-14	Dec-19			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Circuits Experiencing Multiple Interruptions) projects.	2014
141119	CIFI Level 1 KU 2014 and 2015	-	442,011.51	442,011.51	100.00%	0.00%	-	2,580,066.67	2,580,066.67	Jan-14	Dec-18				2014
141121	CIFI Level 2 KU 2014 and 2015	-	221,015.48	221,015.48	100.00%	0.00%	-	1,291,021.72	1,291,021.72	Jan-14	Dec-18				2014
141122	CIFI Level 3 KU 2014 and 2015	-	1,744,089.45	1,744,089.45	100.00%	0.00%	-	11,366,116.91	11,366,116.91	Jan-14	Dec-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified for Improvement) projects.	2014
141197	URD Cable R/R KU 2014 2015	142,418.23	255,017.51	112,599.28	44.15%	0.05%	146,269.65	1,492,018.36	1,345,748.71	Jun-14	Dec-17	Jun-14	Dec-14		2014
141222	EMS AIRGAP SVRS-2013-KU	1,801.68	-	(1,801.68)	-100.00%	0.00%	57,808.80	56,007.12	(1,801.68)			Jul-13	Jan-14		2014
141278	EARLINGTON STRM LIGHTING	28,407.00	53,480.06	25,073.06	46.88%	0.01%	28,407.00	53,480.06	25,073.06	Mar-14	Dec-14	Mar-14	Dec-14		2014
141287	LEX OP CTR -LIGHTING	75,905.08	110,469.24	34,564.16	31.29%	0.03%	75,905.08	110,469.24	34,564.16	Mar-14	Dec-14	Mar-14	Jan-15		2014
141292	EARLINGTON STRM-FENCE	-	122,808.10	122,808.10	100.00%	0.00%	-	122,808.10	122,808.10	Mar-14	Dec-14				2014
141295	LEX OP CTR - RENOVATION	114,501.48	67,685.26	(46,816.22)	-69.17%	0.04%	114,501.48	67,685.26	(46,816.22)	Mar-14	Dec-14	Mar-14	Dec-14		2014
141296	LONDON OP-CONSTRUCTION	587,844.15	399,126.33	(188,717.82)	-47.28%	0.21%	1,135,627.17	399,126.33	(736,500.84)	May-14	Dec-14	May-14	Jul-15		2014
141299	LONDON STRM-WIRE STORAGE BLDG	22,389.61	73,684.80	51,295.19	69.61%	0.01%	29,391.84	73,684.80	44,292.96	Mar-14	Dec-14	Mar-14	Aug-15		2014
141300	Pineville Forklift	166.67	30,000.00	29,833.33	99.44%	0.00%	23,282.59	53,115.92	29,833.33	Sep-13	Dec-14	Sep-13	Dec-13		2014
141301	Danville Pole Racks	13,442.10	235,000.00	221,557.90	94.28%	0.00%	244,936.24	466,494.14	221,557.90	Sep-13	Dec-14	Sep-13	Jan-14		2014
141304	LONDON STRM-METER STORAGE BLDG	-	79,825.06	79,825.06	100.00%	0.00%	0.00	79,825.06	79,825.06	Mar-14	Dec-14				2014
141306	MIDDLESBORO-FASCADE & ROOF	-	257,458.84	257,458.84	100.00%	0.00%	-	257,458.84	257,458.84	Jan-14	Dec-14				2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
141317	MIDWAY - OFFICE RENOVATION	158,795.64	67,050.80	(91,744.84)	-136.83%	0.06%	158,295.64	67,050.80	(91,244.84)	Jan-14	Dec-14	Jan-14	Dec-14		2014
141325	NORTON CTR-REMODEL RESTROOMS	-	66,684.80	66,684.80	100.00%	0.00%	-	66,684.80	66,684.80	May-14	Dec-14				2014
141334	NORTON STRM-CONST TRUCK SHED	-	214,914.00	214,914.00	100.00%	0.00%	-	214,914.00	214,914.00	May-14	Dec-14				2014
141351	PINEVILLE - ROOF REPLACEMENT	403,436.28	257,029.40	(146,406.88)	-56.96%	0.14%	408,146.28	257,029.40	(151,116.88)	Mar-14	Dec-14	Mar-14	Dec-14		2014
141357	Maysville Storeroom Scale	-	5,000.00	5,000.00	100.00%	0.00%	-	5,000.00	5,000.00	Jan-14	Dec-14				2014
141358	PINEVILLE STRM- GARAGE DOOR	21,015.63	30,173.16	9,157.53	30.35%	0.01%	21,015.63	30,173.16	9,157.53	Mar-14	Dec-14	Mar-14	Jan-15		2014
141362	Pineville Storeroom Lighting	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-14	Dec-14				2014
141363	SOMERSET STRM-RENOVATION	52,219.90	55,876.00	3,656.10	6.54%	0.02%	52,219.90	55,876.00	3,656.10	Feb-14	Jul-14	Feb-14	Dec-14		2014
141370	Lexington Storeroom Partition	-	10,000.00	10,000.00	100.00%	0.00%	-	10,000.00	10,000.00	Jan-14	Dec-14				2014
141374	LEX OP CTR-ERGONOMIC FURNITURE	46,414.79	58,800.05	12,385.26	21.06%	0.02%	46,414.79	58,800.05	12,385.26	Mar-14	Dec-14	Mar-14	Jan-15		2014
141378	LEX OP CTR-REPLACE ASPHALT	109,808.79	67,060.06	(42,748.73)	-63.75%	0.04%	112,077.92	67,060.06	(45,017.86)	May-14	Dec-14	May-14	Jan-15		2014
141379	LEX OP CTR-ENTRANCE DRIVE	139,162.36	127,587.00	(11,575.36)	-9.07%	0.05%	141,347.46	127,587.00	(13,760.46)	May-14	Dec-14	May-14	Jan-15		2014
141380	LONDON STRM-LOADING DOCK	-	24,631.00	24,631.00	100.00%	0.00%	-	24,631.00	24,631.00	Mar-14	Dec-14				2014
141381	LONDON STRM - ENTRANCE	-	14,039.02	14,039.02	100.00%	0.00%	-	14,039.02	14,039.02	Mar-14	Dec-14				2014
141389	KU FURNITURE PROJ	432,433.83	557,370.00	124,936.17	22.42%	0.15%	432,433.83	557,370.00	124,936.17	Jul-13	Nov-13	Jul-13			2014
141391	Environmental Equipment KU	-	64,000.00	64,000.00	100.00%	0.00%	-	320,000.00	320,000.00	Jan-14	Dec-19				2014
141394	Green River 884 Brkr Failure	63,036.74	-	(63,036.74)	-100.00%	0.02%	173,349.16	110,344.83	(63,004.33)			Jul-13	Oct-13		2014
141661	ERTs 2014 KU	83,825.24	50,000.00	(33,825.24)	-67.65%	0.03%	83,825.24	50,000.00	(33,825.24)	Jan-13	Dec-18	Jan-13	Jul-14		2014
141675	Meter Readers KU 2014	-	10,000.32	10,000.32	100.00%	0.00%	-	10,000.32	10,000.32	Jan-14	Dec-18				2014
142326	Retail Hardware KU 2014	28,947.17	168,000.00	139,052.83	82.77%	0.01%	23,684.64	168,000.00	144,315.36	Jan-14	Dec-14	Jan-14	Nov-15		2014
142371	JAD COAL RELOCATION	291,572.35	-	(291,572.35)	-100.00%	0.10%	291,572.35	-	(291,572.35)			Aug-13	May-14		2014
142391	Ky Hwy 49 Relocation	105,409.38	-	(105,409.38)	-100.00%	0.04%	107,069.14	-	(107,069.14)			Jan-14	Oct-15		2014
142408	BR Lmstn Slurry Tnk Spare Grbx	76,629.00	-	(76,629.00)	-100.00%	0.03%	76,629.00	-	(76,629.00)			Aug-13	Mar-14		2014
142469	HFLING Lube Oil Drain Tank	(1,103.14)	-	1,103.14	-100.00%	0.00%	69,229.69	70,332.83	1,103.14			Aug-13	Dec-13		2014
142474	EARL-N-NEBO-69KV	33,569.79	-	(33,569.79)	-100.00%	0.01%	545,953.16	512,383.37	(33,569.79)			Aug-13	Jan-14		2014
142497KU	EE Enhance Phase III-KU13	43,119.01	-	(43,119.01)	-100.00%	0.02%	146,518.83	103,399.82	(43,119.01)			Aug-13	Aug-14		2014
142510	Meter Projects KU 2014	-	44,500.00	44,500.00	100.00%	0.00%	-	44,500.00	44,500.00	Jan-14	Dec-18				2014
142522	KU 69X34.5KV BASE12 SPARE XFMR	6,538.17	-	(6,538.17)	-100.00%	0.00%	408,375.20	401,837.03	(6,538.17)			Sep-13	Feb-14		2014
142523	KU 34X12KV 10MVA NON LTC XFMR	2,674.71	-	(2,674.71)	-100.00%	0.00%	280,716.18	278,041.47	(2,674.71)			Aug-13	Feb-14		2014
142524	KU 34X2.4KV 500KVA SPARE XFMR	(995.56)	-	995.56	-100.00%	0.00%	118,786.11	119,781.67	995.56			Aug-13	Feb-14		2014
142525	KU 34X7.2KV 500KVA SPARE XFMR	1,476.52	-	(1,476.52)	-100.00%	0.00%	106,073.06	104,596.54	(1,476.52)			Aug-13	Feb-14		2014
142526	KY STATE HOSPITAL XFMR RWD	32,985.20	-	(32,985.20)	-100.00%	0.01%	192,759.08	154,385.13	(38,373.95)			Aug-13	Jun-15		2014
142543	BTOWN IND SUB TR2 OIL CONTAIN	3,392.55	-	(3,392.55)	-100.00%	0.00%	58,872.52	55,479.97	(3,392.55)			Aug-13	Apr-14		2014
142569	Paint Lick Hwy Project	186,714.85	-	(186,714.85)	-100.00%	0.07%	195,475.93	-	(195,475.93)			Jan-14	May-16		2014
142575	Eddyville Hwy Project	99,750.59	-	(99,750.59)	-100.00%	0.03%	390,985.28	303,484.37	(87,500.91)			Sep-13	Dec-14		2014
142644	GH4 SCR Catalyst Layer 2 Repl	(59,246.04)	-	59,246.04	-100.00%	-0.02%	1,325,063.72	1,384,309.76	59,246.04			Sep-13	Nov-13		2014
142652 KU	PR13 Gen Protection Relays KU	6,502.75	-	(6,502.75)	-100.00%	0.00%	23,196.65	16,693.90	(6,502.75)			Sep-13	Feb-14		2014
142659	GH4-1 CT Structural Upgrade	359.30	-	(359.30)	-100.00%	0.00%	515,277.08	514,917.78	(359.30)			Sep-13	Nov-13		2014
142660	PURCHASE LAND-EDDYVILLE	790.53	-	(790.53)	-100.00%	0.00%	9,667.36	8,876.83	(790.53)			Sep-13	Aug-14		2014
142664KU	RoD Upgrade-KU13	3,429.05	-	(3,429.05)	-100.00%	0.00%	7,730.04	4,300.99	(3,429.05)			Sep-13	Mar-14		2014
142671	DX Fiber Upgrade	(17,140.49)	-	17,140.49	-100.00%	-0.01%	35,295.66	52,436.15	17,140.49			Sep-13	Aug-14		2014
142674	BR3 Elevator Room HVAC	(323.65)	-	323.65	-100.00%	0.00%	8,464.22	8,787.87	323.65			Sep-13	Dec-13		2014
142676	BR C Conveyor Belly Pans Repl	(3,523.05)	-	3,523.05	-100.00%	0.00%	42,903.02	46,426.07	3,523.05			Sep-13	Dec-13		2014
142677	BR 1&3 Phosphate Pumps	7,771.82	-	(7,771.82)	-100.00%	0.00%	21,349.37	13,577.55	(7,771.82)			Sep-13	Oct-13		2014
142679	BR3-3 BCWP Motor Rewind	(3,789.55)	-	3,789.55	-100.00%	0.00%	258,068.98	261,858.53	3,789.55			Sep-13	Dec-13		2014
142683KU	XP Replacement-KU13	(127,517.05)	-	127,517.05	-100.00%	-0.04%	132,386.16	-	(132,386.16)			Sep-13	Jul-14		2014
142684KU	SHAREPOINT 2013-KU13	83,835.43	-	(83,835.43)	-100.00%	0.03%	473,777.78	389,942.35	(83,835.43)			Sep-13	Jul-14		2014
142687KU	iFactor Upgrade-KU13	15,368.55	-	(15,368.55)	-100.00%	0.01%	44,859.93	23,569.65	(21,290.28)			Sep-13	Jul-14		2014
142688KU	MV90 Web-KU13	3,532.61	-	(3,532.61)	-100.00%	0.00%	42,816.02	39,283.41	(3,532.61)			Oct-13	Jan-14		2014
142695	RICHMOND INDUSTRIAL BKR	29,854.44	-	(29,854.44)	-100.00%	0.01%	51,209.72	21,355.28	(29,854.44)			Sep-13	Jun-14		2014
142699	LOUDEN AVE SITE UPGRADE	68,261.76	-	(68,261.76)	-100.00%	0.02%	322,880.17	254,618.41	(68,261.76)			Sep-13	May-14		2014
142705KU	TC KU DOZER 2013	(19,287.73)	-	19,287.73	-100.00%	-0.01%	321,826.81	341,114.54	19,287.73			Jun-10	Dec-13		2014
142720KU	South Paducah DACS	64,227.24	-	(64,227.24)	-100.00%	0.02%	111,317.17	47,089.93	(64,227.24)			Sep-13	Feb-15		2014
142721KU	Paymentus-KU13	6,048.34	-	(6,048.34)	-100.00%	0.00%	38,511.79	32,463.45	(6,048.34)			Sep-13	Mar-14		2014
142736	KU - BOC IT OFFICE	18,996.95	-	(18,996.95)	-100.00%	0.01%	298,471.04	279,474.09	(18,996.95)			Sep-13	Dec-13		2014
142749KU	GS CDM PRC05 KU	88.63	-	(88.63)	-100.00%	0.00%	38,537.62	38,448.99	(88.63)			Sep-13	May-14		2014
142760	Rplce EMS Wkstations-KU-2013	53,050.16	-	(53,050.16)	-100.00%	0.02%	173,709.89	120,659.73	(53,050.16)			Oct-13	Jun-14		2014
142762	ICCP Domain Cntrlrs-KU-2013	8,395.24	-	(8,395.24)	-100.00%	0.00%	15,187.66	4,722.97	(10,464.69)			Oct-13	Apr-15		2014
142769	GH 4N2 Conveyor Belt Repl 13	(0.01)	-	0.01	-100.00%	0.00%	6,169.36	6,169.37	0.01			Sep-13	Oct-13		2014
142770	BR3-2 BFPT Blade Repl	(711.38)	-	711.38	-100.00%	0.00%	548,729.56	550,838.55	2,108.99			Sep-13	Nov-13		2014
142783 KU	PR13 Hydrogen Purity Meter KU	17,667.88	-	(17,667.88)	-100.00%	0.01%	17,667.88	-	(17,667.88)			Oct-13	Mar-14		2014
142787	BR3 SW Regulator Actuator Repl	5,685.81	-	(5,685.81)	-100.00%	0.00%	37,813.59	32,127.78	(5,685.81)			Oct-13	Jan-14		2014
142816	KU 69-34KV BASE10 SPARE XFMR	20,042.34	-	(20,042.34)	-100.00%	0.01%	315,251.65	295,209.31	(20,042.34)			Oct-13	Aug-14		2014
142817	KU SPARE LTC UPGRADE KITS	3,458.46	-	(3,458.46)	-100.00%	0.00%	179,276.07	175,817.61	(3,458.46)			Oct-13	Jun-14		2014
142818KU	DB Backup-KU13	19,971.87	-	(19,971.87)	-100.00%	0.01%	351,493.31	331,521.44	(19,971.87)			Oct-13	Jul-14		2014
142827KU	Additional Tough Books-KU13	22,573.93	-	(22,573.93)	-100.00%	0.01%	111,931.25	89,357.32	(22,573.93)			Oct-13	Mar-14		2014
142831KU	OpenText Email Mgmt-KU13	8,501.52	-	(8,501.52)	-100.00%	0.00%	25,124.71	16,623.19	(8,501.52)			Oct-13	Feb-15		2014
142834	SIMPSONV-DC CIRCUIT BKR REP-KU	21,520.23	-	(21,520.23)	-100.00%	0.01%	21,520.23	-	(21,520.23)			Oct-13	Sep-14		2014
142837	BI Space 2013 KU - BOC 3	115.64	-	(115.64)	-100.00%	0.00%	12,712.30	12,596.66	(115.64)			Oct-13	Apr-14		2014
142843	Eddyville Racks and Shelving	3,292.29	-	(3,292.29)	-100.00%	0.00%	21,638.38	18,346.09	(3,292.29)			Oct-13	Jan-14		2014
142846KU	Storage Reporting Tool-KU13	30,536.33	-	(30,536.33)	-100.00%	0.01%	145,071.22	114,534.89	(30,536.33)			Oct-13	Feb-15		2014
142860	CENTRAL FUSES & BUS SYSTEMS	400.12	-	(400.12)	-100.00%	0.00%	26,091.62	25,691.50	(400.12)			Oct-13	Jun-14		2014
142880KU	TCCT8 KU BLADING ISSUE	1,229.92	-	(1,229.92)	-100.00%	0.00%	240,611.60	239,381.68	(1,229.92)			Jan-09	Dec-13		2014
142884	SIMPSNV-TCC CRT BKR REPLM KU	34,732.49	-	(34,732.49)	-100.00%	0.01%	34,732.49	-	(34,732.49)			Oct-13	Sep-14		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
142896	Earlington 2014 Pole Insp	1,474,543.36	-	(1,474,543.36)	-100.00%	0.52%	1,492,423.41	-	(1,492,423.41)			Jan-14	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU are 142896, 142897, 142898, 142900, 142901, 142902, 142984. The net variance between the budget for 123136 and the other projects is ($820K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total, between LG&E and KU the net variance was ($280K).	2014
142897	Pineville 2014 Pole Inspect	607,642.48	-	(607,642.48)	-100.00%	0.21%	609,435.33	-	(609,435.33)			Jan-14	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU are 142896, 142897, 142898, 142900, 142901, 142902, 142984. The net variance between the budget for 123136 and the other projects is ($820K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total, between LG&E and KU the net variance was ($280K).	2014
142898	Danville 2014 Pole Inspection	804,978.86	-	(804,978.86)	-100.00%	0.28%	807,055.38	-	(807,055.38)			Jan-14	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU are 142896, 142897, 142898, 142900, 142901, 142902, 142984. The net variance between the budget for 123136 and the other projects is ($820K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total, between LG&E and KU the net variance was ($280K).	2014
142900	Lexington 2014 Pole Inspect	583,336.56	-	(583,336.56)	-100.00%	0.20%	583,336.56	-	(583,336.56)			Jan-14	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU are 142896, 142897, 142898, 142900, 142901, 142902, 142984. The net variance between the budget for 123136 and the other projects is ($820K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total, between LG&E and KU the net variance was ($280K).	2014
142901	Mays (Paris) 2014 Pole Ins	537,219.18	-	(537,219.18)	-100.00%	0.19%	535,523.68	-	(535,523.68)			Jan-14	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU are 142896, 142897, 142898, 142900, 142901, 142902, 142984. The net variance between the budget for 123136 and the other projects is ($820K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total, between LG&E and KU the net variance was ($280K).	2014
142902	London 2014 Pole Inspect	1,913,506.15	-	(1,913,506.15)	-100.00%	0.67%	1,890,465.43	-	(1,890,465.43)			Jan-14	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU are 142896, 142897, 142898, 142900, 142901, 142902, 142984. The net variance between the budget for 123136 and the other projects is ($820K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total, between LG&E and KU the net variance was ($280K).	2014
142915	BR3 APHC Repl (Partial)	53,100.52	-	(53,100.52)	-100.00%	0.02%	171,387.39	75,797.41	(95,589.98)			Nov-13	Nov-15		2014
142927KU	GS GE Civil Equip KU	2,121.03	-	(2,121.03)	-100.00%	0.00%	3,121.73	1,000.70	(2,121.03)			Nov-13	Mar-14		2014
142935	ONTON-SEBREE	276,583.39	-	(276,583.39)	-100.00%	0.10%	276,583.39	-	(276,583.39)			Dec-13	Apr-14		2014
142936	OHIO-CO-HARTFORD	276,314.23	-	(276,314.23)	-100.00%	0.10%	276,314.23	-	(276,314.23)			Dec-13	Apr-14		2014
142937	BIMBLE-ARTEMUS	276,793.11	-	(276,793.11)	-100.00%	0.10%	276,793.11	-	(276,793.11)			Dec-13	Apr-14		2014
142938	EAST-F-WEST-F-69KV	225,590.72	-	(225,590.72)	-100.00%	0.08%	225,590.72	-	(225,590.72)			Dec-13	Apr-14		2014
142942	GH U2/U3 Stack CEMS Probe	355.92	-	(355.92)	-100.00%	0.00%	28,682.56	28,326.64	(355.92)			Jan-13	Dec-13		2014
142945	Load Model Power Sys Stab-KU	24,778.25	-	(24,778.25)	-100.00%	0.01%	24,778.25	-	(24,778.25)			Nov-13	Apr-14		2014
142946KU	Downtown Network-KU13	(32.50)	-	32.50	-100.00%	0.00%	(0.00)	-	0.00			Nov-13	Jan-15		2014
142965	WALKER-OAKHILL 69KV-REIM	46.03	-	(46.03)	-100.00%	0.00%	499.08	-	(499.08)			Dec-13	Jun-14		2014
142966KU	TC KU CRUSHER MOT RWD	(186.14)	-	186.14	-100.00%	0.00%	25,517.03	25,703.17	186.14			Jun-10	Feb-14		2014
142968	GH 1J Conveyor Belt Repl 13	20,139.53	-	(20,139.53)	-100.00%	0.01%	86,696.25	66,556.72	(20,139.53)			Nov-13	Mar-14		2014
142969	GH 1A Conveyor Belt Repl 13	617.30	-	(617.30)	-100.00%	0.00%	21,006.27	20,388.97	(617.30)			Nov-13	Dec-13		2014
142984	Shelbyville Pole Ins 2014	811,448.79	-	(811,448.79)	-100.00%	0.28%	816,677.22	-	(816,677.22)			Jan-14	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU are 142896, 142897, 142898, 142900, 142901, 142902, 142984. The net variance between the budget for 123136 and the other projects is ($820K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total, between LG&E and KU the net variance was ($280K).	2014
142989KU	TC KU OFFICE REBUILD 2013	4,404.64	-	(4,404.64)	-100.00%	0.00%	23,956.57	19,551.93	(4,404.64)			Jun-10	Jan-14		2014
142993KU	Monitoring SAP Mgmt Pack-KU13	750.12	-	(750.12)	-100.00%	0.00%	15,219.86	14,469.74	(750.12)			Dec-13	Mar-14		2014
142997KU	Isilon Test Cluster-KU13	918.86	-	(918.86)	-100.00%	0.00%	28,016.23	27,097.37	(918.86)			Dec-13	Jul-14		2014
143005KU	Magik Dev Tools-KU13	344.85	-	(344.85)	-100.00%	0.00%	4,912.71	4,567.86	(344.85)			Dec-13	Mar-14		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
143009KU	Test Drive Monitoring-KU13	6,926.37	-	(6,926.37)	-100.00%	0.00%	37,988.90	31,062.53	(6,926.37)			Dec-13	Jul-14		2014
143012KU	SAP Licenses-KU13	6,894.72	-	(6,894.72)	-100.00%	0.00%	121,868.28	114,973.56	(6,894.72)			Dec-13	Mar-14		2014
143015	Purchase Digger Derrick	(6,622.02)	-	6,622.02	-100.00%	0.00%	110,032.93	116,654.95	6,622.02			Dec-13	Apr-14		2014
143016	Purchase Material Handler	(3,212.52)	-	3,212.52	-100.00%	0.00%	56,400.61	59,613.13	3,212.52			Dec-13	Apr-14		2014
143017	Pur Bucket Truck Barlow	(9,634.28)	-	9,634.28	-100.00%	0.00%	169,851.60	179,485.88	9,634.28			Dec-13	Jun-14		2014
143024	SECURITY EQ & PA SYSTEM-KU	70,354.88	-	(70,354.88)	-100.00%	0.02%	109,649.88	39,295.00	(70,354.88)			Dec-13	Dec-14		2014
143027	Sunburst-KU	501.86	-	(501.86)	-100.00%	0.00%	40,660.02	40,158.16	(501.86)			Dec-13	Jan-14		2014
143033	ED&MA MONITORS 2013 KU	(585.01)	-	585.01	-100.00%	0.00%	19,522.63	20,107.64	585.01			Dec-13	Mar-14		2014
143043	Brown Solar Facility - KU	116,314.41	-	(116,314.41)	-100.00%	0.04%	6,399,373.03	-	(6,399,373.03)			Dec-13	Jun-16		2014
143070KU	FERC EQR-KU13	9,877.00	-	(9,877.00)	-100.00%	0.00%	32,587.01	19,061.41	(13,525.60)			Dec-13	Apr-15		2014
143075KU	Addt'l Microsoft True-up-KU13	99,356.34	-	(99,356.34)	-100.00%	0.03%	112,810.06	13,453.72	(99,356.34)			Dec-13	Mar-14		2014
143089	BRCT9&10 FO Nozzle Rebuilds	141,641.03	-	(141,641.03)	-100.00%	0.05%	141,641.03	-	(141,641.03)			Dec-13	Jul-14		2014
143098	Ckt 1328 Greenville N	113,931.95	-	(113,931.95)	-100.00%	0.04%	113,931.95	-	(113,931.95)			Mar-14	Dec-14		2014
143103	BR 3-1 Bottom Ash Pump Repl	144,864.15	-	(144,864.15)	-100.00%	0.05%	144,864.15	-	(144,864.15)			Dec-13	Nov-14		2014
143104 KU	Paddys Run PI Historian KU	42,274.72	-	(42,274.72)	-100.00%	0.01%	42,274.72	-	(42,274.72)			Jan-14	Apr-14		2014
143107	ALEXANDER- 0501	254,838.37	-	(254,838.37)	-100.00%	0.09%	254,838.37	-	(254,838.37)			Jul-14	Mar-15		2014
143110	CIFI 2014 - Haley 0045	192,926.06	-	(192,926.06)	-100.00%	0.07%	192,926.06	-	(192,926.06)			Jan-14	Dec-14		2014
143113	PICADOME 12 KV - 0112	87,100.64	-	(87,100.64)	-100.00%	0.03%	112,449.67	-	(112,449.67)			Jan-14	Jul-15		2014
143114	HARTFORD CIFI 2014	305,432.27	-	(305,432.27)	-100.00%	0.11%	305,432.27	-	(305,432.27)			Jan-14	Dec-14		2014
143115	RICHMOND 1 - 2329	79,850.93	-	(79,850.93)	-100.00%	0.03%	79,850.93	-	(79,850.93)			Jun-14	Jan-15		2014
143135	MANCHESTER 0250 - CIFI 2014	136,674.90	-	(136,674.90)	-100.00%	0.05%	121,025.83	-	(121,025.83)			Jan-14	Dec-14		2014
143136	WHITLEY CITY - 0576	55,618.64	-	(55,618.64)	-100.00%	0.02%	61,241.36	-	(61,241.36)			Jun-14	Dec-14		2014
143153	GH 2-1 CT Fan Blades	20,644.05	-	(20,644.05)	-100.00%	0.01%	20,644.05	-	(20,644.05)			Jan-14	Mar-14		2014
143154	GH 2-8 CT Fan Blades	16,952.85	-	(16,952.85)	-100.00%	0.01%	16,952.85	-	(16,952.85)			Jan-14	Mar-14		2014
143155	GH 2-9 CT Fan Blades	20,446.39	-	(20,446.39)	-100.00%	0.01%	20,446.39	-	(20,446.39)			Jan-14	Apr-14		2014
143156	GH2 CT Circ Water Riser	56,605.94	-	(56,605.94)	-100.00%	0.02%	51,524.23	-	(51,524.23)			Jan-14	Apr-14		2014
143161	GH3 CT Circ Water Riser	151,447.23	-	(151,447.23)	-100.00%	0.05%	151,447.23	-	(151,447.23)			Jan-14	Apr-14		2014
143162	GH4 CT Circ Water Riser	233,562.16	-	(233,562.16)	-100.00%	0.08%	233,936.46	-	(233,936.46)			Jan-14	Dec-14		2014
143174	Replace Ghent 942 Breaker	400,991.45	-	(400,991.45)	-100.00%	0.14%	399,784.07	-	(399,784.07)			Feb-14	Dec-14		2014
143175	Replace Brown N 932 Breaker	217,170.31	-	(217,170.31)	-100.00%	0.08%	217,170.31	-	(217,170.31)			Feb-14	Aug-14		2014
143183	GH 4M Conveyor Belt Repl 14	15,602.25	-	(15,602.25)	-100.00%	0.01%	15,602.25	-	(15,602.25)			Jan-14	Mar-14		2014
143208	BR Crusher Hse Dust Elim Mtr	4,686.11	-	(4,686.11)	-100.00%	0.00%	4,686.11	-	(4,686.11)			Jan-14	Mar-14		2014
143215	BR2 Cooling Twr Fan Mtr Rewind	4,238.88	-	(4,238.88)	-100.00%	0.00%	4,238.88	-	(4,238.88)			Jan-14	Mar-14		2014
143229	PINEVILLE CALL CENTER - KU	126,252.89	-	(126,252.89)	-100.00%	0.04%	126,252.89	-	(126,252.89)			Sep-12			2014
143256	MONITORING EQ KU SIMPSON	11,958.55	-	(11,958.55)	-100.00%	0.00%	11,958.55	-	(11,958.55)			Jan-14			2014
143309	BR1 Cooling Twr Fan Mtr Rewind	7,263.86	-	(7,263.86)	-100.00%	0.00%	7,263.86	-	(7,263.86)			Jan-14	Apr-14		2014
143320KU	TC KU MACH SHOP EQUIP	10,446.25	-	(10,446.25)	-100.00%	0.00%	10,446.25	-	(10,446.25)			Jun-10	Apr-14		2014
143325	LEXINGTON CEMI	174,213.94	-	(174,213.94)	-100.00%	0.06%	208,193.22	-	(208,193.22)			Jan-14	Jun-16		2014
143336	Green River 5 Engineering	62.46	-	(62.46)	-100.00%	0.00%	0.00	-	(0.00)			Feb-14	Dec-14		2014
143355	GH 1C Conveyor Belt Repl 14	52,995.02	-	(52,995.02)	-100.00%	0.02%	52,995.02	-	(52,995.02)			Jan-14	Mar-13		2014
143356	US 60-KY 4 INTRCHNG HWY RELO	142.26	-	(142.26)	-100.00%	0.00%	(0.00)	-	0.00			Aug-14	Jul-15		2014
143358	GH Warehouse Telehandler	70,905.99	-	(70,905.99)	-100.00%	0.02%	70,905.99	-	(70,905.99)			Feb-14	Mar-14		2014
143376	BRFGD Absrbr Penetration Seals	289,555.32	-	(289,555.32)	-100.00%	0.10%	289,555.32	-	(289,555.32)			Feb-14	Apr-14		2014
143377	BRFGD Abs Agitator Grbx Repl	39,688.00	-	(39,688.00)	-100.00%	0.01%	39,688.00	-	(39,688.00)			Feb-14	Aug-14		2014
143387	BRCT Manlifts - Manual	9,765.15	-	(9,765.15)	-100.00%	0.00%	9,765.15	-	(9,765.15)			Oct-13	Jul-14		2014
143403 KU	PR13 Server Upgrade KU	71,786.43	-	(71,786.43)	-100.00%	0.03%	71,786.43	-	(71,786.43)			Apr-14	Nov-14		2014
143417	DX HMI Replacement	7,365.24	-	(7,365.24)	-100.00%	0.00%	7,365.24	-	(7,365.24)			Feb-14	Mar-14		2014
143432	BR2-2 Pulverizer Gearbox Rbld	238,332.86	-	(238,332.86)	-100.00%	0.08%	225,968.86	-	(225,968.86)			Feb-14	Mar-14		2014
143485	BR3 IDF to FGD Exp Joints Repl	103,454.24	-	(103,454.24)	-100.00%	0.04%	103,454.24	-	(103,454.24)			Mar-14	Apr-14		2014
143486	GH CY Operations Truck	29,940.14	-	(29,940.14)	-100.00%	0.01%	29,940.14	-	(29,940.14)			Mar-14	Mar-14		2014
143505	15 Ton Trailer	18,291.74	-	(18,291.74)	-100.00%	0.01%	18,291.74	-	(18,291.74)			Apr-14	Dec-14		2014
143509	GH 1H Conveyor Belt Repl 14	53,844.81	-	(53,844.81)	-100.00%	0.02%	53,844.81	-	(53,844.81)			Mar-14	Mar-14		2014
143512	GR U3 Air Ejectors	43,027.73	-	(43,027.73)	-100.00%	0.02%	43,027.73	-	(43,027.73)			Mar-14	Dec-14		2014
143514	GH1 FGD Outlet Expansion Joint	24,603.21	-	(24,603.21)	-100.00%	0.01%	24,603.21	-	(24,603.21)			Mar-14	Apr-14		2014
143516	Environ Affrs Equip KU Truck	34,469.20	-	(34,469.20)	-100.00%	0.01%	34,469.20	-	(34,469.20)			Mar-14	Jul-14		2014
143539	Upgrade DIX V-Wall_2014_KU	66,423.86	-	(66,423.86)	-100.00%	0.02%	66,423.86	-	(66,423.86)			Mar-14	Oct-14		2014
143570KU	GS GE Lab Equip KU 2014	40,933.96	-	(40,933.96)	-100.00%	0.01%	40,933.96	-	(40,933.96)			Jan-14	Sep-14		2014
143572	GH 2-2 BCWP Motor Rewind	34,333.12	-	(34,333.12)	-100.00%	0.01%	34,333.12	-	(34,333.12)			Mar-13	Mar-14		2014
143574	WHITENOISE FIELD SRV - KU	2,257.80	-	(2,257.80)	-100.00%	0.00%	2,257.80	-	(2,257.80)			Mar-14	May-14		2014
143583	GH 2M1 Conveyor Belt Repl 14	4,145.35	-	(4,145.35)	-100.00%	0.00%	8,874.17	-	(8,874.17)			Mar-14	May-14		2014
143584	GH 1L1 Conveyor Belt Repl 14	8,625.63	-	(8,625.63)	-100.00%	0.00%	8,625.63	-	(8,625.63)			Mar-14	Apr-14		2014
143585KU	TC2 KU SCR ASH SWEEP	95,629.25	-	(95,629.25)	-100.00%	0.03%	152,237.46	-	(152,237.46)			Jun-10	Jun-14		2014
143627	RICHMOND 2014 CEMI	79,581.37	-	(79,581.37)	-100.00%	0.03%	76,207.12	-	(76,207.12)			Jan-14	Dec-14		2014
143638	BR Hydrogen Leak Detector	4,363.88	-	(4,363.88)	-100.00%	0.00%	4,363.88	-	(4,363.88)			Feb-14	Aug-14		2014
143640 KU	CR7 NGCC Inventory KU	1,393,109.62	-	(1,393,109.62)	-100.00%	0.49%	3,817,726.35	-	(3,817,726.35)			Mar-14		Reallocated from budget funding project 140105 KU.	2014
143645	HARTFORD SUB UPGRD 4KV TO 12KV	53,527.16	-	(53,527.16)	-100.00%	0.02%	53,527.16	-	(53,527.16)			Apr-14	Dec-14		2014
143647KU	GS GE Flue Gas Sampling Equip	10,394.52	-	(10,394.52)	-100.00%	0.00%	10,394.52	-	(10,394.52)			Mar-14	May-14		2014
143649	KU Business Offices CapEx 2014	9,133.11	-	(9,133.11)	-100.00%	0.00%	9,242.85	-	(9,242.85)			Jan-14	May-15		2014
143657	Eddyville Pole Racks	26,736.34	-	(26,736.34)	-100.00%	0.01%	26,736.34	-	(26,736.34)			Apr-14	Aug-14		2014
143664	PINEVILLE CEMI	50,840.11	-	(50,840.11)	-100.00%	0.02%	50,840.11	-	(50,840.11)			Apr-14	Dec-14		2014
143665	EARLINGTON CEMI	82,300.06	-	(82,300.06)	-100.00%	0.03%	75,052.20	-	(75,052.20)			May-14	Dec-14		2014
143719	GH 1-11 CT Fan Gearbox	23,384.79	-	(23,384.79)	-100.00%	0.01%	23,384.79	-	(23,384.79)			Apr-14	May-14		2014
143720	GH 3/4 Service Bldg Elevator	140,688.19	-	(140,688.19)	-100.00%	0.05%	136,772.25	-	(136,772.25)			Apr-14	Nov-14		2014
143722	GH2 Phosphate Pump	25,892.36	-	(25,892.36)	-100.00%	0.01%	25,892.36	-	(25,892.36)			Apr-14	Jul-14		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
143724	BR3-3 Mill Power Cable Repl	18,816.33	-	(18,816.33)	-100.00%	0.01%	18,816.33	-	(18,816.33)			Mar-14	Apr-14		2014
143725	BR1-1 Sation Air Comp Rbld	37,649.44	-	(37,649.44)	-100.00%	0.01%	37,649.44	-	(37,649.44)			Mar-14	Jul-14		2014
143726KU	TC CT KU REFURB BLADES	197,863.77	-	(197,863.77)	-100.00%	0.07%	197,863.77	-	(197,863.77)			Jan-09	Dec-14		2014
143736 KU	PR13 Fire Pump (Spare) KU	10,513.67	-	(10,513.67)	-100.00%	0.00%	10,513.67	-	(10,513.67)			May-14	Jul-14		2014
143737	ATOKA 12kV TRANSFORMER UPGRADE	143,395.63	-	(143,395.63)	-100.00%	0.05%	143,395.63	-	(143,395.63)			Apr-14	Dec-14		2014
143738	CENTERTOWN SO 4kV XFMR UPGRD	299,110.25	-	(299,110.25)	-100.00%	0.10%	312,838.88	-	(312,838.88)			Apr-14	Dec-14		2014
143740	AMERICAN AVE BREAKER UPGRD	53,824.54	-	(53,824.54)	-100.00%	0.02%	65,657.85	-	(65,657.85)			Apr-14	Feb-15		2014
143741	WILSON DOWNING BRKR UPGRD	80,499.04	-	(80,499.04)	-100.00%	0.03%	101,340.42	-	(101,340.42)			Apr-14	Apr-15		2014
143746	Pineville Grounding	721,421.31	-	(721,421.31)	-100.00%	0.25%	752,030.46	-	(752,030.46)			May-14	Aug-14	The need for this project was identified after the budget was prepared.	2014
143748	Bryant Road PV	314,036.80	-	(314,036.80)	-100.00%	0.11%	341,883.26	-	(341,883.26)			May-14	May-15		2014
143753	Delaplain Ckt Upgrade	142,328.92	-	(142,328.92)	-100.00%	0.05%	142,328.92	-	(142,328.92)			May-14	Jul-15		2014
143755	DELAPLAIN TRANSFORMER UPGRD	761,939.58	-	(761,939.58)	-100.00%	0.27%	1,297,536.40	-	(1,297,536.40)			Apr-14	May-15	Emergent work to upgrade the Delplain 609 substation in Scott County to serve the projected increase in load levels for Aichi Forge in Georgetown, KY.	2014
143766	Paving at Sytem Lab Ghent	8,935.37	-	(8,935.37)	-100.00%	0.00%	8,935.37	-	(8,935.37)			Apr-14	Jun-14		2014
143775	GH3 FGD Tower Floor Lining	287,847.98	-	(287,847.98)	-100.00%	0.10%	287,847.98	-	(287,847.98)			Apr-14	May-14		2014
143776	GH3 FGD Mist Eliminator	279,398.38	-	(279,398.38)	-100.00%	0.10%	279,398.38	-	(279,398.38)			Apr-14	May-14		2014
143778	GH1 Phosphate Pump	26,952.49	-	(26,952.49)	-100.00%	0.01%	26,952.49	-	(26,952.49)			Apr-14	Dec-14		2014
143787	GH 2-1 CCW Pump Motor	7,364.37	-	(7,364.37)	-100.00%	0.00%	7,364.37	-	(7,364.37)			Apr-14	May-14		2014
143788	GH 2-2 CCW Pump Motor	213.15	-	(213.15)	-100.00%	0.00%	7,614.09	-	(7,614.09)			Apr-14	Jun-14		2014
143789	EDDYVILLE GATES	57,807.74	-	(57,807.74)	-100.00%	0.02%	57,807.74	-	(57,807.74)			Apr-14			2014
143792KU	TC KU RWD C COAL CONV MTR	9,747.63	-	(9,747.63)	-100.00%	0.00%	9,747.63	-	(9,747.63)			Jun-10	May-14		2014
143794	REPLACE LTC AT ETOWN #2	41,730.62	-	(41,730.62)	-100.00%	0.01%	41,730.62	-	(41,730.62)			Apr-14	Aug-14		2014
143803	GR5 Land - KU	309,540.85	-	(309,540.85)	-100.00%	0.11%	309,540.85	-	(309,540.85)			Apr-14	Sep-14		2014
143824KU	GS GE Metallurgical Mnting KU	4,736.92	-	(4,736.92)	-100.00%	0.00%	4,736.92	-	(4,736.92)			Jan-14	Aug-14		2014
143833KU	GS GE Alloy Analyzer KU	17,299.11	-	(17,299.11)	-100.00%	0.01%	17,299.11	-	(17,299.11)			Jan-14	Aug-14		2014
143851	FARMERS SUB XFMR REPLACE	27,350.98	-	(27,350.98)	-100.00%	0.01%	27,350.98	-	(27,350.98)			May-14	May-14		2014
143859	PE VEHICLES 2014 KU	35,453.66	-	(35,453.66)	-100.00%	0.01%	-	-	-			May-14	Jul-14		2014
143862	GH 8G Conveyor Belt Repl 14	50,017.96	-	(50,017.96)	-100.00%	0.02%	50,017.96	-	(50,017.96)			May-14	Jun-14		2014
143863	GH 7G Conveyor Belt Repl 14	52,925.91	-	(52,925.91)	-100.00%	0.02%	52,925.91	-	(52,925.91)			May-14	Jun-14		2014
143864 KU	PR Gas Pipe Line KU	110,026.10	-	(110,026.10)	-100.00%	0.04%	609,254.48	-	(609,254.48)			May-14		Project started earlier than anticipated due to reallocation of funds from other projects.	2014
143982	REPL LTC AT CAMPBELLSVILLE IND	38,803.26	-	(38,803.26)	-100.00%	0.01%	38,803.26	-	(38,803.26)			May-14	May-14		2014
144079	GH 2-7 CT Fan Motor	6,136.68	-	(6,136.68)	-100.00%	0.00%	6,136.68	-	(6,136.68)			May-14	Jun-14		2014
144098	BR Air Monitor Replacements	4,819.17	-	(4,819.17)	-100.00%	0.00%	4,819.17	-	(4,819.17)			May-14	Jun-14		2014
144099	BR3 Mill Motor Rewind	47,931.17	-	(47,931.17)	-100.00%	0.02%	47,931.17	-	(47,931.17)			May-14	Sep-14		2014
144101KU	GS CDM ACS Scanstation KU	4,908.09	-	(4,908.09)	-100.00%	0.00%	4,908.09	-	(4,908.09)			May-14	Aug-14		2014
144113	BR1&2 DCS ROOM HVAC REPL	8,914.20	-	(8,914.20)	-100.00%	0.00%	8,914.20	-	(8,914.20)			May-14	Jul-14		2014
144229	KU BOC FURN & OFFICE EQP	21,246.17	-	(21,246.17)	-100.00%	0.01%	21,246.17	-	(21,246.17)			May-14	Jun-14		2014
144304	DANVILLE POLE YARD IMPROVE	13,255.00	-	(13,255.00)	-100.00%	0.00%	13,255.00	-	(13,255.00)			Jun-14	Oct-14		2014
144307	PAVE PARKING LOT - RICHMOND	5,769.22	-	(5,769.22)	-100.00%	0.00%	5,769.22	-	(5,769.22)			Jun-14	Sep-14		2014
144310	SCOTT CO-TOYOTA NORTH OPGW	379,900.24	-	(379,900.24)	-100.00%	0.13%	407,079.54	-	(407,079.54)			Jul-14	Jul-15		2014
144425	BR Backhoe	86,625.93	-	(86,625.93)	-100.00%	0.03%	91,823.48	-	(91,823.48)			Jun-14	Dec-14		2014
144458	BRCT 11N2 FO Nozzle Blowers	105,015.81	-	(105,015.81)	-100.00%	0.04%	105,015.81	-	(105,015.81)			Jul-14	Nov-14		2014
144460KU	TC KU OFFICE REBUILD 2014	54,610.30	-	(54,610.30)	-100.00%	0.02%	54,610.30	-	(54,610.30)			Apr-14	Oct-14		2014
144491	NELSON SUB OIL CONTAINMENT	16,640.78	-	(16,640.78)	-100.00%	0.01%	16,640.78	-	(16,640.78)			Jun-14	Nov-14		2014
144540	EARLINGTON - ST CHARLES 34.5	268,073.61	-	(268,073.61)	-100.00%	0.09%	267,947.21	-	(267,947.21)			May-14	Dec-14		2014
144612	KU SPARE BASE 5MVA TRANSFORMER	367,646.91	-	(367,646.91)	-100.00%	0.13%	421,409.61	-	(421,409.61)			Jun-14	Oct-15		2014
144642	GH 6G Conveyor Belt Repl 14	9,539.84	-	(9,539.84)	-100.00%	0.00%	9,539.84	-	(9,539.84)			Jul-14	Jul-14		2014
144649KU	TC KU BAP N DIKE INT SLOPE	151,061.87	-	(151,061.87)	-100.00%	0.05%	151,061.87	-	(151,061.87)			Apr-14	Sep-14		2014
144651KU	TC KU BAP N DIKE EXT SLOPE	61,773.38	-	(61,773.38)	-100.00%	0.02%	61,773.40	-	(61,773.40)			Apr-14	Sep-14		2014
144653KU	TC KU BAP W DIKE EXT SLOPE	70,563.96	-	(70,563.96)	-100.00%	0.02%	70,563.98	-	(70,563.98)			Apr-14	Sep-14		2014
144655KU	TC KU WT RO SYSTEM UPG	5,646.04	-	(5,646.04)	-100.00%	0.00%	5,646.04	-	(5,646.04)			Apr-14	Aug-14		2014
144658	BUS OFFC SMART SAFES	280,944.38	-	(280,944.38)	-100.00%	0.10%	289,810.57	-	(289,810.57)			Jan-14	Oct-14		2014
144663	KU VIDEO CONF RM EQP 2014	29,290.13	-	(29,290.13)	-100.00%	0.01%	29,818.73	-	(29,818.73)			Jun-14	Jan-15		2014
144671	KU BOC 2ND FL RENO	110,560.07	-	(110,560.07)	-100.00%	0.04%	105,909.83	-	(105,909.83)			Jun-14	Jan-15		2014
144675KU	GS GE TC DI Instrumentation KU	195,946.61	-	(195,946.61)	-100.00%	0.07%	111,780.44	-	(111,780.44)			May-13	Dec-14		2014
144684KU	TC2 KU SVC ELEVATOR UPG	12,994.87	-	(12,994.87)	-100.00%	0.00%	12,994.87	-	(12,994.87)			Apr-14	Oct-14		2014
144695	SHELBYVILLE 12 - 2520	109,242.57	-	(109,242.57)	-100.00%	0.04%	109,242.57	-	(109,242.57)			Aug-14	Dec-14		2014
144697	BR1-1 Control Air Compr Ovhl	47,589.20	-	(47,589.20)	-100.00%	0.02%	47,589.20	-	(47,589.20)			Jun-14	Sep-14		2014
144698	BR Main Ash Pond Dam Monuments	42,577.22	-	(42,577.22)	-100.00%	0.01%	42,577.22	-	(42,577.22)			Jun-14	Nov-14		2014
144699KU	TC2 KU FD BLADE REPL	149,864.93	-	(149,864.93)	-100.00%	0.05%	149,864.93	-	(149,864.93)			Apr-14	Jul-14		2014
144756	EARLINGTON FURNITURE	5,980.31	-	(5,980.31)	-100.00%	0.00%	5,980.31	-	(5,980.31)			Jul-14	Aug-14		2014
144930	GH 2-2 Pulv Seal Air Fan Mtr	6,349.77	-	(6,349.77)	-100.00%	0.00%	6,349.77	-	(6,349.77)			Jul-14	Jul-14		2014
144931	GH 3-9 CT Fan Motor	5,133.18	-	(5,133.18)	-100.00%	0.00%	5,133.18	-	(5,133.18)			Jul-14	Jul-14		2014
144947	REPL LTC LAGRANGE EAST SUB	49,580.18	-	(49,580.18)	-100.00%	0.02%	49,580.18	-	(49,580.18)			Jul-14	Dec-14		2014
144949	REPLC LTC RICHMOND SOUTH	42,651.66	-	(42,651.66)	-100.00%	0.01%	44,081.14	-	(44,081.14)			Jul-14	Dec-14		2014
144950	NEW HAVEN/NEW HOPE - CEMI 2014	132,736.47	-	(132,736.47)	-100.00%	0.05%	132,736.47	-	(132,736.47)			Jul-14	Dec-14		2014
144999	KU COOLING FAN PROJECT	105,086.05	-	(105,086.05)	-100.00%	0.04%	90,031.26	-	(90,031.26)			Jul-14	Dec-14		2014
145036KU	TC KU CEM COAL UNIT SERVER	6,033.81	-	(6,033.81)	-100.00%	0.00%	6,033.80	-	(6,033.80)			Apr-14	Dec-14		2014
145038	Lexington Ops Trailer	9,047.79	-	(9,047.79)	-100.00%	0.00%	9,047.79	-	(9,047.79)			Jul-14	Sep-14		2014
145039KU	GS RD Solar Chrging Station KU	85,839.00	-	(85,839.00)	-100.00%	0.03%	88,339.00	-	(88,339.00)			Jul-14	Nov-15		2014
145089	GH 2H Conveyor Belt Repl 14	54,297.40	-	(54,297.40)	-100.00%	0.02%	54,297.40	-	(54,297.40)			Jun-14	Aug-14		2014
145817	BR 0-1 Ball Mill Density Meter	11,895.23	-	(11,895.23)	-100.00%	0.00%	11,895.23	-	(11,895.23)			Jul-14	Nov-14		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
145840	BR North Wet Well Sump Pump	14,490.06	-	(14,490.06)	-100.00%	0.01%	14,490.06	-	(14,490.06)			Aug-14	Nov-14		2014
145844	GH4 Pulverizer Feeder Controls	49,090.08	-	(49,090.08)	-100.00%	0.02%	49,090.08	-	(49,090.08)			Jun-14	Dec-14		2014
145848KU	TC KU LAPPING MACHINE	12,430.07	-	(12,430.07)	-100.00%	0.00%	12,430.07	-	(12,430.07)			Apr-14	Oct-14		2014
145878KU	TC KU RO MEMB SYST UPG	32,284.88	-	(32,284.88)	-100.00%	0.01%	33,081.88	-	(33,081.88)			Apr-14	Dec-14		2014
145882	BR3 "A" Aux Xfmr Buss Sections	81,471.30	-	(81,471.30)	-100.00%	0.03%	81,471.30	-	(81,471.30)			Aug-14	Nov-14		2014
145883	GH4 FGD Mist Eliminators	370,862.92	-	(370,862.92)	-100.00%	0.13%	370,862.92	-	(370,862.92)			Apr-14	Dec-14		2014
145884	BR2 "H2" Gland Seals & Gaskets	52,216.16	-	(52,216.16)	-100.00%	0.02%	52,216.16	-	(52,216.16)			Aug-14	Nov-14		2014
145885	GH4 Scanner Air Fan	9,577.13	-	(9,577.13)	-100.00%	0.00%	9,943.23	-	(9,943.23)			Jun-14	Dec-14		2014
145886	GH Boiler Furnace Camera	54,406.42	-	(54,406.42)	-100.00%	0.02%	55,277.79	-	(55,277.79)			Jul-14	Nov-14		2014
145887	Airport/Keeneland Reliability	170,094.03	-	(170,094.03)	-100.00%	0.06%	1,128,198.92	-	(1,128,198.92)			Aug-14	Sep-15		2014
145926	GH4 NOX Analyzer	66,744.37	-	(66,744.37)	-100.00%	0.02%	66,744.37	-	(66,744.37)			May-14	Dec-14		2014
145927	GH 1A Conveyor Belt Repl 14	17,108.57	-	(17,108.57)	-100.00%	0.01%	17,108.57	-	(17,108.57)			Jun-14	Aug-14		2014
146003	BR Mobile Crane Windspeed Indc	5,662.56	-	(5,662.56)	-100.00%	0.00%	5,662.56	-	(5,662.56)			Aug-14	Nov-14		2014
146010KU	TC2 KU TURB TRIP BLOCK	105,588.91	-	(105,588.91)	-100.00%	0.04%	180,810.79	-	(180,810.79)			Apr-14	Sep-15		2014
146014KU	TC1 & CT KU CEM ANALYZERS	143,725.23	-	(143,725.23)	-100.00%	0.05%	143,725.23	-	(143,725.23)			Apr-14	Dec-14		2014
146052	BR1 Drum Gauge Glass Repl	17,364.65	-	(17,364.65)	-100.00%	0.01%	17,364.65	-	(17,364.65)			Aug-14	Nov-14		2014
146059	Honda Pioneer and Trailer	13,751.55	-	(13,751.55)	-100.00%	0.00%	13,751.55	-	(13,751.55)			Aug-14	Sep-14		2014
146071	BR "J" Conveyor Belt Repl	16,813.70	-	(16,813.70)	-100.00%	0.01%	16,813.70	-	(16,813.70)			Aug-14	Sep-14		2014
146072	Spare 138/69kV Xfrmr - 2014	304,328.57	-	(304,328.57)	-100.00%	0.11%	1,023,445.88	-	(1,023,445.88)			Sep-14	Sep-15		2014
146081	BOC MAILROOM EQUIP - KU	13,866.49	-	(13,866.49)	-100.00%	0.00%	13,866.49	-	(13,866.49)			Aug-14	Sep-14		2014
146090	MIDDLESBORO OFFICE RENO	40,754.71	-	(40,754.71)	-100.00%	0.01%	40,754.71	-	(40,754.71)			Aug-14	Jan-15		2014
146103	BR Utility Vehicles	36,173.55	-	(36,173.55)	-100.00%	0.01%	36,173.55	-	(36,173.55)			Sep-14	Nov-14		2014
146105	Simpsonville Renovation-KU	15,974.82	-	(15,974.82)	-100.00%	0.01%	15,974.82	-	(15,974.82)			Sep-14	Feb-15		2014
146107	REPLACE LTC FORKS OF ELKHORN	46,969.64	-	(46,969.64)	-100.00%	0.02%	46,969.64	-	(46,969.64)			Sep-14	Dec-14		2014
146135	University of Cumb - Wburg	(12,989.24)	-	12,989.24	-100.00%	0.00%	(57,513.84)	-	57,513.84			Sep-14	Feb-16		2014
146140	ODP CEMI 2014	61,846.09	-	(61,846.09)	-100.00%	0.02%	66,238.16	-	(66,238.16)			Sep-14	Jun-14		2014
146149KU	GS SL IC Autosampler KU	4,879.68	-	(4,879.68)	-100.00%	0.00%	4,879.68	-	(4,879.68)			Jan-14	Dec-14		2014
146176	BR2 TV Upgrade	339,144.75	-	(339,144.75)	-100.00%	0.12%	339,144.75	-	(339,144.75)			Sep-14	Nov-14		2014
146200KU	TC KU BOILER SWING STAGE	14,323.84	-	(14,323.84)	-100.00%	0.01%	14,323.84	-	(14,323.84)			Apr-14	Oct-14		2014
146243	TOUGHBOOKS - CASCADE KU	4,964.22	-	(4,964.22)	-100.00%	0.00%	4,964.22	-	(4,964.22)			Sep-14	Jan-15		2014
146244	GH4 CEMS Air Compressor	12,253.75	-	(12,253.75)	-100.00%	0.00%	12,253.75	-	(12,253.75)			Sep-14	Nov-14		2014
146246KU	GS GE PI MOBILE KU	17,229.81	-	(17,229.81)	-100.00%	0.01%	27,361.60	-	(27,361.60)			Oct-14	Dec-14		2014
146249KU	GS GE Mach Hlth Stware KU	10,542.81	-	(10,542.81)	-100.00%	0.00%	10,542.81	-	(10,542.81)			Jan-14	Nov-14		2014
146256	BR Pipe Beveling Tool	8,940.05	-	(8,940.05)	-100.00%	0.00%	8,940.05	-	(8,940.05)			Sep-14	Nov-14		2014
146259	SHELBY OPS CTR - PARKING LOT	3,317.75	-	(3,317.75)	-100.00%	0.00%	3,317.75	-	(3,317.75)			Sep-14	Dec-14		2014
146266	Tilt Bed Trailer	7,438.82	-	(7,438.82)	-100.00%	0.00%	7,438.82	-	(7,438.82)			Oct-14	Dec-14		2014
146274	Etown Storeroom Structure	20,989.84	-	(20,989.84)	-100.00%	0.01%	20,989.84	-	(20,989.84)			Oct-14	Jan-15		2014
146275	LEMONS MILL SUB - RISER STAND	22,643.17	-	(22,643.17)	-100.00%	0.01%	27,766.44	-	(27,766.44)			Oct-14	Jan-15		2014
146276	BR Eng Office Color Printer	2,899.46	-	(2,899.46)	-100.00%	0.00%	2,899.46	-	(2,899.46)			Sep-14	Nov-14		2014
146285KU	GS GE Gas Calc Sftware KU	1,990.13	-	(1,990.13)	-100.00%	0.00%	1,990.13	-	(1,990.13)			Oct-14	Dec-14		2014
146294KU	TC2 KU RP EXP JOINT UPG	72,084.65	-	(72,084.65)	-100.00%	0.03%	78,484.39	-	(78,484.39)			Apr-14	Dec-14		2014
146300KU	TC CT KU FIRE PROT UPGD	39,669.04	-	(39,669.04)	-100.00%	0.01%	60,526.30	-	(60,526.30)			Apr-14	Dec-14		2014
146321KU	TC2 KU T & FP CONTROLS REPL	12,268.95	-	(12,268.95)	-100.00%	0.00%	16,222.17	-	(16,222.17)			Apr-14	Jan-15		2014
146330	PINEVILLE SUBSTATION RENO	29,511.69	-	(29,511.69)	-100.00%	0.01%	24,801.69	-	(24,801.69)			Oct-14	Jan-15		2014
146337	BOC AV EQ ASSEMBLY RM-KU	25,397.56	-	(25,397.56)	-100.00%	0.01%	13,068.76	-	(13,068.76)			Oct-14	Jun-15		2014
146340	FACILITIES OFFICE RENO-KU	38,940.82	-	(38,940.82)	-100.00%	0.01%	35,915.23	-	(35,915.23)			Oct-14	May-15		2014
146343KU	TC2 KU AIR DRAFT PLATFORM	8,124.27	-	(8,124.27)	-100.00%	0.00%	21,800.27	-	(21,800.27)			Apr-14	Dec-14		2014
146345KU	TC KU FLY ASH PLATFORM	17,019.02	-	(17,019.02)	-100.00%	0.01%	8,977.83	-	(8,977.83)			Apr-14	Dec-14		2014
146348	EA Ghent System Lab Equip	51,750.58	-	(51,750.58)	-100.00%	0.02%	51,750.58	-	(51,750.58)			Oct-14	Dec-14		2014
146368	Polaris Ranger Trailer	1,940.41	-	(1,940.41)	-100.00%	0.00%	1,940.41	-	(1,940.41)			Oct-14	Jun-14		2014
146369	Dump Trailer	6,898.69	-	(6,898.69)	-100.00%	0.00%	6,898.69	-	(6,898.69)			Oct-14	Jun-14		2014
146419KU	TC KU AIR HEAT WATER LINE	27,446.46	-	(27,446.46)	-100.00%	0.01%	27,446.46	-	(27,446.46)			Apr-14	Nov-14		2014
146422	ETOWN GATE AND CONTROLS	61,073.26	-	(61,073.26)	-100.00%	0.02%	60,600.21	-	(60,600.21)			Oct-14	Jul-15		2014
146433	EDDYVILLE ENTRANCE	31,232.68	-	(31,232.68)	-100.00%	0.01%	31,232.68	-	(31,232.68)			Apr-14	Jun-15		2014
146434	DX Dam Parapet Wall	116,021.69	-	(116,021.69)	-100.00%	0.04%	212,992.84	-	(212,992.84)			Nov-14			2014
146443	BR Maint Shop Air Dryer	6,242.81	-	(6,242.81)	-100.00%	0.00%	6,242.81	-	(6,242.81)			Nov-14	Dec-14		2014
146455	BOC FOLDING MACHINE-KU	3,866.35	-	(3,866.35)	-100.00%	0.00%	3,866.35	-	(3,866.35)			Nov-14	Dec-14		2014
146458	BR2 D-1 Expansion Joint Repl	38,365.96	-	(38,365.96)	-100.00%	0.01%	34,483.65	-	(34,483.65)			Nov-14	Nov-14		2014
146475	LGE CTR FOLDING MACHINE KU	3,866.35	-	(3,866.35)	-100.00%	0.00%	3,866.35	-	(3,866.35)			Nov-14	Dec-14		2014
146477KU	ST TT Mech Drve Mtce Tr KU	18,834.87	-	(18,834.87)	-100.00%	0.01%	18,834.87	-	(18,834.87)			Oct-14	Dec-14		2014
146480	PARIS CORNPRO TRAILER	5,795.28	-	(5,795.28)	-100.00%	0.00%	5,795.28	-	(5,795.28)			Nov-14	Jun-14		2014
146482	GH Plant Vehicle 14	36,681.71	-	(36,681.71)	-100.00%	0.01%	36,681.71	-	(36,681.71)			Nov-14	Dec-14		2014
146486	BR Vehicle 2014	36,523.88	-	(36,523.88)	-100.00%	0.01%	36,523.88	-	(36,523.88)			Nov-14	Dec-14		2014
146487KU	TC KU BAP RAFT FLOAT UPG - 1	10,744.04	-	(10,744.04)	-100.00%	0.00%	10,744.04	-	(10,744.04)			Apr-14	Nov-14		2014
146489KU	TC KU LST GB & BLADES	27,279.67	-	(27,279.67)	-100.00%	0.01%	27,779.58	-	(27,779.58)			Apr-14	Dec-14		2014
146491KU	TC KU WORKOUT RM REBUILD	9,598.66	-	(9,598.66)	-100.00%	0.00%	9,598.66	-	(9,598.66)			Apr-14	Dec-14		2014
146495	WINCHESTER SITE IMPR-2014	747.85	-	(747.85)	-100.00%	0.00%	9,927.57	-	(9,927.57)			Nov-14	Jun-15		2014
146525	KUGO 4TH FLOOR - LEX	641.30	-	(641.30)	-100.00%	0.00%	9,898.52	-	(9,898.52)			Nov-14	Apr-15		2014
146526	LOUDEN RENOVATIONS	400.00	-	(400.00)	-100.00%	0.00%	7,418.11	-	(7,418.11)			Nov-14	Mar-15		2014
146528 KU	PR13 GSU Bushing Repl KU	26,790.00	-	(26,790.00)	-100.00%	0.01%	42,575.01	-	(42,575.01)			Nov-14	Apr-15		2014
146537	GH 1-6 Pulverizer Motor Repl	148,134.72	-	(148,134.72)	-100.00%	0.05%	148,134.72	-	(148,134.72)			Nov-14	Dec-14		2014
146538KU	TC KU COUPLING F1&F2 CONV	9,312.37	-	(9,312.37)	-100.00%	0.00%	9,879.73	-	(9,879.73)			Apr-14	Feb-15		2014
146543KU	TC CT KU COMP RM MODS	4,902.85	-	(4,902.85)	-100.00%	0.00%	4,902.85	-	(4,902.85)			Apr-14	Dec-14		2014
146549	BR E&I Tools	7,293.41	-	(7,293.41)	-100.00%	0.00%	7,293.41	-	(7,293.41)			Nov-14	Dec-14		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
146550KU	GS GE Condenser Tracking KU	4,234.26	-	(4,234.26)	-100.00%	0.00%	4,234.26	-	(4,234.26)			Jan-14	Dec-14		2014
146561	LGE CTR CAMERAS-KU	22,753.75	-	(22,753.75)	-100.00%	0.01%	25,219.94	-	(25,219.94)			Dec-14	Dec-14		2014
146578	GH Personnel Carrier 14	19,638.91	-	(19,638.91)	-100.00%	0.01%	19,638.91	-	(19,638.91)			Dec-14	Dec-14		2014
146582	GH4 Sealing Steam Safety Vlvs	54,548.29	-	(54,548.29)	-100.00%	0.02%	54,548.29	-	(54,548.29)			Dec-14	Dec-14		2014
146584	GH 5G Conveyor Belt Repl 14	10,158.05	-	(10,158.05)	-100.00%	0.00%	10,145.93	-	(10,145.93)			Dec-14	Dec-14		2014
146585	GH 1E Conveyor Belt Repl 14	22,269.97	-	(22,269.97)	-100.00%	0.01%	22,269.97	-	(22,269.97)			Dec-14	Dec-14		2014
146610	BRCT Gas Powered Welder	6,124.81	-	(6,124.81)	-100.00%	0.00%	6,124.81	-	(6,124.81)			Nov-14	Jan-15		2014
146642	BR Vehicle - Snow Plow	42,496.34	-	(42,496.34)	-100.00%	0.01%	47,641.48	-	(47,641.48)			Dec-14	Mar-15		2014
201KU14	Auto Pymt Arrangements-KU14	15,957.40	-	(15,957.40)	-100.00%	0.01%	2.12	-	(2.12)			Jan-14	Feb-15		2014
202KU14	iFactor Upgrade-KU14	1,934.07	-	(1,934.07)	-100.00%	0.00%	-	-	-			Jan-14	Sep-14		2014
203KU14	EDI Phase III - Form 820-KU14	56,658.10	-	(56,658.10)	-100.00%	0.02%	56,941.19	-	(56,941.19)			Jan-14	Jan-15		2014
207KU14	SOA Upgrade-KU14	110,779.88	-	(110,779.88)	-100.00%	0.04%	111,566.08	-	(111,566.08)			Jan-14	Jan-15		2014
208KU14	Convert BW to Micr Tools-KU14	48,978.28	-	(48,978.28)	-100.00%	0.02%	282,510.13	-	(282,510.13)			Feb-14	Dec-14		2014
209KU14	CCS DB Serv Virtual-KU14	44,465.61	-	(44,465.61)	-100.00%	0.02%	44,465.61	-	(44,465.61)			Feb-14	Jan-15		2014
210KU14	OTN Core Rings-KU14	122,136.75	-	(122,136.75)	-100.00%	0.04%	-	-	-			Feb-14	May-15		2014
212KU14	FERCH TOOLS-KU14	6,016.50	-	(6,016.50)	-100.00%	0.00%	7,273.64	-	(7,273.64)			Jan-14	Dec-14		2014
213KU14	Netscout Expan-KU14	36,443.96	-	(36,443.96)	-100.00%	0.01%	36,443.96	-	(36,443.96)			Jan-14	Jul-14		2014
214KU14	Citrix Mobile Access-KU14	149,568.36	-	(149,568.36)	-100.00%	0.05%	149,568.36	-	(149,568.36)			Jan-14	Feb-15		2014
215KU14	My Acct Website Enhance-KU14	131,286.14	-	(131,286.14)	-100.00%	0.05%	131,294.36	-	(131,294.36)			Mar-14	Dec-14		2014
216KU14	EE Comm Enroll Enhance-KU14	105,934.31	-	(105,934.31)	-100.00%	0.04%	105,934.31	-	(105,934.31)			Mar-14	Dec-14		2014
217KU14	EE Oracle to CCS Interf-KU14	66,300.82	-	(66,300.82)	-100.00%	0.02%	98,675.34	-	(98,675.34)			Mar-14	May-15		2014
219KU14	Primavera P6-KU14	34,459.42	-	(34,459.42)	-100.00%	0.01%	34,459.42	-	(34,459.42)			Mar-14	Feb-15		2014
220KU14	IOC Enhancements-KU14	9,912.55	-	(9,912.55)	-100.00%	0.00%	86,090.56	-	(86,090.56)			Mar-14	Nov-15		2014
221KU14	HP/QC Upgrade-KU14	25,974.73	-	(25,974.73)	-100.00%	0.01%	25,974.73	-	(25,974.73)			Jan-14	Aug-14		2014
222KU14	SAP Regression Suite-KU14	158,937.72	-	(158,937.72)	-100.00%	0.06%	158,937.72	-	(158,937.72)			Jan-14	Jan-15		2014
223KU14	HR Dashboard Enhance-KU14	13,351.32	-	(13,351.32)	-100.00%	0.00%	13,351.32	-	(13,351.32)			Jan-14	Dec-14		2014
224KU14	Microsoft EA-KU14	237,959.80	-	(237,959.80)	-100.00%	0.08%	237,959.80	-	(237,959.80)			Jan-14	Jul-14		2014
225KU14	Monitoring Infrastr-KU14	193,223.41	-	(193,223.41)	-100.00%	0.07%	193,223.41	-	(193,223.41)			Jan-14	Feb-15		2014
226KU14	Sys Mgmt Distrib Points-KU14	27,546.47	-	(27,546.47)	-100.00%	0.01%	27,546.47	-	(27,546.47)			Jan-14	Feb-15		2014
227KU14	Paducah Alt MW BB Build-KU14	612,510.15	-	(612,510.15)	-100.00%	0.21%	670,991.93	-	(670,991.93)			Jan-14	Dec-15	Offset by Project 100KU17.	2014
228KU14	Livingston County RF-KU14	16,358.65	-	(16,358.65)	-100.00%	0.01%	16,358.65	-	(16,358.65)			Jan-14	Feb-15		2014
229KU14	Cascade Telecom-KU14	5,959.39	-	(5,959.39)	-100.00%	0.00%	5,959.39	-	(5,959.39)			Jan-14	Feb-15		2014
230KU14	SAG Upgrade-KU14	21,215.73	-	(21,215.73)	-100.00%	0.01%	21,484.14	-	(21,484.14)			Jan-14	Feb-15		2014
231KU14	Contractor Health-KU14	78,509.13	-	(78,509.13)	-100.00%	0.03%	83,039.15	-	(83,039.15)			Jan-14	Feb-15		2014
233KU14	EMS Switch Replacement-KU14	2,650.94	-	(2,650.94)	-100.00%	0.00%	77,569.86	-	(77,569.86)			Jan-14	Feb-15		2014
234KU14	Damage Assess Enhance-KU14	163,200.29	-	(163,200.29)	-100.00%	0.06%	291,738.23	-	(291,738.23)			Jan-14	Dec-15		2014
235KU14	PowerPlant VA Prop Tax-KU2014	26,852.33	-	(26,852.33)	-100.00%	0.01%	26,852.33	-	(26,852.33)			Mar-14	Feb-15		2014
236KU14	Oracle Regression Test-KU14	84,721.61	-	(84,721.61)	-100.00%	0.03%	197,049.40	-	(197,049.40)			Jan-14	Nov-15		2014
237KU14	NMS Enhancements-KU14	19,700.64	-	(19,700.64)	-100.00%	0.01%	19,700.64	-	(19,700.64)			Jan-14	Feb-15		2014
239KU14	Pipeline Toolbox HDD-KU14	1,184.23	-	(1,184.23)	-100.00%	0.00%	1,184.23	-	(1,184.23)			Jan-14	Feb-15		2014
240KU14	Intranet Redesign-KU14	69,086.17	-	(69,086.17)	-100.00%	0.02%	103,059.45	-	(103,059.45)			Jan-14	Sep-15		2014
241KU14	Legal Hold-KU14	17,001.05	-	(17,001.05)	-100.00%	0.01%	17,001.05	-	(17,001.05)			Jan-14	Sep-16		2014
242KU14	Upgrade HPQC Licenses-KU14	46,905.00	-	(46,905.00)	-100.00%	0.02%	46,905.00	-	(46,905.00)			Jan-14	Feb-15		2014
243KU14	Data Domain Expansion-KU14	438,848.42	-	(438,848.42)	-100.00%	0.15%	438,848.42	-	(438,848.42)			Jan-14	Feb-15		2014
244KU14	PSS MOD Software-KU14	59,229.46	-	(59,229.46)	-100.00%	0.02%	59,229.46	-	(59,229.46)			Jan-14	Feb-15		2014
246KU14	Handheld Replacet-KU14	655,698.01	-	(655,698.01)	-100.00%	0.23%	655,698.01	-	(655,698.01)			Jan-14	Dec-14	Unbudgeted project that was opened at the end of 2014 to purchase replacement handhelds.	2014
247KU14	PI License Trans-KU14	5,906.32	-	(5,906.32)	-100.00%	0.00%	5,906.32	-	(5,906.32)			Jan-14	Feb-15		2014
248KU14	Powerbase Licenses-KU14	5,878.72	-	(5,878.72)	-100.00%	0.00%	5,878.72	-	(5,878.72)			Jan-14	Feb-15		2014
249KU14	LOAD Licenses-KU14	16,579.25	-	(16,579.25)	-100.00%	0.01%	16,579.25	-	(16,579.25)			Jan-14	Feb-15		2014
252KU14	Lectora Licenses-KU14	3,768.71	-	(3,768.71)	-100.00%	0.00%	3,768.71	-	(3,768.71)			Jan-14	Feb-15		2014
254KU14	TurningPoint SW-KU14	2,609.02	-	(2,609.02)	-100.00%	0.00%	2,609.02	-	(2,609.02)			Oct-14	Feb-15		2014
255KU14	Embarcadero Studio-KU14	12,243.00	-	(12,243.00)	-100.00%	0.00%	12,243.00	-	(12,243.00)			Jan-14	Feb-15		2014
256KU14	Appcelerator Platform-KU14	16,951.82	-	(16,951.82)	-100.00%	0.01%	16,951.82	-	(16,951.82)			Jan-14	Feb-15		2014
257KU14	USB Device Scanner-KU14	2,678.00	-	(2,678.00)	-100.00%	0.00%	2,678.00	-	(2,678.00)			Jan-14	Feb-15		2014
259KU14	Blue Coat Licenses-KU14	5,960.52	-	(5,960.52)	-100.00%	0.00%	5,960.52	-	(5,960.52)			Jan-14	Jan-15		2014
260KU14	PI Test License Trans-KU14	2,968.00	-	(2,968.00)	-100.00%	0.00%	2,968.00	-	(2,968.00)			Nov-14	Feb-15		2014
262KU14	Redact-It Implement-KU14	16,695.00	-	(16,695.00)	-100.00%	0.01%	16,947.43	-	(16,947.43)			Nov-14			2014
263KU14	Wellness Portal-KU14	5,768.55	-	(5,768.55)	-100.00%	0.00%	44,628.64	-	(44,628.64)			Nov-14	Nov-15		2014
265KU14	VideoScribe-KU14	2,992.50	-	(2,992.50)	-100.00%	0.00%	2,992.50	-	(2,992.50)			Nov-14	Feb-15		2014
266KU14	BOC Conf Room Upgr-KU14	143.75	-	(143.75)	-100.00%	0.00%	4,389.86	-	(4,389.86)			Nov-14	Mar-15		2014
267KU14	SAP License Audit-KU14	385,706.18	-	(385,706.18)	-100.00%	0.14%	385,706.18	-	(385,706.18)			Dec-14	Feb-15		2014
268KU14	TOAD for Oracle-KU14	6,728.14	-	(6,728.14)	-100.00%	0.00%	6,728.14	-	(6,728.14)			Dec-14	Feb-15		2014
269KU14	JMP Licenses-KU14	12,688.20	-	(12,688.20)	-100.00%	0.00%	12,688.20	-	(12,688.20)			Jan-14	Feb-15		2014
270KU14	Systrack Licenses-KU14	16,907.00	-	(16,907.00)	-100.00%	0.01%	16,907.00	-	(16,907.00)			Jan-14	Feb-15		2014
271KU14	BlueCoat Licenses-KU14	2,143.64	-	(2,143.64)	-100.00%	0.00%	2,022.30	-	(2,022.30)			Jan-14	Feb-15		2014
CCAPR156	Capital CAP/REG/RECL - 011560	31,494.82	40,477.30	8,982.48	22.19%	0.01%	31,494.82	40,477.30	8,982.48	Jan-13	Dec-25	Jan-13			2014
CCAPR216	Capital CAP/REG/RECl - 012160	74,445.96	31,001.40	(43,444.56)	-140.14%	0.03%	74,445.96	31,001.40	(43,444.56)	Jan-13	Dec-25	Jan-13			2014
CCAPR236	Capital CAP/REG/RECL - 012360	35,906.04	44,100.72	8,194.68	18.58%	0.01%	35,906.04	44,100.72	8,194.68	Jan-13	Dec-25	Jan-13			2014
CCAPR246	Capital CAP/REG/RECL - 012460	28,096.12	7,859.38	(20,236.74)	-257.49%	0.01%	28,096.12	7,859.38	(20,236.74)	Jan-13	Dec-25	Jan-13			2014
CCAPR256	Capital CAP/REG/RECL - 012560	10,350.78	10,213.08	(137.70)	-1.35%	0.00%	10,350.78	10,213.08	(137.70)	Jan-13	Dec-25	Jan-13			2014
CCAPR315	Capital CAP/REG/RECL - 013150	15,260.30	21,181.87	5,921.57	27.96%	0.01%	15,260.30	21,181.87	5,921.57	Jan-13	Dec-25	Jan-13			2014
CCAPR366	Capital CAP/REG/RECL - 013660	32,850.60	37,505.14	4,654.54	12.41%	0.01%	32,850.60	37,505.14	4,654.54	Jan-13	Dec-25	Jan-13			2014
CCAPR416	Capital CAP/REG/RECL - 014160	1,129.99	14,763.93	13,633.94	92.35%	0.00%	1,129.99	14,763.93	13,633.94	Jan-13	Dec-25	Jan-13			2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CCAPR426	Capital CAP/REG/RECL - 014260	15,863.52	15,558.04	(305.48)	-1.96%	0.01%	15,863.52	15,558.04	(305.48)	Jan-13	Dec-25	Jan-13			2014
CCAPR766	Capital CAP/REG/RECL - 017660	2,106.18	25,895.31	23,789.13	91.87%	0.00%	2,106.18	25,895.31	23,789.13	Jan-13	Dec-25	Jan-13			2014
CEMTR582	KU Electric Meters - 015820	2,089,468.03	1,439,705.46	(649,762.57)	-45.13%	0.73%	2,089,468.03	1,439,705.46	(649,762.57)	Jan-13	Dec-19	Jan-13		Purchased over 4,000 General Services (GS) 3-Phase meters with demand capability ($814k) to replace meters without demand capability.	2014
CKM010514	KU MAJOR STORM 010514	394,538.00	-	(394,538.00)	-100.00%	0.14%	394,538.00	-	(394,538.00)			Jan-14	Jul-14		2014
CKM020414	KU MAJOR STORM 020414	268,700.81	-	(268,700.81)	-100.00%	0.09%	268,700.81	-	(268,700.81)			Feb-14	Jul-14		2014
CKM021314	KU MAJOR STORM 021314	59,401.23	-	(59,401.23)	-100.00%	0.02%	59,401.23	-	(59,401.23)			Feb-14	Aug-14		2014
CKM030214	KU MAJOR STORM 030214	19,980.94	-	(19,980.94)	-100.00%	0.01%	19,980.94	-	(19,980.94)			Mar-14	Aug-14		2014
CKM042814	KU MAJOR STORM 042814	467,578.16	-	(467,578.16)	-100.00%	0.16%	467,578.16	-	(467,578.16)			Apr-14	Nov-14		2014
CKM052114	KU MAJOR STORM 052114	635,426.85	-	(635,426.85)	-100.00%	0.22%	635,426.85	-	(635,426.85)			May-14	Nov-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur.In total, the full year variance on storms this year is $2,296K over budget.	2014
CKM060414	KU MAJOR STORM 060414	54,388.57	-	(54,388.57)	-100.00%	0.02%	54,388.57	-	(54,388.57)			Jun-14	Sep-14		2014
CKM061014	KU MAJOR STORM 061014	638,972.97	-	(638,972.97)	-100.00%	0.22%	638,972.97	-	(638,972.97)			Jun-14	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur.In total, the full year variance on storms this year is $2,296K over budget.	2014
CKM070714	KU MAJOR STORM 070714	20,737.70	-	(20,737.70)	-100.00%	0.01%	20,737.70	-	(20,737.70)			Jun-14	Dec-14		2014
CKM072614	KU MAJOR STORM 072614	149,284.86	-	(149,284.86)	-100.00%	0.05%	149,284.86	-	(149,284.86)			Jul-14	Sep-14		2014
CKM082014	KU MAJOR STORM 082014	38,970.55	-	(38,970.55)	-100.00%	0.01%	38,970.55	-	(38,970.55)			Aug-14	Nov-14		2014
CKM082314	KU MAJOR STORM 082314	44,213.47	-	(44,213.47)	-100.00%	0.02%	44,213.47	-	(44,213.47)			Aug-14	Dec-14		2014
CKM100714	KU MAJOR STORM 100714	102,940.02	-	(102,940.02)	-100.00%	0.04%	102,940.02	-	(102,940.02)			Oct-14	Dec-14		2014
CKM103113	KU MAJOR STORM 103113	2,386.65	-	(2,386.65)	-100.00%	0.00%	391,860.10	389,473.45	(2,386.65)			Oct-13	Jul-14		2014
CKM112414	KU MAJOR STORM 11242014	22,571.65	-	(22,571.65)	-100.00%	0.01%	22,571.65	-	(22,571.65)			Nov-14	Jul-15		2014
CKM122113	KU MAJOR STORM 122113	14,827.70	-	(14,827.70)	-100.00%	0.01%	60,799.91	45,972.21	(14,827.70)			Dec-13	Jul-14		2014
CNBCD156O	NB Comm OH - 011560	229,346.64	299,566.14	70,219.50	23.44%	0.08%	229,346.64	299,566.14	70,219.50	Jan-13	Dec-25	Jan-13			2014
CNBCD156U	NB Comm UG - 011560	46,800.43	72,796.83	25,996.40	35.71%	0.02%	46,800.43	72,796.83	25,996.40	Dec-12	Dec-25	Dec-12			2014
CNBCD216O	NB Comm OH - 012160	574,491.30	312,007.14	(262,484.16)	-84.13%	0.20%	574,491.30	312,007.14	(262,484.16)	Jan-13	Dec-14	Jan-13			2014
CNBCD216U	NB Comm UG - 012160	330,563.52	262,445.96	(68,117.56)	-25.95%	0.12%	330,563.52	262,445.96	(68,117.56)	Jan-13	Dec-25	Jan-13			2014
CNBCD236O	NB Comm OH - 012360	266,024.85	410,560.71	144,535.86	35.20%	0.09%	266,024.85	410,560.71	144,535.86	Jan-13	Dec-25	Jan-13			2014
CNBCD236U	NB Comm UG - 012360	265,885.15	251,242.82	(14,642.33)	-5.83%	0.09%	265,885.15	251,242.82	(14,642.33)	Jan-13	Dec-25	Jan-13			2014
CNBCD246O	NB Comm OH - 012460	197,323.79	266,252.45	68,928.66	25.89%	0.07%	197,323.79	266,252.45	68,928.66	Jan-13	Dec-25	Jan-13			2014
CNBCD246U	NB Comm UG - 012460	113,991.60	93,987.51	(20,004.09)	-21.28%	0.04%	113,991.60	93,987.51	(20,004.09)	Jan-13	Dec-25	Jan-13			2014
CNBCD256O	NB Comm OH - 012560	336,991.97	387,654.91	50,662.94	13.07%	0.12%	336,991.97	387,654.91	50,662.94	Jan-13	Dec-14	Jan-13			2014
CNBCD256U	NB Comm UG - 012560	203,112.73	219,779.35	16,666.62	7.58%	0.07%	203,112.73	219,779.35	16,666.62	Jan-13	Dec-25	Jan-13			2014
CNBCD315O	NB Comm OH - 013150	811,921.27	927,606.45	115,685.18	12.47%	0.28%	811,921.27	927,606.45	115,685.18	Dec-12	Dec-25	Dec-12			2014
CNBCD315U	NB Comm UG - 013150	1,041,794.61	938,022.30	(103,772.31)	-11.06%	0.36%	1,041,794.61	938,022.30	(103,772.31)	Dec-12	Dec-25	Dec-12			2014
CNBCD366O	NB Comm OH - 013660	517,784.01	729,123.57	211,339.56	28.99%	0.18%	517,784.01	729,123.57	211,339.56	Jan-13	Dec-25	Jan-13			2014
CNBCD366U	NB Comm UG - 013660	181,879.48	369,849.96	187,970.48	50.82%	0.06%	181,879.48	369,849.96	187,970.48	Jan-13	Dec-25	Jan-13			2014
CNBCD416O	NB Comm OH - 014160	115,398.63	130,364.89	14,966.26	11.48%	0.04%	115,398.63	130,364.89	14,966.26	Dec-12	Dec-25	Dec-12			2014
CNBCD416U	NB Comm UG - 014160	26,220.02	51,634.14	25,414.12	49.22%	0.01%	26,220.02	51,634.14	25,414.12	Jan-13	Dec-25	Jan-13			2014
CNBCD426O	NB Comm OH - 014260	230,455.75	387,542.09	157,086.34	40.53%	0.08%	230,455.75	387,542.09	157,086.34	Jan-13	Dec-25	Jan-13			2014
CNBCD426U	NB Comm UG - 014260	182,061.79	350,411.55	168,349.76	48.04%	0.06%	182,061.79	350,411.55	168,349.76	Jan-13	Dec-25	Jan-13			2014
CNBCD766O	NB Comm OH - 017660	154,931.81	254,392.61	99,460.80	39.10%	0.05%	154,931.81	254,392.61	99,460.80	Jan-13	Dec-25	Jan-13			2014
CNBCD766U	NB Comm UG - 017660	112,746.90	92,605.50	(20,141.40)	-21.75%	0.04%	112,746.90	92,605.50	(20,141.40)	Jan-13	Dec-25	Jan-13			2014
CNBRD156O	NB Resid OH - 011560	639,823.57	907,098.07	267,274.50	29.46%	0.22%	639,823.57	907,098.07	267,274.50	Dec-12	Dec-25	Dec-12			2014
CNBRD156U	NB Resid UG - 011560	205,114.82	227,136.38	22,021.56	9.70%	0.07%	205,114.82	227,136.38	22,021.56	Dec-12	Dec-25	Dec-12			2014
CNBRD216O	NB Resid OH - 012160	365,768.06	417,000.18	51,232.12	12.29%	0.13%	365,768.06	417,000.18	51,232.12	Jan-13	Dec-25	Jan-13			2014
CNBRD216U	NB Resid UG - 012160	222,114.64	210,279.99	(11,834.65)	-5.63%	0.08%	222,114.64	210,279.99	(11,834.65)	Jan-13	Dec-25	Jan-13			2014
CNBRD236O	NB Resid OH - 012360	308,159.37	384,264.82	76,105.45	19.81%	0.11%	308,159.37	384,264.82	76,105.45	Jan-13	Dec-25	Jan-13			2014
CNBRD236U	NB Resid UG - 012360	211,622.64	180,055.82	(31,566.82)	-17.53%	0.07%	211,622.64	180,055.82	(31,566.82)	Jan-13	Dec-14	Jan-13			2014
CNBRD246O	NB Resid OH - 012460	330,604.98	322,757.76	(7,847.22)	-2.43%	0.12%	330,604.98	322,757.76	(7,847.22)	Dec-12	Dec-25	Dec-12			2014
CNBRD246U	NB Resid UG - 012460	220,832.71	234,582.07	13,749.36	5.86%	0.08%	220,832.71	234,582.07	13,749.36	Dec-12	Dec-25	Dec-12			2014
CNBRD256O	NB Resid OH - 012560	337,136.69	319,500.52	(17,636.17)	-5.52%	0.12%	337,136.69	319,500.52	(17,636.17)	Jan-13	Dec-25	Jan-13			2014
CNBRD256U	NB Resid UG - 012560	223,998.05	350,488.19	126,490.14	36.09%	0.08%	223,998.05	350,488.19	126,490.14	Jan-13	Dec-25	Jan-13			2014
CNBRD315O	NB Resid OH - 013150	1,074,378.76	1,298,147.25	223,768.49	17.24%	0.38%	1,074,378.76	1,298,147.25	223,768.49	Jan-13	Dec-14	Dec-01			2014
CNBRD315U	NB Resid UG - 013150	1,751,777.00	1,800,194.18	48,417.18	2.69%	0.61%	1,751,777.00	1,800,194.18	48,417.18	Dec-12	Dec-25	Dec-12			2014
CNBRD366O	NB Resid OH - 013660	515,285.92	567,455.83	52,169.91	9.19%	0.18%	515,285.92	567,455.83	52,169.91	Dec-12	Dec-25	Dec-12			2014
CNBRD366U	NB Resid UG - 013660	329,360.83	285,652.17	(43,708.66)	-15.30%	0.12%	329,360.83	285,652.17	(43,708.66)	Jan-13	Dec-25	Jan-13			2014
CNBRD416O	NB Resid OH - 014160	755,310.96	538,971.55	(216,339.41)	-40.14%	0.26%	755,310.96	538,971.55	(216,339.41)	Jan-13	Dec-25	Jan-13			2014
CNBRD416U	NB Resid UG - 014160	112,572.23	89,814.36	(22,757.87)	-25.34%	0.04%	112,572.23	89,814.36	(22,757.87)	Dec-12	Dec-25	Dec-12			2014
CNBRD426O	NB Resid OH - 014260	581,347.67	463,947.40	(117,400.27)	-25.30%	0.20%	581,347.67	463,947.40	(117,400.27)	Dec-12	Dec-25	Dec-12			2014
CNBRD426U	NB Resid UG - 014260	247,501.56	418,927.20	171,425.64	40.92%	0.09%	247,501.56	418,927.20	171,425.64	Jan-13	Dec-25	Jan-13			2014
CNBRD766O	NB Resid OH - 017660	510,367.00	784,158.52	273,791.52	34.92%	0.18%	510,367.00	784,158.52	273,791.52	Jan-13	Dec-25	Jan-13			2014
CNBRD766U	NB Resid UG - 017660	160,767.89	113,693.16	(47,074.73)	-41.41%	0.06%	160,767.89	113,693.16	(47,074.73)	Jan-13	Dec-25	Jan-13			2014
CNBSV156O	NB Elect Serv OH - 011560	326,688.06	527,479.80	200,791.74	38.07%	0.11%	326,688.06	527,479.80	200,791.74	Dec-12	Dec-25	Dec-12			2014
CNBSV156U	NB Elect Serv UG - 011560	290,432.12	367,306.53	76,874.41	20.93%	0.10%	290,432.12	367,306.53	76,874.41	Jan-13	Dec-25	Jan-13			2014
CNBSV216O	NB Elect Serv OH - 012160	225,866.94	253,621.71	27,754.77	10.94%	0.08%	225,866.94	253,621.71	27,754.77	Dec-12	Dec-25	Dec-12			2014
CNBSV216U	NB Elect Serv UG - 012160	364,362.50	340,060.89	(24,301.61)	-7.15%	0.13%	364,362.50	340,060.89	(24,301.61)	Dec-12	Dec-25	Dec-12			2014
CNBSV236O	NB Elect Serv OH - 012360	245,539.36	388,286.22	142,746.86	36.76%	0.09%	245,539.36	388,286.22	142,746.86	Dec-12	Dec-25	Dec-12			2014
CNBSV236U	NB Elect Serv UG - 012360	367,187.69	397,514.20	30,326.51	7.63%	0.13%	367,187.69	397,514.20	30,326.51	Dec-12	Dec-25	Dec-12			2014
CNBSV246O	NB Elect Serv OH - 012460	460,032.08	401,302.88	(58,729.20)	-14.63%	0.16%	460,032.08	401,302.88	(58,729.20)	Dec-12	Dec-25	Dec-12			2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CNBSV246U	NB Elect Serv UG - 012460	417,448.26	444,552.20	27,103.94	6.10%	0.15%	417,448.26	444,552.20	27,103.94	Dec-12	Dec-25	Dec-12			2014
CNBSV256O	NB Elect Serv OH - 012560	94,922.21	194,498.00	99,575.79	51.20%	0.03%	94,922.21	194,498.00	99,575.79	Jan-13	Dec-25	Jan-13			2014
CNBSV256U	NB Elect Serv UG - 012560	264,996.90	224,633.65	(40,363.25)	-17.97%	0.09%	264,996.90	224,633.65	(40,363.25)	Jan-13	Dec-25	Jan-13			2014
CNBSV315O	NB Elect Serv OH - 013150	883,433.37	874,677.17	(8,756.20)	-1.00%	0.31%	883,433.37	874,677.17	(8,756.20)	Dec-12	Dec-25	Dec-12			2014
CNBSV315U	NB Elect Serv UG - 013150	1,669,410.22	1,595,602.36	(73,807.86)	-4.63%	0.58%	1,669,410.22	1,595,602.36	(73,807.86)	Dec-12	Dec-25	Dec-12			2014
CNBSV366O	NB Elect Serv OH - 013660	282,994.08	418,074.23	135,080.15	32.31%	0.10%	282,994.08	418,074.23	135,080.15	Jan-13	Dec-25	Jan-13			2014
CNBSV366U	NB Elect Serv UG - 013660	270,970.54	301,735.66	30,765.12	10.20%	0.09%	270,970.54	301,735.66	30,765.12	Jan-13	Dec-25	Jan-13			2014
CNBSV416O	NB Elect Serv OH - 014160	200,735.72	237,721.65	36,985.93	15.56%	0.07%	200,735.72	237,721.65	36,985.93	Jan-13	Dec-25	Jan-13			2014
CNBSV416U	NB Elect Serv UG - 014160	56,677.06	63,381.90	6,704.84	10.58%	0.02%	56,677.06	63,381.90	6,704.84	Jan-13	Dec-25	Jan-13			2014
CNBSV426O	NB Elect Serv OH - 014260	219,389.04	194,077.56	(25,311.48)	-13.04%	0.08%	219,389.04	194,077.56	(25,311.48)	Dec-12	Dec-25	Dec-12			2014
CNBSV426U	NB Elect Serv UG - 014260	174,774.23	209,979.55	35,205.32	16.77%	0.06%	174,774.23	209,979.55	35,205.32	Dec-12	Dec-25	Dec-12			2014
CNBSV766O	NB Elect Serv OH - 017660	181,784.72	224,632.98	42,848.26	19.07%	0.06%	181,784.72	224,632.98	42,848.26	Jan-13	Dec-25	Jan-13			2014
CNBSV766U	NB Elect Serv UG - 017660	83,267.92	75,521.01	(7,746.91)	-10.26%	0.03%	83,267.92	75,521.01	(7,746.91)	Jan-13	Dec-25	Jan-13			2014
CPBWK156	El Public Works - 011560	29,907.02	71,911.44	42,004.42	58.41%	0.01%	29,907.02	71,911.44	42,004.42	Oct-12	Dec-25	Oct-12			2014
CPBWK216	El Public Works - 012160	14,287.71	175,075.63	160,787.92	91.84%	0.01%	14,287.71	175,075.63	160,787.92	Jan-13	Dec-25	Jan-13			2014
CPBWK236	El Public Works - 012360	26,761.02	136,832.88	110,071.86	80.44%	0.01%	26,761.02	136,832.88	110,071.86	Jan-13	Dec-25	Jan-13			2014
CPBWK246	El Public Works - 012460	2,655.90	135,941.60	133,285.70	98.05%	0.00%	2,655.90	135,941.60	133,285.70	Jan-13	Dec-25	Jan-13			2014
CPBWK256	El Public Works - 012560	37,620.79	83,623.28	46,002.49	55.01%	0.01%	37,620.79	83,623.28	46,002.49	Jan-13	Dec-25	Jan-13			2014
CPBWK315	El Public Works - 013150	440,256.68	654,851.41	214,594.73	32.77%	0.15%	440,256.68	654,851.41	214,594.73	Dec-12	Dec-25	Dec-12			2014
CPBWK366	El Public Works - 013660	183,988.94	215,027.98	31,039.04	14.43%	0.06%	183,988.94	215,027.98	31,039.04	Jan-13	Dec-25	Jan-13			2014
CPBWK416	El Public Works - 014160	39,516.53	57,587.25	18,070.72	31.38%	0.01%	39,516.53	57,587.25	18,070.72	Jan-13	Dec-25	Jan-13			2014
CPBWK426	El Public Works - 014260	139,301.65	74,954.16	(64,347.49)	-85.85%	0.05%	139,301.65	74,954.16	(64,347.49)	Jan-13	Dec-25	Jan-13			2014
CPBWK766	El Public Works - 017660	17,946.68	73,045.65	55,098.97	75.43%	0.01%	17,946.68	73,045.65	55,098.97	Jan-13	Dec-25	Jan-13			2014
CPOL156	NB Outdoor Lights - 011560	54,443.77	-	(54,443.77)	-100.000%	0.02%	54,443.77	-	(54,443.77)			Jan-13			2014
CPOL216	NB Outdoor Lights - 012160	45,419.42	-	(45,419.42)	-100.000%	0.02%	45,419.42	-	(45,419.42)			Dec-12			2014
CPOL236	NB Outdoor Lights - 012360	32,413.92	-	(32,413.92)	-100.000%	0.01%	32,413.92	-	(32,413.92)			Dec-12			2014
CPOL246	NB Outdoor Lights - 012460	32,945.20	-	(32,945.20)	-100.000%	0.01%	32,945.20	-	(32,945.20)			Dec-12			2014
CPOL256	NB Outdoor Lights - 012560	24,072.87	-	(24,072.87)	-100.000%	0.01%	24,072.87	-	(24,072.87)			Jan-13			2014
CPOL315	NB Outdoor Lights - 013150	286,376.07	-	(286,376.07)	-100.000%	0.10%	286,376.07	-	(286,376.07)			Dec-12			2014
CPOL366	NB Outdoor Lights - 013660	40,898.60	-	(40,898.60)	-100.000%	0.01%	40,898.60	-	(40,898.60)			Jan-13			2014
CPOL416	NB Outdoor Lights - 014160	9,852.69	-	(9,852.69)	-100.000%	0.00%	9,852.69	-	(9,852.69)			Jan-13			2014
CPOL426	NB Outdoor Lights - 014260	83,090.75	-	(83,090.75)	-100.000%	0.03%	83,090.75	-	(83,090.75)			Dec-12			2014
CPOL766	NB Outdoor Lights - 017660	8,946.85	-	(8,946.85)	-100.000%	0.00%	8,946.85	-	(8,946.85)			Dec-12			2014
CRCST156	Cust Requested - 011560	109,728.09	177,390.89	67,662.80	38.14%	0.04%	109,728.09	177,390.89	67,662.80	Jan-13	Dec-25	Jan-13			2014
CRCST216	Cust Requested - 012160	44,396.38	84,035.68	39,639.30	47.17%	0.02%	44,396.38	84,035.68	39,639.30	Jan-13	Dec-25	Jan-13			2014
CRCST236	Cust Requested - 012360	8,863.68	60,892.32	52,028.64	85.44%	0.00%	8,863.68	60,892.32	52,028.64	Jan-13	Dec-25	Jan-13			2014
CRCST246	Cust Requested - 012460	25,471.15	30,359.96	4,888.81	16.10%	0.01%	25,471.15	30,359.96	4,888.81	Jan-13	Dec-25	Jan-13			2014
CRCST256	Cust Requested - 012560	69,248.95	79,710.21	10,461.26	13.12%	0.02%	69,248.95	79,710.21	10,461.26	Jan-13	Dec-25	Jan-13			2014
CRCST315	Cust Requested - 013150	231,279.63	264,169.36	32,889.73	12.45%	0.08%	231,279.63	264,169.36	32,889.73	Dec-12	Dec-25	Dec-12			2014
CRCST366	Cust Requested - 013660	17,527.25	70,205.96	52,678.71	75.03%	0.01%	17,527.25	70,205.96	52,678.71	Jan-13	Dec-25	Jan-13			2014
CRCST416	Cust Requested - 014160	54,699.98	69,724.25	15,024.27	21.55%	0.02%	54,699.98	69,724.25	15,024.27	Jan-13	Dec-25	Jan-13			2014
CRCST426	Cust Requested - 014260	111,257.00	50,674.70	(60,582.30)	-119.55%	0.04%	111,257.00	50,674.70	(60,582.30)	Jan-13	Dec-25	Jan-13			2014
CRCST766	Cust Requested - 017660	121,803.94	43,413.15	(78,390.79)	-180.57%	0.04%	121,803.94	43,413.15	(78,390.79)	Jan-13	Dec-25	Jan-13			2014
CRDD156O	Capital Rep Def OH - 011560	1,133,168.88	1,225,992.04	92,823.16	7.57%	0.40%	1,133,168.88	1,225,992.04	92,823.16	Dec-12	Dec-10	Dec-12			2014
CRDD156U	Capital Rep Def UG - 011560	42,017.27	23,970.42	(18,046.85)	-75.29%	0.01%	42,017.27	23,970.42	(18,046.85)	Jan-13	Dec-25	Jan-13			2014
CRDD216O	Capital Rep Def OH - 012160	152,881.42	240,057.03	87,175.61	36.31%	0.05%	152,881.42	240,057.03	87,175.61	Jan-13	Aug-12	Jan-13			2014
CRDD216U	Capital Rep Def UG - 012160	28,140.46	20,043.23	(8,097.23)	-40.40%	0.01%	28,140.46	20,043.23	(8,097.23)	Jan-13	Dec-25	Jan-13			2014
CRDD236O	Capital Rep Def OH - 012360	243,046.14	337,237.74	94,191.60	27.93%	0.09%	243,046.14	337,237.74	94,191.60	Jan-13	Aug-12	Jan-13			2014
CRDD236U	Capital Rep Def UG - 012360	87,666.84	28,169.13	(59,497.71)	-211.22%	0.03%	87,666.84	28,169.13	(59,497.71)	Jan-13	Dec-25	Jan-13			2014
CRDD246O	Capital Rep Def OH - 012460	34,540.04	250,126.70	215,586.66	86.19%	0.01%	34,540.04	250,126.70	215,586.66	Jan-13	Aug-12	Jan-13			2014
CRDD246U	Capital Rep Def UG - 012460	26,342.35	7,859.38	(18,482.97)	-235.17%	0.01%	26,342.35	7,859.38	(18,482.97)	Jan-13	Dec-25	Jan-13			2014
CRDD256O	Capital Rep Def OH - 012560	120,824.50	179,694.47	58,869.97	32.76%	0.04%	120,824.50	179,694.47	58,869.97	Jan-13	Aug-12	Jan-13			2014
CRDD256U	Capital Rep Def UG - 012560	7,827.45	19,732.52	11,905.07	60.33%	0.00%	7,827.45	19,732.52	11,905.07	Jan-13	Dec-25	Jan-13			2014
CRDD315O	Capital Rep Def OH - 013150	977,862.51	571,051.44	(406,811.07)	-71.24%	0.34%	977,862.51	571,051.44	(406,811.07)	Dec-12	Aug-13	Dec-12			2014
CRDD315U	Capital Rep Def UG - 013150	444,228.52	261,472.04	(182,756.48)	-69.90%	0.16%	444,228.52	261,472.04	(182,756.48)	Dec-12	Dec-25	Dec-12			2014
CRDD366O	Capital Rep Def OH - 013660	216,129.91	246,466.44	30,336.53	12.31%	0.08%	216,129.91	246,466.44	30,336.53	Jan-13	Dec-12	Jan-13			2014
CRDD366U	Capital Rep Def UG - 013660	35,623.31	46,754.14	11,130.83	23.81%	0.01%	35,623.31	46,754.14	11,130.83	Jan-13	Dec-25	Jan-13			2014
CRDD416O	Capital Rep Def OH - 014160	42,308.16	72,661.19	30,353.03	41.77%	0.01%	42,308.16	72,661.19	30,353.03	Jan-13	Aug-12	Jan-13			2014
CRDD416U	Capital Rep Def UG - 014160	587.79	6,343.27	5,755.48	90.73%	0.00%	587.79	6,343.27	5,755.48	Jan-13	Dec-25	Jan-13			2014
CRDD426O	Capital Rep Def OH - 014260	162,235.38	180,080.72	17,845.34	9.91%	0.06%	162,235.38	180,080.72	17,845.34	Jan-13	Dec-09	Jan-13			2014
CRDD426U	Capital Rep Def UG - 014260	5,602.46	20,995.25	15,392.79	73.32%	0.00%	5,602.46	20,995.25	15,392.79	Jan-13	Dec-25	Jan-13			2014
CRDD766O	Capital Rep Def OH - 017660	37,307.98	184,732.01	147,424.03	79.80%	0.01%	37,307.98	184,732.01	147,424.03	Jan-13	Dec-14	Jan-13			2014
CRDD766U	Capital Rep Def UG - 017660	-	5,101.86	5,101.86	100.00%	0.00%	-	5,101.86	5,101.86	Jan-13	Dec-25				2014
CRELD156	Capital Reliability - 011560	155,050.05	202,345.24	47,295.19	23.37%	0.05%	155,050.05	202,345.24	47,295.19	Jan-13	Dec-25	Jan-13			2014
CRELD216	Capital Reliability - 012160	26,307.87	89,038.34	62,730.47	70.45%	0.01%	26,307.87	89,038.34	62,730.47	Jan-13	Dec-25	Jan-13			2014
CRELD236	Capital Reliability - 012360	83,710.16	83,307.00	(403.16)	-0.48%	0.03%	83,710.16	83,307.00	(403.16)	Jan-13	Dec-25	Jan-13			2014
CRELD246	Capital Reliability - 012460	52,951.65	40,289.65	(12,662.00)	-31.43%	0.02%	52,951.65	40,289.65	(12,662.00)	Jan-13	Dec-25	Jan-13			2014
CRELD256	Capital Reliability - 012560	164,239.75	80,302.14	(83,937.61)	-104.53%	0.06%	164,239.75	80,302.14	(83,937.61)	Jan-13	Dec-25	Jan-13			2014
CRELD315	Capital Reliability - 013150	276,741.00	546,791.64	270,050.64	49.39%	0.10%	276,741.00	546,791.64	270,050.64	Dec-12	Dec-25	Dec-12			2014
CRELD366	Capital Reliability - 013660	270,871.45	147,285.19	(123,586.26)	-83.91%	0.09%	270,871.45	147,285.19	(123,586.26)	Jan-13	Dec-25	Jan-13			2014
CRELD416	Capital Reliability - 014160	45,162.38	99,636.67	54,474.29	54.67%	0.02%	45,162.38	99,636.67	54,474.29	Jan-13	Dec-25	Jan-13			2014
CRELD426	Capital Reliability - 014260	115,256.02	29,554.90	(85,701.12)	-289.97%	0.04%	115,256.02	29,554.90	(85,701.12)	Jan-13	Dec-25	Jan-13			2014
CRELD766	Capital Reliability - 017660	94,058.85	102,860.51	8,801.66	8.56%	0.03%	94,058.85	102,860.51	8,801.66	Jan-13	Dec-25	Jan-13			2014
CRPOL156	Repair Outdoor Lights - 011560	95,746.20	-	(95,746.20)	-100.000%	0.03%	95,746.20	-	(95,746.20)			Dec-12			2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CRPOL216	Repair Outdoor Lights - 012160	46,356.17	-	(46,356.17)	-100.00%	0.02%	46,356.17	-	(46,356.17)			Dec-12			2014
CRPOL236	Repair Outdoor Lights - 012360	33,004.21	-	(33,004.21)	-100.00%	0.01%	33,004.21	-	(33,004.21)			Jan-13			2014
CRPOL246	Repair Outdoor Lights - 012460	57,901.73	-	(57,901.73)	-100.00%	0.02%	57,901.73	-	(57,901.73)			Jan-13			2014
CRPOL256	Repair Outdoor Lights - 012560	38,984.12	-	(38,984.12)	-100.00%	0.01%	38,984.12	-	(38,984.12)			Jan-13			2014
CRPOL315	Repair Outdoor Lights - 013150	87,342.46	-	(87,342.46)	-100.00%	0.03%	87,342.46	-	(87,342.46)			Jan-13			2014
CRPOL366	Repair Outdoor Lights - 013660	21,721.05	-	(21,721.05)	-100.00%	0.01%	21,721.05	-	(21,721.05)			Jan-13			2014
CRPOL416	Repair Outdoor Lights - 014160	70,741.81	-	(70,741.81)	-100.00%	0.02%	70,741.81	-	(70,741.81)			Dec-12			2014
CRPOL426	Repair Outdoor Lights - 014260	74,915.66	-	(74,915.66)	-100.00%	0.03%	74,915.66	-	(74,915.66)			Dec-12			2014
CRPOL766	Repair Outdoor Lights - 017660	10,766.19	-	(10,766.19)	-100.00%	0.00%	10,766.19	-	(10,766.19)			Jan-13			2014
CRPOLE156	Pole Repair/Replace - 011560	1,809,629.47	1,701,832.60	(107,796.87)	-6.33%	0.63%	1,809,629.47	1,701,832.60	(107,796.87)	Dec-12	Dec-25	Dec-12			2014
CRPOLE216	Pole Repair/Replace - 012160	391,262.72	411,036.83	19,774.11	4.81%	0.14%	391,262.72	411,036.83	19,774.11	Jan-13	Dec-25	Jan-13			2014
CRPOLE236	Pole Repair/Replace - 012360	402,374.37	242,506.69	(159,867.68)	-65.92%	0.14%	402,374.37	242,506.69	(159,867.68)	Jan-13	Dec-25	Jan-13			2014
CRPOLE246	Pole Repair/Replace - 012460	725,279.77	320,044.69	(405,235.08)	-126.62%	0.25%	725,279.77	320,044.69	(405,235.08)	Jan-13	Dec-25	Jan-13			2014
CRPOLE256	Pole Repair/Replace - 012560	194,206.47	350,424.42	156,217.95	44.58%	0.07%	194,206.47	350,424.42	156,217.95	Jan-13	Dec-25	Jan-13			2014
CRPOLE315	Pole Repair/Replace - 013150	447,729.52	580,103.56	132,374.04	22.82%	0.16%	447,729.52	580,103.56	132,374.04	Dec-12	Dec-25	Dec-12			2014
CRPOLE366	Pole Repair/Replace - 013660	348,523.63	308,352.29	(40,171.34)	-13.03%	0.12%	348,523.63	308,352.29	(40,171.34)	Jan-13	Dec-25	Jan-13			2014
CRPOLE416	Pole Repair/Replace - 014160	177,367.93	204,543.33	27,175.40	13.29%	0.06%	177,367.93	204,543.33	27,175.40	Jan-13	Dec-25	Jan-13			2014
CRPOLE426	Pole Repair/Replace - 014260	149,738.88	214,160.72	64,421.84	30.08%	0.05%	149,738.88	214,160.72	64,421.84	Dec-12	Dec-25	Dec-12			2014
CRPOLE766	Pole Repair/Replace - 017660	236,574.30	152,105.60	(84,468.70)	-55.53%	0.08%	236,574.30	152,105.60	(84,468.70)	Dec-12	Dec-25	Dec-12			2014
CRSTLT156	Repair Street Lights - 011560	452,557.41	417,323.53	(35,233.88)	-8.44%	0.16%	452,557.41	417,323.53	(35,233.88)	Dec-12	Dec-25	Dec-12			2014
CRSTLT216	Repair Street Lights - 012160	208,675.55	215,002.60	6,327.05	2.94%	0.07%	208,675.55	215,002.60	6,327.05	Jan-13	Dec-25	Jan-13			2014
CRSTLT236	Repair Street Lights - 012360	213,353.06	244,583.51	31,230.45	12.77%	0.07%	213,353.06	244,583.51	31,230.45	Jan-13	Dec-25	Jan-13			2014
CRSTLT246	Repair Street Lights - 012460	224,265.89	164,988.01	(59,277.88)	-35.93%	0.08%	224,265.89	164,988.01	(59,277.88)	Dec-12	Dec-25	Dec-12			2014
CRSTLT256	Repair Street Lights - 012560	223,274.45	275,227.17	51,952.72	18.88%	0.08%	223,274.45	275,227.17	51,952.72	Jan-13	Dec-25	Jan-13			2014
CRSTLT315	Repair Street Lights - 013150	538,744.93	904,247.42	365,502.49	40.42%	0.19%	538,744.93	904,247.42	365,502.49	Dec-12	Dec-25	Dec-12			2014
CRSTLT366	Repair Street Lights - 013660	124,106.06	211,058.23	86,952.17	41.20%	0.04%	124,106.06	211,058.23	86,952.17	Jan-13	Dec-25	Jan-13			2014
CRSTLT416	Repair Street Lights - 014160	146,485.25	122,169.46	(24,315.79)	-19.90%	0.05%	146,485.25	122,169.46	(24,315.79)	Dec-12	Dec-25	Dec-12			2014
CRSTLT426	Repair Street Lights - 014260	245,016.90	206,169.22	(38,847.68)	-18.84%	0.09%	245,016.90	206,169.22	(38,847.68)	Dec-12	Dec-25	Dec-12			2014
CRSTLT766	Repair Street Lights - 017660	76,392.37	46,764.33	(29,628.04)	-63.36%	0.03%	76,392.37	46,764.33	(29,628.04)	Jan-13	Dec-25	Jan-13			2014
CSTLT156	NB Street Lights - 011560	279,882.53	377,070.62	97,188.09	25.77%	0.10%	279,882.53	377,070.62	97,188.09	Jan-13	Dec-25	Jan-13			2014
CSTLT216	NB Street Lights - 012160	156,602.38	518,011.48	361,409.10	69.77%	0.05%	156,602.38	518,011.48	361,409.10	Dec-12	Dec-25	Dec-12			2014
CSTLT236	NB Street Lights - 012360	195,553.24	302,810.61	107,257.37	35.42%	0.07%	195,553.24	302,810.61	107,257.37	Dec-12	Dec-25	Dec-12			2014
CSTLT246	NB Street Lights - 012460	192,829.73	325,208.28	132,378.55	40.71%	0.07%	192,829.73	325,208.28	132,378.55	Jan-13	Dec-25	Jan-13			2014
CSTLT256	NB Street Lights - 012560	91,287.91	200,431.41	109,143.50	54.45%	0.03%	91,287.91	200,431.41	109,143.50	Jan-13	Dec-25	Jan-13			2014
CSTLT315	NB Street Lights - 013150	1,595,237.63	1,381,557.12	(213,680.51)	-15.47%	0.56%	1,595,237.63	1,381,557.12	(213,680.51)	Jan-13	Dec-25	Jan-13			2014
CSTLT366	NB Street Lights - 013660	165,189.92	334,930.63	169,740.71	50.68%	0.06%	165,189.92	334,930.63	169,740.71	Jan-13	Dec-25	Jan-13			2014
CSTLT416	NB Street Lights - 014160	94,446.83	349,264.48	254,817.65	72.96%	0.03%	94,446.83	349,264.48	254,817.65	Jan-13	Dec-25	Jan-13			2014
CSTLT426	NB Street Lights - 014260	140,889.31	392,429.02	251,539.71	64.10%	0.05%	140,889.31	392,429.02	251,539.71	Jan-13	Dec-25	Jan-13			2014
CSTLT766	NB Street Lights - 017660	108,799.12	130,882.91	22,083.79	16.87%	0.04%	108,799.12	130,882.91	22,083.79	Jan-13	Dec-25	Jan-13			2014
CSTRM156	Cap Minor Storms - 011560	86,634.05	-	(86,634.05)	-100.00%	0.03%	86,634.05	-	(86,634.05)			Jan-13			2014
CSTRM216	Cap Minor Storms - 012160	82,316.45	-	(82,316.45)	-100.00%	0.03%	82,316.45	-	(82,316.45)			Jan-13			2014
CSTRM236	Cap Minor Storms - 012360	62,476.55	-	(62,476.55)	-100.00%	0.02%	62,476.55	-	(62,476.55)			Jan-13			2014
CSTRM246	Cap Minor Storms - 012460	26,014.82	-	(26,014.82)	-100.00%	0.01%	26,014.82	-	(26,014.82)			Jan-13			2014
CSTRM256	Cap Minor Storms - 012560	59,343.24	-	(59,343.24)	-100.00%	0.02%	59,343.24	-	(59,343.24)			Jan-13			2014
CSTRM315	Cap Minor Storms - 013150	71,713.67	-	(71,713.67)	-100.00%	0.03%	71,713.67	-	(71,713.67)			Dec-12			2014
CSTRM366	Cap Minor Storms - 013660	41,574.78	-	(41,574.78)	-100.00%	0.01%	41,574.78	-	(41,574.78)			Jan-13			2014
CSTRM416	Cap Minor Storms - 014160	30,649.46	-	(30,649.46)	-100.00%	0.01%	30,649.46	-	(30,649.46)			Jan-13			2014
CSTRM426	Cap Minor Storms - 014260	74,867.18	-	(74,867.18)	-100.00%	0.03%	74,867.18	-	(74,867.18)			Jan-13			2014
CSTRM766	Cap Minor Storms - 017660	40,123.01	-	(40,123.01)	-100.00%	0.01%	40,123.01	-	(40,123.01)			Jan-13			2014
CSTRMKU	Cap KU Major Storms	84.32	1,229,534.99	1,229,450.67	99.99%	0.00%	84.32	1,229,534.99	1,229,450.67	Jan-13	Dec-25	Jan-13		Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is $2,296K over budget.	2014
CSYSEN156	Sys Enh - 011560	36,605.59	129,144.70	92,539.11	71.66%	0.01%	36,605.59	129,144.70	92,539.11	Jan-13	Dec-25	Jan-13			2014
CSYSEN216	Sys Enh - 012160	270,300.72	205,029.04	(65,271.68)	-31.84%	0.09%	270,300.72	205,029.04	(65,271.68)	Jan-13	Dec-25	Jan-13			2014
CSYSEN236	Sys Enh - 012360	56,486.28	59,543.34	3,057.06	5.13%	0.02%	56,486.28	59,543.34	3,057.06	Jan-13	Dec-25	Jan-13			2014
CSYSEN246	Sys Enh - 012460	24,944.78	63,909.04	38,964.26	60.97%	0.01%	24,944.78	63,909.04	38,964.26	Dec-12	Dec-25	Dec-12			2014
CSYSEN256	Sys Enh - 012560	150,221.51	140,178.36	(10,043.15)	-7.16%	0.05%	150,221.51	140,178.36	(10,043.15)	Jan-13	Dec-25	Jan-13			2014
CSYSEN315	Sys Enh - 013150	442,562.48	325,501.66	(117,060.82)	-35.96%	0.15%	442,562.48	325,501.66	(117,060.82)	Dec-12	Dec-25	Dec-12			2014
CSYSEN366	Sys Enh - 013660	33,856.37	104,439.04	70,582.67	67.58%	0.01%	33,856.37	104,439.04	70,582.67	Jan-13	Dec-25	Jan-13			2014
CSYSEN416	Sys Enh - 014160	65,461.17	79,772.73	14,311.56	17.94%	0.02%	65,461.17	79,772.73	14,311.56	Jan-13	Dec-25	Jan-13			2014
CSYSEN426	Sys Enh - 014260	56,544.39	102,534.79	45,990.40	44.85%	0.02%	56,544.39	102,534.79	45,990.40	Jan-13	Dec-25	Jan-13			2014
CSYSEN766	Sys Enh - 017660	61,553.40	85,028.28	23,474.88	27.61%	0.02%	61,553.40	85,028.28	23,474.88	Jan-13	Dec-25	Jan-13			2014
CTBRD156O	Cap Trouble Orders OH - 011560	153,628.19	161,207.18	7,578.99	4.70%	0.05%	153,628.19	161,207.18	7,578.99	Jan-13	Dec-25	Jan-13			2014
CTBRD156U	Cap Trouble Orders UG - 011560	56,207.38	-	(56,207.38)	-100.00%	0.02%	56,207.38	-	(56,207.38)			Jan-13			2014
CTBRD216O	Cap Trouble Orders OH - 012160	118,652.28	67,160.80	(51,491.48)	-76.67%	0.04%	118,652.28	67,160.80	(51,491.48)	Jan-12	Dec-25	Jan-12			2014
CTBRD216U	Cap Trouble Orders UG - 012160	24,236.25	29,239.62	5,003.37	17.11%	0.01%	24,236.25	29,239.62	5,003.37	Jan-13	Dec-12	Jan-13			2014
CTBRD236O	Cap Trouble Orders OH - 012360	63,403.62	45,924.92	(17,478.70)	-38.06%	0.02%	63,403.62	45,924.92	(17,478.70)	Jan-13	Dec-25	Jan-13			2014
CTBRD236U	Cap Trouble Orders UG - 012360	24,073.26	-	(24,073.26)	-100.00%	0.01%	24,073.26	-	(24,073.26)			Jan-13			2014
CTBRD246O	Cap Trouble Orders OH - 012460	183,856.02	148,660.25	(35,195.77)	-23.68%	0.06%	183,856.02	148,660.25	(35,195.77)	Jan-13	Dec-25	Jan-13			2014
CTBRD246U	Cap Trouble Orders UG - 012460	5,133.75	-	(5,133.75)	-100.00%	0.00%	5,133.75	-	(5,133.75)			Jan-13			2014
CTBRD256O	Cap Trouble Orders OH - 012560	124,527.10	87,866.98	(36,660.12)	-41.72%	0.04%	124,527.10	87,866.98	(36,660.12)	Jan-13	Dec-25	Jan-13			2014
CTBRD256U	Cap Trouble Orders UG - 012560	-	6,966.17	6,966.17	100.00%	0.00%	-	6,966.17	6,966.17	Jan-13	Dec-12				2014
CTBRD315O	Cap Trouble Orders OH - 013150	118,092.17	142,263.40	24,171.23	16.99%	0.04%	118,092.17	142,263.40	24,171.23	Dec-12	Dec-25	Dec-12			2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CTBRD315U	Cap Trouble Orders UG - 013150	24,823.19	9,931.43	(14,891.76)	-149.95%	0.01%	24,823.19	9,931.43	(14,891.76)	Jan-13	Dec-12	Jan-13			2014
CTBRD366O	Cap Trouble Orders OH - 013660	85,419.11	79,991.39	(5,427.72)	-6.79%	0.03%	85,419.11	79,991.39	(5,427.72)	Jan-13	Dec-25	Jan-13			2014
CTBRD366U	Cap Trouble Orders UG - 013660	23,432.43	17,621.76	(5,810.67)	-32.97%	0.01%	23,432.43	17,621.76	(5,810.67)	Jan-13	Dec-09	Jan-13			2014
CTBRD416O	Cap Trouble Orders OH - 014160	135,441.10	95,452.58	(39,988.52)	-41.89%	0.05%	135,441.10	95,452.58	(39,988.52)	Jan-13	Dec-25	Jan-13			2014
CTBRD416U	Cap Trouble Order UG - 014160	4,839.88	6,728.96	1,889.08	28.07%	0.00%	4,839.88	6,728.96	1,889.08	Jan-13	Dec-12	Jan-13			2014
CTBRD426O	Cap Trouble Orders OH - 014260	336,582.32	296,357.30	(40,225.02)	-13.57%	0.12%	336,582.32	296,357.30	(40,225.02)	Jan-13	Dec-25	Jan-13			2014
CTBRD766O	Cap Trouble Orders OH - 017660	109,071.01	113,903.87	4,832.86	4.24%	0.04%	109,071.01	113,903.87	4,832.86	Jan-13	Dec-25	Jan-13			2014
CTBRD766U	Cap Trouble Orders UG - 017660	5,601.40	-	(5,601.40)	-100.00%	0.00%	5,601.40	-	(5,601.40)			Jan-13			2014
CTPD156	Capital Thrd Party - 011560	(9,170.04)	25,571.09	34,741.13	135.86%	0.00%	(9,170.04)	25,571.09	34,741.13	Jan-13	Dec-25	Jan-13			2014
CTPD216	Capital Thrd Party - 012160	26,137.05	45,004.95	18,867.90	41.92%	0.01%	26,137.05	45,004.95	18,867.90	Jan-13	Dec-25	Jan-13			2014
CTPD236	Capital Thrd Party - 012360	24,888.69	60,140.07	35,251.38	58.62%	0.01%	24,888.69	60,140.07	35,251.38	Dec-12	Dec-25	Dec-12			2014
CTPD246	Capital Thrd Party - 012460	16,584.60	12,306.10	(4,278.50)	-34.77%	0.01%	16,584.60	12,306.10	(4,278.50)	Jan-13	Dec-25	Jan-13			2014
CTPD256	Capital Thrd Party - 012560	56,431.86	45,874.32	(10,557.54)	-23.01%	0.02%	56,431.86	45,874.32	(10,557.54)	Jan-13	Dec-25	Jan-13			2014
CTPD315	Capital Thrd Party - 013150	157,891.40	232,071.09	74,179.69	31.96%	0.06%	157,891.40	232,071.09	74,179.69	Dec-12	Dec-25	Dec-12			2014
CTPD366	Capital Thrd Party - 013660	(9,312.06)	30,729.87	40,041.93	130.30%	0.00%	(9,312.06)	30,729.87	40,041.93	Dec-12	Dec-25	Dec-12			2014
CTPD416	Capital Thrd Party - 014160	(36,552.48)	15,111.24	51,663.72	341.89%	-0.01%	(36,552.48)	15,111.24	51,663.72	Jan-13	Dec-25	Jan-13			2014
CTPD426	Capital Thrd Party - 014260	58,867.54	46,278.86	(12,588.68)	-27.20%	0.02%	58,867.54	46,278.86	(12,588.68)	Jan-13	Dec-25	Jan-13			2014
CTPD766	Capital Thrd Party - 017660	(46,020.26)	21,179.46	67,199.72	317.29%	-0.02%	(46,020.26)	21,179.46	67,199.72	Dec-12	Dec-25	Dec-12			2014
CXFRM156	NB Transformers - 011560	42,289.39	55,396.55	13,107.16	23.66%	0.01%	42,289.39	55,396.55	13,107.16	Jan-13	Dec-25	Jan-13			2014
CXFRM216	NB Transformers - 012160	44,442.80	50,041.86	5,599.06	11.19%	0.02%	44,442.80	50,041.86	5,599.06	Jan-13	Dec-25	Jan-13			2014
CXFRM236	NB Transformers - 012360	24,841.22	90,290.36	65,449.14	72.49%	0.01%	24,841.22	90,290.36	65,449.14	Dec-12	Dec-25	Dec-12			2014
CXFRM246	NB Transformers - 012460	48,603.44	78,758.96	30,155.52	38.29%	0.02%	48,603.44	78,758.96	30,155.52	Jan-13	Dec-25	Jan-13			2014
CXFRM256	NB Transformers - 012560	69,701.98	72,738.58	3,036.60	4.17%	0.02%	69,701.98	72,738.58	3,036.60	Jan-13	Dec-25	Jan-13			2014
CXFRM301	KU Line Transformers	6,029,577.98	6,772,000.47	742,422.49	10.96%	2.11%	6,029,577.98	6,772,000.47	742,422.49	Jan-13	Dec-25	Jan-13		Project variance due to less transformer purchases than anticipated.	2014
CXFRM315	NB Transformers - 013150	270,582.53	204,884.33	(65,698.20)	-32.07%	0.09%	270,582.53	204,884.33	(65,698.20)	Dec-12	Dec-25	Dec-12			2014
CXFRM366	NB Transformers - 013660	28,793.01	89,233.44	60,440.43	67.73%	0.01%	28,793.01	89,233.44	60,440.43	Jan-13	Dec-25	Jan-13			2014
CXFRM416	NB Transformers - 014160	21,086.48	15,111.24	(5,975.24)	-39.54%	0.01%	21,086.48	15,111.24	(5,975.24)	Jan-13	Dec-25	Jan-13			2014
CXFRM426	NB Transformers - 014260	12,205.32	35,302.12	23,096.80	65.43%	0.00%	12,205.32	35,302.12	23,096.80	Jan-13	Dec-25	Jan-13			2014
CXFRM766	NB Transformers - 017660	38,577.29	20,407.44	(18,169.85)	-89.04%	0.01%	38,577.29	20,407.44	(18,169.85)	Jan-13	Dec-25	Jan-13			2014
GR3-2CWP	GR 3-2 Circ Wtr Pump	39,722.27	-	(39,722.27)	-100.00%	0.01%	41,770.22	-	(41,770.22)			Nov-14	Jan-15		2014
GRACFH14	GR AC Fuel Handling	3,780.27	-	(3,780.27)	-100.00%	0.00%	3,780.27	-	(3,780.27)			Jun-14	Jul-14		2014
GRTRACT14	GR Tractor 2014	39,055.67	-	(39,055.67)	-100.00%	0.01%	39,055.67	-	(39,055.67)			Nov-14	Dec-14		2014
GRU3ATTP	GRU3 4-1/4-2 ATTEMPS	25,302.78	-	(25,302.78)	-100.00%	0.01%	25,302.78	-	(25,302.78)			Jul-14	Nov-14		2014
GRU3EXPJT	GRU3 ID Fan Inlet Exp Jnt Rpl	20,332.39	-	(20,332.39)	-100.00%	0.01%	20,332.39	-	(20,332.39)			Jun-14	Nov-14		2014
IT14KU200	Ad Hoc Letter Bar Coding-KU14	87,459.46	-	(87,459.46)	-100.00%	0.03%	89,974.07	-	(89,974.07)			Jan-14	Dec-14		2014
K5-2012	RELOCATION T-LINES KU 2012	(92.21)	-	92.21	-100.00%	0.00%	(92.21)	-	92.21			Jan-12			2014
K5-2013	RELOCATIONS T LINES KU	(5,788.81)	-	5,788.81	-100.00%	0.00%	(5,788.81)	-	5,788.81			Jul-10	Sep-14		2014
K5-2014	Relocations T Lines-KU	-	171,679.20	171,679.20	100.00%	0.00%	-	171,679.20	171,679.20	Jan-14	Dec-14				2014
K6-2013	NEW FACILITIES T-LINE KU 2013	(876.13)	-	876.13	-100.00%	0.00%	(876.13)	-	876.13			Jul-10			2014
K6-2014	New Facilities T Line-KU	-	124,069.28	124,069.28	100.00%	0.00%	-	124,069.28	124,069.28	Jan-14	Dec-14				2014
K8-2012	STORM DAMAGE T-LINE KU 2012	(7,116.36)	-	7,116.36	-100.00%	0.00%	(7,116.36)	-	7,116.36			Jan-12			2014
K8-2013	STORM DAMAGE T-LINE KU 2013	156,944.00	-	(156,944.00)	-100.00%	0.05%	156,944.00	-	(156,944.00)			Jul-10			2014
K8-2014	STORM DAMAGE T-LINE-KU 2014	831,040.06	807,499.58	(23,540.48)	-2.92%	0.29%	831,040.06	807,499.58	(23,540.48)	Jan-14	Dec-14	Jan-14			2014
K9-2010	PRIORITY REPL T-LINES KU 2010	(1,407.79)	-	1,407.79	-100.00%	0.00%	(1,407.79)	-	1,407.79			Dec-09			2014
K9-2011	PRIORITY REPL T-LINES KU 2011	(47,410.34)	-	47,410.34	-100.00%	-0.02%	(47,410.34)	-	47,410.34			Sep-10			2014
K9-2012	PRIORITY REPL T-LINES KU 2012	(1,097,034.88)	-	1,097,034.88	-100.00%	-0.38%	(1,097,034.88)	-	1,097,034.88			Jun-11		The costs for several tasks ultimately exceeded the threshold to remain on the blanket and were required by company policy to be moved to individual projects.	2014
K9-2013	PRIORITY REPL T-LINES KU 2013	2,651,725.01	-	(2,651,725.01)	-100.00%	0.93%	2,651,725.01	-	(2,651,725.01)			Jul-10		Completion of work started during the prior year. Due to the nature of this project, replacements are often identified and started during one year but are often outage dependent and completed during the following year.	2014
K9-2014	PRIORITY REPL T-LINES-KU 2014	8,846,005.27	8,105,455.45	(740,549.82)	-9.14%	3.10%	8,846,005.27	8,105,455.45	(740,549.82)	Jan-14	Dec-14	Jan-14		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.	2014
KBATTRY12	Batteries KU-12	(635.76)	-	635.76	-100.00%	0.00%	(635.76)	-	635.76			Jan-12	Dec-12		2014
KBR-12	KU Breaker Replacements-12	(33,126.69)	-	33,126.69	-100.00%	-0.01%	(33,126.69)	-	33,126.69			Oct-11	May-13		2014
KBR-13	KU Breaker Replacements-13	102,251.18	-	(102,251.18)	-100.00%	0.04%	102,251.18	-	(102,251.18)			Jan-13	Jan-14		2014
KBR-14	KU Breaker Replacements 2014	412,988.13	501,886.19	88,898.06	17.71%	0.14%	412,988.13	501,886.19	88,898.06	Jan-14	Dec-14	Jan-14	Jan-15		2014
KBRFAIL14	KU-Brkr Fail-2014	154,289.51	759,933.44	605,643.93	79.70%	0.05%	154,289.51	759,933.44	605,643.93	Jan-14	Dec-14	Jan-14	Jan-15	Fewer breaker replacements were needed on this project.	2014
KCR-12	KU Carrier Add/Replcmnts12	(2,050.75)	-	2,050.75	-100.00%	0.00%	(2,050.75)	-	2,050.75			Jan-12	Dec-12		2014
KDISCAP13	KU Distribution Capacitors2013	3,425.35	-	(3,425.35)	-100.00%	0.00%	3,425.35	-	(3,425.35)			Jan-13	Jan-14		2014
KDISCAP14	KU Dist. Capacitors 2014	13,333.37	125,669.01	112,335.64	89.39%	0.00%	13,333.37	125,669.01	112,335.64	Jan-14	Dec-14	Jan-14	Jan-15		2014
KFENCE-13	KFENCE-13	9,631.57	-	(9,631.57)	-100.00%	0.00%	9,631.57	-	(9,631.57)			Jan-13	Jan-14		2014
KINSTRF12	INSTRMNT XFRMR REPL-KU-12	(3,181.28)	-	3,181.28	-100.00%	0.00%	(3,181.28)	-	3,181.28			Jan-12	Dec-12		2014
KINSTRF13	INSTRMNT XFRMR REPL-KU-13	(43,040.74)	-	43,040.74	-100.00%	-0.02%	(43,040.74)	-	43,040.74			Jan-13	Jan-14		2014
KOTFAIL14	KU-OtherFail-2014	117,603.10	380,070.48	262,467.38	69.06%	0.04%	117,603.10	380,070.48	262,467.38	Jan-14	Dec-14	Jan-14	Jan-15		2014
K-OTHER14	KU-Other-2014	1,264,771.04	95,206.92	(1,169,564.12)	-1228.44%	0.44%	1,264,771.04	95,206.92	(1,169,564.12)	Jan-14	Dec-14	Jan-14	Feb-15	Budget is developed at a higher level to encompass multiple projects. More replacements of ditches, bus upgrades and grounding repairs were made than originally estimated.	2014
KOTPR14	KU Other Prot Blank 2014	538,933.92	860,693.92	321,760.00	37.38%	0.19%	538,933.92	860,693.92	321,760.00	Jan-14	Dec-14	Jan-14	Jan-15		2014
KOTPRFL14	KU Oth Prot Failures 2014	2,479.43	128,961.80	126,482.37	98.08%	0.00%	2,479.43	128,961.80	126,482.37	Jan-14	Dec-14	Jan-14	Jan-15		2014
KRELAY-12	Relay Replacements-KU -2012	7,554.06	-	(7,554.06)	-100.00%	0.00%	7,554.06	-	(7,554.06)			Jan-12	Dec-12		2014
KRELAY-13	Relay Replacement-KU-2013	68,681.09	-	(68,681.09)	-100.00%	0.02%	68,681.09	-	(68,681.09)			Jan-13	Jan-14		2014
KRELAY-14	Relay Replacements-KU-2014	502,345.21	246,866.78	(255,478.43)	-103.49%	0.18%	502,345.21	246,866.78	(255,478.43)	Jan-14	Dec-14	Jan-14	Jan-15		2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
KREL-FL14	KU Relay Failures-2014	-	125,399.48	125,399.48	100.00%	0.00%	-	125,399.48	125,399.48	Jan-14	Dec-14				2014
KRSUB-10	KU Routine - Subs-10	19,311.34	-	(19,311.34)	-100.00%	0.01%	19,311.34	-	(19,311.34)			Jan-10	Oct-11		2014
KRSUB-11	KU Routine - Subs-11	17,420.16	-	(17,420.16)	-100.00%	0.01%	17,420.16	-	(17,420.16)			Jan-11	Dec-12		2014
KRSUB-12	KU Routine - Subs-12	(19,135.86)	-	19,135.86	-100.00%	-0.01%	(19,135.86)	-	19,135.86			May-09	Dec-12		2014
KRSUB-13	KU Routine - Subs-13	88,059.93	-	(88,059.93)	-100.00%	0.03%	88,059.93	-	(88,059.93)			Jan-13	Jan-14		2014
KRTU-12	KU RTU Replacements-12	(1,698.86)	-	1,698.86	-100.00%	0.00%	(1,698.86)	-	1,698.86			Jan-12	Dec-12		2014
KRTU-13	KU RTU Replacements-13	15,908.26	-	(15,908.26)	-100.00%	0.01%	15,908.26	-	(15,908.26)			Jan-13	Jan-14		2014
KRTU-14	KU RTU Replacements-14	755,372.72	299,143.76	(456,228.96)	-152.51%	0.26%	755,372.72	299,143.76	(456,228.96)	Jan-14	Dec-14	Jan-14	Jan-15		2014
KRTU-FL14	KU RTU Failures-2014	-	47,025.79	47,025.79	100.00%	0.00%	-	47,025.79	47,025.79	Jan-14	Dec-14				2014
KSTSVC11	STATION SERV XFMRS KU-11	12,157.96	-	(12,157.96)	-100.00%	0.00%	12,157.96	-	(12,157.96)			Jan-11	Dec-12		2014
KSTSVC12	STATION SERV XFMRS KU-12	11,898.65	-	(11,898.65)	-100.00%	0.00%	11,898.65	-	(11,898.65)			Jan-12	Dec-12		2014
KSURGE-12	Surge Arestors KU-12	(152.79)	-	152.79	-100.00%	0.00%	(152.79)	-	152.79			Jan-12	Dec-12		2014
KSURGE-13	Surge Arestors KU-13	3,211.14	-	(3,211.14)	-100.00%	0.00%	3,211.14	-	(3,211.14)			Jan-13	Jan-14		2014
KTFFAIL14	KU-Xfrmr Fail-2014	-	1,424,907.62	1,424,907.62	100.00%	0.00%	-	1,424,907.62	1,424,907.62	Jan-14	Dec-14			Budgeted as a placeholder to fund specific replacement projects, as necessary. Funded other projects.	2014
KU138558	KU-BOC FURNITURE 2014	65,489.82	-	(65,489.82)	-100.00%	0.02%	66,509.98	-	(66,509.98)			Mar-14	Feb-15		2014
LTPGENKU	Other LTP Gen Projects KU	-	200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Jan-13	Dec-25				2014
NBCD236OH	New Bus Comm-Ovhd-Richmond	20.57	-	(20.57)	-100.00%	0.00%	20.57	-	(20.57)			Jan-99	Dec-12		2014
NBCD315UG	New Bus Comm-UG-Lexington	8,340.14	-	(8,340.14)	-100.00%	0.00%	8,340.14	-	(8,340.14)			Mar-01	Dec-12		2014
NBRD156OH	New Bus Resid-Ovhd-Earlington	386.62	-	(386.62)	-100.00%	0.00%	386.62	-	(386.62)			Jan-99	Dec-14		2014
NBRD246OH	New Bus Resid-Ovhd-Etown	(2,143.35)	-	2,143.35	-100.00%	0.00%	(2,143.35)	-	2,143.35			Jan-99	Dec-12		2014
NBRD315UG	New Bus Resid-UG-Lexington	17,343.29	-	(17,343.29)	-100.00%	0.01%	17,343.29	-	(17,343.29)			Feb-00	Dec-12		2014
NBRD416OH	New Bus Resid-Ovhd-Pineville	47,044.25	-	(47,044.25)	-100.00%	0.02%	47,044.25	-	(47,044.25)			Mar-00	Dec-12		2014
NBSB315UG	New Bus Subd-UG-Lexington	846.01	-	(846.01)	-100.00%	0.00%	846.01	-	(846.01)			Mar-01	Dec-12		2014
NBSB416OH	New Bus Subd-Ovhd-Pineville	(47,044.25)	-	47,044.25	-100.00%	-0.02%	(47,044.25)	-	47,044.25			Mar-01	Dec-12		2014
PBWK156OH	Pub Wrk Reloc-OH-Earlington	(894.32)	-	894.32	-100.00%	0.00%	(894.32)	-	894.32			Mar-00	Dec-12		2014
PBWK315OH	Pub Wrk Reloc-OH-Lexington	67,405.55	-	(67,405.55)	-100.00%	0.02%	67,405.55	-	(67,405.55)			Mar-01	Dec-12		2014
PBWK366OH	Pub Wrk Reloc-OH-Maysville	4,078.32	-	(4,078.32)	-100.00%	0.00%	4,078.32	-	(4,078.32)			Mar-01	Dec-12		2014
RCST766	RELOCATIONS CUST REQUEST 766	3,777.90	-	(3,777.90)	-100.00%	0.00%	3,777.90	-	(3,777.90)			Aug-99	Nov-13		2014
RDDD156OH	Rep Def Equip-OH-Earlington	391.22	-	(391.22)	-100.00%	0.00%	391.22	-	(391.22)			Mar-01	Dec-12		2014
RDPOLE315	Pole repair/replacement 315	461.17	-	(461.17)	-100.00%	0.00%	461.17	-	(461.17)			May-02	Dec-12		2014
RELD315OH	Cir Hard Reliab OH - 013150	1,335.24	-	(1,335.24)	-100.00%	0.00%	1,335.24	-	(1,335.24)			May-02	Dec-12		2014
STRM11560	KU Minor Storm Earlington	19.65	-	(19.65)	-100.00%	0.00%	19.65	-	(19.65)			Jan-10	Dec-12		2014
STRM12160	KU Minor Storms Danville	14,943.42	-	(14,943.42)	-100.00%	0.01%	14,943.42	-	(14,943.42)			Jan-10	Dec-12		2014
TBRD366OH	Trouble Orders OH - 013660	93.08	-	(93.08)	-100.00%	0.00%	93.08	-	(93.08)			May-02	Dec-12		2014
		258,672,600.90	285,655,724.18	26,983,123.28											**2014 Total**
001KU14	Analog Sunset Yr 1/3-KU14	1,380.43	-	(1,380.43)	-100.00%	0.00%	225,822.14	224,441.71	(1,380.43)			Feb-14	Feb-15		2015
001KU15	Access Switch Rotation-KU15	81,938.21	194,999.89	113,061.68	57.98%	0.03%	81,938.21	194,999.89	113,061.68	Jan-15	Dec-15	Jan-15	Dec-15		2015
002KU14	Appt Scheduling-KU14	(1,600.23)	-	1,600.23	-100.00%	0.00%	-	1,600.23	1,600.23			Sep-13	Sep-14		2015
002KU15	Aligne Fuels Reports-KU15	4,321.13	35,625.00	31,303.87	87.87%	0.00%	4,321.13	35,625.00	31,303.87	Jan-15	Dec-15	Jan-15	Sep-16		2015
003KU15	Aligne Upgrade-KU15	63,240.38	50,000.00	(13,240.38)	-26.48%	0.02%	63,240.38	50,000.00	(13,240.38)	Jan-15	Dec-15	Jan-15	Dec-15		2015
004KU14	Call Center-Route&Report-KU14	485,617.63	249,999.74	(235,617.89)	-94.25%	0.19%	773,099.93	537,482.04	(235,617.89)	Jan-14	Dec-15	Jan-14			2015
004KU15	Analog Sunset Yr 2/3-KU15	224,060.32	133,000.10	(91,060.22)	-68.47%	0.09%	224,060.32	133,000.10	(91,060.22)	Jan-15	Dec-15	Jan-15	Dec-15		2015
005KU14	Cust Comm-text, apps-KU14	355,975.94	160,999.99	(194,975.95)	-121.10%	0.14%	545,955.02	350,979.07	(194,975.95)	Jan-14	Dec-15	Jan-14	Dec-15		2015
005KU15	Backup Cap Exp-KU15	-	99,999.96	99,999.96	100.00%	0.00%	-	99,999.96	99,999.96	Jan-15	Dec-15				2015
006KU15	Bulk Power & Env Systems-KU15	65,098.24	62,499.96	(2,598.28)	-4.16%	0.03%	65,098.24	62,499.96	(2,598.28)	Jan-15	Dec-15	Jan-15	Jun-16		2015
007KU15	Cabling Server Connect-KU15	12,101.15	15,000.00	2,898.85	19.33%	0.00%	12,101.15	15,000.00	2,898.85	Jan-15	Dec-15	Jan-15	Dec-15		2015
008KU14	Virtualization buildout-KU14	160.16	-	(160.16)	-100.00%	0.00%	116,978.61	116,818.45	(160.16)			Jan-14	Feb-15		2015
010KU15	CFO Sys Capital-KU15	-	24,999.88	24,999.88	100.00%	0.00%	-	24,999.88	24,999.88	Jan-15	Dec-15				2015
011KU15	CIP Compl Year 5-KU15	322,801.60	339,699.76	16,898.16	4.97%	0.13%	322,801.60	339,699.76	16,898.16	Jan-15	Dec-15	Dec-14	Dec-15		2015
012KU15	CIP Compl Tools - Year 5-KU15	108,939.54	184,999.80	76,060.26	41.11%	0.04%	108,939.54	184,999.80	76,060.26	Jan-15	Dec-15	Jan-15	Dec-15		2015
015KU15	Core Network Infra-KU15	60,639.35	64,999.94	4,360.59	6.71%	0.02%	60,639.35	64,999.94	4,360.59	Jan-15	Dec-15	Jan-15	Dec-15		2015
016KU15	Corp Firewall Repl-KU15	150,505.63	149,999.88	(505.75)	-0.34%	0.06%	150,505.63	149,999.88	(505.75)	Jan-15	Dec-15	Jan-15	Dec-15		2015
018KU15	Data Protection-KU15	-	35,999.92	35,999.92	100.00%	0.00%	-	35,999.92	35,999.92	Jan-15	Dec-15				2015
019KU14	PACS Replacement-KU14	55,467.67	-	(55,467.67)	-100.00%	0.02%	996,604.71	941,137.04	(55,467.67)			Aug-13	Feb-15		2015
019KU15	Design Tool Repl (WIM)-KU15	323,305.88	952,000.00	628,694.12	66.04%	0.13%	323,305.88	952,000.00	628,694.12	Jan-15	Dec-15	Jan-15		Project start date was delayed.	2015
021KU15	Electric Insp Enhan-KU15	381,581.59	125,000.00	(256,581.59)	-205.27%	0.15%	381,581.59	125,000.00	(256,581.59)	Jan-15	Dec-15	Jan-15	Dec-15		2015
024KU15	Further app virt build-KU15	105,693.48	118,749.97	13,056.49	10.99%	0.04%	105,693.48	118,749.97	13,056.49	Jan-15	Dec-15	Jan-15	Dec-15		2015
026KU15	GIS Enhance and Upgr-KU15	233,146.52	237,499.52	4,353.00	1.83%	0.09%	233,146.52	237,499.52	4,353.00	Jan-15	Dec-15	Jan-15	Dec-15		2015
027KU15	GIS-Geo Info Syst-Ph2-KU15	75,934.59	50,000.00	(25,934.59)	-51.87%	0.03%	138,371.70	112,437.11	(25,934.59)	Jan-15	Dec-15	Jan-14	Jun-16		2015
028KU14	Transmission Repository-KU14	698.02	-	(698.02)	-100.00%	0.00%	20,746.29	20,048.27	(698.02)			Jan-14	Feb-15		2015
029KU15	IPM Replacement-Yr 4/4-KU15	-	249,999.91	249,999.91	100.00%	0.00%	-	249,999.91	249,999.91	Jan-15	Dec-15				2015
031KU15	IT Sec&CIP Labs Enhance-KU15	9,498.03	24,999.96	15,501.93	62.01%	0.00%	9,498.03	24,999.96	15,501.93	Jan-15	Dec-15	Jan-15	Nov-15		2015
032KU15	Lex Metro Trans Yr 1/2-KU15	85.67	-	(85.67)	-100.00%	0.00%	263,456.63	263,370.96	(85.67)			Jan-14	Feb-15		2015
033KU15	LGEBldg Telecom Rm Renov-KU15	-	33,250.04	33,250.04	100.00%	0.00%	-	33,250.04	33,250.04	Jan-15	Dec-15				2015
035KU15	Lville Electrical Upgr-KU15	25,616.41	24,999.96	(616.45)	-2.47%	0.01%	25,616.41	24,999.96	(616.45)	Jan-15	Dec-15	Jan-15	Nov-15		2015
036KU15	Lville Racks & Furn-KU15	13,587.26	12,500.04	(1,087.22)	-8.70%	0.01%	13,587.26	12,500.04	(1,087.22)	Jan-15	Dec-15	Jan-15	Dec-15		2015
038KU14	Ghent Alt Trans Ser-KU14	106,038.19	-	(106,038.19)	-100.00%	0.04%	688,618.64	582,580.45	(106,038.19)			Jan-14	Dec-15		2015
038KU15	Microsoft Lic True-up-KU15	240,019.74	74,999.99	(165,019.75)	-220.03%	0.09%	240,019.74	74,999.99	(165,019.75)	Jan-15	Dec-15	Jan-15	Dec-15		2015
040KU15	Mobile Infrastructure-KU15	140,753.47	125,000.00	(15,753.47)	-12.60%	0.06%	140,753.47	125,000.00	(15,753.47)	Jan-15	Dec-15	Jan-15	Dec-15		2015
041KU15	Mobile Radio-KU15	176,726.72	100,000.02	(76,726.70)	-76.73%	0.07%	176,726.72	100,000.02	(76,726.70)	Jan-15	Dec-15	Jan-15	Dec-15		2015
042KU14	Avaya-Contact Center-KU14	62,990.79	-	(62,990.79)	-100.00%	0.02%	182,474.21	119,483.42	(62,990.79)			Jan-14	Jun-15		2015
042KU15	Mble Rad Syst RepYr 1/2-KU15	96,188.69	118,750.12	22,561.43	19.00%	0.04%	96,188.69	118,750.12	22,561.43	Jan-15	Dec-15	Dec-14			2015
043KU15	Monitor Replacement-KU15	18,406.38	21,999.96	3,593.58	16.33%	0.01%	18,406.38	21,999.96	3,593.58	Jan-15	Dec-15	Jan-15	Dec-15		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
043KU16	Original SW Upgrade-KU16	31,694.93	-	(31,694.93)	-100.00%	0.01%	31,694.93	14,250.00	(17,444.93)			Aug-15			2015
047KU15	Multi-Fun Dev Grow&Ref-KU15	237,790.07	162,499.96	(75,290.11)	-46.33%	0.09%	237,790.07	162,499.96	(75,290.11)	Jan-15	Dec-15	Jan-15	Dec-15		2015
048KU14	Tech Refresh of desk/lap-KU14	5,050.67	-	(5,050.67)	-100.00%	0.00%	752,664.98	747,614.31	(5,050.67)			Jan-14	Dec-14		2015
048KU15	Ntwrk Acc Dev&Site Infra-KU15	78,869.59	74,999.88	(3,869.71)	-5.16%	0.03%	78,869.59	74,999.88	(3,869.71)	Jan-15	Dec-15	Jan-15	Dec-15		2015
049KU15	Ntwrk Acc Dev & Gateways-KU15	13,811.05	12,500.00	(1,311.05)	-10.49%	0.01%	13,811.05	12,500.00	(1,311.05)	Jan-15	Dec-15	Jan-15	Nov-15		2015
050KU15	Network Test Equipment-KU15	25,313.70	25,000.00	(313.70)	-1.25%	0.01%	25,313.70	25,000.00	(313.70)	Jan-15	Dec-15	Jan-15	Dec-15		2015
051KU15	Open Enrollment 2015-KU15	-	49,999.90	49,999.90	100.00%	0.00%	-	49,999.90	49,999.90	Jan-15	Dec-15				2015
053KU14	Retail Sys Enhance-KU14	554.70	-	(554.70)	-100.00%	0.00%	95,990.60	95,435.90	(554.70)			Jan-14	Dec-14		2015
053KU15	Orcl Ntwk Mgmt Sys Rep-KU15	35,004.86	95,000.00	59,995.14	63.15%	0.01%	35,004.86	95,000.00	59,995.14	Jan-15	Dec-15	Jan-15	Dec-15		2015
054KU15	Outside Cable Plant-KU15	100,324.34	100,000.23	(324.11)	-0.32%	0.04%	100,324.34	100,000.23	(324.11)	Jan-15	Dec-15	Jan-15	Dec-15		2015
055KU15	PeopleSoft Enhancements-KU15	235,811.00	106,875.00	(128,936.00)	-120.64%	0.09%	235,811.00	106,875.00	(128,936.00)	Jan-15	Dec-15	Jan-15	Dec-15		2015
056KU14	CIP Compliance Tools-KU14	(934.75)	-	934.75	-100.00%	0.00%	117,428.25	118,363.00	934.75			Jan-14	Feb-15		2015
056KU15	Pers Product Grow & Ref-KU15	38,672.94	37,500.00	(1,172.94)	-3.13%	0.02%	38,672.94	37,500.00	(1,172.94)	Jan-15	Dec-15	Jan-15	Dec-15		2015
057KU15	Phone Expan/Break Fix-KU15	50,299.32	75,000.00	24,700.68	32.93%	0.02%	50,299.32	75,000.00	24,700.68	Jan-15	Dec-15	Jan-15	Dec-15		2015
060KU14	Outside Cable Plant-KU14	260.84	-	(260.84)	-100.00%	0.00%	126,646.04	126,385.20	(260.84)			Jan-14	Feb-15		2015
061KU15	Purch/Rebuild Radio Sites-KU15	9,426.69	300,000.20	290,573.51	96.86%	0.00%	9,426.69	300,000.20	290,573.51	Jan-15	Dec-15	Jan-15	Nov-15		2015
062KU15	RefSG-810 Bluecoat dev-KU15	-	35,625.00	35,625.00	100.00%	0.00%	-	35,625.00	35,625.00	Jan-15	Dec-15				2015
063KU14	CIP Compliance Infra-KU14	4,176.80	-	(4,176.80)	-100.00%	0.00%	256,112.76	251,935.96	(4,176.80)			Jan-14	Feb-15		2015
063KU15	Replace ACS Servers-KU15	27,397.88	28,500.00	1,102.12	3.87%	0.01%	27,397.88	28,500.00	1,102.12	Jan-15	Dec-15	Jan-15	Nov-15		2015
065KU14	Simpsonville Elect Upg-KU14	(0.66)	-	0.66	-100.00%	0.00%	23,974.56	23,975.22	0.66			Jan-14	Dec-14		2015
065KU15	Rep VentSyst 2Floor-KU15	14,021.00	59,375.04	45,354.04	76.39%	0.01%	14,021.00	59,375.04	45,354.04	Jan-15	Dec-15	Dec-14	Dec-15		2015
066KU14	Server Cap Expan&Reliab-KU14	77.08	-	(77.08)	-100.00%	0.00%	29,599.87	29,522.79	(77.08)			Jan-14	Feb-15		2015
067KU14	Mobile Radio-KU14	(21,626.30)	-	21,626.30	-100.00%	-0.01%	121,926.27	143,552.57	21,626.30			Jan-14	Feb-15		2015
067KU15	Router Upgrade Project-KU15	153,130.74	149,999.94	(3,130.80)	-2.09%	0.06%	153,130.74	149,999.94	(3,130.80)	Jan-15	Dec-15	Jan-15	Dec-15		2015
068KU15	RSA SecurID App Upg Proj-KU15	-	18,999.96	18,999.96	100.00%	0.00%	-	18,999.96	18,999.96	Jan-15	Dec-15				2015
069KU14	Site Security Improve-KU14	2,152.80	-	(2,152.80)	-100.00%	0.00%	21,809.76	19,656.96	(2,152.80)			Jan-14	Feb-15		2015
069KU15	SAN Capacity Expansion-KU15	385,084.24	528,499.92	143,415.68	27.14%	0.15%	385,084.24	528,499.92	143,415.68	Jan-15	Dec-15	Jan-15	Nov-15		2015
072KU14	Bulk Power & Env Systems-KU14	116.69	-	(116.69)	-100.00%	0.00%	55,072.32	54,955.63	(116.69)			Jan-14	Feb-15		2015
072KU15	Sec Infra Enhancements-KU15	50,175.19	50,000.04	(175.15)	-0.35%	0.02%	50,175.19	50,000.04	(175.15)	Jan-15	Dec-15	Jan-15	Nov-15		2015
073KU15	Serv Cap Expan and Rel-KU15	27,540.82	27,500.00	(40.82)	-0.15%	0.01%	27,540.82	27,500.00	(40.82)	Jan-15	Dec-15	Jan-15	Dec-15		2015
074KU15	Serv HW Refresh-KU15	314,717.73	287,499.94	(27,217.79)	-9.47%	0.12%	314,717.73	287,499.94	(27,217.79)	Jan-15	Dec-15	Jan-15	Nov-15		2015
075KU14	Upgrade EMS Hardware-KU14	61,589.17	-	(61,589.17)	-100.00%	0.02%	303,400.34	241,811.17	(61,589.17)			Jan-14	Feb-15		2015
075KU15	Simpsonville Elect Upg-KU15	22,719.16	24,999.96	2,280.80	9.12%	0.01%	22,719.16	24,999.96	2,280.80	Jan-15	Dec-15	Jan-15	Oct-15		2015
076KU15	Simpson Furn&Racks-KU15	1,707.28	12,500.04	10,792.76	86.34%	0.00%	1,707.28	12,500.04	10,792.76	Jan-15	Dec-15	Jan-15	Dec-15		2015
077KU15	Site Security Impr- KU15	23,608.36	24,999.96	1,391.60	5.57%	0.01%	23,608.36	24,999.96	1,391.60	Jan-15	Dec-15	Jan-15	Dec-15		2015
078KU15	Tele Rm Data Cent Y1/2-KU15	88,310.81	118,749.95	30,439.14	25.63%	0.03%	88,310.81	118,749.95	30,439.14	Jan-15	Dec-15	Jan-15	Nov-15		2015
079KU15	Telecom Shelter Ren-KU15	48,179.81	50,000.04	1,820.23	3.64%	0.02%	48,179.81	50,000.04	1,820.23	Jan-15	Dec-15	Jan-15	Dec-15		2015
080KU14	Lockout/Tagout (LOTO)-KU14	690,740.20	513,520.00	(177,220.20)	-34.51%	0.27%	1,168,242.75	991,022.55	(177,220.20)	Jan-14	Dec-15	Jan-14	Dec-15		2015
081KU14	SE KY MW Buildout-KU14	949,763.22	-	(949,763.22)	-100.00%	0.37%	1,180,331.20	230,567.98	(949,763.22)			Jan-14		Offset with Project 179KU14.	2015
082KU15	Upgrade Vmware Infra-KU15	-	65,000.04	65,000.04	100.00%	0.00%	-	65,000.04	65,000.04	Jan-15	Dec-15				2015
083KU15	VDI Deploy Expans-KU15	150,541.36	142,499.89	(8,041.47)	-5.64%	0.06%	150,541.36	142,499.89	(8,041.47)	Jan-15	Dec-15	Jan-15	May-15		2015
083KU16	Tower Replacements-KU16	(59.11)	-	59.11	-100.00%	0.00%	(1.34)	57.77	59.11			Jan-14	Feb-15		2015
085KU14	IRAS Enhancements-KU14	14,563.14	-	(14,563.14)	-100.00%	0.01%	134,428.39	119,865.25	(14,563.14)			Jan-14	Feb-15		2015
086KU15	Wireless Buildout-KU15	20,784.73	24,999.96	4,215.23	16.86%	0.01%	20,784.73	24,999.96	4,215.23	Jan-15	Dec-15	Jan-15	Dec-15		2015
087KU14	EE DSM Filing (Non-AMS)-KU14	63,735.00	174,999.73	111,264.73	63.58%	0.03%	77,915.79	189,180.52	111,264.73	Jan-14	Dec-15	Jan-14	Dec-15		2015
087KU15	Wrk Mgmt Syst Enhance-KU15	81,248.56	100,000.00	18,751.44	18.75%	0.03%	81,248.56	100,000.00	18,751.44	Jan-15	Dec-15	Jan-15	Dec-15		2015
090KU15	Call RecordTech DCC-KU15	-	71,250.00	71,250.00	100.00%	0.00%	-	71,250.00	71,250.00	Jan-15	Dec-15				2015
094KU15	NetScout PM Upgrade-KU15	449,001.43	100,000.00	(349,001.43)	-349.00%	0.18%	449,001.43	100,000.00	(349,001.43)	Jan-15	Dec-15	Jan-15	Dec-15		2015
096KU15	Provide Safety Stat BI-KU15	45,528.03	75,050.01	29,521.98	39.34%	0.02%	45,528.03	75,050.01	29,521.98	Jan-15	Dec-15	Jan-15	Dec-15		2015
100KU15	Replace Edge 95 Units-KU15	51,626.16	52,249.92	623.76	1.19%	0.02%	51,626.16	52,249.92	623.76	Jan-15	Dec-15	Jan-15	Dec-15		2015
113KU15	Tech Ref desk & laptops-KU15	992,032.61	1,052,964.61	60,932.00	5.79%	0.39%	992,032.61	1,052,964.61	60,932.00	Jan-15	Dec-15	Jan-15	Dec-15		2015
117150	Trimble County 2 KU	234,189.85	2,430,000.00	2,195,810.15	90.36%	0.09%	509,420,414.25	511,616,224.40	2,195,810.15	Jan-03	Jan-11	Jan-03	Jan-11	Bechtel settlement finalized in 2014.	2015
117362	Accrued Labor - KU	13,754.16	-	(13,754.16)	-100.00%	0.01%	13,754.16	-	(13,754.16)			Mar-04			2015
118216	Trimble 2 Trans. Projects - KU	(3,004.35)	-	3,004.35	-100.00%	0.00%	(3,004.35)	-	3,004.35			Jul-04	Jul-10		2015
119903	Clear A&G 12/04	(2,263,131.23)	-	2,263,131.23	-100.00%	-0.89%	(2,263,131.23)	-	2,263,131.23			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2015
120756	Misc. A/R Uncollect - KU Cap	38,718.82	-	(38,718.82)	-100.00%	0.02%	42,921.74	4,202.92	(38,718.82)			Jun-05			2015
120KU14	UC&C-KU14	2,428.08	-	(2,428.08)	-100.00%	0.00%	1,124,226.76	1,121,798.68	(2,428.08)			Jan-14	Jan-15		2015
120KU15	UC&C-KU15	462,533.83	480,999.70	18,465.87	3.84%	0.18%	462,533.83	480,999.70	18,465.87	Jan-15	Dec-15	Jan-15	Nov-15		2015
121685	TC2 AQCS - KU	78,975.00	-	(78,975.00)	-100.00%	0.03%	189,255,709.12	189,176,734.12	(78,975.00)			May-06	Jan-11		2015
121840	G'TOWN & VER. CARD READERS	10,802.97	-	(10,802.97)	-100.00%	0.00%	10,802.97	-	(10,802.97)			Jan-07	Apr-16		2015
121KU14	Transmission Outage App-KU14	3,698.94	-	(3,698.94)	-100.00%	0.00%	337,824.27	334,125.33	(3,698.94)			Jan-14	Jan-15		2015
121KU15	Transmission Outage App-KU15	232,296.18	208,999.53	(23,296.65)	-11.15%	0.09%	232,296.18	208,999.53	(23,296.65)	Jan-15	Dec-15	Jan-15	Dec-15		2015
122KU14	Ventyx Mobile Upgrade-KU14	1,113,611.10	1,252,160.00	138,548.90	11.06%	0.44%	1,570,735.17	2,101,284.07	530,548.90	Jan-14	Dec-16	Jan-14	Oct-16		2015
123136	KU POLE INSPECTION	-	4,291,572.26	4,291,572.26	100.00%	0.00%	-	4,291,572.26	4,291,572.26	Jan-05	Dec-10			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428, 146429, 146436, 146437, 146438. The net variance between the budget for 123136 and the other projects is a negative ($2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
123219	KU BRCT7 A/B Conversion 08	(551,727.11)	-	551,727.11	-100.00%	-0.22%	3,480,241.52	4,031,968.63	551,727.11			Mar-08	Jun-09	Long Term Service Agreement quarterly adjustments are charged to this project and are not normally budgeted.	2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
123827	BR1 Gen Rotor Rewind 14	-	900,009.22	900,009.22	100.00%	0.00%	-	900,009.22	900,009.22	May-08	Jun-15			Project was cancelled.	2015
123908	BRCT9 Parts Recond 12-13	1,279,411.52	1,479,000.00	199,588.48	13.49%	0.50%	2,640,049.10	2,839,637.58	199,588.48	Jan-09	Dec-15	Jan-09	May-15		2015
123910	BRCT10 C Inspection 12-13	4,334,874.81	5,973,000.00	1,638,125.19	27.43%	1.70%	5,419,126.98	7,057,252.17	1,638,125.19	Jun-14	Dec-15	Jun-14	May-15	Project scope was less upon visual inspection, used refurbished material and labor was less due to bidding process.	2015
123929KU	GS SL Micro Digestor KU	18,110.55	-	(18,110.55)	-100.00%	0.01%	18,110.55	-	(18,110.55)			Jan-14	Aug-14		2015
124240	GH3 AIR HEATER CE BASKET REPL	1,690,959.16	2,492,651.85	801,692.69	32.16%	0.66%	1,690,959.16	2,492,651.85	801,692.69	May-13	Dec-15	May-13	Nov-15	Project underrun due to scope of work less than anticipated once project construction started.	2015
124253	BR1 Water Induct Cntrl 12	(57,221.77)	-	57,221.77	-100.00%	-0.02%	0.00	57,221.77	57,221.77			Oct-09	Jan-16		2015
124269	GH CY FORKLIFT	70,787.92	-	(70,787.92)	-100.00%	0.03%	70,787.92	66,208.64	(4,579.28)			May-15	Sep-15		2015
124321	GH2 COAL PIPE AB0VE 3RD ELEV	235,394.26	-	(235,394.26)	-100.00%	0.09%	235,394.26	378,630.66	143,236.40			Jul-15	Nov-15		2015
124323	GH1 TURBINE ROOM ROOF REPL	256,572.64	206,902.00	(49,670.64)	-24.01%	0.10%	256,572.64	206,902.00	(49,670.64)	Jan-15	Dec-15	Jan-15	Mar-16		2015
124325	GH4 G FEEDWATER HEATER REPL	38,743.80	-	(38,743.80)	-100.00%	0.02%	1,262,602.91	1,223,859.11	(38,743.80)			May-08	Dec-14		2015
124327	GH MAINTENANCE TRUCK REPL	32,963.97	-	(32,963.97)	-100.00%	0.01%	32,963.97	35,173.34	2,209.37			Jan-15	Sep-15		2015
124782	09 CENT BLUEGRASS STATION	(149,376.81)	-	149,376.81	-100.00%	-0.06%	358,719.19	508,096.00	149,376.81			Jan-09	Aug-10		2015
125996	Grahamville-DOE 161kV Line	(49,982.64)	-	49,982.64	-100.00%	-0.02%	2,701,888.36	2,751,871.00	49,982.64			Mar-09	Dec-11		2015
126062	BR1 Primry SH Top Bank Repl	265,187.19	151,296.00	(113,891.19)	-75.28%	0.10%	593,356.56	479,465.37	(113,891.19)	Mar-13	May-15	Mar-13	May-15		2015
127068	Hume Road Tap	10,957.03	-	(10,957.03)	-100.00%	0.00%	1,013,060.72	1,002,103.69	(10,957.03)			Jan-12	Aug-14		2015
127071	Paris-Millersburg Hwy Relo	5,951.79	-	(5,951.79)	-100.00%	0.00%	1,058,397.34	1,052,445.55	(5,951.79)			Jan-11	Aug-14		2015
127182	PeopleSoft Time (KU %)	13,705.29	-	(13,705.29)	-100.00%	0.01%	1,440,714.85	1,427,009.56	(13,705.29)			Jun-11			2015
127560	CANE RUN 7 - KU	9,665,992.83	23,750,496.17	14,084,503.34	59.30%	3.79%	411,401,792.36	425,486,295.70	14,084,503.34	Jan-10	May-15	Jan-10	Jun-15	Permanent savings due to contingencies not being consumed.	2015
130321KU	REPLACE FIBER REACH NODES-KU	(386,602.71)	-	386,602.71	-100.00%	-0.15%	(0.00)	386,602.71	386,602.71			Jan-13	Dec-14		2015
130329	MW SHELTER RENOVATION-KU13	(12,824.23)	-	12,824.23	-100.00%	-0.01%	70,330.88	83,155.11	12,824.23			Jan-13	Jan-14		2015
130354	TOWER REPLACE PINE MTN-KU	(34,583.30)	-	34,583.30	-100.00%	-0.01%	-	34,583.30	34,583.30			Jan-13	Jun-15		2015
130838	SCM 2013 Cent Substation Misc	24,643.41	-	(24,643.41)	-100.00%	0.01%	24,643.41	-	(24,643.41)			Jan-13	Apr-14		2015
130990	GH 4 F Heater Replacement	25,196.00	-	(25,196.00)	-100.00%	0.01%	786,673.77	761,477.77	(25,196.00)			May-13	Dec-14		2015
130KU15	Advanced Malware Detect-KU15	-	61,500.00	61,500.00	100.00%	0.00%	-	61,500.00	61,500.00	Jan-15	Jun-15				2015
131052	GH CY Elec Cable Repl	408,801.72	-	(408,801.72)	-100.00%	0.16%	408,801.72	-	(408,801.72)			Jul-15	Dec-15		2015
131110	GH1 C Heater Repl	97,346.48	238,585.94	141,239.46	59.20%	0.04%	333,849.75	475,089.21	141,239.46	May-13	Jul-15	May-13	May-15		2015
131112	GH 4G Conv Siding Repl	384,555.22	466,838.16	82,282.94	17.63%	0.15%	384,555.22	466,838.16	82,282.94	May-13	Nov-15	May-15	Sep-15		2015
131114	GH 3 FGD Manway Door Repl	141,830.44	160,349.05	18,518.61	11.55%	0.06%	141,830.44	160,349.05	18,518.61	May-13	Nov-15	May-15	Nov-15		2015
131170	GH 1 Crush Feed Shut Off gates	279,849.43	279,317.70	(531.73)	-0.19%	0.11%	279,849.43	279,317.70	(531.73)	Jul-10	Nov-15	Jun-15	Dec-15		2015
131172	GH Coal Sample System Repl	426,757.37	279,317.70	(147,439.67)	-52.79%	0.17%	426,757.37	279,317.70	(147,439.67)	Jul-10	Sep-15	Aug-15	Dec-15		2015
131181	GH Skid Loader Scrubber	40,354.17	43,449.42	3,095.25	7.12%	0.02%	40,354.17	43,449.42	3,095.25	Oct-14	Jul-15	Oct-14	Mar-15		2015
131203	GH4 SH Spray Valve Retrofit	1,566.54	-	(1,566.54)	-100.00%	0.00%	1,566.54	670,103.85	668,537.31			Aug-14			2015
131338	Ghent 345kV Control House	576,554.80	499,973.05	(76,581.75)	-15.32%	0.23%	576,554.80	1,800,459.50	1,223,904.70	Jan-15	Dec-17	Jan-15			2015
131350	Tyrone Control House	1,003,790.65	999,518.27	(4,272.38)	-0.43%	0.39%	1,003,790.65	1,499,755.47	495,964.82	Jan-15	Mar-16	Jan-15			2015
131374	REL WEDONIA 138KV SWITCH	-	439,737.99	439,737.99	100.00%	0.00%	-	439,737.99	439,737.99	Jan-15	Nov-15				2015
131493KU	TC CT KU HMI UPGRADE	(11,062.60)	-	11,062.60	-100.00%	0.00%	293,859.99	304,922.59	11,062.60			Jan-09	Oct-11		2015
131615KU	TCKU REPL STACK RECL CABL	(75,615.75)	-	75,615.75	-100.00%	-0.03%	75,832.24	151,447.99	75,615.75			Jun-10	Jun-14		2015
131791	161/138kV Spare Xfrmr 2013	114.36	-	(114.36)	-100.00%	0.00%	1,464,630.58	1,464,516.22	(114.36)			Oct-12	May-14		2015
131809	CIP Test Lab-KU-2013	12,266.62	-	(12,266.62)	-100.00%	0.00%	987,708.78	975,442.16	(12,266.62)			Jun-13	Jun-14		2015
131859	CIP-KU-2015	239,264.47	335,287.84	96,023.37	28.64%	0.09%	239,264.47	335,287.84	96,023.37	Jan-15	Dec-15	Jan-15	Jan-16		2015
131915KU	Scanning Equip-KU	-	54,900.00	54,900.00	100.00%	0.00%	-	248,900.00	248,900.00	Jan-15	Nov-21				2015
131929	Analytical Balance	4,789.38	3,600.00	(1,189.38)	-33.04%	0.00%	4,789.38	3,600.00	(1,189.38)	Jan-15	Nov-15	Jan-15	Sep-15		2015
131948KU	GS SL XRay Spectrograph-KU	56,639.85	57,000.00	360.15	0.63%	0.02%	56,639.85	57,000.00	360.15	Jan-15	Nov-15	Jan-15	Feb-16		2015
131975	GH4 Burner Repl	537,171.69	301,559.67	(235,612.02)	-78.13%	0.21%	6,713,631.96	6,478,019.94	(235,612.02)	Jan-13	Nov-15	Jan-13	Dec-14		2015
131KU15	Barlow Connect-KU15	-	475,000.09	475,000.09	100.00%	0.00%	-	475,000.09	475,000.09	Jan-15	Dec-15				2015
132059	Stores Capital (2013) - KU %	-	15,000.00	15,000.00	100.00%	0.00%	-	84,500.00	84,500.00	Jan-14	Dec-19				2015
132347	Georgetown RD HWY Proj	(30,552.92)	-	30,552.92	-100.00%	-0.01%	137,125.49	167,678.41	30,552.92			Apr-10	Mar-14		2015
132617	IT CONTINGENCY PROJECT	-	1,266,999.96	1,266,999.96	100.00%	0.00%	-	2,244,501.22	2,244,501.22	Jan-11	Dec-20			Used primarily to fund projects 700LGE15/700KU15.	2015
132674	KU Park Control House	1,616,820.36	1,383,742.04	(233,078.32)	-16.84%	0.63%	1,616,820.36	2,749,479.48	1,132,659.12	Jan-15	Dec-16	Jan-15			2015
132756KU	GS GE KU Lab Equip	-	75,227.00	75,227.00	100.00%	0.00%	-	384,086.00	384,086.00	Jan-14	Nov-19				2015
132928KU	GS CDM Aurora - KU	27,884.36	58,658.00	30,773.64	52.46%	0.01%	334,787.39	449,741.03	114,953.64	Apr-13	Nov-16	Apr-13			2015
132930KU	GS RD Elec Veh & Chrgrs KU	-	143,400.00	143,400.00	100.00%	0.00%	-	143,400.00	143,400.00	Jan-14	Nov-15				2015
132932KU	GS RD Strgc Tech KU	-	272,276.00	272,276.00	100.00%	0.00%	-	2,317,052.00	2,317,052.00	Jan-15	Dec-22				2015
132KU15	Career Website Enhance-KU15	9,106.98	49,999.93	40,892.95	81.79%	0.00%	9,106.98	49,999.93	40,892.95	Jan-15	Oct-15	Jan-15	Dec-15		2015
133071	BR3 Spare Condensate Pump	316,186.23	295,000.00	(21,186.23)	-7.18%	0.12%	316,186.23	295,000.00	(21,186.23)	Jan-15	Oct-15	Jan-15	Nov-15		2015
133074KU	GS GE Dam Impnd '15 KU	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-15	Nov-15				2015
133088	BR FGD Agitator Repl 16	512,770.27	-	(512,770.27)	-100.00%	0.20%	512,770.27	843,472.00	330,701.73			May-15	Apr-16	Project was scheduled for 2016 but material was purchased in 2015.	2015
133102KU	GS GE 345kV Spr KU	2,446,752.66	-	(2,446,752.66)	-100.00%	0.96%	2,446,752.66	-	(2,446,752.66)			Jan-15		Project started earlier than anticipated due to reallocation of funds from other projects. After further analysis it was decided that the spare GSU would likely be used by a KU plant and the project became a KU only project (budget on project 133102)	2015
133250	Leestown Road Hwy Proj 2011	16,593.29	-	(16,593.29)	-100.00%	0.01%	361,471.71	344,878.42	(16,593.29)			May-11	Dec-13		2015
133319	NERCALRT-CRLTN-E FFT	422,747.44	-	(422,747.44)	-100.00%	0.17%	1,785,534.92	1,362,787.48	(422,747.44)			Mar-14	Jun-15		2015
133400	GH1 & 2 HPSW Pump	141,259.07	124,141.20	(17,117.87)	-13.79%	0.06%	141,259.07	124,141.20	(17,117.87)	Jan-15	Aug-15	Jan-15	Dec-15		2015
133413	GH 8" Trash Pump	52,482.45	64,139.62	11,657.17	18.17%	0.02%	52,482.45	64,139.62	11,657.17	Jan-14	Jul-15	Jan-15	Mar-15		2015
133415	GH CHB & CHB1 4kv Switchgear	81,687.09	-	(81,687.09)	-100.00%	0.03%	81,687.09	-	(81,687.09)			Feb-15	Nov-15		2015
133430	GH 1-3 Pulv Gearbox	655,130.02	-	(655,130.02)	-100.00%	0.26%	655,130.02	738,640.14	83,510.12			Jan-15	May-15	Ghent Station has initiated a pulverizer gearbox life extension program to replace the vertical shafts and the internal gearbox components. This project was budgeted in 2017 but started earlier than anticipated due to the failure of the 1-3 Pulverizer gearbox shaft.	2015
133457	GH C-7 Barge Mooring Cell Repl	200,736.32	382,768.70	182,032.38	47.56%	0.08%	200,736.32	382,768.70	182,032.38	Jan-15	Sep-15	Jan-15	Nov-15		2015
133468	GH3 SCR L1 Replacement	136,743.60	799,676.23	662,932.63	82.90%	0.05%	136,743.60	2,339,544.37	2,202,800.77	Jan-15	Dec-16	Sep-15		Project spend delayed based on annual catalyst testing results.	2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
133472	GH3 C Heater Repl	298,121.78	418,976.55	120,854.77	28.85%	0.12%	298,121.78	418,976.55	120,854.77	Jun-13	Dec-15	Jan-15	Nov-15		2015
133493	GH4 C Feedwater Heater Repl	261,592.29	283,557.12	21,964.83	7.75%	0.10%	261,592.29	464,544.64	202,952.35	Jun-12	Dec-16	Jan-15	Aug-16		2015
133513	GH1 IP Bucket Repl	69,698.49	363,144.05	293,445.56	80.81%	0.03%	326,782.99	620,228.55	293,445.56	Jan-14	Nov-15	Jan-14	May-15		2015
133517	GH1 B Feedwater Htr Repl	123,153.98	178,190.21	55,036.23	30.89%	0.05%	359,657.24	414,693.47	55,036.23	May-13	Jun-15	May-13	May-15		2015
133519	GH1 A Feedwater Htr Repl	126,514.60	209,876.22	83,361.62	39.72%	0.05%	363,017.86	446,379.48	83,361.62	May-14	Dec-15	May-14	May-15		2015
133520	GH4 B Feedwater Htr Repl	262,019.97	316,741.10	54,721.13	17.28%	0.10%	262,019.97	454,201.62	192,181.65	Jun-12	Dec-16	Jan-15	Apr-16		2015
133526	GH3 B Feedwater Htr Repl	353,791.64	450,170.13	96,378.49	21.41%	0.14%	353,791.64	450,170.13	96,378.49	Jun-12	Dec-15	Jan-15	Nov-15		2015
133590	GH1 SCR L1 Catalyst Regen 2016	493,803.49	330,267.32	(163,536.17)	-49.52%	0.19%	493,803.49	1,170,289.44	676,485.95	Jan-12	Dec-16	Jan-15	Apr-16		2015
133591	GH1 SCR L3 Catalyst Regen 2016	390,703.30	465,529.50	74,826.20	16.07%	0.15%	390,703.30	1,127,615.90	736,912.60	Jan-15	Dec-17	Jan-15	Apr-16		2015
1336 21KU	TC KU LAB MONIT 2014	(4,763.68)	-	4,763.68	-100.00%	0.00%	35,983.93	40,747.61	4,763.68			Jun-10	Oct-14		2015
133624	Effluent Water Study - KU	-	500,000.04	500,000.04	100.00%	0.00%	-	500,000.04	500,000.04	Feb-12	Dec-18			Budgeted to Capital but Actuals in Prelim Survey.	2015
133638	EFFLUENT WATER STUDY - BR	-	499,999.98	499,999.98	100.00%	0.00%	-	200,499,999.96	200,499,999.96	Jul-15	Dec-18				2015
133641	EFFLUENT WATER STUDY-GH	-	499,999.98	499,999.98	100.00%	0.00%	-	225,499,999.95	225,499,999.95	Jul-15	Dec-18				2015
133675KU	TC KU CATHODIC PROTECTION	0.02	-	(0.02)	-100.00%	0.00%	4,713.86	4,713.84	(0.02)			Jan-14	Nov-14		2015
133683	EFFLUENT WATER STUDY-TC KU	-	240,000.00	240,000.00	100.00%	0.00%	-	105,840,000.00	105,840,000.00	Jul-15	Dec-18				2015
133701KU	TC KU RPL C SVC BLDG CHILL	30,326.35	-	(30,326.35)	-100.00%	0.01%	100,137.58	69,811.23	(30,326.35)			Jan-14	Sep-15		2015
133705KU	TC KU CBU CHAIN	16,580.89	-	(16,580.89)	-100.00%	0.01%	59,920.01	43,339.12	(16,580.89)			Jan-14	Dec-14		2015
133728	GH4 7 & 8 Stage Bucket Repl	(2,148.70)	-	2,148.70	-100.00%	0.00%	311,305.65	313,454.35	2,148.70			Jun-14	Dec-14		2015
133734	GH4 Turb Packing Repl	(4,432.74)	-	4,432.74	-100.00%	0.00%	653,948.78	658,381.52	4,432.74			Jun-14	Dec-14		2015
133740	GH CHA&CHA1 4kv Switchgear	-	150,003.95	150,003.95	100.00%	0.00%	-	300,007.90	300,007.90	Jan-15	Dec-16				2015
133789	GH4 Sample Panel Replacement	212,952.22	-	(212,952.22)	-100.00%	0.08%	212,952.22	362,595.76	149,643.54			Jul-15	Aug-16		2015
133790	GH3 Sample Panel Replacement	212,952.22	-	(212,952.22)	-100.00%	0.08%	212,952.22	362,595.76	149,643.54			Jul-15			2015
133791	GH2 Sample Panel Replacement	343,187.87	362,595.76	19,407.89	5.35%	0.13%	449,031.28	468,439.17	19,407.89	Jan-15	Nov-15	Sep-14	May-15		2015
133792	GH1 Sample Panel Replacement	352,791.45	362,595.76	9,804.31	2.70%	0.14%	458,517.94	468,322.25	9,804.31	Jan-15	Nov-16	Sep-14	May-15		2015
133794	GH1-4 Pulv Gearbox	-	704,501.31	704,501.31	100.00%	0.00%	-	704,501.31	704,501.31	Jan-15	Nov-15			Project delayed until 2019 due to funds reallocated for the failure of the 1-3 Pulverizer gearbox shaft	2015
133795	GH 8000# Forklift	45,860.24	-	(45,860.24)	-100.00%	0.02%	45,860.24	62,070.60	16,210.36			Jan-15	Dec-15		2015
133874	GH1-1 Main Cond Vac Pmp	218,706.29	318,727.36	100,021.07	31.38%	0.09%	313,931.72	413,952.79	100,021.07	Apr-14	Oct-15	Apr-14	May-15		2015
133938	BR1 Cooling Tower Rebuild	1,774,385.03	1,776,283.00	1,897.97	0.11%	0.70%	3,083,079.29	3,084,977.26	1,897.97	Jun-14	Jun-15	Jun-14	May-15		2015
133940	BR Software Upgr - Windows 7	129.77	-	(129.77)	-100.00%	0.00%	1,044,589.92	1,044,460.15	(129.77)			Mar-13	Apr-14		2015
133941	BR Misc Capital 14	-	380,460.00	380,460.00	100.00%	0.00%	-	3,996,106.00	3,996,106.00	Nov-13	Jan-25				2015
133951	BR1 Cooling Tower Switchgear	433,058.83	589,000.00	155,941.17	26.48%	0.17%	433,058.83	589,000.00	155,941.17	Aug-14	Jun-15	Dec-14	May-15		2015
133KU15	Cascade Impl Gen Relays-KU15	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-15	Dec-15				2015
134058	NERCALRT-ERLN-LVGSTN	7,518.58	-	(7,518.58)	-100.00%	0.00%	2,706,945.47	2,699,426.89	(7,518.58)			Sep-13	Nov-14		2015
134062	NERCALRT-LKRBA-DLVTA	132,661.65	-	(132,661.65)	-100.00%	0.05%	1,255,951.62	1,123,289.97	(132,661.65)			Jun-14	Feb-15		2015
134110KU	TC2 KU SCR LAYER 1 REPLACE	120,450.00	-	(120,450.00)	-100.00%	0.05%	1,272,406.23	1,151,956.23	(120,450.00)			Jun-13	Jun-14		2015
134111KU	TC2 SCR L2 REPLACE-KU	20,288.44	-	(20,288.44)	-100.00%	0.01%	262,450.19	981,293.80	718,843.61			Jul-14	Apr-16		2015
134112KU	TC CT KU INSTALL AUX TRANS	8,202.61	-	(8,202.61)	-100.00%	0.00%	445,207.65	437,005.04	(8,202.61)			Jan-14	Oct-14		2015
134188	ETWN HWKNS DRNG BSN	-	59.93	59.93	100.00%	0.00%	-	59.93	59.93	Sep-15	Nov-15				2015
134190	EKP CPR PLT RELO	-	280.52	280.52	100.00%	0.00%	-	280.52	280.52	Mar-15	Dec-15				2015
134222	NERCALRT-LBNON-BNVL	(13,472.33)	-	13,472.33	-100.00%	-0.01%	2,255,927.96	2,269,400.29	13,472.33			Apr-14	Oct-14		2015
134237	DSP LEX AREA MAJOR PROJECTS	95,447.82	392,864.76	297,416.94	75.70%	0.04%	95,447.82	1,155,135.02	1,059,687.20	Jan-15	Dec-16	Mar-15			2015
134250	DSP SHLBYVL CIRCUIT	-	488,130.60	488,130.60	100.00%	0.00%	-	1,481,631.53	1,481,631.53	Jan-15	Mar-16				2015
134283	BNDS MILL-FNCHVLLE STAT REPL	946,532.47	976,000.00	29,467.53	3.02%	0.37%	946,532.47	976,000.00	29,467.53	Jan-14	Nov-15	Jun-15	Jun-16		2015
134285	COMP-RELATED EQUIP-KU 2014	1,983.10	-	(1,983.10)	-100.00%	0.00%	55,872.52	53,889.42	(1,983.10)			Mar-14	Dec-14		2015
134286	COMP-RELATED EQUIP-KU 2015	76,980.33	82,003.39	5,023.06	6.13%	0.03%	76,980.33	82,003.39	5,023.06	Mar-15	Dec-15	Jan-15	Jun-16		2015
134331	GH CH2 4Kv Swgr Rm HVAC	137,615.33	206,902.00	69,286.67	33.49%	0.05%	137,615.33	206,902.00	69,286.67	Aug-14	Nov-15	Jan-15	Nov-15		2015
134380	161/69kV Spare Xfrmr	6,254.96	-	(6,254.96)	-100.00%	0.00%	1,467,049.85	1,460,794.89	(6,254.96)			Oct-13	Aug-14		2015
134407	REPLACE SIMP VIDEO WALL-KU	506,605.48	1,320,000.00	813,394.52	61.62%	0.20%	506,605.48	1,320,000.00	813,394.52	Jan-15	Oct-15	Jan-15	Nov-15	An alternative and lesser expensive technology was identified than had been estimated in the budget.	2015
134762	Routine EMS-KU 2015	-	13,750.00	13,750.00	100.00%	0.00%	-	13,750.00	13,750.00	Jul-10	Nov-16				2015
134797	Tools - 2015	3,033.50	140,097.57	137,064.07	97.83%	0.00%	3,033.50	140,097.57	137,064.07	Jan-15	Dec-15	Aug-15	Mar-16		2015
134801	Fiber/Telecomm Upgrades - 2015	-	474,752.72	474,752.72	100.00%	0.00%	-	474,752.72	474,752.72	Jan-15	Dec-15				2015
134965	SCM2014 CENT REPL REGULATORS	7,142.47	-	(7,142.47)	-100.00%	0.00%	69,209.10	62,066.63	(7,142.47)			Jan-14	Jul-15		2015
134966	SCM2014 CENT RPL BUSHINGS	(1,185.84)	-	1,185.84	-100.00%	0.00%	134,407.62	135,593.46	1,185.84			Jan-14	Jan-15		2015
134969	SCM2014 EARL FAILED BRKR/RECL	6,906.64	-	(6,906.64)	-100.00%	0.00%	77,466.67	70,560.03	(6,906.64)			Jan-14	Jun-15		2015
134970	SCM2014 EARL MISC SUBSTATION	14,241.73	-	(14,241.73)	-100.00%	0.01%	162,167.61	147,925.88	(14,241.73)			Jan-14	Dec-14		2015
134973	SCM2014 CENT REPL BATTERIES	(1,254.83)	-	1,254.83	-100.00%	0.00%	61,387.41	62,642.24	1,254.83			Jan-14	Dec-14		2015
134974	SCM2014 CENT REPL BREAKERS	12,657.16	-	(12,657.16)	-100.00%	0.00%	207,192.61	194,535.45	(12,657.16)			Dec-13	Apr-15		2015
134977	SCM2014 PINE MISC SUB PROJ	1,634.77	-	(1,634.77)	-100.00%	0.00%	128,236.75	126,601.98	(1,634.77)			Jan-14	Dec-14		2015
134990	SCM2014 PINE WILDLIFE PROTECT	1,923.47	-	(1,923.47)	-100.00%	0.00%	75,969.57	74,046.10	(1,923.47)			Jan-14	Dec-14		2015
134991	SCM2014 CENT MISC CAPITAL	(875.44)	-	875.44	-100.00%	0.00%	230,582.79	231,458.23	875.44			Jan-14	Dec-14		2015
134994	SCM2014 RTU REPLACEMENTS	15,350.24	-	(15,350.24)	-100.00%	0.01%	144,340.58	128,990.34	(15,350.24)			Jan-14	Jan-15		2015
134KU15	Cascade Corp Sec Assets-KU15	27,300.22	142,500.00	115,199.78	80.84%	0.01%	27,300.22	142,500.00	115,199.78	Jan-15	Dec-15	Jan-15			2015
135071	REB-REMODEL MOREHEAD OFFICE	(4,105.00)	-	4,105.00	-100.00%	0.00%	84,879.01	88,984.01	4,105.00			Jan-12	Dec-14		2015
135112	BR2 Coal Fdr Transition Chutes	69,828.89	-	(69,828.89)	-100.00%	0.03%	69,828.89	115,675.00	45,846.11			Jul-15	Apr-16		2015
135306	FULL UPGRD EMS SWARE-KU-2016	-	68,750.00	68,750.00	100.00%	0.00%	-	138,043.17	138,043.17	Jun-15	Oct-16				2015
135425	EM Soft Tools KU 2015	-	129,313.76	129,313.76	100.00%	0.00%	-	129,313.76	129,313.76	Jan-15	Dec-15				2015
135433	TEP-Add 345kV Brkr to W Lex	1,008,646.94	1,599,245.06	590,598.12	36.93%	0.40%	1,008,646.94	1,599,245.06	590,598.12	Jan-15	Dec-15	Jan-15	Oct-15	The budget was prepared prior to a final, detailed engineering analysis. The overall project cost was lower than estimated.	2015
135625	Matanzas Sub Upgrade	8,611.61	99,656.86	91,045.25	91.36%	0.00%	8,611.61	99,656.86	91,045.25	Dec-11	Dec-13	Dec-11	Dec-13		2015
135KU15	Central Firewall Mgmt-KU15	-	99,999.94	99,999.94	100.00%	0.00%	-	99,999.94	99,999.94	Jan-15	Dec-15				2015
136097	DX Dam Leakage Rem Phase II	-	6,000,000.00	6,000,000.00	100.00%	0.00%	49,356.20	6,049,356.20	6,000,000.00	Feb-12	Dec-17			Project number changed and delayed until 2019.	2015
136480KU	GS GE Test Equip Pool KU	-	122,000.00	122,000.00	100.00%	0.00%	-	830,000.00	830,000.00	Jan-13	Nov-22				2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
136546KU	GS Oil Test KU	8,054.78	-	(8,054.78)	-100.00%	0.00%	8,054.78	-	(8,054.78)			Jan-14	Aug-14		2015
136548KU	GS SL BTU Cal'ter KU	33,529.09	-	(33,529.09)	-100.00%	0.01%	33,529.09	-	(33,529.09)			Apr-15	Sep-15		2015
136KU15	Citrix XenDesk True-up-KU15	16,797.82	25,000.00	8,202.18	32.81%	0.01%	16,797.82	25,000.00	8,202.18	Jan-15	Dec-15	Jan-15	Nov-15		2015
137025	GH Sample Hse 4kv Swgr Rm HVAC	102,843.90	106,037.28	3,193.38	3.01%	0.04%	102,843.90	106,037.28	3,193.38	May-14	Dec-15	Jan-15	Nov-15		2015
137028	GH1 Turbine Vibration Equip	-	165,004.35	165,004.35	100.00%	0.00%	-	165,004.35	165,004.35	May-14	Dec-15				2015
137030	GH Instr Dept Trk Repl	-	41,380.40	41,380.40	100.00%	0.00%	-	41,380.40	41,380.40	May-12	Jun-15				2015
137031	GH Ash Filtra Controls Repl	94,565.99	139,658.85	45,092.86	32.29%	0.04%	94,565.99	139,658.85	45,092.86	May-14	Dec-15	May-14	Sep-16		2015
137034	GH Lube Dept Trk Repl	-	41,380.40	41,380.40	100.00%	0.00%	-	41,380.40	41,380.40	May-12	Apr-15				2015
137041	GH4 UPS Replacement	65,594.23	58,967.07	(6,627.16)	-11.24%	0.03%	65,594.23	58,967.07	(6,627.16)	May-12	Dec-15	Aug-15	Sep-16		2015
137045KU	TC2 KU AIR HEAT BASKETS	165,340.93	-	(165,340.93)	-100.00%	0.06%	165,340.93	1,906,370.20	1,741,029.27			Jan-15	Apr-16		2015
137083	GH3 ME Chevron Repl	-	487,655.60	487,655.60	100.00%	0.00%	-	487,655.60	487,655.60	May-14	Dec-15				2015
137093	GH1 ME Chevron Repl	452,417.04	-	(452,417.04)	-100.00%	0.18%	452,417.04	2,925,594.28	2,473,177.24			Jan-15	May-15		2015
137094	GH2 2-1 FGD Spray Header Repl	-	537,945.20	537,945.20	100.00%	0.00%	-	537,945.20	537,945.20	Jan-14	Dec-15			Project delayed until 2017 due to coordination with related project by Project Engineering Department.	2015
137111	GH4 HP Turbine Bolting Repl	(1,362.00)	-	1,362.00	-100.00%	0.00%	122,476.68	123,838.68	1,362.00			Jun-14	Dec-14		2015
137135	GH4 HP Turbine Seal Ring Repl	(2,026.88)	-	2,026.88	-100.00%	0.00%	223,583.97	225,610.85	2,026.88			Jun-14	Dec-14		2015
137163	BR CY HMI Addition	63,725.82	-	(63,725.82)	-100.00%	0.03%	63,725.82	95,113.00	31,387.18			May-15	Apr-16		2015
137172	BR3 Feeder Controls	41,555.92	66,750.00	25,194.08	37.74%	0.02%	41,555.92	66,750.00	25,194.08	Oct-14	May-15	Oct-14	Nov-15		2015
137179	BR2 SH Platen Repl	(6,129.35)	-	6,129.35	-100.00%	0.00%	678,571.62	684,700.97	6,129.35			Oct-13	Nov-14		2015
137185	BR1 Econ & Hdr Repl	500,413.25	211,880.00	(288,533.25)	-136.18%	0.20%	962,270.94	673,737.69	(288,533.25)	Oct-13	Jun-15	Oct-13	May-15		2015
137206	BRCT 11N2 SFC Controls Upgrade	-	299,000.00	299,000.00	100.00%	0.00%	-	969,000.00	969,000.00	Mar-15	Dec-15				2015
137236	GH1 IP Stationary Blade Repl	358,496.60	398,023.59	39,526.99	9.93%	0.14%	358,496.60	398,023.59	39,526.99	May-14	May-15	May-14	May-15		2015
137265	GH1 Upper Slope Repl	1,131,753.02	1,815,771.95	684,018.93	37.67%	0.44%	1,568,841.82	2,252,860.75	684,018.93	May-12	Dec-15	May-12	May-15	The amount budgeted for contingency was not needed plus materials and contract labor were lower than estimated.	2015
137281	GH1 Turbine Packing Repl	675,610.57	602,581.38	(73,029.19)	-12.12%	0.27%	675,610.57	602,581.38	(73,029.19)	May-14	May-15	May-14	May-15		2015
137284	GH1 HP Inlet Bell Seals Repl	189,728.66	225,523.18	35,794.52	15.87%	0.07%	189,728.66	225,523.18	35,794.52	May-14	May-15	May-14	May-15		2015
137286	GH4 TIL 1292	(2,089.70)	-	2,089.70	-100.00%	0.00%	279,792.40	281,882.10	2,089.70			Jun-14	Dec-14		2015
137369	GH 2-6 Pulverizer Gearbox	88.23	-	(88.23)	-100.00%	0.00%	716,614.76	716,526.53	(88.23)			Jan-14	Oct-14		2015
137476	GH1 FGD Exp Jt 2016	-	82,760.80	82,760.80	100.00%	0.00%	-	82,760.80	82,760.80	May-14	Dec-15				2015
137668	GH Conveyor Belt Repl 15	-	393,113.80	393,113.80	100.00%	0.00%	-	393,113.80	393,113.80	Jun-12	Nov-15				2015
137733	JONESVILLE EKP TAP-REIM	(3,335.31)	-	3,335.31	-100.00%	0.00%	(292.03)	3,043.28	3,335.31			Sep-13	Mar-14		2015
137735	PAINT LICK HWY-REIM	(679.14)	-	679.14	-100.00%	0.00%	(0.00)	679.14	679.14			Jan-13	May-14		2015
137744	HARDIN CO SMITH 345KV P1	1,173.55	-	(1,173.55)	-100.00%	0.00%	943,291.55	942,118.00	(1,173.55)			Oct-12	Nov-14		2015
137745	PR HARDIN CO SMITH 345KV P2	1,395,529.79	2,080,402.32	684,872.53	32.92%	0.55%	1,395,529.79	4,663,251.29	3,267,721.50	Nov-14	Dec-18	Sep-14	Jun-16	Material purchases for 2015 were lower than estimated in the budget.	2015
137749	DSP SHELBYVILLE E-TRANS	-	142,770.99	142,770.99	100.00%	0.00%	-	142,770.99	142,770.99	Jan-15	Mar-15				2015
137756	DSP LAKESHORE N-1 DT TRANS	-	98,076.88	98,076.88	100.00%	0.00%	-	294,472.51	294,472.51	Sep-15	Jun-16				2015
137819KU	Exchange HA Re-architect-KU13	5,334.14	-	(5,334.14)	-100.00%	0.00%	71,456.79	66,122.65	(5,334.14)			Sep-12	Dec-14		2015
137826KU	Upgrade F5-KU13	54,016.02	-	(54,016.02)	-100.00%	0.02%	255,962.43	201,946.41	(54,016.02)			Aug-13	Oct-14		2015
137KU15	Citrix XenMobile True-up-KU15	-	12,500.00	12,500.00	100.00%	0.00%	-	12,500.00	12,500.00	Jan-15	Dec-15				2015
138147	SCM2014 CENT RPL LTC/REG CONTR	766.85	-	(766.85)	-100.00%	0.00%	59,942.72	59,175.87	(766.85)			Jan-14	Dec-14		2015
138200	2014 - KU CAMERAS	(3,028.95)	-	3,028.95	-100.00%	0.00%	113,528.43	116,557.38	3,028.95			Jan-14	Dec-14		2015
138204	2014 KU SECURITY EQUIPMENT	(16,399.84)	-	16,399.84	-100.00%	-0.01%	-	16,399.84	16,399.84			Jan-14	Dec-14		2015
138214	DSP OWENTON STEP UP BANK	35,207.78	-	(35,207.78)	-100.00%	0.01%	121,667.02	86,459.24	(35,207.78)			Jan-13	Jan-15		2015
138233	SCM2014 CENT LTC OIL FILT ADD	149.37	-	(149.37)	-100.00%	0.00%	78,725.20	78,575.83	(149.37)			Jan-14	Dec-14		2015
138239	SCM2014 EARL RPL LTC/REG CONTR	(5,038.46)	-	5,038.46	-100.00%	0.00%	74,595.22	79,633.68	5,038.46			Jan-14	Jul-15		2015
138241	SCM2014 PINE FAILED BRKR/RECL	6,626.77	-	(6,626.77)	-100.00%	0.00%	111,942.05	105,315.28	(6,626.77)			Jan-14	Jan-15		2015
138295	TRMS REPL/UPGR KU	10,588.03	-	(10,588.03)	-100.00%	0.00%	484,592.09	474,004.06	(10,588.03)			Jan-13	Jan-15		2015
138318	Green River 5 - KU	-	180,000.00	180,000.00	100.00%	0.00%	0.00	486,522,119.41	486,522,119.41	Jul-12	May-18				2015
138357	BRCT GT24 Fuel Flexibility KU	(124,403.59)	-	124,403.59	-100.00%	-0.05%	903,191.38	1,027,594.97	124,403.59			Jun-13	Oct-14		2015
138539	ONEQ LOBBY RENOVATION 2014	1,227.65	-	(1,227.65)	-100.00%	0.00%	103,744.22	102,516.57	(1,227.65)			Jan-14	Jul-15		2015
138541	PARIS OFFICE-RENOVATIONS	(3,088.25)	-	3,088.25	-100.00%	0.00%	5,408.00	8,496.25	3,088.25			Jan-14	Dec-14		2015
138542	ONEQ REPLACE SIDEWALK	924.48	-	(924.48)	-100.00%	0.00%	142,650.19	141,725.71	(924.48)			Jan-14	Jan-15		2015
138556	KU HVAC REPLACEMENTS	28,780.00	-	(28,780.00)	-100.00%	0.01%	69,380.00	40,600.00	(28,780.00)			Jan-14	Jun-15		2015
138557	KU REPLACE FAILED EQUIP	(56,802.54)	-	56,802.54	-100.00%	-0.02%	28,992.17	85,794.71	56,802.54			Jan-14	Jun-15		2015
138558	KU OFFICE FURNITURE & EQP	(6,386.64)	-	6,386.64	-100.00%	0.00%	40,931.02	47,317.66	6,386.64			Jan-14	Jan-15		2015
138560	OFFICE RENO MT STERLING	(619.92)	-	619.92	-100.00%	0.00%	200,294.29	200,914.21	619.92			Jan-14	Dec-14		2015
138571	GH BU Bucket and Chain 2015	241,941.18	405,527.92	163,586.74	40.34%	0.09%	241,941.18	405,527.92	163,586.74	Jul-12	Sep-15	Jul-12	Sep-15		2015
138601	Norton-Wire Racks,Bins,Equip	-	60,000.00	60,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Jan-14	Dec-15				2015
138606	Lexington Stone Rd Pole Racks	367,481.01	-	(367,481.01)	-100.00%	0.14%	367,481.01	-	(367,481.01)			Oct-14	Dec-14		2015
138611	Pineville-Construct Concrt Pad	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-15	Dec-15				2015
138711	Corporate Web Site & App KU	2,473.91	-	(2,473.91)	-100.00%	0.00%	282,565.80	280,091.89	(2,473.91)			Jan-13	Dec-14		2015
138772KU	CT Land - KU	1,556.97	-	(1,556.97)	-100.00%	0.00%	12,547.81	10,990.84	(1,556.97)			Sep-12	Feb-14		2015
138897	PDCAH PRI-CLMN RD-STATIC REPL	49,982.64	-	(49,982.64)	-100.00%	0.02%	558,561.46	508,578.82	(49,982.64)			Oct-12	Jul-14		2015
138898KU	Enterprise Info Mgmt-KU12	440,613.95	-	(440,613.95)	-100.00%	0.17%	2,056,200.33	1,615,586.38	(440,613.95)			Dec-12	Nov-15		2015
138952	Pole Inspect Shelbyville 2013	(16,130.58)	-	16,130.58	-100.00%	-0.01%	1,289,743.30	1,305,873.88	16,130.58			Jan-13	Dec-13		2015
138KU15	CTS/AFB Enhancement-KU15	-	39,999.86	39,999.86	100.00%	0.00%	-	39,999.86	39,999.86	Jan-15	Jul-15				2015
139046	TC2 DSI System - KU	343,065.05	-	(343,065.05)	-100.00%	0.13%	4,261,039.10	3,917,974.05	(343,065.05)			Dec-12	Jun-16		2015
139052	Earlington 34.5KV	3,184.93	-	(3,184.93)	-100.00%	0.00%	207,596.95	204,412.02	(3,184.93)			Jan-13	Jun-14		2015
139210	Ghent Control House	(2,481.53)	-	2,481.53	-100.00%	0.00%	859,650.09	862,131.62	2,481.53			Mar-13	Jan-14		2015
139256	NERCALRT-E.F-W.F 138KV	(5,573.20)	-	5,573.20	-100.00%	0.00%	2,085,530.76	2,091,103.96	5,573.20			Feb-13	Jul-14		2015
139393	Loudon Ave. - 0127	67,150.47	-	(67,150.47)	-100.00%	0.03%	127,800.49	60,650.02	(67,150.47)			Jan-14	Apr-15		2015
139403	CIFI MIDDLESBORO #2 355	(2,546.59)	-	2,546.59	-100.00%	0.00%	80,404.28	82,950.87	2,546.59			Jan-13	Jun-14		2015
139404	2013 CIFI MIDDLESBORO #1 365	(6,425.54)	-	6,425.54	-100.00%	0.00%	167,497.45	173,922.99	6,425.54			Jan-13	Dec-14		2015
139412	CIFI 2013 ROGERS GAP 0451	(12,058.52)	-	12,058.52	-100.00%	0.00%	123,278.35	135,336.87	12,058.52			Jan-13	Dec-13		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
139449	CIFI 2013 EVARTS 4475	3,933.46	-	(3,933.46)	-100.00%	0.00%	86,336.85	82,403.39	(3,933.46)			Jan-14	Jan-15		2015
139450	CIFI 2013 KENTENIA 0422	(409.98)	-	409.98	-100.00%	0.00%	41,528.53	41,938.51	409.98			Dec-13	Dec-14		2015
139505	Bonds Mill 69kV Brkr Add	2,455.13	-	(2,455.13)	-100.00%	0.00%	2,455.13	(0.00)	(2,455.13)			Apr-13	Nov-13		2015
139595KU	GS GE DME Phase II KU	32,422.31	44,125.00	11,702.69	26.52%	0.01%	32,422.31	176,500.00	144,077.69	Jan-15	Nov-18	Jan-15			2015
139598KU	GS GE Aux Trans Prot KU	84,516.46	81,336.00	(3,180.46)	-3.91%	0.03%	84,516.46	81,336.00	(3,180.46)	Jan-14	Nov-17	Jan-14			2015
139600KU	GS CDM PRC-05 Collect KU	60,172.81	70,050.00	9,877.19	14.10%	0.02%	60,172.81	280,200.00	220,027.19	Jan-15	Nov-18	Aug-15	Aug-16		2015
139620KU	GS GE Remote Vibration Mon KU	342.50	-	(342.50)	-100.00%	0.00%	25,437.69	25,095.19	(342.50)			Jan-14	Feb-15		2015
139627	Test Lab Equipment-2015-KU	13,885.42	125,199.06	111,313.64	88.91%	0.01%	13,885.42	125,199.06	111,313.64	Jan-15	Dec-15	Jan-15	May-16		2015
139631KU	GS GE Vehicle Replace KU	-	67,276.00	67,276.00	100.00%	0.00%	-	67,276.00	67,276.00	Jan-15	Nov-16				2015
139638KU	0-GS CDM CIP Ver 5.0 KU	484,569.75	335,157.00	(149,412.75)	-44.58%	0.19%	916,532.13	767,119.38	(149,412.75)	Jan-14	Nov-16	Jan-14	Jan-16		2015
139642KU	GS CDM NERC Trckng KU	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-15	Nov-15				2015
139644KU	GS SL Lab Wrk Bench KU	6,088.82	-	(6,088.82)	-100.00%	0.00%	8,608.17	2,519.35	(6,088.82)			Jan-14	Dec-14		2015
139669	BR1&2 Mercury Mitigation Syst	67,704.66	-	(67,704.66)	-100.00%	0.03%	2,440,198.60	2,372,493.94	(67,704.66)			May-13	Nov-15		2015
139670KU	GS CDM CIP Ver 6.0 KU	113,083.79	58,714.00	(54,369.79)	-92.60%	0.04%	113,083.79	181,034.00	67,950.21	Jan-15	Nov-18	Sep-15			2015
139693KU	GS GE TC DI KU	(0.06)	-	0.06	-100.00%	0.00%	4,349.99	4,350.05	0.06			May-13	Dec-13		2015
139701	NERCALRT-INVTN-ADMS	314.29	-	(314.29)	-100.00%	0.00%	1,093,058.89	1,092,744.60	(314.29)			Sep-13	Jul-14		2015
139744	TEP-RQ-GRNVL-W-TAP69	82,555.95	-	(82,555.95)	-100.00%	0.03%	522,442.87	439,886.92	(82,555.95)			Sep-14	Dec-14		2015
139763KU	TC KU ACID INJECTION FA	44,750.59	-	(44,750.59)	-100.00%	0.02%	44,780.14	29.55	(44,750.59)			Jun-10	Nov-14		2015
139771KU	TC2 KU CO MONITOR SYS	152,382.83	-	(152,382.83)	-100.00%	0.06%	426,688.16	274,305.33	(152,382.83)			Jun-10	May-15		2015
139788KU	TC KU COAL HAND PLC REPL	99,498.60	93,105.90	(6,392.70)	-6.87%	0.04%	99,498.60	93,105.90	(6,392.70)	Jun-10	Dec-17	Jun-10	Apr-16		2015
139789KU	TC KU RADIO SYS COAL TUNL	26,374.48	27,931.77	1,557.29	5.58%	0.01%	26,374.48	27,931.77	1,557.29	Jun-10	Dec-17	Jun-10	Apr-16		2015
139803	BR Switchgear Test Station	13,055.21	-	(13,055.21)	-100.00%	0.01%	100,897.14	87,841.93	(13,055.21)			Dec-13	Jun-15		2015
139804	BR1&2 Elev Var Vltge Freq Cntr	46,361.03	-	(46,361.03)	-100.00%	0.02%	91,828.24	45,467.21	(46,361.03)			Dec-13	Mar-15		2015
139805	BR3 GCB Lockout Rezoning	131,881.19	180,000.00	48,118.81	26.73%	0.05%	131,881.19	180,000.00	48,118.81	Dec-13	Dec-15	Dec-13	Nov-15		2015
139806	BR Crusher House Dust Collectr	(1,947.16)	-	1,947.16	-100.00%	0.00%	443,250.68	445,197.84	1,947.16			Dec-13	Nov-14		2015
139808	BR Lmstne Strge Tank Floor Ref	391,547.28	-	(391,547.28)	-100.00%	0.15%	391,547.28	-	(391,547.28)			Jul-14	Nov-15		2015
139820	BR2 Precip Voltage Controls	58,647.11	-	(58,647.11)	-100.00%	0.02%	58,647.11	72,950.00	14,302.89			May-15	Oct-15		2015
139823	BR2 Precip Rapper Controls	70,500.42	-	(70,500.42)	-100.00%	0.03%	70,500.42	85,500.00	14,999.58			May-15	Oct-15		2015
139840	DX Digitial Governor	255,677.34	-	(255,677.34)	-100.00%	0.10%	326,392.84	70,715.50	(255,677.34)			Jun-14	Dec-15		2015
139856	BRCT GT24 Fuel Oil Switching	(20,701.10)	-	20,701.10	-100.00%	-0.01%	77,776.57	98,477.67	20,701.10			Nov-13	Aug-14		2015
139864	BRCT GT24 Evap Media Repl KU	96,952.20	117,800.00	20,847.80	17.70%	0.04%	96,952.20	117,800.00	20,847.80	Nov-14	Nov-15	Nov-14	Oct-15		2015
139906	TEP-Morganfield 161kV Brkr Add	147,397.39	-	(147,397.39)	-100.00%	0.06%	147,397.39	349,991.92	202,594.53			Sep-15	Nov-16		2015
139965	BR3 Main Cond Vac Pump Repl -2	151,545.04	230,000.00	78,454.96	34.11%	0.06%	151,545.04	230,000.00	78,454.96	Jul-14	Dec-15	Jul-14	Nov-15		2015
139967	BR3 BFP Cond Vac Pump Repl -2	170,062.06	360,000.00	189,937.94	52.76%	0.07%	170,062.06	360,000.00	189,937.94	Jul-14	Dec-15	Jul-14	Nov-15		2015
139979	TEP-FARLEY-US STEEL 69kV	1,278,258.83	1,339,235.16	60,976.33	4.55%	0.50%	1,450,455.27	1,511,431.60	60,976.33	Jul-14	May-15	Sep-14	Jul-16		2015
139996	TEP-ALCLDE-ELHU	188,040.90	-	(188,040.90)	-100.00%	0.07%	1,475,128.27	1,287,087.37	(188,040.90)			Mar-14	Dec-14		2015
139999	GH4 Waterwall Tube Repl	9,478.23	-	(9,478.23)	-100.00%	0.00%	1,186,932.59	1,177,454.36	(9,478.23)			May-13	Dec-14		2015
139KU15	CTS/AFB-Accting Enhance-KU15	19,562.74	49,999.88	30,437.14	60.87%	0.01%	19,562.74	49,999.88	30,437.14	Jan-15	Jul-15	Jan-15			2015
140012KU	TC CT KU HMI UPGRD	2,920.38	-	(2,920.38)	-100.00%	0.00%	218,713.22	215,792.84	(2,920.38)			Jan-09	Apr-14		2015
140016	GH Misc Motors 15	-	99,312.96	99,312.96	100.00%	0.00%	-	99,312.96	99,312.96	Jan-15	Dec-15				2015
140023KU	TC2 KU EHC TEMP CONTRL	68,278.81	-	(68,278.81)	-100.00%	0.03%	142,305.53	74,026.72	(68,278.81)			Jun-10	Sep-15		2015
140031	GH S/R MCC Repl	216,083.55	132,417.28	(83,666.27)	-63.18%	0.08%	216,083.55	132,417.28	(83,666.27)	May-14	Oct-15	May-14	Nov-15		2015
140038	GH BU Pwr Cable Repl	91,467.81	46,552.95	(44,914.86)	-96.48%	0.04%	91,467.81	46,552.95	(44,914.86)	May-13	Dec-15	May-15	Sep-15		2015
140041	GH1 Seal Trough & Skirt Repl	353,153.75	429,321.65	76,167.90	17.74%	0.14%	374,479.64	450,647.54	76,167.90	May-13	Dec-15	May-13	May-15		2015
140042	GH Chemical Tanks	122,451.54	233,799.26	111,347.72	47.63%	0.05%	122,451.54	233,799.26	111,347.72	May-14	Nov-15	May-14	Oct-15		2015
140053	GH Ion Chromatograph	50,654.12	96,209.43	45,555.31	47.35%	0.02%	50,654.12	96,209.43	45,555.31	Jan-15	Nov-15	Jan-15	Mar-15		2015
140056	GH Chemical Day Tanks	4,640.00	38,276.87	33,636.87	87.88%	0.00%	4,640.00	38,276.87	33,636.87	May-13	Oct-15	May-13	Oct-15		2015
140063	GH1 BFP Recir Val Repl	192,451.64	259,868.91	67,417.27	25.94%	0.08%	192,451.64	259,868.91	67,417.27	Jun-14	Jul-15	Jun-14	May-15		2015
140066	Digital EMS Comm Chnls-KU-2015	-	75,944.74	75,944.74	100.00%	0.00%	-	75,944.74	75,944.74	Mar-15	Oct-15				2015
140081	Upgrade EMS Software-KU-2014	(2,711.17)	-	2,711.17	-100.00%	0.00%	329,593.73	332,304.90	2,711.17			Feb-14	Oct-14		2015
140092	EMS App Enhancements-KU-2015	17,069.18	42,368.74	25,299.56	59.71%	0.01%	17,069.18	42,368.74	25,299.56	Mar-15	Sep-15	Mar-15	Nov-15		2015
140138	High Spd Historic Arch-KU-2015	-	20,624.62	20,624.62	100.00%	0.00%	-	20,624.62	20,624.62	Mar-15	Dec-15				2015
140147	GH3 Demin Regen Sys	-	134,486.30	134,486.30	100.00%	0.00%	-	134,486.30	134,486.30	May-14	Dec-15				2015
140155	GH CY Maint Vehicle	33,990.28	41,380.40	7,390.12	17.86%	0.01%	33,990.28	41,380.40	7,390.12	May-13	May-15	May-13	Sep-15		2015
140167	GH IMM Truck	35,794.74	-	(35,794.74)	-100.00%	0.01%	35,794.74	41,380.40	5,585.66			Jan-15	Sep-15		2015
140207	GH2 Cooling Tower Fan Stacks	54,523.20	72,415.70	17,892.50	24.71%	0.02%	54,523.20	72,415.70	17,892.50	Jun-14	Nov-15	Jun-14	Sep-15		2015
140221	GH3-1 Pulv Gearbox	-	734,502.10	734,502.10	100.00%	0.00%	-	734,502.10	734,502.10	Sep-14	Nov-17			Project delayed until 2016 in order to reallocate funds for emergent work on GH 3&4 Low Pressure Service Water Return to River Piping.	2015
140234KU	TC2 KU TURBINE COUP BOLTS	153,109.37	251,385.93	98,276.56	39.09%	0.06%	384,870.55	483,147.11	98,276.56	Jun-10	Dec-17	Jun-10	May-15		2015
140241	RECRUITING SYSTEM IMPL KU	2,579.32	-	(2,579.32)	-100.00%	0.00%	126,545.21	123,965.89	(2,579.32)			Jul-13	Dec-14		2015
140279	RCHMND2-RCHMND	10,301.44	-	(10,301.44)	-100.00%	0.00%	538,003.23	527,701.79	(10,301.44)			May-14	Aug-15		2015
140280	TEP-BOND-VIRGINIACTY	806,850.58	3,445,000.00	2,638,149.42	76.58%	0.32%	806,850.58	3,445,000.00	2,638,149.42	Sep-15	Dec-15	Feb-15	Sep-15	The budget was prepared prior to a final, detailed engineering analysis. The overall project cost was lower than estimated.	2015
140342KU	OG MISC TOOLS KU	-	10,232.70	10,232.70	100.00%	0.00%	-	40,930.80	40,930.80	Jun-13	Dec-18				2015
140391	BR1 Generator Stator Re-Wedge	114,997.86	152,950.00	37,952.14	24.81%	0.05%	114,997.86	152,950.00	37,952.14	Jun-14	Jun-15	Jun-14	May-15		2015
140393	BR1 Nozzle Block Bolting	279,908.88	292,600.00	12,691.12	4.34%	0.11%	279,908.88	292,600.00	12,691.12	Jun-14	Jun-15	Jun-14	May-15		2015
140394	BR1 Turbine Seals	129,984.29	284,050.00	154,065.71	54.24%	0.05%	129,984.29	284,050.00	154,065.71	Jun-14	Jun-15	Jun-14	May-15		2015
140395	BR1 Turbine Blading	722,138.39	530,100.00	(192,038.39)	-36.23%	0.28%	1,188,497.17	996,458.78	(192,038.39)	Jan-14	Jun-15	Jan-14	May-15		2015
140396	BR2 Turbine Valve Fasteners	(62,412.11)	-	62,412.11	-100.00%	-0.02%	445,091.70	507,503.81	62,412.11			Nov-13	Nov-14		2015
140469	Norton 34.5KV Rec Pole Repl	3,845.72	-	(3,845.72)	-100.00%	0.00%	213,447.22	209,601.50	(3,845.72)			Jan-14	Dec-14		2015
140474	Earlington T & E Capital 2014	930.20	-	(930.20)	-100.00%	0.00%	930.20	-	(930.20)			Jan-14	Jan-14		2015
140479	Hamblin (Jonesville) Ckt	2,408.43	-	(2,408.43)	-100.00%	0.00%	263,363.80	260,955.37	(2,408.43)			Jan-14	Jul-15		2015
140485	ELIZABETHTOWN T&E CAPITAL 2014	8,239.42	-	(8,239.42)	-100.00%	0.00%	8,239.42	-	(8,239.42)			Jan-14			2015
140488	Morganfield Ind Cp Breck	3,664.90	-	(3,664.90)	-100.00%	0.00%	47,747.47	44,082.57	(3,664.90)			Aug-13	Dec-14		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
140489	MAYSVILLE T&E CAPITAL 2014	445.38	-	(445.38)	-100.00%	0.00%	445.38	-	(445.38)			Jan-14	Jan-14		2015
140495	Evarts Relocation Blk Mt	(3,933.46)	-	3,933.46	-100.00%	0.00%	-	3,933.46	3,933.46			Jan-14	Dec-14		2015
140504	0SCM2014 34KV SUB UPGRADES	(22,196.06)	-	22,196.06	-100.00%	-0.01%	31,436.17	53,632.23	22,196.06			Jan-14	Dec-14		2015
140506	SCM2014 CENT REPL OIL BREAKERS	30,007.64	-	(30,007.64)	-100.00%	0.01%	107,719.97	77,712.33	(30,007.64)			Aug-13	May-15		2015
140508	SCM2014 EARL REPL 34KV BRKRS	(2,526.54)	-	2,526.54	-100.00%	0.00%	147,729.49	150,256.03	2,526.54			Jan-14	Dec-14		2015
140518	SCM2014 CENT REPL 3 PHASE REG	22,765.07	-	(22,765.07)	-100.00%	0.01%	430,135.13	407,370.06	(22,765.07)			Jan-14	Jan-15		2015
140519	SCM2014 REPL UK MED VAC BRKRS	3,485.22	-	(3,485.22)	-100.00%	0.00%	90,577.37	87,092.15	(3,485.22)			Jan-14	Dec-14		2015
140521	SCM2014 EARL OIL FILTRAT ADD	217.49	-	(217.49)	-100.00%	0.00%	28,672.34	28,454.85	(217.49)			Jan-14	Nov-14		2015
140526	SCM2015 CENT RTU REPLACEMENTS	164,432.32	144,982.67	(19,449.65)	-13.42%	0.06%	164,432.32	144,982.67	(19,449.65)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140527	SCM2015 CENT REPL 34KV BRKRS	140,990.16	147,918.32	6,928.16	4.68%	0.06%	140,990.16	147,918.32	6,928.16	Jan-15	Dec-15	Jan-15	Dec-15		2015
140528	SCM2015 CENT REPL LTC/REG CNTR	94,846.12	91,753.63	(3,092.49)	-3.37%	0.04%	94,846.12	91,753.63	(3,092.49)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140531	SCM2015 CENT REPL SUB BATTERY	50,240.31	41,422.09	(8,818.22)	-21.29%	0.02%	50,240.31	41,422.09	(8,818.22)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140534	SCM2015 EARL REPL SUB BATTERY	18,414.19	28,825.78	10,411.59	36.12%	0.01%	18,414.19	28,825.78	10,411.59	Jan-15	Dec-15	Jan-15	Dec-15		2015
140545	SCM2015 PINE REPL 22KV BRKRS	181,257.12	147,514.97	(33,742.15)	-22.87%	0.07%	181,257.12	147,514.97	(33,742.15)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140548	SCM2015 PINE REPL OIL BRKRS	144,224.81	99,979.51	(44,245.30)	-44.25%	0.06%	144,224.81	99,979.51	(44,245.30)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140549	SCM2015 PINE REPL SUB BATTERY	27,296.52	21,931.30	(5,365.22)	-24.46%	0.01%	27,296.52	21,931.30	(5,365.22)	Jan-15	Dec-15	Jan-15	Nov-15		2015
140550	SCM2015 CENT SUB BLDNG & GND	45,609.97	41,457.85	(4,152.12)	-10.02%	0.02%	45,609.97	41,457.85	(4,152.12)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140551	SCM2015 EARL SUB BLDNG & GND	36,681.41	41,457.85	4,776.44	11.52%	0.01%	36,681.41	41,457.85	4,776.44	Jan-15	Dec-15	Jan-15	Dec-15		2015
140552	SCM2015 PINE SUB BLDNG & GND	43,521.39	30,697.43	(12,823.96)	-41.78%	0.02%	43,521.39	30,697.43	(12,823.96)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140556	Georgetown 4kV Distribution	454.79	-	(454.79)	-100.00%	0.00%	54,366.62	53,911.83	(454.79)			Jan-14	Jan-15		2015
140557	Hume Road Sub Ckt	(37,790.12)	-	37,790.12	-100.00%	-0.01%	825,838.85	863,628.97	37,790.12			Jan-13	Apr-15		2015
140558	Wilmore 4kV Ckt 0588	67,289.16	-	(67,289.16)	-100.00%	0.03%	67,289.16	-	(67,289.16)			Oct-14	Jul-15		2015
140559	Manhole Cover Repl KU 2014	8,315.42	-	(8,315.42)	-100.00%	0.00%	91,114.48	82,799.06	(8,315.42)			Jan-14	Apr-15		2015
140572	SCM2015 CENT LTC OIL FILT ADDS	117,218.60	84,782.08	(32,436.52)	-38.26%	0.05%	117,218.60	84,782.08	(32,436.52)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140574	SCM2015 CENT MISC CAPITAL SUB	144,361.57	232,872.85	88,511.28	38.01%	0.06%	144,361.57	232,872.85	88,511.28	Jan-15	Dec-15	Jan-15	Dec-15		2015
140576	SCM2015 CENT MISC NESC COMPL	30,553.58	69,227.67	38,674.09	55.87%	0.01%	30,553.58	69,227.67	38,674.09	Jan-15	Dec-15	Jan-15	Dec-15		2015
140577	SCM2015 CENT REPL BREAKERS	157,193.83	189,304.65	32,110.82	16.96%	0.06%	157,193.83	189,304.65	32,110.82	Jan-15	Dec-15	Jan-15	Jan-16		2015
140579	SCM2015 CENT REPL BUSHINGS	132,375.36	96,340.87	(36,034.49)	-37.40%	0.05%	132,375.36	96,340.87	(36,034.49)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140582	SCM2015 CENT REPL REGULATORS	76,741.47	75,719.24	(1,022.23)	-1.35%	0.03%	76,741.47	75,719.24	(1,022.23)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140584	SCM2015 CENT WILDLIFE PROTECT	19,069.05	50,770.63	31,701.58	62.44%	0.01%	19,069.05	50,770.63	31,701.58	Jan-15	Dec-15	Jan-15	Dec-15		2015
140599KU	TC2 KU PEGGING STEAM	(3,900.97)	-	3,900.97	-100.00%	0.00%	119,479.08	123,380.05	3,900.97			Jun-10	Oct-14		2015
140612KU	TC2 KU STATIC EXC TFORMER	8,860.55	-	(8,860.55)	-100.00%	0.00%	198,047.64	189,187.09	(8,860.55)			Jun-10	Dec-14		2015
140615	SCM2015 CENT LIGHTNING PROTECT	34,681.55	48,475.51	13,793.96	28.46%	0.01%	34,681.55	48,475.51	13,793.96	Jan-15	Dec-15	Jan-15	Dec-15		2015
140620	SCM2015 EARL FAILED BRKR/RECL	76,880.07	74,334.08	(2,545.99)	-3.43%	0.03%	76,880.07	74,334.08	(2,545.99)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140621	SCM2015 EARL MISC CAPITAL SUB	147,136.02	202,050.28	54,914.26	27.18%	0.06%	147,136.02	202,050.28	54,914.26	Jan-15	Dec-15	Jan-15	Dec-15		2015
140623	SCM2015 EARL MISC NESC COMPL	125,024.11	139,482.13	14,458.02	10.37%	0.05%	125,024.11	139,482.13	14,458.02	Jan-15	Dec-15	Jan-15	Oct-15		2015
140624	SCM2015 EARL WILDLIFE PROTECT	48,770.27	51,639.05	2,868.78	5.56%	0.02%	48,770.27	51,639.05	2,868.78	Jan-15	Dec-15	Jan-15	Dec-15		2015
140632	SCM2015 PINE FAILED BRKR/RECL	93,960.55	95,086.41	1,125.86	1.18%	0.04%	93,960.55	95,086.41	1,125.86	Jan-15	Dec-15	Jan-15	Nov-15		2015
140634	SCM2015 PINE MISC CAPITAL SUB	120,824.49	128,588.40	7,763.91	6.04%	0.05%	120,824.49	128,588.40	7,763.91	Jan-15	Dec-15	Jan-15	Dec-15		2015
140635	SCM2015 PINE MISC NESC COMPL	54,705.59	48,155.70	(6,549.89)	-13.60%	0.02%	54,705.59	48,155.70	(6,549.89)	Jan-15	Dec-15	Jan-15	Nov-15		2015
140636	SCM2015 PINE WILDLIFE PROTECT	49,805.12	50,911.78	1,106.66	2.17%	0.02%	49,805.12	50,911.78	1,106.66	Jan-15	Dec-15	Jan-15	Nov-15		2015
140638	2015 KU TRANSFORMER REWIND	-	1,305,626.96	1,305,626.96	100.00%	0.00%	-	1,305,626.96	1,305,626.96	Jan-15	Dec-15			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2015
140640	SCM2015 PINE TOOLS & EQUIPMENT	16,939.34	18,952.16	2,012.82	10.62%	0.01%	16,939.34	18,952.16	2,012.82	Jan-15	Dec-15	Jan-15	Nov-15		2015
140641	SCM2015 EARL TOOLS & EQUIPMENT	16,720.37	18,952.16	2,231.79	11.78%	0.01%	16,720.37	18,952.16	2,231.79	Jan-15	Dec-15	Jan-15	Dec-15		2015
140642	SCM2015 LEX TOOLS & EQUIPMENT	13,120.36	16,583.14	3,462.78	20.88%	0.01%	13,120.36	16,583.14	3,462.78	Jan-15	Dec-15	Jan-15	Dec-15		2015
140655KU	GS GE TCCT Hrdng KU	(20,646.16)	-	20,646.16	-100.00%	-0.01%	490,822.76	511,468.92	20,646.16			Sep-13	Dec-14		2015
140657KU	GS GE BRCT Hrdng KU	(18,936.73)	-	18,936.73	-100.00%	-0.01%	629,804.57	648,741.30	18,936.73			Sep-13	Dec-14		2015
140990	Black Start TC - KU	-	2,003,397.30	2,003,397.30	100.00%	0.00%	-	17,855,253.19	17,855,253.19	Jul-13	Dec-17			Budgeted to Capital but Actuals in Prelim Survey. Actuals eventually moved to project 150080KU.	2015
140KU15	Oracle Data Arch/Purge-KU15	-	24,999.93	24,999.93	100.00%	0.00%	-	24,999.93	24,999.93	Jan-15	Jul-15				2015
141006	SCM2014 PINE REPL 22KV BRKRS	0.66	-	(0.66)	-100.00%	0.00%	154,946.93	154,946.27	(0.66)			Jan-14	Dec-14		2015
141007	SCM2014 PINE REPL 34KV BRKRS	(13,682.26)	-	13,682.26	-100.00%	-0.01%	148,185.52	161,867.78	13,682.26			Jan-14	Dec-14		2015
141081	SCM2015 EARL REPL OIL BRKRS	83,742.98	110,266.92	26,523.94	24.05%	0.03%	83,742.98	110,266.92	26,523.94	Jan-15	Dec-15	Jan-15	Dec-15		2015
141197	URD Cable R/R KU 2014 2015	3,851.42	-	(3,851.42)	-100.00%	0.00%	146,269.65	1,138,418.23	992,148.58			Jun-14	Dec-14		2015
141296	LONDON OP-CONSTRUCTION	547,783.02	-	(547,783.02)	-100.00%	0.22%	1,135,627.17	587,844.15	(547,783.02)			May-14	Jul-15	Actual costs represent completion of a project that began in 2014. Multiple smaller projects planned for this location were combined to facilitate Distribution Operations' current and future growth, promote optimal customer service, enhance the quality of work life for our employees, and demonstrate our commitment to our customers in London and the surrounding communities.	2015
141299	LONDON STRM-WIRE STORAGE BLDG	7,002.23	-	(7,002.23)	-100.00%	0.00%	29,391.84	22,389.61	(7,002.23)			Mar-14	Aug-15		2015
141317	MIDWAY - OFFICE RENOVATION	(500.00)	-	500.00	-100.00%	0.00%	158,295.64	158,795.64	500.00			Jan-14	Dec-14		2015
141332	London-Pole Racks Yard Grading	-	40,000.00	40,000.00	100.00%	0.00%	-	40,000.00	40,000.00	Jan-15	Dec-15				2015
141344	Somerset - Pole Racks	-	40,000.00	40,000.00	100.00%	0.00%	-	40,000.00	40,000.00	Jan-15	Dec-15				2015
141348	Winchester - Pole Racks	58,415.47	40,000.00	(18,415.47)	-46.04%	0.02%	58,415.47	40,000.00	(18,415.47)	Jan-15	Dec-15	Jan-15	Aug-16		2015
141351	PINEVILLE - ROOF REPLACEMENT	4,710.00	-	(4,710.00)	-100.00%	0.00%	408,146.28	403,436.28	(4,710.00)			Mar-14	Dec-14		2015
141372	London Wire Storage Bldg	64,577.22	-	(64,577.22)	-100.00%	0.03%	64,577.22	-	(64,577.22)			Jan-15	Jul-15		2015
141378	LEX OP CTR-REPLACE ASPHALT	2,269.13	-	(2,269.13)	-100.00%	0.00%	112,077.92	109,808.79	(2,269.13)			May-14	Jan-15		2015
141379	LEX OP CTR-ENTRANCE DRIVE	2,185.10	-	(2,185.10)	-100.00%	0.00%	141,347.46	139,162.36	(2,185.10)			May-14	Jan-15		2015
141389	KU FURNITURE PROJ	333,995.02	557,370.00	223,374.98	40.08%	0.13%	333,995.02	557,370.00	223,374.98	Jul-13	Nov-13	Jul-13			2015
141391	Environmental Equipment KU	-	65,000.00	65,000.00	100.00%	0.00%	-	324,000.00	324,000.00	Jan-14	Dec-19				2015
141394	Green River 884 Brkr Failure	(32.41)	-	32.41	-100.00%	0.00%	173,349.16	173,381.57	32.41			Jul-13	Oct-13		2015
141399	MT STERLING- RENOVATION	-	20,871.62	20,871.62	100.00%	0.00%	-	20,871.62	20,871.62	May-15	Oct-15				2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
141400	Business Offices CapEx 2015	155,715.51	125,000.01	(30,715.50)	-24.57%	0.06%	155,715.51	125,000.01	(30,715.50)	Jan-15	Jan-15	Jan-15			2015
141401	CARPET / FLOORING REPLACEMENT	37,047.37	105,000.00	67,952.63	64.72%	0.01%	37,047.37	162,100.00	125,052.63	Mar-15	Oct-15	Mar-15			2015
141404	RETAIL OFFICE #1- 2015 REMODEL	-	238,249.97	238,249.97	100.00%	0.00%	-	238,249.97	238,249.97	Jan-15	Dec-15				2015
141406	RETAIL OFFICE #2 2015 REMODEL	9,743.34	238,249.60	228,506.26	95.91%	0.00%	9,743.34	238,249.60	228,506.26	Jan-15	Dec-15	Jan-15	Apr-16		2015
141422	KU FAILED EQP REPLACEMENT 2015	37,529.08	205,000.00	167,470.92	81.69%	0.01%	37,529.08	205,000.00	167,470.92	Jan-15	Dec-15	Jan-15	Feb-16		2015
141427	KU FURNITURE & CHAIRS	39,995.74	110,000.00	70,004.26	63.64%	0.02%	39,995.74	110,000.00	70,004.26	Mar-15	Dec-15	Mar-15	Jun-16		2015
141570	Meter Projects 2015 KU	-	55,000.18	55,000.18	100.00%	0.00%	-	55,000.18	55,000.18	Jan-13	Dec-18				2015
141622	Meter Equipment 2015 KU	30,611.87	62,000.20	31,388.33	50.63%	0.01%	30,611.87	62,000.20	31,388.33	Jan-15	Dec-15	Jan-15	Jan-15		2015
141624	Meter Tester @ Loudon Ave 2015	45,637.12	-	(45,637.12)	-100.00%	0.02%	45,637.12	-	(45,637.12)			Jun-15	Sep-15		2015
141663	ERTs 2015 KU	39,770.78	54,000.17	14,229.39	26.35%	0.02%	39,770.78	54,000.17	14,229.39	Jan-15	Dec-15	Jan-15	Sep-15		2015
141678	Meter Readers KU 2015	10,010.70	4,002.14	(6,008.56)	-150.13%	0.00%	10,010.70	4,002.14	(6,008.56)	Jan-15	Dec-18	Jan-15	Jan-16		2015
141KU15	Endpoint Protect License-KU15	15,217.89	2,500.00	(12,717.89)	-508.72%	0.01%	15,217.89	2,500.00	(12,717.89)	Jan-15	Dec-15	Jan-15	Jun-16		2015
142326	Retail Hardware KU 2014	(5,262.53)	-	5,262.53	-100.00%	0.00%	23,684.64	28,947.17	5,262.53			Jan-14	Nov-15		2015
142340	Retail Hardware KU 2015	3,852.56	125,000.00	121,147.44	96.92%	0.00%	3,852.56	125,000.00	121,147.44	Jan-15	Dec-15	Jan-15	Feb-16		2015
142391	Ky Hwy 49 Relocation	1,659.76	-	(1,659.76)	-100.00%	0.00%	107,069.14	105,409.38	(1,659.76)			Jan-14	Oct-15		2015
142496KU	TC KU BENTLY NEVADA PHASE II	187,551.42	-	(187,551.42)	-100.00%	0.07%	187,551.42	-	(187,551.42)			Apr-14	Apr-16		2015
142526	KY STATE HOSPITAL XFMR RWD	5,388.75	-	(5,388.75)	-100.00%	0.00%	192,759.08	187,370.33	(5,388.75)			Aug-13	Jun-15		2015
142569	Paint Lick Hwy Project	8,761.08	-	(8,761.08)	-100.00%	0.00%	195,475.93	186,714.85	(8,761.08)			Jan-14	May-16		2015
142575	Eddyville Hwy Project	(12,249.68)	-	12,249.68	-100.00%	0.00%	390,985.28	403,234.96	12,249.68			Sep-13	Dec-14		2015
142683KU	XP Replacement-KU13	259,903.21	-	(259,903.21)	-100.00%	0.10%	132,386.16	(127,517.05)	(259,903.21)			Sep-13	Jul-14		2015
142687KU	iFactor Upgrade-KU13	5,921.73	-	(5,921.73)	-100.00%	0.00%	44,859.93	38,938.20	(5,921.73)			Sep-13	Jul-14		2015
142753KU	TC2 KU IGNIT FUEL 2015	302,198.39	1,263,780.18	961,581.79	76.09%	0.12%	302,198.39	1,263,780.18	961,581.79	Jun-10	Dec-17	Jan-14		Project was not ready for construction yet in 2015. Cost in 2015 represented engineering design work. The scope was still being lined out. Construction began in 2016, so costs were shifted into that year and some into 2017.	2015
142762	ICCP Domain Cntrlrs-KU-2013	2,069.45	-	(2,069.45)	-100.00%	0.00%	15,187.66	13,118.21	(2,069.45)			Oct-13	Apr-15		2015
142770	BR3-2 BFPT Blade Repl	(1,397.61)	-	1,397.61	-100.00%	0.00%	548,729.56	550,127.17	1,397.61			Sep-13	Nov-13		2015
142799	IPS Device for QAS-KU-2013	3,622.63	-	(3,622.63)	-100.00%	0.00%	23,657.09	20,034.46	(3,622.63)			Oct-13	Mar-15		2015
142819KU	Telecom Monitor Enhance-KU13	59,883.52	-	(59,883.52)	-100.00%	0.02%	59,883.52	-	(59,883.52)			Oct-13	Oct-14		2015
142896	Earlington 2014 Pole Insp	17,880.05	-	(17,880.05)	-100.00%	0.01%	1,492,423.41	1,474,543.36	(17,880.05)			Jan-14	Dec-14		2015
142897	Pineville 2014 Pole Inspect	1,792.85	-	(1,792.85)	-100.00%	0.00%	609,435.33	607,642.48	(1,792.85)			Jan-14	Dec-14		2015
142898	Danville 2014 Pole Inspection	2,076.52	-	(2,076.52)	-100.00%	0.00%	807,055.38	804,978.86	(2,076.52)			Jan-14	Dec-14		2015
142901	Mays (Paris) 2014 Pole Ins	(1,695.50)	-	1,695.50	-100.00%	0.00%	535,523.68	537,219.18	1,695.50			Jan-14	Dec-14		2015
142902	London 2014 Pole Inspect	(23,040.72)	-	23,040.72	-100.00%	-0.01%	1,890,465.43	1,913,506.15	23,040.72			Jan-14	Dec-14		2015
142915	BR3 APHC Repl (Partial)	42,489.46	-	(42,489.46)	-100.00%	0.02%	171,387.39	128,897.93	(42,489.46)			Nov-13	Nov-15		2015
142946KU	Downtown Network-KU13	32.50	-	(32.50)	-100.00%	0.00%	(0.00)	(32.50)	(32.50)			Nov-13	Jan-15		2015
142965	WALKER-OAKHILL 69KV-REIM	453.05	-	(453.05)	-100.00%	0.00%	499.08	46.03	(453.05)			Dec-13	Jun-14		2015
142984	Shelbyville Pole Ins 2014	5,228.43	-	(5,228.43)	-100.00%	0.00%	816,677.22	811,448.79	(5,228.43)			Jan-14	Dec-14		2015
142KU15	Implement Sec Mgmt Prod-KU15	238,756.90	124,999.96	(113,756.94)	-91.01%	0.09%	238,756.90	124,999.96	(113,756.94)	Jan-15	Aug-15	Jan-15	Dec-15		2015
143043	Brown Solar Facility - KU	6,283,058.62	6,068,115.30	(214,943.32)	-3.54%	2.47%	6,399,373.03	21,247,363.44	14,847,990.41	Dec-13	Dec-16	Dec-13	Jun-16		2015
143049	MILLERSBURG-BYPASS-RELO	-	(2,946.50)	(2,946.50)	100.00%	0.00%	-	(2,946.50)	(2,946.50)	Jul-14	Nov-14				2015
143070KU	FERC EQR-KU13	3,648.60	-	(3,648.60)	-100.00%	0.00%	32,587.01	28,938.41	(3,648.60)			Dec-13	Apr-15		2015
143109	STAMPING GROUND - 0481	46,602.67	-	(46,602.67)	-100.00%	0.02%	46,602.67	-	(46,602.67)			Oct-15	May-16		2015
143112	LANSDOWN SW-33 CIFI 2014	65,776.90	-	(65,776.90)	-100.00%	0.03%	65,776.90	-	(65,776.90)			Feb-15	Dec-15		2015
143113	PICADOME 12 KV - 0112	25,349.03	-	(25,349.03)	-100.00%	0.01%	112,449.67	87,100.64	(25,349.03)			Jan-14	Jul-15		2015
143135	MANCHESTER 0250 - CIFI 2014	(15,649.07)	-	15,649.07	-100.00%	-0.01%	121,025.83	136,674.90	15,649.07			Jan-14	Dec-14		2015
143136	WHITLEY CITY - 0576	5,622.72	-	(5,622.72)	-100.00%	0.00%	61,241.36	55,618.64	(5,622.72)			Jun-14	Dec-14		2015
143156	GH2 CT Circ Water Riser	(5,081.71)	-	5,081.71	-100.00%	0.00%	51,524.23	56,605.94	5,081.71			Jan-14	Apr-14		2015
143162	GH4 CT Circ Water Riser	374.30	-	(374.30)	-100.00%	0.00%	233,936.46	233,562.16	(374.30)			Jan-14	Dec-14		2015
143174	Replace Ghent 942 Breaker	(1,207.38)	-	1,207.38	-100.00%	0.00%	399,784.07	400,991.45	1,207.38			Feb-14	Dec-14		2015
143325	LEXINGTON CEMI	33,979.28	-	(33,979.28)	-100.00%	0.01%	208,193.22	174,213.94	(33,979.28)			Jan-14	Jun-16		2015
143336	Green River 5 Engineering	(62.46)	-	62.46	-100.00%	0.00%	0.00	62.46	62.46			Feb-14	Dec-14		2015
143356	US 60-KY 4 INTRCHNG HWY RELO	(142.26)	-	142.26	-100.00%	0.00%	(0.00)	142.26	142.26			Aug-14	Jul-15		2015
143432	BR2-2 Pulverizer Gearbox Rbld	(12,364.00)	-	12,364.00	-100.00%	0.00%	225,968.86	238,332.86	12,364.00			Feb-14	Mar-14		2015
143583	GH 2M1 Conveyor Belt Repl 14	4,728.82	-	(4,728.82)	-100.00%	0.00%	8,874.17	4,145.35	(4,728.82)			Mar-14	May-14		2015
143585KU	TC2 KU SCR ASH SWEEP	56,608.21	-	(56,608.21)	-100.00%	0.02%	152,237.46	95,629.25	(56,608.21)			Jun-10	Jun-14		2015
143627	RICHMOND 2014 CEMI	(3,374.25)	-	3,374.25	-100.00%	0.00%	76,207.12	79,581.37	3,374.25			Jan-14	Dec-14		2015
143640 KU	CR7 NGCC Inventory KU	2,424,616.73	3,767,400.00	1,342,783.27	35.64%	0.95%	3,817,726.35	5,160,509.62	1,342,783.27	Mar-14	Jun-15	Mar-14		A portion of the spares were charged directly to M&S inventory.	2015
143649	KU Business Offices CapEx 2014	109.74	-	(109.74)	-100.00%	0.00%	9,242.85	9,133.11	(109.74)			Jan-14	May-15		2015
143662	Campbellsville Storeroom Scale	5,138.58	5,000.00	(138.58)	-2.77%	0.00%	5,138.58	5,000.00	(138.58)	Apr-15	Dec-15	Apr-15	Dec-15		2015
143665	EARLINGTON CEMI	(7,247.86)	-	7,247.86	-100.00%	0.00%	75,052.20	82,300.06	7,247.86			May-14	Dec-14		2015
143720	GH 3/4 Service Bldg Elevator	(3,915.94)	-	3,915.94	-100.00%	0.00%	136,772.25	140,688.19	3,915.94			Apr-14	Nov-14		2015
143738	CENTERTOWN SO 4kV XFMR UPGRD	13,728.63	-	(13,728.63)	-100.00%	0.01%	312,838.88	299,110.25	(13,728.63)			Apr-14	Dec-14		2015
143740	AMERICAN AVE BREAKER UPGRD	11,833.31	-	(11,833.31)	-100.00%	0.00%	65,657.85	53,824.54	(11,833.31)			Apr-14	Feb-15		2015
143741	WILSON DOWNING BRKR UPGRD	20,841.38	-	(20,841.38)	-100.00%	0.01%	101,340.42	80,499.04	(20,841.38)			Apr-14	Apr-15		2015
143746	Pineville Grounding	30,609.15	-	(30,609.15)	-100.00%	0.01%	752,030.46	721,421.31	(30,609.15)			May-14	Aug-14		2015
143748	Bryant Road PV	27,846.46	-	(27,846.46)	-100.00%	0.01%	341,883.26	314,036.80	(27,846.46)			May-14	May-15		2015
143755	DELAPLAIN TRANSFORMER UPGRD	535,596.82	479,863.33	(55,733.49)	-11.61%	0.21%	1,297,536.40	1,241,802.91	(55,733.49)	Apr-14	Dec-15	Apr-14	May-15		2015
143788	GH 2-2 CCW Pump Motor	7,400.94	-	(7,400.94)	-100.00%	0.00%	7,614.09	213.15	(7,400.94)			Apr-14	Jun-14		2015
143859	PE VEHICLES 2014 KU	(35,453.66)	-	35,453.66	-100.00%	-0.01%	-	35,453.66	35,453.66			May-14	Jul-14		2015
143864 KU	PR Gas Pipe Line KU	499,228.38	6,932,500.00	6,433,271.62	92.80%	0.20%	609,254.48	7,042,526.10	6,433,271.62	May-14	Sep-15	May-14		Project delayed to 2016	2015
143867KU	TC CT KU 7-10 89SS SWITCH	-	61,241.96	61,241.96	100.00%	0.00%	-	61,241.96	61,241.96	Jan-09	Dec-15				2015
143KU15	HP QC Upgrade to ALM-KU15	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-15	Dec-15				2015
144054	GH2 SH Spray Valve Retrofit	234,752.04	269,476.41	34,724.37	12.89%	0.09%	234,752.04	269,476.41	34,724.37	May-14	Dec-15	May-14	Nov-15		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
144129	Rpl Dix Dam 604 & 624 Brkrs	208,735.22	300,062.47	91,327.25	30.44%	0.08%	208,735.22	300,062.47	91,327.25	Jan-15	Dec-15	Sep-15	Nov-15		2015
144140	Rpl (3) Leitchfield Brkrs	4,219.69	249,858.70	245,639.01	98.31%	0.00%	4,219.69	249,858.70	245,639.01	Jan-15	Dec-15	Oct-15			2015
144141	Rpl (1) 138kV Ohio Co Brkr	196,169.31	-	(196,169.31)	-100.00%	0.08%	196,169.31	250,091.99	53,922.68			Aug-15	Nov-15		2015
144143	Rpl Toyota South 714 Brkr	-	249,839.93	249,839.93	100.00%	0.00%	-	249,839.93	249,839.93	Jan-15	Dec-15				2015
144148	Inst Online Mon Eqp Harlan Wye	-	64,774.30	64,774.30	100.00%	0.00%	-	64,774.30	64,774.30	Jan-15	Dec-15				2015
144150	Rpl Middlesboro Fence	75,331.49	-	(75,331.49)	-100.00%	0.03%	75,331.49	89,988.95	14,657.46			Oct-15	Jan-16		2015
144152	Rpl Green River 69kV Fence	105,162.07	-	(105,162.07)	-100.00%	0.04%	105,162.07	74,946.12	(30,215.95)			Oct-15	Jan-16		2015
144153	Rpl River Queen Fence	76,260.45	-	(76,260.45)	-100.00%	0.03%	76,260.45	89,877.50	13,617.05			Oct-15	Jan-16		2015
144154	Rpl Simmons Fence	42,909.41	60,017.80	17,108.39	28.51%	0.02%	42,909.41	60,017.80	17,108.39	Jan-15	Dec-15	Jan-15	Jun-15		2015
144155	Rpl Clinton Fence	73,988.20	-	(73,988.20)	-100.00%	0.03%	73,988.20	74,946.12	957.92			Oct-15	Jan-16		2015
144156	Inst Online Mon Eqp Pocket N	-	64,744.09	64,744.09	100.00%	0.00%	-	64,744.09	64,744.09	Jan-15	Dec-15				2015
144157	Rpl Marion Fence	45,990.23	-	(45,990.23)	-100.00%	0.02%	45,990.23	74,946.12	28,955.89			Oct-15	Jan-16		2015
144158	Rpl East Frankfort Fence	172,651.40	-	(172,651.40)	-100.00%	0.07%	172,651.40	100,016.48	(72,634.92)			Oct-15	Jan-16		2015
144165	GH3 SCR Process Monitor	51,453.53	47,259.02	(4,194.51)	-8.88%	0.02%	51,453.53	47,259.02	(4,194.51)	May-14	Dec-15	May-14	Jun-15		2015
144166	REL PARKERS MILL	-	100,040.61	100,040.61	100.00%	0.00%	-	100,040.61	100,040.61	Feb-15	Dec-15				2015
144171	GH2 3 Stack Compliance Mon	36,632.98	35,192.84	(1,440.14)	-4.09%	0.01%	36,632.98	35,192.84	(1,440.14)	May-14	Dec-15	May-14	Jun-15		2015
144173	GH Coal Belt Washdown Sump	-	502,756.35	502,756.35	100.00%	0.00%	-	502,756.35	502,756.35	May-14	Dec-15			Project cancelled due to the original scope of work not adequately meeting the needs of the plant.	2015
144174	GH1 Hydrogen Dryer	68,181.99	76,390.29	8,208.30	10.75%	0.03%	68,181.99	76,390.29	8,208.30	May-14	Dec-15	May-14	May-15		2015
144179	GH1 Boiler Lower Sidewall Panel	117,679.63	251,385.93	133,706.30	53.19%	0.05%	117,679.63	1,287,985.65	1,170,306.02	May-14	Dec-16	Aug-15			2015
144180	GH3 ESS MCC Transfer Swt	9,944.89	20,116.05	10,171.16	50.56%	0.00%	9,944.89	20,116.05	10,171.16	May-14	Dec-15	May-14	Jun-16		2015
144181	GH4 APH Coil	162,392.21	80,443.50	(81,948.71)	-101.87%	0.06%	162,392.21	526,860.43	364,468.22	May-14	Dec-16	May-14	Jul-16		2015
144182	GH Main Entrance Guard House	-	56,898.05	56,898.05	100.00%	0.00%	-	501,737.35	501,737.35	May-14	Dec-16				2015
144185	GH1 Mill Feeder Controls	49,938.15	50,210.97	272.82	0.54%	0.02%	49,938.15	50,210.97	272.82	May-14	Dec-15	May-14	May-15		2015
144186	GH 1 & 2 Phosphate Pumps	76,036.95	73,889.88	(2,147.07)	-2.91%	0.03%	76,036.95	73,889.88	(2,147.07)	May-14	Dec-15	May-14	Oct-15		2015
144214	GH1 LED Lighting Below 3rd Flr	232,309.98	235,351.03	3,041.05	1.29%	0.09%	232,309.98	235,351.03	3,041.05	May-14	Dec-15	May-14	Dec-15		2015
144216	GH2 Aux Trans HU Relay	27,744.27	40,004.50	12,260.23	30.65%	0.01%	27,744.27	40,004.50	12,260.23	May-14	Dec-15	May-14	Nov-15		2015
144238	GH3 Aux Trans HU Relay	32,239.52	38,966.89	6,727.37	17.26%	0.01%	32,239.52	38,966.89	6,727.37	May-14	Dec-15	May-14	Nov-15		2015
144243	GH1 SH Pendant Platen Loops	623,278.85	894,903.91	271,625.06	30.35%	0.24%	623,278.85	894,903.91	271,625.06	May-14	Dec-15	May-14	May-15		2015
144244	GH1 FGD Elevator Shaft Heater	42,125.60	43,238.38	1,112.78	2.57%	0.02%	42,125.60	43,238.38	1,112.78	May-14	Dec-15	May-14	Dec-15		2015
144246	GH1 HPSW Piping Basement	196,372.75	222,994.84	26,622.09	11.94%	0.08%	196,372.75	222,994.84	26,622.09	May-14	Dec-15	May-14	Dec-15		2015
144248	GH2 HPSW Piping Basement	79,755.89	231,267.81	151,511.92	65.51%	0.03%	79,755.89	231,267.81	151,511.92	May-14	Dec-15	May-14	Dec-15		2015
144249	GH CY Office-Locker Building	575,142.21	603,313.82	28,171.61	4.67%	0.23%	575,142.21	603,313.82	28,171.61	May-14	Dec-15	May-14	Sep-16		2015
144251	GH2 Scrubber Ox Air Controls	136,233.88	29,483.54	(106,750.34)	-362.07%	0.05%	136,233.88	29,483.54	(106,750.34)	May-14	Dec-15	Aug-15	Dec-15		2015
144252	GH 4-1 F Heater Drain Pump	-	84,183.25	84,183.25	100.00%	0.00%	-	84,183.25	84,183.25	May-14	Dec-15				2015
144253	GH 2-1 F Heater Drain Pump	-	79,295.19	79,295.19	100.00%	0.00%	-	79,295.19	79,295.19	May-14	Dec-15				2015
144256	GH Coal Conveyor Structure	-	476,893.59	476,893.59	100.00%	0.00%	-	476,893.59	476,893.59	May-14	Dec-15				2015
144257	GH4 FGD Recycle Pump Gearbox	124,074.27	209,117.92	85,043.65	40.67%	0.05%	124,074.27	209,117.92	85,043.65	May-14	Dec-15	Jul-15	Mar-16		2015
144265	GH3 FGD Recycle Pump Gearbox	124,074.25	210,156.57	86,082.32	40.96%	0.05%	124,074.25	210,156.57	86,082.32	May-14	Dec-15	Jul-15	Mar-16		2015
144297	GH Crusher Hse 1 Belt Feeder	504,266.38	733,444.83	229,178.45	31.25%	0.20%	504,266.38	733,444.83	229,178.45	Jan-15	Dec-16	Jan-15	Dec-15		2015
144301	GH2 Coal Handling Relays	221,659.40	-	(221,659.40)	-100.00%	0.09%	221,659.40	-	(221,659.40)			Jun-15	Dec-15		2015
144310	SCOTT CO-TOYOTA NORTH OPGW	27,179.30	-	(27,179.30)	-100.00%	0.01%	407,079.54	379,900.24	(27,179.30)			Jul-14	Jul-15		2015
144318	GH3 APH Coils	310,910.08	519,830.93	208,920.85	40.19%	0.12%	310,910.08	519,830.93	208,920.85	Jan-15	Dec-15	Jan-15	Nov-15		2015
144337	Simpsonville Fence Addition	-	400,184.68	400,184.68	100.00%	0.00%	-	400,184.68	400,184.68	Jan-15	Dec-15				2015
144341	GH2 Turbine Vibration Equip	194,741.44	174,092.52	(20,648.92)	-11.86%	0.08%	194,741.44	174,092.52	(20,648.92)	May-13	Dec-15	May-13	Dec-15		2015
144360	REL-Madisonville 604 Brkr Add	492,366.11	750,119.12	257,753.01	34.36%	0.19%	492,366.11	750,119.12	257,753.01	Jan-15	Dec-15	Jan-15			2015
144364	REL-Parkers Mill 604 Brkr Adds	2,071,486.57	1,599,791.85	(471,694.72)	-29.48%	0.81%	2,071,486.57	1,599,791.85	(471,694.72)	Jan-15	Dec-15	Feb-15	Jan-16		2015
144366	REL-Warsaw 604 Brkr Addition	662,274.25	349,858.46	(312,415.79)	-89.30%	0.26%	662,274.25	349,858.46	(312,415.79)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144403	GH1 Nozzle Block Bolting	318,639.59	291,731.82	(26,907.77)	-9.22%	0.13%	318,639.59	291,731.82	(26,907.77)	Jun-14	Dec-15	Jun-14	May-15		2015
144404	GH2 Mill Feeder Controls	47,629.45	-	(47,629.45)	-100.00%	0.02%	47,629.45	56,192.51	8,563.06			Jun-15	Nov-15		2015
144420	GH 1&2 Ctrl Rm Noise Abatement	222,577.47	175,866.70	(46,710.77)	-26.56%	0.09%	222,577.47	175,866.70	(46,710.77)	Jun-14	Dec-15	Jun-14	Nov-15		2015
144425	BR Backhoe	5,197.55	93,000.00	87,802.45	94.41%	0.00%	91,823.48	179,625.93	87,802.45	Jun-14	May-15	Jun-14	Dec-14		2015
144426	BR Vehicle Replacement	-	40,000.00	40,000.00	100.00%	0.00%	-	171,000.00	171,000.00	Jan-15	May-24				2015
144428	BR Combustible Dust Vacuum	14,595.64	13,000.00	(1,595.64)	-12.27%	0.01%	14,595.64	13,000.00	(1,595.64)	Jan-15	May-15	Jan-15	Mar-15		2015
144429	BR2 SW Regulator Actuator	-	41,000.00	41,000.00	100.00%	0.00%	-	41,000.00	41,000.00	Jan-15	Nov-15				2015
144430	BR Lmstne Prep Bldg Htr & Fans	104,910.51	105,000.00	89.49	0.09%	0.04%	104,910.51	105,000.00	89.49	Nov-14	Nov-15	Nov-14	Jul-15		2015
144431	BR1 Bearing Water Cooler Repl	111,933.59	125,000.00	13,066.41	10.45%	0.04%	111,933.59	125,000.00	13,066.41	Nov-14	May-15	Nov-14	Oct-15		2015
144432	'BR1 Maintenance Vent Fan Repl	67,273.79	150,000.00	82,726.21	55.15%	0.03%	67,273.79	150,000.00	82,726.21	Nov-14	May-15	Nov-14			2015
144433	'BR3 Maintenance Vent Fan Repl	82,825.14	150,000.00	67,174.86	44.78%	0.03%	82,825.14	150,000.00	67,174.86	Nov-14	Dec-15	Nov-14			2015
144435	DX Building Refurbishment	1,888,156.96	1,475,000.00	(413,156.96)	-28.01%	0.74%	1,888,156.96	1,475,000.00	(413,156.96)	Jun-14	Dec-15	Jun-14	Jan-16		2015
144436	BRFGD Mist Eliminator Repl	-	500,000.00	500,000.00	100.00%	0.00%	-	1,541,000.00	1,541,000.00	Jun-15	May-16			Project has been delayed until 2018.	2015
144437	BR1 Safety Valve Repl	221,253.01	250,000.00	28,746.99	11.50%	0.09%	221,253.01	250,000.00	28,746.99	Nov-14	May-15	Aug-14	May-15		2015
144440	BR Forklift (small)	32,457.69	-	(32,457.69)	-100.00%	0.01%	32,457.69	80,000.00	47,542.31			Sep-15	Dec-15		2015
144442	BR 40' Manlift	70,798.53	-	(70,798.53)	-100.00%	0.03%	70,798.53	85,000.00	14,201.47			Sep-15	Nov-15		2015
144443	BR3 Conv Room Dust Collector	284,816.28	-	(284,816.28)	-100.00%	0.11%	284,816.28	227,000.00	(57,816.28)			Jul-15	Nov-15		2015
144446	BR2 Turbine Control System	66,640.09	-	(66,640.09)	-100.00%	0.03%	66,640.09	75,000.00	8,359.91			May-15	Oct-15		2015
144455	BR3 Burner Corner Panels	2,415,968.41	2,200,000.00	(215,968.41)	-9.82%	0.95%	2,415,968.41	2,200,000.00	(215,968.41)	Nov-14	Jun-16	Nov-14	Nov-15		2015
144457	BRCT Office Building	-	610,000.00	610,000.00	100.00%	0.00%	-	610,000.00	610,000.00	Nov-14	Dec-15			Project number changed due to joint ownership.	2015
144459	BRCT Gas Valve Spare Parts	-	125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Nov-14	Dec-15				2015
144473	PLN GHNT-WLEX 345KV TL EXIT	-	887,168.18	887,168.18	100.00%	0.00%	-	887,168.18	887,168.18	Sep-15	Dec-15			This project was cancelled by Transmission Planning.	2015
144475KU	GS GE CORS KU	-	61,160.00	61,160.00	100.00%	0.00%	-	366,958.00	366,958.00	Jan-15	Nov-18				2015
144488	TEP-Rodburn 138/69kV Xfrmr	-	3,961,083.40	3,961,083.40	100.00%	0.00%	-	3,961,083.40	3,961,083.40	Jun-14	Dec-15			This project was delayed until 2017.	2015
144489	BR Workout Facility	414,831.09	351,934.09	(62,897.00)	-17.87%	0.16%	414,831.09	351,934.09	(62,897.00)	Nov-14	Jul-15	Nov-14	Mar-16		2015
144490KU	GS GE AWARE KU	-	30,580.00	30,580.00	100.00%	0.00%	-	30,580.00	30,580.00	Jan-15	Nov-18				2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
144531 KU	CR Misc Capital KU (multi)	-	376,740.00	376,740.00	100.00%	0.00%	-	4,224,787.00	4,224,787.00	Jan-15	Dec-25				2015
144540	EARLINGTON - ST CHARLES 34.5	(126.40)	-	126.40	-100.00%	0.00%	267,947.21	268,073.61	126.40			May-14	Dec-14		2015
144573	SCANPRO 1100 - KU	3,739.15	4,125.00	385.85	9.35%	0.00%	3,739.15	4,125.00	385.85	Jan-15	Dec-15	Jan-15	Jul-15		2015
144579	ELECTRIC GATE AT ONE Q-KU	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-15	Dec-15				2015
144587	SIMPSONVILLE FENCE KU IT	72,626.64	162,065.28	89,438.64	55.19%	0.03%	72,626.64	162,065.28	89,438.64	Jan-15	Dec-15	Jan-15	May-16		2015
144589	SIMPSONVILLE HVAC KU	-	32,412.00	32,412.00	100.00%	0.00%	-	32,412.00	32,412.00	Jan-15	Dec-15				2015
144591	ONE Q RENO - KU 2015	-	479,696.40	479,696.40	100.00%	0.00%	-	479,696.40	479,696.40	Jan-15	Dec-15				2015
144594	ONE Q ELECTRICAL - 2015 KU	75,652.72	149,086.40	73,433.68	49.26%	0.03%	75,652.72	149,086.40	73,433.68	Jan-15	Dec-15	Jan-15	Dec-15		2015
144597	LOUDON RENOVATIONS 2015	68,893.51	257,756.40	188,862.89	73.27%	0.03%	68,893.51	257,756.40	188,862.89	Jan-15	Dec-15	Jan-15	Apr-16		2015
144598	KU ELECTRICAL 2015	112,001.28	181,738.76	69,737.48	38.37%	0.04%	112,001.28	181,738.76	69,737.48	Jan-15	Dec-15	Jan-15	Feb-16		2015
144612	KU SPARE BASE 5MVA TRANSFORMER	53,762.70	-	(53,762.70)	-100.00%	0.02%	421,409.61	367,646.91	(53,762.70)			Jun-14	Oct-15		2015
144615	KU FACILITY REFURBISHMENT	-	295,513.31	295,513.31	100.00%	0.00%	-	295,513.31	295,513.31	Jan-15	Dec-15				2015
144618	KU FENCES AND GATES - 2015	94,381.88	71,299.80	(23,082.08)	-32.37%	0.04%	94,381.88	71,299.80	(23,082.08)	Jan-15	Dec-15	Jan-15	Jun-15		2015
144619	KU-HVAC REPLACEMENT 2015	18,065.00	130,000.00	111,935.00	86.10%	0.01%	18,065.00	130,000.00	111,935.00	Jan-15	Dec-15	Jan-15	Apr-16		2015
144621	KU-ROOF REPL 2015	13,102.00	19,447.00	6,345.00	32.63%	0.01%	13,102.00	19,447.00	6,345.00	Jan-15	Dec-15	Jan-15	Sep-15		2015
144651KU	TC KU BAP N DIKE EXT SLOPE	0.02	-	(0.02)	-100.00%	0.00%	61,773.40	61,773.38	(0.02)			Apr-14	Sep-14		2015
144653KU	TC KU BAP W DIKE EXT SLOPE	0.02	-	(0.02)	-100.00%	0.00%	70,563.98	70,563.96	(0.02)			Apr-14	Sep-14		2015
144658	BUS OFFC SMART SAFES	8,866.19	-	(8,866.19)	-100.00%	0.00%	289,810.57	280,944.38	(8,866.19)			Jan-14	Oct-14		2015
144663	KU VIDEO CONF RM EQP 2014	528.60	-	(528.60)	-100.00%	0.00%	29,818.73	29,290.13	(528.60)			Jun-14	Jan-15		2015
144671	KU BOC 2ND FL RENO	(4,650.24)	-	4,650.24	-100.00%	0.00%	105,909.83	110,560.07	4,650.24			Jun-14	Jan-15		2015
144675KU	GS GE TC DI Instrumentation KU	(84,166.17)	-	84,166.17	-100.00%	-0.03%	111,780.44	195,946.61	84,166.17			May-13	Dec-14		2015
144682	TEP-DFR Replace MODs-KU	467,032.94	335,259.24	(131,773.70)	-39.31%	0.18%	467,032.94	670,297.53	203,264.59	Jan-15	Dec-16	Apr-15	Jan-16		2015
144704	TEP-Lancaster Brkr CT	-	14,926.06	14,926.06	100.00%	0.00%	-	14,926.06	14,926.06	Jan-15	Dec-15				2015
144711	Earlington Cap Tools 2015-16	14,071.60	36,719.81	22,648.21	61.68%	0.01%	14,071.60	71,662.86	57,591.26	Jan-15	Dec-16	Jan-15	Dec-15		2015
144712	Danville Cap Tools 2015-16	9,956.90	24,874.71	14,917.81	59.97%	0.00%	9,956.90	50,874.70	40,917.80	Jan-15	Dec-16	Jan-15	Dec-15		2015
144713	Etown Cap Tools 2015-2016	4,556.03	30,000.10	25,444.07	84.81%	0.00%	4,556.03	60,000.20	55,444.17	Jan-15	Dec-16	Jan-15	Dec-15		2015
144715	Richmond Cap Tools 2015-16	20,967.71	21,321.18	353.47	1.66%	0.01%	20,967.71	42,879.26	21,911.55	Jan-15	Dec-16	Jan-15	Dec-15		2015
144716	Shelbyville Cap Tools 2015-16	25,860.15	24,874.71	(985.44)	-3.96%	0.01%	25,860.15	50,933.93	25,073.78	Jan-15	Dec-16	Jan-15	Dec-15		2015
144719	Lexington Cap Tools 2015-16	69,819.92	34,943.05	(34,876.87)	-99.81%	0.03%	69,819.92	70,241.45	421.53	Jan-15	Dec-16	Jan-15	Dec-15		2015
144721	Maysville Cap Tools 2015-16	32,786.29	29,612.75	(3,173.54)	-10.72%	0.01%	32,786.29	59,225.50	26,439.21	Jan-15	Dec-16	Jan-15	Dec-15		2015
144723	PIneville Cap Tools 2015-16	3,604.04	24,874.71	21,270.67	85.51%	0.00%	3,604.04	50,933.93	47,329.89	Jan-15	Dec-16	Jan-15	Dec-15		2015
144724	London Cap Tools 2015-16	14,469.04	24,874.71	10,405.67	41.83%	0.01%	14,469.04	50,933.93	36,464.89	Jan-15	Dec-16	Jan-15	Dec-15		2015
144726	Norton Cap Tools 2015-16	16,299.41	24,874.71	8,575.30	34.47%	0.01%	16,299.41	50,933.93	34,634.52	Jan-15	Dec-16	Jan-15	Dec-15		2015
144734	Fariston-Ckt 0217 Upgrade	89,524.45	48,911.38	(40,613.07)	-83.03%	0.04%	89,524.45	48,911.38	(40,613.07)	Jan-15	Dec-15	Jan-15	Feb-16		2015
144735	Haefling Ckt 0055 Dist	155,791.86	233,603.37	77,811.51	33.31%	0.06%	155,791.86	233,603.37	77,811.51	Jan-15	Dec-15	Jan-15	Jun-16		2015
144736	Innovation Drive Ck 0593	106,807.45	267,631.63	160,824.18	60.09%	0.04%	106,807.45	267,631.63	160,824.18	Jan-15	Dec-15	Jan-15	Feb-16		2015
144737	Lexington Area Major Proj	1,650,874.03	1,971,973.92	321,099.89	16.28%	0.65%	1,650,874.03	2,513,466.64	862,592.61	Jan-15	Dec-16	Jan-15			2015
144738	Newtown Distribution	-	471,882.82	471,882.82	100.00%	0.00%	-	471,882.82	471,882.82	Jan-15	Dec-15				2015
144739	Versailles 4kV Ckt 505 Upgrade	-	41,188.83	41,188.83	100.00%	0.00%	-	41,188.83	41,188.83	Jan-15	Dec-15				2015
144741	Manhole Cover Repl Prog KU	23,985.97	97,314.33	73,328.36	75.35%	0.01%	23,985.97	149,432.77	125,446.80	Jan-15	Dec-16	Jan-15	Aug-16		2015
144743	Reconductor Ckt 2220 Lebanon	77,119.57	66,998.31	(10,121.26)	-15.11%	0.03%	77,119.57	66,998.31	(10,121.26)	Jan-15	Dec-15	Jan-15	Jun-16		2015
144744	RIC Ckt 2109 Reconductor	265,688.72	235,180.20	(30,508.52)	-12.97%	0.10%	265,688.72	235,180.20	(30,508.52)	Jan-15	Dec-15	Jan-15	Jun-16		2015
144746	KU Distribution Capacitors	62,180.11	131,418.72	69,238.61	52.69%	0.02%	62,180.11	262,244.31	200,064.20	Jan-15	Dec-16	Jan-15			2015
144747	Milford Recond	84,894.96	86,515.70	1,620.74	1.87%	0.03%	84,894.96	86,515.70	1,620.74	Jan-15	Dec-15	Jan-15	Jun-16		2015
144763	N-1 DIST XMFR LIST 2015	-	2,394,668.01	2,394,668.01	100.00%	0.00%	-	2,394,668.01	2,394,668.01	Aug-14	Dec-15			Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects on the N-1 Distribution Transformer list (reallocated to 146602 and 146708), net variance was a positive $291K.	2015
144766	CORNING SUBSTATION	-	700,742.74	700,742.74	100.00%	0.00%	-	1,901,688.03	1,901,688.03	Jan-15	Dec-16			Project cancelled due to a delay in the load increase expected by the customer.	2015
144767	CENTRAL CITY SUB UPGRADE	311,783.60	362,559.47	50,775.87	14.00%	0.12%	311,783.60	362,559.47	50,775.87	Jan-15	Dec-15	Jan-15	Dec-15		2015
144768	EAST STONE GAP 2 CKT 4721 BRKR	36,102.05	66,350.26	30,248.21	45.59%	0.01%	36,102.05	66,350.26	30,248.21	Jan-15	Dec-15	Jan-15	Dec-15		2015
144769	LEX AREA MAJOR SUB PROJECT	2,700,753.61	2,394,668.01	(306,085.60)	-12.78%	1.06%	2,700,753.61	2,394,668.01	(306,085.60)	Aug-14	Dec-15	Aug-14			2015
144770	SHELBYVILLE EAST DIST SUB	750,664.28	670,724.86	(79,939.42)	-11.92%	0.29%	750,664.28	1,388,028.75	637,364.47	Jan-15	Dec-16	Jan-15	Oct-16		2015
144771	LOCKPORT SUB ADD 138KV BRKR	197,760.01	214,215.64	16,455.63	7.68%	0.08%	197,760.01	214,215.64	16,455.63	Jan-15	Dec-15	Jan-15	Dec-15		2015
144772	KU SCADA EXPANSION 2016	-	484,601.37	484,601.37	100.00%	0.00%	-	484,601.37	484,601.37	Jan-15	Dec-16				2015
144773	VINE ST REPL LGCY AIR MAG BRKR	107,183.80	93,484.50	(13,699.30)	-14.65%	0.04%	107,183.80	93,484.50	(13,699.30)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144774	SCM2015 DAN REPL LGCY OIL BRKR	101,400.32	100,333.23	(1,067.09)	-1.06%	0.04%	101,400.32	100,333.23	(1,067.09)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144775	SCM2015 DAN REPL LGCY VAC BRKR	110,179.84	100,052.72	(10,127.12)	-10.12%	0.04%	110,179.84	100,052.72	(10,127.12)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144776	SCM2015 DAN CA DIFF RELAY REPL	62,391.50	53,992.74	(8,398.76)	-15.56%	0.02%	62,391.50	53,992.74	(8,398.76)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144777	HUNTERS BOTTOM SUB RECLOSER	60,162.89	64,453.88	4,290.99	6.66%	0.02%	60,162.89	64,453.88	4,290.99	Jan-15	Dec-15	Jan-15	Feb-16		2015
144778	SCM2015 EARL LEGACY RECLOSERS	78,617.98	90,817.84	12,199.86	13.43%	0.03%	78,617.98	90,817.84	12,199.86	Jan-15	Dec-15	Jan-15	Dec-15		2015
144779	SCM2015 EARL LEGACY VAC BRKR	102,502.36	105,330.11	2,827.75	2.68%	0.04%	102,502.36	105,330.11	2,827.75	Jan-15	Dec-15	Jan-15	Dec-15		2015
144785	SCM LEX UPGRD 4KV PORTABLE	211,563.10	189,467.96	(22,095.14)	-11.66%	0.08%	211,563.10	189,467.96	(22,095.14)	Jan-15	Dec-15	Jan-15	Jun-16		2015
144786	CEMI > 5 Ckts KU 2015-16	-	573,870.28	573,870.28	100.00%	0.00%	-	3,347,270.17	3,347,270.17	Jan-15	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Circuits Experiencing Multiple Interruptions) projects.	2015
144787	CIFI Level 1 KU 2015-16	-	330,958.48	330,958.48	100.00%	0.00%	-	1,935,108.53	1,935,108.53	Jan-15	Dec-16				2015
144788	CIFI Level 2 KU 2015-16	-	552,487.14	552,487.14	100.00%	0.00%	-	3,224,911.64	3,224,911.64	Jan-15	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified for Improvement) projects.	2015
144789	CIFI Level 3 KU 2015-16	-	1,657,916.32	1,657,916.32	100.00%	0.00%	-	9,671,113.04	9,671,113.04	Jan-15	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified for Improvement) projects.	2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
144800	Sm Wire OH Rep Rear Ease KU	-	988,566.17	988,566.17	100.00%	0.00%	-	2,001,086.50	2,001,086.50	Jan-15	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Small Wire OH Repair Rear Easement projects.	2015
144801	URD Cable Rep/Rej KU 2015-16	-	261,665.22	261,665.22	100.00%	0.00%	-	529,843.28	529,843.28	Jan-15	Dec-16				2015
144814	SCM2015 KU OIL CONTAINMENT UPG	468,823.29	229,687.66	(239,135.63)	-104.11%	0.18%	468,823.29	229,687.66	(239,135.63)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144815	SCM2015 DAN TOOLS & EQUIP	14,892.26	11,845.10	(3,047.16)	-25.73%	0.01%	14,892.26	11,845.10	(3,047.16)	Jan-15	Dec-15	Jan-15	Nov-15		2015
144836	KU FAC RELOC PROPERTY 2017	-	500,000.00	500,000.00	100.00%	0.00%	-	1,500,000.00	1,500,000.00	Jan-15	Dec-19			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. This budgeted project funded land purchases in Elizabethtown and Norton.	2015
144843	KU FAC IMPROVE 2016	-	105,000.00	105,000.00	100.00%	0.00%	-	212,801.00	212,801.00	Jan-15	Dec-15				2015
144949	REPLC LTC RICHMOND SOUTH	1,429.48	-	(1,429.48)	-100.00%	0.00%	44,081.14	42,651.66	(1,429.48)			Jul-14	Dec-14		2015
144953	KU HW/SW 2015	73,934.59	118,451.00	44,516.41	37.58%	0.03%	73,934.59	118,451.00	44,516.41	Jan-15	Dec-15	Jan-15	Apr-16		2015
144964	REL HUME ROAD MOS	58,899.63	300,004.20	241,104.57	80.37%	0.02%	58,899.63	300,004.20	241,104.57	Mar-15	Dec-15	Feb-15	Aug-15		2015
144988	KU CAMERAS 2015	63,441.88	75,000.00	11,558.12	15.41%	0.02%	63,441.88	75,000.00	11,558.12	Jan-15	Dec-15	Jan-15	Dec-15		2015
144990	KU FIRE SYSTEMS 2015	7,600.29	50,000.00	42,399.71	84.80%	0.00%	7,600.29	50,000.00	42,399.71	Jan-15	Dec-15	Jan-15	Dec-15		2015
144992	KU SECURITY EQUIPMENT 2015	5,431.15	50,000.00	44,568.85	89.14%	0.00%	5,431.15	50,000.00	44,568.85	Jan-15	Dec-15	Jan-15	Dec-15		2015
144999	KU COOLING FAN PROJECT	(15,054.79)	-	15,054.79	-100.00%	-0.01%	90,031.26	105,086.05	15,054.79			Jul-14	Dec-14		2015
144KU15	Opentext Licensing-KU15	-	32,500.00	32,500.00	100.00%	0.00%	-	32,500.00	32,500.00	Jan-15	Jul-15				2015
145036KU	TC KU CEM COAL UNIT SERVER	(0.01)	-	0.01	-100.00%	0.00%	6,033.80	6,033.81	0.01			Apr-14	Dec-14		2015
145039KU	GS RD Solar Chrging Station KU	2,500.00	-	(2,500.00)	-100.00%	0.00%	88,339.00	85,839.00	(2,500.00)			Jul-14	Nov-15		2015
145103	Barlow Wire Racks and Bin	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-15	Dec-15				2015
145104	Danville Pole Racks H-Frame	-	24,000.00	24,000.00	100.00%	0.00%	-	24,000.00	24,000.00	Jan-15	Dec-15				2015
145105	Danville Stores Spec Office	22,744.70	10,000.00	(12,744.70)	-127.45%	0.01%	22,744.70	10,000.00	(12,744.70)	Jan-15	Dec-15	Mar-15	Sep-15		2015
145106	Danville Pallet Rack Bin	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-15	Dec-15				2015
145110	Harlan Close Open Storerm	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-15	Dec-15				2015
145111	Lexington Utility Cart	14,767.65	10,000.00	(4,767.65)	-47.68%	0.01%	14,767.65	10,000.00	(4,767.65)	Jan-15	Dec-15	Jun-15	Aug-15		2015
145112	Lexington Ceiling Fan (BA)	6,579.48	8,000.00	1,420.52	17.76%	0.00%	6,579.48	18,000.00	11,420.52	Jan-15	Dec-16	Jul-15	Oct-15		2015
145114	London Wire Meter StorageRacks	-	5,000.00	5,000.00	100.00%	0.00%	-	5,000.00	5,000.00	Jan-15	Dec-15				2015
145116	Morganfield Forklift 5000#	-	40,000.00	40,000.00	100.00%	0.00%	-	40,000.00	40,000.00	Jan-15	Dec-15				2015
145119	Norton Office Stores Spclst	-	10,000.00	10,000.00	100.00%	0.00%	-	10,000.00	10,000.00	Jan-15	Dec-15				2015
145120	Paris Forklift 5000#	28,606.27	-	(28,606.27)	-100.00%	0.01%	28,606.27	30,000.00	1,393.73			Sep-15	Aug-16		2015
145121	Pineville Transmission Shed	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-15	Dec-15				2015
145123	Richmond Pallet Racks Bins	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-15	Dec-15				2015
145124	Shelbyville Pallet Racks Bins	-	23,000.00	23,000.00	100.00%	0.00%	-	23,000.00	23,000.00	Jan-15	Dec-15				2015
145403	HR Cap Equip Improvmnts KU	-	10,200.00	10,200.00	100.00%	0.00%	-	51,000.00	51,000.00	Jan-15	Dec-19				2015
145801	HR PLANNING KU	-	478,000.00	478,000.00	100.00%	0.00%	-	478,000.00	478,000.00	Jan-15	Dec-15				2015
145853KU	TC KU CONV BELTS 2015	66,529.57	106,829.71	40,300.14	37.72%	0.03%	66,529.57	106,829.71	40,300.14	Apr-14	Dec-15	Apr-14	Nov-15		2015
145854KU	TC KU LAB EQUIP 2015	4,949.47	21,950.23	17,000.76	77.45%	0.00%	4,949.47	21,950.23	17,000.76	Apr-14	Dec-15	Apr-14	Jun-15		2015
145855KU	TC KU LAB MONITORS 2015	6,675.18	36,233.71	29,558.53	81.58%	0.00%	6,675.18	36,233.71	29,558.53	Apr-14	Dec-15	Apr-14	May-15		2015
145856KU	TC KU ENG/MTR RWD 2015	-	104,558.96	104,558.96	100.00%	0.00%	-	104,558.96	104,558.96	Apr-14	Dec-15				2015
145857KU	TC KU PREDICT MAINT 2015	4,210.68	7,589.17	3,378.49	44.52%	0.00%	4,210.68	7,589.17	3,378.49	Apr-14	Dec-15	Apr-14	Nov-15		2015
145858KU	TC KU SAFETY ERT EQUIP 2015	27,892.55	22,908.19	(4,984.36)	-21.76%	0.01%	27,892.55	22,908.19	(4,984.36)	Apr-14	Dec-15	Apr-14	Nov-15		2015
145878KU	TC KU RO MEMB SYST UPG	797.00	-	(797.00)	-100.00%	0.00%	33,081.88	32,284.88	(797.00)			Apr-14	Dec-14		2015
145885	GH4 Scanner Air Fan	366.10	-	(366.10)	-100.00%	0.00%	9,943.23	9,577.13	(366.10)			Jun-14	Dec-14		2015
145886	GH Boiler Furnace Camera	871.37	-	(871.37)	-100.00%	0.00%	55,277.79	54,406.42	(871.37)			Jul-14	Nov-14		2015
145887	Airport/Keeneland Reliability	958,104.89	-	(958,104.89)	-100.00%	0.38%	1,128,198.92	170,094.03	(958,104.89)			Aug-14	Sep-15	Emergent work to make reliability improvements for Parkers Mill Substation circuit 0083 and Shannon Run Substation circuit 0868 to reduce the risk of loss of service for extended periods of time. These circuits serve 1,335 customers including the Blue Grass Airport and Keeneland race track.	2015
145KU15	Oracle HTTP Servers-KU15	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-15	Dec-15				2015
146010KU	TC2 KU TURB TRIP BLOCK	75,221.88	-	(75,221.88)	-100.00%	0.03%	180,810.79	105,588.91	(75,221.88)			Apr-14	Sep-15		2015
146072	Spare 138/69kV Xfrmr - 2014	719,117.31	-	(719,117.31)	-100.00%	0.28%	1,023,445.88	304,328.57	(719,117.31)			Sep-14	Sep-15	The need for this project was identified after the budget was prepared.	2015
146135	University of Cumb - Wburg	(44,524.60)	-	44,524.60	-100.00%	-0.02%	(57,513.84)	(12,989.24)	44,524.60			Sep-14	Feb-16		2015
146140	ODP CEMI 2014	4,392.07	-	(4,392.07)	-100.00%	0.00%	66,238.16	61,846.09	(4,392.07)			Sep-14	Jun-14		2015
146246KU	GS GE PI MOBILE KU	10,131.79	-	(10,131.79)	-100.00%	0.00%	27,361.60	17,229.81	(10,131.79)			Oct-14	Dec-14		2015
146269KU	GS GE GIS KU	8,200.00	-	(8,200.00)	-100.00%	0.00%	8,200.00	-	(8,200.00)			Oct-14	Jan-15		2015
146275	LEMONS MILL SUB - RISER STAND	5,123.27	-	(5,123.27)	-100.00%	0.00%	27,766.44	22,643.17	(5,123.27)			Oct-14	Jan-15		2015
146280	BR1-3 BFP Disch Check Valve	31,581.82	-	(31,581.82)	-100.00%	0.01%	31,581.82	-	(31,581.82)			Oct-14	May-15		2015
146287KU	ST TT Pump Mtce Demnstrator KU	21,521.56	-	(21,521.56)	-100.00%	0.01%	21,521.56	-	(21,521.56)			Oct-14	Jan-15		2015
146294KU	TC2 KU RP EXP JOINT UPG	6,399.74	-	(6,399.74)	-100.00%	0.00%	78,484.39	72,084.65	(6,399.74)			Apr-14	Dec-14		2015
146300KU	TC CT KU FIRE PROT UPGD	20,857.26	-	(20,857.26)	-100.00%	0.01%	60,526.30	39,669.04	(20,857.26)			Apr-14	Dec-14		2015
146321KU	TC2 KU T & FP CONTROLS REPL	3,953.22	-	(3,953.22)	-100.00%	0.00%	16,222.17	12,268.95	(3,953.22)			Apr-14	Jan-15		2015
146330	PINEVILLE SUBSTATION RENO	(4,710.00)	-	4,710.00	-100.00%	0.00%	24,801.69	29,511.69	4,710.00			Oct-14	Jan-15		2015
146337	BOC AV EQ ASSEMBLY RM-KU	(12,328.80)	-	12,328.80	-100.00%	0.00%	13,068.76	25,397.56	12,328.80			Oct-14	Jun-15		2015
146340	FACILITIES OFFICE RENO-KU	(3,025.59)	-	3,025.59	-100.00%	0.00%	35,915.23	38,940.82	3,025.59			Oct-14	May-15		2015
146343KU	TC2 KU AIR DRAFT PLATFORM	13,676.00	-	(13,676.00)	-100.00%	0.01%	21,800.27	8,124.27	(13,676.00)			Apr-14	Dec-14		2015
146345KU	TC KU FLY ASH PLATFORM	(8,041.19)	-	8,041.19	-100.00%	0.00%	8,977.83	17,019.02	8,041.19			Apr-14	Dec-14		2015
146421	Cumberland Gap Nat Pk	(84,519.44)	-	84,519.44	-100.00%	-0.03%	(84,519.44)	-	84,519.44			Feb-15	Sep-16		2015
146422	ETOWN GATE AND CONTROLS	(473.05)	-	473.05	-100.00%	0.00%	60,600.21	61,073.26	473.05			Oct-14	Jul-15		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
146424	Danville 2015 PITP project	978,606.85	-	(978,606.85)	-100.00%	0.38%	978,606.85	-	(978,606.85)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428, 146429, 146436, 146437, 146438. The net variance between the budget for 123136 and the other projects is a negative ($2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
146425	Pineville PITP Project 2015	1,491,072.75	-	(1,491,072.75)	-100.00%	0.59%	1,491,072.75	-	(1,491,072.75)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428, 146429, 146436, 146437, 146438. The net variance between the budget for 123136 and the other projects is a negative ($2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
146426	Earlington PITP project 2015	614,817.26	-	(614,817.26)	-100.00%	0.24%	614,817.26	-	(614,817.26)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428, 146429, 146436, 146437, 146438. The net variance between the budget for 123136 and the other projects is a negative ($2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
146427	Elizabethtown PITP 2015	1,161,895.25	-	(1,161,895.25)	-100.00%	0.46%	1,161,895.25	-	(1,161,895.25)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428, 146429, 146436, 146437, 146438. The net variance between the budget for 123136 and the other projects is a negative ($2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
146428	Richmond 2015 PITP project	461,167.85	-	(461,167.85)	-100.00%	0.18%	461,167.85	-	(461,167.85)			Jan-15	Jan-15		2015
146429	Norton PITP 2015 project	674,862.49	-	(674,862.49)	-100.00%	0.26%	674,862.49	-	(674,862.49)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428, 146429, 146436, 146437, 146438. The net variance between the budget for 123136 and the other projects is a negative ($2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
146434	DX Dam Parapet Wall	96,971.15	-	(96,971.15)	-100.00%	0.04%	212,992.84	116,021.69	(96,971.15)			Nov-14			2015
146436	Lexington 2015 PITP	13,391.79	-	(13,391.79)	-100.00%	0.01%	13,391.79	-	(13,391.79)			Jan-15	Jan-15		2015
146437	Maysville 2015 PITP	946,289.01	-	(946,289.01)	-100.00%	0.37%	946,289.01	-	(946,289.01)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428, 146429, 146436, 146437, 146438. The net variance between the budget for 123136 and the other projects is a negative ($2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
146438	London 2015 PITP	500,884.44	-	(500,884.44)	-100.00%	0.20%	500,884.44	-	(500,884.44)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428, 146429, 146436, 146437, 146438. The net variance between the budget for 123136 and the other projects is a negative ($2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
146439	Higby Mill Firewall	35,506.35	-	(35,506.35)	-100.00%	0.01%	35,506.35	-	(35,506.35)			Nov-14	Jun-16		2015
146457	Livingston County Reactor	579,242.51	-	(579,242.51)	-100.00%	0.23%	579,242.51	-	(579,242.51)			Feb-15	Sep-15	The need for this project was identified after the budget was prepared.	2015
146458	BR2 D-1 Expansion Joint Repl	(3,882.31)	-	3,882.31	-100.00%	0.00%	34,483.65	38,365.96	3,882.31			Nov-14	Nov-14		2015
146489KU	TC KU LST GB & BLADES	499.91	-	(499.91)	-100.00%	0.00%	27,779.58	27,279.67	(499.91)			Apr-14	Dec-14		2015
146495	WINCHESTER SITE IMPR-2014	9,179.72	-	(9,179.72)	-100.00%	0.00%	9,927.57	747.85	(9,179.72)			Nov-14	Jun-15		2015
146499	BOC DATA CTR BATTERIES-KU	82,776.47	-	(82,776.47)	-100.00%	0.03%	82,776.47	-	(82,776.47)			Nov-14	May-15		2015
146504	ED&MA Monitors 2014 KU	14,685.68	-	(14,685.68)	-100.00%	0.01%	14,685.68	-	(14,685.68)			Nov-14	Feb-15		2015
146525	KUGO 4TH FLOOR - LEX	9,257.22	-	(9,257.22)	-100.00%	0.00%	9,898.52	641.30	(9,257.22)			Nov-14	Apr-15		2015
146526	LOUDEN RENOVATIONS	7,018.11	-	(7,018.11)	-100.00%	0.00%	7,418.11	400.00	(7,018.11)			Nov-14	Mar-15		2015
146528 KU	PR13 GSU Bushing Repl KU	15,785.01	-	(15,785.01)	-100.00%	0.01%	42,575.01	26,790.00	(15,785.01)			Nov-14	Apr-15		2015
146538KU	TC KU COUPLING F1&F2 CONV	567.36	-	(567.36)	-100.00%	0.00%	9,879.73	9,312.37	(567.36)			Apr-14	Feb-15		2015
146553KU	TC2 KU SPARE VALVE PARTS	300,017.89	-	(300,017.89)	-100.00%	0.12%	300,017.89	-	(300,017.89)			Apr-14	May-15		2015
146561	LGE CTR CAMERAS-KU	2,466.19	-	(2,466.19)	-100.00%	0.00%	25,219.94	22,753.75	(2,466.19)			Dec-14	Dec-14		2015
146563	GH Audio/Visual Equipment	181,103.48	-	(181,103.48)	-100.00%	0.07%	181,103.48	-	(181,103.48)			Nov-14	Dec-15		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
146584	GH 5G Conveyor Belt Repl 14	(12.12)	-	12.12	-100.00%	0.00%	10,145.93	10,158.05	12.12			Dec-14	Dec-14		2015
146595	Verda 4479	371,661.37	-	(371,661.37)	-100.00%	0.15%	371,661.37	-	(371,661.37)			Jan-15	May-16		2015
146596	Dixon Ckt 1427	63,812.96	-	(63,812.96)	-100.00%	0.03%	63,812.96	-	(63,812.96)			Jan-15	Dec-14		2015
146597	Ckt 773/2131	280,024.28	-	(280,024.28)	-100.00%	0.11%	280,024.28	-	(280,024.28)			Jan-15	Dec-15		2015
146598	WBurg S. Ckt 0226	53,873.43	-	(53,873.43)	-100.00%	0.02%	53,873.43	-	(53,873.43)			Mar-15	Dec-15		2015
146602	N-1 DIST XFMR LAKESHORE SUB	1,419,115.16	-	(1,419,115.16)	-100.00%	0.56%	1,419,115.16	-	(1,419,115.16)			Mar-15		Reallocated from budgeted N-1 Distribution Transformer project (144763 N-1 DIST XMFR LIST 2015), net variance was a positive $291K.	2015
146609	BR Oil/Water Sep Level Indctrs	17,642.93	-	(17,642.93)	-100.00%	0.01%	17,642.93	-	(17,642.93)			Dec-14			2015
146619	DIST-NA-FWKS-LREBA	20,975.82	-	(20,975.82)	-100.00%	0.01%	20,975.82	-	(20,975.82)			Mar-15	Dec-15		2015
146642	BR Vehicle - Snow Plow	5,145.14	-	(5,145.14)	-100.00%	0.00%	47,641.48	42,496.34	(5,145.14)			Dec-14	Mar-15		2015
146668	McKee Rd Reconductor	234,428.56	-	(234,428.56)	-100.00%	0.09%	234,428.56	-	(234,428.56)			Feb-15	Feb-16		2015
146679	LOCKPORT-SHADRACK 138KV	1,116,847.76	-	(1,116,847.76)	-100.00%	0.44%	1,116,847.76	-	(1,116,847.76)			Feb-15	Jul-15	The scope of and estimates for this specific project was identified after the budget was prepared, however pole replacements such as this were budgeted under K9-2015.	2015
146684	SCM2015 DAN MISC CAPITAL	102,163.66	-	(102,163.66)	-100.00%	0.04%	102,163.66	-	(102,163.66)			Jan-15	Dec-15		2015
146685	SCM2015 DAN MISC NESC COMPL	33,014.17	-	(33,014.17)	-100.00%	0.01%	33,014.17	-	(33,014.17)			Jan-15	Dec-15		2015
146688	SCM2015 DAN WILDLIFE PROT	22,303.86	-	(22,303.86)	-100.00%	0.01%	22,303.86	-	(22,303.86)			Jan-15	Dec-15		2015
146689	SCM2015 DAN BLDG & GRNDS	22,376.49	-	(22,376.49)	-100.00%	0.01%	22,376.49	-	(22,376.49)			Jan-15	Dec-15		2015
146690	PENNINGTON GAP SR RENO	55,470.30	-	(55,470.30)	-100.00%	0.02%	55,470.30	-	(55,470.30)			Jan-15	Sep-15		2015
146699	BR2-1 Bearing Water Pump Repl	48,140.89	-	(48,140.89)	-100.00%	0.02%	48,140.89	-	(48,140.89)			Jan-15	Jul-15		2015
146701	NRP CRLTN-CLFTY CRK	283,531.20	-	(283,531.20)	-100.00%	0.11%	283,531.20	-	(283,531.20)			Apr-15	Jul-15		2015
146702	NRP FARLEY-ALCALDE	391,626.56	-	(391,626.56)	-100.00%	0.15%	391,626.56	-	(391,626.56)			Jul-15	Dec-15		2015
146703	LVNGSTN CO-CRTTNDN P2	728,940.61	-	(728,940.61)	-100.00%	0.29%	728,940.61	-	(728,940.61)			May-15	Aug-15	The scope of and estimates for this specific project was identified after the budget was prepared, however pole replacements such as this were budgeted under K9-2015.	2015
146704	NRP LVNGSTN-CRITTDN CO	272,368.89	-	(272,368.89)	-100.00%	0.11%	272,368.89	-	(272,368.89)			May-15	Aug-15		2015
146705	HARDIN CO-CLOVERPORT P2	2,208,024.72	-	(2,208,024.72)	-100.00%	0.87%	2,208,024.72	-	(2,208,024.72)			Feb-15	Jun-15	The scope of and estimates for this specific project was identified after the budget was prepared, however pole replacements such as this were budgeted under K9-2015.	2015
146706	GRAHAMVILLE-WICKLIFFE P2	685,499.17	-	(685,499.17)	-100.00%	0.27%	685,499.17	-	(685,499.17)			Jun-15	Nov-15	The scope of and estimates for this specific project was identified after the budget was prepared, however pole replacements such as this were budgeted under K9-2015.	2015
146707	N-1 DIST XMFR INNOVATION DR CW	50,512.07	-	(50,512.07)	-100.00%	0.02%	50,512.07	-	(50,512.07)			Mar-15	Dec-15		2015
146708	N-1 DISTXFMR INNOVATION DR SUB	684,594.46	-	(684,594.46)	-100.00%	0.27%	684,594.46	-	(684,594.46)			Mar-15		Reallocated from budgeted N-1 Distribution Transformer project (144763 N-1 DIST XMFR LIST 2015), net variance was a positive $291K.	2015
146710	NRP BROWN-FAWKES 138KV	1,090,763.75	-	(1,090,763.75)	-100.00%	0.43%	1,090,763.75	-	(1,090,763.75)			Jun-15	Nov-15	The need for this project was identified after the budget was prepared.	2015
146713	BR3 Turb Lube Oil Coolers Repl	145,849.32	-	(145,849.32)	-100.00%	0.06%	145,849.32	-	(145,849.32)			Jan-15	Nov-15		2015
146714KU	TC KU OFFICE REBUILD 2015	125,774.36	-	(125,774.36)	-100.00%	0.05%	125,774.36	-	(125,774.36)			Apr-14	Sep-15		2015
146717KU	TC2 KU BOILER METAL OVERLAY	479,542.36	-	(479,542.36)	-100.00%	0.19%	479,542.36	-	(479,542.36)			Apr-14	May-15		2015
146718	GH3&4 LPSW Rtn to River Piping	621,796.62	-	(621,796.62)	-100.00%	0.24%	621,796.62	-	(621,796.62)			Jan-15	May-15	Emergent work due to the development of a significant leak that undermined nearby foundations.	2015
146723	GH 3N1 Conveyor Belt Repl 15	6,685.88	-	(6,685.88)	-100.00%	0.00%	6,685.88	-	(6,685.88)			Jan-15	Jan-15		2015
146731	W. Frankfort 69kV Brk (Reimb)	1,735.80	-	(1,735.80)	-100.00%	0.00%	1,735.80	-	(1,735.80)			Mar-15	Dec-15		2015
146737	KU COOLING FAN PROJECT 2015	92,143.63	-	(92,143.63)	-100.00%	0.04%	92,143.63	-	(92,143.63)			Jan-15	Nov-15		2015
146757	Lakeshore New Circuit	499,754.62	-	(499,754.62)	-100.00%	0.20%	499,754.62	-	(499,754.62)			Jan-15	May-16		2015
146762	London Frontage Rd	27,846.72	-	(27,846.72)	-100.00%	0.01%	27,846.72	-	(27,846.72)			Jan-15			2015
146763	LEBANON EAST SUB PROJECT	582,671.58	-	(582,671.58)	-100.00%	0.23%	582,671.58	-	(582,671.58)			Jan-15	Sep-16	Project started earlier than anticipated due to additional new load requirements for Lebanon East Substation identified in late 2014, necessitating the advancement of the project by one year for completion in 2016. Project was originally scheduled for 2016/2017 and included in the 2015 BP.	2015
146778	GH1 Turbine Vibration Equipmnt	177,132.67	-	(177,132.67)	-100.00%	0.07%	177,132.67	-	(177,132.67)			Jan-15	May-15		2015
146784	Shelbyville CIFI 2015	108,331.10	-	(108,331.10)	-100.00%	0.04%	108,331.10	-	(108,331.10)			Mar-15	Apr-16		2015
146787	Honda Pioneer	16,922.49	-	(16,922.49)	-100.00%	0.01%	16,922.49	-	(16,922.49)			Jan-15	Jan-15		2015
146789	BOC FURNITURE-KU	17,431.45	-	(17,431.45)	-100.00%	0.01%	17,431.45	-	(17,431.45)			Jan-15	Feb-16		2015
146791	PINEVILLE 2015 CEMI	356,744.57	-	(356,744.57)	-100.00%	0.14%	356,744.57	-	(356,744.57)			Feb-15	Feb-16		2015
146799	BR 300 PSI Pressure Calibrator	3,492.45	-	(3,492.45)	-100.00%	0.00%	3,492.45	-	(3,492.45)			Jan-15	Apr-15		2015
146802	BR1&2 H2O Sample Table Chiller	17,718.75	-	(17,718.75)	-100.00%	0.01%	17,718.75	-	(17,718.75)			Jan-15	Jul-15		2015
146803	BR1&3 Stack Elev Safeties Repl	27,836.46	-	(27,836.46)	-100.00%	0.01%	27,836.46	-	(27,836.46)			Jan-15	Mar-15		2015
146810	GH1 MCC Repl	54,876.54	-	(54,876.54)	-100.00%	0.02%	54,876.54	-	(54,876.54)			May-14	May-15		2015
146811	GH1 SO3 Control Repl	195,563.66	-	(195,563.66)	-100.00%	0.08%	195,563.66	-	(195,563.66)			May-14	May-15		2015
146822	2015 CEMI Earlington	97,945.15	-	(97,945.15)	-100.00%	0.04%	97,945.15	-	(97,945.15)			Jan-15			2015
146823	Lex Arc Flash Ash Ave 2-0111	28,933.83	-	(28,933.83)	-100.00%	0.01%	28,933.83	-	(28,933.83)			Feb-15	Dec-16		2015
146824	Arc Flash Dan Lancaster 2	16,500.91	-	(16,500.91)	-100.00%	0.01%	16,500.91	-	(16,500.91)			Feb-15			2015
146826	2015 ODP CEMI Project	13,844.01	-	(13,844.01)	-100.00%	0.01%	13,844.01	-	(13,844.01)			Feb-15	Feb-16		2015
146827	2015 CEMI Shelbyville	63,938.02	-	(63,938.02)	-100.00%	0.03%	63,938.02	-	(63,938.02)			Aug-15			2015
146834	BR Whse Proximity Scanners	9,878.94	-	(9,878.94)	-100.00%	0.00%	9,878.94	-	(9,878.94)			Feb-15	Apr-15		2015
146854	SIMPSONVILLE SECURITY	3,098.02	-	(3,098.02)	-100.00%	0.00%	3,098.02	-	(3,098.02)			Feb-15	Jun-15		2015
146855	SPIR BROWN NORTH-HIGBY MILL	22,620.58	-	(22,620.58)	-100.00%	0.01%	22,620.58	-	(22,620.58)			May-15	Jul-15		2015
146856	SPIR WEST CLIFF-BROWN PLANT	9,805.49	-	(9,805.49)	-100.00%	0.00%	9,805.49	-	(9,805.49)			May-15	Jul-15		2015
146858	SPIR GHENT-NAS	10,510.17	-	(10,510.17)	-100.00%	0.00%	10,510.17	-	(10,510.17)			Jun-15	Jul-15		2015
146886	2015 ETOWN - URD INJECTION	123,754.49	-	(123,754.49)	-100.00%	0.05%	123,754.49	-	(123,754.49)			Mar-15	Aug-15		2015
146887	BR1 Turbine Pressure Seals	278,978.69	-	(278,978.69)	-100.00%	0.11%	278,978.69	-	(278,978.69)			Feb-15	May-15		2015
146897	BR FGD Agitator Shaft Repl (2)	123,303.67	-	(123,303.67)	-100.00%	0.05%	123,303.67	-	(123,303.67)			Feb-15	Apr-15		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
146898	Hardesty Tap CIFI 2015	35,177.64	-	(35,177.64)	-100.00%	0.01%	35,177.64	-	(35,177.64)			Jan-15	Feb-16		2015
146902	Stonewall 0096 CIFI 2015	46,790.54	-	(46,790.54)	-100.00%	0.02%	46,790.54	-	(46,790.54)			Feb-15	Jun-16		2015
146905	Parkers Mill 0051 CIFI 2015	154,408.49	-	(154,408.49)	-100.00%	0.06%	154,408.49	-	(154,408.49)			Feb-15	May-16		2015
146906	A O Smith 0607 CIFI 2015	40,180.45	-	(40,180.45)	-100.00%	0.02%	40,180.45	-	(40,180.45)			Feb-15	Jun-16		2015
146908	Parkers Mill 0100 CIFI 2015	111,674.75	-	(111,674.75)	-100.00%	0.04%	111,674.75	-	(111,674.75)			Feb-15	Feb-16		2015
146909	CEMI ETOWN 2015	29,999.28	-	(29,999.28)	-100.00%	0.01%	29,999.28	-	(29,999.28)			Aug-15	May-16		2015
146910	Harlan 4406 CIFI 2015	60,334.76	-	(60,334.76)	-100.00%	0.02%	60,334.76	-	(60,334.76)			Feb-15	Sep-16		2015
146912KU	GS RD MATLAB KU	15,041.82	-	(15,041.82)	-100.00%	0.01%	15,041.82	-	(15,041.82)			Feb-15	Apr-15		2015
146916	Maysville Trailer	2,020.70	-	(2,020.70)	-100.00%	0.00%	2,020.70	-	(2,020.70)			Feb-15	Jan-15		2015
146920	BIG STONE GAP SHED - 2015	16,867.91	-	(16,867.91)	-100.00%	0.01%	16,867.91	-	(16,867.91)			Feb-15	May-15		2015
146925	Online Mon Equip - W. Lex	132,870.72	-	(132,870.72)	-100.00%	0.05%	132,870.72	-	(132,870.72)			Mar-15			2015
146927	Lexington Storeroom PACS	15,565.21	-	(15,565.21)	-100.00%	0.01%	15,565.21	-	(15,565.21)			Feb-15	Jul-15		2015
146937KU	HR RECONFIGURE 2015-KU	2,259.78	-	(2,259.78)	-100.00%	0.00%	2,259.78	-	(2,259.78)			Feb-15	Jun-15		2015
146940	GH 3-2 Coal Crusher Motor	41,200.92	-	(41,200.92)	-100.00%	0.02%	41,200.92	-	(41,200.92)			Jan-15	Mar-15		2015
146961	BR1 Coll Rings-Brushes & Hldrs	23,553.09	-	(23,553.09)	-100.00%	0.01%	23,553.09	-	(23,553.09)			Mar-15	May-15		2015
146972	GH1 Maint Shop Rolling Door	8,379.53	-	(8,379.53)	-100.00%	0.00%	8,379.53	-	(8,379.53)			Jan-15	Mar-15		2015
146985	Island Trailers	21,413.66	-	(21,413.66)	-100.00%	0.01%	21,413.66	-	(21,413.66)			Mar-15	Jan-15		2015
146993	OSI Database Expansion-KU	88,889.79	-	(88,889.79)	-100.00%	0.03%	88,889.79	-	(88,889.79)			Mar-15	Jun-15		2015
146997	HIGBY MILL-KY RIVER P2	1,009,970.26	-	(1,009,970.26)	-100.00%	0.40%	1,009,970.26	-	(1,009,970.26)			Jun-15	Dec-15	The scope of and estimates for this specific project was identified after the budget was prepared, however pole replacements such as this were budgeted under K9-2015.	2015
146KU15	UC4 Upgrade to V10-KU15	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-15	Sep-15				2015
147003	ETOWN STOREROOM ENTRANCE	12,736.00	-	(12,736.00)	-100.00%	0.01%	12,736.00	-	(12,736.00)			Mar-15	May-15		2015
147004	REPLACE LTC AT RACE STREET	45,721.36	-	(45,721.36)	-100.00%	0.02%	45,721.36	-	(45,721.36)			Mar-15	Dec-15		2015
147011	BOC SECURITY RENOVATION-KU	12,059.38	-	(12,059.38)	-100.00%	0.00%	12,059.38	-	(12,059.38)			Mar-15	Jul-15		2015
147014	BOC 3 CALL CTR OFFICE RENO-KU	20,236.82	-	(20,236.82)	-100.00%	0.01%	20,236.82	-	(20,236.82)			Mar-15	Jul-15		2015
147018	SIMPSONVILLE CAMERAS KU TR	38,185.37	-	(38,185.37)	-100.00%	0.01%	38,185.37	-	(38,185.37)			Mar-15	Dec-15		2015
147020	SIMPSONVILLE CAMERAS KU IT	23,666.50	-	(23,666.50)	-100.00%	0.01%	23,666.50	-	(23,666.50)			Mar-15	Dec-15		2015
147022	BARLOW SR DRAINAGE LINE INST	8,711.65	-	(8,711.65)	-100.00%	0.00%	8,711.65	-	(8,711.65)			Mar-15	Jul-15		2015
147024	REPLACE MIDWAY TRANSFORMER	164,545.94	-	(164,545.94)	-100.00%	0.06%	164,545.94	-	(164,545.94)			Mar-15	Dec-15		2015
147026	BR2 D-4 Expansion Joint Repl	46,025.68	-	(46,025.68)	-100.00%	0.02%	46,025.68	-	(46,025.68)			Nov-14	May-15		2015
147027	BR J Conveyor Gearbox Repl	31,919.03	-	(31,919.03)	-100.00%	0.01%	31,919.03	-	(31,919.03)			Mar-15	Sep-15		2015
147028	BR Gyp Dewatering Sump Pumps	52,284.32	-	(52,284.32)	-100.00%	0.02%	52,284.32	-	(52,284.32)			Mar-15	Sep-15		2015
147029	BR1&2 Conv Rm Deluge Rel Panel	15,856.66	-	(15,856.66)	-100.00%	0.01%	15,856.66	-	(15,856.66)			Mar-15	May-15		2015
147030	BR2 Duct Probes & Analyzers	81,757.97	-	(81,757.97)	-100.00%	0.03%	81,757.97	-	(81,757.97)			Mar-15	Nov-15		2015
147073	Earlington Storeroom PACS	11,039.54	-	(11,039.54)	-100.00%	0.00%	11,039.54	-	(11,039.54)			Mar-15	Jul-15		2015
147087	KU NALCO ENGINEERING	26,336.78	-	(26,336.78)	-100.00%	0.01%	26,336.78	-	(26,336.78)			Mar-15			2015
147089	ONE Q KU FITNESS CENTER 2015	527,152.87	-	(527,152.87)	-100.00%	0.21%	527,152.87	-	(527,152.87)			Mar-15	Dec-15	The project was completed to provide an on-site employee fitness center, which is consistent with the company's Wellness and Healthy for Life initiatives.	2015
147091KU	GS GE CORS ENG KU	10,048.59	-	(10,048.59)	-100.00%	0.00%	10,048.59	-	(10,048.59)			Jan-15			2015
147100	REPLACE CARLISLE TRANSFORMER	34,526.60	-	(34,526.60)	-100.00%	0.01%	34,526.60	-	(34,526.60)			Mar-15	Dec-15		2015
147101	URD Cable Inj - LEXOC	165,649.15	-	(165,649.15)	-100.00%	0.07%	165,649.15	-	(165,649.15)			Apr-15	May-16		2015
147104	TOUGHBOOK FOR ONEQ 2015	3,559.96	-	(3,559.96)	-100.00%	0.00%	3,559.96	-	(3,559.96)			Apr-15	Jun-15		2015
147105	BR SO3 MCC Building	26,994.51	-	(26,994.51)	-100.00%	0.01%	26,994.51	-	(26,994.51)			Apr-15	May-15		2015
147106	GH1 East Coal Conv Rm Lighting	49,486.65	-	(49,486.65)	-100.00%	0.02%	49,486.65	-	(49,486.65)			Apr-15	Aug-15		2015
147109	TY Roof Replacement	95,067.00	-	(95,067.00)	-100.00%	0.04%	95,067.00	-	(95,067.00)			May-15	Nov-15		2015
147115	POCKET SUB 34KV REFURBISH	283,542.12	-	(283,542.12)	-100.00%	0.11%	283,542.12	-	(283,542.12)			Apr-15	Oct-15		2015
147116	RICHMOND SOUTH TR REPL	171,758.26	-	(171,758.26)	-100.00%	0.07%	171,758.26	-	(171,758.26)			Apr-15	Dec-15		2015
147129	Richmond CEMI Project	31,388.81	-	(31,388.81)	-100.00%	0.01%	31,388.81	-	(31,388.81)			Apr-15	Jun-16		2015
147130	NRP KENTON-RODBURN 138kV	554,517.63	-	(554,517.63)	-100.00%	0.22%	554,517.63	-	(554,517.63)			Dec-15	Jul-16	The need for this project was identified after the budget was prepared.	2015
147131	PR Kenton-Rodburn 138kV	407,354.06	-	(407,354.06)	-100.00%	0.16%	407,354.06	-	(407,354.06)			Dec-15	Jul-16		2015
147159	Rpl Danville N 604 & 608 Brkrs	118,784.50	-	(118,784.50)	-100.00%	0.05%	118,784.50	-	(118,784.50)			Sep-15	Apr-16		2015
147161	Rpl Taylor County 804 Brkr	57,438.10	-	(57,438.10)	-100.00%	0.02%	57,438.10	-	(57,438.10)			Sep-15	May-16		2015
147162	Rpl Harlan Wye 614 Breaker	159,816.78	-	(159,816.78)	-100.00%	0.06%	159,816.78	-	(159,816.78)			Sep-15	Dec-15		2015
147166	ELECTRIC GATE AT ONE Q - 2015	9,523.25	-	(9,523.25)	-100.00%	0.00%	9,523.25	-	(9,523.25)			Jan-15	Nov-15		2015
147171	EDDYVILLE DRAIN LINE INST	23,402.14	-	(23,402.14)	-100.00%	0.01%	23,402.14	-	(23,402.14)			Apr-15	Sep-15		2015
147172	REPLACE LTC AT EARLINGTON SUB	38,148.10	-	(38,148.10)	-100.00%	0.01%	38,148.10	-	(38,148.10)			Apr-15	May-15		2015
147174	GH Replacement Vehicles 2015	83,115.71	-	(83,115.71)	-100.00%	0.03%	83,115.71	-	(83,115.71)			Apr-15	Nov-15		2015
147175	Purchase Ford F250 4X4	28,272.92	-	(28,272.92)	-100.00%	0.01%	28,272.92	-	(28,272.92)			May-15	Oct-15		2015
147180KU	TC KU BAP/GSP SLOPE IMPROV	145,830.21	-	(145,830.21)	-100.00%	0.06%	145,830.21	-	(145,830.21)			Apr-14	Sep-15		2015
147203	REPLC TRANS AT BOONESBORO PARK	47,954.21	-	(47,954.21)	-100.00%	0.02%	47,954.21	-	(47,954.21)			Apr-15	Nov-15		2015
147206KU	GS GE 2015 Lab Equip KU	55,179.80	-	(55,179.80)	-100.00%	0.02%	55,179.80	-	(55,179.80)			Apr-15	Dec-15		2015
147211	ETOWN LAND	154,642.21	-	(154,642.21)	-100.00%	0.06%	154,642.21	-	(154,642.21)			Apr-15	Dec-15		2015
147233	Wheatcroft 614 Brkr Rpl	161,964.31	-	(161,964.31)	-100.00%	0.06%	161,964.31	-	(161,964.31)			Sep-15	Dec-15		2015
147236	GH 2-3 Pulv Gearbox	460,160.90	-	(460,160.90)	-100.00%	0.18%	460,160.90	-	(460,160.90)			Jan-15	May-15		2015
147237	GH1 Steam Drum Top Hats	54,018.57	-	(54,018.57)	-100.00%	0.02%	54,018.57	-	(54,018.57)			Jan-15	May-15		2015
147245	BR3 SCR Catalyst Hoist Upgrade	27,656.83	-	(27,656.83)	-100.00%	0.01%	27,656.83	-	(27,656.83)			May-15	Sep-15		2015
147246	BR Tractor Shed Air Compressor	18,914.30	-	(18,914.30)	-100.00%	0.01%	18,914.30	-	(18,914.30)			May-15	Jul-15		2015
147281	MOBILE COMMAND CNTR CONNECT	15,375.63	-	(15,375.63)	-100.00%	0.01%	15,375.63	-	(15,375.63)			May-15			2015
147287KU	TC KU REROUTE WATER FLOW	166,299.63	-	(166,299.63)	-100.00%	0.07%	166,299.63	-	(166,299.63)			Apr-14	Apr-16		2015
147302	SIMPSONVILLE FENCE KU TR	101,482.76	-	(101,482.76)	-100.00%	0.04%	101,482.76	-	(101,482.76)			May-15	May-16		2015
147342	GH 10K Silo Heater	32,589.70	-	(32,589.70)	-100.00%	0.01%	32,589.70	-	(32,589.70)			May-15	Dec-15		2015
147376	GH Calibration Equipment	7,240.28	-	(7,240.28)	-100.00%	0.00%	7,240.28	-	(7,240.28)			May-15	Sep-15		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
147380	GH2H Magnetic Separator	32,390.17	-	(32,390.17)	-100.00%	0.01%	32,390.17	-	(32,390.17)			Jun-15	Jun-15		2015
147402	REPLACE TRANS AT MCKEE RD	27,693.52	-	(27,693.52)	-100.00%	0.01%	27,693.52	-	(27,693.52)			May-15	Nov-15		2015
147442	N-1 DIST XFMR CENTRAL CITY SUB	421,169.30	-	(421,169.30)	-100.00%	0.17%	421,169.30	-	(421,169.30)			May-15	Dec-15		2015
147822	Buena Vista Ckt 2104 Rec	475,900.89	-	(475,900.89)	-100.00%	0.19%	475,900.89	-	(475,900.89)			May-15			2015
147823	Central City 4kv to 12 kv	341,483.85	-	(341,483.85)	-100.00%	0.13%	341,483.85	-	(341,483.85)			May-15	Dec-15		2015
147824	Central City N1DT Ckt Work	79,840.99	-	(79,840.99)	-100.00%	0.03%	79,840.99	-	(79,840.99)			May-15	May-16		2015
147829	MORGANFIELD DRAINAGE LINE REP	26,010.34	-	(26,010.34)	-100.00%	0.01%	26,010.34	-	(26,010.34)			Apr-15	Sep-15		2015
147875	GH Gys Farm Containment Berm	223,172.75	-	(223,172.75)	-100.00%	0.09%	223,172.75	-	(223,172.75)			May-15	Dec-15		2015
147884	BR Silica Analyzers	70,274.38	-	(70,274.38)	-100.00%	0.03%	70,274.38	-	(70,274.38)			Jul-15	Nov-15		2015
147888	BR3 Masoneilan Positioners	219,108.64	-	(219,108.64)	-100.00%	0.09%	219,108.64	-	(219,108.64)			May-15	Mar-16		2015
147898	BR1&2 Turb Rm Crane Cntrl Upgr	250,949.99	-	(250,949.99)	-100.00%	0.10%	250,949.99	-	(250,949.99)			Jul-15	Dec-15		2015
147899	GH 20 foot 6000# Trailer	4,605.64	-	(4,605.64)	-100.00%	0.00%	4,605.64	-	(4,605.64)			May-15	Aug-15		2015
147903	BR2 Hydrogen Coolers Retube	41,520.18	-	(41,520.18)	-100.00%	0.02%	41,520.18	-	(41,520.18)			Jul-15			2015
147909	BR2 O2 Analyzer/Probe Repl	60,835.70	-	(60,835.70)	-100.00%	0.02%	60,835.70	-	(60,835.70)			Jul-15	Oct-15		2015
147924	BR FGD Inlet Duct Lining	54,829.03	-	(54,829.03)	-100.00%	0.02%	54,829.03	-	(54,829.03)			Aug-15	Apr-16		2015
147937	BR H Belt Repl	44,487.16	-	(44,487.16)	-100.00%	0.02%	44,487.16	-	(44,487.16)			Jul-15	Nov-15		2015
147964	DX Diesel Generator Install	39,710.91	-	(39,710.91)	-100.00%	0.02%	39,710.91	-	(39,710.91)			Jul-15	Feb-16		2015
147973	TC KU CCR RULING NON MECH	344,992.73	-	(344,992.73)	-100.00%	0.14%	344,992.73	-	(344,992.73)			Jan-13			2015
147981	BR CY Flop Gate Actuators	110,021.36	-	(110,021.36)	-100.00%	0.04%	110,021.36	-	(110,021.36)			Jul-15	Apr-16		2015
147986KU	TC KU PROXIM ACCESS READ INST	20,157.35	-	(20,157.35)	-100.00%	0.01%	20,157.35	-	(20,157.35)			Apr-14	Nov-15		2015
147988	BR1 Cond Pump Motor Rewind	34,151.75	-	(34,151.75)	-100.00%	0.01%	34,151.75	-	(34,151.75)			May-15	Jul-15		2015
147998	Danville ATV	17,821.90	-	(17,821.90)	-100.00%	0.01%	17,821.90	-	(17,821.90)			Jun-15	Dec-15		2015
147KU15	Upgrade Quest to SOA 11g-KU15	-	37,499.98	37,499.98	100.00%	0.00%	-	37,499.98	37,499.98	Jan-15	Dec-15				2015
148038	STONE ROAD SHELVING	3,283.35	-	(3,283.35)	-100.00%	0.00%	3,283.35	-	(3,283.35)			Jul-15	Dec-15		2015
148057	Kubota Tractor	48,803.24	-	(48,803.24)	-100.00%	0.02%	48,803.24	-	(48,803.24)			Jun-15	Dec-15		2015
148064	Unit of Layout Arms	24,591.35	-	(24,591.35)	-100.00%	0.01%	24,591.35	-	(24,591.35)			Jun-15	Oct-15		2015
148088 KU	PR Admin Building KU	175,651.96	-	(175,651.96)	-100.00%	0.07%	175,651.96	-	(175,651.96)			Aug-15	Dec-15		2015
148098	GH CCR Manlift	100,664.54	-	(100,664.54)	-100.00%	0.04%	100,664.54	-	(100,664.54)			Jun-15	Aug-15		2015
148123	GH3 SO3 Controls Repl	230,165.86	-	(230,165.86)	-100.00%	0.09%	230,165.86	-	(230,165.86)			Jan-15	Nov-15		2015
148126	GH Coal Convey Avian Prot	48,343.07	-	(48,343.07)	-100.00%	0.02%	48,343.07	-	(48,343.07)			Jun-15	Sep-15		2015
148134	BR Vib Analysis Equip Repl	84,434.24	-	(84,434.24)	-100.00%	0.03%	84,434.24	-	(84,434.24)			Jul-15	Oct-15		2015
148196	Rpl Brown North 912 Breaker	480,852.59	-	(480,852.59)	-100.00%	0.19%	480,852.59	-	(480,852.59)			Jun-15	Nov-15		2015
148483	Lex Arc Flash-Clays Mill 0145	58,535.78	-	(58,535.78)	-100.00%	0.02%	58,535.78	-	(58,535.78)			Jun-15	Dec-16		2015
148485	Lex Arc Flash-Clays Mill 0148	29,641.77	-	(29,641.77)	-100.00%	0.01%	29,641.77	-	(29,641.77)			Jun-15			2015
148486	Lex Arc Flash-Haefling 0055	25,783.55	-	(25,783.55)	-100.00%	0.01%	25,783.55	-	(25,783.55)			Jun-15	Dec-16		2015
148487	Lex Arc Flash- Higby Mill 0023	25,433.78	-	(25,433.78)	-100.00%	0.01%	25,433.78	-	(25,433.78)			Jun-15			2015
148488	Lex Arc Flash-Higby Mill 1071	25,870.76	-	(25,870.76)	-100.00%	0.01%	25,870.76	-	(25,870.76)			Jun-15			2015
148489	Lex Arc Flash IBM 1-0110	25,870.76	-	(25,870.76)	-100.00%	0.01%	25,870.76	-	(25,870.76)			Jun-15			2015
148492	Lex Arc Flash - IBM 2-0140	25,870.76	-	(25,870.76)	-100.00%	0.01%	25,870.76	-	(25,870.76)			Jun-15			2015
148493	Lex Arc Flash - Reyn.1-0044	30,358.24	-	(30,358.24)	-100.00%	0.01%	30,358.24	-	(30,358.24)			Jun-15			2015
148494	Lex Arc Flash - Reyn.2-0056	30,018.59	-	(30,018.59)	-100.00%	0.01%	30,018.59	-	(30,018.59)			Jun-15			2015
148495	Lex Arc Flash - Stonewall 0097	30,018.59	-	(30,018.59)	-100.00%	0.01%	30,018.59	-	(30,018.59)			Jun-15			2015
148498	EMS CHNL EXPANSION-KU-2015	18,506.30	-	(18,506.30)	-100.00%	0.01%	18,506.30	-	(18,506.30)			Aug-15	Feb-16		2015
148529	REPLACE BARDSTOWN TRANS	64,018.84	-	(64,018.84)	-100.00%	0.03%	64,018.84	-	(64,018.84)			Jun-15	Dec-15		2015
148568	BR Gyp Dewatring Sump Agt Grbx	10,053.46	-	(10,053.46)	-100.00%	0.00%	10,053.46	-	(10,053.46)			Jun-15	Oct-15		2015
148644	Rpl Brown North 924 Breaker	439,027.10	-	(439,027.10)	-100.00%	0.17%	439,027.10	-	(439,027.10)			Jun-15	Dec-15		2015
148688	SIMPSONVILLE HVAC-KU	8,676.00	-	(8,676.00)	-100.00%	0.00%	8,676.00	-	(8,676.00)			Jun-15	Nov-15		2015
148711	Lexington Arrow Sign Boards	9,568.21	-	(9,568.21)	-100.00%	0.00%	9,568.21	-	(9,568.21)			Jun-15	Jun-16		2015
148775	Harlan Automatic Gate SC	35,266.45	-	(35,266.45)	-100.00%	0.01%	35,266.45	-	(35,266.45)			May-15	Dec-15		2015
148976	REPLACE LTC AT WARSAW EAST	53,623.93	-	(53,623.93)	-100.00%	0.02%	53,623.93	-	(53,623.93)			Jun-15	Dec-15		2015
148983	Field Svcs Monitors 2015 KU	10,469.19	-	(10,469.19)	-100.00%	0.00%	10,469.19	-	(10,469.19)			Jun-15	Nov-15		2015
148KU15	Upgrade Quick Test Pro-KU15	-	62,500.00	62,500.00	100.00%	0.00%	-	62,500.00	62,500.00	Jan-15	Dec-15				2015
149017	CARPET/FLOORING 2014 KU	27,931.63	-	(27,931.63)	-100.00%	0.01%	27,931.63	-	(27,931.63)			Jan-14	Aug-15		2015
149025	CAMPBELLSVILLE SR SCALE SHED	31,625.62	-	(31,625.62)	-100.00%	0.01%	31,625.62	-	(31,625.62)			Jun-15	Dec-15		2015
149029	EARLINGTON POLE YARD	598,593.70	-	(598,593.70)	-100.00%	0.24%	598,593.70	-	(598,593.70)			Sep-15	Dec-15	Project started earlier than anticipated to support transmission reliability plans.	2015
149050	Rpl (2) Indian Hill 69kV Brkrs	261,420.42	-	(261,420.42)	-100.00%	0.10%	261,420.42	-	(261,420.42)			Sep-15	Dec-15		2015
149056	GH 1A Conveyor Belt Repl 15	17,665.35	-	(17,665.35)	-100.00%	0.01%	17,665.35	-	(17,665.35)			Jun-15	Jul-15		2015
149058	GH 1E Conveyor Belt Repl 15	19,457.07	-	(19,457.07)	-100.00%	0.01%	19,457.07	-	(19,457.07)			Jun-15	Jul-15		2015
149114	KUGO CONCRETE REPLACEMENT	97,486.79	-	(97,486.79)	-100.00%	0.04%	97,486.79	-	(97,486.79)			Jul-15	Dec-15		2015
149115KU	GS CDM Scanning Equip KU	18,011.42	-	(18,011.42)	-100.00%	0.01%	18,011.42	-	(18,011.42)			Jan-15	Sep-15		2015
149117	A/V EQ - KU 2015	34,113.44	-	(34,113.44)	-100.00%	0.01%	34,113.44	-	(34,113.44)			Jul-15	Feb-16		2015
149118	EARLINGTON OPS RENOVATIONS	6,954.93	-	(6,954.93)	-100.00%	0.00%	6,954.93	-	(6,954.93)			Jul-15	Oct-15		2015
149119	GH MH103 CCR Conv Belt Repl 15	22,995.95	-	(22,995.95)	-100.00%	0.01%	22,995.95	-	(22,995.95)			Jul-15	Aug-15		2015
149120	GH MH104 CCR Conv Belt Repl 15	12,852.70	-	(12,852.70)	-100.00%	0.01%	12,852.70	-	(12,852.70)			Jul-15	Aug-15		2015
149123KU	TC CT KU INSTALL 345KV MODS	229,821.74	-	(229,821.74)	-100.00%	0.09%	229,821.74	-	(229,821.74)			Apr-14	Apr-16		2015
149128	GH 2-2 Absorber Nozzle Upgrade	263,662.12	-	(263,662.12)	-100.00%	0.10%	263,662.12	-	(263,662.12)			Jul-15	Nov-15		2015
149130	GH 2-3 Absorber Nozzle Upgrade	180,847.20	-	(180,847.20)	-100.00%	0.07%	180,847.20	-	(180,847.20)			Jul-15	Nov-15		2015
149167	Rpl (2) 69kV Ohio Co Brkrs	190,367.90	-	(190,367.90)	-100.00%	0.07%	190,367.90	-	(190,367.90)			Aug-15	Nov-15		2015
149187	BRCT Office Building Repl	329,207.16	-	(329,207.16)	-100.00%	0.13%	329,207.16	-	(329,207.16)			Nov-14	Jan-16		2015
149343	MCKEE ROAD XFMR REWIND	190,544.77	-	(190,544.77)	-100.00%	0.07%	190,544.77	-	(190,544.77)			Jul-15	May-16		2015
149368	E-Town Cap Bank Rpl	186,151.28	-	(186,151.28)	-100.00%	0.07%	186,151.28	-	(186,151.28)			Sep-15	Sep-16		2015
149661	BR CT Site Paving	10,818.38	-	(10,818.38)	-100.00%	0.00%	10,818.38	-	(10,818.38)			Jul-15	Aug-15		2015
149669	KUGO CCS UPGRADE	53,079.65	-	(53,079.65)	-100.00%	0.02%	53,079.65	-	(53,079.65)			Jul-15	Jan-16		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
149681	E-TOWN ROOF REPL-2015	13,200.00	-	(13,200.00)	-100.00%	0.01%	13,200.00	-	(13,200.00)			Jul-15	Sep-15		2015
149692	GH 1&2 Spare BCWP Conversion	202,215.09	-	(202,215.09)	-100.00%	0.08%	202,215.09	-	(202,215.09)			Jul-15	Dec-15		2015
149697	REPLACE BONNIEVILLE TRANS	68,138.24	-	(68,138.24)	-100.00%	0.03%	68,138.24	-	(68,138.24)			Jul-15	Dec-15		2015
149726	CIFI Viley Rd	56,037.17	-	(56,037.17)	-100.00%	0.02%	56,037.17	-	(56,037.17)			Aug-15	Apr-16		2015
149727	CIFI Haefling 0060	79,942.76	-	(79,942.76)	-100.00%	0.03%	79,942.76	-	(79,942.76)			Aug-15	Jun-16		2015
149744	BR3 Boiler Room Air Wench Repl	12,980.50	-	(12,980.50)	-100.00%	0.01%	12,980.50	-	(12,980.50)			Jul-15	Sep-15		2015
149752	Simpsonville Guard Station-KU	12,219.07	-	(12,219.07)	-100.00%	0.00%	12,219.07	-	(12,219.07)			Aug-15	Jun-16		2015
149762	GH 3J Conveyor Belt Repl 15	110,132.13	-	(110,132.13)	-100.00%	0.04%	110,132.13	-	(110,132.13)			Aug-15	Oct-15		2015
149774	GH2 Steam Drum Top Hat Repl	38,823.03	-	(38,823.03)	-100.00%	0.02%	38,823.03	-	(38,823.03)			Aug-15	Nov-15		2015
149776	LGE CTR FAILED EQUIP - KU	36,572.26	-	(36,572.26)	-100.00%	0.01%	36,572.26	-	(36,572.26)			Aug-15	Dec-15		2015
149783	PR Princeton-Crittenden Co	1,252,076.41	-	(1,252,076.41)	-100.00%	0.49%	1,252,076.41	-	(1,252,076.41)			Oct-15	Feb-16	The scope of and estimates for this specific project was identified after the budget was prepared, however pole replacements such as this were budgeted under K9-2015.	2015
149792	BR3 Turb Rm Crane Radio Contr	16,552.16	-	(16,552.16)	-100.00%	0.01%	16,552.16	-	(16,552.16)			Aug-15	Dec-15		2015
149793	GH3 PA Duct Expansion Joints	184,409.67	-	(184,409.67)	-100.00%	0.07%	184,409.67	-	(184,409.67)			Jan-15	Nov-15		2015
149794	GH Barge Unloader Ctrl Upgrade	62,966.40	-	(62,966.40)	-100.00%	0.02%	62,966.40	-	(62,966.40)			Jul-15	Dec-15		2015
149850	REPLACE AMERICAN AVE TRANS	46,880.19	-	(46,880.19)	-100.00%	0.02%	46,880.19	-	(46,880.19)			Aug-15	Dec-15		2015
149852	GH2 Turbine Room Roof Repl 15	209,853.41	-	(209,853.41)	-100.00%	0.08%	209,853.41	-	(209,853.41)			Jul-15	Mar-16		2015
149862	BR3 Turbine Valve Upgrade	547,625.55	-	(547,625.55)	-100.00%	0.22%	547,625.55	-	(547,625.55)			Aug-15	Nov-15	Emergent work due to availability of upgraded material.	2015
149874	HARLAN SR RENOVATION-2015	138,197.72	-	(138,197.72)	-100.00%	0.05%	138,197.72	-	(138,197.72)			Aug-15	Dec-15		2015
149876	BR F-1 & B-1 Exp Joint Repl	74,129.41	-	(74,129.41)	-100.00%	0.03%	74,129.41	-	(74,129.41)			Aug-15	Sep-15		2015
149891	GH I&E Shop Calibration Equip	41,118.22	-	(41,118.22)	-100.00%	0.02%	41,118.22	-	(41,118.22)			Aug-15	Dec-15		2015
149898	BRCT 7 AA Mod HVAC Repl	22,546.10	-	(22,546.10)	-100.00%	0.01%	22,546.10	-	(22,546.10)			Aug-15	Nov-15		2015
149901	GH Portable Flow Meter	6,905.84	-	(6,905.84)	-100.00%	0.00%	6,905.84	-	(6,905.84)			Aug-15	Sep-15		2015
149902	GH Predictive Maint Equip	61,127.14	-	(61,127.14)	-100.00%	0.02%	61,127.14	-	(61,127.14)			Aug-15	Nov-15		2015
149903	GH Trans Hse 2 Dust Collector	216,612.38	-	(216,612.38)	-100.00%	0.09%	216,612.38	-	(216,612.38)			Aug-15	Dec-15		2015
149904	GH Matl Hdlg Chute 1D to 1H/2H	272,105.62	-	(272,105.62)	-100.00%	0.11%	272,105.62	-	(272,105.62)			Aug-15	Dec-15		2015
149905	GH 1&2 Fly Ash Transport Blrs	102,250.37	-	(102,250.37)	-100.00%	0.04%	102,250.37	-	(102,250.37)			Aug-15	Nov-15		2015
149906	GH 3&4 Fly Ash Transport Blrs	46,382.90	-	(46,382.90)	-100.00%	0.02%	46,382.90	-	(46,382.90)			Aug-15	Oct-15		2015
149907	GH Gypsum Vac Pump Motor	75,609.90	-	(75,609.90)	-100.00%	0.03%	75,609.90	-	(75,609.90)			Aug-15	Nov-15		2015
149909KU	TC KU RO UV LIGHT	27,280.92	-	(27,280.92)	-100.00%	0.01%	27,280.92	-	(27,280.92)			Apr-14	Nov-15		2015
149912	Purchase Vehicles KU 2015	1,358,504.69	-	(1,358,504.69)	-100.00%	0.53%	1,358,504.69	-	(1,358,504.69)			Oct-15	Dec-15	Project approved during the budget year due to decision to purchase vehicles previously leased. Capital funding for purchasing vehicles was in the 2015 Business Plan but not until 2016.	2015
149914KU	GS SL Card Readers	13,745.45	-	(13,745.45)	-100.00%	0.01%	13,745.45	-	(13,745.45)			Aug-15	Dec-15		2015
149917	Carhartt Dist Ckt	488,287.32	-	(488,287.32)	-100.00%	0.19%	488,287.32	-	(488,287.32)			Aug-15	Dec-15		2015
149919	HANSON 12KV SUB UPGRADE	874,144.37	-	(874,144.37)	-100.00%	0.34%	874,144.37	-	(874,144.37)			Aug-15	Jun-16	Emergent work to upgrade the Hanson 12kV Substation to meet the additional load for new business locating in the Hanson area as well as the expansion of the Carhartt plant.	2015
149923	RICHMOND SR PAVING -2015	40,324.00	-	(40,324.00)	-100.00%	0.02%	40,324.00	-	(40,324.00)			Aug-15	Nov-15		2015
149939	Replacment SF6 Camera	125,805.04	-	(125,805.04)	-100.00%	0.05%	125,805.04	-	(125,805.04)			Aug-15	Dec-15		2015
149940	WINCHESTER BO PAVING-2015	4,979.00	-	(4,979.00)	-100.00%	0.00%	4,979.00	-	(4,979.00)			Aug-15	Jan-16		2015
149943	GH 2&3 Data Logger	15,130.36	-	(15,130.36)	-100.00%	0.01%	15,130.36	-	(15,130.36)			Aug-15	Oct-15		2015
149944	Lex Wire Trailer	12,874.34	-	(12,874.34)	-100.00%	0.01%	12,874.34	-	(12,874.34)			Aug-15	Feb-16		2015
149947	INFRARED CAMERA - SVILLE 2015	8,044.34	-	(8,044.34)	-100.00%	0.00%	8,044.34	-	(8,044.34)			Aug-15	Feb-16		2015
149949	GH 2&3 Stack Lighting Repl	130,289.29	-	(130,289.29)	-100.00%	0.05%	130,289.29	-	(130,289.29)			Aug-15	Nov-15		2015
149951	Pineville Forklift 7000#	43,558.92	-	(43,558.92)	-100.00%	0.02%	43,558.92	-	(43,558.92)			Aug-15	Sep-15		2015
149952	Midway Pole Rack	168,642.01	-	(168,642.01)	-100.00%	0.07%	168,642.01	-	(168,642.01)			Aug-15	Dec-15		2015
149953	BR CT Compressor Site Paving	33,700.20	-	(33,700.20)	-100.00%	0.01%	33,700.20	-	(33,700.20)			Aug-15	Nov-15		2015
149956	MORG CALL CTR FURNITURE-KU	15,582.76	-	(15,582.76)	-100.00%	0.01%	15,582.76	-	(15,582.76)			Aug-15	Nov-15		2015
149958	BR Training - Storage Bldg	6,332.76	-	(6,332.76)	-100.00%	0.00%	6,332.76	-	(6,332.76)			Aug-15	Oct-15		2015
149961	REPLACE LTC AT LONDON	61,538.74	-	(61,538.74)	-100.00%	0.02%	61,538.74	-	(61,538.74)			Aug-15	Dec-15		2015
149972KU	GS GE ME Remote Vib KU	105,924.06	-	(105,924.06)	-100.00%	0.04%	105,924.06	-	(105,924.06)			Sep-15			2015
149983	GH C-10 Barge Mooring Cell Rep	200,736.32	-	(200,736.32)	-100.00%	0.08%	200,736.32	-	(200,736.32)			Jan-15	Nov-15		2015
149984	BR FGD & Lmstn Elev Safety Rep	41,944.00	-	(41,944.00)	-100.00%	0.02%	41,944.00	-	(41,944.00)			Sep-15	Oct-15		2015
149985	GH 100k Fuel Oil Tank Berm	262,952.74	-	(262,952.74)	-100.00%	0.10%	262,952.74	-	(262,952.74)			Jan-15	Dec-15		2015
149988	Meter Tester & Stand KU 2015	25,172.61	-	(25,172.61)	-100.00%	0.01%	25,172.61	-	(25,172.61)			May-15	Sep-15		2015
149991	BUILDING - KEVIL KY	18,840.87	-	(18,840.87)	-100.00%	0.01%	18,840.87	-	(18,840.87)			Sep-15			2015
149992	BUILDING - NORTON VA	14,547.97	-	(14,547.97)	-100.00%	0.01%	14,547.97	-	(14,547.97)			Sep-15			2015
149993	PINEVILLE METER SHOP RENO	108,847.85	-	(108,847.85)	-100.00%	0.04%	108,847.85	-	(108,847.85)			Sep-15	Dec-15		2015
149KU15	Upgrade SAP Test Data-KU15	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-15	Dec-15				2015
150001	BR Vehicle 2015	40,986.69	-	(40,986.69)	-100.00%	0.02%	40,986.69	-	(40,986.69)			Sep-15	Nov-15		2015
150002	BR Water Truck 2015	103,719.33	-	(103,719.33)	-100.00%	0.04%	103,719.33	-	(103,719.33)			Sep-15	Oct-15		2015
150008 KU	PR13 AC Air Handler Repl KU	8,143.22	-	(8,143.22)	-100.00%	0.00%	8,143.22	-	(8,143.22)			Sep-15	Sep-16		2015
150013	GH 10K Silo Elevator	229,602.88	-	(229,602.88)	-100.00%	0.09%	229,602.88	-	(229,602.88)			Aug-15	Nov-15		2015
150015	GH CY Personnel Carrier	19,464.30	-	(19,464.30)	-100.00%	0.01%	19,464.30	-	(19,464.30)			Sep-15	Nov-15		2015
150020	GH1 FGD Battery Repl	106,377.17	-	(106,377.17)	-100.00%	0.04%	106,377.17	-	(106,377.17)			Aug-15	Mar-16		2015
150028KU	TC2 KU TDBFP CONTROLS REP	407,300.87	37,298.22	(370,002.65)	-992.01%	0.16%	407,300.87	37,298.22	(370,002.65)	Apr-14	Dec-26	Apr-14	Sep-15		2015
150030KU	TC KU FA BARGE LO DUST COLL	44,281.64	128,933.05	84,651.41	65.66%	0.02%	44,281.64	128,933.05	84,651.41	Apr-14	Dec-26	Apr-14	Apr-16		2015
150032	CIFI - TLP Program Lexington	2,188.40	-	(2,188.40)	-100.00%	0.00%	2,188.40	-	(2,188.40)			Jan-14	Jun-16		2015
150037KU	TC KU RACK SYS PW SWITHCGEAR	132,768.26	92,094.15	(40,674.11)	-44.17%	0.05%	132,768.26	92,094.15	(40,674.11)	Apr-14	Dec-26	Apr-14	Apr-16		2015
150044	SPARE 833KVA TRANSFORMER	20,817.97	-	(20,817.97)	-100.00%	0.01%	20,817.97	-	(20,817.97)			Sep-15	Jun-16		2015
150049	GS GE 2016 Explorer KU	27,845.00	-	(27,845.00)	-100.00%	0.01%	27,845.00	-	(27,845.00)			Oct-15	Feb-16		2015
150065KU	TC KU WASTE PUMPS SL PIT	-	18,419.45	18,419.45	100.00%	0.00%	-	18,419.45	18,419.45	Apr-14	Dec-26				2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
150066	UPGRADE GREEN RIVER 34KV RELAY	56,543.45	-	(56,543.45)	-100.00%	0.02%	56,543.45	-	(56,543.45)			Sep-15	May-16		2015
150072	GH Tube Bender	16,867.64	-	(16,867.64)	-100.00%	0.01%	16,867.64	-	(16,867.64)			Sep-15	Nov-15		2015
150075KU	TC2 KU TURB LIFT OIL PUMP	-	124,329.48	124,329.48	100.00%	0.00%	-	124,329.48	124,329.48	Apr-14	Dec-26				2015
150080KU	GS GE Black Start KU	809,045.97	-	(809,045.97)	-100.00%	0.32%	809,045.97	-	(809,045.97)			Oct-15		This project was originally budgeted to Project Engineering project number 140990. Bulk of work moved to 2016	2015
150081	GH Portable Outage Offices	34,656.33	-	(34,656.33)	-100.00%	0.01%	34,656.33	-	(34,656.33)			Sep-15	Nov-15		2015
150090	SOMERSET SR ROOF & GUTTERS	44,780.93	-	(44,780.93)	-100.00%	0.02%	44,780.93	-	(44,780.93)			Sep-15	Apr-16		2015
150095	FUL UPGRD EMS SWARE-KU-2016	63,502.48	-	(63,502.48)	-100.00%	0.02%	63,502.48	-	(63,502.48)			Oct-15			2015
150110	GH 3M Conveyor Belt Repl 15	16,561.83	-	(16,561.83)	-100.00%	0.01%	16,561.83	-	(16,561.83)			Oct-15	Nov-15		2015
150111	GH 3N2 Conveyor Belt Repl 15	5,952.52	-	(5,952.52)	-100.00%	0.00%	5,952.52	-	(5,952.52)			Oct-15	Nov-15		2015
150112	GH4 AH Outlet Duct Exp Joints	456,361.29	-	(456,361.29)	-100.00%	0.18%	456,361.29	-	(456,361.29)			Oct-15	Dec-15		2015
150113	GH 5H Conveyor Belt Repl 15	7,199.38	-	(7,199.38)	-100.00%	0.00%	7,199.38	-	(7,199.38)			Oct-15	Oct-15		2015
150114	SIMP CIRCUIT UPDATE-KU-2015	7,639.16	-	(7,639.16)	-100.00%	0.00%	7,639.16	-	(7,639.16)			Oct-15	Dec-15		2015
150119	BRCT Vibration Analysis Equip	27,360.86	-	(27,360.86)	-100.00%	0.01%	27,360.86	-	(27,360.86)			Oct-15	Nov-15		2015
150121	BR3 Burner Nozzle Tip TC's	24,074.95	-	(24,074.95)	-100.00%	0.01%	24,074.95	-	(24,074.95)			Oct-15	Apr-16		2015
150122	BR Portable Flow Meter	9,334.83	-	(9,334.83)	-100.00%	0.00%	9,334.83	-	(9,334.83)			Oct-15	Dec-15		2015
150126	NORTON FAC RELO LAND	294,994.15	-	(294,994.15)	-100.00%	0.12%	294,994.15	-	(294,994.15)			Oct-15	Dec-15		2015
150127	KEVIL FAC RELO LAND	131,956.31	-	(131,956.31)	-100.00%	0.05%	131,956.31	-	(131,956.31)			Oct-15	Dec-15		2015
150128	DX Penstock Rock Fall Shields	34,972.15	-	(34,972.15)	-100.00%	0.01%	34,972.15	-	(34,972.15)			Oct-15	Nov-15		2015
150131	Drafting Printer-KU	15,123.55	-	(15,123.55)	-100.00%	0.01%	15,123.55	-	(15,123.55)			Oct-15	Mar-16		2015
150135	REPLACE LTC AT LEX SUB	43,218.92	-	(43,218.92)	-100.00%	0.02%	43,218.92	-	(43,218.92)			Oct-15	Dec-15		2015
150148	REPLACE TRANS AT PINE HILL	45,574.26	-	(45,574.26)	-100.00%	0.02%	45,574.26	-	(45,574.26)			Oct-15	Dec-15		2015
150170	Audiovisual Upgrade	30,439.51	-	(30,439.51)	-100.00%	0.01%	30,439.51	-	(30,439.51)			Oct-15	May-16		2015
150183	GH 1J/2J Conveyor Gearbox	54,936.85	-	(54,936.85)	-100.00%	0.02%	54,936.85	-	(54,936.85)			Sep-15	Nov-15		2015
150184	GH Sewage Lift Station Pump	16,015.25	-	(16,015.25)	-100.00%	0.01%	16,015.25	-	(16,015.25)			Sep-15	Dec-15		2015
150187	Brown ESC Dataloggers-KU15	14,697.00	-	(14,697.00)	-100.00%	0.01%	14,697.00	-	(14,697.00)			Oct-15	Mar-16		2015
150188	Ghent ESC Dataloggers-KU15	13,644.00	-	(13,644.00)	-100.00%	0.01%	13,644.00	-	(13,644.00)			Oct-15	Mar-16		2015
150211	London Wire Trailer	15,029.08	-	(15,029.08)	-100.00%	0.01%	15,029.08	-	(15,029.08)			Nov-15	May-16		2015
150214	BRCT SW Booster Pump Upgrade	10,526.76	-	(10,526.76)	-100.00%	0.00%	10,526.76	-	(10,526.76)			Nov-15	Feb-16		2015
150217	Parkers Mill Land Purchase	81.31	-	(81.31)	-100.00%	0.00%	81.31	-	(81.31)			Nov-15	Sep-16		2015
150223	OIL CONTAINMENT LEBANON JUNCT.	23,935.56	-	(23,935.56)	-100.00%	0.01%	23,935.56	-	(23,935.56)			Nov-15	Sep-16		2015
150224	GH 1C Conveyor Belt Repl 15	55,338.86	-	(55,338.86)	-100.00%	0.02%	55,338.86	-	(55,338.86)			Nov-15	Nov-15		2015
150228KU	Tech Learning System KU	27,540.98	-	(27,540.98)	-100.00%	0.01%	27,540.98	-	(27,540.98)			Nov-15	Dec-15		2015
150230	GH2 Burner Replacement	151,523.86	-	(151,523.86)	-100.00%	0.06%	151,523.86	-	(151,523.86)			Nov-15	Nov-15		2015
150232	BR Utility Vehicles 2015	56,431.18	-	(56,431.18)	-100.00%	0.02%	56,431.18	-	(56,431.18)			Nov-15	Dec-15		2015
150238	Walker OCB Kit Install	9,318.00	-	(9,318.00)	-100.00%	0.00%	9,318.00	-	(9,318.00)			Nov-15			2015
150241	River Queen OCB Kit Install	11,183.81	-	(11,183.81)	-100.00%	0.00%	11,183.81	-	(11,183.81)			Nov-15			2015
150242	Danville N OCB Kit Install	11,334.87	-	(11,334.87)	-100.00%	0.00%	11,334.87	-	(11,334.87)			Nov-15			2015
150243	W Irvine OCB Kit Install	29,362.47	-	(29,362.47)	-100.00%	0.01%	29,362.47	-	(29,362.47)			Nov-15			2015
150244	W Frankfort OCB Kit Install	11,172.66	-	(11,172.66)	-100.00%	0.00%	11,172.66	-	(11,172.66)			Nov-15			2015
150245	Tyrone OCB Kit Install	5,811.26	-	(5,811.26)	-100.00%	0.00%	5,811.26	-	(5,811.26)			Nov-15			2015
150246	Rodburn OCB Kit Install	11,010.00	-	(11,010.00)	-100.00%	0.00%	11,010.00	-	(11,010.00)			Nov-15			2015
150247	Middlesboro OCB Kit Install	9,159.07	-	(9,159.07)	-100.00%	0.00%	9,159.07	-	(9,159.07)			Nov-15			2015
150248	Lebanon OCB Kit Install	11,390.98	-	(11,390.98)	-100.00%	0.00%	11,390.98	-	(11,390.98)			Nov-15			2015
150249	Boonesboro N OCB Kit Install	11,217.60	-	(11,217.60)	-100.00%	0.00%	11,217.60	-	(11,217.60)			Nov-15			2015
150252	Leitchfield Sw OCB Kit Install	7,251.53	-	(7,251.53)	-100.00%	0.00%	7,251.53	-	(7,251.53)			Nov-15			2015
150253	Pocket OCB Kit Install	12,428.13	-	(12,428.13)	-100.00%	0.00%	12,428.13	-	(12,428.13)			Nov-15			2015
150257	Brown CT OCB Kit Install	7,812.00	-	(7,812.00)	-100.00%	0.00%	7,812.00	-	(7,812.00)			Nov-15			2015
150261	GH3 FGD Mist Elim Partial Repl	79,172.41	-	(79,172.41)	-100.00%	0.03%	79,172.41	-	(79,172.41)			Nov-15	Nov-15		2015
150262	London OCB Kit Install	18,486.20	-	(18,486.20)	-100.00%	0.01%	18,486.20	-	(18,486.20)			Nov-15			2015
150268	Green River OCB Kit Install	31,452.00	-	(31,452.00)	-100.00%	0.01%	31,452.00	-	(31,452.00)			Nov-15			2015
150269	Lancaster SW OCB Kit Install	47,178.00	-	(47,178.00)	-100.00%	0.02%	47,178.00	-	(47,178.00)			Nov-15			2015
150270	Wheatcroft OCB Kit Install	15,875.88	-	(15,875.88)	-100.00%	0.01%	15,875.88	-	(15,875.88)			Nov-15			2015
150305	BW Drafting Printer - KU	14,327.04	-	(14,327.04)	-100.00%	0.01%	14,327.04	-	(14,327.04)			Oct-15	Jan-16		2015
150309	SECURITY ID PRINTER-KU	7,043.92	-	(7,043.92)	-100.00%	0.00%	7,043.92	-	(7,043.92)			Nov-15	Dec-15		2015
150341	London Automatic Gate-KU15	36,821.31	-	(36,821.31)	-100.00%	0.01%	36,821.31	-	(36,821.31)			May-15	Aug-16		2015
150354	Elizabethtown Pole Rack-KU15	49,438.24	-	(49,438.24)	-100.00%	0.02%	49,438.24	-	(49,438.24)			Jun-15	Dec-15		2015
150359	Danville Wire Trailer	2,835.34	-	(2,835.34)	-100.00%	0.00%	2,835.34	-	(2,835.34)			Nov-15	Apr-16		2015
150362	DX Lake Access Ramp Extension	8,793.34	-	(8,793.34)	-100.00%	0.00%	8,793.34	-	(8,793.34)			Nov-15	Dec-15		2015
150365	GH 1&4 Data Loggers	59,945.66	-	(59,945.66)	-100.00%	0.02%	59,945.66	-	(59,945.66)			Aug-15	Dec-15		2015
150367	GH 2-2 Pulv Gearbox	334,287.09	-	(334,287.09)	-100.00%	0.13%	334,287.09	-	(334,287.09)			Jan-15	Dec-15		2015
150383KU	TC2 KU 3RD STAGE BUCKETS	328,725.11	-	(328,725.11)	-100.00%	0.13%	328,725.11	-	(328,725.11)			Apr-14	Apr-16		2015
150397	LGE CTR AV EQUIP 2015-KU	44,260.65	-	(44,260.65)	-100.00%	0.02%	44,260.65	-	(44,260.65)			Dec-15	Apr-16		2015
150401	GH 1C Conveyor Wash Box	56,274.61	-	(56,274.61)	-100.00%	0.02%	56,274.61	-	(56,274.61)			Dec-15	Dec-15		2015
150402	GH 6G Conveyor Belt Repl 15	5,709.08	-	(5,709.08)	-100.00%	0.00%	5,709.08	-	(5,709.08)			Dec-15	Dec-15		2015
150406	BRCT 8 Gas Detection Syst Repl	31,138.75	-	(31,138.75)	-100.00%	0.01%	31,138.75	-	(31,138.75)			Dec-15	Nov-16		2015
150426	GH 2-5 Pulv Gearbox	369,907.55	-	(369,907.55)	-100.00%	0.15%	369,907.55	-	(369,907.55)			Jan-15	Dec-15		2015
150428	REPL BUSHINGS RICHMOND IND.	19,168.92	-	(19,168.92)	-100.00%	0.01%	19,168.92	-	(19,168.92)			Dec-15	Dec-15		2015
150442	REPLACE TRANS BENS BRANCH SUB	13,682.02	-	(13,682.02)	-100.00%	0.01%	13,682.02	-	(13,682.02)			Dec-15	Dec-15		2015
150KU15	LogRhythm (CIP)-KU15	2,368.74	25,000.00	22,631.26	90.53%	0.00%	2,368.74	25,000.00	22,631.26	Jan-15	Oct-15	Jan-15	Nov-15		2015
151KU15	LogRhythm HW Refresh-KU15	-	447,499.96	447,499.96	100.00%	0.00%	-	447,499.96	447,499.96	Jan-15	Oct-15				2015
151KU16	Entrprs Data Domain Expn-KU16	234,614.99	-	(234,614.99)	-100.00%	0.09%	234,614.99	-	(234,614.99)			Aug-15	Jun-16		2015
152000KU	TC CT KU GEN PROT RELAY	90,583.61	25,786.20	(64,797.41)	-251.29%	0.04%	90,583.61	51,572.40	(39,011.21)	Jan-09	May-20	Jan-09	Apr-16		2015
152KU15	LogRhythm Tech Upg/Ref-KU15	18,757.75	37,499.99	18,742.24	49.98%	0.01%	18,757.75	37,499.99	18,742.24	Jan-15	Oct-15	Jan-15	Jul-15		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
153067KU	TC2 KU ACOUSTIC MONITOR	55,802.07	-	(55,802.07)	-100.00%	0.02%	55,802.07	-	(55,802.07)			Apr-14	Apr-16		2015
153068KU	TC KU REPL A CHILLER	20,636.50	-	(20,636.50)	-100.00%	0.01%	20,636.50	-	(20,636.50)			Apr-14	Jul-16		2015
153075KU	TC2 KU TDBFP TRIP BLOCK	83,236.95	-	(83,236.95)	-100.00%	0.03%	83,236.95	-	(83,236.95)			Apr-14	Jul-16		2015
153KU15	IT Sec Infrast Enhance-KU15	94,045.80	75,000.00	(19,045.80)	-25.39%	0.04%	94,045.80	75,000.00	(19,045.80)	Jan-15	Dec-15	Jan-15	Jun-16		2015
154KU15	LogRhythm (Corp)-KU15	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-15	Oct-15				2015
155KU15	NAS Capacity Expansion-KU15	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-15	Dec-15				2015
156KU15	Sys Mgmt - SCCM Upgrade-KU15	28,225.54	28,250.00	24.46	0.09%	0.01%	28,225.54	28,250.00	24.46	Jan-15	Mar-15	Jan-15	Jun-15		2015
157KU15	EMS CIP-KU15	39,687.32	51,066.49	11,379.17	22.28%	0.02%	39,687.32	51,066.49	11,379.17	Jan-15	Dec-15	Jan-15			2015
158KU15	FIM Replacement-KU15	678,965.39	449,999.73	(228,965.66)	-50.88%	0.27%	678,965.39	449,999.73	(228,965.66)	Jan-15	Dec-15	Jan-15			2015
159KU15	LOAD Vendor Upgrade-KU15	1,724.80	100,000.00	98,275.20	98.28%	0.00%	1,724.80	100,000.00	98,275.20	Jan-15	Dec-15	Jan-15	Nov-15		2015
160KU15	Maximo Licenses-KU15	-	65,000.00	65,000.00	100.00%	0.00%	-	65,000.00	65,000.00	Jan-15	Dec-15				2015
161KU15	Reliability Report Enh-KU15	48,929.38	74,999.82	26,070.44	34.76%	0.02%	48,929.38	74,999.82	26,070.44	Jan-15	Dec-15	Jan-15	Dec-15		2015
161KU16	HP QC Upgr to ALM-KU16	61,215.00	-	(61,215.00)	-100.00%	0.02%	61,215.00	-	(61,215.00)			Oct-15	Jun-16		2015
162KU15	Primavera P6-KU15	-	12,500.00	12,500.00	100.00%	0.00%	-	12,500.00	12,500.00	Jan-15	Dec-15				2015
163KU15	SAP CRM/ECC Enhancement-KU15	-	249,999.58	249,999.58	100.00%	0.00%	-	249,999.58	249,999.58	Jan-15	Dec-15				2015
163KU16	Plant Mobile-Ghent-KU16	1,891.09	-	(1,891.09)	-100.00%	0.00%	1,891.09	-	(1,891.09)			Oct-15			2015
164KU15	TRODS-KU15	55,450.67	49,999.86	(5,450.81)	-10.90%	0.02%	55,450.67	49,999.86	(5,450.81)	Jan-15	Dec-15	Jan-15	Dec-15		2015
165KU15	Non-SCADA Load Data-KU15	11,812.64	94,999.91	83,187.27	87.57%	0.00%	11,812.64	94,999.91	83,187.27	Jan-15	Dec-15	Jan-15	Mar-16		2015
166KU15	ROD Enhancements-KU15	1,936.01	12,500.00	10,563.99	84.51%	0.00%	1,936.01	12,500.00	10,563.99	Jan-15	Dec-15	Jan-15	Jun-16		2015
169KU15	Expand My Account & Apps-KU15	124,283.28	124,999.93	716.65	0.57%	0.05%	124,283.28	124,999.93	716.65	Jan-15	Dec-15	Jan-15	Dec-15		2015
170KU15	Low Income Assist Portal-KU15	(0.02)	99,999.86	99,999.88	100.00%	0.00%	(0.02)	99,999.86	99,999.88	Jan-15	Dec-15	Jan-15	Nov-15		2015
171KU15	Rev Collections Impl-KU15	-	37,500.06	37,500.06	100.00%	0.00%	-	37,500.06	37,500.06	Jan-15	Dec-15				2015
172KU15	Monitoring Project-KU15	98,866.97	99,999.85	1,132.88	1.13%	0.04%	98,866.97	99,999.85	1,132.88	Jan-15	Dec-15	Jan-15	Dec-15		2015
173KU15	Microsoft EA-KU15	220,654.17	167,547.00	(53,107.17)	-31.70%	0.09%	220,654.17	167,547.00	(53,107.17)	Jan-15	May-15	Jan-15	May-15		2015
175KU15	Replace RedHat Servers-KU15	40,053.89	63,833.00	23,779.11	37.25%	0.02%	40,053.89	63,833.00	23,779.11	Jan-15	Dec-15	Jan-15	Dec-15		2015
176KU15	UC&C/CUCM Major Upgrade-KU15	67,243.75	137,499.79	70,256.04	51.10%	0.03%	67,243.75	137,499.79	70,256.04	Jan-15	Dec-15	Jan-15	Dec-15		2015
177KU15	PowerPlant Module Upgr-KU15	-	21,375.00	21,375.00	100.00%	0.00%	-	21,375.00	21,375.00	Jan-15	Dec-15				2015
178KU15	Upgrade Quest Server-KU15	-	37,499.98	37,499.98	100.00%	0.00%	-	37,499.98	37,499.98	Jan-15	Apr-17				2015
179KU15	SE KY Alt Buildout Y1/3-KU15	-	949,999.43	949,999.43	100.00%	0.00%	-	949,999.43	949,999.43	Jan-15	Dec-15			Offset with Project 081KU14.	2015
180KU15	CIP V5-KU15	61,257.13	-	(61,257.13)	-100.00%	0.02%	61,257.13	-	(61,257.13)			Jan-15	Dec-15		2015
200KU15	Customer Bill Redesign-KU15	389,588.22	250,000.03	(139,588.19)	-55.84%	0.15%	389,588.22	500,000.03	110,411.81	Jan-15	Dec-16	Jan-15	Aug-16		2015
201KU14	Auto Pymt Arrangements-KU14	(15,955.28)	-	15,955.28	-100.00%	-0.01%	2.12	15,957.40	15,955.28			Jan-14	Feb-15		2015
201KU15	Corp Web Redesign Upgr-KU15	-	50,000.00	50,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Jan-15	Dec-16				2015
202KU14	iFactor Upgrade-KU14	(1,934.07)	-	1,934.07	-100.00%	0.00%	-	1,934.07	1,934.07			Jan-14	Sep-14		2015
202KU15	Trans OATT Billing Tool-KU15	88,997.22	124,999.97	36,002.75	28.80%	0.03%	88,997.22	224,999.97	136,002.75	Jan-15	Dec-16	Jan-15			2015
203KU14	EDI Phase III - Form 820-KU14	283.09	-	(283.09)	-100.00%	0.00%	56,941.19	56,658.10	(283.09)			Jan-14	Jan-15		2015
203KU15	PowerPlant Upgrade-KU15	684,522.23	87,500.00	(597,022.23)	-682.31%	0.27%	684,522.23	175,000.00	(509,522.23)	Jan-15	Jun-16	Jan-15	Jul-16	In 2013, PowerPlan was upgraded from Version 10.2.1.2 to version 10.3.3.1. The 2013 PowerPlan upgrade expense was approximately $300k. This amount was used as the reference point for the 2015 PowerPlan upgrade amount included in the 2015 business plan.	2015
204KU16	SAP CRM/ECC Upgr-KU16	565,248.36	-	(565,248.36)	-100.00%	0.22%	565,248.36	12,880,000.16	12,314,751.80			Oct-15		Project start was moved forward into 2015.	2015
207KU14	SOA Upgrade-KU14	786.20	-	(786.20)	-100.00%	0.00%	111,566.08	110,779.88	(786.20)			Jan-14	Jan-15		2015
208KU14	Convert BW to Micr Tools-KU14	233,531.85	-	(233,531.85)	-100.00%	0.09%	282,510.13	48,978.28	(233,531.85)			Feb-14	Dec-14		2015
210KU14	OTN Core Rings-KU14	(122,136.75)	-	122,136.75	-100.00%	-0.05%	-	122,136.75	122,136.75			Feb-14	May-15		2015
211KU14	TeamMate Reporting-KU14	13,394.19	-	(13,394.19)	-100.00%	0.01%	13,394.19	-	(13,394.19)			Jan-14	Feb-15		2015
212KU14	FERCH TOOLS-KU14	1,257.14	-	(1,257.14)	-100.00%	0.00%	7,273.64	6,016.50	(1,257.14)			Jan-14	Dec-14		2015
215KU14	My Acct Website Enhance-KU14	8.22	-	(8.22)	-100.00%	0.00%	131,294.36	131,286.14	(8.22)			Mar-14	Dec-14		2015
217KU14	EE Oracle to CCS Interf-KU14	32,374.52	-	(32,374.52)	-100.00%	0.01%	98,675.34	66,300.82	(32,374.52)			Mar-14	May-15		2015
220KU14	IOC Enhancements-KU14	76,178.01	-	(76,178.01)	-100.00%	0.03%	86,090.56	9,912.55	(76,178.01)			Mar-14	Nov-15		2015
227KU14	Paducah Alt MW BB Build-KU14	58,481.78	-	(58,481.78)	-100.00%	0.02%	670,991.93	612,510.15	(58,481.78)			Jan-14	Dec-15		2015
230KU14	SAG Upgrade-KU14	268.41	-	(268.41)	-100.00%	0.00%	21,484.14	21,215.73	(268.41)			Jan-14	Feb-15		2015
231KU14	Contractor Health-KU14	4,530.02	-	(4,530.02)	-100.00%	0.00%	83,039.15	78,509.13	(4,530.02)			Jan-14	Feb-15		2015
233KU14	EMS Switch Replacement-KU14	74,918.92	-	(74,918.92)	-100.00%	0.03%	77,569.86	2,650.94	(74,918.92)			Jan-14	Feb-15		2015
234KU14	Damage Assess Enhance-KU14	128,537.94	-	(128,537.94)	-100.00%	0.05%	291,738.23	163,200.29	(128,537.94)			Jan-14	Dec-15		2015
236KU14	Oracle Regression Test-KU14	112,327.79	-	(112,327.79)	-100.00%	0.04%	197,049.40	84,721.61	(112,327.79)			Jan-14	Nov-15		2015
238KU14	AutoCad Licenses-KU14	6,371.76	-	(6,371.76)	-100.00%	0.00%	6,371.76	-	(6,371.76)			Jan-14	Dec-14		2015
240KU14	Intranet Redesign-KU14	33,973.28	-	(33,973.28)	-100.00%	0.01%	103,059.45	69,086.17	(33,973.28)			Jan-14	Sep-15		2015
245KU14	Stackvision for TC Units-KU14	10,212.61	-	(10,212.61)	-100.00%	0.00%	10,212.61	-	(10,212.61)			Jan-14	Feb-15		2015
261KU14	Global Mapper Upgrade-KU14	2,179.40	-	(2,179.40)	-100.00%	0.00%	2,179.40	-	(2,179.40)			Nov-14	Feb-15		2015
262KU14	Redact-It Implement-KU14	252.43	-	(252.43)	-100.00%	0.00%	16,947.43	16,695.00	(252.43)			Nov-14			2015
263KU14	Wellness Portal-KU14	38,860.09	-	(38,860.09)	-100.00%	0.02%	44,628.64	5,768.55	(38,860.09)			Nov-14	Nov-15		2015
264KU14	Enterprise IronKey-KU14	17,590.55	-	(17,590.55)	-100.00%	0.01%	17,590.55	-	(17,590.55)			Nov-14	Sep-15		2015
266KU14	BOC Conf Room Upgr-KU14	4,246.11	-	(4,246.11)	-100.00%	0.00%	4,389.86	143.75	(4,246.11)			Nov-14	Mar-15		2015
271KU14	BlueCoat Licenses-KU14	(121.34)	-	121.34	-100.00%	0.00%	2,022.30	2,143.64	121.34			Jan-14	Feb-15		2015
400KU15	OTN Core Rings Y1/2 LEX-KU15	1,700,422.56	2,090,000.04	389,577.48	18.64%	0.67%	1,700,422.56	2,090,000.04	389,577.48	Jan-15	Dec-15	Jan-15			2015
700KU15	Fidelity Pension-KU15	750,649.37	-	(750,649.37)	-100.00%	0.29%	750,649.37	-	(750,649.37)			Jan-15	Dec-15	Unbudgeted project that was initiated late 2015.	2015
701KU15	Fieldsmart Dmge Enhance-KU15	67,200.00	-	(67,200.00)	-100.00%	0.03%	67,200.00	-	(67,200.00)			Jan-15	Nov-15		2015
703KU15	Rate Case-KU15	243,251.60	-	(243,251.60)	-100.00%	0.10%	243,251.60	-	(243,251.60)			Jan-15	Nov-15		2015
705KU15	Trans Lines Mobile App-KU15	73,140.32	-	(73,140.32)	-100.00%	0.03%	73,140.32	-	(73,140.32)			Jan-15	Dec-15		2015
706KU15	AOC Telecom Renovation-KU15	12,387.05	-	(12,387.05)	-100.00%	0.00%	12,387.05	-	(12,387.05)			Jan-15	Nov-15		2015
707KU15	PACSs for Substations-KU15	305,005.50	-	(305,005.50)	-100.00%	0.12%	305,005.50	-	(305,005.50)			Jan-15	Aug-16		2015
708KU15	PowerBase Licenses-KU15	2,799.09	-	(2,799.09)	-100.00%	0.00%	2,799.09	-	(2,799.09)			Jan-15	Nov-15		2015
709KU15	Secure32-KU15	15,055.46	-	(15,055.46)	-100.00%	0.01%	15,055.46	-	(15,055.46)			May-15	Nov-15		2015
711KU15	CoreLogic-KU15	21,655.20	-	(21,655.20)	-100.00%	0.01%	21,655.20	-	(21,655.20)			May-15	Dec-15		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
714KU15	Fleet Focus Enhance-KU15	3,822.00	-	(3,822.00)	-100.00%	0.00%	3,822.00	-	(3,822.00)			May-15	Dec-15		2015
715KU15	PI Licenses Gen-KU15	2,968.00	-	(2,968.00)	-100.00%	0.00%	2,968.00	-	(2,968.00)			May-15	Jun-15		2015
716KU15	Res Contractor Invoicing-KU15	93,855.10	-	(93,855.10)	-100.00%	0.04%	93,855.10	-	(93,855.10)			Jun-15	Dec-15		2015
717KU15	Maximo BI-KU15	17,564.44	-	(17,564.44)	-100.00%	0.01%	17,564.44	-	(17,564.44)			Jun-15	Dec-15		2015
718KU15	PowerPlant BI-KU15	5,661.75	-	(5,661.75)	-100.00%	0.00%	5,661.75	-	(5,661.75)			Jun-15	Dec-15		2015
719KU15	CTS Upload Automation-KU15	4,588.50	-	(4,588.50)	-100.00%	0.00%	4,588.50	-	(4,588.50)			Jun-15	Nov-15		2015
720KU15	NAS Analytics Tool-KU15	88,264.18	-	(88,264.18)	-100.00%	0.03%	88,264.18	-	(88,264.18)			Jun-15	Dec-15		2015
722KU15	Microsoft Prj Svr 2013-KU15	26,323.02	-	(26,323.02)	-100.00%	0.01%	26,323.02	-	(26,323.02)			Jul-15	Jun-16		2015
724KU15	Data Copy Tool for SAP-KU15	155,200.60	-	(155,200.60)	-100.00%	0.06%	155,200.60	-	(155,200.60)			Jul-15	Jun-16		2015
725KU15	NAS Refresh (BOC)-KU15	227,058.46	-	(227,058.46)	-100.00%	0.09%	227,058.46	-	(227,058.46)			Jul-15	Dec-15		2015
726KU15	NAS Refresh (SDC)-KU15	226,927.01	-	(226,927.01)	-100.00%	0.09%	226,927.01	-	(226,927.01)			Jul-15	Dec-15		2015
727KU15	At-Risk-KU15	8,068.76	-	(8,068.76)	-100.00%	0.00%	8,068.76	-	(8,068.76)			Aug-15	Dec-15		2015
728KU15	EE Rebate Checks-KU15	124,089.04	-	(124,089.04)	-100.00%	0.05%	124,089.04	-	(124,089.04)			Aug-15	Dec-15		2015
730KU15	Lojic-KU15	46,381.15	-	(46,381.15)	-100.00%	0.02%	46,381.15	-	(46,381.15)			Aug-15	Dec-15		2015
733KU15	Data WH Appliance Impl-KU15	775,122.88	-	(775,122.88)	-100.00%	0.30%	775,122.88	-	(775,122.88)			Sep-15	Dec-15	Unbudgeted project that was opened at the end of 2014 to purchase a BI data warehouse appliance.	2015
734KU15	SQL Server Lic-KU15	49,730.10	-	(49,730.10)	-100.00%	0.02%	49,730.10	-	(49,730.10)			Oct-15	Nov-15		2015
735KU15	Upgrade Adjust.IT-KU15	13,381.38	-	(13,381.38)	-100.00%	0.01%	13,381.38	-	(13,381.38)			Oct-15	Dec-15		2015
738KU15	Install VESDA at BOC-KU15	10,171.20	-	(10,171.20)	-100.00%	0.00%	10,171.20	-	(10,171.20)			Oct-15	Dec-15		2015
739KU15	OCC Licenses-KU15	7,589.69	-	(7,589.69)	-100.00%	0.00%	7,589.69	-	(7,589.69)			Nov-15	Dec-15		2015
740KU15	WinIGS-KU15	20,821.70	-	(20,821.70)	-100.00%	0.01%	20,821.70	-	(20,821.70)			Nov-15	Dec-15		2015
741KU15	GlobalMapper Upgr-KU15	2,849.28	-	(2,849.28)	-100.00%	0.00%	2,849.28	-	(2,849.28)			Nov-15	Dec-15		2015
743KU15	Video Streaming Appl-KU15	44,453.75	-	(44,453.75)	-100.00%	0.02%	44,453.75	-	(44,453.75)			Nov-15	Aug-16		2015
744KU15	Sharepoint 2013 Migr-KU15	2,666.96	-	(2,666.96)	-100.00%	0.00%	2,666.96	-	(2,666.96)			Nov-15	Dec-15		2015
745KU15	PEPSE Upgrade-KU15	22,022.56	-	(22,022.56)	-100.00%	0.01%	22,022.56	-	(22,022.56)			Dec-15	Dec-15		2015
746KU15	PI Coresight-KU15	11,222.00	-	(11,222.00)	-100.00%	0.00%	11,222.00	-	(11,222.00)			Dec-15	Dec-15		2015
747KU15	SKM PowerTools-KU15	2,968.00	-	(2,968.00)	-100.00%	0.00%	2,968.00	-	(2,968.00)			Dec-15	Dec-15		2015
CCAPR156	Capital CAP/REG/RECL - 011560	77,496.48	43,899.02	(33,597.46)	-76.53%	0.03%	77,496.48	43,899.02	(33,597.46)	Jan-13	Dec-25	Jan-13			2015
CCAPR216	Capital CAP/REG/RECl - 012160	12,182.07	31,999.35	19,817.28	61.93%	0.00%	12,182.07	31,999.35	19,817.28	Jan-13	Dec-25	Jan-13			2015
CCAPR236	Capital CAP/REG/RECL - 012360	44,585.39	50,041.87	5,456.48	10.90%	0.02%	44,585.39	50,041.87	5,456.48	Jan-13	Dec-25	Jan-13			2015
CCAPR246	Capital CAP/REG/RECL - 012460	69,567.18	8,498.47	(61,068.71)	-718.58%	0.03%	69,567.18	8,498.47	(61,068.71)	Jan-13	Dec-25	Jan-13			2015
CCAPR256	Capital CAP/REG/RECL - 012560	135,400.61	9,645.35	(125,755.26)	-1303.79%	0.05%	135,400.61	9,645.35	(125,755.26)	Jan-13	Dec-25	Jan-13			2015
CCAPR315	Capital CAP/REG/RECL - 013150	112,936.41	22,764.76	(90,171.65)	-396.10%	0.04%	112,936.41	22,764.76	(90,171.65)	Jan-13	Dec-25	Jan-13			2015
CCAPR366	Capital CAP/REG/RECL - 013660	45,633.49	30,829.08	(14,804.41)	-48.02%	0.02%	45,633.49	30,829.08	(14,804.41)	Jan-13	Dec-25	Jan-13			2015
CCAPR416	Capital CAP/REG/RECL - 014160	2,048.03	15,087.16	13,039.13	86.43%	0.00%	2,048.03	15,087.16	13,039.13	Jan-13	Dec-25	Jan-13			2015
CCAPR426	Capital CAP/REG/RECL - 014260	17,163.65	14,795.37	(2,368.28)	-16.01%	0.01%	17,163.65	14,795.37	(2,368.28)	Jan-13	Dec-25	Jan-13			2015
CCAPR766	Capital CAP/REG/RECL - 017660	4,156.08	26,171.10	22,015.02	84.12%	0.00%	4,156.08	26,171.10	22,015.02	Jan-13	Dec-25	Jan-13			2015
CEMTR582	KU Electric Meters - 015820	1,592,383.52	1,405,552.54	(186,830.98)	-13.29%	0.63%	1,592,383.52	1,405,552.54	(186,830.98)	Jan-13	Dec-19	Jan-13			2015
CKM021915	KU MAJOR STORM 021915	179,578.22	-	(179,578.22)	-100.00%	0.07%	179,578.22	-	(179,578.22)			Feb-15	Jul-15		2015
CKM070915	KU MAJOR STORM - LONDON ONLY	64,145.95	-	(64,145.95)	-100.00%	0.03%	64,145.95	-	(64,145.95)			Jul-15	Dec-15		2015
CKM071315	KU MAJOR STORM - 07/13/15	1,094,813.79	-	(1,094,813.79)	-100.00%	0.43%	1,094,813.79	-	(1,094,813.79)			Jul-15	Feb-16	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur.In total, the full year variance on storms this year is $1,035K over budget.	2015
CNBCD156O	NB Comm OH - 011560	249,007.01	309,790.98	60,783.97	19.62%	0.10%	249,007.01	309,790.98	60,783.97	Jan-13	Dec-25	Jan-13			2015
CNBCD156U	NB Comm UG - 011560	118,430.34	77,965.56	(40,464.78)	-51.90%	0.05%	118,430.34	77,965.56	(40,464.78)	Dec-12	Dec-25	Dec-12			2015
CNBCD216O	NB Comm OH - 012160	447,256.38	474,999.62	27,743.24	5.84%	0.18%	447,256.38	474,999.62	27,743.24	Jan-13	Dec-14	Jan-13			2015
CNBCD216U	NB Comm UG - 012160	442,998.88	380,004.60	(62,994.28)	-16.58%	0.17%	442,998.88	380,004.60	(62,994.28)	Jan-13	Dec-25	Jan-13			2015
CNBCD236O	NB Comm OH - 012360	299,046.09	285,048.39	(13,997.70)	-4.91%	0.12%	299,046.09	285,048.39	(13,997.70)	Jan-13	Dec-25	Jan-13			2015
CNBCD236U	NB Comm UG - 012360	209,663.41	157,524.23	(52,139.18)	-33.10%	0.08%	209,663.41	157,524.23	(52,139.18)	Jan-13	Dec-25	Jan-13			2015
CNBCD246O	NB Comm OH - 012460	328,264.80	275,517.42	(52,747.38)	-19.14%	0.13%	328,264.80	275,517.42	(52,747.38)	Jan-13	Dec-25	Jan-13			2015
CNBCD246U	NB Comm UG - 012460	156,652.63	105,490.40	(51,162.23)	-48.50%	0.06%	156,652.63	105,490.40	(51,162.23)	Jan-13	Dec-25	Jan-13			2015
CNBCD256O	NB Comm OH - 012560	365,542.69	406,705.87	41,163.18	10.12%	0.14%	365,542.69	406,705.87	41,163.18	Jan-13	Dec-14	Jan-13			2015
CNBCD256U	NB Comm UG - 012560	222,036.69	222,321.10	284.41	0.13%	0.09%	222,036.69	222,321.10	284.41	Jan-13	Dec-25	Jan-13			2015
CNBCD315O	NB Comm OH - 013150	1,051,780.33	885,563.62	(166,216.71)	-18.77%	0.41%	1,051,780.33	885,563.62	(166,216.71)	Dec-12	Dec-25	Dec-12			2015
CNBCD315U	NB Comm UG - 013150	1,173,855.40	1,222,119.85	48,264.45	3.95%	0.46%	1,173,855.40	1,222,119.85	48,264.45	Dec-12	Dec-25	Dec-12			2015
CNBCD366O	NB Comm OH - 013660	702,513.29	553,975.57	(148,537.72)	-26.81%	0.28%	702,513.29	553,975.57	(148,537.72)	Jan-13	Dec-25	Jan-13			2015
CNBCD366U	NB Comm UG - 013660	215,103.62	314,542.54	99,438.92	31.61%	0.08%	215,103.62	314,542.54	99,438.92	Jan-13	Dec-25	Jan-13			2015
CNBCD416O	NB Comm OH - 014160	217,113.98	134,300.03	(82,813.95)	-61.66%	0.09%	217,113.98	134,300.03	(82,813.95)	Dec-12	Dec-25	Dec-12			2015
CNBCD416U	NB Comm UG - 014160	19,403.92	53,410.27	34,006.35	63.67%	0.01%	19,403.92	53,410.27	34,006.35	Jan-13	Dec-25	Jan-13			2015
CNBCD426O	NB Comm OH - 014260	328,111.31	288,030.98	(40,080.33)	-13.92%	0.13%	328,111.31	288,030.98	(40,080.33)	Jan-13	Dec-25	Jan-13			2015
CNBCD426U	NB Comm UG - 014260	183,694.09	359,769.56	176,075.47	48.94%	0.07%	183,694.09	359,769.56	176,075.47	Jan-13	Dec-25	Jan-13			2015
CNBCD766O	NB Comm OH - 017660	228,379.08	165,119.66	(63,259.42)	-38.31%	0.09%	228,379.08	165,119.66	(63,259.42)	Jan-13	Dec-25	Jan-13			2015
CNBCD766U	NB Comm UG - 017660	70,314.38	92,081.93	21,767.55	23.64%	0.03%	70,314.38	92,081.93	21,767.55	Jan-13	Dec-25	Jan-13			2015
CNBRD156O	NB Resid OH - 011560	558,663.76	847,427.14	288,763.38	34.08%	0.22%	558,663.76	847,427.14	288,763.38	Dec-12	Dec-25	Dec-12			2015
CNBRD156U	NB Resid UG - 011560	211,725.35	230,368.57	18,643.22	8.09%	0.08%	211,725.35	230,368.57	18,643.22	Dec-12	Dec-25	Dec-12			2015
CNBRD216O	NB Resid OH - 012160	349,939.20	359,999.73	10,060.53	2.79%	0.14%	349,939.20	359,999.73	10,060.53	Jan-13	Dec-25	Jan-13			2015
CNBRD216U	NB Resid UG - 012160	250,941.06	219,997.79	(30,943.27)	-14.07%	0.10%	250,941.06	219,997.79	(30,943.27)	Jan-13	Dec-25	Jan-13			2015
CNBRD236O	NB Resid OH - 012360	502,488.15	310,460.15	(192,028.00)	-61.85%	0.20%	502,488.15	310,460.15	(192,028.00)	Jan-13	Dec-25	Jan-13			2015
CNBRD236U	NB Resid UG - 012360	321,718.52	177,972.03	(143,746.49)	-80.77%	0.13%	321,718.52	177,972.03	(143,746.49)	Jan-13	Dec-14	Jan-13			2015
CNBRD246O	NB Resid OH - 012460	280,163.70	417,499.39	137,335.69	32.89%	0.11%	280,163.70	417,499.39	137,335.69	Dec-12	Dec-25	Dec-12			2015
CNBRD246U	NB Resid UG - 012460	248,323.93	249,554.18	1,230.25	0.49%	0.10%	248,323.93	249,554.18	1,230.25	Dec-12	Dec-25	Dec-12			2015
CNBRD256O	NB Resid OH - 012560	407,540.27	332,221.60	(75,318.67)	-22.67%	0.16%	407,540.27	332,221.60	(75,318.67)	Jan-13	Dec-25	Jan-13			2015
CNBRD256U	NB Resid UG - 012560	346,146.28	357,345.39	11,199.11	3.13%	0.14%	346,146.28	357,345.39	11,199.11	Jan-13	Dec-25	Jan-13			2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CNBRD315O	NB Resid OH - 013150	1,063,648.03	1,245,329.21	181,681.18	14.59%	0.42%	1,063,648.03	1,245,329.21	181,681.18	Jan-13	Dec-14	Dec-01			2015
CNBRD315U	NB Resid UG - 013150	1,729,779.45	1,745,298.24	15,518.79	0.89%	0.68%	1,729,779.45	1,745,298.24	15,518.79	Dec-12	Dec-25	Dec-12			2015
CNBRD366O	NB Resid OH - 013660	672,154.92	520,326.82	(151,828.10)	-29.18%	0.26%	672,154.92	520,326.82	(151,828.10)	Dec-12	Dec-25	Dec-12			2015
CNBRD366U	NB Resid UG - 013660	242,378.57	310,180.30	67,801.73	21.86%	0.10%	242,378.57	310,180.30	67,801.73	Jan-13	Dec-25	Jan-13			2015
CNBRD416O	NB Resid OH - 014160	612,218.97	612,912.00	693.03	0.11%	0.24%	612,218.97	612,912.00	693.03	Jan-13	Dec-25	Jan-13			2015
CNBRD416U	NB Resid UG - 014160	88,992.24	100,156.30	11,164.06	11.15%	0.03%	88,992.24	100,156.30	11,164.06	Dec-12	Dec-25	Dec-12			2015
CNBRD426O	NB Resid OH - 014260	521,138.82	391,349.37	(129,789.45)	-33.16%	0.20%	521,138.82	391,349.37	(129,789.45)	Dec-12	Dec-25	Dec-12			2015
CNBRD426U	NB Resid UG - 014260	316,836.92	324,707.64	7,870.72	2.42%	0.12%	316,836.92	324,707.64	7,870.72	Jan-13	Dec-25	Jan-13			2015
CNBRD766O	NB Resid OH - 017660	499,462.49	669,636.10	170,173.61	25.41%	0.20%	499,462.49	669,636.10	170,173.61	Jan-13	Dec-25	Jan-13			2015
CNBRD766U	NB Resid UG - 017660	162,752.28	132,183.77	(30,568.51)	-23.13%	0.06%	162,752.28	132,183.77	(30,568.51)	Jan-13	Dec-25	Jan-13			2015
CNBSV156O	NB Elect Serv OH - 011560	378,732.74	532,943.11	154,210.37	28.94%	0.15%	378,732.74	532,943.11	154,210.37	Dec-12	Dec-25	Dec-12			2015
CNBSV156U	NB Elect Serv UG - 011560	388,776.87	265,202.13	(123,574.74)	-46.60%	0.15%	388,776.87	265,202.13	(123,574.74)	Jan-13	Dec-25	Jan-13			2015
CNBSV216O	NB Elect Serv OH - 012160	281,585.39	260,001.21	(21,584.18)	-8.30%	0.11%	281,585.39	260,001.21	(21,584.18)	Dec-12	Dec-25	Dec-12			2015
CNBSV216U	NB Elect Serv UG - 012160	368,107.84	325,001.42	(43,106.42)	-13.26%	0.14%	368,107.84	325,001.42	(43,106.42)	Dec-12	Dec-25	Dec-12			2015
CNBSV236O	NB Elect Serv OH - 012360	244,849.15	404,833.49	159,984.34	39.52%	0.10%	244,849.15	404,833.49	159,984.34	Dec-12	Dec-25	Dec-12			2015
CNBSV236U	NB Elect Serv UG - 012360	422,982.22	407,065.40	(15,916.82)	-3.91%	0.17%	422,982.22	407,065.40	(15,916.82)	Dec-12	Dec-25	Dec-12			2015
CNBSV246O	NB Elect Serv OH - 012460	539,481.20	424,498.51	(114,982.69)	-27.09%	0.21%	539,481.20	424,498.51	(114,982.69)	Dec-12	Dec-25	Dec-12			2015
CNBSV246U	NB Elect Serv UG - 012460	459,944.24	465,496.90	5,552.66	1.19%	0.18%	459,944.24	465,496.90	5,552.66	Dec-12	Dec-25	Dec-12			2015
CNBSV256O	NB Elect Serv OH - 012560	97,238.27	197,447.82	100,209.55	50.75%	0.04%	97,238.27	197,447.82	100,209.55	Jan-13	Dec-25	Jan-13			2015
CNBSV256U	NB Elect Serv UG - 012560	333,220.18	227,322.77	(105,897.41)	-46.58%	0.13%	333,220.18	227,322.77	(105,897.41)	Jan-13	Dec-25	Jan-13			2015
CNBSV315O	NB Elect Serv OH - 013150	907,512.96	952,722.01	45,209.05	4.75%	0.36%	907,512.96	952,722.01	45,209.05	Dec-12	Dec-25	Dec-12			2015
CNBSV315U	NB Elect Serv UG - 013150	1,736,372.04	1,647,558.39	(88,813.65)	-5.39%	0.68%	1,736,372.04	1,647,558.39	(88,813.65)	Dec-12	Dec-25	Dec-12			2015
CNBSV366O	NB Elect Serv OH - 013660	405,627.05	357,847.94	(47,779.11)	-13.35%	0.16%	405,627.05	357,847.94	(47,779.11)	Jan-13	Dec-25	Jan-13			2015
CNBSV366U	NB Elect Serv UG - 013660	290,359.62	315,129.27	24,769.65	7.86%	0.11%	290,359.62	315,129.27	24,769.65	Jan-13	Dec-25	Jan-13			2015
CNBSV416O	NB Elect Serv OH - 014160	224,129.84	219,864.70	(4,265.14)	-1.94%	0.09%	224,129.84	219,864.70	(4,265.14)	Jan-13	Dec-25	Jan-13			2015
CNBSV416U	NB Elect Serv UG - 014160	81,944.58	65,038.03	(16,906.55)	-25.99%	0.03%	81,944.58	65,038.03	(16,906.55)	Jan-13	Dec-25	Jan-13			2015
CNBSV426O	NB Elect Serv OH - 014260	275,683.03	207,981.05	(67,701.98)	-32.55%	0.11%	275,683.03	207,981.05	(67,701.98)	Dec-12	Dec-25	Dec-12			2015
CNBSV426U	NB Elect Serv UG - 014260	254,069.40	220,155.05	(33,914.35)	-15.40%	0.10%	254,069.40	220,155.05	(33,914.35)	Dec-12	Dec-25	Dec-12			2015
CNBSV766O	NB Elect Serv OH - 017660	148,431.58	222,295.57	73,863.99	33.23%	0.06%	148,431.58	222,295.57	73,863.99	Jan-13	Dec-25	Jan-13			2015
CNBSV766U	NB Elect Serv UG - 017660	110,266.69	90,297.41	(19,969.28)	-22.12%	0.04%	110,266.69	90,297.41	(19,969.28)	Jan-13	Dec-25	Jan-13			2015
CPBWK156	El Public Works - 011560	47,214.89	73,512.03	26,297.14	35.77%	0.02%	47,214.89	73,512.03	26,297.14	Oct-12	Dec-25	Oct-12			2015
CPBWK216	El Public Works - 012160	3,022.60	178,994.74	175,972.14	98.31%	0.00%	3,022.60	178,994.74	175,972.14	Jan-13	Dec-25	Jan-13			2015
CPBWK236	El Public Works - 012360	14,564.75	135,801.20	121,236.45	89.27%	0.01%	14,564.75	135,801.20	121,236.45	Jan-13	Dec-25	Jan-13			2015
CPBWK246	El Public Works - 012460	32,303.94	138,500.87	106,196.93	76.68%	0.01%	32,303.94	138,500.87	106,196.93	Jan-13	Dec-25	Jan-13			2015
CPBWK256	El Public Works - 012560	90,571.83	75,774.15	(14,797.68)	-19.53%	0.04%	90,571.83	75,774.15	(14,797.68)	Jan-13	Dec-25	Jan-13			2015
CPBWK315	El Public Works - 013150	328,843.99	628,289.23	299,445.24	47.66%	0.13%	328,843.99	628,289.23	299,445.24	Dec-12	Dec-25	Dec-12			2015
CPBWK366	El Public Works - 013660	203,133.31	212,086.39	8,953.08	4.22%	0.08%	203,133.31	212,086.39	8,953.08	Jan-13	Dec-25	Jan-13			2015
CPBWK416	El Public Works - 014160	21,115.78	60,000.73	38,884.95	64.81%	0.01%	21,115.78	60,000.73	38,884.95	Jan-13	Dec-25	Jan-13			2015
CPBWK426	El Public Works - 014260	8,743.79	77,090.49	68,346.70	88.66%	0.00%	8,743.79	77,090.49	68,346.70	Jan-13	Dec-25	Jan-13			2015
CPBWK766	El Public Works - 017660	275,714.24	85,030.91	(190,683.33)	-224.25%	0.11%	275,714.24	85,030.91	(190,683.33)	Jan-13	Dec-25	Jan-13			2015
CPOL216	NB Outdoor Lights - 012160	25,297.16	-	(25,297.16)	-100.000%	0.01%	25,297.16	-	(25,297.16)			Dec-12			2015
CPOL236	NB Outdoor Lights - 012360	842.00	-	(842.00)	-100.000%	0.00%	842.00	-	(842.00)			Dec-12			2015
CPOL246	NB Outdoor Lights - 012460	968.12	-	(968.12)	-100.000%	0.00%	968.12	-	(968.12)			Dec-12			2015
CPOL256	NB Outdoor Lights - 012560	474.99	-	(474.99)	-100.000%	0.00%	474.99	-	(474.99)			Jan-13			2015
CPOL315	NB Outdoor Lights - 013150	95,924.64	-	(95,924.64)	-100.000%	0.04%	95,924.64	-	(95,924.64)			Dec-12			2015
CPOL416	NB Outdoor Lights - 014160	1,215.32	-	(1,215.32)	-100.000%	0.00%	1,215.32	-	(1,215.32)			Jan-13			2015
CPOL426	NB Outdoor Lights - 014260	(9.50)	-	9.50	-100.000%	0.00%	(9.50)	-	9.50			Dec-12			2015
CPOL766	NB Outdoor Lights - 017660	606.97	-	(606.97)	-100.000%	0.00%	606.97	-	(606.97)			Dec-12			2015
CRCST156	Cust Requested - 011560	9,499.18	175,650.27	166,151.09	94.59%	0.00%	9,499.18	175,650.27	166,151.09	Jan-13	Dec-25	Jan-13			2015
CRCST216	Cust Requested - 012160	190,897.46	85,991.82	(104,905.64)	-121.99%	0.07%	190,897.46	85,991.82	(104,905.64)	Jan-13	Dec-25	Jan-13			2015
CRCST236	Cust Requested - 012360	16,772.50	56,696.44	39,923.94	70.42%	0.01%	16,772.50	56,696.44	39,923.94	Jan-13	Dec-25	Jan-13			2015
CRCST246	Cust Requested - 012460	74,718.19	31,495.36	(43,222.83)	-137.24%	0.03%	74,718.19	31,495.36	(43,222.83)	Jan-13	Dec-25	Jan-13			2015
CRCST256	Cust Requested - 012560	107,449.85	73,399.87	(34,049.98)	-46.39%	0.04%	107,449.85	73,399.87	(34,049.98)	Jan-13	Dec-25	Jan-13			2015
CRCST315	Cust Requested - 013150	182,076.78	195,846.24	13,769.46	7.03%	0.07%	182,076.78	195,846.24	13,769.46	Dec-12	Dec-25	Dec-12			2015
CRCST366	Cust Requested - 013660	13,212.25	75,985.71	62,773.46	82.61%	0.01%	13,212.25	75,985.71	62,773.46	Jan-13	Dec-25	Jan-13			2015
CRCST416	Cust Requested - 014160	171,550.22	70,740.21	(100,810.01)	-142.51%	0.07%	171,550.22	70,740.21	(100,810.01)	Jan-13	Dec-25	Jan-13			2015
CRCST426	Cust Requested - 014260	216,707.52	51,946.40	(164,761.12)	-317.18%	0.09%	216,707.52	51,946.40	(164,761.12)	Jan-13	Dec-25	Jan-13			2015
CRCST766	Cust Requested - 017660	37,356.70	46,592.88	9,236.18	19.82%	0.01%	37,356.70	46,592.88	9,236.18	Jan-13	Dec-25	Jan-13			2015
CRDD156O	Capital Rep Def OH - 011560	1,164,239.40	1,388,011.91	223,772.51	16.12%	0.46%	1,164,239.40	1,388,011.91	223,772.51	Dec-12	Dec-10	Dec-12			2015
CRDD156U	Capital Rep Def UG - 011560	36,145.92	24,407.63	(11,738.29)	-48.09%	0.01%	36,145.92	24,407.63	(11,738.29)	Jan-13	Dec-25	Jan-13			2015
CRDD216O	Capital Rep Def OH - 012160	159,718.82	215,993.81	56,274.99	26.05%	0.06%	159,718.82	215,993.81	56,274.99	Jan-13	Aug-12	Jan-13			2015
CRDD216U	Capital Rep Def UG - 012160	23,549.08	19,815.41	(3,733.67)	-18.84%	0.01%	23,549.08	19,815.41	(3,733.67)	Jan-13	Dec-25	Jan-13			2015
CRDD236O	Capital Rep Def OH - 012360	250,858.97	342,664.50	91,805.53	26.79%	0.10%	250,858.97	342,664.50	91,805.53	Jan-13	Aug-12	Jan-13			2015
CRDD236U	Capital Rep Def UG - 012360	43,291.63	31,002.18	(12,289.45)	-39.64%	0.02%	43,291.63	31,002.18	(12,289.45)	Jan-13	Dec-25	Jan-13			2015
CRDD246O	Capital Rep Def OH - 012460	36,355.04	98,495.04	62,140.00	63.09%	0.01%	36,355.04	98,495.04	62,140.00	Jan-13	Aug-12	Jan-13			2015
CRDD246U	Capital Rep Def UG - 012460	7,329.53	11,496.83	4,167.30	36.25%	0.00%	7,329.53	11,496.83	4,167.30	Jan-13	Dec-25	Jan-13			2015
CRDD256O	Capital Rep Def OH - 012560	158,357.66	182,830.40	24,472.74	13.39%	0.06%	158,357.66	182,830.40	24,472.74	Jan-13	Aug-12	Jan-13			2015
CRDD256U	Capital Rep Def UG - 012560	34,557.48	18,647.00	(15,910.48)	-85.32%	0.01%	34,557.48	18,647.00	(15,910.48)	Jan-13	Dec-25	Jan-13			2015
CRDD315O	Capital Rep Def OH - 013150	1,073,221.16	813,500.51	(259,720.65)	-31.93%	0.42%	1,073,221.16	813,500.51	(259,720.65)	Dec-12	Aug-13	Dec-12			2015
CRDD315U	Capital Rep Def UG - 013150	431,801.27	541,137.43	109,336.16	20.20%	0.17%	431,801.27	541,137.43	109,336.16	Dec-12	Dec-25	Dec-12			2015
CRDD366O	Capital Rep Def OH - 013660	185,648.20	255,634.09	69,985.89	27.38%	0.07%	185,648.20	255,634.09	69,985.89	Jan-13	Dec-12	Jan-13			2015
CRDD366U	Capital Rep Def UG - 013660	30,455.69	51,758.68	21,302.99	41.16%	0.01%	30,455.69	51,758.68	21,302.99	Jan-13	Dec-25	Jan-13			2015
CRDD416O	Capital Rep Def OH - 014160	30,097.42	82,514.28	52,416.86	63.52%	0.01%	30,097.42	82,514.28	52,416.86	Jan-13	Aug-12	Jan-13			2015
CRDD416U	Capital Rep Def UG - 014160	-	7,008.40	7,008.40	100.000%	0.00%	-	7,008.40	7,008.40	Jan-13	Dec-25				2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CRDD426O	Capital Rep Def OH - 014260	239,720.49	186,292.67	(53,427.82)	-28.68%	0.09%	239,720.49	186,292.67	(53,427.82)	Jan-13	Dec-09	Jan-13			2015
CRDD426U	Capital Rep Def UG - 014260	24,553.79	21,720.53	(2,833.26)	-13.04%	0.01%	24,553.79	21,720.53	(2,833.26)	Jan-13	Dec-25	Jan-13			2015
CRDD766O	Capital Rep Def OH - 017660	125,198.82	207,963.10	82,764.28	39.80%	0.05%	125,198.82	207,963.10	82,764.28	Jan-13	Dec-14	Jan-13			2015
CRDD766U	Capital Rep Def UG - 017660	10,050.67	6,074.22	(3,976.45)	-65.46%	0.00%	10,050.67	6,074.22	(3,976.45)	Jan-13	Dec-25	Jan-13			2015
CRELD156	Capital Reliability - 011560	123,497.74	203,820.96	80,323.22	39.41%	0.05%	123,497.74	203,820.96	80,323.22	Jan-13	Dec-25	Jan-13			2015
CRELD216	Capital Reliability - 012160	17,021.14	80,996.85	63,975.71	78.99%	0.01%	17,021.14	80,996.85	63,975.71	Jan-13	Dec-25	Jan-13			2015
CRELD236	Capital Reliability - 012360	108,328.80	85,523.81	(22,804.99)	-26.67%	0.04%	108,328.80	85,523.81	(22,804.99)	Jan-13	Dec-25	Jan-13			2015
CRELD246	Capital Reliability - 012460	50,719.56	41,500.70	(9,218.86)	-22.21%	0.02%	50,719.56	41,500.70	(9,218.86)	Jan-13	Dec-25	Jan-13			2015
CRELD256	Capital Reliability - 012560	67,669.17	78,056.00	10,386.83	13.31%	0.03%	67,669.17	78,056.00	10,386.83	Jan-13	Dec-25	Jan-13			2015
CRELD315	Capital Reliability - 013150	430,701.87	587,167.15	156,465.28	26.65%	0.17%	430,701.87	587,167.15	156,465.28	Dec-12	Dec-25	Dec-12			2015
CRELD366	Capital Reliability - 013660	132,615.19	158,013.95	25,398.76	16.07%	0.05%	132,615.19	158,013.95	25,398.76	Jan-13	Dec-25	Jan-13			2015
CRELD416	Capital Reliability - 014160	81,974.47	101,914.92	19,940.45	19.57%	0.03%	81,974.47	101,914.92	19,940.45	Jan-13	Dec-25	Jan-13			2015
CRELD426	Capital Reliability - 014260	84,972.87	31,238.69	(53,734.18)	-172.01%	0.03%	84,972.87	31,238.69	(53,734.18)	Jan-13	Dec-25	Jan-13			2015
CRELD766	Capital Reliability - 017660	64,040.92	97,956.98	33,916.06	34.62%	0.03%	64,040.92	97,956.98	33,916.06	Jan-13	Dec-25	Jan-13			2015
CRPOL156	Repair Outdoor Lights - 011560	438.09	-	(438.09)	-100.00%	0.00%	438.09	-	(438.09)			Dec-12			2015
CRPOL216	Repair Outdoor Lights - 012160	13,956.90	-	(13,956.90)	-100.00%	0.01%	13,956.90	-	(13,956.90)			Dec-12			2015
CRPOL236	Repair Outdoor Lights - 012360	13,461.64	-	(13,461.64)	-100.00%	0.01%	13,461.64	-	(13,461.64)			Jan-13			2015
CRPOL246	Repair Outdoor Lights - 012460	26,249.28	-	(26,249.28)	-100.00%	0.01%	26,249.28	-	(26,249.28)			Jan-13			2015
CRPOL315	Repair Outdoor Lights - 013150	59,799.27	-	(59,799.27)	-100.00%	0.02%	59,799.27	-	(59,799.27)			Jan-13			2015
CRPOL416	Repair Outdoor Lights - 014160	20,863.05	-	(20,863.05)	-100.00%	0.01%	20,863.05	-	(20,863.05)			Dec-12			2015
CRPOL426	Repair Outdoor Lights - 014260	(600.48)	-	600.48	-100.00%	0.00%	(600.48)	-	600.48			Dec-12			2015
CRPOL766	Repair Outdoor Lights - 017660	(1.53)	-	1.53	-100.00%	0.00%	(1.53)	-	1.53			Jan-13			2015
CRPOLE156	Pole Repair/Replace - 011560	1,613,836.54	1,955,825.49	341,988.95	17.49%	0.63%	1,613,836.54	1,955,825.49	341,988.95	Dec-12	Dec-25	Dec-12			2015
CRPOLE216	Pole Repair/Replace - 012160	265,320.12	372,997.78	107,677.66	28.87%	0.10%	265,320.12	372,997.78	107,677.66	Jan-13	Dec-25	Jan-13			2015
CRPOLE236	Pole Repair/Replace - 012360	636,299.72	249,094.28	(387,205.44)	-155.45%	0.25%	636,299.72	249,094.28	(387,205.44)	Jan-13	Dec-25	Jan-13			2015
CRPOLE246	Pole Repair/Replace - 012460	450,428.97	327,499.41	(122,929.56)	-37.54%	0.18%	450,428.97	327,499.41	(122,929.56)	Jan-13	Dec-25	Jan-13			2015
CRPOLE256	Pole Repair/Replace - 012560	258,663.19	343,991.75	85,328.56	24.81%	0.10%	258,663.19	343,991.75	85,328.56	Jan-13	Dec-25	Jan-13			2015
CRPOLE315	Pole Repair/Replace - 013150	737,723.99	561,064.51	(176,659.48)	-31.49%	0.29%	737,723.99	561,064.51	(176,659.48)	Dec-12	Dec-25	Dec-12			2015
CRPOLE366	Pole Repair/Replace - 013660	287,035.68	346,495.51	59,459.83	17.16%	0.11%	287,035.68	346,495.51	59,459.83	Jan-13	Dec-25	Jan-13			2015
CRPOLE416	Pole Repair/Replace - 014160	247,546.19	211,564.54	(35,981.65)	-17.01%	0.10%	247,546.19	211,564.54	(35,981.65)	Jan-13	Dec-25	Jan-13			2015
CRPOLE426	Pole Repair/Replace - 014260	247,394.97	218,107.39	(29,287.58)	-13.43%	0.10%	247,394.97	218,107.39	(29,287.58)	Dec-12	Dec-25	Dec-12			2015
CRPOLE766	Pole Repair/Replace - 017660	228,182.68	168,227.59	(59,955.09)	-35.64%	0.09%	228,182.68	168,227.59	(59,955.09)	Dec-12	Dec-25	Dec-12			2015
CRSTLT156	Repair Street Lights - 011560	632,934.79	431,974.85	(200,959.94)	-46.52%	0.25%	632,934.79	431,974.85	(200,959.94)	Dec-12	Dec-25	Dec-12			2015
CRSTLT216	Repair Street Lights - 012160	195,911.75	199,998.52	4,086.77	2.04%	0.08%	195,911.75	199,998.52	4,086.77	Jan-13	Dec-25	Jan-13			2015
CRSTLT236	Repair Street Lights - 012360	208,411.68	262,344.11	53,932.43	20.56%	0.08%	208,411.68	262,344.11	53,932.43	Jan-13	Dec-25	Jan-13			2015
CRSTLT246	Repair Street Lights - 012460	219,772.68	169,496.27	(50,276.41)	-29.66%	0.09%	219,772.68	169,496.27	(50,276.41)	Dec-12	Dec-25	Dec-12			2015
CRSTLT256	Repair Street Lights - 012560	238,049.88	277,307.00	39,257.12	14.16%	0.09%	238,049.88	277,307.00	39,257.12	Jan-13	Dec-25	Jan-13			2015
CRSTLT315	Repair Street Lights - 013150	752,357.24	838,018.98	85,661.74	10.22%	0.30%	752,357.24	838,018.98	85,661.74	Dec-12	Dec-25	Dec-12			2015
CRSTLT366	Repair Street Lights - 013660	173,092.57	217,363.63	44,271.06	20.37%	0.07%	173,092.57	217,363.63	44,271.06	Jan-13	Dec-25	Jan-13			2015
CRSTLT416	Repair Street Lights - 014160	149,513.87	125,635.44	(23,878.43)	-19.01%	0.06%	149,513.87	125,635.44	(23,878.43)	Dec-12	Dec-25	Dec-12			2015
CRSTLT426	Repair Street Lights - 014260	301,379.20	212,606.81	(88,772.39)	-41.75%	0.12%	301,379.20	212,606.81	(88,772.39)	Dec-12	Dec-25	Dec-12			2015
CRSTLT766	Repair Street Lights - 017660	75,231.58	39,075.43	(36,156.15)	-92.53%	0.03%	75,231.58	39,075.43	(36,156.15)	Jan-13	Dec-25	Jan-13			2015
CSTLT156	NB Street Lights - 011560	399,804.78	445,235.27	45,430.49	10.20%	0.16%	399,804.78	445,235.27	45,430.49	Jan-13	Dec-25	Jan-13			2015
CSTLT216	NB Street Lights - 012160	246,211.20	264,995.09	18,783.89	7.09%	0.10%	246,211.20	264,995.09	18,783.89	Dec-12	Dec-25	Dec-12			2015
CSTLT236	NB Street Lights - 012360	278,069.45	297,458.53	19,389.08	6.52%	0.11%	278,069.45	297,458.53	19,389.08	Dec-12	Dec-25	Dec-12			2015
CSTLT246	NB Street Lights - 012460	277,402.94	195,060.10	(82,342.84)	-42.21%	0.11%	277,402.94	195,060.10	(82,342.84)	Jan-13	Dec-25	Jan-13			2015
CSTLT256	NB Street Lights - 012560	171,547.27	238,671.31	67,124.04	28.12%	0.07%	171,547.27	238,671.31	67,124.04	Jan-13	Dec-25	Jan-13			2015
CSTLT315	NB Street Lights - 013150	1,435,197.33	1,338,487.97	(96,709.36)	-7.23%	0.56%	1,435,197.33	1,338,487.97	(96,709.36)	Jan-13	Dec-25	Jan-13			2015
CSTLT366	NB Street Lights - 013660	309,461.76	324,187.20	14,725.44	4.54%	0.12%	309,461.76	324,187.20	14,725.44	Jan-13	Dec-25	Jan-13			2015
CSTLT416	NB Street Lights - 014160	191,314.78	148,731.00	(42,583.78)	-28.63%	0.08%	191,314.78	148,731.00	(42,583.78)	Jan-13	Dec-25	Jan-13			2015
CSTLT426	NB Street Lights - 014260	221,230.35	250,375.60	29,145.25	11.64%	0.09%	221,230.35	250,375.60	29,145.25	Jan-13	Dec-25	Jan-13			2015
CSTLT766	NB Street Lights - 017660	77,054.31	114,696.15	37,641.84	32.82%	0.03%	77,054.31	114,696.15	37,641.84	Jan-13	Dec-25	Jan-13			2015
CSTRM156	Cap Minor Storms - 011560	151,954.22	286,978.40	135,024.18	47.05%	0.06%	151,954.22	286,978.40	135,024.18	Jan-13	Dec-15	Jan-13			2015
CSTRM216	Cap Minor Storms - 012160	89,723.00	-	(89,723.00)	-100.00%	0.04%	89,723.00	-	(89,723.00)			Jan-13			2015
CSTRM236	Cap Minor Storms - 012360	71,916.03	-	(71,916.03)	-100.00%	0.03%	71,916.03	-	(71,916.03)			Jan-13			2015
CSTRM246	Cap Minor Storms - 012460	29,255.62	-	(29,255.62)	-100.00%	0.01%	29,255.62	-	(29,255.62)			Jan-13			2015
CSTRM256	Cap Minor Storms - 012560	34,864.16	-	(34,864.16)	-100.00%	0.01%	34,864.16	-	(34,864.16)			Jan-13			2015
CSTRM315	Cap Minor Storms - 013150	144,691.81	-	(144,691.81)	-100.00%	0.06%	144,691.81	-	(144,691.81)			Dec-12			2015
CSTRM366	Cap Minor Storms - 013660	65,563.72	113,744.78	48,181.06	42.36%	0.03%	65,563.72	113,744.78	48,181.06	Jan-13	Dec-24	Jan-13			2015
CSTRM416	Cap Minor Storms - 014160	138,549.52	-	(138,549.52)	-100.00%	0.05%	138,549.52	-	(138,549.52)			Jan-13			2015
CSTRM426	Cap Minor Storms - 014260	66,700.95	120,989.12	54,288.17	44.87%	0.03%	66,700.95	120,989.12	54,288.17	Jan-13	Dec-25	Jan-13			2015
CSTRM766	Cap Minor Storms - 017660	86,297.75	81,122.79	(5,174.96)	-6.38%	0.03%	86,297.75	81,122.79	(5,174.96)	Jan-13	Dec-24	Jan-13			2015
CSTRMKU	Cap KU Major Storms	1,866.38	597,928.50	596,062.12	99.69%	0.00%	1,866.38	597,928.50	596,062.12	Jan-13	Dec-25	Jan-13		Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur.In total, the full year variance on storms this year is $1,035K over budget.	2015
CSYSEN156	Sys Enh - 011560	17,418.62	126,355.40	108,936.78	86.21%	0.01%	17,418.62	126,355.40	108,936.78	Jan-13	Dec-25	Jan-13			2015
CSYSEN216	Sys Enh - 012160	188,889.26	209,998.47	21,109.21	10.05%	0.07%	188,889.26	209,998.47	21,109.21	Jan-13	Dec-25	Jan-13			2015
CSYSEN236	Sys Enh - 012360	40,754.41	70,956.35	30,201.94	42.56%	0.02%	40,754.41	70,956.35	30,201.94	Jan-13	Dec-25	Jan-13			2015
CSYSEN246	Sys Enh - 012460	89,009.12	65,499.50	(23,509.62)	-35.89%	0.03%	89,009.12	65,499.50	(23,509.62)	Dec-12	Dec-25	Dec-12			2015
CSYSEN256	Sys Enh - 012560	92,503.06	134,121.94	41,618.88	31.03%	0.04%	92,503.06	134,121.94	41,618.88	Jan-13	Dec-25	Jan-13			2015
CSYSEN315	Sys Enh - 013150	528,876.36	333,343.56	(195,532.80)	-58.66%	0.21%	528,876.36	333,343.56	(195,532.80)	Dec-12	Dec-25	Dec-12			2015
CSYSEN366	Sys Enh - 013660	74,004.92	107,717.99	33,713.07	31.30%	0.03%	74,004.92	107,717.99	33,713.07	Jan-13	Dec-25	Jan-13			2015
CSYSEN416	Sys Enh - 014160	58,684.04	100,258.36	41,574.32	41.47%	0.02%	58,684.04	100,258.36	41,574.32	Jan-13	Dec-25	Jan-13			2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
CSYSEN426	Sys Enh - 014260	209,160.70	104,085.01	(105,075.69)	-100.95%	0.08%	209,160.70	104,085.01	(105,075.69)	Jan-13	Dec-25	Jan-13			2015
CSYSEN766	Sys Enh - 017660	65,646.52	99,000.47	33,353.95	33.69%	0.03%	65,646.52	99,000.47	33,353.95	Jan-13	Dec-25	Jan-13			2015
CTBRD156O	Cap Trouble Orders OH - 011560	119,103.69	201,280.32	82,176.63	40.83%	0.05%	119,103.69	201,280.32	82,176.63	Jan-13	Dec-25	Jan-13			2015
CTBRD156U	Cap Trouble Orders UG - 011560	49,257.86	-	(49,257.86)	-100.00%	0.02%	49,257.86	-	(49,257.86)			Jan-13			2015
CTBRD216O	Cap Trouble Orders OH - 012160	80,722.94	63,950.75	(16,772.19)	-26.23%	0.03%	80,722.94	63,950.75	(16,772.19)	Jan-12	Dec-25	Jan-12			2015
CTBRD216U	Cap Trouble Orders UG - 012160	13,742.07	22,046.32	8,304.25	37.67%	0.01%	13,742.07	22,046.32	8,304.25	Jan-13	Dec-12	Jan-13			2015
CTBRD236O	Cap Trouble Orders OH - 012360	68,571.88	51,202.81	(17,369.07)	-33.92%	0.03%	68,571.88	51,202.81	(17,369.07)	Jan-13	Dec-25	Jan-13			2015
CTBRD236U	Cap Trouble Orders UG - 012360	28,263.50	-	(28,263.50)	-100.00%	0.01%	28,263.50	-	(28,263.50)			Jan-13			2015
CTBRD246O	Cap Trouble Orders OH - 012460	148,777.16	163,499.04	14,721.88	9.00%	0.06%	148,777.16	163,499.04	14,721.88	Jan-13	Dec-25	Jan-13			2015
CTBRD246U	Cap Trouble Orders UG - 012460	(586.30)	-	586.30	-100.00%	0.00%	(586.30)	-	586.30			Jan-13			2015
CTBRD256O	Cap Trouble Orders OH - 012560	136,867.46	67,944.35	(68,923.11)	-101.44%	0.05%	136,867.46	67,944.35	(68,923.11)	Jan-13	Dec-25	Jan-13			2015
CTBRD256U	Cap Trouble Orders UG - 012560	-	38,278.72	38,278.72	100.00%	0.00%	-	38,278.72	38,278.72	Jan-13	Dec-12				2015
CTBRD315O	Cap Trouble Orders OH - 013150	150,772.20	108,348.34	(42,423.86)	-39.16%	0.06%	150,772.20	108,348.34	(42,423.86)	Dec-12	Dec-25	Dec-12			2015
CTBRD315U	Cap Trouble Orders UG - 013150	28,630.58	60,721.19	32,090.61	52.85%	0.01%	28,630.58	60,721.19	32,090.61	Jan-13	Dec-12	Jan-13			2015
CTBRD366O	Cap Trouble Orders OH - 013660	97,749.74	102,797.53	5,047.79	4.91%	0.04%	97,749.74	102,797.53	5,047.79	Jan-13	Dec-25	Jan-13			2015
CTBRD366U	Cap Trouble Orders UG - 013660	17,259.99	12,845.45	(4,414.54)	-34.37%	0.01%	17,259.99	12,845.45	(4,414.54)	Jan-13	Dec-09	Jan-13			2015
CTBRD416O	Cap Trouble Orders OH - 014160	175,379.65	146,020.00	(29,359.65)	-20.11%	0.07%	175,379.65	146,020.00	(29,359.65)	Jan-13	Dec-25	Jan-13			2015
CTBRD416U	Cap Trouble Order UG - 014160	7,378.93	3,553.53	(3,825.40)	-107.65%	0.00%	7,378.93	3,553.53	(3,825.40)	Jan-13	Dec-12	Jan-13			2015
CTBRD426O	Cap Trouble Orders OH - 014260	285,882.41	326,983.79	41,101.38	12.57%	0.11%	285,882.41	326,983.79	41,101.38	Jan-13	Dec-25	Jan-13			2015
CTBRD426U	Cap Trouble Orders UG - 014260	50,911.89	-	(50,911.89)	-100.00%	0.02%	50,911.89	-	(50,911.89)			Jan-13			2015
CTBRD766O	Cap Trouble Orders OH - 017660	142,314.43	110,524.09	(31,790.34)	-28.76%	0.06%	142,314.43	110,524.09	(31,790.34)	Jan-13	Dec-25	Jan-13			2015
CTBRD766U	Cap Trouble Orders UG - 017660	4,919.30	9,087.46	4,168.16	45.87%	0.00%	4,919.30	9,087.46	4,168.16	Jan-13	Dec-12	Jan-13			2015
CTPD156	Capital Thrd Party - 011560	(23,183.76)	28,032.95	51,216.71	182.70%	-0.01%	(23,183.76)	28,032.95	51,216.71	Jan-13	Dec-25	Jan-13			2015
CTPD216	Capital Thrd Party - 012160	8,560.94	45,995.61	37,434.67	81.39%	0.00%	8,560.94	45,995.61	37,434.67	Jan-13	Dec-25	Jan-13			2015
CTPD236	Capital Thrd Party - 012360	26,696.97	64,872.45	38,175.48	58.85%	0.01%	26,696.97	64,872.45	38,175.48	Dec-12	Dec-25	Dec-12			2015
CTPD246	Capital Thrd Party - 012460	45,153.87	14,724.42	(30,429.45)	-206.66%	0.02%	45,153.87	14,724.42	(30,429.45)	Jan-13	Dec-25	Jan-13			2015
CTPD256	Capital Thrd Party - 012560	79,626.12	47,255.45	(32,370.67)	-68.50%	0.03%	79,626.12	47,255.45	(32,370.67)	Jan-13	Dec-25	Jan-13			2015
CTPD315	Capital Thrd Party - 013150	135,688.38	237,594.51	101,906.13	42.89%	0.05%	135,688.38	237,594.51	101,906.13	Dec-12	Dec-25	Dec-12			2015
CTPD366	Capital Thrd Party - 013660	16,973.64	37,706.04	20,732.40	54.98%	0.01%	16,973.64	37,706.04	20,732.40	Dec-12	Dec-25	Dec-12			2015
CTPD416	Capital Thrd Party - 014160	12,262.71	15,087.16	2,824.45	18.72%	0.00%	12,262.71	15,087.16	2,824.45	Jan-13	Dec-25	Jan-13			2015
CTPD426	Capital Thrd Party - 014260	1,412.81	48,487.83	47,075.02	97.09%	0.00%	1,412.81	48,487.83	47,075.02	Jan-13	Dec-25	Jan-13			2015
CTPD766	Capital Thrd Party - 017660	16,216.61	21,988.98	5,772.37	26.25%	0.01%	16,216.61	21,988.98	5,772.37	Dec-12	Dec-25	Dec-12			2015
CXFRM156	NB Transformers - 011560	70,288.78	53,130.57	(17,158.21)	-32.29%	0.03%	70,288.78	53,130.57	(17,158.21)	Jan-13	Dec-25	Jan-13			2015
CXFRM216	NB Transformers - 012160	51,715.28	51,996.40	281.12	0.54%	0.02%	51,715.28	51,996.40	281.12	Jan-13	Dec-25	Jan-13			2015
CXFRM236	NB Transformers - 012360	35,401.54	107,000.34	71,598.80	66.91%	0.01%	35,401.54	107,000.34	71,598.80	Dec-12	Dec-25	Dec-12			2015
CXFRM246	NB Transformers - 012460	65,108.00	80,492.83	15,384.83	19.11%	0.03%	65,108.00	80,492.83	15,384.83	Jan-13	Dec-25	Jan-13			2015
CXFRM256	NB Transformers - 012560	93,343.08	72,770.00	(20,573.08)	-28.27%	0.04%	93,343.08	72,770.00	(20,573.08)	Jan-13	Dec-25	Jan-13			2015
CXFRM301	KU Line Transformers	7,613,115.90	7,443,999.44	(169,116.46)	-2.27%	2.99%	7,613,115.90	7,443,999.44	(169,116.46)	Jan-13	Dec-25	Jan-13			2015
CXFRM315	NB Transformers - 013150	272,044.01	237,728.93	(34,315.08)	-14.43%	0.11%	272,044.01	237,728.93	(34,315.08)	Dec-12	Dec-25	Dec-12			2015
CXFRM366	NB Transformers - 013660	24,234.12	90,488.17	66,254.05	73.22%	0.01%	24,234.12	90,488.17	66,254.05	Jan-13	Dec-25	Jan-13			2015
CXFRM416	NB Transformers - 014160	(25,752.22)	8,078.76	33,830.98	418.76%	-0.01%	(25,752.22)	8,078.76	33,830.98	Jan-13	Dec-25	Jan-13			2015
CXFRM426	NB Transformers - 014260	5,590.93	35,878.40	30,287.47	84.42%	0.00%	5,590.93	35,878.40	30,287.47	Jan-13	Dec-25	Jan-13			2015
CXFRM766	NB Transformers - 017660	26,696.32	20,296.88	(6,399.44)	-31.53%	0.01%	26,696.32	20,296.88	(6,399.44)	Jan-13	Dec-25	Jan-13			2015
GR15MISC	GR Miscellaneous	-	300,007.90	300,007.90	100.00%	0.00%	-	300,007.90	300,007.90	Jan-15	Dec-15				2015
GR15U4SSH	GR 2015 U4 Sec SH	287,294.52	-	(287,294.52)	-100.00%	0.11%	287,294.52	-	(287,294.52)			Jan-15	Jun-15		2015
GR3-2CWP	GR 3-2 Circ Wtr Pump	2,047.95	-	(2,047.95)	-100.00%	0.00%	41,770.22	39,722.27	(2,047.95)			Nov-14	Jan-15		2015
GR4ASPMTR	GR #4 ASP MTR REPL	27,366.27	-	(27,366.27)	-100.00%	0.01%	27,366.27	-	(27,366.27)			May-15	Jun-15		2015
GR4EXJT14	GRU4 EXP JT 14	21,414.51	-	(21,414.51)	-100.00%	0.01%	21,414.51	-	(21,414.51)			Mar-15	Jun-15		2015
IT14KU200	Ad Hoc Letter Bar Coding-KU14	2,514.61	-	(2,514.61)	-100.00%	0.00%	89,974.07	87,459.46	(2,514.61)			Jan-14	Dec-14		2015
K5-2014	Relocations T Lines-KU	(507.54)	-	507.54	-100.00%	0.00%	(507.54)	-	507.54			Jan-14			2015
K5-2015	Relocations Trans Lines KU	(95,000.00)	50,127.42	145,127.42	289.52%	-0.04%	(95,000.00)	50,127.42	145,127.42	Jan-14	Dec-14	Jan-15			2015
K8-2010	STORM DAMAGE T-LINE KU 2010	(480.63)	-	480.63	-100.00%	0.00%	(480.63)	-	480.63			Jan-10			2015
K8-2013	STORM DAMAGE T-LINE KU 2013	(19,058.18)	-	19,058.18	-100.00%	-0.01%	(19,058.18)	-	19,058.18			Jul-10			2015
K8-2014	STORM DAMAGE T-LINE-KU 2014	69,258.04	-	(69,258.04)	-100.00%	0.03%	69,258.04	-	(69,258.04)			Jan-14			2015
K8-2015	STORM DAMAGE T-LINE KU 2015	867,164.35	789,281.67	(77,882.68)	-9.87%	0.34%	867,164.35	789,281.67	(77,882.68)	Jan-15	Dec-15	Jan-15			2015
K9-2010	PRIORITY REPL T-LINES KU 2010	22.90	-	(22.90)	-100.00%	0.00%	22.90	-	(22.90)			Dec-09			2015
K9-2013	PRIORITY REPL T-LINES KU 2013	220,240.01	-	(220,240.01)	-100.00%	0.09%	220,240.01	-	(220,240.01)			Jul-10			2015
K9-2014	PRIORITY REPL T-LINES-KU 2014	1,988,268.40	-	(1,988,268.40)	-100.00%	0.78%	1,988,268.40	-	(1,988,268.40)			Jan-14		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.	2015
K9-2015	PRIORITY REPL T-LINES KU 2015	9,387,061.55	6,614,757.89	(2,772,303.66)	-41.91%	3.69%	9,387,061.55	6,614,757.89	(2,772,303.66)	Jan-15	Dec-15	Jan-15		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.	2015
KARM-2015	PRIORITY REPL X-ARMS KU 2015	614,811.83	500,000.00	(114,811.83)	-22.96%	0.24%	614,811.83	500,000.00	(114,811.83)	Jan-15	Dec-15	Jan-15			2015
KBATTRY13	Batteries KU-13	(4,537.11)	-	4,537.11	-100.00%	0.00%	(4,537.11)	-	4,537.11			Jan-13	Jan-14		2015
KBR-13	KU Breaker Replacements-13	(6,285.30)	-	6,285.30	-100.00%	0.00%	(6,285.30)	-	6,285.30			Jan-13	Jan-14		2015
KBR-14	KU Breaker Replacements 2014	44,048.31	-	(44,048.31)	-100.00%	0.02%	44,048.31	-	(44,048.31)			Jan-14	Jan-15		2015
KBRFAIL15	KU-Brkr Fail-2015	330,572.97	1,390,189.89	1,059,616.92	76.22%	0.13%	330,572.97	1,390,189.89	1,059,616.92	Jan-15	Dec-15	Jan-15	Jan-16	Budget is developed at a higher level to encompass multiple projects. Fewer failure replacements were made on this project than budgeted. The remaining funding was used for projects.	2015
KDISCAP14	KU Dist. Capacitors 2014	16,309.38	-	(16,309.38)	-100.00%	0.01%	16,309.38	-	(16,309.38)			Jan-14	Jan-15		2015
KINS-2015	PRIORITY REPL INSLTRS KU 2015	235,459.62	500,000.00	264,540.38	52.91%	0.09%	235,459.62	500,000.00	264,540.38	Jan-15	Dec-15	Jan-15			2015
KOTFAIL14	KU-OtherFail-2014	4,873.22	-	(4,873.22)	-100.00%	0.00%	4,873.22	-	(4,873.22)			Jan-14	Jan-15		2015

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Non-Mechanism Construction Projects 2006-2015

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
KOTFAIL15	KU-OtherFail-2015	82,763.33	750,065.10	667,301.77	88.97%	0.03%	82,763.33	750,065.10	667,301.77	Jan-15	Dec-15	Jan-15	Jan-16	Budget is developed at a higher level to encompass multiple projects. Fewer failure replacements were made on this project than budgeted. The remaining funding was used for projects.	2015
K-OTHER14	KU-Other-2014	(31,418.15)	-	31,418.15	-100.00%	-0.01%	(31,418.15)	-	31,418.15			Jan-14	Feb-15		2015
K-OTHER15	KU-Other-2015	1,324,196.40	1,900,276.10	576,079.70	30.32%	0.52%	1,324,196.40	1,900,276.10	576,079.70	Jan-15	Dec-15	Jan-15	Jan-16	Budget is developed at a higher level to encompass multiple projects. Fewer failure replacements were made on this project than budgeted. The remaining funding was used for projects.	2015
KOTPR14	KU Other Prot Blank 2014	111,475.81	-	(111,475.81)	-100.00%	0.04%	111,475.81	-	(111,475.81)			Jan-14	Jan-15		2015
KOTPR15	KU Other Prot Blanket 2015	410,280.28	800,162.46	389,882.18	48.73%	0.16%	410,280.28	800,162.46	389,882.18	Jan-15	Dec-15	Jan-15	Jan-16		2015
KOTPRFL15	KU Oth Prot Failures 2015	26,106.54	130,174.84	104,068.30	79.95%	0.01%	26,106.54	130,174.84	104,068.30	Jan-15	Dec-15	Jan-15	Jan-16		2015
KRELAY-13	Relay Replacement-KU-2013	(5,692.89)	-	5,692.89	-100.00%	0.00%	(5,692.89)	-	5,692.89			Jan-13	Jan-14		2015
KRELAY-14	Relay Replacements-KU-2014	153,654.56	-	(153,654.56)	-100.00%	0.06%	153,654.56	-	(153,654.56)			Jan-14	Jan-15		2015
KRELAY-15	Relay Replacements-KU-2015	312,263.41	500,062.14	187,798.73	37.56%	0.12%	312,263.41	500,062.14	187,798.73	Jan-15	Dec-15	Jan-15	Jan-16		2015
KREL-FL15	KU Relay Failures-2015	-	124,825.12	124,825.12	100.00%	0.00%	-	124,825.12	124,825.12	Jan-15	Dec-15				2015
KRSUB-12	KU Routine - Subs-12	(541.70)	-	541.70	-100.00%	0.00%	(541.70)	-	541.70			May-09	Dec-12		2015
KRSUB-13	KU Routine - Subs-13	20,881.19	-	(20,881.19)	-100.00%	0.01%	20,881.19	-	(20,881.19)			Jan-13	Jan-14		2015
KRTU-14	KU RTU Replacements-14	354,400.09	-	(354,400.09)	-100.00%	0.14%	354,400.09	-	(354,400.09)			Jan-14	Jan-15		2015
KRTU-15	KU RTU Replacements-15	942,308.27	665,203.15	(277,105.12)	-41.66%	0.37%	942,308.27	665,203.15	(277,105.12)	Jan-15	Dec-15	Jan-15	Jan-16		2015
KRTU-FL15	KU RTU Failures-2015	16,073.34	49,930.12	33,856.78	67.81%	0.01%	16,073.34	49,930.12	33,856.78	Jan-15	Dec-15	Jan-15	Jan-16		2015
KSTSVC12	STATION SERV XFMRS KU-12	81,807.65	-	(81,807.65)	-100.00%	0.03%	81,807.65	-	(81,807.65)			Jan-12	Dec-12		2015
KSWT-2015	PRIORITY REPL SWITCHES KU 2015	714,694.57	500,000.00	(214,694.57)	-42.94%	0.28%	714,694.57	500,000.00	(214,694.57)	Jan-15	Dec-15	Jan-15			2015
KU138558	KU-BOC FURNITURE 2014	1,020.16	-	(1,020.16)	-100.00%	0.00%	66,509.98	65,489.82	(1,020.16)			Mar-14	Feb-15		2015
LTPGENKU	Other LTP Gen Projects KU	-	101,250.00	101,250.00	100.00%	0.00%	-	101,250.00	101,250.00	Jan-13	Dec-25				2015
NBCD315UG	New Bus Comm-UG-Lexington	3,697.46	-	(3,697.46)	-100.00%	0.00%	3,697.46	-	(3,697.46)			Mar-01	Dec-12		2015
NBRD246OH	New Bus Resid-Ovhd-Etown	116.07	-	(116.07)	-100.00%	0.00%	116.07	-	(116.07)			Jan-99	Dec-12		2015
NBRD315UG	New Bus Resid-UG-Lexington	(10,357.94)	-	10,357.94	-100.00%	0.00%	(10,357.94)	-	10,357.94			Feb-00	Dec-12		2015
PBWK366OH	Pub Wrk Reloc-OH-Maysville	(4,782.50)	-	4,782.50	-100.00%	0.00%	(4,782.50)	-	4,782.50			Mar-01	Dec-12		2015
PBWK416OH	Pub Wrk Reloc-OH-Pineville	(11,478.16)	-	11,478.16	-100.00%	0.00%	(11,478.16)	-	11,478.16			Mar-01	Dec-12		2015
RCST236	RELOCATIONS CUST REQUEST 236	(188.39)	-	188.39	-100.00%	0.00%	(188.39)	-	188.39			Sep-99	Dec-12		2015
RELD156OH	Cir Hard Reliab OH - 011560	1,226.43	-	(1,226.43)	-100.00%	0.00%	1,226.43	-	(1,226.43)			Jan-99	Dec-12		2015
		240,247,703.89	254,705,926.20	14,458,222.31											**2015 Total**
		2,733,314,221.80	2,846,039,215.53	112,724,993.73											**Grand Total**

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Mechanism Construction Projects 2006-2015

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
118251	GH3 FGD	61,403,463.86	101,367,002.27	39,963,538.41	39.42%	36.16%	61,403,463.86	101,367,002.27	39,963,538.41	Jan-05	Dec-10	Dec-04	Dec-09	Spend moved to 2007 to coincide with project progress.	2006
119659	KU SOx COMMON	913,036.73		(913,036.73)	-100.00%	0.54%	913,036.73	-	(913,036.73)			Oct-04	Sep-08	Conceptual Engineering not individually budgeted.	2006
119961	BR ASH POND EXP	7,257,793.60	6,500,003.57	(757,790.03)	-11.66%	4.27%	7,257,793.60	6,500,003.57	(757,790.03)	Jan-06	Dec-10	Feb-05	Dec-09	Additional scope of work.	2006
119962	GH2 FGD	9,344,866.25	50,066,994.17	40,722,127.92	81.34%	5.50%	9,344,866.25	50,066,994.17	40,722,127.92	Jan-06	Oct-09	Nov-05	Dec-09	Work in 2006 was shifted to projects 120208 and 120209 and partially away from project 119962.	2006
120208	GH4 FGD	41,238,709.21		(41,238,709.21)	-100.00%	24.29%	41,238,709.21	-	(41,238,709.21)			Nov-05	Dec-09	Project start accelerated into 2006.	2006
120209	GH SO2 Common	34,464,821.54		(34,464,821.54)	-100.00%	20.30%	34,464,821.54	-	(34,464,821.54)			May-05	Dec-09	Common scope started earlier than budgeted.	2006
120210	BR 1, 2, & 3 FGD	10,759,627.00	2,000,002.88	(8,759,624.12)	-437.98%	6.34%	10,759,627.00	2,000,002.88	(8,759,624.12)	Jan-06	Jan-11	Aug-05	Dec-09	Project start accelerated into 2006.	2006
120404	BR3 ESP INTERLOCK REPL 06	51,361.22	100,000.00	48,638.78	48.64%	0.03%	51,361.22	100,000.00	48,638.78	Apr-06	Jun-06	May-06	Jan-07		2006
120520	GH2 SCR	232,960.13	7,000,000.00	6,767,039.87	96.67%	0.14%	232,960.13	7,000,000.00	6,767,039.87	Jan-06	Dec-07	Nov-06	Nov-08	Engineering only, ECR approval not yet received.	2006
120609	GH1 ASH PIPE REPL 06	398,915.25	399,999.34	1,084.09	0.27%	0.23%	398,915.25	399,999.34	1,084.09	Mar-06	Apr-06	Jan-06	Jun-06		2006
120611	GH1 SCR CATALYST ADDITION 06	2,112,856.81	2,114,999.62	2,142.81	0.10%	1.24%	2,112,856.81	2,114,999.62	2,142.81	Apr-06	Apr-06	Jan-06	Nov-06		2006
121194	KU-SL CEMS Data Logger Upgr	149,749.37	243,999.95	94,250.58	38.63%	0.09%	149,749.37	243,999.95	94,250.58	Jan-06	Dec-06	Jul-06	Aug-06		2006
121685	TC2 AQCS - KU	11,664,000.00		(11,664,000.00)	-100.00%	6.87%	11,664,000.00	-	(11,664,000.00)			Dec-06	Dec-09	EPC contract signed in mid-2006. Reforecasted to match EPC cash flow.	2006
122279	Ghent SO3 Sorbent Injection	32,515.71		(32,515.71)	-100.00%	0.02%	32,515.71	-	(32,515.71)			Nov-06	Dec-09		2006
		180,024,676.68	169,793,001.80	(10,231,674.88)											**2006 Total**
118251	GH3 FGD	53,749,432.63	17,098,051.96	(36,651,380.67)	-214.36%	13.72%	53,749,432.63	17,098,051.96	(36,651,380.67)	Jan-05	Dec-10	Dec-04	Dec-09	Combination of 2006 funding moved into 2007 and cost increases due to market.	2007
119659	KU SOx COMMON	(239,466.06)		239,466.06	-100.00%	-0.06%	(239,466.06)	-	239,466.06			Oct-04	Sep-08		2007
119961	BR ASH POND EXP	22,451,323.05	25,766,131.00	3,314,807.95	12.86%	5.73%	22,451,323.05	25,766,131.00	3,314,807.95	Jan-06	Dec-10	Feb-05	Dec-09	Delays in construction by EPC contractor due to weather.	2007
119962	GH2 FGD	44,267,373.86	44,022,000.00	(245,373.86)	-0.56%	11.30%	44,267,373.86	44,022,000.00	(245,373.86)	Jan-06	Oct-09	Nov-05	Dec-09		2007
120208	GH4 FGD	82,925,050.97	73,481,000.00	(9,444,050.97)	-12.85%	21.17%	82,925,050.97	73,481,000.00	(9,444,050.97)	Jan-07	Dec-09	Nov-05	Dec-09	Costs higher than originally budgeted and aligned with project progress.	2007
120209	GH SO2 Common	85,586,817.40	62,741,000.00	(22,845,817.40)	-36.41%	21.85%	85,586,817.40	62,741,000.00	(22,845,817.40)	Jan-07	Dec-09	May-05	Dec-09	Scope changes along with significant growth in material and labor rates throughout the US.	2007
120210	BR 1, 2, & 3 FGD	98,521,036.12	79,100,000.00	(19,421,036.12)	-24.55%	25.15%	98,521,036.12	79,100,000.00	(19,421,036.12)	Jan-06	Jan-11	Aug-05	Dec-09	Spend aligned to coincide with actual project progress.	2007
120404	BR3 ESP INTERLOCK REPL 06	(4,645.88)		4,645.88	-100.00%	0.00%	(4,645.88)	-	4,645.88			May-06	Jan-07		2007
120520	GH2 SCR	2,503,362.78	25,000,000.00	22,496,637.22	89.99%	0.64%	2,503,362.78	25,000,000.00	22,496,637.22	Jan-06	Dec-07	Nov-06	Nov-08	Project delayed to investigate need and to obtain ECR approval.	2007
121685	TC2 AQCS - KU	47,244,595.15	64,417,000.00	17,172,404.85	26.66%	12.06%	47,244,595.15	64,417,000.00	17,172,404.85	Jan-07	Dec-10	Dec-06	Dec-09	Work began in 2006; EPC contract signed after budget was completed.	2007
121954	SL-KU CEMS Stack Vision	117,662.37	104,999.82	(12,662.55)	-12.06%	0.03%	117,662.37	104,999.82	(12,662.55)	Jan-07	Dec-07	Jan-07	Feb-08		2007
122279	Ghent SO3 Sorbent Injection	4,605,061.65		(4,605,061.65)	-100.00%	1.18%	4,605,061.65	-	(4,605,061.65)			Nov-06	Dec-09	Budget originally held at Plant level.	2007
		441,727,604.04	391,730,182.78	(49,997,421.26)											**2007 Total**
118251	GH3 FGD	7,467,812.81		(7,467,812.81)	-100.00%	1.69%	7,467,812.81	-	(7,467,812.81)			Dec-04	Dec-09	Scope changes along with significant growth in the power industry drove increase in material and labor rates as well as lower vendor availability.	2008
119659	KU SOx COMMON	(2,450,026.27)		2,450,026.27	-100.00%	-0.56%	(2,450,026.27)	-	2,450,026.27			Oct-04	Sep-08	Spend spread to individual projects.	2008
119961	BR ASH POND EXP	10,802,197.30	11,229,001.08	426,803.78	3.80%	2.45%	10,802,197.30	11,229,001.08	426,803.78	Jan-06	Dec-10	Feb-05	Dec-09	Starter Dike contract awarded later than expected which delayed work	2008
119962	GH2 FGD	87,196,597.77	75,141,769.33	(12,054,828.44)	-16.04%	19.76%	87,196,597.77	75,141,769.33	(12,054,828.44)	Jan-06	Oct-09	Nov-05	Dec-09	Spend aligned to coincide with actual project progress.	2008
120208	GH4 FGD	36,947,087.24	33,518,945.83	(3,428,141.41)	-10.23%	8.37%	36,947,087.24	33,518,945.83	(3,428,141.41)	Jan-07	Dec-09	Nov-05	Dec-09	Costs higher than originally budgeted and aligned with project progress.	2008
120209	GH SO2 Common	11,828,334.14	33,298,786.57	21,470,452.43	64.48%	2.68%	11,828,334.14	33,298,786.57	21,470,452.43	Jan-07	Dec-09	May-05	Dec-09	Spend aligned to coincide with actual project progress.	2008
120210	BR 1, 2, & 3 FGD	132,049,803.89	186,802,486.05	54,752,682.16	29.31%	29.92%	132,049,803.89	186,802,486.05	54,752,682.16	Jan-06	Jan-11	Aug-05	Dec-09	Spend aligned to coincide with actual project progress.	2008
120520	GH2 SCR	(2,736,322.91)		2,736,322.91	-100.00%	-0.62%	(2,736,322.91)	-	2,736,322.91			Nov-06	Nov-08	Project cancelled and dollars charged to expense.	2008
121597	GH4 ASH PIPE REPLACEMENT	436,130.89	457,999.46	21,868.57	4.77%	0.10%	436,130.89	457,999.46	21,868.57	Jan-08	Dec-08	Aug-08	Oct-08		2008
121685	TC2 AQCS - KU	93,385,133.14	94,372,051.37	986,918.23	1.05%	21.16%	93,385,133.14	94,372,051.37	986,918.23	Jan-07	Dec-10	Dec-06	Dec-09	Missed milestones by EPC Contractor due to schedule re-sequencing and delays in equipment delivery.	2008
121954	SL-KU CEMS Stack Vision	(2,122.12)		2,122.12	-100.00%	0.00%	(2,122.12)	-	2,122.12			Jan-07	Feb-08		2008
122279	Ghent SO3 Sorbent Injection	5,353,692.48	5,027,001.56	(326,690.92)	-6.50%	1.21%	5,353,692.48	5,027,001.56	(326,690.92)	Jan-08	Dec-09	Nov-06	Dec-09	Spend aligned to coincide with actual project progress.	2008
122657	KU - CEMS Mercury Monitoring	941,210.74	1,236,504.00	295,293.26	23.88%	0.21%	941,210.74	1,236,504.00	295,293.26	Jan-08	Dec-09	Apr-08	Sep-09		2008
122658	BR2 PRECIP PLT REPL 08	271,161.00	273,000.01	1,839.01	0.67%	0.06%	271,161.00	273,000.01	1,839.01	Jul-08	Dec-09	Jul-08	Dec-09		2008
		381,490,690.10	441,357,545.26	59,866,855.16											**2008 Total**
118251	GH3 FGD	(737,285.11)		737,285.11	-100.00%	-0.12%	147,319,121.27	153,698,528.12	6,379,406.85			Dec-04	Jul-09	True-up of actual charges to earlier accrual estimates.	2009
119961	BR ASH POND EXP	5,672,616.82	6,599,995.09	927,378.27	14.05%	0.91%	37,868,123.20	67,137,371.41	29,269,248.21	Jan-04	Dec-11	Feb-05	Mar-12	Delays in construction by EPC contractor due to weather.	2009
119962	GH2 FGD	37,622,929.79	50,934,148.80	13,311,219.01	26.13%	6.02%	185,444,769.44	191,772,253.10	6,327,483.66	Feb-05	Jul-09	Nov-05	Mar-09	Overall project cost less than original budget.	2009
120208	GH4 FGD	1,905,617.26	16,000,000.00	14,094,382.74	88.09%	0.31%	177,849,909.07	177,161,054.98	(688,854.09)	May-05	Jun-08	Nov-05	Jun-08	Project had been accelerated; therefore, project completed earlier than budgeted.	2009
120209	GH SO2 Common	3,828,144.39	2,499,990.27	(1,328,154.12)	-53.13%	0.61%	139,444,437.27	136,191,004.75	(3,253,432.52)	May-05	Jul-08	May-05	Aug-08	Wrap-up costs on the project were higher than expected.	2009
120210	BR 1, 2, & 3 FGD	127,085,565.75	159,653,169.08	32,567,603.33	20.40%	20.35%	440,044,153.30	490,143,583.33	50,099,430.03	May-05	Jun-12	Aug-05	Dec-10	Spend aligned to coincide with actual project progress.	2009
121682	TC Ash/Gypsum Ponds - KU	4,235,426.31	2,760,000.00	(1,475,426.31)	-53.46%	0.68%	13,367,694.33	23,368,001.76	10,000,307.43	Jun-06	Dec-11	Aug-06	Dec-11	EPC Contract awarded earlier than budgeted.	2009
121685	TC2 AQCS - KU	34,928,821.13	15,700,500.30	(19,228,320.83)	-122.47%	5.59%	189,255,709.12	169,502,228.45	(19,753,480.67)	May-06	Jan-11	Dec-06	Jan-11	EPC Milestones missed in 2008 caught up in 2009 and EPC contractor labor claim.	2009
122279	Ghent SO3 Sorbent Injection	2,788,750.92	3,200,997.72	412,246.80	12.88%	0.45%	12,780,020.76	13,192,267.56	412,246.80	Jan-09	Dec-09	Nov-06	Aug-08	Spend aligned to coincide with actual project progress.	2009
122609	Ghent Ash Pond/Landfill	7,590,668.09	1,580,004.73	(6,010,663.36)	-380.42%	1.22%	326,155,685.94	97,179,998.06	(228,975,687.88)	Nov-06	Oct-14	Dec-06	Jun-14	Total project approved and better progress in 2009 than planned.	2009
122657	KU - CEMS Mercury Monitoring	(11,110.51)	130,650.00	141,760.51	108.50%	0.00%	930,100.23	1,071,860.74	141,760.51	Jan-09	Dec-09	Apr-08	Sep-09		2009
122658	BR2 PRECIP PLT REPL 08	1,025,600.37	1,464,999.84	439,399.47	29.99%	0.16%	1,303,964.81	1,736,160.84	432,196.03	Dec-06	Mar-09	Jul-08	Apr-09	Removal cost was higher than originally budgeted	2009
123557	BR3 SCR	1,020,835.51		(1,020,835.51)	-100.00%	0.16%	95,757,252.82	108,561,663.13	12,804,410.31			Jan-08	Dec-12	Engineering and design work necessary to achieve start-up date.	2009
125101	Brown Ash Pond Phase II	110,877.37	123,328.00	12,450.63	10.10%	0.02%	19,435,175.93	19,281,155.40	(154,020.53)	Sep-09	Sep-12	Oct-09	Sep-12		2009
		227,067,458.09	260,647,783.83	33,580,325.74											**2009 Total**
118251	GH3 FGD	4,038,389.15	500,004.00	(3,538,385.15)	-707.67%	0.68%	147,319,121.27	143,461,247.01	(3,857,874.26)	Jan-05	Dec-09	Jan-05	Jul-09	Cost estimate for siding higher than expected and additional costs for spare parts transferred from Brown.	2010
119961	BR ASH POND EXP	6,460,542.66	20,317,684.15	13,857,141.49	68.20%	1.09%	37,868,123.20	68,177,680.56	30,309,557.36	Jan-04	Dec-11	Jan-04	Mar-12	Scope changing from an ash pond to a landfill	2010
119962	GH2 FGD	6,818,185.88	3,999,996.00	(2,818,189.88)	-70.45%	1.15%	185,444,769.44	182,461,030.09	(2,983,739.35)	Feb-05	Jul-09	Feb-05	Mar-09	Cost estimate for siding higher than expected and additional costs for spare parts transferred from Brown.	2010
120208	GH4 FGD	14,163,208.26	13,500,000.91	(663,207.35)	-4.91%	2.38%	177,849,909.07	176,566,673.15	(1,283,235.92)	May-05	Jun-08	May-05	Jun-08	Cost estimate for siding higher than expected and additional costs for spare parts transferred from Brown.	2010
120209	GH SO2 Common	1,006,065.86	2,000,004.00	993,938.14	49.70%	0.17%	139,444,437.27	139,519,162.87	74,725.60	May-05	Jul-08	May-05	Aug-08	Charges were made to unit specific projects.	2010
120210	BR 1, 2, & 3 FGD	65,105,166.06	97,667,848.67	32,562,682.61	33.34%	10.95%	440,044,153.30	495,901,139.72	55,856,986.42	May-05	Jun-12	May-05	Dec-10	Overall project cost less than original budget.	2010
121682	TC Ash/Gypsum Ponds - KU	4,672,641.12	6,768,000.63	2,095,359.51	30.96%	0.79%	13,367,694.33	11,003,426.94	(2,364,267.39)	Jun-06	Dec-11	Jun-06	Dec-11	Under budget due to weather delays.	2010
121685	TC2 AQCS - KU	(358,209.71)	2,208,818.45	2,567,028.16	116.22%	-0.06%	189,255,709.12	189,431,367.87	175,658.75	May-06	Jan-11	May-06	Jan-11	Under budget due to liquidated damages.	2010
122609	Ghent Ash Pond/Landfill	7,619,491.74	42,156,002.74	34,536,511.00	81.93%	1.28%	326,155,685.94	194,402,657.56	(131,753,028.38)	Nov-06	Oct-14	Nov-06	Jun-14	Under budget due to some land purchases scheduled early 2010 actually occurred at the end of 2009. In addition, Ghent CCR Fines and Transport system contract executed later than budgeted.	2010
122658	BR2 PRECIP PLT REPL 08	7,203.44	-	(7,203.44)	-100.00%	0.00%	1,303,964.81	1,296,761.37	(7,203.44)			Dec-06	Apr-09		2010
123557	BR3 SCR	23,138,723.90	30,735,613.64	7,596,889.74	24.72%	3.89%	95,757,252.82	164,118,962.11	68,361,709.29	Oct-07	Dec-12	Oct-07	Dec-12	Under budget due to timing of cash flow schedule for EPC contract award.	2010

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Mechanism Construction Projects 2006-2015

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
125101	Brown Ash Pond Phase II	1,684,151.54	8,042,997.00	6,358,845.46	79.06%	0.28%	19,435,175.93	29,817,872.10	10,382,696.17	Sep-09	Sep-12	Sep-09	Sep-12	Project delayed while determining path forward of converting from an ash pond to a landfill.	2010
126287	GH SO3 Measurement Probe	203,561.29	215,000.16	11,438.87	5.32%	0.03%	203,561.29	215,000.16	11,438.87	Jan-10	May-10	Jan-10	May-10		2010
126290	GH3 Absorber Agitator Blades	231,100.84	1,099,999.83	868,898.99	78.99%	0.04%	227,102.80	1,099,999.83	872,897.03	Jul-10	May-11	Jul-10	Nov-10	Budget based on estimate of OEM blade replacement. Located vendor to reverse engineer blades with major savings. Also funded project 127519 GH4 Aborber Agitator Blades for $261k that same year from savings.	2010
127134	TC CCP LANDFILL PH1 RAV-KU	1,111,660.12	240,000.00	(871,660.12)	-363.19%	0.19%	12,285,115.41	33,923,766.82	21,638,651.41	Jun-09	Dec-16	Jun-09		Costs associated with ash pond transferred to landfill	2010
127137	TC CCP RIVER FLY ASH BARGE-KU	247,408.56	2,880,000.00	2,632,591.44	91.41%	0.04%	4,193,822.96	2,880,000.00	(1,313,822.96)	Aug-09	Nov-12	Aug-09	Dec-12	Project on hold for large part of the year, resulted in only one equipment milestone payment this year.	2010
127519	GH4 Absorber Agitator Blades	258,543.56	-	(258,543.56)	-100.00%	0.04%	258,547.51	-	(258,547.51)			Oct-10	Nov-10		2010
		136,407,834.27	232,331,970.18	95,924,135.91											**2010 Total**
131834	EE EDUCATION CTR KU	-	1,000,001.00	1,000,001.00	100.00%	0.00%	-	6,500,005.49	6,500,005.49	Jan-11	Dec-11			The project was initially included in the 2011 budget process which is completed in 2010. At that time, the project was being considered to be included in the upcoming 2011 DSM filing. When the final DSM filing was completed and submitted in February 2011 (KPSC Case No. 2011-00134), it was determined that the Education Center would not be included and thus there were no actuals expenses to allocate to this project.	2011
131839	EE AMI TECH KU	-	853,000.55	853,000.55	100.00%	0.00%	-	4,258,003.45	4,258,003.45	Jan-11	Dec-11			The project was initially included in the 2011 budget process which starts in 2010. At that time, the project was being considered to be included in the upcoming 2011 DSM filing. When the final DSM filing was completed and submitted in February 2011 (KPSC Case No. 2011-00134), it was determined that the AMI program would not be included and thus there were no actuals expenses to allocate to this project.	2011
118251	GH3 FGD	316,390.76	-	(316,390.76)	-100.00%	0.04%	147,319,121.27	146,999,632.16	(319,489.11)			Jan-05	Jul-09	Final project wrap up.	2011
119961	BR ASH POND EXP	(16,452,549.44)	-	16,452,549.44	-100.00%	-2.13%	37,868,123.20	54,320,539.07	16,452,415.87			Jan-04	Mar-12	Variance is due to transferring of Starter Dike Costs to the Landfill project. Transferred charges to projects 125101 and 132371.	2011
119962	GH2 FGD	165,549.47	-	(165,549.47)	-100.00%	0.02%	185,444,769.44	185,279,219.97	(165,549.47)			Feb-05	Mar-09		2011
120208	GH4 FGD	622,715.97	1,300,000.00	677,284.03	52.10%	0.08%	177,849,909.07	178,529,880.50	679,971.43	May-05	Jun-08	May-05	Jun-08	Final project wrap up less than expected.	2011
120209	GH SO2 Common	918,540.14	-	(918,540.14)	-100.00%	0.12%	139,444,437.27	138,525,224.73	(919,212.54)			May-05	Aug-08	additional Cathodic Protection needed on the FGD's	2011
120210	BR 1, 2, & 3 FGD	4,845,835.46	3,265,698.78	(1,580,136.68)	-48.39%	0.63%	440,044,153.30	436,822,982.89	(3,221,170.41)	May-05	Jun-12	May-05	Dec-10	additional scope of work	2011
121682	TC Ash/Gypsum Ponds - KU	3,608,885.86	720,000.00	(2,888,885.86)	-401.23%	0.47%	13,367,694.33	9,628,067.43	(3,739,626.90)	Jun-06	Dec-11	Jun-06	Dec-11	Cost increases due to 2010 weather delays and cost escalation.	2011
121685	TC2 AQCS - KU	841,821.66	269,994.96	(571,826.70)	-211.79%	0.11%	189,255,709.12	187,134,334.67	(2,121,374.45)	May-06	Jan-11	May-06	Jan-11	Removal of the warranty claim receivable initially set up for the TC2 Fabric Filter Bag Replacements.	2011
122609	Ghent Ash Pond/Landfill	59,727,530.52	101,897,988.11	42,170,457.59	41.38%	7.75%	326,155,685.94	277,356,866.24	(48,798,819.70)	Nov-06	Oct-14	Nov-06	Jun-14	Project spend delayed due to delay in contract execution.	2011
123557	BR3 SCR	33,940,583.45	51,538,861.38	17,598,277.93	34.15%	4.40%	95,757,252.82	117,395,336.83	21,638,084.01	Oct-07	Dec-12	Oct-07	Dec-12	Milestones budgeted in 2011 were met in late 2010, along with permanent savings on the project.	2011
125101	Brown Ash Pond Phase II	12,888,896.52	14,262,300.01	1,373,403.49	9.63%	1.67%	19,435,175.93	66,844,013.92	47,408,837.99	Sep-09	Sep-12	Sep-09	Sep-12	Change in scope of work from ash pond to landfill.	2011
126290	GH3 Absorber Agitator Blades	(3,998.04)	-	3,998.04	-100.00%	0.00%	227,102.80	231,100.84	3,998.04			Jul-10	Nov-10		2011
127134	TC CCP LANDFILL PH1 RAV-KU	1,614,035.93	17,678,394.24	16,064,358.31	90.87%	0.21%	12,285,115.41	61,414,050.25	49,128,934.84	Jun-09	Dec-16	Jun-09		Project delayed due to permitting.	2011
127137	TC CCP RIVER FLY ASH BARGE-KU	768,534.44	3,359,520.58	2,590,986.14	77.12%	0.10%	4,193,822.96	3,606,929.14	(586,893.82)	Aug-09	Nov-12	Aug-09	Dec-12	delay in awarding the EPC contract	2011
127519	GH4 Absorber Agitator Blades	3.90	-	(3.90)	-100.00%	0.00%	258,547.51	258,543.56	(3.95)			Oct-10	Nov-10		2011
130867	BR3 FABRIC FILTER	43,610.17	-	(43,610.17)	-100.00%	0.01%	87,643,438.85	2,130,548.66	(85,512,890.19)			Jan-10	Dec-15		2011
130870	GH1 FABRIC FILTER	15,599.64	-	(15,599.64)	-100.00%	0.00%	162,146,847.33	4,575,439.21	(157,571,408.12)			Jan-10	May-15		2011
130871	GH2 FABRIC FILTER	14,499.22	12,217,140.00	12,202,640.78	99.88%	0.00%	130,433,934.05	199,752,885.59	69,318,951.54	Jan-10	Nov-15	Jan-10	Dec-15	Spending delayed due to additional conceptual engineering.	2011
130872	GH3 FABRIC FILTER	14,499.64	-	(14,499.64)	-100.00%	0.00%	180,041,494.57	19,279,719.00	(160,761,775.57)			Jan-10	Jun-14		2011
130873	GH4 FABRIC FILTER	14,499.24	-	(14,499.24)	-100.00%	0.00%	149,846,660.39	13,621,539.08	(136,225,121.31)			Jan-10	Dec-14		2011
130905	GH1 SAM Mitigation	1,035,745.94	7,374,998.31	6,339,252.37	85.96%	0.13%	1,347,107.50	7,374,998.31	6,027,890.81	Jan-10	Jun-12	Jan-10	Jun-12	Milestones moved to 2012	2011
130906	GH2 SAM Mitigation	1,324,021.25	7,374,998.31	6,050,977.06	82.05%	0.17%	8,524,368.58	7,374,998.31	(1,149,370.27)	Jan-10	Apr-13	Jan-10	Apr-13	Milestones moved from 2011 to 2012	2011
130907	GH3 SAM Mitigation	950,928.66	650,000.04	(300,928.62)	-46.30%	0.12%	1,165,139.73	8,319,997.87	7,154,858.14	Jan-10	Jun-12	Jan-10	Jun-12	Spend aligned to coincide with actual project progress.	2011
130909	GH4 SAM Mitigation	841,643.70	650,000.04	(191,643.66)	-29.48%	0.11%	1,230,689.90	8,319,997.87	7,089,307.97	Jan-10	Jun-12	Jan-10	Jun-12		2011
132371	Brown Landfill PH I	14,262,885.13	-	(14,262,885.13)	-100.00%	1.85%	100,729,582.63	-	(100,729,582.63)			Oct-10	Sep-16	Variance is due to transferring of Starter Dike Costs to the Landfill project. Transferred charges to projects 125101 and 132371.	2011
133581	GH1 SCR Turndown	92,992.68	-	(92,992.68)	-100.00%	0.01%	-	-	-			Jun-11	Oct-12		2011
133597	GH3 SCR Turndown	92,992.66	-	(92,992.66)	-100.00%	0.01%	-	-	-			Jun-11	Oct-12		2011
133599	GH4 SCR Turndown	92,992.66	-	(92,992.66)	-100.00%	0.01%	-	-	-			Jun-11	Oct-12		2011
		122,599,687.19	224,412,896.31	101,813,209.12											**2011 Total**
135072	EE RESIDENTIAL DLC KU	-	1,524,696.00	1,524,696.00	100.00%	0.00%	-	3,665,931.00	3,665,931.00	Jan-12	Dec-21			This project was closed and eventually replaced with project 135911 and thus no actuals where allocated to this specific project number. Actual costs for project #135911 in 2012 were $304,046, resulting in a net budget variance of $1,220,650. Lower costs were the result of the approval of Case No. 2011-00134 being later than originally expected. The original budget assumed capitalizing the expenses starting in January but the Company had existing expensed inventory that had to be used before starting to use the newly approved DSM Rate of Return for capital projects within the DSM mechanism.	2012
135082	EE COMMMERCIAL DLC KU	-	79,642.62	79,642.62	100.00%	0.00%	-	172,972.62	172,972.62	Jan-12	Dec-21				2012
135911	KU DLC	304,046.12	-	(304,046.12)	-100.00%	0.04%	5,875,508.03	-	(5,875,508.03)			Jan-12	Jun-12	This project was open to replace project 135072 and did not have budgeted dollars associated to it as it was created after the budget process was completed. The net variance between project 135072 and 135911 is $1,220,650 and is the result of the approval of Case No. 2011-00134 being later then originally expected. The original budget assumed capitalizing the expenses starting in January but the Company had existing expensed inventory that had to be used before starting to use the newly approved DSM Rate of Return for capital projects within the DSM mechanism.	2012
120208	GH4 FGD	(2,687.40)	-	2,687.40	-100.00%	0.00%	177,849,909.07	177,852,596.47	2,687.40			May-05	Jun-08		2012
120209	GH SO2 Common	672.40	-	(672.40)	-100.00%	0.00%	139,444,437.27	139,443,764.87	(672.40)			May-05	Aug-08		2012
120210	BR 1, 2, & 3 FGD	1,650,336.40	1,000,000.00	(650,336.40)	-65.03%	0.24%	440,044,153.30	439,403,119.57	(641,033.73)	May-05	Jun-12	May-05	Dec-10	Additional money for service water pumps to upgrade the FGDs	2012
121682	TC Ash/Gypsum Ponds - KU	(35,442.34)	-	35,442.34	-100.00%	-0.01%	13,367,694.33	12,516,953.29	(850,741.04)			Jun-06	Dec-11		2012
121685	TC2 AQCS - KU	2,955,109.58	3,098,250.00	143,140.42	4.62%	0.43%	189,255,709.12	190,804,411.37	1,548,702.25	May-06	Jan-11	May-06	Jan-11		2012
122609	Ghent Ash Pond/Landfill	130,380,123.50	120,599,994.21	(9,780,129.29)	-8.11%	18.90%	326,155,685.94	279,037,708.60	(47,117,977.34)	Nov-06	Oct-14	Nov-06	Jun-14	Spend aligned to coincide with actual project progress.	2012

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Mechanism Construction Projects 2006-2015

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
123557	BR3 SCR	33,564,634.96	37,172,039.14	3,607,404.18	9.70%	4.86%	95,757,252.82	99,772,182.00	4,014,929.18	Oct-07	Dec-12	Oct-07	Dec-12	Timing of milestones achieved.	2012
125101	Brown Ash Pond Phase II	1,999,055.79	-	(1,999,055.79)	-100.00%	0.29%	19,435,175.93	14,683,925.43	(4,751,250.50)			Sep-09	Sep-12	Was budgeted for 2011 but was moved to 2012 because contractor was working in area to be reclaimed.	2012
127134	TC CCP LANDFILL PH1 RAV-KU	4,230,295.34	40,223,997.65	35,993,702.31	89.48%	0.61%	12,285,115.41	80,293,702.34	68,008,586.93	Jun-09	Dec-16	Jun-09		Reforecast to take into account the delays in the permitting.	2012
127137	TC CCP RIVER FLY ASH BARGE-KU	3,140,109.03	3,936,000.12	795,891.09	20.22%	0.46%	4,193,822.96	4,951,943.12	758,120.16	Aug-09	Nov-12	Aug-09	Dec-12	Movement for the River Fly Ash work between the Holcim project to the CCR project to align with the EPC contract approval.	2012
130867	BR3 FABRIC FILTER	4,960,325.34	1,959,000.00	(3,001,325.34)	-153.21%	0.72%	87,643,438.85	27,464,613.93	(60,178,824.92)	Jan-10	May-15	Jan-10	Dec-15	Equipment contract signed to purchase Fabric Filter equipment prior to EPC contract award.	2012
130870	GH1 FABRIC FILTER	10,182,960.44	6,157,000.00	(4,025,960.44)	-65.39%	1.48%	162,146,847.33	44,434,602.68	(117,712,244.65)	Jan-10	Apr-15	Jan-10	May-15	Equipment contract signed to purchase Fabric Filter equipment prior to EPC contract award.	2012
130871	GH2 FABRIC FILTER	9,714,079.27	-	(9,714,079.27)	-100.00%	1.41%	130,433,934.05	29,261,502.26	(101,172,431.79)			Jan-10	Dec-15	Spend aligned to coincide with actual project progress.	2012
130872	GH3 FABRIC FILTER	23,625,145.84	46,135,998.24	22,510,852.40	48.79%	3.42%	180,041,494.57	108,775,509.89	(71,265,984.68)	Jan-10	Jun-14	Jan-10	Jun-14	Timing difference between milestones actually achieved and budget assumptions.	2012
130873	GH4 FABRIC FILTER	10,388,118.23	26,465,997.72	16,077,879.49	60.75%	1.51%	149,846,660.39	68,969,509.00	(80,877,151.39)	Jan-10	Jan-15	Jan-10	Dec-14	Timing difference between milestones actually achieved and budget assumptions.	2012
130905	GH1 SAM Mitigation	122,449.23	1,000,000.00	877,550.77	87.76%	0.02%	1,347,107.50	2,035,745.94	688,638.44	Jan-10	Jun-12	Jan-10	Jun-12	Reduction in final scope.	2012
130906	GH2 SAM Mitigation	7,295,517.28	4,599,999.31	(2,695,517.97)	-58.60%	1.06%	8,524,368.58	5,924,020.56	(2,600,348.02)	Jan-10	Apr-13	Jan-10	Apr-13	Spend aligned to coincide with actual project progress and overall cost was less than budgeted.	2012
130907	GH3 SAM Mitigation	130,495.18	1,100,000.00	969,504.82	88.14%	0.02%	1,165,139.73	2,050,928.66	885,788.93	Jan-10	Jun-12	Jan-10	Jun-12	Reduction in final scope.	2012
130909	GH4 SAM Mitigation	235,909.05	1,100,000.00	864,090.95	78.55%	0.03%	1,230,689.90	1,941,643.70	710,953.80	Jan-10	Jun-12	Jan-10	Jun-12	Reduction in final scope.	2012
132371	Brown Landfill PH I	5,023,170.02	21,399,998.66	16,376,828.64	76.53%	0.73%	100,729,582.63	67,162,889.73	(33,566,692.90)	Oct-10	Dec-15	Oct-10	Sep-16	Project timeline and associated spend was moved out based upon investigation into Fly Ash & Gypsum dewatering combined system.	2012
133562	Brown 1 SAM Mitigation	-	932,000.00	932,000.00	100.00%	0.00%	-	2,179,000.00	2,179,000.00	Jun-11	Dec-15			Project delayed to investigate need	2012
133567	Brown 2 SAM Mitigation	-	932,000.00	932,000.00	100.00%	0.00%	-	2,179,000.00	2,179,000.00	Jun-11	Dec-15			Project delayed to investigate need	2012
133581	GH1 SCR Turndown	(92,992.68)	500,000.00	592,992.68	118.60%	-0.01%	-	1,042,992.68	1,042,992.68	Jun-11	Nov-12	Jun-11	Oct-12	Project cancelled and charges moved to GH Air projects	2012
133597	GH3 SCR Turndown	(92,992.66)	500,000.00	592,992.66	118.60%	-0.01%	-	8,192,992.66	8,192,992.66	Jun-11	May-14	Jun-11	Oct-12	Project cancelled and charges moved to GH Air projects	2012
133599	GH4 SCR Turndown	(92,992.66)	500,000.00	592,992.66	118.60%	-0.01%	-	1,092,992.66	1,092,992.66	Jun-11	Nov-14	Jun-11	Oct-12	Project cancelled and charges moved to GH Air projects	2012
137492	TC Landfill Add'l Land KU	620,249.51	-	(620,249.51)	-100.00%	0.09%	815,182.91	-	(815,182.91)			May-12		Budgeted under the TC Landfill projects, there were not separate projects for land during the budget period.	2012
138873	Ghent Vehicles	34,137.36	-	(34,137.36)	-100.00%	0.00%	34,137.36	-	(34,137.36)			Oct-12	Dec-12		2012
		250,239,832.13	320,916,613.67	70,676,781.54											**2012 Total**
135911	KU DLC	1,808,342.97	1,307,385.54	(500,957.43)	-38.32%	0.54%	5,875,508.03	1,611,431.66	(4,264,076.37)	Jan-12	Dec-19	Jan-12	Jun-12	The variance in this project is due to better than expected customer engagement in the DSM Direct Load Control program compared to budget.	2013
121682	TC Ash/Gypsum Ponds - KU	(35,355.60)	-	35,355.60	-100.00%	-0.01%	13,367,694.33	12,481,510.95	(886,183.38)			Jun-06	Dec-11		2013
122609	Ghent Ash Pond/Landfill	88,936,461.49	54,266,953.00	(34,669,508.49)	-63.89%	26.75%	326,155,685.94	259,584,766.85	(66,570,919.09)	Nov-06	Oct-14	Nov-06	Jun-14	Spend aligned to coincide with actual project progress.	2013
123557	BR3 SCR	3,096,077.42	4,500,000.00	1,403,922.58	31.20%	0.93%	95,757,252.82	96,164,777.82	407,525.00	Oct-07	Dec-12	Oct-07	Dec-12	Moved $750k to plant budget for HWRS spare pump and another $650 permanent reduction to budget as project was nearing completion	2013
125101	Brown Ash Pond Phase II	3,026,740.33	2,837,015.00	(189,725.33)	-6.69%	0.91%	19,435,175.93	19,519,996.22	84,820.29	Sep-09	Sep-12	Sep-09	Sep-12		2013
127134	TC CCP LANDFILL PH1 RAV-KU	1,669,242.76	16,395,394.30	14,726,151.54	89.82%	0.50%	12,285,115.41	23,351,385.69	11,066,270.28	Jun-09	Dec-16	Jun-09		Reforecast to take into account the delays in the permitting.	2013
127137	TC CCP RIVER FLY ASH BARGE-KU	37,770.93	54,358.03	16,587.10	30.51%	0.01%	4,193,822.96	4,210,410.06	16,587.10	Aug-09	Nov-12	Aug-09	Dec-12		2013
130867	BR3 FABRIC FILTER	13,160,801.80	24,461,992.53	11,301,190.73	46.20%	3.96%	87,643,438.85	29,465,928.04	(58,177,510.81)	Jan-10	May-15	Jan-10	Dec-15	Milestones moved from 2013 to 2014.	2013
130870	GH1 FABRIC FILTER	48,438,718.55	29,310,733.10	(19,127,985.45)	-65.26%	14.57%	162,146,847.33	39,509,293.18	(122,637,554.15)	Jan-10	Apr-15	Jan-10	May-15	More milestones achieved in 2013 than had been expected in the budget.	2013
130871	GH2 FABRIC FILTER	20,786,399.90	16,466,417.58	(4,319,982.32)	-26.24%	6.25%	130,433,934.05	26,194,996.07	(104,238,937.98)	Jan-10	Nov-15	Jan-10	Dec-15	Spend aligned to coincide with actual project progress.	2013
130872	GH3 FABRIC FILTER	95,556,563.29	83,224,826.94	(12,331,736.35)	-14.82%	28.74%	180,041,494.57	106,864,472.42	(73,177,022.15)	Jan-10	Jun-14	Jan-10	Jun-14	Timing difference between milestones actually achieved and budget assumptions.	2013
130873	GH4 FABRIC FILTER	73,169,264.44	61,918,633.94	(11,250,630.50)	-18.17%	22.01%	149,846,660.39	72,321,251.41	(77,525,408.98)	Jan-10	Jan-15	Jan-10	Dec-14	Timing difference between milestones actually achieved and budget assumptions.	2013
130906	GH2 SAM Mitigation	(396,067.12)	-	396,067.12	-100.00%	-0.12%	8,524,368.58	8,619,538.53	95,169.95			Jan-10	Apr-13	True-up of actual charges to earlier accrual estimates.	2013
132371	Brown Landfill PH I	9,620,896.74	37,299,991.72	27,679,094.98	74.21%	2.89%	100,729,582.63	56,586,046.87	(44,143,535.76)	Oct-10	Dec-15	Oct-10	Sep-16	Under budget due to permitting delays.	2013
137492	TC Landfill Add'l Land KU	9,911.55	457,559.96	447,648.41	97.83%	0.00%	815,182.91	1,077,809.47	262,626.56	May-12	Dec-16	May-12		Fewer purchase contracts signed than budgeted.	2013
140375	BR3 Spare HWRS Pump	393,902.49	-	(393,902.49)	-100.00%	0.12%	797,485.41	-	(797,485.41)			Jun-13	Feb-15	Originally part of SCR installation project but due to long lead time it was decided to create a separate project for the pump.	2013
		359,279,671.94	332,501,261.64	(26,778,410.30)											**2013 Total**
135911	DLC - KU	1,235,843.19	1,008,321.89	(227,521.30)	-22.56%	0.39%	5,875,508.03	6,868,764.03	993,256.00	Jan-12	Dec-19	Jan-12	Jun-12		2014
138647	SMART GRID ESE KU	-	1,094,000.00	1,094,000.00	100.00%	0.00%	-	2,188,000.00	2,188,000.00	Jan-12	Dec-15			The Electric System Enhancements (ESE) component of the smart-grid projects was delayed to 2015, becoming the Advanced Metering System Opt-In projects (#s 145405 & 145404).	2014
122609	Ghent Ash Pond/Landfill	22,911,607.63	28,372,532.74	5,460,925.11	19.25%	7.30%	326,155,685.94	325,985,043.17	(170,642.77)	Nov-06	Oct-14	Nov-06	Jun-14	Under budget due to delays in CCRT work (Bottom Ash and Hill Slide) and funding transferred to Phase IB project	2014
123557	BR3 SCR	(13,319.99)	-	13,319.99	-100.00%	0.00%	95,757,252.82	95,770,572.81	13,319.99			Oct-07	Dec-12		2014
125101	Brown Ash Pond Phase II	(274,752.62)	350,000.00	624,752.62	178.50%	-0.09%	19,435,175.93	20,059,721.55	624,545.62	Sep-09	Sep-12	Sep-09	Sep-12	Liability for damages due to blasting not realized, therefore leading to a credit for the project	2014
127134	TC CCP LANDFILL PH1 RAV-KU	2,255,873.76	513,521.64	(1,742,352.12)	-339.29%	0.72%	12,285,115.41	55,412,727.60	43,127,612.19	Jun-09	Dec-16	Jun-09		Over budget due to extensive re-engineering due to permitting delays and issues	2014
130851	BROWN 1 FABRIC FILTER	0.41	-	(0.41)	-100.00%	0.00%	0.00	(0.41)	(0.41)			Jan-10	Jan-14		2014
130861	BR2 FABRIC FILTER	0.71	-	(0.71)	-100.00%	0.00%	(0.00)	(0.71)	(0.71)			Jan-10	Jan-14		2014
130867	BR3 FABRIC FILTER	40,180,479.55	35,938,304.20	(4,242,175.35)	-11.80%	12.79%	87,643,438.85	92,270,710.33	4,627,271.48	Jan-10	May-15	Jan-10	Dec-15	Over due to re-forecast of EPC milestones after budget was completed.	2014
130870	GH1 FABRIC FILTER	74,596,123.23	59,597,174.42	(14,998,948.81)	-25.17%	23.75%	162,146,847.33	144,328,235.75	(17,818,611.58)	Jan-10	Apr-15	Jan-10	May-15	Over budget due to scope changes (reorientation) after budget was completed.	2014
130871	GH2 FABRIC FILTER	47,901,907.11	34,905,359.52	(12,996,547.59)	-37.23%	15.25%	130,433,934.05	126,553,136.35	(3,880,797.70)	Jan-10	Nov-15	Jan-10	Dec-15	Over budget due to scope changes (relocation) after budget was completed.	2014
130872	GH3 FABRIC FILTER	51,119,499.10	50,048,119.98	(1,071,379.12)	-2.14%	16.28%	180,041,494.57	170,059,458.59	(9,982,035.98)	Jan-10	Jun-14	Jan-10	Jun-14	Over budget due to scope changes (Economizer).	2014
130873	GH4 FABRIC FILTER	53,750,953.25	57,320,342.23	3,569,388.98	6.23%	17.12%	149,846,660.39	147,660,277.55	(2,186,382.84)	Jan-10	Jan-15	Jan-10	Dec-14	Under budget due to re-forecast of EPC milestones after budget was completed	2014
130906	GH2 SAM Mitigation	274,513.05	-	(274,513.05)	-100.00%	0.09%	8,524,368.58	8,249,855.53	(274,513.05)			Jan-10	Apr-13		2014
132371	Brown Landfill PH I	27,424,678.11	42,564,680.32	15,140,002.21	35.57%	8.73%	100,729,582.63	103,141,124.36	2,411,541.73	Oct-10	Dec-15	Oct-10	Sep-16	Under due to re-forecast of EPC milestones after budget was completed.	2014
133562	Brown 1 SAM Mitigation	-	500,000.01	500,000.01	100.00%	0.00%	-	4,854,000.03	4,854,000.03	Jun-11	Dec-15			Project cancelled.	2014
133567	Brown 2 SAM Mitigation	-	500,000.01	500,000.01	100.00%	0.00%	-	4,854,000.03	4,854,000.03	Jun-11	Dec-15			Project cancelled.	2014
133939	BR3 SCR Catalyst	511,409.49	539,488.00	28,078.51	5.20%	0.16%	2,374,826.70	2,500,000.00	125,173.30	Jun-13	Nov-15	Jun-13	Apr-15		2014
134894	BR 1 & 2 Temp SAM	(2.15)	-	2.15	-100.00%	0.00%	0.00	2.15	2.15			Jul-11	Mar-14		2014
137492	TC Landfill Add'l Land KU	173,218.45	537,698.16	364,479.71	67.79%	0.06%	815,182.91	1,878,151.02	1,062,968.11	May-12	Dec-16	May-12			2014

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Question No. 13
Mechanism Construction Projects 2006-2015

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
141213	TC CCR TREATMENT KU	-	254,117.70	254,117.70	100.00%	0.00%	-	66,231,800.76	66,231,800.76	Jul-13	Dec-20				2014
143842	Brown Additional Land KU	826,019.67	-	(826,019.67)	-100.00%	0.26%	826,019.67	-	(826,019.67)			May-14	Jan-15	Project was budgeted under Brown Landfill	2014
144038	GHENT LANDFILL PHASE IB	3,298,843.23	-	(3,298,843.23)	-100.00%	1.05%	9,785,791.68	-	(9,785,791.68)			May-14	Jul-16	Not originally a separate project from CCRT and Phase IA; budget was held in 122609 CCRT/Phase IA.	2014
144610	BR Main Pond Closure	313,067.07	-	(313,067.07)	-100.00%	0.10%	7,261,937.11	-	(7,261,937.11)			Jun-14			2014
		326,485,962.25	314,043,660.82	(12,442,301.43)											**2014 Total**
135911	DLC - KU	2,527,275.75	1,355,164.50	(1,172,111.25)	-86.49%	1.13%	5,875,508.03	9,702,669.28	3,827,161.25	Jan-12	Dec-19	Jan-12	Jun-12	The increased costs is due to greater than anticipated customer engagement in the Commercial Demand program.	2015
145405	Adv Meter Sys KU 2015	698,893.34	191,500.00	(507,393.34)	-264.96%	0.31%	698,893.34	2,506,735.00	1,807,841.66	Jan-15	Dec-19	Jan-15	Sep-15	This project is for an Advanced Meter System Opt-In project and is a multi-year project and includes network infrastructure, computer systems to control the network, meter data management systems and hardware/software to serve the advanced meters. Costs were shifted from 2016 and 2017 and there were higher than anticipated internal installation costs. Costs in 2015 were also related to purchasing meters previously provided by the supplier and enhancements to My Account & My Meter.	2015
122609	Ghent Ash Pond/Landfill	7,981,337.67	9,978,081.00	1,996,743.33	20.01%	3.57%	326,155,685.94	328,152,429.27	1,996,743.33	Nov-06	Oct-14	Nov-06	Jun-14	Under budget due to delays in engineering and obtaining contracts for CCRT add'l work.	2015
125101	Brown Ash Pond Phase II	207.00	-	(207.00)	-100.00%	0.00%	19,435,175.93	19,434,968.93	(207.00)			Sep-09	Sep-12		2015
127134	TC CCP LANDFILL PH1 RAV-KU	1,404,007.50	2,112,000.00	707,992.50	33.52%	0.63%	12,285,115.41	72,577,109.03	60,291,993.62	Jun-09	Dec-16	Jun-09		Under budget due to permitting delays.	2015
130867	BR3 FABRIC FILTER	29,298,221.99	32,543,024.00	3,244,802.01	9.97%	13.12%	87,643,438.85	90,888,240.86	3,244,802.01	Jan-10	May-15	Jan-10	Dec-15	Under budget due to re-forecast of EPC milestones after budget was completed.	2015
130870	GH1 FABRIC FILTER	28,913,445.47	36,057,629.72	7,144,184.25	19.81%	12.94%	162,146,847.33	169,291,031.58	7,144,184.25	Jan-10	Apr-15	Jan-10	May-15	Timing of Change Orders with the primary contractor KBR	2015
130871	GH2 FABRIC FILTER	52,017,048.55	63,316,055.60	11,299,007.05	17.85%	23.29%	130,433,934.05	145,744,702.86	15,310,768.81	Jan-10	Nov-15	Jan-10	Dec-15	Timing of Change Orders with the primary contractor KBR	2015
130872	GH3 FABRIC FILTER	9,725,786.70	815,129.84	(8,910,656.86)	-1093.16%	4.35%	180,041,494.57	171,130,837.71	(8,910,656.86)	Jan-10	Jun-14	Jan-10	Jun-14	Timing of Change Orders with the primary contractor KBR	2015
130873	GH4 FABRIC FILTER	12,523,825.23	8,783,053.41	(3,740,771.82)	-42.59%	5.61%	149,846,660.39	146,105,888.57	(3,740,771.82)	Jan-10	Jan-15	Jan-10	Dec-14	Timing of Change Orders with the primary contractor KBR	2015
132245	Brown Landfill Phase II	21,506.59	2,173,500.00	2,151,993.41	99.01%	0.01%	21,506.59	28,048,501.00	28,026,994.41	Jan-15	Oct-19	Jan-15		Project delayed .	2015
132371	Brown Landfill PH I	44,392,730.88	39,584,438.00	(4,808,292.88)	-12.15%	19.87%	100,729,582.63	96,194,047.75	(4,535,534.88)	Oct-10	Dec-15	Oct-10	Sep-16	Over due to re-forecast of EPC milestones after budget was completed.	2015
133939	BR3 SCR Catalyst	1,863,417.21	1,954,000.00	90,582.79	4.64%	0.83%	2,374,826.70	2,465,409.49	90,582.79	Jun-13	Nov-15	Jun-13	Apr-15		2015
137492	TC Landfill Add'l Land KU	11,803.40	333,000.00	321,196.60	96.46%	0.01%	815,182.91	2,266,379.51	1,451,196.60	May-12	Dec-16	May-12			2015
140375	BR3 Spare HWRS Pump	403,582.92	402,522.00	(1,060.92)	-0.26%	0.18%	797,485.41	796,424.49	(1,060.92)	Jun-13	Mar-15	Jun-13	Feb-15		2015
141213	TC CCR TREATMENT KU	-	9,696,000.00	9,696,000.00	100.00%	0.00%	-	73,087,874.00	73,087,874.00	Jul-13	Dec-20			Under budget due to permitting delays.	2015
144038	GHENT LANDFILL PHASE IB	6,486,948.45	7,663,380.00	1,176,431.55	15.35%	2.90%	9,785,791.68	10,962,223.23	1,176,431.55	May-14	Sep-15	May-14	Jul-16	Under budget due to delays in engineering and obtaining contracts for CCRT add'l work.	2015
144610	BR Main Pond Closure	6,948,870.04	6,417,000.00	(531,870.04)	-8.29%	3.11%	7,261,937.11	17,494,067.07	10,232,129.96	Jun-14	Oct-16	Jun-14		Over budget due to re-forecast of EPC milestones after budget was completed.	2015
146880	BR3 SCR Ash Sweepers Install	163,814.15	-	(163,814.15)	-100.00%	0.07%	163,814.15	-	(163,814.15)			Feb-15	Apr-15		2015
147243	BR3 SCR 3rd Layer Catalyst 16	451,035.60	-	(451,035.60)	-100.00%	0.20%	451,035.60	-	(451,035.60)			Aug-15	Apr-16		2015
		205,833,758.44	223,375,478.07	17,541,719.63											**2015 Total**
		2,631,157,175.13	2,911,110,394.36	279,953,219.23											**Grand Total**

Kentucky Utilities Company

Schedule 13b(1)

Case No. 2016-00370

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

Source: Schedule 13a - Construction Projects

Years	Base Rate Capital Actual Cost	Base Rate Capital Budget Cost	Variance in Dollars	Variance as a percent	Slippage Factor
2015	240,247,704	254,705,926	(14,458,222)	-5.676%	94.324%
2014	258,672,601	285,655,724	(26,983,123)	-9.446%	90.554%
2013	467,930,147	442,723,204	25,206,943	5.694%	105.694%
2012 [1]	250,621,314	298,013,293	(47,391,979)	-15.90%	84.097%
2011	203,042,999	215,256,373	(12,213,373)	-5.674%	94.326%
2010	209,036,428	183,198,611	25,837,818	14.10%	114.104%
2009	247,393,650	254,530,196	(7,136,546)	-2.804%	97.196%
2008	299,810,659	364,973,077	(65,162,418)	-17.85%	82.146%
2007	365,638,569	341,423,721	24,214,848	7.092%	107.092%
2006	190,920,150	171,459,091	19,461,060	11.35%	111.350%
Totals	**2,733,314,222**	**2,811,939,216**	**(78,624,994)**	**-2.796%**	**97.204%**

10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)	**98.088%**

The Base Rate Capital Actual Cost is the Annual Actual Cost per Schedule 13(a)Non-Mechanism Construction Projects . The Base Rate Capital Budget Cost is the Annual Original Budget per Schedule 13(a)Non-Mechanism Construction Projects .

The Slippage Factor is calculated by dividing the Base Rate Capital Actual Cost by the Base Rate Capital Budget Cost. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places

2012 [1] = Removed the budgeted amount related to the acquisition of the Bluegrass CTs. Based on the mitigation measures required by FERC for approval LG&E and KU determined that the options were not commercially justifiable. In June 2012, LG&E and KU terminated the asset purchase agreement for the Bluegrass CTs in accordance with its terms and made applicable filings with the KPSC and FERC.

Kentucky Utilities Company
Case No. 2016-00370
Calculation of Capital Construction Project Slippage Factor - Mechanisms Construction Projects Only

Schedule 13b (2)

Source: Schedule 13a - Construction Projects

	A	B	C=A+B	D	E	F=D+E	G=C-F	H=G/F	I=C/F
Years	**Actual ECR**	**Actual DSM**	**Mechanism Capital Actual Total**	**Budget ECR**	**Budget DSM**	**Mechanism Capital Budget Total**	**Variance in Dollars**	**Variance as a percent**	**Slippage Factor**
2015	202,607,589	3,226,169	205,833,758	221,828,814	1,546,665	223,375,478	(17,541,720)	-7.85%	92.147%
2014	325,250,119	1,235,843	326,485,962	311,941,339	2,102,322	314,043,661	12,442,301	3.96%	103.962%
2013	357,471,329	1,808,343	359,279,672	331,193,876	1,307,386	332,501,262	26,778,410	8.05%	108.054%
2012	249,935,786	304,046	250,239,832	319,312,275	1,604,339	320,916,614	(70,676,782)	-22.02%	77.977%
2011	122,599,687	-	122,599,687	222,559,895	1,853,002	224,412,896	(101,813,209)	-45.37%	54.631%
2010	136,407,834	-	136,407,834	232,331,970	-	232,331,970	(95,924,136)	-41.29%	58.712%
2009	227,067,458	-	227,067,458	260,647,784	-	260,647,784	(33,580,326)	-12.88%	87.117%
2008	381,490,690	-	381,490,690	441,357,545	-	441,357,545	(59,866,855)	-13.56%	86.436%
2007	441,727,604	-	441,727,604	391,730,183	-	391,730,183	49,997,421	12.76%	112.763%
2006	180,024,677	-	180,024,677	169,793,002	-	169,793,002	10,231,675	6.03%	106.026%
Totals	**2,624,582,774**	**6,574,401**	**2,631,157,175**	**2,902,696,682**	**8,413,712**	**2,911,110,394**	**(279,953,219)**	**-9.617%**	**90.383%**

10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years) 88.782%

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:

2015 – Lower costs on the Trimble landfill due to delays in the permitting process.

2014 – The Ghent Environmental Air project was above budget due to change orders with the primary contractor KBR primarily related to the unit 3 and 4 economizers, partially offset by lower costs on the Brown landfill due to the shifting of milestones on the transport system from 2014 to 2015.

2013 – Better than expected customer engagement in the DSM Direct Load Control program.

2012 – Continued permitting delays on the Trimble County landfill and a later start to the Environmental Air projects under the 2011 ECR plan than had been expected in the budget.
With regards to DSM, lower costs were the result of the approval of Case No. 2011-00134 being later than originally expected. The original budget assumed capitalizing the expenses starting in January but the Company had existing expensed inventory that had to be used before starting to use the newly approved DSM Rate of Return for capital projects within the DSM mechanism.

2011 – Permanent savings on the Brown 3 SCR, a later start to the Environmental Air projects under the 2011 ECR plan than had been expected in the budget, and permitting delays on the Trimble County landfill.
With regards to DSM, lower costs were the result of the approval of Case No. 2011-00134 being later than originally expected.

2010 – Permanent savings toward the end of the KU FGD installations, a delay in the start of the Brown ash pond/landfill due to the shift from an ash pond to a landfill under the 2011 ECR plan.

2007 – Cost escalations on the KU FGD's driven by much higher commodity and labor costs being incurred throughout the industry prior to the recession of 2008/2009.

Kentucky Utilities Company
Case No. 2016-00370
Calculation of Capital Construction Project Slippage Factor - Includes Mechanism Construction Projects

Schedule 13b(3)

Source: Schedule 13a - Construction Projects

Years	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as a percent	Slippage Factor
2015	446,081,462	478,081,404	(31,999,942)	-6.69%	93.307%
2014	585,158,563	599,699,385	(14,540,822)	-2.42%	97.575%
2013	827,209,819	775,224,466	51,985,353	6.71%	106.706%
2012 [1]	500,861,146	618,929,907	(118,068,761)	-19.08%	80.924%
2011	325,642,687	439,669,269	(114,026,583)	-25.93%	74.065%
2010	345,444,263	415,530,581	(70,086,318)	-16.87%	83.133%
2009	474,461,108	515,177,980	(40,716,872)	-7.90%	92.097%
2008	681,301,349	806,330,622	(125,029,273)	-15.51%	84.494%
2007	807,366,173	733,153,904	74,212,269	10.12%	110.122%
2006	370,944,827	341,252,092	29,692,735	8.70%	108.701%
Totals	**5,364,471,397**	**5,723,049,610**	**(358,578,213)**	**-6.266%**	**93.734%**

10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)	**93.112%**

The Annual Actual Cost, Annual Original Budget, Variance in Dollars, and Variance as Percent are the sum of the projects from Schedule 13a Non-Mechanism Construction Projects and Schedule 13a Mechanism Construction Projects. Total all projects for a given year.

The Slippage Factor is calculated by dividing the Annual Actual Cost by the Annual Original Budget. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places.

2012 [1] = Removed the budgeted amount related to the acquisition of the Bluegrass CTs. Based on the mitigation measures required by FERC for approval LG&E and KU determined that the options were not commercially justifiable. In June 2012, LG&E and KU terminated the asset purchase agreement for the Bluegrass CTs in accordance with its terms and made applicable filings with the KPSC and FERC.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 14

Responding Witness: Valerie L. Scott

Q-14. Provide the following monthly account balances and a calculation of the average (13-month) account balances for most recent calendar year:

a. Plant in service (Account No. 101);

b. Plant purchased or sold (Account No. 102);

c. Property held for future use (Account No. 105);

d. Completed construction not classified (Account No. 106);

e. Construction work in progress (Account No. 107);

f. Depreciation reserve (Account No. 108);

g. Materials and supplies (include all accounts and subaccounts);

h. Computation and development of minimum cash requirements;

i. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate.);

j. Balance in accounts payable applicable to amounts included in plant under construction (If actual is undeterminable, give reasonable estimate.); and

k. Balance in accounts payable applicable to prepayments by major category or subaccount.

A-14. a.-g. See attached.

h. The Company is not required to compute minimum cash requirements; therefore, this information is not available.

i. The Company records are not maintained in a manner to determine the amount applicable to accounts payable or to reasonably estimate the balances in accounts payable for the accounts requested.

j. See attached.

k. The Company records are not maintained in a manner to determine the amount applicable to accounts payable or to reasonably estimate the balances in accounts payable for the accounts requested.

Kentucky Utilities Company
Case No. 2016-00370

Monthly Account Balances and Calculation of Average (13-month) Account Balances

	DEC-2014	JAN-2015	FEB-2015	MAR-2015	APR-2015	MAY-2015	JUNE-2015	JULY-2015	AUG-2015	SEP-2015	OCT-2015	NOV-2015	DEC-2015	Total	13 Mo Avg
(a)	7,019,604,452.25	7,028,833,897.42	7,035,182,637.36	7,049,348,850.07	7,092,339,855.48	7,088,981,528.83	7,225,878,800.05	7,242,142,253.94	7,235,906,215.08	7,213,004,075.87	7,231,121,136.04	7,240,897,781.48	7,232,591,743.94	92,935,833,227.81	7,148,910,248.29
(b)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c)	633,628.69	633,628.69	633,628.69	633,628.69	633,628.69	633,628.69	633,628.69	633,628.69	633,628.69	633,628.69	633,628.69	633,628.69	633,628.69	8,237,172.97	633,628.69
(d)	767,401,289.32	782,438,814.79	799,824,508.83	798,346,117.07	759,987,912.68	921,812,623.33	1,329,692,343.89	1,324,140,575.55	1,347,380,974.62	1,341,399,043.50	1,336,424,237.57	1,341,678,436.02	1,581,756,561.05	14,432,283,438.22	1,110,175,649.09
(e)	880,068,808.98	885,833,207.40	888,751,923.15	907,825,685.31	932,187,569.90	790,882,245.01	390,314,896.82	402,574,979.11	400,615,598.72	421,292,849.37	453,464,760.23	472,526,441.26	267,026,967.55	8,093,365,932.81	622,566,610.22
(f)	(2,762,597,300.27)	(2,777,923,620.44)	(2,784,164,728.82)	(2,784,807,662.09)	(2,789,934,827.79)	(2,787,084,538.96)	(2,798,959,092.18)	(2,813,494,094.87)	(2,812,961,631.25)	(2,772,373,705.98)	(2,787,736,265.44)	(2,804,699,057.20)	(2,805,424,465.79)	(36,282,160,991.08)	(2,790,935,460.85)
(g)	38,655,516.05	38,415,753.80	38,692,862.20	38,255,517.55	38,623,349.94	38,989,822.24	40,306,886.36	40,241,376.39	40,529,934.08	39,863,187.70	39,805,249.34	40,265,497.03	41,183,222.05	513,828,174.73	39,525,244.21
(j)	91,461,041.66	34,649,140.81	50,086,191.05	60,644,019.19	59,915,833.94	55,188,659.58	42,509,198.67	33,341,373.44	38,586,652.83	41,408,648.85	49,405,188.59	52,677,444.79	49,823,006.29	659,696,399.69	50,745,876.90

(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.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 15

Responding Witness: Christopher M. Garrett

Q-15. Provide a reconciliation and detailed explanation of each difference, if any, in the utility's capitalization and net investment rate base for the base period.

A-15. See attached.

KENTUCKY UTILITIES COMPANY

Reconciliation of Capitalization and Rate Base
Base Period: As of February 28, 2017

Line No.	Description	Total Company Balance	Kentucky Jurisdictional	Other Jurisdictional
1	Rate Base Percentage (Schedule J-1.1/J-1.2)		89.10%	10.90%
2	Capitalization:			
3	Common Equity	$ 2,758,955,153		
4	Long-Term Debt	2,313,737,916		
5	Short-Term Debt	-		
6	Subtotal	$ 5,072,693,069	$ 4,519,769,524	$ 552,923,545
7	Adjustments to Capitalization:			
8	Investment in EEI	(504,066)	(449,123)	(54,943)
9	Investment in OVEC and Other	(1,221,313)	(1,088,190)	(133,123)
10	Environmental Compliance Plans		(936,507,230)	
11	Demand Side Management Plans		(6,368,035)	
12	Subtotal	(1,725,379)	(944,412,578)	(188,066)
13				
14	Total Adjusted Capitalization (Schedule J-1.1/J-1.2)	$ 5,070,967,690	$ 3,575,356,946	$ 552,735,479
15				
16	Assets per books not included in rate base:			
17	Net ARO Assets		(198,859,799)	
18	Cash and Temporary Investments	(14,094,529)	(12,558,225)	(1,536,304)
19	Accounts Receivable	(137,151,370)	(122,201,870)	(14,949,499)
20	Other Current Assets	(103,089,878)	(91,853,081)	(11,236,797)
21	Deferred Regulatory Assets	(480,239,049)	(427,892,993)	(52,346,056)
22	Other Deferred Debits	(53,838,560)	(47,970,157)	(5,868,403)
23	Accumulated Deferred Income Taxes	(107,600)	(95,871)	(11,728)
24	Subtotal	(788,520,986)	(901,431,998)	(85,948,787)
25				
26	Liabilities per books not included in rate base:			
27	Other Deferred Credits	6,310,542	5,622,693	687,849
28	Regulatory Liabilities	146,924,639	130,909,854	16,014,786
29	ARO Liabilities	370,414,220	330,039,070	40,375,150
30	Other Current Liabilities	297,751,736	265,296,797	32,454,939
31	Accumulated Provision for Pension & Postretirement	114,856,112	102,336,796	12,519,316
32	Subtotal	936,257,249	834,205,209	102,052,040
33				
34	Items not included in rate base:			
35	Environmental Compliance Cash Working Capital		2,766,333	
36				
37	Items included in rate base:			
38	Cash Working Capital Formula	111,647,266	101,002,227	7,878,706
39	Capitalization / Rate Base Allocation Differences	-	(4,084,541)	4,084,541
40	Subtotal	111,647,266	96,917,686	11,963,247
41				
42	Total Reconciliation	259,383,529	32,457,230	28,066,500
43				
44	Total Rate Base (Schedule B-1)	$ 5,330,351,219	$ 3,607,814,176	$ 580,801,978

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 16

Responding Witness: Daniel K. Arbough / Christopher M. Garrett

Q-16. Provide a rate base, capital structure, and statement of income for the utility for the most recent 12-month period for which information is available at the time it files its application and for the base period used in the application. Provide detailed explanations necessary to reconcile the data for the 12-month period with the filed base period information.

A-16. See attached.

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Comparison of Base Period and Most Recent Actuals
Rate Base - Total Company

Title of Account	Total Company Rate Base Base Period	Total Company Rate Base 10/31/2016	Variance	Explanations on variances greater than $1 million
1. Utility Plant at Original Cost	$ 9,423,059,154	$ 9,191,500,912	$ 231,558,242	In September 2016 KU recorded a decrease to the existing ARO balance of $94 million due to revisions in the amounts and timing of future expected costs related to the closure of CCR impoundments. These revisions are the result of changes in closure plans related to expected costs and timing of closure. In addition the increase is due to capital spend from November 2016 through February 2017.
2. Deduct:				
3. Reserve for Depreciation	3,083,012,494	3,014,975,282	68,037,212	Increase driven primarily by depreciation from November 2016 through February 2017.
4. Net Utility Plant	6,340,046,660	6,176,525,629	163,521,030	
5. Deduct:				
6. Customer Advances for Construction	1,576,406	1,545,101	31,305	
7. Accumulated Deferred Income Taxes	1,198,800,295	1,166,291,395	32,508,900	Increase driven by accelerated tax depreciation over book depreciation from November 2016 through February 2017 (primarily Bonus Depreciation).
8. Investment Tax Credit (a)	94,865,036	95,480,438	(615,402)	
9. Total Deductions	1,295,241,737	1,263,316,934	31,924,803	
10. Net Plant Deductions	5,044,804,922	4,913,208,696	131,596,227	
11. Add:				
12. Materials and Supplies (b)	155,040,176	151,874,295	3,165,881	Increase in coal inventory volumes at Ghent and Trimble Co. generating stations.
13. Prepayments (b)(c)	14,433,442	11,595,827	2,837,615	Increase driven by higher IT hardware and software maintenance agreements.
14. Emission Allowances (b)	137,387	138,563	(1,176)	
15. Cash Working Capital	111,647,266	108,530,524	3,116,742	Increase driven by higher O&M and fuel expense.
16. Unamortized Closure Costs	4,288,025	872,364	3,415,661	Increase in CCR pond closure expenditures.
17. Total Additions	285,546,297	273,011,573	12,534,723	
18. Total Net Original Cost Rate Base	$ 5,330,351,219	$ 5,186,220,269	$ 144,130,950	

(a) Reflects investment tax credit treatment per Case No. 2007-00178.
(b) Average for 13 months.
(c) Excludes PSC fees.

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Comparison of Base Period and Most Recent Actuals
Rate Base - Kentucky Jurisdictional

Title of Account	Kentucky Rate Base Base Period	Kentucky Rate Base 10/31/2016	Variance	Explanations on variances greater than $1 million
1. Utility Plant at Original Cost	$ 8,362,938,049	$ 8,148,681,306	$ 214,256,743	In September 2016 KU recorded a decrease to the existing ARO balance of $94 million due to revisions in the amounts and timing of future expected costs related to the closure of CCR impoundments. These revisions are the result of changes in closure plans related to expected costs and timing of closure. In addition the increase is due to capital spend from November 2016 through February 2017.
2. Deduct:				
3. Reserve for Depreciation	2,720,167,537	2,661,514,986	58,652,551	Increase driven primarily by depreciation from November 2016 through February 2017.
4. Net Utility Plant	5,642,770,512	5,487,166,320	155,604,192	
5. Deduct:				
6. Customer Advances for Construction	1,549,704	1,545,101	4,602	
7. Accumulated Deferred Income Taxes	1,066,958,828	1,037,100,111	29,858,717	Increase driven by accelerated tax depreciation over book depreciation from November 2016 through February 2017 (primarily Bonus Depreciation).
8. Investment Tax Credit (a)	82,538,337	82,994,166	(455,829)	
9. Total Deductions	1,151,046,869	1,121,639,379	29,407,490	
10. Net Plant Deductions	4,491,723,643	4,365,526,941	126,196,702	
11. Add:				
12. Materials and Supplies (b)	136,624,417	133,781,941	2,842,476	Increase in coal inventory volumes at Ghent and Trimble Co. generating stations.
13. Prepayments (b)(c)	13,556,946	10,347,675	3,209,271	Increase driven by higher IT hardware and software maintenance agreements.
14. Emission Allowances (b)	120,320	121,350	(1,030)	
15. Cash Working Capital	103,768,560	100,741,697	3,026,863	Increase driven by higher O&M and fuel expense.
16. Unamortized Closure Costs	3,755,355	763,997	2,991,358	Increase in CCR pond closure expenditures.
17. Total Additions	257,825,598	245,756,660	12,068,937	
18. Total Net Original Cost Rate Base	$ 4,749,549,241	$ 4,611,283,602	$ 138,265,639	

(a) Reflects investment tax credit treatment per Case No. 2007-00178.
(b) Average for 13 months.
(c) Excludes PSC fees.

KENTUCKY UTILITIES COMPANY
CASE NO. 2016-00370
COMPARISON OF BASE PERIOD AND MOST RECENT ACTUALS
CAPITAL STRUCTURE

LINE NO.	CLASS OF CAPITAL	BASE PERIOD AMOUNT	BASE PERIOD RATIO	OCTOBER 2016 AMOUNT	OCTOBER 2016 RATIO	VARIANCE AMOUNT
		$	%	$	%	$
1	SHORT-TERM DEBT	-	0.00%	-	0.00%	-
2	LONG-TERM DEBT	2,313,737,916	45.61%	2,312,484,015	45.91%	1,253,901 (1)
3	COMMON EQUITY	2,758,955,153	54.39%	2,724,292,600	54.09%	34,662,553 (2)
4	TOTAL CAPITAL	5,072,693,070	100.00%	5,036,776,616	100.00%	35,916,454

KENTUCKY JURISDICTIONAL

LINE NO.	CLASS OF CAPITAL	BASE PERIOD AMOUNT	BASE PERIOD RATIO	OCTOBER 2016 AMOUNT	OCTOBER 2016 RATIO	VARIANCE AMOUNT
		$	%	$	%	$
1	SHORT-TERM DEBT	-	0.00%	-	0.00%	-
2	LONG-TERM DEBT	2,061,044,142	45.62%	2,055,638,135	45.92%	5,406,007
3	COMMON EQUITY	2,457,188,070	54.38%	2,421,259,259	54.08%	35,928,811
4	TOTAL CAPITAL	4,518,232,212	100.00%	4,476,897,394	100.00%	41,334,818

Explanations of variances greater than $1 million:
(1) Reflects debt related amortizations.
(2) Reflects net income net of dividend paid.

Kentucky Utilities Company
Case No. 2016-00370
Response to PSC 1-16
Comparison of Base Period and Most Recent Actuals

	Total Company 2/28/2017 Base Period	Total Company 10/31/2016 YECM	Variance	Explanations on variances greater than $1 million
INCOME STATEMENT				
Operating Revenues				
Electric Operating Revenues	1,776,947,759	1,725,380,352	51,567,407	Higher environmental cost recovery revenues due to the increased environmental spend and higher fuel recoveries due to higher fuel pricing, partially offset by lower retail volumes due to milder weather during the previous winter months.
Total Operating Revenues	1,776,947,759	1,725,380,352	51,567,407	
Operating Expenses				
Fuel for Electric Generation	507,061,675	489,998,189	17,063,486	Higher fuel costs due to higher projected coal and gas pricing and higher projected coal generation.
Power Purchased	45,723,874	37,270,498	8,453,376	Increase primarily due to increased purchased power from LG&E.
Other Operation Expenses	293,718,792	289,253,965	4,464,826	Included in the base period is the forecasted write off of an IT system which was included in the September actuals in the Other Income less deductions line. Increase is also due to higher labor related expenses and other general expenses.
Maintenance	131,713,106	128,469,792	3,243,314	Increase due to scope and timing of generation plant outages and other maintenance activities.
Depreciation & Amortization Expense	236,720,825	232,148,871	4,571,954	Increase due to additional assets in service.
Regulatory Debits	279,365	84,548	194,817	
Federal & State Income Taxes	159,891,178	155,540,274	4,350,905	Variance reflects change in pre-tax income.
Property and Other Taxes	41,428,833	39,916,074	1,512,759	Increase due to higher book value of property.
Investment Tax Credit	4,000,000	4,000,000	-	
Amortization of Investment Tax Credit	-	-	-	
Loss(Gain) from Disposition of Allowances	(92)	(92)	-	
Total Operating Expenses	1,420,537,556	1,376,682,119	43,855,437	
Net Operating Income	356,410,203	348,698,233	7,711,970	
Other Income less deductions	1,543,527	1,215,313	328,214	
Income before Interest Charges	357,953,730	349,913,546	8,040,184	
Interest Charges	95,553,683	95,339,963	213,720	
Net Income	262,400,047	254,573,583	7,826,464	

Kentucky Utilities Company
Case No. 2016-00370
Response to PSC 1-16
Comparison of Base Period and Most Recent Actuals

	Kentucky Jurisdictional 2/28/2017 Base Period	Kentucky Jurisdictional 10/31/2016 YECM	Variance	Explanations on variances greater than $1 million
INCOME STATEMENT				
Operating Revenues				
Electric Operating Revenues	1,581,061,668	1,537,345,104	43,716,564	Higher environmental cost recovery revenues due to the increased environmental spend and higher fuel recoveries due to higher fuel pricing, partially offset by lower retail volumes due to milder weather during the previous winter months.
Total Operating Revenues	**1,581,061,668**	**1,537,345,104**	**43,716,564**	
Operating Expenses				
Fuel for Electric Generation	445,909,813	430,895,797	15,014,016	Higher fuel costs due to higher projected coal and gas pricing and higher projected coal generation.
Power Purchased	40,180,467	32,747,330	7,433,137	Increase primarily due to increased purchased power from LG&E.
Other Operation Expenses	266,974,471	261,087,971	5,886,500	Included in the base period is the forecasted write-off of an IT system which was included in the September actuals in the Other Income less deductions line. Increase is also due to higher headcount and labor related expenses and other general expenses.
Maintenance	117,264,196	113,949,811	3,314,385	Increase due to scope and timing of generation plant outages and other maintenance activities.
Depreciation & Amortization Expense	210,189,958	205,955,856	4,234,102	Increase due to additional assets in service.
Regulatory Debits	279,365	84,548	194,817	
Federal & State Income Taxes	141,790,070	141,452,907	337,163	
Property and Other Taxes	37,356,307	35,904,744	1,451,563	Increase due to higher book value of property.
Investment Tax Credit	3,549,008	3,637,718	(88,710)	
Amortization of Investment Tax Credit	-	-	-	
Loss(Gain) from Disposition of Allowances	(80)	(80)	(1)	
Total Operating Expenses	1,263,493,577	1,225,716,603	37,776,974	
Net Operating Income	317,568,091	311,628,501	5,939,589	

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 17

Responding Witness: Kent W. Blake

Q-17. Provide the information shown in Schedule 17 for each construction project in progress, or planned to be in progress, during the 12 months preceding the base period, the base period, and the forecasted test period.

A-17. See attached.

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1	019KU15	Design Tool Repl (WIM)-KU15	$ 27,808.35	$ -	$ -	$ 27,808.35	100%
2	081KU14	SE KY MW Buildout-KU14	$ 582,603.28	$ -	$ -	$ 582,603.28	100%
3	122609	Ghent Ash Pond/Landfill	$ 300,000.00	$ -	$ -	$ 300,000.00	100%
4	129KU16	Implement SDE Replace-KU16	$ 168,176.94	$ -	$ -	$ 168,176.94	100%
5	131338	Ghent 345kV Control House	$ 153,320.19	$ -	$ -	$ 153,320.19	100%
6	131355	Ghent Redesign 138kV Sub	$ 1,114,374.94	$ -	$ -	$ 1,114,374.94	100%
7	132245	Brown Landfill Phase II	$ 8,668,125.00	$ -	$ -	$ 8,668,125.00	100%
8	133468	GH3 SCR L1 Replacement	$ 1,105,980.92	$ -	$ -	$ 1,105,980.92	100%
9	133638	EFFLUENT WATER STUDY - BR	$ (769,000.00)	$ -	$ -	$ (769,000.00)	100%
10	133641	EFFLUENT WATER STUDY-GH	$ (743,000.00)	$ -	$ -	$ (743,000.00)	100%
11	133683	EFFLUENT WATER STUDY-TC KU	$ (1,804,967.97)	$ -	$ -	$ (1,804,967.97)	100%
12	135911	DLC - KU	$ 1,470,793.86	$ -	$ -	$ 1,470,793.86	100%
13	137206	BRCT 11N2 SFC Controls Upgrade	$ 743,020.00	$ -	$ -	$ 743,020.00	100%
14	137492	TC Landfill Add'l Land KU	$ 392,000.00	$ -	$ -	$ 392,000.00	100%
15	139595KU	GS GE DME Phase II KU	$ 48,380.00	$ -	$ -	$ 48,380.00	100%
16	139598KU	GS GE Aux Trans Prot KU	$ 52,927.45	$ -	$ -	$ 52,927.45	100%
17	139670KU	GS CDM CIP Ver 6.0 KU	$ 41,894.70	$ -	$ -	$ 41,894.70	100%
18	141389	KU FURNITURE PROJ	$ 426,000.00	$ -	$ -	$ 426,000.00	100%
19	144632	REL-Cawood 604 Brkr Addition	$ 99,509.30	$ -	$ -	$ 99,509.30	100%
20	144636	REL-Stanford 604 Brkr Add	$ 750,000.03	$ -	$ -	$ 750,000.03	100%
21	145405	Adv Meter Sys KU 2015	$ 227,191.47	$ -	$ -	$ 227,191.47	100%
22	147942	BRCT5 C Insp & Parts Recond	$ 3,734,000.00	$ -	$ -	$ 3,734,000.00	100%
23	148370	REL-Hoover 604 Breaker Add	$ 99,509.30	$ -	$ -	$ 99,509.30	100%
24	148371	REL-Earlington 604 Brkr Add	$ 750,000.03	$ -	$ -	$ 750,000.03	100%
25	148980	TOYOTA SOUTH SUBSTATION	$ 22,206.33	$ -	$ -	$ 22,206.33	100%
26	149466	KU HW/SW 2016 ASSET MGMT	$ 130,675.20	$ -	$ -	$ 130,675.20	100%
27	149705	TEP-W Lex Reactor Additions	$ 99,814.32	$ -	$ -	$ 99,814.32	100%
28	149890	El Veh Charge Station KU 2015	$ 88,500.00	$ -	$ -	$ 88,500.00	100%
29	150080KU	GS GE Black Start KU	$ 198,120.00	$ -	$ -	$ 198,120.00	100%
30	150218	KU Ky Wired Non-reimb	$ 297,065.00	$ -	$ -	$ 297,065.00	100%
31	150221	KU Ky Wired Reimbursable	$ (5,913.84)	$ -	$ -	$ (5,913.84)	100%
32	150644	Ghent Redesign 138kV-P&C	$ 914,536.14	$ -	$ -	$ 914,536.14	100%
33	150717	N1DT WEST HICKMAN EXPANSION	$ 49,435.12	$ -	$ -	$ 49,435.12	100%
34	151120	DNU TC CCRT FA KU	$ 8,330,628.00	$ -	$ -	$ 8,330,628.00	100%
35	151121	DNU TC CCRT G KU	$ 14,154,848.40	$ -	$ -	$ 14,154,848.40	100%
36	151122	DNU TC CCRT TRANS KU	$ 9,796,429.20	$ -	$ -	$ 9,796,429.20	100%
37	151123	DNU TC CCRT LANDFILL KU	$ 18,189,722.34	$ -	$ -	$ 18,189,722.34	100%
38	151126KU	GS GE BlackStart TC KU	$ 157,740.00	$ -	$ -	$ 157,740.00	100%
39	151177	TEP-Hardin Co Xfmr Add	$ 2,285,562.27	$ -	$ -	$ 2,285,562.27	100%
40	151598	N1DT KU Spare Transformers	$ 451,059.49	$ -	$ -	$ 451,059.49	100%
41	151987	BR FGD Abs Inlet Exp Jnt Repl	$ 90,000.00	$ -	$ -	$ 90,000.00	100%
42	152225	Brown N 345kV 934 Brkr Rpl	$ 51,871.06	$ -	$ -	$ 51,871.06	100%
43	152377	BR Process Water	$ 38,455,708.62	$ -	$ -	$ 38,455,708.62	100%
44	152379	GH Process Water	$ 62,189,408.52	$ -	$ -	$ 62,189,408.52	100%
45	152385	TC KU Process Water	$ 22,964,977.26	$ -	$ -	$ 22,964,977.26	100%
46	152589	Corbin US Steel Substation	$ 4,000.00	$ -	$ -	$ 4,000.00	100%
47	152898	BR CCR Rule New Construction	$ 688,674.02	$ -	$ -	$ 688,674.02	100%
48	152899	GH CCR Rule New Construction	$ 777,342.41	$ -	$ -	$ 777,342.41	100%
49	200KU16	Application Sec Enhance-KU16	$ 18,750.00	$ -	$ -	$ 18,750.00	100%
50	203KU16	PS 9.2 Upgrade-KU16	$ 690.90	$ -	$ -	$ 690.90	100%
51	204KU16	SAP CRM/ECC Upgr-KU16	$ 188,685.36	$ -	$ -	$ 188,685.36	100%
52	CCAPR156	Capital CAP/REG/RECL - 011560	$ 24,798.36	$ -	$ -	$ 24,798.36	100%
53	CCAPR216	Capital CAP/REG/RECl - 012160	$ 36,803.09	$ -	$ -	$ 36,803.09	100%
54	CCAPR236	Capital CAP/REG/RECL - 012360	$ 57,184.43	$ -	$ -	$ 57,184.43	100%
55	CCAPR246	Capital CAP/REG/RECL - 012460	$ 9,505.61	$ -	$ -	$ 9,505.61	100%
56	CCAPR256	Capital CAP/REG/RECL - 012560	$ 10,621.34	$ -	$ -	$ 10,621.34	100%
57	CCAPR315	Capital CAP/REG/RECL - 013150	$ 70,206.61	$ -	$ -	$ 70,206.61	100%
58	CCAPR366	Capital CAP/REG/RECL - 013660	$ 34,524.16	$ -	$ -	$ 34,524.16	100%
59	CCAPR416	Capital CAP/REG/RECL - 014160	$ 18,228.25	$ -	$ -	$ 18,228.25	100%
60	CCAPR426	Capital CAP/REG/RECL - 014260	$ 15,932.00	$ -	$ -	$ 15,932.00	100%
61	CCAPR766	Capital CAP/REG/RECL - 017660	$ 26,687.58	$ -	$ -	$ 26,687.58	100%
62	CEMTR582	KU Electric Meters - 015820	$ 442,642.22	$ -	$ -	$ 442,642.22	100%
63	CNBCD156O	NB Comm OH - 011560	$ 217,221.80	$ -	$ -	$ 217,221.80	100%
64	CNBCD156U	NB Comm UG - 011560	$ 33,860.23	$ -	$ -	$ 33,860.23	100%
65	CNBCD216O	NB Comm OH - 012160	$ 657,551.02	$ -	$ -	$ 657,551.02	100%
66	CNBCD216U	NB Comm UG - 012160	$ 449,290.97	$ -	$ -	$ 449,290.97	100%
67	CNBCD236O	NB Comm OH - 012360	$ 508,914.18	$ -	$ -	$ 508,914.18	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
68	CNBCD236U	NB Comm UG - 012360	$ 162,822.69	$ -	$ -	$ 162,822.69	100%
69	CNBCD246O	NB Comm OH - 012460	$ 219,047.01	$ -	$ -	$ 219,047.01	100%
70	CNBCD246U	NB Comm UG - 012460	$ 55,895.68	$ -	$ -	$ 55,895.68	100%
71	CNBCD256O	NB Comm OH - 012560	$ 437,449.27	$ -	$ -	$ 437,449.27	100%
72	CNBCD256U	NB Comm UG - 012560	$ 236,060.45	$ -	$ -	$ 236,060.45	100%
73	CNBCD315O	NB Comm OH - 013150	$ 1,018,466.40	$ -	$ -	$ 1,018,466.40	100%
74	CNBCD315U	NB Comm UG - 013150	$ 1,223,019.96	$ -	$ -	$ 1,223,019.96	100%
75	CNBCD366O	NB Comm OH - 013660	$ 540,809.09	$ -	$ -	$ 540,809.09	100%
76	CNBCD366U	NB Comm UG - 013660	$ 218,733.93	$ -	$ -	$ 218,733.93	100%
77	CNBCD416O	NB Comm OH - 014160	$ 101,234.45	$ -	$ -	$ 101,234.45	100%
78	CNBCD416U	NB Comm UG - 014160	$ 49,006.92	$ -	$ -	$ 49,006.92	100%
79	CNBCD426O	NB Comm OH - 014260	$ 371,772.16	$ -	$ -	$ 371,772.16	100%
80	CNBCD426U	NB Comm UG - 014260	$ 228,133.10	$ -	$ -	$ 228,133.10	100%
81	CNBCD766O	NB Comm OH - 017660	$ 168,669.93	$ -	$ -	$ 168,669.93	100%
82	CNBCD766U	NB Comm UG - 017660	$ 139,206.21	$ -	$ -	$ 139,206.21	100%
83	CNBRD156O	NB Resid OH - 011560	$ 647,731.12	$ -	$ -	$ 647,731.12	100%
84	CNBRD156U	NB Resid UG - 011560	$ 262,444.32	$ -	$ -	$ 262,444.32	100%
85	CNBRD216O	NB Resid OH - 012160	$ 373,154.40	$ -	$ -	$ 373,154.40	100%
86	CNBRD216U	NB Resid UG - 012160	$ 226,080.68	$ -	$ -	$ 226,080.68	100%
87	CNBRD236O	NB Resid OH - 012360	$ 326,029.92	$ -	$ -	$ 326,029.92	100%
88	CNBRD236U	NB Resid UG - 012360	$ 187,243.57	$ -	$ -	$ 187,243.57	100%
89	CNBRD246O	NB Resid OH - 012460	$ 390,126.39	$ -	$ -	$ 390,126.39	100%
90	CNBRD246U	NB Resid UG - 012460	$ 261,533.47	$ -	$ -	$ 261,533.47	100%
91	CNBRD256O	NB Resid OH - 012560	$ 343,709.73	$ -	$ -	$ 343,709.73	100%
92	CNBRD256U	NB Resid UG - 012560	$ 283,354.35	$ -	$ -	$ 283,354.35	100%
93	CNBRD315O	NB Resid OH - 013150	$ 1,359,641.85	$ -	$ -	$ 1,359,641.85	100%
94	CNBRD315U	NB Resid UG - 013150	$ 1,929,226.06	$ -	$ -	$ 1,929,226.06	100%
95	CNBRD366O	NB Resid OH - 013660	$ 580,100.25	$ -	$ -	$ 580,100.25	100%
96	CNBRD366U	NB Resid UG - 013660	$ 332,564.97	$ -	$ -	$ 332,564.97	100%
97	CNBRD416O	NB Resid OH - 014160	$ 792,211.07	$ -	$ -	$ 792,211.07	100%
98	CNBRD416U	NB Resid UG - 014160	$ 103,058.07	$ -	$ -	$ 103,058.07	100%
99	CNBRD426O	NB Resid OH - 014260	$ 438,753.91	$ -	$ -	$ 438,753.91	100%
100	CNBRD426U	NB Resid UG - 014260	$ 344,573.03	$ -	$ -	$ 344,573.03	100%
101	CNBRD766O	NB Resid OH - 017660	$ 709,828.12	$ -	$ -	$ 709,828.12	100%
102	CNBRD766U	NB Resid UG - 017660	$ 135,870.23	$ -	$ -	$ 135,870.23	100%
103	CNBSV156O	NB Elect Serv OH - 011560	$ 549,899.38	$ -	$ -	$ 549,899.38	100%
104	CNBSV156U	NB Elect Serv UG - 011560	$ 300,802.03	$ -	$ -	$ 300,802.03	100%
105	CNBSV216O	NB Elect Serv OH - 012160	$ 269,858.84	$ -	$ -	$ 269,858.84	100%
106	CNBSV216U	NB Elect Serv UG - 012160	$ 356,241.11	$ -	$ -	$ 356,241.11	100%
107	CNBSV236O	NB Elect Serv OH - 012360	$ 416,091.68	$ -	$ -	$ 416,091.68	100%
108	CNBSV236U	NB Elect Serv UG - 012360	$ 413,318.60	$ -	$ -	$ 413,318.60	100%
109	CNBSV246O	NB Elect Serv OH - 012460	$ 449,910.22	$ -	$ -	$ 449,910.22	100%
110	CNBSV246U	NB Elect Serv UG - 012460	$ 476,443.08	$ -	$ -	$ 476,443.08	100%
111	CNBSV256O	NB Elect Serv OH - 012560	$ 210,958.83	$ -	$ -	$ 210,958.83	100%
112	CNBSV256U	NB Elect Serv UG - 012560	$ 240,573.93	$ -	$ -	$ 240,573.93	100%
113	CNBSV315O	NB Elect Serv OH - 013150	$ 958,716.21	$ -	$ -	$ 958,716.21	100%
114	CNBSV315U	NB Elect Serv UG - 013150	$ 1,855,312.55	$ -	$ -	$ 1,855,312.55	100%
115	CNBSV366O	NB Elect Serv OH - 013660	$ 354,699.04	$ -	$ -	$ 354,699.04	100%
116	CNBSV366U	NB Elect Serv UG - 013660	$ 331,675.26	$ -	$ -	$ 331,675.26	100%
117	CNBSV416O	NB Elect Serv OH - 014160	$ 247,862.12	$ -	$ -	$ 247,862.12	100%
118	CNBSV416U	NB Elect Serv UG - 014160	$ 68,273.39	$ -	$ -	$ 68,273.39	100%
119	CNBSV426O	NB Elect Serv OH - 014260	$ 236,385.98	$ -	$ -	$ 236,385.98	100%
120	CNBSV426U	NB Elect Serv UG - 014260	$ 243,191.54	$ -	$ -	$ 243,191.54	100%
121	CNBSV766O	NB Elect Serv OH - 017660	$ 179,248.01	$ -	$ -	$ 179,248.01	100%
122	CNBSV766U	NB Elect Serv UG - 017660	$ 98,260.68	$ -	$ -	$ 98,260.68	100%
123	CPBWK156	El Public Works - 011560	$ 81,706.47	$ -	$ -	$ 81,706.47	100%
124	CPBWK216	El Public Works - 012160	$ 218,043.14	$ -	$ -	$ 218,043.14	100%
125	CPBWK236	El Public Works - 012360	$ 2,290.00	$ -	$ -	$ 2,290.00	100%
126	CPBWK246	El Public Works - 012460	$ 148,167.00	$ -	$ -	$ 148,167.00	100%
127	CPBWK256	El Public Works - 012560	$ 82,778.45	$ -	$ -	$ 82,778.45	100%
128	CPBWK315	El Public Works - 013150	$ 653,033.84	$ -	$ -	$ 653,033.84	100%
129	CPBWK366	El Public Works - 013660	$ 194,312.26	$ -	$ -	$ 194,312.26	100%
130	CPBWK416	El Public Works - 014160	$ 70,581.92	$ -	$ -	$ 70,581.92	100%
131	CPBWK426	El Public Works - 014260	$ 1,145.00	$ -	$ -	$ 1,145.00	100%
132	CPBWK766	El Public Works - 017660	$ 93,760.99	$ -	$ -	$ 93,760.99	100%
133	CRCST156	Cust Requested - 011560	$ 109,520.56	$ -	$ -	$ 109,520.56	100%
134	CRCST216	Cust Requested - 012160	$ 103,696.46	$ -	$ -	$ 103,696.46	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
135	CRCST236	Cust Requested - 012360	$ 61,058.03	$ -	$ -	$ 61,058.03	100%
136	CRCST246	Cust Requested - 012460	$ 35,687.77	$ -	$ -	$ 35,687.77	100%
137	CRCST256	Cust Requested - 012560	$ 69,890.11	$ -	$ -	$ 69,890.11	100%
138	CRCST315	Cust Requested - 013150	$ 158,265.68	$ -	$ -	$ 158,265.68	100%
139	CRCST366	Cust Requested - 013660	$ 69,804.13	$ -	$ -	$ 69,804.13	100%
140	CRCST416	Cust Requested - 014160	$ 75,546.11	$ -	$ -	$ 75,546.11	100%
141	CRCST426	Cust Requested - 014260	$ 63,974.00	$ -	$ -	$ 63,974.00	100%
142	CRCST766	Cust Requested - 017660	$ 47,996.00	$ -	$ -	$ 47,996.00	100%
143	CRDD156O	Capital Rep Def OH - 011560	$ 1,367,159.87	$ -	$ -	$ 1,367,159.87	100%
144	CRDD156U	Capital Rep Def UG - 011560	$ 28,561.06	$ -	$ -	$ 28,561.06	100%
145	CRDD216O	Capital Rep Def OH - 012160	$ 137,612.41	$ -	$ -	$ 137,612.41	100%
146	CRDD216U	Capital Rep Def UG - 012160	$ 21,603.09	$ -	$ -	$ 21,603.09	100%
147	CRDD236O	Capital Rep Def OH - 012360	$ 299,885.11	$ -	$ -	$ 299,885.11	100%
148	CRDD236U	Capital Rep Def UG - 012360	$ 34,915.11	$ -	$ -	$ 34,915.11	100%
149	CRDD246O	Capital Rep Def OH - 012460	$ 52,889.71	$ -	$ -	$ 52,889.71	100%
150	CRDD246U	Capital Rep Def UG - 012460	$ 15,115.94	$ -	$ -	$ 15,115.94	100%
151	CRDD256O	Capital Rep Def OH - 012560	$ 136,320.59	$ -	$ -	$ 136,320.59	100%
152	CRDD256U	Capital Rep Def UG - 012560	$ 21,006.55	$ -	$ -	$ 21,006.55	100%
153	CRDD315O	Capital Rep Def OH - 013150	$ 1,102,972.59	$ -	$ -	$ 1,102,972.59	100%
154	CRDD315U	Capital Rep Def UG - 013150	$ 594,131.73	$ -	$ -	$ 594,131.73	100%
155	CRDD366O	Capital Rep Def OH - 013660	$ 237,275.97	$ -	$ -	$ 237,275.97	100%
156	CRDD366U	Capital Rep Def UG - 013660	$ 50,303.44	$ -	$ -	$ 50,303.44	100%
157	CRDD416O	Capital Rep Def OH - 014160	$ 87,067.48	$ -	$ -	$ 87,067.48	100%
158	CRDD416U	Capital Rep Def UG - 014160	$ 7,842.74	$ -	$ -	$ 7,842.74	100%
159	CRDD426O	Capital Rep Def OH - 014260	$ 189,584.05	$ -	$ -	$ 189,584.05	100%
160	CRDD426U	Capital Rep Def UG - 014260	$ 23,504.52	$ -	$ -	$ 23,504.52	100%
161	CRDD766O	Capital Rep Def OH - 017660	$ 184,737.26	$ -	$ -	$ 184,737.26	100%
162	CRDD766U	Capital Rep Def UG - 017660	$ 6,179.16	$ -	$ -	$ 6,179.16	100%
163	CRELD156	Capital Reliability - 011560	$ 162,137.52	$ -	$ -	$ 162,137.52	100%
164	CRELD216	Capital Reliability - 012160	$ 46,188.22	$ -	$ -	$ 46,188.22	100%
165	CRELD236	Capital Reliability - 012360	$ 92,722.43	$ -	$ -	$ 92,722.43	100%
166	CRELD246	Capital Reliability - 012460	$ 45,649.13	$ -	$ -	$ 45,649.13	100%
167	CRELD256	Capital Reliability - 012560	$ 79,818.61	$ -	$ -	$ 79,818.61	100%
168	CRELD315	Capital Reliability - 013150	$ 467,365.56	$ -	$ -	$ 467,365.56	100%
169	CRELD366	Capital Reliability - 013660	$ 161,988.92	$ -	$ -	$ 161,988.92	100%
170	CRELD416	Capital Reliability - 014160	$ 118,173.04	$ -	$ -	$ 118,173.04	100%
171	CRELD426	Capital Reliability - 014260	$ 50,261.46	$ -	$ -	$ 50,261.46	100%
172	CRELD766	Capital Reliability - 017660	$ 108,623.90	$ -	$ -	$ 108,623.90	100%
173	CRPOLE156	Pole Repair/Replace - 011560	$ 2,061,915.72	$ -	$ -	$ 2,061,915.72	100%
174	CRPOLE216	Pole Repair/Replace - 012160	$ 464,219.82	$ -	$ -	$ 464,219.82	100%
175	CRPOLE236	Pole Repair/Replace - 012360	$ 416,807.39	$ -	$ -	$ 416,807.39	100%
176	CRPOLE246	Pole Repair/Replace - 012460	$ 563,162.14	$ -	$ -	$ 563,162.14	100%
177	CRPOLE256	Pole Repair/Replace - 012560	$ 367,798.61	$ -	$ -	$ 367,798.61	100%
178	CRPOLE315	Pole Repair/Replace - 013150	$ 777,975.96	$ -	$ -	$ 777,975.96	100%
179	CRPOLE366	Pole Repair/Replace - 013660	$ 344,040.97	$ -	$ -	$ 344,040.97	100%
180	CRPOLE416	Pole Repair/Replace - 014160	$ 234,086.15	$ -	$ -	$ 234,086.15	100%
181	CRPOLE426	Pole Repair/Replace - 014260	$ 271,840.06	$ -	$ -	$ 271,840.06	100%
182	CRPOLE766	Pole Repair/Replace - 017660	$ 220,160.41	$ -	$ -	$ 220,160.41	100%
183	CRSTLT156	Repair Street Lights - 011560	$ 550,286.66	$ -	$ -	$ 550,286.66	100%
184	CRSTLT216	Repair Street Lights - 012160	$ 238,417.97	$ -	$ -	$ 238,417.97	100%
185	CRSTLT236	Repair Street Lights - 012360	$ 288,322.20	$ -	$ -	$ 288,322.20	100%
186	CRSTLT246	Repair Street Lights - 012460	$ 350,377.66	$ -	$ -	$ 350,377.66	100%
187	CRSTLT256	Repair Street Lights - 012560	$ 293,571.19	$ -	$ -	$ 293,571.19	100%
188	CRSTLT315	Repair Street Lights - 013150	$ 789,502.16	$ -	$ -	$ 789,502.16	100%
189	CRSTLT366	Repair Street Lights - 013660	$ 161,567.32	$ -	$ -	$ 161,567.32	100%
190	CRSTLT416	Repair Street Lights - 014160	$ 143,426.46	$ -	$ -	$ 143,426.46	100%
191	CRSTLT426	Repair Street Lights - 014260	$ 239,477.02	$ -	$ -	$ 239,477.02	100%
192	CRSTLT766	Repair Street Lights - 017660	$ 94,539.37	$ -	$ -	$ 94,539.37	100%
193	CSTLT156	NB Street Lights - 011560	$ 451,131.49	$ -	$ -	$ 451,131.49	100%
194	CSTLT216	NB Street Lights - 012160	$ 182,821.82	$ -	$ -	$ 182,821.82	100%
195	CSTLT236	NB Street Lights - 012360	$ 300,085.25	$ -	$ -	$ 300,085.25	100%
196	CSTLT246	NB Street Lights - 012460	$ 213,848.23	$ -	$ -	$ 213,848.23	100%
197	CSTLT256	NB Street Lights - 012560	$ 139,320.65	$ -	$ -	$ 139,320.65	100%
198	CSTLT315	NB Street Lights - 013150	$ 1,695,316.56	$ -	$ -	$ 1,695,316.56	100%
199	CSTLT366	NB Street Lights - 013660	$ 308,610.89	$ -	$ -	$ 308,610.89	100%
200	CSTLT416	NB Street Lights - 014160	$ 188,705.71	$ -	$ -	$ 188,705.71	100%
201	CSTLT426	NB Street Lights - 014260	$ 214,652.55	$ -	$ -	$ 214,652.55	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
202	CSTLT766	NB Street Lights - 017660	$ 120,337.80	$ -	$ -	$ 120,337.80	100%
203	CSTRM156	Cap Minor Storms - 011560	$ 136,072.85	$ -	$ -	$ 136,072.85	100%
204	CSTRM366	Cap Minor Storms - 013660	$ 201,449.92	$ -	$ -	$ 201,449.92	100%
205	CSTRM416	Cap Minor Storms - 014160	$ 99,645.56	$ -	$ -	$ 99,645.56	100%
206	CSTRM426	Cap Minor Storms - 014260	$ 49,650.85	$ -	$ -	$ 49,650.85	100%
207	CSTRM766	Cap Minor Storms - 017660	$ 79,827.94	$ -	$ -	$ 79,827.94	100%
208	CSTRMKU	Cap KU Major Storms	$ 1,174,506.19	$ -	$ -	$ 1,174,506.19	100%
209	CSYSEN156	Sys Enh - 011560	$ 142,639.17	$ -	$ -	$ 142,639.17	100%
210	CSYSEN216	Sys Enh - 012160	$ 242,953.04	$ -	$ -	$ 242,953.04	100%
211	CSYSEN236	Sys Enh - 012360	$ 70,943.12	$ -	$ -	$ 70,943.12	100%
212	CSYSEN246	Sys Enh - 012460	$ 69,434.32	$ -	$ -	$ 69,434.32	100%
213	CSYSEN256	Sys Enh - 012560	$ 138,519.44	$ -	$ -	$ 138,519.44	100%
214	CSYSEN315	Sys Enh - 013150	$ 470,979.79	$ -	$ -	$ 470,979.79	100%
215	CSYSEN366	Sys Enh - 013660	$ 112,956.88	$ -	$ -	$ 112,956.88	100%
216	CSYSEN416	Sys Enh - 014160	$ 95,911.41	$ -	$ -	$ 95,911.41	100%
217	CSYSEN426	Sys Enh - 014260	$ 89,174.50	$ -	$ -	$ 89,174.50	100%
218	CSYSEN766	Sys Enh - 017660	$ 56,709.67	$ -	$ -	$ 56,709.67	100%
219	CTBRD156O	Cap Trouble Orders OH - 011560	$ 210,860.72	$ -	$ -	$ 210,860.72	100%
220	CTBRD216O	Cap Trouble Orders OH - 012160	$ 64,907.30	$ -	$ -	$ 64,907.30	100%
221	CTBRD216U	Cap Trouble Orders UG - 012160	$ 23,021.87	$ -	$ -	$ 23,021.87	100%
222	CTBRD236O	Cap Trouble Orders OH - 012360	$ 113,238.64	$ -	$ -	$ 113,238.64	100%
223	CTBRD246O	Cap Trouble Orders OH - 012460	$ 176,008.89	$ -	$ -	$ 176,008.89	100%
224	CTBRD256O	Cap Trouble Orders OH - 012560	$ 112,224.27	$ -	$ -	$ 112,224.27	100%
225	CTBRD315O	Cap Trouble Orders OH - 013150	$ 121,742.28	$ -	$ -	$ 121,742.28	100%
226	CTBRD315U	Cap Trouble Orders UG - 013150	$ 62,057.87	$ -	$ -	$ 62,057.87	100%
227	CTBRD366O	Cap Trouble Orders OH - 013660	$ 82,200.20	$ -	$ -	$ 82,200.20	100%
228	CTBRD366U	Cap Trouble Orders UG - 013660	$ 7,395.20	$ -	$ -	$ 7,395.20	100%
229	CTBRD416O	Cap Trouble Orders OH - 014160	$ 197,640.80	$ -	$ -	$ 197,640.80	100%
230	CTBRD416U	Cap Trouble Order UG - 014160	$ 3,830.78	$ -	$ -	$ 3,830.78	100%
231	CTBRD426O	Cap Trouble Orders OH - 014260	$ 349,011.57	$ -	$ -	$ 349,011.57	100%
232	CTBRD766O	Cap Trouble Orders OH - 017660	$ 144,340.98	$ -	$ -	$ 144,340.98	100%
233	CTBRD766U	Cap Trouble Orders UG - 017660	$ 7,351.55	$ -	$ -	$ 7,351.55	100%
234	CTPD156	Capital Thrd Party - 011560	$ 25,912.29	$ -	$ -	$ 25,912.29	100%
235	CTPD216	Capital Thrd Party - 012160	$ 47,432.01	$ -	$ -	$ 47,432.01	100%
236	CTPD236	Capital Thrd Party - 012360	$ 70,169.57	$ -	$ -	$ 70,169.57	100%
237	CTPD246	Capital Thrd Party - 012460	$ 12,237.29	$ -	$ -	$ 12,237.29	100%
238	CTPD256	Capital Thrd Party - 012560	$ 66,221.01	$ -	$ -	$ 66,221.01	100%
239	CTPD315	Capital Thrd Party - 013150	$ 147,385.51	$ -	$ -	$ 147,385.51	100%
240	CTPD366	Capital Thrd Party - 013660	$ 41,066.80	$ -	$ -	$ 41,066.80	100%
241	CTPD416	Capital Thrd Party - 014160	$ 25,745.01	$ -	$ -	$ 25,745.01	100%
242	CTPD426	Capital Thrd Party - 014260	$ 52,900.45	$ -	$ -	$ 52,900.45	100%
243	CTPD766	Capital Thrd Party - 017660	$ 24,338.16	$ -	$ -	$ 24,338.16	100%
244	CXFRM156	NB Transformers - 011560	$ 69,308.16	$ -	$ -	$ 69,308.16	100%
245	CXFRM216	NB Transformers - 012160	$ 57,954.56	$ -	$ -	$ 57,954.56	100%
246	CXFRM236	NB Transformers - 012360	$ 111,050.50	$ -	$ -	$ 111,050.50	100%
247	CXFRM246	NB Transformers - 012460	$ 91,894.69	$ -	$ -	$ 91,894.69	100%
248	CXFRM256	NB Transformers - 012560	$ 74,861.25	$ -	$ -	$ 74,861.25	100%
249	CXFRM301	KU Line Transformers	$ 8,560,059.24	$ -	$ -	$ 8,560,059.24	100%
250	CXFRM315	NB Transformers - 013150	$ 257,358.94	$ -	$ -	$ 257,358.94	100%
251	CXFRM366	NB Transformers - 013660	$ 91,199.64	$ -	$ -	$ 91,199.64	100%
252	CXFRM416	NB Transformers - 014160	$ 16,899.02	$ -	$ -	$ 16,899.02	100%
253	CXFRM426	NB Transformers - 014260	$ 36,970.45	$ -	$ -	$ 36,970.45	100%
254	CXFRM766	NB Transformers - 017660	$ 23,606.32	$ -	$ -	$ 23,606.32	100%
255	IT0077K	Oracle NMS Upgrade-KU17	$ 224,000.02	$ -	$ -	$ 224,000.02	100%
256	145403	HR Cap Equip Improvmnts KU	$ 10,200.00	$ -	$ -	$ 10,200.00	100%
257	144531 KU	CR Misc Capital KU (multi)	$ 395,879.64	$ -	$ -	$ 395,879.64	100%
258	140342KU	OG MISC TOOLS KU	$ 10,450.00	$ -	$ -	$ 10,450.00	100%
259	136480KU	GS GE Test Equip Pool KU	$ 122,000.00	$ -	$ -	$ 122,000.00	100%
260	151777	Finchville Control House	$ 1,121,857.72	$ -	$ -	$ 1,121,857.72	100%
261	152358	TEP-Hardin Co Xfmr Add-P&C	$ 168,248.12	$ -	$ -	$ 168,248.12	100%
262	144637	REL-Camargo 604 Brkr Add	$ 99,509.30	$ -	$ -	$ 99,509.30	100%
263	151761	Fawkes Firewall/Cap Bank	$ 55,866.26	$ -	$ -	$ 55,866.26	100%
264	152401	Green River C&P/Switch Rpl	$ 266,144.84	$ -	$ -	$ 266,144.84	100%
265	CTBRD256U	Cap Trouble Orders UG - 012560	$ 40,276.69	$ -	$ -	$ 40,276.69	100%
266	148391	Prop. Tax Cap. - KU Non-Mech	$ 257,899.50	$ -	$ -	$ 257,899.50	100%
267	145011	KU CAMERAS 2017	$ 35,000.00	$ -	$ -	$ 35,000.00	100%
268	149480	KU FURN & CHAIR 2017	$ 60,000.00	$ -	$ -	$ 60,000.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
269	IT0004K	Analog Sunset-KU17	$ 51,059.90	$ -	$ -	$ 51,059.90	100%
270	IT0008K	Bulk Power & Env Sys-KU17	$ 18,399.88	$ -	$ -	$ 18,399.88	100%
271	IT0011K	Cascade Biennial Tech-KU17	$ 83,999.94	$ -	$ -	$ 83,999.94	100%
272	IT0015K	CIP Compliance Tools Yr7-KU17	$ 54,279.97	$ -	$ -	$ 54,279.97	100%
273	IT0018K	CIP Compliance Infr Yr7-KU17	$ 110,400.06	$ -	$ -	$ 110,400.06	100%
274	IT0024K	Daily Shift Log Repl-KU17	$ 70,000.00	$ -	$ -	$ 70,000.00	100%
275	IT0029K	Electric Inspect Enhance-KU17	$ (0.06)	$ -	$ -	$ (0.06)	100%
276	IT0048K	IT Security CIP Lab Enhn-KU17	$ 11,501.84	$ -	$ -	$ 11,501.84	100%
277	IT0049K	KU MW Tower Repl Badger-KU17	$ 124,199.91	$ -	$ -	$ 124,199.91	100%
278	IT0050K	Next Gen Radio Sys Des-KU17	$ 119,599.94	$ -	$ -	$ 119,599.94	100%
279	IT0051K	Louisville Elect Upgrds-KU17	$ 9,200.00	$ -	$ -	$ 9,200.00	100%
280	IT0053K	Microsoft AppV Major Upg-KU17	$ 7,360.00	$ -	$ -	$ 7,360.00	100%
281	IT0056K	Microsoft Office Upgrade-KU17	$ 21,619.94	$ -	$ -	$ 21,619.94	100%
282	IT0059K	Mob Disp Rep (Elect OMS)-KU17	$ 257,600.02	$ -	$ -	$ 257,600.02	100%
283	IT0060K	Mobile Infra-KU17	$ 95,200.00	$ -	$ -	$ 95,200.00	100%
284	IT0061K	Mobile Radio-KU17	$ 43,699.86	$ -	$ -	$ 43,699.86	100%
285	IT0062K	Monitor Replacement-KU17	$ 20,240.00	$ -	$ -	$ 20,240.00	100%
286	IT0067K	Network Access Dev-KU17	$ 41,399.88	$ -	$ -	$ 41,399.88	100%
287	IT0071K	Network Test Equip-KU17	$ 15,640.00	$ -	$ -	$ 15,640.00	100%
288	IT0073K	OpenText HR- Mercer file-KU17	$ 7,500.00	$ -	$ -	$ 7,500.00	100%
289	IT0078K	OTN DWDM Repl (Encrypt)-KU17	$ (0.10)	$ -	$ -	$ (0.10)	100%
290	IT0079K	Outside Cable Plant-KU17	$ 50,599.95	$ -	$ -	$ 50,599.95	100%
291	IT0084K	Purch/Rebuild Radio Site-KU17	$ 16,790.00	$ -	$ -	$ 16,790.00	100%
292	IT0085K	Rate Case 2017-KU17	$ 112,000.00	$ -	$ -	$ 112,000.00	100%
293	IT0094K	Server Hardware Refr-KU17	$ 114,540.02	$ -	$ -	$ 114,540.02	100%
294	IT0101K	Smallworld GIS Upgr-KU17-19	$ 2,296,581.37	$ -	$ -	$ 2,296,581.37	100%
295	IT0105K	Tech Refesh desk/lap-KU17	$ 784,191.58	$ -	$ -	$ 784,191.58	100%
296	IT0106K	Telecom Shelter Renov-KU17	$ 27,599.83	$ -	$ -	$ 27,599.83	100%
297	IT0115K	TRODS-KU17	$ 13,999.95	$ -	$ -	$ 13,999.95	100%
298	IT0119K	Upgrade Vmware Infra-KU17	$ 66,884.00	$ -	$ -	$ 66,884.00	100%
299	IT0121K	Phone Expansion-KU17	$ 26,220.04	$ -	$ -	$ 26,220.04	100%
300	IT0122K	Windows 10 Remediation-KU17	$ 14,719.94	$ -	$ -	$ 14,719.94	100%
301	IT0125K	NE KY Build Des&Yr 1/3-KU16-18	$ 331,522.02	$ -	$ -	$ 331,522.02	100%
302	141315	Campbellsville - Pole Racks	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
303	141329	Harlan - Pole Racks	$ 15,000.00	$ -	$ -	$ 15,000.00	100%
304	137683	GH Conveyor Belt Repl 17	$ 405,600.00	$ -	$ -	$ 405,600.00	100%
305	147401	GH3 11th Stage Ext Val Repl	$ 87,360.00	$ -	$ -	$ 87,360.00	100%
306	LTPGENKU	Other LTP Gen Projects KU	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
307	133076KU	GS GE Dam Impnd KU	$ 66,052.84	$ -	$ -	$ 66,052.84	100%
308	144494KU	GS GE PDM Equip Upgrade KU	$ 25,687.02	$ -	$ -	$ 25,687.02	100%
309	148132KU	GS GE CV Landfill Instrum KU	$ 51,985.98	$ -	$ -	$ 51,985.98	100%
310	148167KU	GS CDM MOD 025 KU	$ 15,499.98	$ -	$ -	$ 15,499.98	100%
311	148175KU	GS CDM Industrial Defender KU	$ 122,298.00	$ -	$ -	$ 122,298.00	100%
312	KRELAY-17	Relay Replacements-KU-2017	$ 85,488.07	$ -	$ -	$ 85,488.07	100%
313	KRTU-17	KU RTU Replacements-17	$ 1,670,949.35	$ -	$ -	$ 1,670,949.35	100%
314	151754	KU Breaker Replacements	$ 1,325,075.58	$ -	$ -	$ 1,325,075.58	100%
315	151763	KU Coupling Capacitor Rpl	$ 52,540.90	$ -	$ -	$ 52,540.90	100%
316	151764	KU Fence Replacements	$ 210,163.63	$ -	$ -	$ 210,163.63	100%
317	151765	KU Physical Security Upgrades	$ 429,361.33	$ -	$ -	$ 429,361.33	100%
318	152619	KU Spare Misc Equip	$ 109,468.19	$ -	$ -	$ 109,468.19	100%
319	KTFFAIL17	KU-Xfrmr Fail-2017	$ 199,018.58	$ -	$ -	$ 199,018.58	100%
320	137730	COMP-RELATED EQUIP-KU 2017	$ 39,420.00	$ -	$ -	$ 39,420.00	100%
321	K5-2017	Relocations T Lines KU 2017	$ 32,474.25	$ -	$ -	$ 32,474.25	100%
322	K8-2017	Storm Damage T-Line KU 2017	$ 430,572.66	$ -	$ -	$ 430,572.66	100%
323	K9-2017	Priority Repl T-Lines KU	$ 14,475,359.59	$ -	$ -	$ 14,475,359.59	100%
324	KARM-2017	Priority Repl X-Arms KU 2017	$ 3,641,820.00	$ -	$ -	$ 3,641,820.00	100%
325	KINS-2017	Priority Repl Insltrs KU 2017	$ 568,951.00	$ -	$ -	$ 568,951.00	100%
326	KOTH-2017	Priority Repl Other KU 2017	$ 2,304,439.60	$ -	$ -	$ 2,304,439.60	100%
327	123136	KU POLE INSPECTION	$ 6,115,579.98	$ -	$ -	$ 6,115,579.98	100%
328	152975	KU Dist Automation	$ 7,489,584.24	$ -	$ -	$ 7,489,584.24	100%
329	152976	REL KU CIFI RAP -2017	$ 2,453,755.00	$ -	$ -	$ 2,453,755.00	100%
330	152998	KU CEMI RAP - 2017	$ 691,750.00	$ -	$ -	$ 691,750.00	100%
331	152999	REL SYS Hard KU RAP 2017	$ 1,773,340.00	$ -	$ -	$ 1,773,340.00	100%
332	153000	KU Enhanced Tap Ln Coor	$ 450,715.00	$ -	$ -	$ 450,715.00	100%
333	152558	Earlington Capital Tools 2017	$ 36,783.12	$ -	$ -	$ 36,783.12	100%
334	148740	SCM2017 DAN REPL SUB BATTERY	$ 2,328.13	$ -	$ -	$ 2,328.13	100%
335	148741	SCM2017 DAN REPL LEGACY BRKR	$ 45,303.08	$ -	$ -	$ 45,303.08	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
336	148780	SCM2017 DAN MISC CAPITAL PROJ	$ 24,426.22	$ -	$ -	$ 24,426.22	100%
337	152562	Etown Cap Tools 2017-2019	$ 35,494.99	$ -	$ -	$ 35,494.99	100%
338	152564	Shelbyville Cap Tls 2017-2019	$ 13,167.54	$ -	$ -	$ 13,167.54	100%
339	148793	SCM2017 KU LIGHTNING PROTECT	$ 27,202.52	$ -	$ -	$ 27,202.52	100%
340	148794	SCM2017 LEX MISC CAPITAL SUB	$ 100,292.69	$ -	$ -	$ 100,292.69	100%
341	148795	SCM2017 LEX MISC NESC COMPL	$ 19,118.16	$ -	$ -	$ 19,118.16	100%
342	148797	SCM2017 LEX REPL BUSHINGS	$ 44,308.15	$ -	$ -	$ 44,308.15	100%
343	148798	SCM2017 LEX REPL REGULATORS	$ 23,836.90	$ -	$ -	$ 23,836.90	100%
344	148799	SCM2017 LEX WILDLIFE PROTECT	$ 19,395.63	$ -	$ -	$ 19,395.63	100%
345	152582	DCC Fac Enhance KU	$ 2,800,000.00	$ -	$ -	$ 2,800,000.00	100%
346	150719	W. Hickman Sub Dist Circuit	$ (1,411.96)	$ -	$ -	$ (1,411.96)	100%
347	152566	Lexington Cap Tools 2017-2019	$ 36,496.92	$ -	$ -	$ 36,496.92	100%
348	152824	Transmission LnCl KU 2017	$ 570,480.02	$ -	$ -	$ 570,480.02	100%
349	152829	Dist Crossing Rel for NRP	$ 64,650.00	$ -	$ -	$ 64,650.00	100%
350	152832	URD Cable Rep/Rejuv KU 2017	$ 314,626.09	$ -	$ -	$ 314,626.09	100%
351	152865	N1DT STR Stonewall 2 Dist	$ 441,125.00	$ -	$ -	$ 441,125.00	100%
352	152565	Maysville Cap Tools 2017-2019	$ 33,454.99	$ -	$ -	$ 33,454.99	100%
353	152590	Pineville Cap Tools 2016-2019	$ 28,625.04	$ -	$ -	$ 28,625.04	100%
354	152591	London Cap Tools 2017-2019	$ 28,625.04	$ -	$ -	$ 28,625.04	100%
355	152592	Norton Cap Tools 2017-2019	$ 28,625.04	$ -	$ -	$ 28,625.04	100%
356	145407	AMI - KU	$ 31,851,249.98	$ -	$ -	$ 31,851,249.98	100%
357	153085	AMI - MDMS & LICENSES - KU	$ 28,258,750.00	$ -	$ -	$ 28,258,750.00	100%
358	149531	Meter Shop 2018 KU Earlington	$ 24,360.00	$ -	$ -	$ 24,360.00	100%
359	141892	Business Offices CapEx 2017	$ 94,533.05	$ -	$ -	$ 94,533.05	100%
360	141893	Business Offices CapEx 2018	$ 40,079.31	$ -	$ -	$ 40,079.31	100%
361	141714	AMRs KU 2018	$ 169,505.00	$ -	$ -	$ 169,505.00	100%
362	149530	Meter Shop 2017 KU Pineville	$ 17,255.00	$ -	$ -	$ 17,255.00	100%
363	141640	Meter Shop 2017 KU Lexington	$ 68,005.00	$ -	$ -	$ 68,005.00	100%
364	141643	Meter Shop 2018 KU Lexington	$ 10,150.00	$ -	$ -	$ 10,150.00	100%
365	137571	ROUTINE EMS-KU 2017	$ 14,583.50	$ -	$ -	$ 14,583.50	100%
366	147754	EMS DBASE EXPANSION-KU-2017	$ 71,666.00	$ -	$ -	$ 71,666.00	100%
367	147786	EMS APP ENHANCEMENTS-KU-2017	$ 42,000.00	$ -	$ -	$ 42,000.00	100%
368	142363	Retail Hardware KU 2017	$ 98,000.00	$ -	$ -	$ 98,000.00	100%
369	142368	Retail Hardware KU 2018	$ 42,000.00	$ -	$ -	$ 42,000.00	100%
370	141584	KU FAC CONSOLIDATION 2018	$ 3,450,932.00	$ -	$ -	$ 3,450,932.00	100%
371	144836	KU FAC RELOC PROPERTY 2017	$ 500,000.00	$ -	$ -	$ 500,000.00	100%
372	145015	KU SECURITY EQUIPMENT 2017	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
373	145017	KU CAMERAS 2018	$ 65,000.00	$ -	$ -	$ 65,000.00	100%
374	145020	KU FIRE SYSTEMS 2018	$ 55,000.00	$ -	$ -	$ 55,000.00	100%
375	145022	KU SECURITY EQUIPMENT 2018	$ 35,000.00	$ -	$ -	$ 35,000.00	100%
376	149478	KU FAILED EQP REPLACE 2017	$ 51,000.00	$ -	$ -	$ 51,000.00	100%
377	149479	KU FAILED EQP REPLACE 2018	$ 52,000.00	$ -	$ -	$ 52,000.00	100%
378	149482	KU FURN & CHAIR 2018	$ 60,999.98	$ -	$ -	$ 60,999.98	100%
379	149485	KU FAC IMPROVE 2017	$ 91,000.00	$ -	$ -	$ 91,000.00	100%
380	149486	KU FAC IMPROVE 2018	$ 162,000.00	$ -	$ -	$ 162,000.00	100%
381	149488	CARPET/FLOORING - KU 2017	$ 46,000.00	$ -	$ -	$ 46,000.00	100%
382	149489	CARPET/FLOORING - KU 2018	$ 20,000.00	$ -	$ -	$ 20,000.00	100%
383	149494	KU REFURB & BRANDING 2017	$ 1,200,000.00	$ -	$ -	$ 1,200,000.00	100%
384	149495	KU REFURB & BRANDING 2018	$ 400,000.00	$ -	$ -	$ 400,000.00	100%
385	152333	KU FAC CONSOLIDATION 2017-18	$ 3,457,593.39	$ -	$ -	$ 3,457,593.39	100%
386	152336	KU FAC CONSOLIDATION LAND	$ 500,000.00	$ -	$ -	$ 500,000.00	100%
387	152338	KUGO CONFERENCE CENTER	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
388	152341	PINEVILLE FITNESS CENTER	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
389	152343	STONE RD FITNESS CENTER	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
390	152357	BACK DOOR ENTRY EARLINGTON	$ 4,000.00	$ -	$ -	$ 4,000.00	100%
391	152359	CARPORT BARLOW	$ 7,000.00	$ -	$ -	$ 7,000.00	100%
392	152360	CARPET DIX DAM	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
393	152368	STOREROOM ROOF DAWSON SPRINGS	$ 18,000.00	$ -	$ -	$ 18,000.00	100%
394	152376	STONE RD TROUBLE RENO	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
395	152452	SIMP DATA CTR SWITCH KU	$ 46,980.00	$ -	$ -	$ 46,980.00	100%
396	152747	STONE RD ADM BLDG ROOF REPL	$ 150,000.00	$ -	$ -	$ 150,000.00	100%
397	152907	MAYSVILLE WIRE SHED - 2017	$ 56,000.00	$ -	$ -	$ 56,000.00	100%
398	IT0001K	ABB Upgrade-KU17	$ 168,000.00	$ -	$ -	$ 168,000.00	100%
399	IT0002K	Access Switch Rotation-KU17	$ 92,000.04	$ -	$ -	$ 92,000.04	100%
400	IT0007K	Backup Cap Exp-KU17	$ 60,767.38	$ -	$ -	$ 60,767.38	100%
401	IT0009K	Cabling for Server Conn-KU17	$ 6,900.00	$ -	$ -	$ 6,900.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
402	IT0010K	Call Recording Minor Upg-KU17	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
403	IT0013K	CERUS IV-KU17	$ 184,000.03	$ -	$ -	$ 184,000.03	100%
404	IT0014K	CFO Systems Capital-KU17	$ 46,000.00	$ -	$ -	$ 46,000.00	100%
405	IT0017K	Commun Solar Implem-KU17-18	$ 279,999.99	$ -	$ -	$ 279,999.99	100%
406	IT0019K	Computer HW for LOB's-KU17	$ 101,200.00	$ -	$ -	$ 101,200.00	100%
407	IT0020K	Core Network Infrast-KU17	$ 69,000.02	$ -	$ -	$ 69,000.02	100%
408	IT0021K	Corp Web Redesign Upgr-KU17	$ 25,300.00	$ -	$ -	$ 25,300.00	100%
409	IT0022K	CTI Upgrade-KU17	$ 126,000.00	$ -	$ -	$ 126,000.00	100%
410	IT0023K	CTS Bookmarking Process-KU17	$ 14,000.00	$ -	$ -	$ 14,000.00	100%
411	IT0025K	Damage AssessEnhance-KU17	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
412	IT0026K	Data Protection-KU17-18	$ 2,760.00	$ -	$ -	$ 2,760.00	100%
413	IT0027K	Domain Cntrls ICCP-KU17	$ 27,999.98	$ -	$ -	$ 27,999.98	100%
414	IT0030K	EMS CIP-KU17	$ 1,064.56	$ -	$ -	$ 1,064.56	100%
415	IT0031K	Endpoint Protection-KU17	$ 2,300.00	$ -	$ -	$ 2,300.00	100%
416	IT0032K	Entrprs Data Domain Expn-KU17	$ 64,047.18	$ -	$ -	$ 64,047.18	100%
417	IT0034K	External Outage Map Upgr-KU17	$ 112,000.00	$ -	$ -	$ 112,000.00	100%
418	IT0035K	FieldNet SoftwareUpgr-KU17	$ 42,000.00	$ -	$ -	$ 42,000.00	100%
419	IT0037K	Forest Circuit Audit App-KU17	$ 56,000.00	$ -	$ -	$ 56,000.00	100%
420	IT0041K	Gen Ldg Acct Recon-KU17-18	$ 151,800.00	$ -	$ -	$ 151,800.00	100%
421	IT0042K	GIS BI Reporting-KU17	$ 21,000.00	$ -	$ -	$ 21,000.00	100%
422	IT0043K	IBM Data Model Phase 1-KU17	$ 69,000.00	$ -	$ -	$ 69,000.00	100%
423	IT0045K	Intrusion Prevention-KU17-18	$ 316,440.17	$ -	$ -	$ 316,440.17	100%
424	IT0046K	Inve Mgmt Bar Coding Upg-KU17	$ 23,000.00	$ -	$ -	$ 23,000.00	100%
425	IT0052K	Louisville Racks/Furn-KU17	$ 11,500.00	$ -	$ -	$ 11,500.00	100%
426	IT0055K	Microsoft Lic True-up-KU17	$ 46,000.00	$ -	$ -	$ 46,000.00	100%
427	IT0058K	Mbl & Wrkst Lic True-up-KU17	$ 21,160.00	$ -	$ -	$ 21,160.00	100%
428	IT0063K	MR Hardware-KU17	$ 14,000.00	$ -	$ -	$ 14,000.00	100%
429	IT0064K	Multi-Func Devices Refr-KU17	$ 6,900.00	$ -	$ -	$ 6,900.00	100%
430	IT0066K	NEC MW Rad Encrypt Card-KU17	$ 26,219.95	$ -	$ -	$ 26,219.95	100%
431	IT0068K	Network Acc Gatwy-KU17	$ 8,395.00	$ -	$ -	$ 8,395.00	100%
432	IT0070K	Network Mgmt Tech Ref-KU17	$ 135,999.01	$ -	$ -	$ 135,999.01	100%
433	IT0072K	OpenText HR- Empl files -KU17	$ 119,999.97	$ -	$ -	$ 119,999.97	100%
434	IT0075K	OpenText Transmission-KU17-18	$ 209,999.86	$ -	$ -	$ 209,999.86	100%
435	IT0076K	Oracle Financial Upgr-KU17-18	$ 3,101,129.68	$ -	$ -	$ 3,101,129.68	100%
436	IT0080K	Personal Prod Growth-KU17	$ 34,500.00	$ -	$ -	$ 34,500.00	100%
437	IT0083K	Primavera to PowerPlan-KU17	$ 112,000.00	$ -	$ -	$ 112,000.00	100%
438	IT0087K	Repl RDUs at BOC-KU17	$ 108,100.01	$ -	$ -	$ 108,100.01	100%
439	IT0088K	Reporting/Bus Intel-KU17	$ 67,199.94	$ -	$ -	$ 67,199.94	100%
440	IT0089K	Rev Collections Impl-KU17	$ 36,400.00	$ -	$ -	$ 36,400.00	100%
441	IT0091K	SAP Roadmap Strategy -KU17	$ 140,000.04	$ -	$ -	$ 140,000.04	100%
442	IT0092K	Sec Infra Enhance-KU17	$ 23,000.01	$ -	$ -	$ 23,000.01	100%
443	IT0093K	Server Capacity Exp-KU17	$ 9,200.00	$ -	$ -	$ 9,200.00	100%
444	IT0095K	SharePoint Upgrade-KU17	$ 69,000.00	$ -	$ -	$ 69,000.00	100%
445	IT0098K	Simpsonville Elect Upgr-KU17	$ 11,500.00	$ -	$ -	$ 11,500.00	100%
446	IT0099K	Simpsonville Furn/Racks-KU17	$ 11,500.00	$ -	$ -	$ 11,500.00	100%
447	IT0100K	Site Security Improve-KU17	$ 13,339.97	$ -	$ -	$ 13,339.97	100%
448	IT0104K	Sys Mgmt-SCOM-KU17	$ 11,500.00	$ -	$ -	$ 11,500.00	100%
449	IT0108K	TOA Upgrade-KU17	$ 100,800.00	$ -	$ -	$ 100,800.00	100%
450	IT0109K	TOAD Licenses-KU17	$ 23,000.00	$ -	$ -	$ 23,000.00	100%
451	IT0110K	Trans Cascade-Oracle-KU17	$ 56,000.00	$ -	$ -	$ 56,000.00	100%
452	IT0111K	Transmission Work Mgt-KU17-18	$ 41,999.99	$ -	$ -	$ 41,999.99	100%
453	IT0112K	Trans Map Land Use-KU17	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
454	IT0116K	Turbo Virtulaztion-KU17	$ 13,800.00	$ -	$ -	$ 13,800.00	100%
455	IT0117K	UC&C Core Refresh-KU17	$ 115,000.09	$ -	$ -	$ 115,000.09	100%
456	IT0118K	UC&C/CUCM Upgrades-KU17	$ 126,500.10	$ -	$ -	$ 126,500.10	100%
457	IT0120K	Upgrade EMS HW-KU17	$ 267,168.14	$ -	$ -	$ 267,168.14	100%
458	IT0123K	Wireless Buildout-KU17	$ 23,000.00	$ -	$ -	$ 23,000.00	100%
459	IT0124K	WMS Enhancements-KU17	$ 112,000.00	$ -	$ -	$ 112,000.00	100%
460	IT0201K	ABB Upgrade-KU18	$ 336,000.00	$ -	$ -	$ 336,000.00	100%
461	IT0202K	Access Switch Rotation-KU18	$ 137,999.62	$ -	$ -	$ 137,999.62	100%
462	IT0204K	Analog Sunset-KU18	$ 71,299.66	$ -	$ -	$ 71,299.66	100%
463	IT0205K	Avaya Release Upgr-KU18	$ (0.01)	$ -	$ -	$ (0.01)	100%
464	IT0206K	Bulk Power & Env Syst-KU18	$ 39,100.07	$ -	$ -	$ 39,100.07	100%
465	IT0207K	Cabling Server Connect-KU18	$ 13,800.00	$ -	$ -	$ 13,800.00	100%
466	IT0208K	Centrify Licensing-KU18	$ 9,200.00	$ -	$ -	$ 9,200.00	100%
467	IT0209K	CERUS IV-KU18	$ 91,999.95	$ -	$ -	$ 91,999.95	100%
468	IT0211K	CIP Compliance Tools Yr8-KU18	$ 121,439.82	$ -	$ -	$ 121,439.82	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
469	IT0212K	Citrix XenDsktp Mjr Upg-KU18	$ 40,939.88	$ -	$ -	$ 40,939.88	100%
470	IT0213K	Citrix XenMobile Upgr-KU18	$ 57,959.73	$ -	$ -	$ 57,959.73	100%
471	IT0215K	CIP Compl Infrastrct Yr8-KU18	$ 103,499.64	$ -	$ -	$ 103,499.64	100%
472	IT0216K	Computer HW for LOB's-KU18	$ 66,700.00	$ -	$ -	$ 66,700.00	100%
473	IT0219K	EE DSM Filing-KU18-19	$ 142,799.99	$ -	$ -	$ 142,799.99	100%
474	IT0220K	Elec Facility Enhance-KU18-19	$ 111,999.99	$ -	$ -	$ 111,999.99	100%
475	IT0221K	EMS CIP-KU18	$ 44,799.96	$ -	$ -	$ 44,799.96	100%
476	IT0224K	Exchange 20xx Upgrade-KU18	$ 45,999.96	$ -	$ -	$ 45,999.96	100%
477	IT0226K	FieldNet SoftwareUpgr-KU18	$ (0.01)	$ -	$ -	$ (0.01)	100%
478	IT0234K	IT Security Infras-KU18	$ 17,250.00	$ -	$ -	$ 17,250.00	100%
479	IT0237K	KU Tower RepL Bch Grove-KU18	$ 82,799.98	$ -	$ -	$ 82,799.98	100%
480	IT0238K	Louisv Electrical Upgr-KU18	$ 13,800.00	$ -	$ -	$ 13,800.00	100%
481	IT0240K	Low Income Assist Portal-KU18	$ (0.01)	$ -	$ -	$ (0.01)	100%
482	IT0241K	Maximo Upgrade-KU18-19	$ 98,000.00	$ -	$ -	$ 98,000.00	100%
483	IT0242K	Megastar & DVM MW Repl-KU18	$ 89,239.62	$ -	$ -	$ 89,239.62	100%
484	IT0243K	Microsoft EA-KU18	$ 171,821.04	$ -	$ -	$ 171,821.04	100%
485	IT0244K	Microsoft Lic True-up-KU18	$ 23,000.00	$ -	$ -	$ 23,000.00	100%
486	IT0245K	Mbl & Wrkst Lic True-up-KU18	$ 15,640.00	$ -	$ -	$ 15,640.00	100%
487	IT0246K	Mobile Dispatch Enhance-KU18	$ 319,199.99	$ -	$ -	$ 319,199.99	100%
488	IT0247K	Mobile Infrastructure-KU18	$ 67,200.00	$ -	$ -	$ 67,200.00	100%
489	IT0248K	Mobile Radio-KU18	$ 48,299.74	$ -	$ -	$ 48,299.74	100%
490	IT0249K	Monitor Replacement-KU18	$ 26,680.00	$ -	$ -	$ 26,680.00	100%
491	IT0250K	MR Hardware-KU18	$ 14,000.00	$ -	$ -	$ 14,000.00	100%
492	IT0251K	Multi-Func Dev Ref-KU18	$ 9,200.00	$ -	$ -	$ 9,200.00	100%
493	IT0252K	NAS Capacity Expan-KU18	$ 45,999.99	$ -	$ -	$ 45,999.99	100%
494	IT0253K	Network Access Infrast-KU18	$ 27,599.62	$ -	$ -	$ 27,599.62	100%
495	IT0254K	Network Access Gateways-KU18	$ 11,500.00	$ -	$ -	$ 11,500.00	100%
496	IT0255K	Network Management-KU18	$ 17,250.00	$ -	$ -	$ 17,250.00	100%
497	IT0256K	Network Test Equip-KU18	$ 32,660.00	$ -	$ -	$ 32,660.00	100%
498	IT0258K	Open Text Data Automate-KU18	$ 34,999.99	$ -	$ -	$ 34,999.99	100%
499	IT0259K	OTN Ext Lex-Dix Ring-KU18	$ 257,599.81	$ -	$ -	$ 257,599.81	100%
500	IT0260K	Outside Cable Plant-KU18	$ 41,399.71	$ -	$ -	$ 41,399.71	100%
501	IT0261K	PeopleSoft Tools Enhance-KU18	$ 49,999.99	$ -	$ -	$ 49,999.99	100%
502	IT0263K	Purch/Rebuild Radio Site-KU18	$ 85,099.99	$ -	$ -	$ 85,099.99	100%
503	IT0264K	Rate Case 2018-KU18-19	$ 27,999.99	$ -	$ -	$ 27,999.99	100%
504	IT0265K	Replace Video Units-KU18	$ 23,000.00	$ -	$ -	$ 23,000.00	100%
505	IT0266K	Reporting/Business Intel-KU18	$ 44,799.99	$ -	$ -	$ 44,799.99	100%
506	IT0267K	Rev Collections Experian-KU18	$ 42,000.00	$ -	$ -	$ 42,000.00	100%
507	IT0268K	Rev Collect (Paymentus)-KU18	$ 42,000.00	$ -	$ -	$ 42,000.00	100%
508	IT0269K	Rev Collec (Transcentra)-KU18	$ 56,000.00	$ -	$ -	$ 56,000.00	100%
509	IT0270K	Rplce EMS Workstations-KU18	$ 83,999.95	$ -	$ -	$ 83,999.95	100%
510	IT0271K	SAN Capacity Expansion-KU18	$ 137,999.98	$ -	$ -	$ 137,999.98	100%
511	IT0274K	SAP Roadmap Strategy -KU18	$ 209,998.99	$ -	$ -	$ 209,998.99	100%
512	IT0275K	Security Infrast Enhance-KU18	$ 23,000.00	$ -	$ -	$ 23,000.00	100%
513	IT0276K	Server Cap Expn & Reliab-KU18	$ 19,342.87	$ -	$ -	$ 19,342.87	100%
514	IT0277K	Server Hardware Refresh-KU18	$ 193,199.63	$ -	$ -	$ 193,199.63	100%
515	IT0278K	LogRhythm (CIP)-KU18	$ 29,900.00	$ -	$ -	$ 29,900.00	100%
516	IT0279K	LogRhythm (Corp)-KU18	$ 29,900.00	$ -	$ -	$ 29,900.00	100%
517	IT0280K	Simpsonville Elect Upgr-KU18	$ 11,500.00	$ -	$ -	$ 11,500.00	100%
518	IT0282K	Site Security Improvemts-KU18	$ 9,659.91	$ -	$ -	$ 9,659.91	100%
519	IT0283K	SOA Middleware Upgrade-KU18	$ 80,500.00	$ -	$ -	$ 80,500.00	100%
520	IT0284K	SQL Server EA True-up-KU18	$ 46,000.00	$ -	$ -	$ 46,000.00	100%
521	IT0287K	Tech Refesh desk/lap-KU18	$ 643,999.42	$ -	$ -	$ 643,999.42	100%
522	IT0288K	Telecom Shelter Reno-KU18	$ 16,099.76	$ -	$ -	$ 16,099.76	100%
523	IT0289K	TOA-KU18	$ 8,400.00	$ -	$ -	$ 8,400.00	100%
524	IT0290K	Transmission Map-KU18	$ 27,999.99	$ -	$ -	$ 27,999.99	100%
525	IT0291K	TRODS-KU18	$ 33,599.87	$ -	$ -	$ 33,599.87	100%
526	IT0295K	Upgrade Vmware Infrast-KU18	$ 2,116.00	$ -	$ -	$ 2,116.00	100%
527	IT0296K	Video Streaming Appl Upg-KU18	$ 34,499.97	$ -	$ -	$ 34,499.97	100%
528	IT0297K	Phone Expan/Break Fix-KU18	$ 33,119.99	$ -	$ -	$ 33,119.99	100%
529	IT0298K	Wireless Buildout-KU18	$ 46,000.00	$ -	$ -	$ 46,000.00	100%
530	IT0299K	WMS Work Mgmt Sys Enh-KU18	$ 27,999.99	$ -	$ -	$ 27,999.99	100%
531	IT0300K	WMS Upgrade-KU18-19	$ 335,999.81	$ -	$ -	$ 335,999.81	100%
532	IT0301K	Rep ASTRO Spectra Yr 1/3-KU18	$ 390,999.74	$ -	$ -	$ 390,999.74	100%
533	IT0305K	Repl Quant Repeat Yr 1/2-KU18	$ 197,800.04	$ -	$ -	$ 197,800.04	100%
534	141391	Environmental Equipment KU	$ 32,500.00	$ -	$ -	$ 32,500.00	100%
535	141353	Elizabethtown Bldg Enclosure	$ 25,000.00	$ -	$ -	$ 25,000.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
536	145122	Richmond Remove Rise Pad	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
537	145127	Winchester Pallet Racks Bins	$ 16,000.00	$ -	$ -	$ 16,000.00	100%
538	149345	SC CAPITAL - 2016 BP - KU	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
539	152964	ELG BR ECR	$ 814,000.00	$ -	$ -	$ 814,000.00	100%
540	152965	ELG GH ECR	$ 788,000.00	$ -	$ -	$ 788,000.00	100%
541	152968	ELG TC KU ECR	$ 3,217,788.00	$ -	$ -	$ 3,217,788.00	100%
542	132001KU	TCCT HGP Insp #2-KU	$ 300,000.00	$ -	$ -	$ 300,000.00	100%
543	152004KU	TC CT KU EX2000 DFE CT7	$ 114,575.77	$ -	$ -	$ 114,575.77	100%
544	152005KU	TC CT KU EX2000 DFE CT8	$ 114,575.77	$ -	$ -	$ 114,575.77	100%
545	152013KU	TC CT KU MARK VI UPGD CT7	$ 145,525.12	$ -	$ -	$ 145,525.12	100%
546	152014KU	TC CT KU MARK VI UPGD CT8	$ 149,890.01	$ -	$ -	$ 149,890.01	100%
547	134113KU	TC2 SCR L3 REPL-KU	$ 1,888,697.21	$ -	$ -	$ 1,888,697.21	100%
548	135245KU	TC2KU PJFF B&C	$ 1,607,269.05	$ -	$ -	$ 1,607,269.05	100%
549	137633KU	TC2 KU SLMS UNIT	$ 94,770.01	$ -	$ -	$ 94,770.01	100%
550	140034KU	TC KU PURCHASE FORKLIFT	$ 28,080.00	$ -	$ -	$ 28,080.00	100%
551	140048KU	TC2 KU TURBINE CONTROL UPGD	$ 793,268.32	$ -	$ -	$ 793,268.32	100%
552	140614KU	TC2 KU EXPANS JOINTS	$ 312,470.08	$ -	$ -	$ 312,470.08	100%
553	149019KU	TC2 KU TDBFP RECIRC VALVE A	$ 126,360.00	$ -	$ -	$ 126,360.00	100%
554	150013KU	TC2 KU BURNERS (A,D ROWS)	$ 468,706.17	$ -	$ -	$ 468,706.17	100%
555	150022KU	TC2 KU COAL HAND CRUSH BIN	$ 101,843.04	$ -	$ -	$ 101,843.04	100%
556	150054KU	TC2 KU SSC CHAIN	$ 171,858.97	$ -	$ -	$ 171,858.97	100%
557	150058KU	TC KU COAL HAND BUILD ROOF	$ 18,720.00	$ -	$ -	$ 18,720.00	100%
558	150075KU	TC2 KU TURB LIFT OIL PUMP	$ 142,155.52	$ -	$ -	$ 142,155.52	100%
559	152061KU	TC2 REPL ZED PLATE & REFACT	$ 317,418.75	$ -	$ -	$ 317,418.75	100%
560	152068KU	TC2 BOILER WATERWALL 2018	$ 1,249,425.00	$ -	$ -	$ 1,249,425.00	100%
561	152090KU	TC A BALL MILL LINE UPGD	$ 103,455.00	$ -	$ -	$ 103,455.00	100%
562	152095KU	TC2 SCR MONORAIL RAISE	$ 95,225.63	$ -	$ -	$ 95,225.63	100%
563	152099KU	TC2 HP TURBINE BLADES	$ 95,225.63	$ -	$ -	$ 95,225.63	100%
564	152665KU	TC2 KU B FD FAN OVERHAUL	$ 234,596.96	$ -	$ -	$ 234,596.96	100%
565	152691KU	TC2 GENERATOR PIPING UPGD	$ 952,256.25	$ -	$ -	$ 952,256.25	100%
566	152693KU	TC OFFICE UPGRADES	$ 77,497.20	$ -	$ -	$ 77,497.20	100%
567	153015KU	TC2 KU A CEM PM CHANGEOUT	$ 65,074.88	$ -	$ -	$ 65,074.88	100%
568	153016KU	TC2 KU B CEM PM CHANGEOUT	$ 65,074.88	$ -	$ -	$ 65,074.88	100%
569	153034KU	TC2 KU UPG SAMPLE LINES SWAS	$ 94,770.01	$ -	$ -	$ 94,770.01	100%
570	153053KU	TC2 KU GEN EXITATION REPL	$ 473,850.01	$ -	$ -	$ 473,850.01	100%
571	153062KU	TC2 KU HEATER GA RETUBE	$ 379,080.00	$ -	$ -	$ 379,080.00	100%
572	153064KU	TC2 KU RH SAFETY UPG	$ 126,967.50	$ -	$ -	$ 126,967.50	100%
573	161002KU	TC2 TURBINE KU RESEAL HP-IP	$ 541,382.40	$ -	$ -	$ 541,382.40	100%
574	161003KU	TC2 TURBINE KU REPL HP INLET	$ 171,857.92	$ -	$ -	$ 171,857.92	100%
575	126072	BR3 Pulv Sep Manways (3) 12	$ 69,350.00	$ -	$ -	$ 69,350.00	100%
576	126073	BR3 Pulv Exh Manway Mods 18	$ 19,950.00	$ -	$ -	$ 19,950.00	100%
577	131242	BR 3-4/3-5 Pulv Sep Manways 13	$ 33,250.00	$ -	$ -	$ 33,250.00	100%
578	133070	BR2-F Heater Repl	$ 1,221,000.00	$ -	$ -	$ 1,221,000.00	100%
579	133911	BR Transformer Prot Relays 12	$ 114,000.00	$ -	$ -	$ 114,000.00	100%
580	133961	BR1 Coal Fdr Transition Chutes	$ 113,320.00	$ -	$ -	$ 113,320.00	100%
581	133971	BR2 Cooling Tower Rebuild	$ 4,040,000.00	$ -	$ -	$ 4,040,000.00	100%
582	135111	BR2 Air Side Seal Oil Cooler	$ 90,880.00	$ -	$ -	$ 90,880.00	100%
583	135115	BR FGD Recycle Pump Rbld 18	$ 356,950.00	$ -	$ -	$ 356,950.00	100%
584	144426	BR Vehicle Replacement	$ 31,000.00	$ -	$ -	$ 31,000.00	100%
585	144434	BR3 HP Htr Repls (F2, G1 & G2)	$ 725,000.00	$ -	$ -	$ 725,000.00	100%
586	144436	BRFGD Mist Eliminator Repl	$ 1,464,822.00	$ -	$ -	$ 1,464,822.00	100%
587	144447	BR3 Conv Room Vac System	$ 150,000.00	$ -	$ -	$ 150,000.00	100%
588	147903	BR2 Hydrogen Coolers Retube	$ 46,000.00	$ -	$ -	$ 46,000.00	100%
589	147920	BR2 Coll Ring Brush/Holder Rpl	$ 81,640.00	$ -	$ -	$ 81,640.00	100%
590	149126	BR2 Rotating/Stationary Blades	$ 613,280.00	$ -	$ -	$ 613,280.00	100%
591	149127	BR2 HP Inlet Bell Seals	$ 571,000.00	$ -	$ -	$ 571,000.00	100%
592	149129	BR2 Steam Path Seals	$ 454,200.00	$ -	$ -	$ 454,200.00	100%
593	151990	BR2 AH Gas Duct Abatement	$ 110,000.00	$ -	$ -	$ 110,000.00	100%
594	151991	BR2 Steam Drum Term Tube Repl	$ 530,000.00	$ -	$ -	$ 530,000.00	100%
595	152981	BR3 BCWP Overhauls	$ 79,040.00	$ -	$ -	$ 79,040.00	100%
596	BRMISCCAP	BR Miscellaneous Cap	$ 500,000.00	$ -	$ -	$ 500,000.00	100%
597	123906	BRCT6 C Inspection	$ 3,840,280.00	$ -	$ -	$ 3,840,280.00	100%
598	131972	BRCT7 C Inspection	$ 122,760.00	$ -	$ -	$ 122,760.00	100%
599	139855	BRCT Gas Supply Rem Switching	$ 233,000.00	$ -	$ -	$ 233,000.00	100%
600	144541	BRCT Gas Pipeline Relocation	$ 1,818,181.80	$ -	$ -	$ 1,818,181.80	100%
601	147949	BRCT11 C Insp & Parts Recond	$ 2,550,000.00	$ -	$ -	$ 2,550,000.00	100%
602	124266	GH SKIDSTEER LOADER	$ 43,680.00	$ -	$ -	$ 43,680.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
603	130997	GH 4 E Heater Nozzle Tray Repl	$ 171,600.00	$ -	$ -	$ 171,600.00	100%
604	131980	GH3 Primary SH Tube Repl	$ 2,132,000.00	$ -	$ -	$ 2,132,000.00	100%
605	131986	GH3 HP-IP Turbine	$ 1,005,310.81	$ -	$ -	$ 1,005,310.81	100%
606	133736	GH4 CT Cell 4-14 Rebuild	$ 624,000.00	$ -	$ -	$ 624,000.00	100%
607	133737	GH4 CT Cell 4-13 Rebuild	$ 624,000.00	$ -	$ -	$ 624,000.00	100%
608	137046	GH 3 Turbine Vibration Equip	$ 166,400.00	$ -	$ -	$ 166,400.00	100%
609	137069	GH4 ME Chevron Repl	$ 472,428.90	$ -	$ -	$ 472,428.90	100%
610	137304	GH1 CT Cell 1-8 Rebuild	$ 665,600.00	$ -	$ -	$ 665,600.00	100%
611	137307	GH1 CT Cell 1-7 Rebuild	$ 665,600.00	$ -	$ -	$ 665,600.00	100%
612	137321	GH2 CT Cell 2-1 Rebuild	$ 728,000.00	$ -	$ -	$ 728,000.00	100%
613	137372	GH3 3-4 Pulv Gearbox	$ 702,000.00	$ -	$ -	$ 702,000.00	100%
614	137574	GH3 12th Stg Buckets Repl	$ 338,000.00	$ -	$ -	$ 338,000.00	100%
615	140024	GH Misc Motors 17	$ 62,400.00	$ -	$ -	$ 62,400.00	100%
616	140026	GH Misc Motors 18	$ 62,400.00	$ -	$ -	$ 62,400.00	100%
617	140166	GH Aerial Platform 18	$ 41,600.00	$ -	$ -	$ 41,600.00	100%
618	140173	GH 3 & 4 H Conveyoer Siding	$ 323,232.00	$ -	$ -	$ 323,232.00	100%
619	140179	GH1 Air Heater Baskets	$ 3,120,000.00	$ -	$ -	$ 3,120,000.00	100%
620	140182	GH Conveyor Belt Repl 18	$ 335,920.00	$ -	$ -	$ 335,920.00	100%
621	140203	GH Barge Unloader Recert	$ 2,685,386.08	$ -	$ -	$ 2,685,386.08	100%
622	140210	GH CW Cooling Tower Stacks 18	$ 85,280.00	$ -	$ -	$ 85,280.00	100%
623	144299	GH 1 FGD REcycle Pump Gearbox	$ 216,294.01	$ -	$ -	$ 216,294.01	100%
624	144300	GH Crusher House Relays	$ 149,547.84	$ -	$ -	$ 149,547.84	100%
625	144302	GH2 4kv Switchgear	$ 1,149,945.49	$ -	$ -	$ 1,149,945.49	100%
626	144314	GH Property Acquisition 2017	$ 244,998.01	$ -	$ -	$ 244,998.01	100%
627	144316	GH3 Electromatic Valve	$ 20,800.00	$ -	$ -	$ 20,800.00	100%
628	144326	GH1 SCR Catalyst L3 New	$ 1,660,706.43	$ -	$ -	$ 1,660,706.43	100%
629	144342	GH4 Turbine Vibration Equip	$ 174,894.72	$ -	$ -	$ 174,894.72	100%
630	147294	GH3 Demineralizer piping Repl	$ 67,600.00	$ -	$ -	$ 67,600.00	100%
631	147343	GH1 Econ Inlet Header Repl	$ 1,173,577.60	$ -	$ -	$ 1,173,577.60	100%
632	147406	GH1-2 Feeder & Outlet Hop Repl	$ 55,414.00	$ -	$ -	$ 55,414.00	100%
633	147413	GH1-3 Feeder & Outlet Hop Repl	$ 55,414.00	$ -	$ -	$ 55,414.00	100%
634	147414	GH1-4 Feeder & Outlet Hop Repl	$ 55,414.00	$ -	$ -	$ 55,414.00	100%
635	147415	GH1-5 Feeder & Outlet Hop Repl	$ 55,414.00	$ -	$ -	$ 55,414.00	100%
636	147418	GH1-1 Feeder & Outlet Hop Repl	$ 55,414.00	$ -	$ -	$ 55,414.00	100%
637	147441	GH1 Furnace Wall Metal Overlay	$ 895,128.44	$ -	$ -	$ 895,128.44	100%
638	147447	GH1 HR Turbine Lead Repl	$ 187,200.00	$ -	$ -	$ 187,200.00	100%
639	147657	GH4-5 Mill Gear Box Repl	$ 473,200.00	$ -	$ -	$ 473,200.00	100%
640	147673	GH Coal Handling Chutes 2017	$ 121,642.13	$ -	$ -	$ 121,642.13	100%
641	147703	GH4 AH Soot Blower Controls	$ 26,000.00	$ -	$ -	$ 26,000.00	100%
642	147710	GH4 Soot Blower Press Controls	$ 26,000.00	$ -	$ -	$ 26,000.00	100%
643	147862	GH CCR Gyp Dewater Sump	$ 104,000.00	$ -	$ -	$ 104,000.00	100%
644	147913	GH1 RH Pendant Surface Repl	$ 301,592.73	$ -	$ -	$ 301,592.73	100%
645	151337	GH Crusher Hse 1 Dust Col	$ 795,639.27	$ -	$ -	$ 795,639.27	100%
646	151358	GH3 FGD Inlet Modification	$ 355,067.45	$ -	$ -	$ 355,067.45	100%
647	151360	GH1 BFP Turbine Bucket Upgrade	$ 721,136.00	$ -	$ -	$ 721,136.00	100%
648	151369	GH2 SH Outlet DMW Repl	$ 49,738.01	$ -	$ -	$ 49,738.01	100%
649	151371	GH CCR Well and Pump	$ 472,576.00	$ -	$ -	$ 472,576.00	100%
650	151372	GH 1&2 J Conveyor Siding Repl	$ 348,192.00	$ -	$ -	$ 348,192.00	100%
651	151378	GH1 Turbine Bldg LED Lighting	$ 348,192.00	$ -	$ -	$ 348,192.00	100%
652	151380	GH3 Turbine Bldg LED Lighting	$ 348,192.00	$ -	$ -	$ 348,192.00	100%
653	151381	GH4 Turbine Bldg LED Lighting	$ 348,192.00	$ -	$ -	$ 348,192.00	100%
654	151383	GH3 Boiler Bldg LED Lighting	$ 348,192.00	$ -	$ -	$ 348,192.00	100%
655	151384	GH4 Boiler Bldg LED Lighting	$ 348,192.00	$ -	$ -	$ 348,192.00	100%
656	151386	GH2 Pulv PA Flow Indication	$ 49,712.00	$ -	$ -	$ 49,712.00	100%
657	151387	GH2 4KV Relay Upgrade	$ 69,620.76	$ -	$ -	$ 69,620.76	100%
658	151389	GH3 4KV Relay Upgrade	$ 69,620.76	$ -	$ -	$ 69,620.76	100%
659	151390	GH Stn Srvce Water Piping Repl	$ 180,000.00	$ -	$ -	$ 180,000.00	100%
660	151393	GH 2-1 FGD Header Repl	$ 556,968.91	$ -	$ -	$ 556,968.91	100%
661	151401	GH3 RearWW Nose Arch Lwr Bends	$ 169,078.01	$ -	$ -	$ 169,078.01	100%
662	151403	GH3 RH Otlt Terminal Tube Repl	$ 29,848.00	$ -	$ -	$ 29,848.00	100%
663	151413	GH Coal Yard Backhoe	$ 109,408.00	$ -	$ -	$ 109,408.00	100%
664	151415	GH Paving Project	$ 168,833.60	$ -	$ -	$ 168,833.60	100%
665	151421	GH4 Stack CEM Umbilical Repl	$ 39,728.00	$ -	$ -	$ 39,728.00	100%
666	151422	GH1 Diesel Generators Upgrade	$ 298,480.00	$ -	$ -	$ 298,480.00	100%
667	151423	GH2 Diesel Generators Upgrade	$ 248,768.00	$ -	$ -	$ 248,768.00	100%
668	151436	GH3 PA Duct Replacement	$ 397,852.00	$ -	$ -	$ 397,852.00	100%
669	152005	GH2 Burner Replacement 17-19	$ 104,204.89	$ -	$ -	$ 104,204.89	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
670	152006	GH1 Burner Replacement 17-19	$ 104,204.89	$ -	$ -	$ 104,204.89	100%
671	152796	GH 1-2 BCWP Major Overhaul	$ 41,600.00	$ -	$ -	$ 41,600.00	100%
672	152798	GH 1-3 BCWP Major Overhaul	$ 41,600.00	$ -	$ -	$ 41,600.00	100%
673	152814	GH 1-2 SBAC Major Overhaul	$ 343,200.00	$ -	$ -	$ 343,200.00	100%
674	152821	GH 3-1 LPSW Pump Mjr Overhaul	$ 202,239.98	$ -	$ -	$ 202,239.98	100%
675	152825	GH 1-2 LPSW Pump Mjr Overhaul	$ 192,400.00	$ -	$ -	$ 192,400.00	100%
676	152833	GH Electric Shop Addition	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
677	152888	GH2 Hydrogen Dryer	$ 110,000.74	$ -	$ -	$ 110,000.74	100%
678	152894	GH2 Hydrogen Coolers	$ 393,433.56	$ -	$ -	$ 393,433.56	100%
679	153183	GH1 SCR Process Monitor 17	$ 58,240.00	$ -	$ -	$ 58,240.00	100%
680	148086 KU	PR13 CEMS Install KU	$ 164,500.00	$ -	$ -	$ 164,500.00	100%
681	151999 KU	PR Control Room Upgrade	$ 47,000.00	$ -	$ -	$ 47,000.00	100%
682	152001 KU	PR Station Warehouse KU	$ 47,000.00	$ -	$ -	$ 47,000.00	100%
683	148092 KU	CR7 NGCC CI KU (2017)	$ 7,606,560.00	$ -	$ -	$ 7,606,560.00	100%
684	148102 KU	CR7 Annual Outage KU (2017)	$ 298,746.00	$ -	$ -	$ 298,746.00	100%
685	151949 KU	CR7 Raw Water Intake KU	$ 195,000.00	$ -	$ -	$ 195,000.00	100%
686	152050 KU	CR7 Station Support Bldg KU	$ 195,000.00	$ -	$ -	$ 195,000.00	100%
687	152051 KU	CR7 DC Bus Arrangement KU	$ 273,000.00	$ -	$ -	$ 273,000.00	100%
688	151917	DX Access Bridge Refurb	$ 450,000.00	$ -	$ -	$ 450,000.00	100%
689	140344KU	OG KEY SEATER KU	$ 26,125.00	$ -	$ -	$ 26,125.00	100%
690	132756KU	GS GE KU Lab Equip	$ 82,566.00	$ -	$ -	$ 82,566.00	100%
691	144510KU	GS CDM CIP Ver 7.0 KU	$ 70,334.00	$ -	$ -	$ 70,334.00	100%
692	152124KU	GS GE ALARM MGMT KU	$ 45,877.50	$ -	$ -	$ 45,877.50	100%
693	152126KU	GS GE TR ONLINE DGA KU	$ 36,696.00	$ -	$ -	$ 36,696.00	100%
694	152128KU	GS SL GAS GC KU	$ 36,696.00	$ -	$ -	$ 36,696.00	100%
695	131864	CIP-KU-2017	$ 627,070.56	$ -	$ -	$ 627,070.56	100%
696	131865	CIP-KU-2018	$ 564,067.43	$ -	$ -	$ 564,067.43	100%
697	137531	Fiber/Telecomm Upgrades - 2017	$ 280,000.01	$ -	$ -	$ 280,000.01	100%
698	137532	Fiber/Telecomm Upgrades - 2018	$ 242,669.29	$ -	$ -	$ 242,669.29	100%
699	137537	Tools - 2017	$ 18,575.08	$ -	$ -	$ 18,575.08	100%
700	139629	Test Lab Equipment-2017-KU	$ 120,000.05	$ -	$ -	$ 120,000.05	100%
701	139630	Test Lab Equipment-2018-KU	$ 104,001.13	$ -	$ -	$ 104,001.13	100%
702	144118	GR 69kV Control House Rpl	$ 3,607,439.77	$ -	$ -	$ 3,607,439.77	100%
703	148482	Grahamville DOE Sub Elim	$ 250,682.13	$ -	$ -	$ 250,682.13	100%
704	148990	N.A.S 345 DFR	$ 82,412.79	$ -	$ -	$ 82,412.79	100%
705	151465	Mobile Control House	$ 17,762.10	$ -	$ -	$ 17,762.10	100%
706	151744	REL-Campbellsville 605 Switch	$ 243,624.99	$ -	$ -	$ 243,624.99	100%
707	151775	Hillside Control House	$ 16,857.31	$ -	$ -	$ 16,857.31	100%
708	151809	TEP-Rodburn 138/69kV-P&C	$ 267,987.23	$ -	$ -	$ 267,987.23	100%
709	151811	REL-Rockwell Motor-Auto	$ 26,466.43	$ -	$ -	$ 26,466.43	100%
710	152134	REL-Radcliff Motor-Auto	$ 200,080.00	$ -	$ -	$ 200,080.00	100%
711	152135	REL-GE Lamp 615 Motor-Auto	$ 26,546.43	$ -	$ -	$ 26,546.43	100%
712	152136	REL-Esserville Motor-Auto	$ 200,080.00	$ -	$ -	$ 200,080.00	100%
713	152138	REL-Irvine Motor-Auto	$ 26,546.43	$ -	$ -	$ 26,546.43	100%
714	152139	REL-Hughes Lane 660-615 Auto	$ 200,080.00	$ -	$ -	$ 200,080.00	100%
715	152140	REL-Etown 4 811-615 Motor-Auto	$ 172,223.28	$ -	$ -	$ 172,223.28	100%
716	152143	REL-Corbin 1 844-605 Auto	$ 172,223.28	$ -	$ -	$ 172,223.28	100%
717	152146	REL-Mt Sterling 737-615 Auto	$ 172,223.28	$ -	$ -	$ 172,223.28	100%
718	153370	Battery Replacements - KU	$ 554,229.58	$ -	$ -	$ 554,229.58	100%
719	153371	DFR Installations - KU	$ 530,528.97	$ -	$ -	$ 530,528.97	100%
720	153372	PLC Replacements - KU	$ 964,215.38	$ -	$ -	$ 964,215.38	100%
721	KOTPR17	KU Other Prot Blanket 2017	$ 345.00	$ -	$ -	$ 345.00	100%
722	KOTPR18	KU Other Prot Blanket 2018	$ 26,365.50	$ -	$ -	$ 26,365.50	100%
723	KOTPRFL17	KU Oth Prot Failures 2017	$ 18,044.35	$ -	$ -	$ 18,044.35	100%
724	KREL-FL17	KU Relay Failures-2017	$ 132,000.00	$ -	$ -	$ 132,000.00	100%
725	KREL-FL18	KU Relay Failures-2018	$ 114,401.21	$ -	$ -	$ 114,401.21	100%
726	KRTU-18	KU RTU Replacements-18	$ 1,776,685.90	$ -	$ -	$ 1,776,685.90	100%
727	KRTU-FL17	KU RTU Failures-2017	$ 6,633.95	$ -	$ -	$ 6,633.95	100%
728	144488	TEP-Rodburn 138/69kV Xfrmr	$ 1,809,799.41	$ -	$ -	$ 1,809,799.41	100%
729	144634	REL-FMC 604 Brkr Addition	$ 112,777.20	$ -	$ -	$ 112,777.20	100%
730	147219	TEP-Hardinsburg-B. Branch Term	$ 238,753.01	$ -	$ -	$ 238,753.01	100%
731	147220	TEP-Bonds M.-Lawrenceburg Term	$ 21,851.04	$ -	$ -	$ 21,851.04	100%
732	147222	TEP-Elihu 814 Brkr Rpl	$ 197,906.02	$ -	$ -	$ 197,906.02	100%
733	147225	TEP-Hardinsburg-B.Branch Term2	$ 149,583.07	$ -	$ -	$ 149,583.07	100%
734	147226	TEP-Boyle Co 604 Disconnects	$ 39,780.00	$ -	$ -	$ 39,780.00	100%
735	148119	TEP-Haefling Line Riser Rpl	$ 44,966.60	$ -	$ -	$ 44,966.60	100%
736	151745	REL-Warsaw 615 Switch Motor	$ 243,624.99	$ -	$ -	$ 243,624.99	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
737	151746	REL-Hodgenville Switch Motor	$ 213,690.24	$ -	$ -	$ 213,690.24	100%
738	151748	KU Park-Greasy Env Mods	$ 32,323.94	$ -	$ -	$ 32,323.94	100%
739	151766	KU SST Additions	$ 746,670.41	$ -	$ -	$ 746,670.41	100%
740	151767	KU Transformer Bushing Rpl	$ 118,200.44	$ -	$ -	$ 118,200.44	100%
741	151814	REL-Stanford 848-635	$ 19,388.12	$ -	$ -	$ 19,388.12	100%
742	151815	REL-Somerset N 92-605 Motor	$ 146,128.01	$ -	$ -	$ 146,128.01	100%
743	152613	KU Station Grounding	$ 122,595.46	$ -	$ -	$ 122,595.46	100%
744	152616	2017 Spare 345 Brk-KU	$ 600,000.00	$ -	$ -	$ 600,000.00	100%
745	152630	KU Cap and Pin Rpl	$ 2,587,213.00	$ -	$ -	$ 2,587,213.00	100%
746	152638	KU Online Monitoring Equipment	$ 65,676.13	$ -	$ -	$ 65,676.13	100%
747	152972	PGDP Reconfig GV	$ 59,634.00	$ -	$ -	$ 59,634.00	100%
748	KARREST17	KU Arrester Replacements 2017	$ 52,103.06	$ -	$ -	$ 52,103.06	100%
749	KBRFAIL17	KU-Brkr Fail-2017	$ 750,000.02	$ -	$ -	$ 750,000.02	100%
750	KBRFAIL18	KU-Brkr Fail-2018	$ 650,006.99	$ -	$ -	$ 650,006.99	100%
751	KOTFAIL17	KU-OtherFail-2017	$ 750,000.02	$ -	$ -	$ 750,000.02	100%
752	KOTFAIL18	KU-OtherFail-2018	$ 650,006.99	$ -	$ -	$ 650,006.99	100%
753	134245	DSP STNWL SUB UPGD	$ 590,127.02	$ -	$ -	$ 590,127.02	100%
754	134256	DSP VERSAILLES SUB	$ 1,279,960.39	$ -	$ -	$ 1,279,960.39	100%
755	137728	SR 2017 Bonds Mill-West Cliff	$ 708,416.16	$ -	$ -	$ 708,416.16	100%
756	137731	COMP-RELATED EQUIP-KU 2018	$ 39,060.00	$ -	$ -	$ 39,060.00	100%
757	137739	REL ONTON 69KV SWITCH	$ 275,953.48	$ -	$ -	$ 275,953.48	100%
758	137750	DSP MT VERNON SUB-TRANS	$ 139,550.80	$ -	$ -	$ 139,550.80	100%
759	137751	DSP VILEY 2-TRANS	$ 786,251.32	$ -	$ -	$ 786,251.32	100%
760	137752	DSP Richmond North 138kV	$ 927,440.75	$ -	$ -	$ 927,440.75	100%
761	137754	DSP HUME RD PHASE II TRANSFRMR	$ 1,048,789.68	$ -	$ -	$ 1,048,789.68	100%
762	138842	Grn Rvr Plnt-Hllsd 69kV Relo	$ 50,346.00	$ -	$ -	$ 50,346.00	100%
763	139696	LEX UNDRGD-PHASE 1	$ 6,662,540.80	$ -	$ -	$ 6,662,540.80	100%
764	146868	KEN AMERICA RELOCATION	$ 873.74	$ -	$ -	$ 873.74	100%
765	147255	TEP HARDESTY A-PRINCETON	$ 1,533,330.89	$ -	$ -	$ 1,533,330.89	100%
766	147389	NRP Pocket No-Phipps Bend	$ 465,321.56	$ -	$ -	$ 465,321.56	100%
767	147468	NRP West Lex-Haefling	$ 210,244.94	$ -	$ -	$ 210,244.94	100%
768	147472	NRP Paducah Prim-Coleman Rd	$ 462,584.40	$ -	$ -	$ 462,584.40	100%
769	147481	REL Kenton Switch 91-6	$ 340,815.46	$ -	$ -	$ 340,815.46	100%
770	147486	REL Dwina Switch	$ 346,146.36	$ -	$ -	$ 346,146.36	100%
771	147493	REL Hamblin Tap Switch	$ 346,146.36	$ -	$ -	$ 346,146.36	100%
772	147583	EFRNKFRT-WFRNKFRT HWY RELO	$ 1,074,452.37	$ -	$ -	$ 1,074,452.37	100%
773	147588	GRAHAMVILLE-DOE RELO 161kV	$ 487,177.70	$ -	$ -	$ 487,177.70	100%
774	147818	SPIR Projects KU 2016-2025	$ 808,500.02	$ -	$ -	$ 808,500.02	100%
775	149764	NRP Adams-Toyota South	$ 585,870.30	$ -	$ -	$ 585,870.30	100%
776	149765	NRP Ghent-Scott County	$ 390,793.25	$ -	$ -	$ 390,793.25	100%
777	149769	NRP Taylor County Tap	$ 146,430.65	$ -	$ -	$ 146,430.65	100%
778	151692	ESR Eddyville Tap	$ 292,864.67	$ -	$ -	$ 292,864.67	100%
779	151771	DSP Corbin US Steel	$ 99,226.24	$ -	$ -	$ 99,226.24	100%
780	151792	REL Radcliff MOS	$ 97,813.07	$ -	$ -	$ 97,813.07	100%
781	151793	REL Esserville MOS	$ 97,945.60	$ -	$ -	$ 97,945.60	100%
782	151794	REL Elizabethtown Tap MOS	$ 585,621.07	$ -	$ -	$ 585,621.07	100%
783	151800	REL Elizabethtown 4 MOS	$ 493,778.35	$ -	$ -	$ 493,778.35	100%
784	151801	REL Dayhoit Tap MOS	$ 98,930.55	$ -	$ -	$ 98,930.55	100%
785	151802	REL Dayhoit Tap LFI	$ 24,756.92	$ -	$ -	$ 24,756.92	100%
786	151803	REL Corydon-Calhoun LFI	$ 9,890.71	$ -	$ -	$ 9,890.71	100%
787	151804	REL Morehead West MOS	$ 74,252.26	$ -	$ -	$ 74,252.26	100%
788	151880	ESR Existing Switch Repl	$ 863,734.79	$ -	$ -	$ 863,734.79	100%
789	153030	REL Line Mod-In Line Breakers	$ 168,384.40	$ -	$ -	$ 168,384.40	100%
790	153068	REL Lebanon S Motor Add	$ 100,196.20	$ -	$ -	$ 100,196.20	100%
791	153073	REL Cynthiana S MOS 569-605	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
792	153076	REL Girdler MOS Add	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
793	K5-2018	Relocations T Lines KU 2018	$ 16,966.21	$ -	$ -	$ 16,966.21	100%
794	K8-2018	Storm Damage T-Line KU 2018	$ 442,925.13	$ -	$ -	$ 442,925.13	100%
795	K9-2018	Priority Repl T-Lines KU 2018	$ 18,777,659.76	$ -	$ -	$ 18,777,659.76	100%
796	KARM-2018	Priority Repl X-Arms KU 2018	$ 2,800,000.02	$ -	$ -	$ 2,800,000.02	100%
797	KINS-2018	Priority Repl Insltrs KU 2018	$ 731,499.98	$ -	$ -	$ 731,499.98	100%
798	KOTH-2018	Priority Repl Other KU 2018	$ 3,537,476.02	$ -	$ -	$ 3,537,476.02	100%
799	140059	EMS DBASE EXPANSION-KU-2018	$ 195,840.00	$ -	$ -	$ 195,840.00	100%
800	140070	DIGITAL EMS COM CHNLS-KU-2017	$ 75,842.91	$ -	$ -	$ 75,842.91	100%
801	140225	FULL UPGRD EMS SWARE-KU-2018	$ 305,888.78	$ -	$ -	$ 305,888.78	100%
802	148742	SCM2017 EARL REPL SUB BATTERY	$ 31,466.58	$ -	$ -	$ 31,466.58	100%
803	148743	SCM2017 EARL REPL LEGACY BRKRS	$ 155,069.52	$ -	$ -	$ 155,069.52	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
804	148784	SCM2017 EARL FAILED BRKR/RECL	$ 61,457.21	$ -	$ -	$ 61,457.21	100%
805	148785	SCM2017 EARL MISC CAPITAL SUB	$ 123,855.05	$ -	$ -	$ 123,855.05	100%
806	148788	SCM2017 EARL SUB BLDG & GRNDS	$ 40,075.00	$ -	$ -	$ 40,075.00	100%
807	148875	SCM2017 EARL TOOLS & EQUIPMENT	$ 4,580.00	$ -	$ -	$ 4,580.00	100%
808	148904	SCM2018 EARL REPL LEGACY BRKRS	$ 140,601.28	$ -	$ -	$ 140,601.28	100%
809	148931	SCM2018 EARL FAILED BRKR/RECL	$ 21,603.77	$ -	$ -	$ 21,603.77	100%
810	148932	SCM2018 EARL MISC CAPITAL SUB	$ 102,833.80	$ -	$ -	$ 102,833.80	100%
811	148933	SCM2018 EARL MISC NESC COMPL	$ 150,285.44	$ -	$ -	$ 150,285.44	100%
812	148934	SCM2018 EARL WILDLIFE PROTECT	$ 47,828.35	$ -	$ -	$ 47,828.35	100%
813	148965	SCM2018 EARL TOOLS & EQUIPMENT	$ 16,030.00	$ -	$ -	$ 16,030.00	100%
814	153058	Moorman 2.4kv to 7.2kv	$ 35,725.00	$ -	$ -	$ 35,725.00	100%
815	148781	SCM2017 DAN MISC NESC COMPL	$ 9,312.48	$ -	$ -	$ 9,312.48	100%
816	148782	SCM2017 DAN WILDLIFE PROTECT	$ 20,686.24	$ -	$ -	$ 20,686.24	100%
817	148901	SCM2018 DAN REPL SUB BATTERY	$ 11,527.92	$ -	$ -	$ 11,527.92	100%
818	148902	SCM2018 DAN REPL LEGACY BRKR	$ 62,975.00	$ -	$ -	$ 62,975.00	100%
819	148926	SCM2018 DAN FAILED BRKR/RECL	$ 43,510.00	$ -	$ -	$ 43,510.00	100%
820	148927	SCM2018 DAN MISC CAPITAL PROJ	$ 41,570.68	$ -	$ -	$ 41,570.68	100%
821	148928	SCM2018 DAN MISC NESC COMPL	$ 24,200.86	$ -	$ -	$ 24,200.86	100%
822	148929	SCM2018 DAN WILDLIFE PROTECT	$ 15,001.90	$ -	$ -	$ 15,001.90	100%
823	148930	SCM2018 DAN SUB BLD & GRNDS	$ 16,068.96	$ -	$ -	$ 16,068.96	100%
824	148970	SCM2018 DAN TOOLS & EQUIPMENT	$ 12,595.00	$ -	$ -	$ 12,595.00	100%
825	152559	Danville Cap Tools 2017-2019	$ 27,480.00	$ -	$ -	$ 27,480.00	100%
826	152560	Richmond Cap Tools 2017-2019	$ 24,045.01	$ -	$ -	$ 24,045.01	100%
827	152792	Richmond N. Sub	$ 471,045.60	$ -	$ -	$ 471,045.60	100%
828	152793	Mt. Vernon Substation Dist	$ 267,774.32	$ -	$ -	$ 267,774.32	100%
829	152758	Black Branch Rd Ckt	$ 4,866.25	$ -	$ -	$ 4,866.25	100%
830	138168	DSP PAYNES MILL SUB PROJ	$ 2,896,278.89	$ -	$ -	$ 2,896,278.89	100%
831	144909	DSP HUME ROAD SUB PHASE2	$ 3,883,465.87	$ -	$ -	$ 3,883,465.87	100%
832	148683	DSP LAWRENCEBURG SUB PROP	$ 400,750.00	$ -	$ -	$ 400,750.00	100%
833	148685	DSP MT VERNON SUBSTATION PROJ	$ 1,969,349.59	$ -	$ -	$ 1,969,349.59	100%
834	148710	DSP RICHMOND NORTH SUB PROJ	$ 3,482,690.20	$ -	$ -	$ 3,482,690.20	100%
835	148720	VILEY 2 SUB XFMR	$ 1,816,526.45	$ -	$ -	$ 1,816,526.45	100%
836	148730	SCM2017 KU SCADA EXPANSION	$ 450,033.28	$ -	$ -	$ 450,033.28	100%
837	148744	SCM2017 KU LEGACY RELAY REPL	$ 51,074.55	$ -	$ -	$ 51,074.55	100%
838	148746	SCM2017 LEX LEGACY RTU REPL	$ 93,528.21	$ -	$ -	$ 93,528.21	100%
839	148747	SCM2017 LEX REPL LEGACY BRKR	$ 63,953.16	$ -	$ -	$ 63,953.16	100%
840	148759	SCM2017 KU REPL LTC/REG CNTRL	$ 11,103.16	$ -	$ -	$ 11,103.16	100%
841	148790	SCM2017 KU LTC OIL FILT ADDS	$ 13,531.89	$ -	$ -	$ 13,531.89	100%
842	148791	SCM2017 KU OIL CONTAINMENT UPG	$ 179,836.11	$ -	$ -	$ 179,836.11	100%
843	148796	SCM2017 LEX REPL BREAKERS	$ 3,435.00	$ -	$ -	$ 3,435.00	100%
844	148800	SCM2017 LEX SUB BLDNG & GND	$ 4,441.27	$ -	$ -	$ 4,441.27	100%
845	148872	2017 KU TRANSFORMER REWIND	$ 660,665.00	$ -	$ -	$ 660,665.00	100%
846	148892	N1DT STONEWALL 2 SUB	$ 2,744,078.96	$ -	$ -	$ 2,744,078.96	100%
847	148905	SCM2018 KU LEGACY RELAY REPL	$ 50,380.00	$ -	$ -	$ 50,380.00	100%
848	148906	SCM2018 LEX REPL SUB BATTERY	$ 26,287.03	$ -	$ -	$ 26,287.03	100%
849	148907	SCM2018 LEX LEGACY RTU REPL	$ 64,012.22	$ -	$ -	$ 64,012.22	100%
850	148908	SCM2018 LEX REPL LEGACY BRKR	$ 112,426.10	$ -	$ -	$ 112,426.10	100%
851	148919	SCM2018 KU REPL LTC/REG CNTRL	$ 99,471.11	$ -	$ -	$ 99,471.11	100%
852	148936	SCM2018 KU 34KV SUB MISC	$ 67,459.07	$ -	$ -	$ 67,459.07	100%
853	148937	SCM2018 KU LTC OIL FILT ADDS	$ 70,798.14	$ -	$ -	$ 70,798.14	100%
854	148938	SCM2018 KU OIL CONTAINMENT UPG	$ 77,716.10	$ -	$ -	$ 77,716.10	100%
855	148940	SCM2018 KU LIGHTNING PROTECT	$ 29,626.09	$ -	$ -	$ 29,626.09	100%
856	148941	SCM2018 LEX MISC CAPITAL SUB	$ 80,923.69	$ -	$ -	$ 80,923.69	100%
857	148942	SCM2018 LEX MISC NESC COMPL	$ 31,868.14	$ -	$ -	$ 31,868.14	100%
858	148943	SCM2018 LEX REPL BREAKERS	$ 123,468.13	$ -	$ -	$ 123,468.13	100%
859	148944	SCM2018 LEX REPL BUSHINGS	$ 54,816.09	$ -	$ -	$ 54,816.09	100%
860	148945	SCM2018 LEX REPL REGULATORS	$ 54,864.06	$ -	$ -	$ 54,864.06	100%
861	148946	SCM2018 LEX WILDLIFE PROTECT	$ 15,886.09	$ -	$ -	$ 15,886.09	100%
862	148947	SCM2018 LEX SUB BLDNG & GND	$ 30,867.03	$ -	$ -	$ 30,867.03	100%
863	148962	2018 KU TRANSFORMER REWIND	$ 652,650.00	$ -	$ -	$ 652,650.00	100%
864	148966	SCM2018 LEX TOOLS & EQUIPMENT	$ 16,030.00	$ -	$ -	$ 16,030.00	100%
865	152818	KU Dist Capacitors	$ 126,248.16	$ -	$ -	$ 126,248.16	100%
866	152820	DSP Viley 2 dist	$ 881,080.00	$ -	$ -	$ 881,080.00	100%
867	152822	West Hickman Transf Add	$ 48,810.00	$ -	$ -	$ 48,810.00	100%
868	152826	Transfer for Lex Plant Pisgah	$ 424,860.00	$ -	$ -	$ 424,860.00	100%
869	152838	Dist Capacitors KU 2018	$ 4,616.84	$ -	$ -	$ 4,616.84	100%
870	152840	Hume Rd Sub phase 2 dist	$ 786,980.00	$ -	$ -	$ 786,980.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of June 30, 2018

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
871	152860	Paynes Mill Rd Sub/Dist/fds	$ 84,300.00	$ -	$ -	$ 84,300.00	100%
872	152868	URD Cable Repl/rejuv 2018	$ 194,888.56	$ -	$ -	$ 194,888.56	100%
873	152599	DSP Paris Circuit 805	$ 163,735.00	$ -	$ -	$ 163,735.00	100%
874	148758	SCM2017 PINE REPL LEGACY BRKR	$ 35,790.84	$ -	$ -	$ 35,790.84	100%
875	148809	SCM2017 PINE FAILED BRKR/RECL	$ 49,865.42	$ -	$ -	$ 49,865.42	100%
876	148810	SCM2017 PINE MISC CAPITAL SUB	$ 74,766.05	$ -	$ -	$ 74,766.05	100%
877	148811	SCM2017 PINE MISC NESC COMPL	$ 34,980.42	$ -	$ -	$ 34,980.42	100%
878	148812	SCM2017 PINE WILDLIFE PROTECT	$ 15,091.26	$ -	$ -	$ 15,091.26	100%
879	148813	SCM2017 PINE SUB BLDNG & GND	$ 24,675.42	$ -	$ -	$ 24,675.42	100%
880	148874	SCM2017 PINE TOOLS & EQUIPMENT	$ 13,740.00	$ -	$ -	$ 13,740.00	100%
881	148915	SCM2018 PINE RPL 22KV&34KV BRK	$ 152,496.83	$ -	$ -	$ 152,496.83	100%
882	148917	SCM2018 PINE REPL LEGACY BRKR	$ 74,425.00	$ -	$ -	$ 74,425.00	100%
883	148918	SCM2018 PINE REPL SUB BATTERY	$ 19,691.13	$ -	$ -	$ 19,691.13	100%
884	148956	SCM2018 PINE FAILED BRKR/RECL	$ 57,250.00	$ -	$ -	$ 57,250.00	100%
885	148957	SCM2018 PINE MISC CAPITAL SUB	$ 58,575.00	$ -	$ -	$ 58,575.00	100%
886	148958	SCM2018 PINE MISC NESC COMPL	$ 26,335.00	$ -	$ -	$ 26,335.00	100%
887	148959	SCM2018 PINE WILDLIFE PROTECT	$ 35,947.28	$ -	$ -	$ 35,947.28	100%
888	148960	SCM2018 PINE SUB BLDNG & GND	$ 15,065.00	$ -	$ -	$ 15,065.00	100%
889	148964	SCM2018 PINE TOOLS & EQUIPMENT	$ 10,305.00	$ -	$ -	$ 10,305.00	100%
890	148981	SCM2017 PINE RPL 22KV&34KV BKR	$ 60,466.26	$ -	$ -	$ 60,466.26	100%
TOTAL			$ 577,876,106.29	$ -	$ -	$ 577,876,106.29	

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

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1	001KU16	Access Switch Rotation-KU16	$ 313,750.09	$ -	$ -	$ 313,750.09	100%
2	002KU15	Aligne Fuels Reports-KU15	$ 4,163.84	$ -	$ -	$ 4,163.84	100%
3	002KU16	Analog Sunset-KU16	$ (2,461,054.92)	$ -	$ -	$ (2,461,054.92)	100%
4	003KU15	Aligne Upgrade-KU15	$ 18,142.51	$ -	$ -	$ 18,142.51	100%
5	004KU14	Call Center-Route&Report-KU14	$ 159,341.06	$ -	$ -	$ 159,341.06	100%
6	006KU16	Bulk Power & Env Systems-KU16	$ 50,292.69	$ -	$ -	$ 50,292.69	100%
7	007KU16	Cabling Server Connect-KU16	$ 22,500.05	$ -	$ -	$ 22,500.05	100%
8	009KU16	CERUS IV-KU16	$ 199,999.97	$ -	$ -	$ 199,999.97	100%
9	011KU16	CIP Compl Year 6-KU16	$ 211,348.08	$ -	$ -	$ 211,348.08	100%
10	012KU15	CIP Compl Tools - Year 5-KU15	$ (5,796.00)	$ -	$ -	$ (5,796.00)	100%
11	012KU16	CIP Compl Tools - Year 6-KU16	$ 176,026.11	$ -	$ -	$ 176,026.11	100%
12	013KU16	Core Network Infra-KU16	$ 74,999.97	$ -	$ -	$ 74,999.97	100%
13	017KU16	Electric Insp Enhan-KU16	$ 140,000.06	$ -	$ -	$ 140,000.06	100%
14	019KU15	Design Tool Repl (WIM)-KU15	$ 1,421,533.82	$ -	$ -	$ 1,421,533.82	100%
15	021KU16	Further app virt build-KU16	$ 113,160.15	$ -	$ -	$ 113,160.15	100%
16	023KU16	IT Security Infrast-KU16	$ 33,000.00	$ -	$ -	$ 33,000.00	100%
17	025KU16	Lville Electrical Upgr-KU16	$ 25,001.96	$ -	$ -	$ 25,001.96	100%
18	026KU16	Lville Racks & Furn-KU16	$ 12,504.00	$ -	$ -	$ 12,504.00	100%
19	029KU16	Microsoft Lic True-up-KU16	$ 74,978.26	$ -	$ -	$ 74,978.26	100%
20	031KU16	Mobile Infrastructure-KU16	$ 64,201.59	$ -	$ -	$ 64,201.59	100%
21	032KU16	Mobile Radio-KU16	$ 94,750.68	$ -	$ -	$ 94,750.68	100%
22	033KU16	Mble Rad Syst Replace-KU16	$ 1,409,062.44	$ -	$ -	$ 1,409,062.44	100%
23	034KU16	Multi-Fun Dev Grow&Ref-KU16	$ 379,798.32	$ -	$ -	$ 379,798.32	100%
24	037KU16	Ntwrk Acc Dev&Site Infra-KU16	$ 76,373.22	$ -	$ -	$ 76,373.22	100%
25	038KU16	Ntwrk Acc Dev & Gate-KU16	$ 12,500.02	$ -	$ -	$ 12,500.02	100%
26	039KU16	Network Management-KU16	$ 18,750.00	$ -	$ -	$ 18,750.00	100%
27	040KU16	Network Test Equipment-KU16	$ 39,502.68	$ -	$ -	$ 39,502.68	100%
28	041KU15	Mobile Radio-KU15	$ 169.60	$ -	$ -	$ 169.60	100%
29	042KU15	Mble Rad Syst RepYr 1/2-KU15	$ (113,941.99)	$ -	$ -	$ (113,941.99)	100%
30	043KU16	Original SW Upgrade-KU16	$ 75,205.52	$ -	$ -	$ 75,205.52	100%
31	044KU16	Outside Cable Plant-KU16	$ 80,528.18	$ -	$ -	$ 80,528.18	100%
32	046KU16	Pers Product Grow & Ref-KU16	$ 100,000.01	$ -	$ -	$ 100,000.01	100%
33	047KU16	Phone Expan/Break Fix-KU16	$ 75,000.95	$ -	$ -	$ 75,000.95	100%
34	053KU15	Orcl Ntwk Mgmt Sys Rep-KU15	$ 0.00	$ -	$ -	$ 0.00	100%
35	053KU16	Replace PDUs - BOC-KU16	$ 174,729.06	$ -	$ -	$ 174,729.06	100%
36	059KU16	Sec Infra Enhancements-KU16	$ 50,000.02	$ -	$ -	$ 50,000.02	100%
37	060KU16	Serv Cap Expan and Rel-KU16	$ 21,249.99	$ -	$ -	$ 21,249.99	100%
38	063KU16	Simpsonville Elect Upg-KU16	$ 25,000.02	$ -	$ -	$ 25,000.02	100%
39	064KU16	Simpson Furn & Racks-KU16	$ 12,504.00	$ -	$ -	$ 12,504.00	100%
40	065KU16	Site Security Improve-KU16	$ 24,770.76	$ -	$ -	$ 24,770.76	100%
41	067KU16	Tele Rm Data Cent Y1/2-KU16	$ 194,456.14	$ -	$ -	$ 194,456.14	100%
42	068KU16	Telecom Shelter Ren-KU16	$ 23,990.91	$ -	$ -	$ 23,990.91	100%
43	071KU14	Telecom Shelter Renov-KU14	$ (15,369.23)	$ -	$ -	$ (15,369.23)	100%
44	073KU15	Serv Cap Expan and Rel-KU15	$ 84.36	$ -	$ -	$ 84.36	100%
45	074KU16	Upgrade Vmware Infra-KU16	$ 69,999.91	$ -	$ -	$ 69,999.91	100%
46	076KU16	Vulnerability Scanning-KU16	$ 13,282.07	$ -	$ -	$ 13,282.07	100%
47	077KU16	Wireless Upgrade (WERUS)-KU16	$ 87,500.00	$ -	$ -	$ 87,500.00	100%
48	078KU16	WMS Work MGMT Syst-KU	$ 56,000.20	$ -	$ -	$ 56,000.20	100%
49	079KU15	Telecom Shelter Ren-KU15	$ (0.01)	$ -	$ -	$ (0.01)	100%
50	080KU14	Lockout/Tagout (LOTO)-KU14	$ 466,294.99	$ -	$ -	$ 466,294.99	100%
51	081KU14	SE KY MW Buildout-KU14	$ 942,028.42	$ -	$ -	$ 942,028.42	100%
52	082KU15	Upgrade Vmware Infra-KU15	$ (0.03)	$ -	$ -	$ (0.03)	100%
53	085KU16	Monitor Replacement-KU16	$ 18,333.30	$ -	$ -	$ 18,333.30	100%
54	086KU16	Purch/Rebuild Radio Sites-KU16	$ 158,254.03	$ -	$ -	$ 158,254.03	100%
55	088KU16	Tech Ref desktop/laptops-KU16	$ 847,671.52	$ -	$ -	$ 847,671.52	100%
56	093KU16	Server HW Refresh-KU16	$ 233,673.01	$ -	$ -	$ 233,673.01	100%
57	100KU15	Replace Edge 95 Units-KU15	$ (147.60)	$ -	$ -	$ (147.60)	100%
58	100KU16	Microsoft EA-KU16	$ 225,679.39	$ -	$ -	$ 225,679.39	100%
59	108KU16	SOA Middleware Upgrades-KU16	$ 52,896.96	$ -	$ -	$ 52,896.96	100%
60	109KU16	WallStreet Suite Upgr-KU16	$ 126,052.47	$ -	$ -	$ 126,052.47	100%
61	110KU16	Monitoring Project-KU16	$ 99,999.96	$ -	$ -	$ 99,999.96	100%
62	113KU16	TOA Enhancements-KU16	$ 101,616.57	$ -	$ -	$ 101,616.57	100%
63	117150	Trimble County 2 KU	$ 51,832.30	$ -	$ -	$ 51,832.30	100%
64	117362	Accrued Labor - KU	$ (64,511.64)	$ -	$ -	$ (64,511.64)	100%
65	117KU16	TRODS-KU16	$ 130,987.77	$ -	$ -	$ 130,987.77	100%
66	118213	Va City-AEP Clinch River	$ 100,844.38	$ -	$ -	$ 100,844.38	100%
67	119903	Clear A&G 12/04	$ 0.00	$ -	$ -	$ 0.00	100%
68	120756	Misc. A/R Uncollect - KU Cap	$ (23,658.32)	$ -	$ -	$ (23,658.32)	100%
69	120KU14	UC&C-KU14	$ (1,842.40)	$ -	$ -	$ (1,842.40)	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
70	121840	G'TOWN & VER. CARD READERS	$ (10,802.97)	$ -	$ -	$ (10,802.97)	100%
71	122609	Ghent Ash Pond/Landfill	$ 17,478,332.29	$ -	$ -	$ 17,478,332.29	100%
72	122KU14	Ventyx Mobile Upgrade-KU14	$ 359,433.08	$ -	$ -	$ 359,433.08	100%
73	123219	KU BRCT7 A/B Conversion 08	$ 113,912.82	$ -	$ -	$ 113,912.82	100%
74	123961	GS SoftwareODS 2009	$ 57.63	$ -	$ -	$ 57.63	100%
75	124214	GH1 BOILER ROOM ROOF	$ 309,860.62	$ -	$ -	$ 309,860.62	100%
76	124323	GH1 TURBINE ROOM ROOF REPL	$ (51,310.85)	$ -	$ -	$ (51,310.85)	100%
77	124782	09 CENT BLUEGRASS STATION	$ (53,408.95)	$ -	$ -	$ (53,408.95)	100%
78	125KU16	EMS CIP-KU16	$ 67,111.74	$ -	$ -	$ 67,111.74	100%
79	126KU16	Expand EMS Dev System-KU16	$ 108,335.71	$ -	$ -	$ 108,335.71	100%
80	127134	TC CCP LANDFILL PH1 RAV-KU	$ (12,796,792.35)	$ -	$ -	$ (12,796,792.35)	100%
81	127182	PeopleSoft Time (KU %)	$ (993,225.66)	$ -	$ -	$ (993,225.66)	100%
82	127560	CANE RUN 7 - KU	$ 340,706.33	$ -	$ -	$ 340,706.33	100%
83	127KU16	EMS Sys_Monitor Tool-KU16	$ 37,918.92	$ -	$ -	$ 37,918.92	100%
84	129KU16	Implement SDE Replace-KU16	$ 511,009.98	$ -	$ -	$ 511,009.98	100%
85	130827	SCM 2013 Cent Rplc Bushings	$ (548.46)	$ -	$ -	$ (548.46)	100%
86	130867	BR3 FABRIC FILTER	$ 759,312.87	$ -	$ -	$ 759,312.87	100%
87	130870	GH1 FABRIC FILTER	$ 4,644,270.60	$ -	$ -	$ 4,644,270.60	100%
88	130871	GH2 FABRIC FILTER	$ (443,717.39)	$ -	$ -	$ (443,717.39)	100%
89	130872	GH3 FABRIC FILTER	$ 123,378.39	$ -	$ -	$ 123,378.39	100%
90	130873	GH4 FABRIC FILTER	$ 1,164,267.14	$ -	$ -	$ 1,164,267.14	100%
91	130KU15	Advanced Malware Detect-KU15	$ 435.62	$ -	$ -	$ 435.62	100%
92	131203	GH4 SH Spray Valve Retrofit	$ 240,660.76	$ -	$ -	$ 240,660.76	100%
93	131338	Ghent 345kV Control House	$ 1,739,790.85	$ -	$ -	$ 1,739,790.85	100%
94	131350	Tyrone Control House	$ 1,031,697.37	$ -	$ -	$ 1,031,697.37	100%
95	131355	Ghent Redesign 138kV Sub	$ 525,032.79	$ -	$ -	$ 525,032.79	100%
96	131809	CIP Test Lab-KU-2013	$ (157.73)	$ -	$ -	$ (157.73)	100%
97	131861	CIP-KU-2016	$ 312,878.53	$ -	$ -	$ 312,878.53	100%
98	132000KU	TC CT HGP Insp #1-KU	$ 3,021,853.74	$ -	$ -	$ 3,021,853.74	100%
99	132245	Brown Landfill Phase II	$ 52,606.02	$ -	$ -	$ 52,606.02	100%
100	132371	Brown Landfill PH I	$ 3,870,911.88	$ 264,675.52	$ -	$ 4,135,587.40	94%
101	132674	KU Park Control House	$ 949,147.69	$ -	$ -	$ 949,147.69	100%
102	132865	OXFORD COAL MINE TAP	$ (234,829.99)	$ -	$ -	$ (234,829.99)	100%
103	132928KU	GS CDM Aurora - KU	$ 50,869.54	$ -	$ -	$ 50,869.54	100%
104	133088	BR FGD Agitator Repl 16	$ 31,233.01	$ -	$ -	$ 31,233.01	100%
105	133102KU	GS GE 345kV Spr KU	$ 1,139,347.46	$ -	$ -	$ 1,139,347.46	100%
106	133250	Leestown Road Hwy Proj 2011	$ 46,960.24	$ -	$ -	$ 46,960.24	100%
107	133456	GH3 & 4 J Conveyor Siding	$ 511,767.65	$ -	$ -	$ 511,767.65	100%
108	133468	GH3 SCR L1 Replacement	$ 792,212.44	$ -	$ -	$ 792,212.44	100%
109	133470	GH4 SCR L1 Regen 2017	$ 449,267.65	$ -	$ -	$ 449,267.65	100%
110	133493	GH4 C Feedwater Heater Repl	$ 137,018.80	$ -	$ -	$ 137,018.80	100%
111	133520	GH4 B Feedwater Htr Repl	$ 118,273.96	$ -	$ -	$ 118,273.96	100%
112	133590	GH1 SCR L1 Catalyst Regen 2016	$ 151,318.25	$ -	$ -	$ 151,318.25	100%
113	133591	GH1 SCR L3 Catalyst Regen 2016	$ 130,142.31	$ -	$ -	$ 130,142.31	100%
114	133638	EFFLUENT WATER STUDY - BR	$ 679,000.00	$ -	$ -	$ 679,000.00	100%
115	133641	EFFLUENT WATER STUDY-GH	$ 653,000.00	$ -	$ -	$ 653,000.00	100%
116	133683	EFFLUENT WATER STUDY-TC KU	$ 1,540,703.97	$ -	$ -	$ 1,540,703.97	100%
117	133740	GH CHA&CHA1 4kv Switchgear	$ 88,239.03	$ -	$ -	$ 88,239.03	100%
118	133789	GH4 Sample Panel Replacement	$ 299,272.72	$ -	$ -	$ 299,272.72	100%
119	133790	GH3 Sample Panel Replacement	$ 309,712.10	$ -	$ -	$ 309,712.10	100%
120	133793	GH 3-5 Pulv Gearbox	$ 786,475.96	$ -	$ -	$ 786,475.96	100%
121	133890	BRCT Pipeline AC Mitigation	$ 152,439.00	$ -	$ -	$ 152,439.00	100%
122	133KU16	NE KY Buildout Eng Phase-KU16	$ 95,306.99	$ -	$ -	$ 95,306.99	100%
123	134111KU	TC2 SCR L2 REPLACE-KU	$ 203,628.74	$ -	$ -	$ 203,628.74	100%
124	134190	EKP CPR PLT RELO	$ 78.54	$ -	$ -	$ 78.54	100%
125	134232KU	TC 2 KU BOILER METAL OVERLAY	$ 683,935.18	$ -	$ -	$ 683,935.18	100%
126	134237	DSP LEX AREA MAJOR PROJECTS	$ 349,044.33	$ -	$ -	$ 349,044.33	100%
127	134283	BNDS MILL-FNCHVLLE STAT REPL	$ 128,903.27	$ -	$ -	$ 128,903.27	100%
128	134284	SR 2016 Bonds Mill-Finchville	$ 719,579.87	$ -	$ -	$ 719,579.87	100%
129	134KU15	Cascade Corp Sec Assets-KU15	$ 71,471.13	$ -	$ -	$ 71,471.13	100%
130	135112	BR2 Coal Fdr Transition Chutes	$ 10,878.96	$ -	$ -	$ 10,878.96	100%
131	135361	REL LEXPLNT-PISGH 69RBLD	$ 2,678,532.16	$ -	$ -	$ 2,678,532.16	100%
132	135433	TEP-Add 345kV Brkr to W Lex	$ 1,092.01	$ -	$ -	$ 1,092.01	100%
133	135625	Matanzas Sub Upgrade	$ (203,772.10)	$ -	$ -	$ (203,772.10)	100%
134	135911	DLC - KU	$ 2,035,244.72	$ -	$ -	$ 2,035,244.72	100%
135	135KU16	Rate Case 2016-KU16	$ 56,000.00	$ -	$ -	$ 56,000.00	100%
136	136555KU	GS SL IFT Anlzr KU	$ 13,568.00	$ -	$ -	$ 13,568.00	100%
137	137011	BR1/2 A Conv to 1-1&1-2 Crshrs	$ 135,242.14	$ -	$ -	$ 135,242.14	100%
138	137031	GH Ash Filtra Controls Repl	$ 4,831.16	$ -	$ -	$ 4,831.16	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
139	137033	GH Barge Mooring Cell C-9	$ 90,000.00	$ -	$ -	$ 90,000.00	100%
140	137041	GH4 UPS Replacement	$ 11,117.24	$ -	$ -	$ 11,117.24	100%
141	137045KU	TC2 KU AIR HEAT BASKETS	$ 142,145.63	$ -	$ -	$ 142,145.63	100%
142	137071	GH4 FGD Sump Pump Repl	$ 96,308.53	$ -	$ -	$ 96,308.53	100%
143	137083	GH3 FGD ME Chevron Repl	$ 354,809.21	$ -	$ -	$ 354,809.21	100%
144	137163	BR CY HMI Addition	$ 14,262.99	$ -	$ -	$ 14,262.99	100%
145	137206	BRCT 11N2 SFC Controls Upgrade	$ 153,837.76	$ -	$ -	$ 153,837.76	100%
146	137375	GH 1-6 Pulv Gearbox	$ 630,000.61	$ -	$ -	$ 630,000.61	100%
147	137492	TC Landfill Add'l Land KU	$ 236,753.98	$ -	$ -	$ 236,753.98	100%
148	137662KU	TC2 KU SUB SCRAPER CONVEYOR	$ 175,737.21	$ -	$ -	$ 175,737.21	100%
149	137738	HWY 641 RELO	$ 217.52	$ -	$ -	$ 217.52	100%
150	137745	PR HARDIN CO SMITH 345KV P2	$ 1,586,076.89	$ -	$ -	$ 1,586,076.89	100%
151	137749	DSP SHELBYVILLE E-TRANS	$ 346,103.09	$ -	$ -	$ 346,103.09	100%
152	138898KU	Enterprise Info Mgmt-KU12	$ 35,936.82	$ -	$ -	$ 35,936.82	100%
153	138KU16	PowerPlant Module Upgr-KU16	$ 212,735.00	$ -	$ -	$ 212,735.00	100%
154	139046	TC2 DSI System - KU	$ 934,506.99	$ 5,744.91	$ -	$ 940,251.90	99%
155	139595KU	GS GE DME Phase II KU	$ 41,181.95	$ -	$ -	$ 41,181.95	100%
156	139598KU	GS GE Aux Trans Prot KU	$ 158,976.16	$ -	$ -	$ 158,976.16	100%
157	139600KU	GS CDM PRC-05 Collect KU	$ 103.95	$ -	$ -	$ 103.95	100%
158	139638KU	0-GS CDM CIP Ver 5.0 KU	$ 1,124.83	$ -	$ -	$ 1,124.83	100%
159	139669	BR1&2 Mercury Mitigation Syst	$ (32.02)	$ -	$ -	$ (32.02)	100%
160	139670KU	GS CDM CIP Ver 6.0 KU	$ 142,099.56	$ -	$ -	$ 142,099.56	100%
161	139771KU	TC2 KU CO MONITOR SYS	$ (7,224.99)	$ -	$ -	$ (7,224.99)	100%
162	139788KU	TC KU COAL HAND PLC REPL	$ (3,783.79)	$ -	$ -	$ (3,783.79)	100%
163	139789KU	TC KU RADIO SYS COAL TUNL	$ 1,320.71	$ -	$ -	$ 1,320.71	100%
164	139906	TEP-Morganfield 161kV Brkr Add	$ 151,720.96	$ -	$ -	$ 151,720.96	100%
165	139979	TEP-FARLEY-US STEEL 69kV	$ 226,030.12	$ -	$ -	$ 226,030.12	100%
166	139996	TEP-ALCLDE-ELHU	$ (8,211.39)	$ -	$ -	$ (8,211.39)	100%
167	139KU15	CTS/AFB-Accting Enhance-KU15	$ 70,000.02	$ -	$ -	$ 70,000.02	100%
168	139KU16	Central Firewall Mgmt-KU16	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
169	140018	Dix Upgrade KU 2014	$ 33,093.90	$ -	$ -	$ 33,093.90	100%
170	140098	EMS OPERATOR MONITORS-KU-2016	$ 21,598.07	$ -	$ -	$ 21,598.07	100%
171	140194	GH Crusher Hse 2 Dust Col	$ 811,581.00	$ -	$ -	$ 811,581.00	100%
172	140204	GH1 Blowdown Line Repl	$ 549,992.78	$ -	$ -	$ 549,992.78	100%
173	140208	GH2 CT Fan Blade Replacement	$ 72,462.60	$ -	$ -	$ 72,462.60	100%
174	140485	ELIZABETHTOWN T&E CAPITAL 2014	$ (66.14)	$ -	$ -	$ (66.14)	100%
175	140526	SCM2015 CENT RTU REPLACEMENTS	$ (1,635.49)	$ -	$ -	$ (1,635.49)	100%
176	140528	SCM2015 CENT REPL LTC/REG CNTR	$ (3,933.73)	$ -	$ -	$ (3,933.73)	100%
177	140545	SCM2015 PINE REPL 22KV BRKRS	$ (0.85)	$ -	$ -	$ (0.85)	100%
178	140548	SCM2015 PINE REPL OIL BRKRS	$ 1,702.66	$ -	$ -	$ 1,702.66	100%
179	140574	SCM2015 CENT MISC CAPITAL SUB	$ 1,526.07	$ -	$ -	$ 1,526.07	100%
180	140577	SCM2015 CENT REPL BREAKERS	$ (4,149.72)	$ -	$ -	$ (4,149.72)	100%
181	140579	SCM2015 CENT REPL BUSHINGS	$ (0.20)	$ -	$ -	$ (0.20)	100%
182	140620	SCM2015 EARL FAILED BRKR/RECL	$ 4,181.95	$ -	$ -	$ 4,181.95	100%
183	140624	SCM2015 EARL WILDLIFE PROTECT	$ (351.63)	$ -	$ -	$ (351.63)	100%
184	140632	SCM2015 PINE FAILED BRKR/RECL	$ (0.02)	$ -	$ -	$ (0.02)	100%
185	140634	SCM2015 PINE MISC CAPITAL SUB	$ (0.34)	$ -	$ -	$ (0.34)	100%
186	140635	SCM2015 PINE MISC NESC COMPL	$ (566.79)	$ -	$ -	$ (566.79)	100%
187	140658KU	TC CT KU LC1 UPGD #1	$ 178,036.76	$ -	$ -	$ 178,036.76	100%
188	141389	KU FURNITURE PROJ	$ 327,191.23	$ -	$ -	$ 327,191.23	100%
189	141400	Business Offices CapEx 2015	$ 12,266.96	$ -	$ -	$ 12,266.96	100%
190	141427	KU FURNITURE & CHAIRS	$ (314.28)	$ -	$ -	$ (314.28)	100%
191	141436	KU FAILED EQP REPLACE 2016	$ 55,360.00	$ -	$ -	$ 55,360.00	100%
192	141438	KU FURN & CHAIR 2016	$ 78,420.15	$ -	$ -	$ 78,420.15	100%
193	141577	Meter Shop 2016 Lex Forklift	$ 50,380.36	$ -	$ -	$ 50,380.36	100%
194	141636	MS 2016 KU Danville Board	$ 23,805.69	$ -	$ -	$ 23,805.69	100%
195	142401	TEP-CMPGD-EMNUEL-TP	$ 80,075.58	$ -	$ -	$ 80,075.58	100%
196	142569	Paint Lick Hwy Project	$ 23,605.60	$ -	$ -	$ 23,605.60	100%
197	142753KU	TC2 KU IGNIT FUEL 2015	$ 1,511,647.05	$ 462.87	$ -	$ 1,512,109.92	100%
198	142760	Rplce EMS Wkstations-KU-2013	$ 11,932.97	$ -	$ -	$ 11,932.97	100%
199	142896	Earlington 2014 Pole Insp	$ 5,062.75	$ -	$ -	$ 5,062.75	100%
200	142KU16	UC4 Upgrade to V10-KU16	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
201	143043	Brown Solar Facility - KU	$ 3,879,357.55	$ 18,174.96	$ -	$ 3,897,532.51	100%
202	143049	MILLERSBURG-BYPASS-RELO	$ 65.09	$ -	$ -	$ 65.09	100%
203	143109	STAMPING GROUND - 0481	$ 114,951.18	$ -	$ -	$ 114,951.18	100%
204	143325	LEXINGTON CEMI	$ 11,360.76	$ -	$ -	$ 11,360.76	100%
205	143640 KU	CR7 NGCC Inventory KU	$ (25,415.19)	$ -	$ -	$ (25,415.19)	100%
206	143755	DELAPLAIN TRANSFORMER UPGRD	$ (286.18)	$ -	$ -	$ (286.18)	100%
207	143864 KU	PR Gas Pipe Line KU	$ 5,651,416.25	$ 5,013.18	$ -	$ 5,656,429.43	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
208	143872	TRANSFER REGULATORS FROM LGE	$ (107.49)	$ -	$ -	$ (107.49)	100%
209	143KU16	Light Table Licenses-KU16	$ 19,600.08	$ -	$ -	$ 19,600.08	100%
210	144038	GHENT LANDFILL PHASE IB	$ (30,486.98)	$ 17,875.11	$ -	$ (12,611.87)	242%
211	144061	REL TUNNELL HILL SWITCH	$ 267,530.20	$ -	$ -	$ 267,530.20	100%
212	144081	TRANSFORMERS FROM LGE	$ (617.58)	$ -	$ -	$ (617.58)	100%
213	144112	BACKUP CC V_WALL RPLC-KU-2016	$ 47,600.00	$ -	$ -	$ 47,600.00	100%
214	144129	Rpl Dix Dam 604 & 624 Brkrs	$ 290.14	$ -	$ -	$ 290.14	100%
215	144140	Rpl (3) Leitchfield Brkrs	$ 366,963.91	$ -	$ -	$ 366,963.91	100%
216	144141	Rpl (1) 138kV Ohio Co Brkr	$ 5,182.95	$ -	$ -	$ 5,182.95	100%
217	144143	Rpl Toyota South 714 Brkr	$ 208,819.49	$ -	$ -	$ 208,819.49	100%
218	144150	Rpl Middlesboro Fence	$ 0.11	$ -	$ -	$ 0.11	100%
219	144152	Rpl Green River 69kV Fence	$ 725.85	$ -	$ -	$ 725.85	100%
220	144158	Rpl East Frankfort Fence	$ (18,607.73)	$ -	$ -	$ (18,607.73)	100%
221	144179	GH1 Boiler Lwr Sidewall Panel	$ 25,203.68	$ -	$ -	$ 25,203.68	100%
222	144180	GH3 ESS MCC Transfer Swt	$ 10,890.14	$ -	$ -	$ 10,890.14	100%
223	144181	GH4 APH Coil	$ 109,051.46	$ -	$ -	$ 109,051.46	100%
224	144249	GH CY Office-Locker Building	$ 306,030.93	$ -	$ -	$ 306,030.93	100%
225	144256	GH Coal Conveyor Structure Rpl	$ 1,761,882.66	$ -	$ -	$ 1,761,882.66	100%
226	144275	GH 3&4 Brominator Upgrade	$ 68,332.23	$ -	$ -	$ 68,332.23	100%
227	144276	GH4 Aux Trans HU Relay	$ 38,451.63	$ -	$ -	$ 38,451.63	100%
228	144280	GH4 ESS MCC Transfer Swt	$ 21,337.22	$ -	$ -	$ 21,337.22	100%
229	144291	GH1 Coal Handling Controls	$ 125,165.01	$ -	$ -	$ 125,165.01	100%
230	144295	GH 3-1 CT Fan Gearbox	$ 28,985.04	$ -	$ -	$ 28,985.04	100%
231	144296	GH2 Electromatic Valve	$ 97,017.67	$ -	$ -	$ 97,017.67	100%
232	144338	Brown N CIP Security Upgrds	$ 1,853,022.28	$ -	$ -	$ 1,853,022.28	100%
233	144360	REL-Madisonville 604 Brkr Add	$ (108,023.88)	$ -	$ -	$ (108,023.88)	100%
234	144364	REL-Parkers Mill 604 Brkr Adds	$ 6,307.43	$ -	$ -	$ 6,307.43	100%
235	144366	REL-Warsaw 604 Brkr Addition	$ (1,752.03)	$ -	$ -	$ (1,752.03)	100%
236	144421	GH 3-6 Pulv Gearbox	$ 576,617.04	$ -	$ -	$ 576,617.04	100%
237	144432	'BR1 Maintenance Vent Fan Repl	$ 48,984.15	$ -	$ -	$ 48,984.15	100%
238	144433	'BR3 Maintenance Vent Fan Repl	$ 56,524.67	$ -	$ -	$ 56,524.67	100%
239	144435	DX Building Refurbishment	$ 1,487.17	$ -	$ -	$ 1,487.17	100%
240	144441	BR2 ID Fn-FGD Duct Exp Jnt Rpl	$ 212,571.16	$ -	$ -	$ 212,571.16	100%
241	144445	BR1 Flame Scanner Card Repl	$ 73,905.35	$ -	$ -	$ 73,905.35	100%
242	144489	BR Workout Facility	$ 24,536.79	$ -	$ -	$ 24,536.79	100%
243	144587	SIMPSONVILLE FENCE KU IT	$ 9,295.87	$ -	$ -	$ 9,295.87	100%
244	144594	ONE Q ELECTRICAL - 2015 KU	$ (12,280.00)	$ -	$ -	$ (12,280.00)	100%
245	144597	LOUDON RENOVATIONS 2015	$ 1,005.17	$ -	$ -	$ 1,005.17	100%
246	144598	KU ELECTRICAL 2015	$ 928.00	$ -	$ -	$ 928.00	100%
247	144610	BR Main Pond Closure	$ 8,658,126.91	$ 21,765.58	$ -	$ 8,679,892.49	100%
248	144619	KU-HVAC REPLACEMENT 2015	$ 12,500.00	$ -	$ -	$ 12,500.00	100%
249	144632	REL-Cawood 604 Brkr Addition	$ 99,999.94	$ -	$ -	$ 99,999.94	100%
250	144636	REL-Stanford 604 Brkr Add	$ 99,999.94	$ -	$ -	$ 99,999.94	100%
251	144682	TEP-DFR Replace MODs-KU	$ 11,228.86	$ -	$ -	$ 11,228.86	100%
252	144711	Earlington Cap Tools 2015-16	$ (5,866.46)	$ -	$ -	$ (5,866.46)	100%
253	144719	Lexington Cap Tools 2015-16	$ 1,385.31	$ -	$ -	$ 1,385.31	100%
254	144735	Haefling Ckt 0055 Dist	$ (16,892.65)	$ -	$ -	$ (16,892.65)	100%
255	144737	Lexington Area Major Proj	$ 1,058,022.38	$ -	$ -	$ 1,058,022.38	100%
256	144739	Versailles 4kV Ckt 505 Upgrade	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
257	144741	Manhole Cover Repl Prog KU	$ 14,722.63	$ -	$ -	$ 14,722.63	100%
258	144743	Reconductor Ckt 2220 Lebanon	$ 33,635.80	$ -	$ -	$ 33,635.80	100%
259	144744	RIC Ckt 2109 Reconductor	$ (11,695.80)	$ -	$ -	$ (11,695.80)	100%
260	144746	KU Distribution Capacitors	$ 39,200.53	$ -	$ -	$ 39,200.53	100%
261	144747	Milford Recond	$ (86.44)	$ -	$ -	$ (86.44)	100%
262	144751	Shelbyville East Dist	$ 204,822.05	$ -	$ -	$ 204,822.05	100%
263	144769	LEX AREA MAJOR SUB PROJECT	$ 1,325,119.63	$ -	$ -	$ 1,325,119.63	100%
264	144770	SHELBYVILLE EAST DIST SUB	$ 664,908.97	$ -	$ -	$ 664,908.97	100%
265	144771	LOCKPORT SUB ADD 138KV BRKR	$ 271.07	$ -	$ -	$ 271.07	100%
266	144774	SCM2015 DAN REPL LGCY OIL BRKR	$ 896.68	$ -	$ -	$ 896.68	100%
267	144775	SCM2015 DAN REPL LGCY VAC BRKR	$ 1,897.56	$ -	$ -	$ 1,897.56	100%
268	144777	HUNTERS BOTTOM SUB RECLOSER	$ (17.62)	$ -	$ -	$ (17.62)	100%
269	144785	SCM LEX UPGRD 4KV PORTABLE	$ 61,434.27	$ -	$ -	$ 61,434.27	100%
270	144820	SCM2016 LEX REPL SUB BATTERY	$ 119,341.77	$ -	$ -	$ 119,341.77	100%
271	144821	SCM2016 LEX LGCY RTU REPLACE	$ 124,963.56	$ -	$ -	$ 124,963.56	100%
272	144823	SCM2016 EARL REPL LEGACY BRKR	$ 279,192.30	$ -	$ -	$ 279,192.30	100%
273	144825	SCM2016 EARL REPL SUB BATTERY	$ 29,638.87	$ -	$ -	$ 29,638.87	100%
274	144826	SCM2016 DAN CA DIFF RELAY REPL	$ 21,203.05	$ -	$ -	$ 21,203.05	100%
275	144873	SCM2016 PINE REPL SUB BATTERY	$ 22,626.12	$ -	$ -	$ 22,626.12	100%
276	144874	SCM2016 LEX MISC CAPITAL SUB	$ 105,507.06	$ -	$ -	$ 105,507.06	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
277	144875	SCM2016 LEX MISC NESC COMPL	$ 26,967.32	$ -	$ -	$ 26,967.32	100%
278	144876	SCM2016 LEX REPL BREAKERS	$ 91,702.69	$ -	$ -	$ 91,702.69	100%
279	144877	SCM2016 LEX REPL BUSHINGS	$ 92,110.13	$ -	$ -	$ 92,110.13	100%
280	144878	SCM2016 LEX REPL REGULATORS	$ 64,008.46	$ -	$ -	$ 64,008.46	100%
281	144880	SCM2016 LEX WILDLIFE PROTECT	$ 31,717.69	$ -	$ -	$ 31,717.69	100%
282	144881	SCM2016 EARL FAILED BRKR/RECL	$ 71,009.69	$ -	$ -	$ 71,009.69	100%
283	144882	SCM2016 EARL MISC CAPITAL SUB	$ 173,463.20	$ -	$ -	$ 173,463.20	100%
284	144883	SCM2016 EARL MISC NESC COMPL	$ 138,542.46	$ -	$ -	$ 138,542.46	100%
285	144884	SCM2016 EARL WILDLIFE PROTECT	$ 52,203.17	$ -	$ -	$ 52,203.17	100%
286	144885	SCM2016 CENT LIGHTNING PROTECT	$ 49,892.44	$ -	$ -	$ 49,892.44	100%
287	144886	SCM2016 CENT LTC OIL FILT ADDS	$ 78,672.81	$ -	$ -	$ 78,672.81	100%
288	144887	SCM2016 KU OIL CONTAINMENT UPG	$ 158,845.91	$ -	$ -	$ 158,845.91	100%
289	144896	SCM2016 PINE FAILED BRKR/RECL	$ 92,347.77	$ -	$ -	$ 92,347.77	100%
290	144897	SCM2016 PINE MISC CAPITAL SUB	$ 98,813.19	$ -	$ -	$ 98,813.19	100%
291	144898	SCM2016 PINE MISC NESC COMPL	$ 52,009.85	$ -	$ -	$ 52,009.85	100%
292	144899	SCM2016 PINE SUB BLDNG & GND	$ 32,543.35	$ -	$ -	$ 32,543.35	100%
293	144900	SCM2016 PINE WILDLIFE PROTECT	$ 10,630.16	$ -	$ -	$ 10,630.16	100%
294	144903	SCM2016 PINE TOOLS & EQUIPMENT	$ 19,882.77	$ -	$ -	$ 19,882.77	100%
295	144904	SCM2016 EARL TOOLS & EQUIPMENT	$ 14,446.19	$ -	$ -	$ 14,446.19	100%
296	144905	SCM2016 LEX TOOLS & EQUIPMENT	$ 9,720.67	$ -	$ -	$ 9,720.67	100%
297	144907	SCM2016 DAN TOOLS & EQUIPMENT	$ 12,596.98	$ -	$ -	$ 12,596.98	100%
298	144962	REL-Farley/Artemus/Pine Panels	$ 418,203.76	$ -	$ -	$ 418,203.76	100%
299	144970	REL BARTON MOS	$ 298,835.68	$ -	$ -	$ 298,835.68	100%
300	144994	KU CAMERAS 2016	$ 175,028.00	$ -	$ -	$ 175,028.00	100%
301	144996	KU FIRE SYSTEMS 2016	$ 102,140.80	$ -	$ -	$ 102,140.80	100%
302	144998	KU SECURITY EQUIPMENT 2016	$ 57,000.00	$ -	$ -	$ 57,000.00	100%
303	145120	Paris Forklift 5000#	$ (515.36)	$ -	$ -	$ (515.36)	100%
304	145405	Adv Meter Sys KU 2015	$ 368,708.10	$ -	$ -	$ 368,708.10	100%
305	145887	Airport/Keeneland Reliability	$ 187.23	$ -	$ -	$ 187.23	100%
306	146001KU	TC KU LAB EQUIP 2016	$ 22,807.08	$ -	$ -	$ 22,807.08	100%
307	146004KU	TC KU PREDICT MAINT DEV 2016	$ 17,200.32	$ -	$ -	$ 17,200.32	100%
308	146005KU	TC KU SAFETY ERT EQUIP 2016	$ 26,072.75	$ -	$ -	$ 26,072.75	100%
309	146413	TRANSFORMERS FROM LGE1	$ (733.97)	$ -	$ -	$ (733.97)	100%
310	146421	Cumberland Gap Nat Pk	$ (162,615.56)	$ -	$ -	$ (162,615.56)	100%
311	146424	Danville 2015 PITP project	$ (689.83)	$ -	$ -	$ (689.83)	100%
312	146426	Earlington PITP project 2015	$ (5,062.75)	$ -	$ -	$ (5,062.75)	100%
313	146427	Elizabethtown PITP 2015	$ (48,660.94)	$ -	$ -	$ (48,660.94)	100%
314	146428	Richmond 2015 PITP project	$ (25,152.85)	$ -	$ -	$ (25,152.85)	100%
315	146439	Higby Mill Firewall	$ 76,854.96	$ -	$ -	$ 76,854.96	100%
316	146522	XFER TRANSFORMERS FROM LGE	$ (762.21)	$ -	$ -	$ (762.21)	100%
317	146526	LOUDEN RENOVATIONS	$ 0.67	$ -	$ -	$ 0.67	100%
318	146574	TRANSFER XFMR TO KU	$ (208.38)	$ -	$ -	$ (208.38)	100%
319	146595	Verda 4479	$ (894.19)	$ -	$ -	$ (894.19)	100%
320	146598	WBurg S. Ckt 0226	$ (15,593.92)	$ -	$ -	$ (15,593.92)	100%
321	146602	N-1 DIST XFMR LAKESHORE SUB	$ 595,716.95	$ -	$ -	$ 595,716.95	100%
322	146606	N-1 DIST XFMR LAKESHORE CW	$ 55,179.60	$ -	$ -	$ 55,179.60	100%
323	146609	BR Oil/Water Sep Level Indctrs	$ 24,012.57	$ -	$ -	$ 24,012.57	100%
324	146688	SCM2015 DAN WILDLIFE PROT	$ (904.07)	$ -	$ -	$ (904.07)	100%
325	146702	NRP FARLEY-ALCALDE	$ 101,038.21	$ -	$ -	$ 101,038.21	100%
326	146706	GRAHAMVILLE-WICKLIFFE P2	$ (671.61)	$ -	$ -	$ (671.61)	100%
327	146708	N-1 DISTXFMR INNOVATION DR SUB	$ 319,737.56	$ -	$ -	$ 319,737.56	100%
328	146710	NRP BROWN-FAWKES 138KV	$ 119.82	$ -	$ -	$ 119.82	100%
329	146714KU	TC KU OFFICE REBUILD 2015	$ 50.45	$ -	$ -	$ 50.45	100%
330	146731	W. Frankfort 69kV Brk (Reimb)	$ 3.71	$ -	$ -	$ 3.71	100%
331	146757	Lakeshore New Circuit	$ 46,082.27	$ -	$ -	$ 46,082.27	100%
332	146762	London Frontage Rd	$ 76,532.28	$ -	$ -	$ 76,532.28	100%
333	146763	LEBANON EAST SUB PROJECT	$ 234,889.51	$ -	$ -	$ 234,889.51	100%
334	146785	Wasioto 119 Widening	$ 83,083.12	$ -	$ -	$ 83,083.12	100%
335	146789	BOC FURNITURE-KU	$ (4,176.44)	$ -	$ -	$ (4,176.44)	100%
336	146822	2015 CEMI Earlington	$ (6,454.73)	$ -	$ -	$ (6,454.73)	100%
337	146823	Lex Arc Flash Ash Ave 2-0111	$ 13,000.00	$ -	$ -	$ 13,000.00	100%
338	146827	2015 CEMI Shelbyville	$ 30,737.85	$ -	$ -	$ 30,737.85	100%
339	146899	Nortonville 0819 KU CIFI 2016	$ 5,883.44	$ -	$ -	$ 5,883.44	100%
340	146902	Stonewall 0096 CIFI 2015	$ 7,472.62	$ -	$ -	$ 7,472.62	100%
341	146903	Reynolds 0044 KU CIFI 2016	$ 198,323.08	$ -	$ -	$ 198,323.08	100%
342	146904	Picadome 0232 KU CIFI 2016	$ 123,605.00	$ -	$ -	$ 123,605.00	100%
343	146905	Parkers Mill 0051 CIFI 2015	$ 1,145.18	$ -	$ -	$ 1,145.18	100%
344	146906	A O Smith 0607 CIFI 2015	$ 304.44	$ -	$ -	$ 304.44	100%
345	146907	SHUN PIKE 0581 KU CIFI 2016	$ 60,008.64	$ -	$ -	$ 60,008.64	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
346	146909	CEMI ETOWN 2015	$ (2,514.70)	$ -	$ -	$ (2,514.70)	100%
347	146910	Harlan 4406 CIFI 2015	$ 25,787.97	$ -	$ -	$ 25,787.97	100%
348	146911	Stinking Creek 0313 CIFI 2016	$ 85,692.45	$ -	$ -	$ 85,692.45	100%
349	146925	Online Mon Equip - W. Lex	$ 20,699.53	$ -	$ -	$ 20,699.53	100%
350	146936	RECEIVE 2 XFMRS FROM LGE	$ (777.53)	$ -	$ -	$ (777.53)	100%
351	146939	Lebanon East #427 Exits	$ 107,364.04	$ -	$ -	$ 107,364.04	100%
352	146941	LEBANON EAST TRNSFRMR ADD	$ 39,464.34	$ -	$ -	$ 39,464.34	100%
353	146982	PR Ghent-Blackwell 138kV	$ 1,558,363.61	$ -	$ -	$ 1,558,363.61	100%
354	146983	NRP GHENT-BLACKWELL 138kV	$ 157,053.46	$ -	$ -	$ 157,053.46	100%
355	146984	NRP BLACKWELL-KENTON 138kV	$ 201,330.20	$ -	$ -	$ 201,330.20	100%
356	146997	HIGBY MILL-KY RIVER P2	$ 9,956.40	$ -	$ -	$ 9,956.40	100%
357	146KU16	MR Hardware-KU16	$ 11,200.01	$ -	$ -	$ 11,200.01	100%
358	147011	BOC SECURITY RENOVATION-KU	$ 1,054.11	$ -	$ -	$ 1,054.11	100%
359	147024	REPLACE MIDWAY TRANSFORMER	$ 6,808.92	$ -	$ -	$ 6,808.92	100%
360	147032	RECEIVE 2 XFMR FROM LGE	$ (321.65)	$ -	$ -	$ (321.65)	100%
361	147087	KU NALCO ENGINEERING	$ (50,508.88)	$ -	$ -	$ (50,508.88)	100%
362	147089	ONE Q KU FITNESS CENTER 2015	$ 3,811.29	$ -	$ -	$ 3,811.29	100%
363	147091KU	GS GE CORS ENG KU	$ (7,718.65)	$ -	$ -	$ (7,718.65)	100%
364	147101	URD Cable Inj - LEXOC	$ (11,647.05)	$ -	$ -	$ (11,647.05)	100%
365	147130	NRP KENTON-RODBURN 138kV	$ 531,580.80	$ -	$ -	$ 531,580.80	100%
366	147131	PR Kenton-Rodburn 138kV	$ 187,593.33	$ -	$ -	$ 187,593.33	100%
367	147154	RECEIVE TRANSFORMER FROM LGE	$ (105.48)	$ -	$ -	$ (105.48)	100%
368	147159	Rpl Danville N 604 & 608 Brkrs	$ 56,993.14	$ -	$ -	$ 56,993.14	100%
369	147161	Rpl Taylor County 804 Brkr	$ 95,862.79	$ -	$ -	$ 95,862.79	100%
370	147162	Rpl Harlan Wye 614 Breaker	$ 24,172.07	$ -	$ -	$ 24,172.07	100%
371	147180KU	TC KU BAP/GSP SLOPE IMPROV	$ 4.22	$ -	$ -	$ 4.22	100%
372	147217	TEP-W. Cliff-Shakertown Term	$ 36,804.67	$ -	$ -	$ 36,804.67	100%
373	147218	TEP-Brown Subs Term Eqp	$ 43,965.62	$ -	$ -	$ 43,965.62	100%
374	147233	Wheatcroft 614 Brkr Rpl	$ 24,171.09	$ -	$ -	$ 24,171.09	100%
375	147241	TEP Corydon-Highland Mine 69kV	$ 287,450.14	$ -	$ -	$ 287,450.14	100%
376	147243	BR3 SCR 3rd Layer Catalyst 16	$ 387,793.68	$ -	$ -	$ 387,793.68	100%
377	147286	PR Spencer Road-Clark Co 69kV	$ 697,374.06	$ -	$ -	$ 697,374.06	100%
378	147287KU	TC KU REROUTE WATER FLOW	$ 2,039.84	$ -	$ -	$ 2,039.84	100%
379	147302	SIMPSONVILLE FENCE KU TR	$ 21,037.00	$ -	$ -	$ 21,037.00	100%
380	147303	GH1 SCR NOx Process Monitor	$ 63,145.98	$ -	$ -	$ 63,145.98	100%
381	147313	PR Bardstown-Elizabethtown	$ 2,261,002.03	$ -	$ -	$ 2,261,002.03	100%
382	147315	PR Lebanon-Springfield	$ 504,867.13	$ -	$ -	$ 504,867.13	100%
383	147334	PR London-Sweet Hollow 69kV	$ 3,225,051.96	$ -	$ -	$ 3,225,051.96	100%
384	147335	PR Green Rvr Plnt-Morganfield	$ 2,174,805.85	$ -	$ -	$ 2,174,805.85	100%
385	147341	Walker Bushings	$ 31,712.00	$ -	$ -	$ 31,712.00	100%
386	147344	Dorchester Bushings	$ 45,151.77	$ -	$ -	$ 45,151.77	100%
387	147345	Earlington North Bushings	$ 48,423.85	$ -	$ -	$ 48,423.85	100%
388	147350	GH3 Scanner Air Fan Repl	$ 32,100.55	$ -	$ -	$ 32,100.55	100%
389	147360	Tyrone Ground Grid	$ 138,486.66	$ -	$ -	$ 138,486.66	100%
390	147405	GH1-6 Feeder & Outlet Hop Repl	$ 78,416.60	$ -	$ -	$ 78,416.60	100%
391	147442	N-1 DIST XFMR CENTRAL CITY SUB	$ 1,966.16	$ -	$ -	$ 1,966.16	100%
392	147450	NRP Brown North-Hardin Co	$ 270,805.04	$ -	$ -	$ 270,805.04	100%
393	147460	GH1 12" Boiler Sump Line	$ 135,000.00	$ -	$ -	$ 135,000.00	100%
394	147461	NRP Grn Rvr Plnt-Grn Rvr Steel	$ 131,240.54	$ -	$ -	$ 131,240.54	100%
395	147463	NRP Grn Rvr Steel-Cloverport	$ 302,026.69	$ -	$ -	$ 302,026.69	100%
396	147465	NRP Livingston-So Paducah	$ 664,568.64	$ -	$ -	$ 664,568.64	100%
397	147466	NRP Crittenden-Morganfield	$ 18,136.19	$ -	$ -	$ 18,136.19	100%
398	147467	NRP Grn Rvr Plnt-Erlngton No	$ 704,836.65	$ -	$ -	$ 704,836.65	100%
399	147473	NRP Cloverport-Hardinsburg	$ 121,519.91	$ -	$ -	$ 121,519.91	100%
400	147474	NRP Hrdnsburg-Cen Hrdn EKPC	$ 58,117.62	$ -	$ -	$ 58,117.62	100%
401	147478	NRP GR Plant-Morganfield	$ 1,098,529.92	$ -	$ -	$ 1,098,529.92	100%
402	147534	REL Radcliff Switch	$ 172,971.11	$ -	$ -	$ 172,971.11	100%
403	147655	GH4 SCR Dilution Steam Ctrls	$ 19,387.18	$ -	$ -	$ 19,387.18	100%
404	147699	GH4 Turb Sealing Steam Ctrls	$ 32,859.65	$ -	$ -	$ 32,859.65	100%
405	147702	GH3 Crusher Hoists	$ 70,989.53	$ -	$ -	$ 70,989.53	100%
406	147712	GH3 SCR Dilution Steam Ctrls	$ 25,879.50	$ -	$ -	$ 25,879.50	100%
407	147713	GH2 Beck Drive Wiring Repl	$ 72,462.60	$ -	$ -	$ 72,462.60	100%
408	147822	Buena Vista Ckt 2104 Rec	$ 72,500.65	$ -	$ -	$ 72,500.65	100%
409	147824	Central City N1DT Ckt Work	$ (3,243.72)	$ -	$ -	$ (3,243.72)	100%
410	147875	GH Gys Farm Containment Berm	$ (1,981.00)	$ -	$ -	$ (1,981.00)	100%
411	147889	BRCY Fire Panel Repl	$ 15,077.69	$ -	$ -	$ 15,077.69	100%
412	147890	BR3 Conv Room Fire Panel	$ 9,749.44	$ -	$ -	$ 9,749.44	100%
413	147901	GH Central Tool Room	$ 449,443.59	$ -	$ -	$ 449,443.59	100%
414	147902	GH3 FGD Sump Pump	$ 96,273.35	$ -	$ -	$ 96,273.35	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
415	147906	BR1 O2 Analyzer/Probe Repl	$ 30,724.13	$ -	$ -	$ 30,724.13	100%
416	147914	BR2 DCS Battery Replacement	$ 11,513.95	$ -	$ -	$ 11,513.95	100%
417	147915	BR1 DCS Battery Replacement	$ 48,892.14	$ -	$ -	$ 48,892.14	100%
418	147916	BR3 Elevator Drive Replacement	$ 21,713.06	$ -	$ -	$ 21,713.06	100%
419	147924	BR FGD Inlet Duct Lining	$ 98,245.36	$ -	$ -	$ 98,245.36	100%
420	147928	BR 1A Feedwater Heater Repl	$ 101,713.10	$ -	$ -	$ 101,713.10	100%
421	147936	BR2 APHC Repl	$ 50,764.48	$ -	$ -	$ 50,764.48	100%
422	147942	BRCT5 C Insp & Parts Recond	$ 1,175,000.08	$ -	$ -	$ 1,175,000.08	100%
423	147961	BRCT11 AVR Upgrade	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
424	147964	DX Diesel Generator Install	$ (5,568.88)	$ -	$ -	$ (5,568.88)	100%
425	147973	TC KU CCR RULING NON MECH	$ (345,897.24)	$ -	$ -	$ (345,897.24)	100%
426	147981	BR CY Flop Gate Actuators	$ 15,660.87	$ -	$ -	$ 15,660.87	100%
427	147983	BR1 Steam Separators Repl	$ 168,317.64	$ -	$ -	$ 168,317.64	100%
428	147984	BR CEMS Dataloggers	$ 44,552.08	$ -	$ -	$ 44,552.08	100%
429	147985	BRCT CEMS Dataloggers	$ 85,368.22	$ -	$ -	$ 85,368.22	100%
430	147986KU	TC KU PROXIM ACCESS READ INST	$ 862.69	$ -	$ -	$ 862.69	100%
431	147KU16	MV90 upgrade-KU16	$ 72,799.97	$ -	$ -	$ 72,799.97	100%
432	148024	REPL WINDOWS AT DRIVE THRU	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
433	148027	CARPET/FLOORING - KU 2016	$ 45,000.00	$ -	$ -	$ 45,000.00	100%
434	148029	RICHMOND DRAINAGE REPL 2016	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
435	148049	XEROX EQ - KU 2016	$ 3,759.00	$ -	$ -	$ 3,759.00	100%
436	148121	GH1 F MCC Repl	$ 36,595.91	$ -	$ -	$ 36,595.91	100%
437	148124	GH4 SO3 Controls Repl	$ 124,544.47	$ -	$ -	$ 124,544.47	100%
438	148145KU	GS SL Analytical Balance KU	$ 5,093.23	$ -	$ -	$ 5,093.23	100%
439	148196	Rpl Brown North 912 Breaker	$ 331.55	$ -	$ -	$ 331.55	100%
440	148370	REL-Hoover 604 Breaker Add	$ 99,999.94	$ -	$ -	$ 99,999.94	100%
441	148371	REL-Earlington 604 Brkr Add	$ 99,999.94	$ -	$ -	$ 99,999.94	100%
442	148388	REL Hughes Lane MOS	$ 152,518.13	$ -	$ -	$ 152,518.13	100%
443	148483	Lex Arc Flash-Clays Mill 0145	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
444	148485	Lex Arc Flash-Clays Mill 0148	$ 12,000.00	$ -	$ -	$ 12,000.00	100%
445	148486	Lex Arc Flash-Haefling 0055	$ 15,000.00	$ -	$ -	$ 15,000.00	100%
446	148487	Lex Arc Flash- Higby Mill 0023	$ 17,000.00	$ -	$ -	$ 17,000.00	100%
447	148488	Lex Arc Flash-Higby Mill 1071	$ 16,000.00	$ -	$ -	$ 16,000.00	100%
448	148489	Lex Arc Flash IBM 1-0110	$ 15,000.00	$ -	$ -	$ 15,000.00	100%
449	148492	Lex Arc Flash - IBM 2-0140	$ 21,000.00	$ -	$ -	$ 21,000.00	100%
450	148493	Lex Arc Flash - Reyn.1-0044	$ 11,000.00	$ -	$ -	$ 11,000.00	100%
451	148494	Lex Arc Flash - Reyn.2-0056	$ 11,000.00	$ -	$ -	$ 11,000.00	100%
452	148495	Lex Arc Flash - Stonewall 0097	$ 11,000.00	$ -	$ -	$ 11,000.00	100%
453	148498	EMS CHNL EXPANSION-KU-2015	$ 170.57	$ -	$ -	$ 170.57	100%
454	148602	SCM2016 DAN REPL SUB BATTERY	$ 14,012.91	$ -	$ -	$ 14,012.91	100%
455	148607	SCM2016 DAN REPL LEGACY BRKR	$ 82,043.96	$ -	$ -	$ 82,043.96	100%
456	148613	SCM2016 LEX REPL LEGACY BRKR	$ 111,448.32	$ -	$ -	$ 111,448.32	100%
457	148616	SCM2016 PINE REPL LEGACY BRKR	$ 105,249.48	$ -	$ -	$ 105,249.48	100%
458	148617	SCM2016 KU REPL LTC/REG CNTRL	$ 93,639.70	$ -	$ -	$ 93,639.70	100%
459	148621	SCM2016 DAN FAILED BRKR/RECL	$ 41,211.47	$ -	$ -	$ 41,211.47	100%
460	148622	SCM2016 DAN MISC CAPITAL PROJ	$ 72,325.51	$ -	$ -	$ 72,325.51	100%
461	148623	SCM2016 DAN MISC NESC COMPL	$ 11,600.36	$ -	$ -	$ 11,600.36	100%
462	148624	SCM2016 DAN SUB BLDG & GRNDS	$ (2,642.98)	$ -	$ -	$ (2,642.98)	100%
463	148625	SCM2016 DAN WILDLIFE PROTECT	$ 49,774.18	$ -	$ -	$ 49,774.18	100%
464	148627	SCM2016 EARL SUB BLDG & GRNDS	$ 37,790.94	$ -	$ -	$ 37,790.94	100%
465	148631	SCM2016 KU RPL XFMR FANS	$ 76,679.78	$ -	$ -	$ 76,679.78	100%
466	148644	Rpl Brown North 924 Breaker	$ 624.27	$ -	$ -	$ 624.27	100%
467	148711	Lexington Arrow Sign Boards	$ 24.83	$ -	$ -	$ 24.83	100%
468	148980	TOYOTA SOUTH SUBSTATION	$ 3,198,393.13	$ -	$ -	$ 3,198,393.13	100%
469	148KU16	Implement Corp. SIEM-KU16	$ 684,000.15	$ -	$ -	$ 684,000.15	100%
470	149026	NERCALRT PNVL SW STN-PNVL TVA	$ 358,437.01	$ -	$ -	$ 358,437.01	100%
471	149027	TEP-KU DFR 2016	$ 483,704.41	$ -	$ -	$ 483,704.41	100%
472	149029	EARLINGTON POLE YARD	$ (3,279.32)	$ -	$ -	$ (3,279.32)	100%
473	149030	PINEVILLE POLE YARD ENTRANCE	$ 962,093.68	$ -	$ -	$ 962,093.68	100%
474	149035	CCS UPGRADE FURNITURE -KU	$ 11,306.98	$ -	$ -	$ 11,306.98	100%
475	149050	Rpl (2) Indian Hill 69kV Brkrs	$ 6,779.81	$ -	$ -	$ 6,779.81	100%
476	149087	Distribution Capacitors KU	$ 126,589.57	$ -	$ -	$ 126,589.57	100%
477	149096	Earlington CapTools 2016	$ 34,001.35	$ -	$ -	$ 34,001.35	100%
478	149098	Danville Cap Tools 2016	$ 15,317.42	$ -	$ -	$ 15,317.42	100%
479	149099	Richmond Capital Tools 2016	$ 20,970.84	$ -	$ -	$ 20,970.84	100%
480	149101	Elizabethtown Cap Tools 2016	$ 22,218.07	$ -	$ -	$ 22,218.07	100%
481	149102	Shelbyville Cap Tools 2016	$ 25,744.14	$ -	$ -	$ 25,744.14	100%
482	149103	Lexington Cap Tools 2016	$ 15,492.60	$ -	$ -	$ 15,492.60	100%
483	149104	Maysville Cap Tools 2016	$ 29,109.24	$ -	$ -	$ 29,109.24	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
484	149105	Pineville Cap Tools 2016	$ 17,541.98	$ -	$ -	$ 17,541.98	100%
485	149106	London Cap Tools 2016	$ (9,793.96)	$ -	$ -	$ (9,793.96)	100%
486	149107	Norton Cap Tools 2016	$ 14,066.01	$ -	$ -	$ 14,066.01	100%
487	149122	BR3 F-2 Feedwater Heater Repl	$ 305,571.67	$ -	$ -	$ 305,571.67	100%
488	149177	GH2 WFGD IMPROVEMENTS	$ 3,635,000.00	$ -	$ -	$ 3,635,000.00	100%
489	149187	BRCT Office Building Repl	$ 3,270.73	$ -	$ -	$ 3,270.73	100%
490	149341	XFMR FROM LGE TO KU	$ (724.81)	$ -	$ -	$ (724.81)	100%
491	149343	MCKEE ROAD XFMR REWIND	$ 9,699.62	$ -	$ -	$ 9,699.62	100%
492	149347	GH1 HG CONTROL INJECTION	$ 1,137,520.99	$ -	$ -	$ 1,137,520.99	100%
493	149348	GH2 HG CONTROL INJECTION	$ 1,279,775.82	$ -	$ -	$ 1,279,775.82	100%
494	149350	GH3 HG CONTROL INJECTION	$ 547,520.99	$ -	$ -	$ 547,520.99	100%
495	149351	GH4 HG CONTROL INJECTION	$ 1,462,770.99	$ -	$ -	$ 1,462,770.99	100%
496	149368	E-Town Cap Bank Rpl	$ 107,396.45	$ -	$ -	$ 107,396.45	100%
497	149466	KU HW/SW 2016 ASSET MGMT	$ 101,721.38	$ -	$ -	$ 101,721.38	100%
498	149546	URD Cable Rejuv KU	$ 315,997.69	$ -	$ -	$ 315,997.69	100%
499	149552	MR 2016 FieldNet KU	$ 26,000.00	$ -	$ -	$ 26,000.00	100%
500	149669	KUGO CCS UPGRADE	$ 6,664.00	$ -	$ -	$ 6,664.00	100%
501	149705	TEP-W Lex Reactor Additions	$ 421,118.47	$ -	$ -	$ 421,118.47	100%
502	149712	RECEIVE 2 TRANS FROM LGE	$ (399.28)	$ -	$ -	$ (399.28)	100%
503	149726	CIFI Viley Rd	$ 25.00	$ -	$ -	$ 25.00	100%
504	149727	CIFI Haefling 0060	$ 9,867.61	$ -	$ -	$ 9,867.61	100%
505	149783	PR Princeton-Crittenden Co	$ 2,512.80	$ -	$ -	$ 2,512.80	100%
506	149852	GH2 Turbine Room Roof Repl 15	$ 63,713.86	$ -	$ -	$ 63,713.86	100%
507	149873	RECEIVE 3 TRANS FROM LGE	$ (386.21)	$ -	$ -	$ (386.21)	100%
508	149874	HARLAN SR RENOVATION-2015	$ (6,440.70)	$ -	$ -	$ (6,440.70)	100%
509	149876	BR F-1 & B-1 Exp Joint Repl	$ 10,351.80	$ -	$ -	$ 10,351.80	100%
510	149890	El Veh Charge Station KU 2015	$ 209,833.34	$ -	$ -	$ 209,833.34	100%
511	149917	Carhartt Dist Ckt	$ 1,092.35	$ -	$ -	$ 1,092.35	100%
512	149919	HANSON 12KV SUB UPGRADE	$ 1,835.41	$ -	$ -	$ 1,835.41	100%
513	149985	GH 100k Fuel Oil Tank Berm	$ (1,190.76)	$ -	$ -	$ (1,190.76)	100%
514	149991	BUILDING - KEVIL KY	$ (1,071.36)	$ -	$ -	$ (1,071.36)	100%
515	149992	BUILDING - NORTON VA	$ 4,024,595.52	$ -	$ -	$ 4,024,595.52	100%
516	149993	PINEVILLE METER SHOP RENO	$ (590.58)	$ -	$ -	$ (590.58)	100%
517	150012	RECEIVE 1 TRANS FROM LGE	$ (755.18)	$ -	$ -	$ (755.18)	100%
518	150012KU	TC2 KU BOX HEADER AT DIPP	$ 50,154.06	$ -	$ -	$ 50,154.06	100%
519	150032	CIFI - TLP Program Lexington	$ 429.22	$ -	$ -	$ 429.22	100%
520	150037KU	TC KU RACK SYS PW SWITHCGEAR	$ 3,972.39	$ -	$ -	$ 3,972.39	100%
521	150044	SPARE 833KVA TRANSFORMER	$ (1,862.98)	$ -	$ -	$ (1,862.98)	100%
522	150049	GS GE 2016 Explorer KU	$ (1,839.49)	$ -	$ -	$ (1,839.49)	100%
523	150062	BR BCWP Motor Rewind 2015	$ 142,204.24	$ -	$ -	$ 142,204.24	100%
524	150066	UPGRADE GREEN RIVER 34KV RELAY	$ 32,873.34	$ -	$ -	$ 32,873.34	100%
525	150079KU	GS GE ME Oil Skid KU	$ 1,505.68	$ -	$ -	$ 1,505.68	100%
526	150080KU	GS GE Black Start KU	$ 4,700,659.82	$ -	$ -	$ 4,700,659.82	100%
527	150095	FUL UPGRD EMS SWARE-KU-2016	$ 178,381.04	$ -	$ -	$ 178,381.04	100%
528	150121	BR3 Burner Nozzle Tip TC's	$ 6,326.22	$ -	$ -	$ 6,326.22	100%
529	150126	NORTON FAC RELO LAND	$ (2,274.44)	$ -	$ -	$ (2,274.44)	100%
530	150133	KUGO 3rd Floor Room 367	$ 48,770.49	$ -	$ -	$ 48,770.49	100%
531	150170	Audiovisual Upgrade	$ (323.64)	$ -	$ -	$ (323.64)	100%
532	150186	RECEIVE TRANS FROM LGE	$ (1,096.26)	$ -	$ -	$ (1,096.26)	100%
533	150218	KU Ky Wired Non-reimb	$ 179,531.31	$ -	$ -	$ 179,531.31	100%
534	150221	KU Ky Wired Reimbursable	$ (30,966.52)	$ -	$ -	$ (30,966.52)	100%
535	150223	OIL CONTAINMENT LEBANON JUNCT.	$ 62,622.04	$ -	$ -	$ 62,622.04	100%
536	150237	Georgetown 0426 KU CIFI 2016	$ 127,373.46	$ -	$ -	$ 127,373.46	100%
537	150238	Walker OCB Kit Install	$ 13,747.44	$ -	$ -	$ 13,747.44	100%
538	150241	River Queen OCB Kit Install	$ 13,747.44	$ -	$ -	$ 13,747.44	100%
539	150244	W Frankfort OCB Kit Install	$ 13,747.44	$ -	$ -	$ 13,747.44	100%
540	150245	Tyrone OCB Kit Install	$ 13,747.44	$ -	$ -	$ 13,747.44	100%
541	150246	Rodburn OCB Kit Install	$ 13,747.44	$ -	$ -	$ 13,747.44	100%
542	150248	Lebanon OCB Kit Install	$ 1,139.05	$ -	$ -	$ 1,139.05	100%
543	150249	Boonesboro N OCB Kit Install	$ 13,747.44	$ -	$ -	$ 13,747.44	100%
544	150257	Brown CT OCB Kit Install	$ 13,747.44	$ -	$ -	$ 13,747.44	100%
545	150259	GH1 APHC Heat Exchanger Repl	$ 137,672.89	$ -	$ -	$ 137,672.89	100%
546	150264	RECEIVE 2 XFRM FROM LGE	$ (369.06)	$ -	$ -	$ (369.06)	100%
547	150268	Green River OCB Kit Install	$ 27,494.88	$ -	$ -	$ 27,494.88	100%
548	150270	Wheatcroft OCB Kit Install	$ 13,747.44	$ -	$ -	$ 13,747.44	100%
549	150272	INNOVATION 0593 KU CIFI 2016	$ 52,172.38	$ -	$ -	$ 52,172.38	100%
550	150276	WILMORE 12KV 0585 CIFI 2016	$ 108,745.48	$ -	$ -	$ 108,745.48	100%
551	150282	WILSON DOWN 0081 KU CIFI 2016	$ 184,672.54	$ -	$ -	$ 184,672.54	100%
552	150285	Earlington PITP 2016	$ 400,230.82	$ -	$ -	$ 400,230.82	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
553	150287	Elizabethtown PITP 2016	$ 1,433,123.71	$ -	$ -	$ 1,433,123.71	100%
554	150288	Maysville PITP 2016	$ 323,041.96	$ -	$ -	$ 323,041.96	100%
555	150289	Richmond PITP 2016	$ 321,009.90	$ -	$ -	$ 321,009.90	100%
556	150290	London PITP 2016	$ 961,750.68	$ -	$ -	$ 961,750.68	100%
557	150291	Pineville PITP 2016	$ 429,860.37	$ -	$ -	$ 429,860.37	100%
558	150292	Danville PITP 2016	$ 1,171,173.87	$ -	$ -	$ 1,171,173.87	100%
559	150293	Norton PITP 2016	$ 261,670.80	$ -	$ -	$ 261,670.80	100%
560	150331	KU FIBERTECH NON-REIMB	$ 171,369.90	$ -	$ -	$ 171,369.90	100%
561	150333	KU FIBERTECH REIMBURSABLE	$ (8,468.94)	$ -	$ -	$ (8,468.94)	100%
562	150341	London Automatic Gate-KU15	$ 7,615.53	$ -	$ -	$ 7,615.53	100%
563	150361	SCM2015 XFRM FROM LGE TO KU	$ (322.29)	$ -	$ -	$ (322.29)	100%
564	150367	GH 2-2 Pulv Gearbox	$ 1,353.39	$ -	$ -	$ 1,353.39	100%
565	150368	KY 89 Hwy Project Richmond	$ 287,288.52	$ -	$ -	$ 287,288.52	100%
566	150371	CIFI 2016 London 0205	$ 354,072.82	$ -	$ -	$ 354,072.82	100%
567	150372	Ferguson South 0539 CIFI 2016	$ 167,807.97	$ -	$ -	$ 167,807.97	100%
568	150374	Big Stone Gap 4701 CIFI 2016	$ 89,947.78	$ -	$ -	$ 89,947.78	100%
569	150375	Dorchester 4603 CIFI 2016	$ 132,843.90	$ -	$ -	$ 132,843.90	100%
570	150376	East Stone Gap 4721 CIFI 2016	$ 152,147.50	$ -	$ -	$ 152,147.50	100%
571	150378	Dayhoit 0414 CIFI 2016	$ 41,930.94	$ -	$ -	$ 41,930.94	100%
572	150380	Evarts 4475 Small Wire 2016	$ 243,842.35	$ -	$ -	$ 243,842.35	100%
573	150382	CLINCH VALLEY BREAKER	$ 136,091.07	$ -	$ -	$ 136,091.07	100%
574	150406	BRCT 8 Gas Detection Syst Repl	$ 18,271.58	$ -	$ -	$ 18,271.58	100%
575	150414	London CEMI 2016	$ 139,904.20	$ -	$ -	$ 139,904.20	100%
576	150428	REPL BUSHINGS RICHMOND IND.	$ (8,616.36)	$ -	$ -	$ (8,616.36)	100%
577	150442	REPLACE TRANS BENS BRANCH SUB	$ (0.41)	$ -	$ -	$ (0.41)	100%
578	150468	Comp-related Equip KU 2016	$ 25,212.38	$ -	$ -	$ 25,212.38	100%
579	150475	2015 RECEIVE TRANS FROM LGE	$ (324.14)	$ -	$ -	$ (324.14)	100%
580	150492	PINEVILLE/HARLAN CEMI 2016	$ 222,332.86	$ -	$ -	$ 222,332.86	100%
581	150624	Earlington CEMI	$ 56,011.84	$ -	$ -	$ 56,011.84	100%
582	150625	Mineral Gap Data Center	$ 752,198.67	$ -	$ -	$ 752,198.67	100%
583	150636	Middlesboro (5) Brkr Rpl	$ 687,035.34	$ -	$ -	$ 687,035.34	100%
584	150642	KU Park Surge Arrestor/PT	$ 193,845.79	$ -	$ -	$ 193,845.79	100%
585	150644	Ghent Redesign 138kV-P&C	$ 517,038.80	$ -	$ -	$ 517,038.80	100%
586	150646	PR Livingston-South Paducah	$ 901,836.10	$ -	$ -	$ 901,836.10	100%
587	150647	GH 2-3 PA Fan Replacement	$ 318,078.37	$ -	$ -	$ 318,078.37	100%
588	150648	PR Green Rvr Steel-Cloverport	$ 774,598.37	$ -	$ -	$ 774,598.37	100%
589	150649KU	TC CT9 KU GEN RWND	$ 748,596.90	$ -	$ -	$ 748,596.90	100%
590	150652	PR Blackwell-Kenton	$ 2,611,154.81	$ -	$ -	$ 2,611,154.81	100%
591	150653	Carntown 0947 Sm Wire 2016	$ 470,504.30	$ -	$ -	$ 470,504.30	100%
592	150657	CLAYS MILL 0145 CIFI 2016	$ 101,514.40	$ -	$ -	$ 101,514.40	100%
593	150662	BOC CIP BADGING REMODEL-KU	$ 9,845.47	$ -	$ -	$ 9,845.47	100%
594	150674	11TH FL RECONFIG LGE CTR KU	$ 5,137.22	$ -	$ -	$ 5,137.22	100%
595	150681KU	TC2 KU EXP JOINT REPL	$ 286,354.29	$ -	$ -	$ 286,354.29	100%
596	150685	GH1 Front RH Pendant Tube Repl	$ 257,563.51	$ -	$ -	$ 257,563.51	100%
597	150687	PR Pocket-Pennington Gap	$ 1,105,027.47	$ -	$ -	$ 1,105,027.47	100%
598	150717	N1DT WEST HICKMAN EXPANSION	$ 2,074,451.43	$ -	$ -	$ 2,074,451.43	100%
599	150722	SUPPLY CHAIN OFF RENO-KU	$ 231,274.56	$ -	$ -	$ 231,274.56	100%
600	150728	BR RO-2 Membrane Repl	$ 2,880.32	$ -	$ -	$ 2,880.32	100%
601	150731	Hardinsburg 704 Brkr Overhaul	$ 20,403.50	$ -	$ -	$ 20,403.50	100%
602	150733	Etown Insulator Rpl	$ 398,828.94	$ -	$ -	$ 398,828.94	100%
603	150737	GH 0-2C Gypsum Slurry Motor	$ (201.65)	$ -	$ -	$ (201.65)	100%
604	150738	GH 4-2 Surge Silo Feeder Motor	$ (87.99)	$ -	$ -	$ (87.99)	100%
605	150739	GH Barge Mooring Cell C-13	$ 210,051.43	$ -	$ -	$ 210,051.43	100%
606	150741	Fawkes Ground Grid Rpl	$ 257,217.35	$ -	$ -	$ 257,217.35	100%
607	150742	Danville Office Renov	$ 33,165.94	$ -	$ -	$ 33,165.94	100%
608	150743	36DSP West Hickman Expansion	$ 451,442.36	$ -	$ -	$ 451,442.36	100%
609	150748	BRCT Buffalo Pump Repl/Rbld	$ 72,000.00	$ -	$ -	$ 72,000.00	100%
610	150752	BOC FAILED EQP/FURNITURE KU	$ 6,450.00	$ -	$ -	$ 6,450.00	100%
611	150754	Alcalde Station Service	$ 3,767.01	$ -	$ -	$ 3,767.01	100%
612	150759	GH 1-1 Transport Blower	$ 52,664.46	$ -	$ -	$ 52,664.46	100%
613	150772	Pineville 345kV Brkrs	$ 1,245,732.29	$ -	$ -	$ 1,245,732.29	100%
614	150775	BR3 CR Dust Collctr Valve Repl	$ 27,780.89	$ -	$ -	$ 27,780.89	100%
615	150776KU	TC KU MILLING MACH	$ 14,807.23	$ -	$ -	$ 14,807.23	100%
616	150778	GH3 Mill Trolley System	$ 260,346.27	$ -	$ -	$ 260,346.27	100%
617	150779	London 2016 ATV Ranger	$ (1,090.84)	$ -	$ -	$ (1,090.84)	100%
618	150785	Morehead West 0617 CIFI	$ 85,202.63	$ -	$ -	$ 85,202.63	100%
619	150786	Liberty 0551 KU CIFI 2016	$ 98,500.57	$ -	$ -	$ 98,500.57	100%
620	150788	BR1 ID Fan-FGD Dct Exp Jnt Rpl	$ 294,117.27	$ -	$ -	$ 294,117.27	100%
621	150790	GH MH103 CCR Conv Belt Repl 16	$ (691.16)	$ -	$ -	$ (691.16)	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
622	150791	NRP Ghent-NAS 345kV Tap	$ 150,063.55	$ -	$ -	$ 150,063.55	100%
623	150793	PR Adams-Penn 69kV	$ 494,224.54	$ -	$ -	$ 494,224.54	100%
624	150796	GH MH110Z CCR Conv Belt Repl16	$ (442.57)	$ -	$ -	$ (442.57)	100%
625	150797	GH MH111ZA CCR ConvBelt Repl16	$ 492.98	$ -	$ -	$ 492.98	100%
626	150798	GH MH111ZB CCR ConvBelt Repl16	$ 10,200.04	$ -	$ -	$ 10,200.04	100%
627	150800	RECEIVE 1 XFRM FROM LGE	$ (750.96)	$ -	$ -	$ (750.96)	100%
628	150801	GH Personnel Carriers 16	$ 14,374.51	$ -	$ -	$ 14,374.51	100%
629	150805	OATI Software Change - KU	$ 44,880.00	$ -	$ -	$ 44,880.00	100%
630	150809	GH 4J Conveyor Belt Repl 2016	$ 111,020.38	$ -	$ -	$ 111,020.38	100%
631	150810	GH 4N5 Conveyor Belt Repl 2016	$ 6,505.03	$ -	$ -	$ 6,505.03	100%
632	150811	GH 4N3 Conveyor Belt Repl 2016	$ 5,699.55	$ -	$ -	$ 5,699.55	100%
633	150838	NRP Brown CT-Brown North	$ 329,230.21	$ -	$ -	$ 329,230.21	100%
634	150841	PR Ghent-Scott County	$ 5,048,585.94	$ -	$ -	$ 5,048,585.94	100%
635	150842	Princeton-Walker 69kV LTG	$ 607,742.63	$ -	$ -	$ 607,742.63	100%
636	150843	GH1 Burner Repl 2016	$ 158,529.91	$ -	$ -	$ 158,529.91	100%
637	150844	REL Madisonville Loop MOS	$ 285,730.59	$ -	$ -	$ 285,730.59	100%
638	150845	REL-Madisonville Loop-Subs	$ 10,802.53	$ -	$ -	$ 10,802.53	100%
639	150846	REL-Madisonville Loop-P&C	$ 194,700.47	$ -	$ -	$ 194,700.47	100%
640	150847	Green River Steel Switch	$ 218,769.88	$ -	$ -	$ 218,769.88	100%
641	150850	BRCT #4 Ammonia Comp Ovhl	$ 75,214.11	$ -	$ -	$ 75,214.11	100%
642	150855	GH1 CW Bypass Valve	$ 77,300.71	$ -	$ -	$ 77,300.71	100%
643	150856	BR3 SCR Top Layer Catalyst 17	$ 500,000.00	$ -	$ -	$ 500,000.00	100%
644	150862	Richmond 2327 CEMI	$ 9,701.44	$ -	$ -	$ 9,701.44	100%
645	150863	GH 3-3 Cooling Tower Fan Motor	$ 4,499.71	$ -	$ -	$ 4,499.71	100%
646	150866KU	TC FA KU COMBO MTR START	$ 37,905.05	$ -	$ -	$ 37,905.05	100%
647	150876	Dorchester 602 Brkr CT Rpl	$ 23,932.43	$ -	$ -	$ 23,932.43	100%
648	150877	Wofford 602 Brkr CT Rpl	$ 23,932.43	$ -	$ -	$ 23,932.43	100%
649	150878	Elihu 644 Brkr CT Rpl	$ 23,932.43	$ -	$ -	$ 23,932.43	100%
650	150881	8TH FLOOR KUGO CONF CTR	$ 20,047.17	$ -	$ -	$ 20,047.17	100%
651	150883	XEROX WALL - BOC KU	$ 3,300.00	$ -	$ -	$ 3,300.00	100%
652	150885	Diverse Comm 117-122	$ 12,073.00	$ -	$ -	$ 12,073.00	100%
653	150925	NEW GATE & SECURITY EQ-LEX	$ 17,000.00	$ -	$ -	$ 17,000.00	100%
654	150930	Pineville OCB Overhaul	$ 47,302.14	$ -	$ -	$ 47,302.14	100%
655	150979KU	GS GE Lab Equip 2016 KU	$ 42,660.21	$ -	$ -	$ 42,660.21	100%
656	151086KU	TC KU COAL HANDLING ROOF	$ 18,638.67	$ -	$ -	$ 18,638.67	100%
657	151090	GH 3G Conveyor Belt Repl 2016	$ 59,525.49	$ -	$ -	$ 59,525.49	100%
658	151102KU	TC KU LSTONE CONV BELT	$ 17,436.11	$ -	$ -	$ 17,436.11	100%
659	151104	KU Spare Relay Clocks-2016	$ 8,404.43	$ -	$ -	$ 8,404.43	100%
660	151109	GH 4G Conveyor Belt Repl 2016	$ 126,680.22	$ -	$ -	$ 126,680.22	100%
661	151110	SIMP AWNING PAD AND READER	$ 7,595.00	$ -	$ -	$ 7,595.00	100%
662	151112	Kenton Relay Rpl	$ 107,918.50	$ -	$ -	$ 107,918.50	100%
663	151113	West Hickman Land Purchase	$ 57,259.00	$ -	$ -	$ 57,259.00	100%
664	151120	DNU TC CCRT FA KU	$ 14,047,268.08	$ -	$ -	$ 14,047,268.08	100%
665	151121	DNU TC CCRT G KU	$ 14,525,567.78	$ -	$ -	$ 14,525,567.78	100%
666	151122	DNU TC CCRT TRANS KU	$ 2,278,730.08	$ -	$ -	$ 2,278,730.08	100%
667	151123	DNU TC CCRT LANDFILL KU	$ 26,334,157.02	$ -	$ -	$ 26,334,157.02	100%
668	151126KU	GS GE BlackStart TC KU	$ 2,815,937.49	$ -	$ -	$ 2,815,937.49	100%
669	151134	ETOWN SR OFFICE RECONFIG	$ 15,000.00	$ -	$ -	$ 15,000.00	100%
670	151141	BR FGD Inlet Duct Exp Joint	$ 129,033.68	$ -	$ -	$ 129,033.68	100%
671	151142	GS GE DISPLAY	$ 4,478.62	$ -	$ -	$ 4,478.62	100%
672	151153	GH 1-2B Sewage Lift Stn Pump	$ 8,493.65	$ -	$ -	$ 8,493.65	100%
673	151154KU	TC CT9 KU GEN STAT RE-WEDGE	$ 128,231.29	$ -	$ -	$ 128,231.29	100%
674	151156	Mineral Gap Redundancy	$ 858,965.92	$ -	$ -	$ 858,965.92	100%
675	151157	Wilmore 0586 - TLP	$ 7,307.93	$ -	$ -	$ 7,307.93	100%
676	151159	Tunnel Hill 1443 - SW 2016	$ 144,621.60	$ -	$ -	$ 144,621.60	100%
677	151161	SIMP COMM CTR RECONF-KU	$ 12,157.70	$ -	$ -	$ 12,157.70	100%
678	151168 KU	KU Power Maint Trainer	$ 32,824.00	$ -	$ -	$ 32,824.00	100%
679	151174	BR CCRT Capital Spares	$ 250,000.00	$ -	$ -	$ 250,000.00	100%
680	151177	TEP-Hardin Co Xfmr Add	$ 269,766.06	$ -	$ -	$ 269,766.06	100%
681	151182	BR1 Cooling Twr Fan Mtr Rew 16	$ 10,064.58	$ -	$ -	$ 10,064.58	100%
682	151190	GH2 CW Bypass Valve	$ 138,977.20	$ -	$ -	$ 138,977.20	100%
683	151192KU	TC2 KU HPFW PIPE PLATFORMS	$ 40,775.65	$ -	$ -	$ 40,775.65	100%
684	151194KU	TC2 KU TURB VOLT MONITOR	$ 31,025.44	$ -	$ -	$ 31,025.44	100%
685	151205KU	TC KU BAP/GSP IMPROVE 2016	$ 79,516.82	$ -	$ -	$ 79,516.82	100%
686	151220	ERTs 2016 for KU	$ 47,193.28	$ -	$ -	$ 47,193.28	100%
687	151235	Somerset Card Readers	$ 20,725.47	$ -	$ -	$ 20,725.47	100%
688	151236	GR Lawn Tractor	$ 23,395.07	$ -	$ -	$ 23,395.07	100%
689	151289KU	GS GE Dam Impnd '16 TC KU	$ 38,400.00	$ -	$ -	$ 38,400.00	100%
690	151299	GH 1J Conveyor Belt Repl 2016	$ 73,771.15	$ -	$ -	$ 73,771.15	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
691	151300	EDDYVILLE SR EXHAUST FAN	$ 5,500.00	$ -	$ -	$ 5,500.00	100%
692	151308	Hanson 0811 - CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
693	151309	Airline Rd CIFI 2016	$ 70,479.72	$ -	$ -	$ 70,479.72	100%
694	151310	Beaver Dam N 919 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
695	151311	ETOWN 2 2411 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
696	151312	LaGrange Penal 2513 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
697	151313	Midway 12kV 0516 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
698	151315	IBM 103 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
699	151316	Carlisle 12kV CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
700	151317	Shelby City 0533 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
701	151318	Mount Sterling 12kV CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
702	151319	Boone Ave 0769 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
703	151321	GS GE Dam Impnd GH	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
704	151329 KU	CR7 Service Water Line KU	$ 40,498.44	$ -	$ -	$ 40,498.44	100%
705	151331 KU	CR7 Station Buildings KU	$ 117,000.00	$ -	$ -	$ 117,000.00	100%
706	151333	GH L3 Limestone Cnvyr VFD Rpl	$ 21,696.73	$ -	$ -	$ 21,696.73	100%
707	151347	GH 3-1 Pulv Gearbox	$ 736,044.41	$ -	$ -	$ 736,044.41	100%
708	151351	LG&E CTR A/V EQ - 2016 KU	$ 26,500.00	$ -	$ -	$ 26,500.00	100%
709	151359	Meter Shop 2016 Pineville TB&A	$ 29,500.12	$ -	$ -	$ 29,500.12	100%
710	151364	Meter Shop 16 KU Pineville HVP	$ 12,000.45	$ -	$ -	$ 12,000.45	100%
711	151410	MS 2016 Earlington P3PMSA	$ 36,786.85	$ -	$ -	$ 36,786.85	100%
712	151444	SOMERSET STOREROOM LED LIGHT	$ 8,000.00	$ -	$ -	$ 8,000.00	100%
713	151451	BR3 BFP 10 Ton Hoist	$ 15,120.90	$ -	$ -	$ 15,120.90	100%
714	151468	West Cliff Monitor	$ 124,588.52	$ -	$ -	$ 124,588.52	100%
715	151469	Lake Reba Tap Monitor	$ 128,226.16	$ -	$ -	$ 128,226.16	100%
716	151470	Business Offices CapEx 2016	$ 123,723.00	$ -	$ -	$ 123,723.00	100%
717	151474	Hardin Co Xfmr Fan Rpl	$ 12,230.79	$ -	$ -	$ 12,230.79	100%
718	151551	GH 2M2 Conveyor Repl 2016	$ 8,599.46	$ -	$ -	$ 8,599.46	100%
719	151552	DESK AT LGE CENTER	$ 2,332.98	$ -	$ -	$ 2,332.98	100%
720	151554	PR Hardinsburg-C Hardin EKPC	$ 1,062,093.75	$ -	$ -	$ 1,062,093.75	100%
721	151558	GH Security Gate Operator	$ 21,339.96	$ -	$ -	$ 21,339.96	100%
722	151559KU	GS GE Alarm Mgmt TC KU	$ 15,320.72	$ -	$ -	$ 15,320.72	100%
723	151563KU	GS GE Alarm Mgmt CR KU	$ 19,402.50	$ -	$ -	$ 19,402.50	100%
724	151598	N1DT KU Spare Transformers	$ 4,957,413.30	$ -	$ -	$ 4,957,413.30	100%
725	151679	M&C Sorbent Trap System	$ 70,000.00	$ -	$ -	$ 70,000.00	100%
726	151721	Richmond South 2321 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
727	151785	Polaris RGR 570 Lex	$ 15,814.94	$ -	$ -	$ 15,814.94	100%
728	151829	Meldrum 0308 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
729	151832	Somerset 3 - CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
730	151834	Poor Valley 0751 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
731	151836	Sandy Ridge 2 0676 CIFI 2016	$ 40,000.58	$ -	$ -	$ 40,000.58	100%
732	151885	BR3-F Htr Extraction Chk Valve	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
733	151886	GH Property Acquisition 16	$ 475,000.00	$ -	$ -	$ 475,000.00	100%
734	151897	Danville Drafting Plotter-KU	$ 8,769.02	$ -	$ -	$ 8,769.02	100%
735	151898	West Frankfort Relay Rpl	$ 123,330.61	$ -	$ -	$ 123,330.61	100%
736	151905	Green River Plant Switch Rpl	$ 41,610.36	$ -	$ -	$ 41,610.36	100%
737	151907	Earlington Pole Lights-KU16	$ 19,288.42	$ -	$ -	$ 19,288.42	100%
738	151911	EARLINGTON BO EMER LIGHTS	$ 6,300.00	$ -	$ -	$ 6,300.00	100%
739	151913	EARLINGTON SIDEWALK REPL	$ 6,100.00	$ -	$ -	$ 6,100.00	100%
740	151936	BR Video Conferencing Equip	$ 33,031.34	$ -	$ -	$ 33,031.34	100%
741	151954	GH 0MH104Z ConveyorBelt Repl16	$ 14,345.26	$ -	$ -	$ 14,345.26	100%
742	151955KU	TC2 KU GEN FIELD RWND	$ 1,860,150.64	$ -	$ -	$ 1,860,150.64	100%
743	151957KU	TC2 KU GENERATOR STATOR	$ 343,090.89	$ -	$ -	$ 343,090.89	100%
744	151974	BR02 Lmstne Slurry Tnk Flr Ref	$ 515,000.00	$ -	$ -	$ 515,000.00	100%
745	151975 KU	CR7 SEE Transformer KU	$ 117,000.00	$ -	$ -	$ 117,000.00	100%
746	151987	BR FGD Abs Inlet Exp Jnt Repl	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
747	152000KU	TC CT KU GEN PROT RELAY	$ 39,529.09	$ -	$ -	$ 39,529.09	100%
748	152002KU	TC CT KU EX2000 DFE CT5	$ 165,738.14	$ -	$ -	$ 165,738.14	100%
749	152003KU	TC CT KU EX2000 DFE CT6	$ 165,738.14	$ -	$ -	$ 165,738.14	100%
750	152012KU	TC CT KU MARK VI UPGD CT6	$ 148,644.19	$ -	$ -	$ 148,644.19	100%
751	152049KU	TC2 BOILER WW REPL	$ 121,500.00	$ -	$ -	$ 121,500.00	100%
752	152114	GH 4N2 Conveyor Belt Repl 2016	$ 6,903.16	$ -	$ -	$ 6,903.16	100%
753	152117	GH 5G Conveyor Belt Repl 2016	$ 10,389.70	$ -	$ -	$ 10,389.70	100%
754	152121	GH 0-2 Gypsum Sump Pump Repl	$ 58,108.14	$ -	$ -	$ 58,108.14	100%
755	152194	BR CY Locker Room Refurb	$ 56,000.00	$ -	$ -	$ 56,000.00	100%
756	152197	BR Floor Cleaning Machines	$ 28,795.86	$ -	$ -	$ 28,795.86	100%
757	152214	EDDYVILLE EMERGENCY LIGHTING	$ 2,350.00	$ -	$ -	$ 2,350.00	100%
758	152215	LONDON DRAINAGE REPLACEMENT	$ 3,000.00	$ -	$ -	$ 3,000.00	100%
759	152225	Brown N 345kV 934 Brkr Rpl	$ 200,000.03	$ -	$ -	$ 200,000.03	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
760	152230	PBU-Wickliffe T01 Bush Rpl	$ 43,157.60	$ -	$ -	$ 43,157.60	100%
761	152231	POR-Shelbyville 69kV PT Rpl	$ 61,851.15	$ -	$ -	$ 61,851.15	100%
762	152237	PAR-W. Frankfort Arrester Rpl	$ 12,253.96	$ -	$ -	$ 12,253.96	100%
763	152255	Stinking Creek 0314	$ 94,010.16	$ -	$ -	$ 94,010.16	100%
764	152266	SCADA PRIVATE NTWK_KU_2016	$ 36,442.66	$ -	$ -	$ 36,442.66	100%
765	152268	OFFICE - ASSET INFO GROUP	$ 21,948.35	$ -	$ -	$ 21,948.35	100%
766	152271KU	TC2 ID FAN REFURBISHMENT	$ 500,831.05	$ -	$ -	$ 500,831.05	100%
767	152273KU	TC2 FD FAN REBUILD	$ 226,263.18	$ -	$ -	$ 226,263.18	100%
768	152288	Capacitor Bank Test Set	$ 11,076.26	$ -	$ -	$ 11,076.26	100%
769	152329	N.A.S. Secondary Containment	$ 129,796.57	$ -	$ -	$ 129,796.57	100%
770	152345	Highway 421	$ 175,656.67	$ -	$ -	$ 175,656.67	100%
771	152377	BR Process Water	$ 1,250,000.00	$ -	$ -	$ 1,250,000.00	100%
772	152379	GH Process Water	$ 2,500,000.00	$ -	$ -	$ 2,500,000.00	100%
773	152385	TC KU Process Water	$ 1,039,488.00	$ -	$ -	$ 1,039,488.00	100%
774	152386	Manchester South LTC	$ 42,134.73	$ -	$ -	$ 42,134.73	100%
775	152540	GUARDRAIL - MORGANFIELD KU	$ 3,110.00	$ -	$ -	$ 3,110.00	100%
776	152589	Corbin US Steel Substation	$ 744,832.20	$ -	$ -	$ 744,832.20	100%
777	152601	GH Security Gate Cameras	$ 41,997.25	$ -	$ -	$ 41,997.25	100%
778	152608	TEP-Matanzas-Wilson Riser Rpl	$ 31,947.97	$ -	$ -	$ 31,947.97	100%
779	152623	West Lexington #3 Bushing Rpl	$ 19,378.27	$ -	$ -	$ 19,378.27	100%
780	152646	GH Leachate Pond Transformer	$ 32,918.72	$ -	$ -	$ 32,918.72	100%
781	152647	GH 1-2 Condensate Motor	$ 74,473.90	$ -	$ -	$ 74,473.90	100%
782	152726	GH 1B Conveyor Belt Repl 16	$ 46,471.22	$ -	$ -	$ 46,471.22	100%
783	152731 KU	PR Telehandler 4x4 KU	$ 14,100.00	$ -	$ -	$ 14,100.00	100%
784	152733 KU	CR7 Site Fencing KU	$ 23,400.00	$ -	$ -	$ 23,400.00	100%
785	152898	BR CCR Rule New Construction	$ 8,000.00	$ -	$ -	$ 8,000.00	100%
786	152899	GH CCR Rule New Construction	$ 330,000.00	$ -	$ -	$ 330,000.00	100%
787	152903	TC CCR New Construction KU	$ 347,459.64	$ -	$ -	$ 347,459.64	100%
788	152913	GR CabTractor	$ 45,030.33	$ -	$ -	$ 45,030.33	100%
789	152942	BR Mercury Lab Analyzer	$ 80,000.00	$ -	$ -	$ 80,000.00	100%
790	152943	BR Track Hopper Sump Pump	$ 12,000.00	$ -	$ -	$ 12,000.00	100%
791	152944	BR1&2 Elev Machine Room HVAC	$ 9,999.72	$ -	$ -	$ 9,999.72	100%
792	152946 KU	CR7 Annual Outage (2016) KU	$ 40,079.52	$ -	$ -	$ 40,079.52	100%
793	152948	GH3 Hydrogen Coolers	$ 388,685.32	$ -	$ -	$ 388,685.32	100%
794	152971	Earlington N 634 Brkr Overhaul	$ 30,807.61	$ -	$ -	$ 30,807.61	100%
795	152983	Bonds Mill Relay Rpl	$ 79,788.96	$ -	$ -	$ 79,788.96	100%
796	152KU16	Mbl & Wrkst Lic True-up-KU16	$ 96,999.34	$ -	$ -	$ 96,999.34	100%
797	153014KU	TC2 KU SCR NOX VIM WARE CHANGE	$ 11,091.93	$ -	$ -	$ 11,091.93	100%
798	153026	Green River SPCC	$ 230,198.30	$ -	$ -	$ 230,198.30	100%
799	153031	GH3 Coal Feeder Inlet Valves	$ 116,073.01	$ -	$ -	$ 116,073.01	100%
800	153033	GH2 Demin Resin Repl	$ 47,102.71	$ -	$ -	$ 47,102.71	100%
801	153034	GH2 FGD Inlet Duct Exp Jt Repl	$ 31,370.09	$ -	$ -	$ 31,370.09	100%
802	153054	Pineville Pole Racks-KU16	$ 849,596.88	$ -	$ -	$ 849,596.88	100%
803	153062	DANVILLE POLE YARD EXPANSION	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
804	153064	DANVILLE SHED & ROOF EXT	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
805	153067KU	TC2 KU ACOUSTIC MONITOR	$ 59,655.14	$ -	$ -	$ 59,655.14	100%
806	153068KU	TC KU REPL A CHILLER	$ 54,855.67	$ -	$ -	$ 54,855.67	100%
807	153075KU	TC2 KU TDBFP TRIP BLOCK	$ 98,350.63	$ -	$ -	$ 98,350.63	100%
808	153103	GH 3-4 Pier Hoist	$ 15,939.35	$ -	$ -	$ 15,939.35	100%
809	153103KU	TC CT6 KU REBUILD EXHAUST	$ 185,503.57	$ -	$ -	$ 185,503.57	100%
810	153104	GH2 Condenser Exp Jt Repl	$ 35,000.47	$ -	$ -	$ 35,000.47	100%
811	153112	GH 2-3 PA Fan Outlet Damper	$ 39,999.35	$ -	$ -	$ 39,999.35	100%
812	153114	BR 1&2 PAC Injection Lances	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
813	153115	London Transmission Line Cl	$ 160,002.47	$ -	$ -	$ 160,002.47	100%
814	153116	POR-Pisgah PT Rpl	$ 11,796.19	$ -	$ -	$ 11,796.19	100%
815	153182	GH 0MH103Z Conv Belt Repl 16	$ 25,542.90	$ -	$ -	$ 25,542.90	100%
816	153205	American Ave 614 Brkr CT Rpl	$ 25,273.85	$ -	$ -	$ 25,273.85	100%
817	153208	BRCT8 AVR Upgrade	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
818	153210	BRCT9 AVR Upgrade	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
819	153211	BRCT10 AVR Upgrade	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
820	153212	PIN-Grahamville 834 Switch Rpl	$ 101,322.21	$ -	$ -	$ 101,322.21	100%
821	153230	POR-Lansdowne Brkr CT Rpl	$ 25,273.85	$ -	$ -	$ 25,273.85	100%
822	153232	POR-Loudon 644 Brkr CT Rpl	$ 25,273.85	$ -	$ -	$ 25,273.85	100%
823	153256	PBU-Haefling 718-4 Bushing Rpl	$ 13,298.16	$ -	$ -	$ 13,298.16	100%
824	153266	GH2 Air Heater Seal Repl	$ 99,000.48	$ -	$ -	$ 99,000.48	100%
825	153267	GH4 Station Battery Repl	$ 68,000.00	$ -	$ -	$ 68,000.00	100%
826	153269	GH CHA 4KV Feed Cable	$ 70,000.00	$ -	$ -	$ 70,000.00	100%
827	153284	ROR-London Bird Deterrent	$ 7,676.78	$ -	$ -	$ 7,676.78	100%
828	153286	V2A TAP CHANGER UPGRADE KIT	$ 49,815.33	$ -	$ -	$ 49,815.33	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
829	153288	Etown Trailer	$ 7,137.91	$ -	$ -	$ 7,137.91	100%
830	153331	GH 1A Conveyor Belt Repl 16	$ 16,000.01	$ -	$ -	$ 16,000.01	100%
831	153332	GH 1E Conveyor Belt Repl 16	$ 20,000.06	$ -	$ -	$ 20,000.06	100%
832	157KU15	EMS CIP-KU15	$ 15,510.41	$ -	$ -	$ 15,510.41	100%
833	158KU15	FIM Replacement-KU15	$ 988,097.26	$ -	$ -	$ 988,097.26	100%
834	161001KU	TC2 KU TURBINE PREP COUPLING	$ 161,231.82	$ -	$ -	$ 161,231.82	100%
835	161KU16	HP QC Upgr to ALM-KU16	$ 988.23	$ -	$ -	$ 988.23	100%
836	163KU16	Plant Mobile-Ghent-KU16	$ 221,099.90	$ -	$ -	$ 221,099.90	100%
837	165KU16	Non-SCADA Load Data-KU16	$ 69,999.96	$ -	$ -	$ 69,999.96	100%
838	170KU15	Low Income Assist Portal-KU15	$ 0.02	$ -	$ -	$ 0.02	100%
839	178KU15	Upgrade Quest Server-KU15	$ 204,068.92	$ -	$ -	$ 204,068.92	100%
840	200KU15	Customer Bill Redesign-KU15	$ 71,364.73	$ -	$ -	$ 71,364.73	100%
841	200KU16	Application Sec Enhance-KU16	$ 26,927.95	$ -	$ -	$ 26,927.95	100%
842	201KU14	Auto Pymt Arrangements-KU14	$ 2.12	$ -	$ -	$ 2.12	100%
843	202KU15	Trans OATT Billing Tool-KU15	$ 53,952.84	$ -	$ -	$ 53,952.84	100%
844	203KU15	PowerPlant Upgrade-KU15	$ 358,877.80	$ -	$ -	$ 358,877.80	100%
845	203KU16	PS 9.2 Upgrade-KU16	$ 446,381.88	$ -	$ -	$ 446,381.88	100%
846	204KU16	SAP CRM/ECC Upgr-KU16	$ 10,042,922.72	$ -	$ -	$ 10,042,922.72	100%
847	234KU14	Damage Assess Enhance-KU14	$ 32.02	$ -	$ -	$ 32.02	100%
848	262KU14	Redact-It Implement-KU14	$ 58,325.70	$ -	$ -	$ 58,325.70	100%
849	400KU15	OTN Core Rings Y1/2 LEX-KU15	$ 641,983.94	$ -	$ -	$ 641,983.94	100%
850	700KU15	Fidelity Pension-KU15	$ 18,448.07	$ -	$ -	$ 18,448.07	100%
851	701KU16	ShareGate-KU16	$ (65,000.00)	$ -	$ -	$ (65,000.00)	100%
852	702KU16	CA API-KU16	$ 68,900.00	$ -	$ -	$ 68,900.00	100%
853	703KU16	Aspect Workforce Lic-KU16	$ 4,591.12	$ -	$ -	$ 4,591.12	100%
854	704KU15	AIS Enhancement-KU15	$ (1,640.35)	$ -	$ -	$ (1,640.35)	100%
855	706KU16	EMC TLA-KU16	$ 1,664,933.52	$ -	$ -	$ 1,664,933.52	100%
856	707KU15	PACSs for Substations-KU15	$ 53,918.00	$ -	$ -	$ 53,918.00	100%
857	707KU16	IVR Designer Tool Upgr-KU16	$ 36,400.25	$ -	$ -	$ 36,400.25	100%
858	708KU16	Microsoft Project Server-KU16	$ 70,000.02	$ -	$ -	$ 70,000.02	100%
859	709KU16	Lightning Fall License-KU16	$ 25,200.00	$ -	$ -	$ 25,200.00	100%
860	710KU16	NMS Enhancement-KU16	$ 8,400.00	$ -	$ -	$ 8,400.00	100%
861	712KU16	OpenText OCR Licenses-KU16	$ 16,663.20	$ -	$ -	$ 16,663.20	100%
862	715KU16	ArcGIS Spatial Licenses-KU16	$ 2,500.00	$ -	$ -	$ 2,500.00	100%
863	716KU15	Res Contractor Invoicing-KU15	$ 5,391.30	$ -	$ -	$ 5,391.30	100%
864	716KU16	Adobe Robohelp Licenses-KU16	$ 3,864.00	$ -	$ -	$ 3,864.00	100%
865	717KU15	Maximo BI-KU15	$ 709.81	$ -	$ -	$ 709.81	100%
866	718KU16	Net Motion Mobility-KU16	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
867	719KU15	CTS Upload Automation-KU15	$ 37,676.10	$ -	$ -	$ 37,676.10	100%
868	719KU16	PI Alarm Mgmt-KU16	$ 95,200.00	$ -	$ -	$ 95,200.00	100%
869	720KU16	Mobile Dispatch Map-KU16	$ 151,200.00	$ -	$ -	$ 151,200.00	100%
870	722KU16	Single Sign On Lic-KU16	$ 2,375.00	$ -	$ -	$ 2,375.00	100%
871	723KU16	SSO License Bellomy-KU16	$ 1,792.00	$ -	$ -	$ 1,792.00	100%
872	724KU16	PI Lic for Access Perm-KU16	$ 3,360.00	$ -	$ -	$ 3,360.00	100%
873	728KU15	EE Rebate Checks-KU15	$ (3,808.00)	$ -	$ -	$ (3,808.00)	100%
874	728KU16	Trading Floor Monitors-KU16	$ 11,200.00	$ -	$ -	$ 11,200.00	100%
875	743KU15	Video Streaming Appl-KU15	$ 29,085.82	$ -	$ -	$ 29,085.82	100%
876	CCAPR156	Capital CAP/REG/RECL - 011560	$ 28,690.63	$ -	$ -	$ 28,690.63	100%
877	CCAPR216	Capital CAP/REG/RECl - 012160	$ 4,712.52	$ -	$ -	$ 4,712.52	100%
878	CCAPR236	Capital CAP/REG/RECL - 012360	$ 60,615.33	$ -	$ -	$ 60,615.33	100%
879	CCAPR246	Capital CAP/REG/RECL - 012460	$ 54,434.05	$ -	$ -	$ 54,434.05	100%
880	CCAPR256	Capital CAP/REG/RECL - 012560	$ 23,050.28	$ -	$ -	$ 23,050.28	100%
881	CCAPR315	Capital CAP/REG/RECL - 013150	$ 114,079.49	$ -	$ -	$ 114,079.49	100%
882	CCAPR366	Capital CAP/REG/RECL - 013660	$ 40,646.04	$ -	$ -	$ 40,646.04	100%
883	CCAPR416	Capital CAP/REG/RECL - 014160	$ 24,440.95	$ -	$ -	$ 24,440.95	100%
884	CCAPR426	Capital CAP/REG/RECL - 014260	$ 16,596.20	$ -	$ -	$ 16,596.20	100%
885	CCAPR766	Capital CAP/REG/RECL - 017660	$ 32,601.15	$ -	$ -	$ 32,601.15	100%
886	CEMTR582	KU Electric Meters - 015820	$ 1,684,268.21	$ -	$ -	$ 1,684,268.21	100%
887	CKM050716	KU MAJOR STORM - 05/07/16	$ 2,332.92	$ -	$ -	$ 2,332.92	100%
888	CKM062316	CKM062316	$ 1.15	$ -	$ -	$ 1.15	100%
889	CKM070416	Cap Major Storm 070416 - Lex	$ 0.98	$ -	$ -	$ 0.98	100%
890	CKM070616	KU Major Storm Capital 070616	$ 0.98	$ -	$ -	$ 0.98	100%
891	CKM070816	KU Major Storm Capital 070816	$ 1.00	$ -	$ -	$ 1.00	100%
892	CKM071315	KU MAJOR STORM - 07/13/15	$ (872.20)	$ -	$ -	$ (872.20)	100%
893	CNBCD156O	NB Comm OH - 011560	$ 194,552.09	$ -	$ -	$ 194,552.09	100%
894	CNBCD156U	NB Comm UG - 011560	$ 101,118.74	$ -	$ -	$ 101,118.74	100%
895	CNBCD216O	NB Comm OH - 012160	$ 538,418.35	$ -	$ -	$ 538,418.35	100%
896	CNBCD216U	NB Comm UG - 012160	$ 402,346.15	$ -	$ -	$ 402,346.15	100%
897	CNBCD236O	NB Comm OH - 012360	$ 384,640.92	$ -	$ -	$ 384,640.92	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
898	CNBCD236U	NB Comm UG - 012360	$ 213,688.92	$ -	$ -	$ 213,688.92	100%
899	CNBCD246O	NB Comm OH - 012460	$ 271,547.75	$ -	$ -	$ 271,547.75	100%
900	CNBCD246U	NB Comm UG - 012460	$ 29,119.40	$ -	$ -	$ 29,119.40	100%
901	CNBCD256O	NB Comm OH - 012560	$ 355,646.79	$ -	$ -	$ 355,646.79	100%
902	CNBCD256U	NB Comm UG - 012560	$ 230,713.08	$ -	$ -	$ 230,713.08	100%
903	CNBCD315O	NB Comm OH - 013150	$ 963,086.71	$ -	$ -	$ 963,086.71	100%
904	CNBCD315U	NB Comm UG - 013150	$ 1,203,640.82	$ -	$ -	$ 1,203,640.82	100%
905	CNBCD366O	NB Comm OH - 013660	$ 536,476.36	$ -	$ -	$ 536,476.36	100%
906	CNBCD366U	NB Comm UG - 013660	$ 237,647.54	$ -	$ -	$ 237,647.54	100%
907	CNBCD416O	NB Comm OH - 014160	$ 36,485.97	$ -	$ -	$ 36,485.97	100%
908	CNBCD416U	NB Comm UG - 014160	$ 42,168.64	$ -	$ -	$ 42,168.64	100%
909	CNBCD426O	NB Comm OH - 014260	$ 385,575.98	$ -	$ -	$ 385,575.98	100%
910	CNBCD426U	NB Comm UG - 014260	$ 275,509.09	$ -	$ -	$ 275,509.09	100%
911	CNBCD766O	NB Comm OH - 017660	$ 190,472.80	$ -	$ -	$ 190,472.80	100%
912	CNBCD766U	NB Comm UG - 017660	$ 73,177.72	$ -	$ -	$ 73,177.72	100%
913	CNBRD156O	NB Resid OH - 011560	$ 557,573.81	$ -	$ -	$ 557,573.81	100%
914	CNBRD156U	NB Resid UG - 011560	$ 162,007.17	$ -	$ -	$ 162,007.17	100%
915	CNBRD216O	NB Resid OH - 012160	$ 262,934.77	$ -	$ -	$ 262,934.77	100%
916	CNBRD216U	NB Resid UG - 012160	$ 196,843.77	$ -	$ -	$ 196,843.77	100%
917	CNBRD236O	NB Resid OH - 012360	$ 311,909.28	$ -	$ -	$ 311,909.28	100%
918	CNBRD236U	NB Resid UG - 012360	$ 227,055.51	$ -	$ -	$ 227,055.51	100%
919	CNBRD246O	NB Resid OH - 012460	$ 226,131.26	$ -	$ -	$ 226,131.26	100%
920	CNBRD246U	NB Resid UG - 012460	$ 281,862.62	$ -	$ -	$ 281,862.62	100%
921	CNBRD256O	NB Resid OH - 012560	$ 318,185.08	$ -	$ -	$ 318,185.08	100%
922	CNBRD256U	NB Resid UG - 012560	$ 272,843.93	$ -	$ -	$ 272,843.93	100%
923	CNBRD315O	NB Resid OH - 013150	$ 1,043,292.16	$ -	$ -	$ 1,043,292.16	100%
924	CNBRD315U	NB Resid UG - 013150	$ 1,728,391.51	$ -	$ -	$ 1,728,391.51	100%
925	CNBRD366O	NB Resid OH - 013660	$ 555,754.93	$ -	$ -	$ 555,754.93	100%
926	CNBRD366U	NB Resid UG - 013660	$ 245,334.99	$ -	$ -	$ 245,334.99	100%
927	CNBRD416O	NB Resid OH - 014160	$ 531,929.16	$ -	$ -	$ 531,929.16	100%
928	CNBRD416U	NB Resid UG - 014160	$ 113,984.02	$ -	$ -	$ 113,984.02	100%
929	CNBRD426O	NB Resid OH - 014260	$ 419,697.28	$ -	$ -	$ 419,697.28	100%
930	CNBRD426U	NB Resid UG - 014260	$ 355,071.12	$ -	$ -	$ 355,071.12	100%
931	CNBRD766O	NB Resid OH - 017660	$ 543,660.26	$ -	$ -	$ 543,660.26	100%
932	CNBRD766U	NB Resid UG - 017660	$ 140,846.60	$ -	$ -	$ 140,846.60	100%
933	CNBSV156O	NB Elect Serv OH - 011560	$ 501,662.47	$ -	$ -	$ 501,662.47	100%
934	CNBSV156U	NB Elect Serv UG - 011560	$ 278,143.33	$ -	$ -	$ 278,143.33	100%
935	CNBSV216O	NB Elect Serv OH - 012160	$ 237,813.66	$ -	$ -	$ 237,813.66	100%
936	CNBSV216U	NB Elect Serv UG - 012160	$ 373,157.72	$ -	$ -	$ 373,157.72	100%
937	CNBSV236O	NB Elect Serv OH - 012360	$ 427,512.70	$ -	$ -	$ 427,512.70	100%
938	CNBSV236U	NB Elect Serv UG - 012360	$ 409,199.44	$ -	$ -	$ 409,199.44	100%
939	CNBSV246O	NB Elect Serv OH - 012460	$ 417,460.45	$ -	$ -	$ 417,460.45	100%
940	CNBSV246U	NB Elect Serv UG - 012460	$ 440,111.85	$ -	$ -	$ 440,111.85	100%
941	CNBSV256O	NB Elect Serv OH - 012560	$ 161,396.93	$ -	$ -	$ 161,396.93	100%
942	CNBSV256U	NB Elect Serv UG - 012560	$ 258,395.92	$ -	$ -	$ 258,395.92	100%
943	CNBSV315O	NB Elect Serv OH - 013150	$ 908,594.93	$ -	$ -	$ 908,594.93	100%
944	CNBSV315U	NB Elect Serv UG - 013150	$ 1,698,347.86	$ -	$ -	$ 1,698,347.86	100%
945	CNBSV366O	NB Elect Serv OH - 013660	$ 327,472.61	$ -	$ -	$ 327,472.61	100%
946	CNBSV366U	NB Elect Serv UG - 013660	$ 324,331.14	$ -	$ -	$ 324,331.14	100%
947	CNBSV416O	NB Elect Serv OH - 014160	$ 168,409.53	$ -	$ -	$ 168,409.53	100%
948	CNBSV416U	NB Elect Serv UG - 014160	$ 54,359.01	$ -	$ -	$ 54,359.01	100%
949	CNBSV426O	NB Elect Serv OH - 014260	$ 273,358.02	$ -	$ -	$ 273,358.02	100%
950	CNBSV426U	NB Elect Serv UG - 014260	$ 291,187.94	$ -	$ -	$ 291,187.94	100%
951	CNBSV766O	NB Elect Serv OH - 017660	$ 163,698.36	$ -	$ -	$ 163,698.36	100%
952	CNBSV766U	NB Elect Serv UG - 017660	$ 88,128.78	$ -	$ -	$ 88,128.78	100%
953	CPBWK156	El Public Works - 011560	$ 89,052.66	$ -	$ -	$ 89,052.66	100%
954	CPBWK216	El Public Works - 012160	$ 112,960.01	$ -	$ -	$ 112,960.01	100%
955	CPBWK236	El Public Works - 012360	$ 78,460.19	$ -	$ -	$ 78,460.19	100%
956	CPBWK246	El Public Works - 012460	$ 100,088.80	$ -	$ -	$ 100,088.80	100%
957	CPBWK256	El Public Works - 012560	$ 84,501.77	$ -	$ -	$ 84,501.77	100%
958	CPBWK315	El Public Works - 013150	$ 365,288.05	$ -	$ -	$ 365,288.05	100%
959	CPBWK366	El Public Works - 013660	$ 83,119.04	$ -	$ -	$ 83,119.04	100%
960	CPBWK416	El Public Works - 014160	$ (17,548.24)	$ -	$ -	$ (17,548.24)	100%
961	CPBWK426	El Public Works - 014260	$ 6,559.29	$ -	$ -	$ 6,559.29	100%
962	CPBWK766	El Public Works - 017660	$ 92,395.37	$ -	$ -	$ 92,395.37	100%
963	CPOL216	NB Outdoor Lights - 012160	$ (4,845.32)	$ -	$ -	$ (4,845.32)	100%
964	CPOL246	NB Outdoor Lights - 012460	$ (2,623.42)	$ -	$ -	$ (2,623.42)	100%
965	CPOL256	NB Outdoor Lights - 012560	$ (68.87)	$ -	$ -	$ (68.87)	100%
966	CPOL315	NB Outdoor Lights - 013150	$ (1,243.66)	$ -	$ -	$ (1,243.66)	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
967	CPOL416	NB Outdoor Lights - 014160	$ 329.44	$ -	$ -	$ 329.44	100%
968	CPOL766	NB Outdoor Lights - 017660	$ 9.46	$ -	$ -	$ 9.46	100%
969	CRCST156	Cust Requested - 011560	$ 111,905.06	$ -	$ -	$ 111,905.06	100%
970	CRCST216	Cust Requested - 012160	$ 56,081.25	$ -	$ -	$ 56,081.25	100%
971	CRCST236	Cust Requested - 012360	$ 53,240.44	$ -	$ -	$ 53,240.44	100%
972	CRCST246	Cust Requested - 012460	$ 29,931.46	$ -	$ -	$ 29,931.46	100%
973	CRCST256	Cust Requested - 012560	$ 111,064.83	$ -	$ -	$ 111,064.83	100%
974	CRCST315	Cust Requested - 013150	$ 89,511.86	$ -	$ -	$ 89,511.86	100%
975	CRCST366	Cust Requested - 013660	$ 7,708.81	$ -	$ -	$ 7,708.81	100%
976	CRCST416	Cust Requested - 014160	$ 74,255.13	$ -	$ -	$ 74,255.13	100%
977	CRCST426	Cust Requested - 014260	$ 209,559.34	$ -	$ -	$ 209,559.34	100%
978	CRCST766	Cust Requested - 017660	$ 34,389.53	$ -	$ -	$ 34,389.53	100%
979	CRDD156O	Capital Rep Def OH - 011560	$ 1,434,822.57	$ -	$ -	$ 1,434,822.57	100%
980	CRDD156U	Capital Rep Def UG - 011560	$ 28,413.90	$ -	$ -	$ 28,413.90	100%
981	CRDD216O	Capital Rep Def OH - 012160	$ 144,119.78	$ -	$ -	$ 144,119.78	100%
982	CRDD216U	Capital Rep Def UG - 012160	$ 19,923.83	$ -	$ -	$ 19,923.83	100%
983	CRDD236O	Capital Rep Def OH - 012360	$ 211,954.07	$ -	$ -	$ 211,954.07	100%
984	CRDD236U	Capital Rep Def UG - 012360	$ 28,742.34	$ -	$ -	$ 28,742.34	100%
985	CRDD246O	Capital Rep Def OH - 012460	$ 47,528.26	$ -	$ -	$ 47,528.26	100%
986	CRDD246U	Capital Rep Def UG - 012460	$ 11,524.09	$ -	$ -	$ 11,524.09	100%
987	CRDD256O	Capital Rep Def OH - 012560	$ 130,738.67	$ -	$ -	$ 130,738.67	100%
988	CRDD256U	Capital Rep Def UG - 012560	$ 17,676.87	$ -	$ -	$ 17,676.87	100%
989	CRDD315O	Capital Rep Def OH - 013150	$ 979,388.56	$ -	$ -	$ 979,388.56	100%
990	CRDD315U	Capital Rep Def UG - 013150	$ 503,126.29	$ -	$ -	$ 503,126.29	100%
991	CRDD366O	Capital Rep Def OH - 013660	$ 211,117.38	$ -	$ -	$ 211,117.38	100%
992	CRDD366U	Capital Rep Def UG - 013660	$ 55,389.24	$ -	$ -	$ 55,389.24	100%
993	CRDD416O	Capital Rep Def OH - 014160	$ 61,517.50	$ -	$ -	$ 61,517.50	100%
994	CRDD416U	Capital Rep Def UG - 014160	$ 5,737.48	$ -	$ -	$ 5,737.48	100%
995	CRDD426O	Capital Rep Def OH - 014260	$ 191,245.39	$ -	$ -	$ 191,245.39	100%
996	CRDD426U	Capital Rep Def UG - 014260	$ 24,244.81	$ -	$ -	$ 24,244.81	100%
997	CRDD766O	Capital Rep Def OH - 017660	$ 89,464.08	$ -	$ -	$ 89,464.08	100%
998	CRDD766U	Capital Rep Def UG - 017660	$ 8,009.05	$ -	$ -	$ 8,009.05	100%
999	CRELD156	Capital Reliability - 011560	$ 148,764.98	$ -	$ -	$ 148,764.98	100%
1000	CRELD216	Capital Reliability - 012160	$ 38,330.99	$ -	$ -	$ 38,330.99	100%
1001	CRELD236	Capital Reliability - 012360	$ 86,946.60	$ -	$ -	$ 86,946.60	100%
1002	CRELD246	Capital Reliability - 012460	$ 35,537.96	$ -	$ -	$ 35,537.96	100%
1003	CRELD256	Capital Reliability - 012560	$ 72,898.57	$ -	$ -	$ 72,898.57	100%
1004	CRELD315	Capital Reliability - 013150	$ 265,272.58	$ -	$ -	$ 265,272.58	100%
1005	CRELD366	Capital Reliability - 013660	$ 97,949.31	$ -	$ -	$ 97,949.31	100%
1006	CRELD416	Capital Reliability - 014160	$ 96,192.95	$ -	$ -	$ 96,192.95	100%
1007	CRELD426	Capital Reliability - 014260	$ 35,207.60	$ -	$ -	$ 35,207.60	100%
1008	CRELD766	Capital Reliability - 017660	$ 116,186.24	$ -	$ -	$ 116,186.24	100%
1009	CRPOL156	Repair Outdoor Lights - 011560	$ (110.70)	$ -	$ -	$ (110.70)	100%
1010	CRPOL216	Repair Outdoor Lights - 012160	$ (1,153.00)	$ -	$ -	$ (1,153.00)	100%
1011	CRPOL236	Repair Outdoor Lights - 012360	$ (561.28)	$ -	$ -	$ (561.28)	100%
1012	CRPOL246	Repair Outdoor Lights - 012460	$ (1,415.71)	$ -	$ -	$ (1,415.71)	100%
1013	CRPOL256	Repair Outdoor Lights - 012560	$ 36.35	$ -	$ -	$ 36.35	100%
1014	CRPOL315	Repair Outdoor Lights - 013150	$ 40,172.45	$ -	$ -	$ 40,172.45	100%
1015	CRPOL366	Repair Outdoor Lights - 013660	$ 6.30	$ -	$ -	$ 6.30	100%
1016	CRPOL416	Repair Outdoor Lights - 014160	$ 10,189.24	$ -	$ -	$ 10,189.24	100%
1017	CRPOL766	Repair Outdoor Lights - 017660	$ (184.98)	$ -	$ -	$ (184.98)	100%
1018	CRPOLE156	Pole Repair/Replace - 011560	$ 1,615,229.75	$ -	$ -	$ 1,615,229.75	100%
1019	CRPOLE216	Pole Repair/Replace - 012160	$ 387,299.23	$ -	$ -	$ 387,299.23	100%
1020	CRPOLE236	Pole Repair/Replace - 012360	$ 566,109.27	$ -	$ -	$ 566,109.27	100%
1021	CRPOLE246	Pole Repair/Replace - 012460	$ 450,148.41	$ -	$ -	$ 450,148.41	100%
1022	CRPOLE256	Pole Repair/Replace - 012560	$ 333,702.71	$ -	$ -	$ 333,702.71	100%
1023	CRPOLE315	Pole Repair/Replace - 013150	$ 930,202.03	$ -	$ -	$ 930,202.03	100%
1024	CRPOLE366	Pole Repair/Replace - 013660	$ 396,248.27	$ -	$ -	$ 396,248.27	100%
1025	CRPOLE416	Pole Repair/Replace - 014160	$ 237,753.21	$ -	$ -	$ 237,753.21	100%
1026	CRPOLE426	Pole Repair/Replace - 014260	$ 170,413.34	$ -	$ -	$ 170,413.34	100%
1027	CRPOLE766	Pole Repair/Replace - 017660	$ 230,114.32	$ -	$ -	$ 230,114.32	100%
1028	CRSTLT156	Repair Street Lights - 011560	$ 494,806.55	$ -	$ -	$ 494,806.55	100%
1029	CRSTLT216	Repair Street Lights - 012160	$ 236,517.89	$ -	$ -	$ 236,517.89	100%
1030	CRSTLT236	Repair Street Lights - 012360	$ 220,422.49	$ -	$ -	$ 220,422.49	100%
1031	CRSTLT246	Repair Street Lights - 012460	$ 291,715.49	$ -	$ -	$ 291,715.49	100%
1032	CRSTLT256	Repair Street Lights - 012560	$ 281,044.15	$ -	$ -	$ 281,044.15	100%
1033	CRSTLT315	Repair Street Lights - 013150	$ 597,581.61	$ -	$ -	$ 597,581.61	100%
1034	CRSTLT366	Repair Street Lights - 013660	$ 190,519.81	$ -	$ -	$ 190,519.81	100%
1035	CRSTLT416	Repair Street Lights - 014160	$ 96,602.18	$ -	$ -	$ 96,602.18	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1036	CRSTLT426	Repair Street Lights - 014260	$ 229,659.31	$ -	$ -	$ 229,659.31	100%
1037	CRSTLT766	Repair Street Lights - 017660	$ 83,031.73	$ -	$ -	$ 83,031.73	100%
1038	CSTLT156	NB Street Lights - 011560	$ 401,157.30	$ -	$ -	$ 401,157.30	100%
1039	CSTLT216	NB Street Lights - 012160	$ 222,872.15	$ -	$ -	$ 222,872.15	100%
1040	CSTLT236	NB Street Lights - 012360	$ 290,402.62	$ -	$ -	$ 290,402.62	100%
1041	CSTLT246	NB Street Lights - 012460	$ 209,572.72	$ -	$ -	$ 209,572.72	100%
1042	CSTLT256	NB Street Lights - 012560	$ 179,901.20	$ -	$ -	$ 179,901.20	100%
1043	CSTLT315	NB Street Lights - 013150	$ 1,753,935.63	$ -	$ -	$ 1,753,935.63	100%
1044	CSTLT366	NB Street Lights - 013660	$ 309,114.47	$ -	$ -	$ 309,114.47	100%
1045	CSTLT416	NB Street Lights - 014160	$ 142,889.05	$ -	$ -	$ 142,889.05	100%
1046	CSTLT426	NB Street Lights - 014260	$ 197,309.06	$ -	$ -	$ 197,309.06	100%
1047	CSTLT766	NB Street Lights - 017660	$ 80,869.88	$ -	$ -	$ 80,869.88	100%
1048	CSTRM156	Cap Minor Storms - 011560	$ 321,160.00	$ -	$ -	$ 321,160.00	100%
1049	CSTRM216	Cap Minor Storms - 012160	$ (13,759.16)	$ -	$ -	$ (13,759.16)	100%
1050	CSTRM236	Cap Minor Storms - 012360	$ 113.39	$ -	$ -	$ 113.39	100%
1051	CSTRM246	Cap Minor Storms - 012460	$ (1,540.81)	$ -	$ -	$ (1,540.81)	100%
1052	CSTRM256	Cap Minor Storms - 012560	$ 300.11	$ -	$ -	$ 300.11	100%
1053	CSTRM315	Cap Minor Storms - 013150	$ (13,564.73)	$ -	$ -	$ (13,564.73)	100%
1054	CSTRM366	Cap Minor Storms - 013660	$ 147,079.18	$ -	$ -	$ 147,079.18	100%
1055	CSTRM416	Cap Minor Storms - 014160	$ (10,409.43)	$ -	$ -	$ (10,409.43)	100%
1056	CSTRM426	Cap Minor Storms - 014260	$ (128,662.56)	$ -	$ -	$ (128,662.56)	100%
1057	CSTRM766	Cap Minor Storms - 017660	$ 76,525.93	$ -	$ -	$ 76,525.93	100%
1058	CSTRMKU	Cap KU Major Storms	$ 1,340,934.10	$ -	$ -	$ 1,340,934.10	100%
1059	CSYSEN156	Sys Enh - 011560	$ 141,182.69	$ -	$ -	$ 141,182.69	100%
1060	CSYSEN216	Sys Enh - 012160	$ 202,489.87	$ -	$ -	$ 202,489.87	100%
1061	CSYSEN236	Sys Enh - 012360	$ 52,605.52	$ -	$ -	$ 52,605.52	100%
1062	CSYSEN246	Sys Enh - 012460	$ 59,183.94	$ -	$ -	$ 59,183.94	100%
1063	CSYSEN256	Sys Enh - 012560	$ 142,392.94	$ -	$ -	$ 142,392.94	100%
1064	CSYSEN315	Sys Enh - 013150	$ 476,845.12	$ -	$ -	$ 476,845.12	100%
1065	CSYSEN366	Sys Enh - 013660	$ 124,115.85	$ -	$ -	$ 124,115.85	100%
1066	CSYSEN416	Sys Enh - 014160	$ 114,046.01	$ -	$ -	$ 114,046.01	100%
1067	CSYSEN426	Sys Enh - 014260	$ 91,434.59	$ -	$ -	$ 91,434.59	100%
1068	CSYSEN766	Sys Enh - 017660	$ 40,061.99	$ -	$ -	$ 40,061.99	100%
1069	CTBRD156O	Cap Trouble Orders OH - 011560	$ 217,587.01	$ -	$ -	$ 217,587.01	100%
1070	CTBRD156U	Cap Trouble Orders UG - 011560	$ (1,311.13)	$ -	$ -	$ (1,311.13)	100%
1071	CTBRD216O	Cap Trouble Orders OH - 012160	$ 70,566.31	$ -	$ -	$ 70,566.31	100%
1072	CTBRD216U	Cap Trouble Orders UG - 012160	$ 27,922.28	$ -	$ -	$ 27,922.28	100%
1073	CTBRD236O	Cap Trouble Orders OH - 012360	$ 111,759.03	$ -	$ -	$ 111,759.03	100%
1074	CTBRD236U	Cap Trouble Orders UG - 012360	$ (2,226.59)	$ -	$ -	$ (2,226.59)	100%
1075	CTBRD246O	Cap Trouble Orders OH - 012460	$ 179,903.73	$ -	$ -	$ 179,903.73	100%
1076	CTBRD246U	Cap Trouble Orders UG - 012460	$ (918.96)	$ -	$ -	$ (918.96)	100%
1077	CTBRD256O	Cap Trouble Orders OH - 012560	$ 103,121.71	$ -	$ -	$ 103,121.71	100%
1078	CTBRD315O	Cap Trouble Orders OH - 013150	$ 102,452.84	$ -	$ -	$ 102,452.84	100%
1079	CTBRD315U	Cap Trouble Orders UG - 013150	$ 56,574.56	$ -	$ -	$ 56,574.56	100%
1080	CTBRD366O	Cap Trouble Orders OH - 013660	$ 81,510.15	$ -	$ -	$ 81,510.15	100%
1081	CTBRD366U	Cap Trouble Orders UG - 013660	$ (1,512.24)	$ -	$ -	$ (1,512.24)	100%
1082	CTBRD416O	Cap Trouble Orders OH - 014160	$ 187,982.76	$ -	$ -	$ 187,982.76	100%
1083	CTBRD416U	Cap Trouble Order UG - 014160	$ 7,255.10	$ -	$ -	$ 7,255.10	100%
1084	CTBRD426O	Cap Trouble Orders OH - 014260	$ 342,546.25	$ -	$ -	$ 342,546.25	100%
1085	CTBRD426U	Cap Trouble Orders UG - 014260	$ 12,183.90	$ -	$ -	$ 12,183.90	100%
1086	CTBRD766O	Cap Trouble Orders OH - 017660	$ 123,283.73	$ -	$ -	$ 123,283.73	100%
1087	CTBRD766U	Cap Trouble Orders UG - 017660	$ 13,441.79	$ -	$ -	$ 13,441.79	100%
1088	CTPD156	Capital Thrd Party - 011560	$ (19,392.25)	$ -	$ -	$ (19,392.25)	100%
1089	CTPD216	Capital Thrd Party - 012160	$ 44,684.27	$ -	$ -	$ 44,684.27	100%
1090	CTPD236	Capital Thrd Party - 012360	$ 41,239.44	$ -	$ -	$ 41,239.44	100%
1091	CTPD246	Capital Thrd Party - 012460	$ 21,154.65	$ -	$ -	$ 21,154.65	100%
1092	CTPD256	Capital Thrd Party - 012560	$ 75,190.54	$ -	$ -	$ 75,190.54	100%
1093	CTPD315	Capital Thrd Party - 013150	$ 81,373.67	$ -	$ -	$ 81,373.67	100%
1094	CTPD366	Capital Thrd Party - 013660	$ 52,744.53	$ -	$ -	$ 52,744.53	100%
1095	CTPD416	Capital Thrd Party - 014160	$ 34,245.83	$ -	$ -	$ 34,245.83	100%
1096	CTPD426	Capital Thrd Party - 014260	$ 44,954.34	$ -	$ -	$ 44,954.34	100%
1097	CTPD766	Capital Thrd Party - 017660	$ 20,021.54	$ -	$ -	$ 20,021.54	100%
1098	CXFRM156	NB Transformers - 011560	$ 48,370.63	$ -	$ -	$ 48,370.63	100%
1099	CXFRM216	NB Transformers - 012160	$ 48,914.78	$ -	$ -	$ 48,914.78	100%
1100	CXFRM236	NB Transformers - 012360	$ 120,848.67	$ -	$ -	$ 120,848.67	100%
1101	CXFRM246	NB Transformers - 012460	$ 89,103.39	$ -	$ -	$ 89,103.39	100%
1102	CXFRM256	NB Transformers - 012560	$ 73,279.11	$ -	$ -	$ 73,279.11	100%
1103	CXFRM301	KU Line Transformers	$ 7,900,087.90	$ -	$ -	$ 7,900,087.90	100%
1104	CXFRM315	NB Transformers - 013150	$ 230,382.04	$ -	$ -	$ 230,382.04	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1105	CXFRM366	NB Transformers - 013660	$ 108,532.51	$ -	$ -	$ 108,532.51	100%
1106	CXFRM416	NB Transformers - 014160	$ 11,060.51	$ -	$ -	$ 11,060.51	100%
1107	CXFRM426	NB Transformers - 014260	$ 42,146.90	$ -	$ -	$ 42,146.90	100%
1108	CXFRM766	NB Transformers - 017660	$ 26,608.96	$ -	$ -	$ 26,608.96	100%
1109	K5-2016	Relocations T Lines KU-	$ 49,703.43	$ -	$ -	$ 49,703.43	100%
1110	K8-2014	STORM DAMAGE T-LINE-KU 2014	$ (2,797.80)	$ -	$ -	$ (2,797.80)	100%
1111	K8-2015	STORM DAMAGE T-LINE KU 2015	$ 1,385.18	$ -	$ -	$ 1,385.18	100%
1112	K8-2016	STORM DAMAGE T-LINE KU 2016	$ 792,817.10	$ -	$ -	$ 792,817.10	100%
1113	K9-2013	PRIORITY REPL T-LINES KU 2013	$ (484,780.19)	$ -	$ -	$ (484,780.19)	100%
1114	K9-2014	PRIORITY REPL T-LINES-KU 2014	$ 15,631.45	$ -	$ -	$ 15,631.45	100%
1115	K9-2015	PRIORITY REPL T-LINES KU 2015	$ 804,976.10	$ -	$ -	$ 804,976.10	100%
1116	K9-2016	PRIORITY REPL T-LINES KU 2016	$ 4,265,518.26	$ -	$ -	$ 4,265,518.26	100%
1117	KARM-2015	PRIORITY REPL X-ARMS KU 2015	$ (10,872.27)	$ -	$ -	$ (10,872.27)	100%
1118	KARM-2016	Priority Repl X-Arms KU 2016	$ 1,861,046.13	$ -	$ -	$ 1,861,046.13	100%
1119	KBRFAIL15	KU-Brkr Fail-2015	$ 61,647.81	$ -	$ -	$ 61,647.81	100%
1120	KBRFAIL16	KU-Brkr Fail-2016	$ 631,597.81	$ -	$ -	$ 631,597.81	100%
1121	KINS-2015	PRIORITY REPL INSLTRS KU 2015	$ 1,058.14	$ -	$ -	$ 1,058.14	100%
1122	KINS-2016	Priority Repl Insltrs KU 2016	$ 96,803.50	$ -	$ -	$ 96,803.50	100%
1123	KOTFAIL14	KU-OtherFail-2014	$ (91.17)	$ -	$ -	$ (91.17)	100%
1124	KOTFAIL15	KU-OtherFail-2015	$ 29,718.82	$ -	$ -	$ 29,718.82	100%
1125	KOTFAIL16	KU-OtherFail-2016	$ 229,012.19	$ -	$ -	$ 229,012.19	100%
1126	KOTH-2016	Priority Repl Other KU 2016	$ 1,225,503.85	$ -	$ -	$ 1,225,503.85	100%
1127	K-OTHER15	KU-Other-2015	$ 140,242.23	$ -	$ -	$ 140,242.23	100%
1128	KOTPR14	KU Other Prot Blank 2014	$ (26,619.74)	$ -	$ -	$ (26,619.74)	100%
1129	KOTPR15	KU Other Prot Blanket 2015	$ 75,688.82	$ -	$ -	$ 75,688.82	100%
1130	KOTPR16	KU Other Prot Blanket 2016	$ 376,380.91	$ -	$ -	$ 376,380.91	100%
1131	KOTPRFL16	KU Oth Prot Failures 2016	$ 3,548.62	$ -	$ -	$ 3,548.62	100%
1132	KRELAY-14	Relay Replacements-KU-2014	$ (77,936.29)	$ -	$ -	$ (77,936.29)	100%
1133	KRELAY-15	Relay Replacements-KU-2015	$ 90,887.10	$ -	$ -	$ 90,887.10	100%
1134	KREL-FL14	KU Relay Failures-2014	$ 1,485.01	$ -	$ -	$ 1,485.01	100%
1135	KRSUB-13	KU Routine - Subs-13	$ (29,237.42)	$ -	$ -	$ (29,237.42)	100%
1136	KRTU-14	KU RTU Replacements-14	$ 488.78	$ -	$ -	$ 488.78	100%
1137	KRTU-15	KU RTU Replacements-15	$ 344,045.35	$ -	$ -	$ 344,045.35	100%
1138	KRTU-16	KU RTU Replacements-16	$ 971,437.17	$ -	$ -	$ 971,437.17	100%
1139	KSTSVC12	STATION SERV XFMRS KU-12	$ 27,517.20	$ -	$ -	$ 27,517.20	100%
1140	KSWT-2015	PRIORITY REPL SWITCHES KU 2015	$ 30,710.85	$ -	$ -	$ 30,710.85	100%
1141	142358	Retail Hardware KU 2016	$ 138,600.00	$ -	$ -	$ 138,600.00	100%
1142	144616	KU REFURB & BRANDING 2016	$ 390,003.00	$ -	$ -	$ 390,003.00	100%
1143	144843	KU FAC IMPROVE 2016	$ 104,878.00	$ -	$ -	$ 104,878.00	100%
1144	148021	DANVILLE BO REPL DOOR/WINDOWS	$ 93,001.00	$ -	$ -	$ 93,001.00	100%
1145	152270	RICHMOND BO PAVE LOT	$ 165,000.00	$ -	$ -	$ 165,000.00	100%
1146	103KU16	Endpoint Protect License-KU16	$ 2,499.99	$ -	$ -	$ 2,499.99	100%
1147	116KU16	SAP CRM/ECC Enhancement-KU16	$ 131,599.91	$ -	$ -	$ 131,599.91	100%
1148	130KU16	NAS Refresh (BOC)-KU16	$ 205,000.00	$ -	$ -	$ 205,000.00	100%
1149	131KU16	NAS Refresh (SDC)-KU16	$ 198,500.00	$ -	$ -	$ 198,500.00	100%
1150	132617	zIT CONTINGENCY PROJECT-932	$ 893,005.10	$ -	$ -	$ 893,005.10	100%
1151	137KU16	FERC Form 1 Rpt Tool Rpl-KU16	$ 200,000.01	$ -	$ -	$ 200,000.01	100%
1152	141KU16	Centrify Licensing-KU16	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
1153	153KU16	Tertiary Data Domain PPL-KU16	$ 64,729.03	$ -	$ -	$ 64,729.03	100%
1154	158KU16	Tech Training Dashboards-KU16	$ 42,000.00	$ -	$ -	$ 42,000.00	100%
1155	159KU16	Cascade Impl Gen Relays-KU16	$ 33,600.00	$ -	$ -	$ 33,600.00	100%
1156	168KU16	Transmission Map Layers-KU16	$ 56,000.00	$ -	$ -	$ 56,000.00	100%
1157	206KU16	zSys Lab software replace-931	$ 153,999.99	$ -	$ -	$ 153,999.99	100%
1158	207KU16	Quest Enhance for GC&HR-KU16	$ 125,000.00	$ -	$ -	$ 125,000.00	100%
1159	704KU16	Towers Watson File-KU16	$ 57,500.00	$ -	$ -	$ 57,500.00	100%
1160	721KU16	Superna Eyeglass Lic-KU16	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
1161	725KU16	Veg Mgmt ROW Layer Dev-KU16	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
1162	726KU16	DACS Software Upgrade-KU16	$ 14,100.00	$ -	$ -	$ 14,100.00	100%
1163	IT0077K	Oracle NMS Upgrade-KU17	$ 252,000.06	$ -	$ -	$ 252,000.06	100%
1164	145403	HR Cap Equip Improvmnts KU	$ 10,200.00	$ -	$ -	$ 10,200.00	100%
1165	138603	Danville Trans Wire Pad Roof	$ 95,000.00	$ -	$ -	$ 95,000.00	100%
1166	145107	Danville Scale for Trans Wire	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
1167	149361	Danville Enclose Trans Storerm	$ 200,000.00	$ -	$ -	$ 200,000.00	100%
1168	149362	Pineville ForkLift Trans, Subs	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
1169	146000KU	TC KU CONVEYOR BELT 2016	$ 36,521.15	$ -	$ -	$ 36,521.15	100%
1170	133980	BRFGD 01 Absorber Bleed Pump	$ 32,134.00	$ -	$ -	$ 32,134.00	100%
1171	133981	BRFGD 02 Absorber Bleed Pump	$ 32,134.00	$ -	$ -	$ 32,134.00	100%
1172	152003	BR SCR Arsenic Mitigation	$ 600,000.00	$ -	$ -	$ 600,000.00	100%
1173	153175	BR3 Mercury Monitor	$ 170,000.00	$ -	$ -	$ 170,000.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1174	151201	BRCT Oil Varnish Skid	$ 60,000.00	$ -	$ -	$ 60,000.00	100%
1175	153322	BRCT Electric Fire Pump Repl	$ 18,000.00	$ -	$ -	$ 18,000.00	100%
1176	137109	GH1 & 2 Elec Feeder Cable Repl	$ 5,437.00	$ -	$ -	$ 5,437.00	100%
1177	137682	GH Conveyor Belt Repl 16	$ 208.11	$ -	$ -	$ 208.11	100%
1178	144272	GH 1 & 2 Brominators	$ 68,332.23	$ -	$ -	$ 68,332.23	100%
1179	147372	GH2 Inlet Process Monitor	$ 37,266.48	$ -	$ -	$ 37,266.48	100%
1180	148122	GH1 Elec Shop Expansion	$ 79,708.86	$ -	$ -	$ 79,708.86	100%
1181	153035	GH3 FGD Inlet Duct Exp Jt Repl	$ 45,175.98	$ -	$ -	$ 45,175.98	100%
1182	153113	GH 3-2 Air Heater Expansion Jt	$ 50,500.00	$ -	$ -	$ 50,500.00	100%
1183	144531 KU	CR Misc Capital KU (multi)	$ 200,578.04	$ -	$ -	$ 200,578.04	100%
1184	140342KU	OG MISC TOOLS KU	$ 12,664.80	$ -	$ -	$ 12,664.80	100%
1185	131915KU	Scanning Equip-KU	$ 42,429.06	$ -	$ -	$ 42,429.06	100%
1186	136480KU	GS GE Test Equip Pool KU	$ 92,447.49	$ -	$ -	$ 92,447.49	100%
1187	136550KU	GS SL Gas Chrmgrph KU	$ 31,403.30	$ -	$ -	$ 31,403.30	100%
1188	144475KU	GS GE CORS KU	$ 262,492.80	$ -	$ -	$ 262,492.80	100%
1189	151222	GS SL Gas Bottle Shelter	$ 8,000.00	$ -	$ -	$ 8,000.00	100%
1190	139628	Test Lab Equipment-2016-KU	$ 127,477.05	$ -	$ -	$ 127,477.05	100%
1191	151599	Rocky Branch 614 Panel Rpl	$ 140,997.04	$ -	$ -	$ 140,997.04	100%
1192	151777	Finchville Control House	$ 99,736.20	$ -	$ -	$ 99,736.20	100%
1193	152358	TEP-Hardin Co Xfmr Add-P&C	$ 165,118.92	$ -	$ -	$ 165,118.92	100%
1194	153036	Brown Campus Sonet Loop	$ 120,054.67	$ -	$ -	$ 120,054.67	100%
1195	KREL-FL16	KU Relay Failures-2016	$ 29,882.84	$ -	$ -	$ 29,882.84	100%
1196	144637	REL-Camargo 604 Brkr Add	$ 99,999.94	$ -	$ -	$ 99,999.94	100%
1197	147307	Delvinta Station Service Rpl	$ 67,006.38	$ -	$ -	$ 67,006.38	100%
1198	147310	E. Frankfort Station Svc Rpl	$ 52,037.97	$ -	$ -	$ 52,037.97	100%
1199	147311	Bond Station Service Rpl	$ 32,657.83	$ -	$ -	$ 32,657.83	100%
1200	147314	Brown North Surge Arrester Rpl	$ 33,445.86	$ -	$ -	$ 33,445.86	100%
1201	147331	Taylor Co Surge Arrester Rpl	$ 9,079.82	$ -	$ -	$ 9,079.82	100%
1202	147392	Brown CT Breaker Monitors	$ 88,640.07	$ -	$ -	$ 88,640.07	100%
1203	150729	Lake Reba Tap Surge Arr Rpl	$ 19,899.04	$ -	$ -	$ 19,899.04	100%
1204	150730	Hardin Co Surge Arrester Rpl	$ 16,341.23	$ -	$ -	$ 16,341.23	100%
1205	151197	Dorchester OCB Overhaul	$ 23,890.31	$ -	$ -	$ 23,890.31	100%
1206	151761	Fawkes Firewall/Cap Bank	$ 298,049.36	$ -	$ -	$ 298,049.36	100%
1207	152401	Green River C&P/Switch Rpl	$ 239,011.06	$ -	$ -	$ 239,011.06	100%
1208	153188	Etown Trans Sub Storeroom	$ 299,918.98	$ -	$ -	$ 299,918.98	100%
1209	153279	ROR-KU SPARE CCVT-2016	$ 33,742.42	$ -	$ -	$ 33,742.42	100%
1210	KTFFAIL16	KU-Xfrmr Fail-2016	$ 487,871.75	$ -	$ -	$ 487,871.75	100%
1211	147480	REL Esserville Switch	$ 471,985.27	$ -	$ -	$ 471,985.27	100%
1212	149445	KU CEMI > 5 ckts 24	$ (89,024.97)	$ -	$ -	$ (89,024.97)	100%
1213	149446	KU 2016 CIFI Ckts	$ (517,504.12)	$ -	$ -	$ (517,504.12)	100%
1214	149447	KU Distribuiton Auto	$ 670,953.66	$ -	$ -	$ 670,953.66	100%
1215	149452	KU Sm Wire OH Repl RE	$ (85,658.19)	$ -	$ -	$ (85,658.19)	100%
1216	149453	SUB EXIT Cable Rep 2016-2018	$ (149,819.90)	$ -	$ -	$ (149,819.90)	100%
1217	151158	Green River 3412 - CIFI 2016	$ 26,633.96	$ -	$ -	$ 26,633.96	100%
1218	149066	TTU Shelbyville East Ckt 2522	$ 151,017.86	$ -	$ -	$ 151,017.86	100%
1219	CTBRD256U	Cap Trouble Orders UG - 012560	$ 53,809.72	$ -	$ -	$ 53,809.72	100%
1220	144879	SCM2016 LEX SUB BLDNG & GND	$ 29,691.40	$ -	$ -	$ 29,691.40	100%
1221	144902	2016 KU TRANSFORMER REWIND	$ 399,546.15	$ -	$ -	$ 399,546.15	100%
1222	148251	DSP Richmond North Sub Prop	$ 289,730.54	$ -	$ -	$ 289,730.54	100%
1223	152478	Lonesome Pine Sub Property	$ 400,000.00	$ -	$ -	$ 400,000.00	100%
1224	148630	SCM2016 KU 34KV SUB MISC	$ 6,080.90	$ -	$ -	$ 6,080.90	100%
1225	149089	KU Transmission Line Cl	$ 82,319.49	$ -	$ -	$ 82,319.49	100%
1226	149550	Meter Reading Mapping 2016 KU	$ 20,600.00	$ -	$ -	$ 20,600.00	100%
1227	152480	DSP Wise Sub Property	$ 150,000.00	$ -	$ -	$ 150,000.00	100%
1228	151335	Dist Ramsey Station	$ 61,815.86	$ -	$ -	$ 61,815.86	100%
1229	148391	Prop. Tax Cap. - KU Non-Mech	$ 39,906.00	$ -	$ -	$ 39,906.00	100%
1230	145011	KU CAMERAS 2017	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
1231	149480	KU FURN & CHAIR 2017	$ 20,000.00	$ -	$ -	$ 20,000.00	100%
1232	152340	KUGO 7TH FLOOR UK RENOVATION	$ 250,000.00	$ -	$ -	$ 250,000.00	100%
1233	IT0003K	AIS Deciscion Trans-KU17	$ 67,200.00	$ -	$ -	$ 67,200.00	100%
1234	IT0004K	Analog Sunset-KU17	$ 16,099.98	$ -	$ -	$ 16,099.98	100%
1235	IT0006K	Aspect Workfor Sched App-KU17	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
1236	IT0008K	Bulk Power & Env Sys-KU17	$ 6,899.96	$ -	$ -	$ 6,899.96	100%
1237	IT0011K	Cascade Biennial Tech-KU17	$ 140,000.00	$ -	$ -	$ 140,000.00	100%
1238	IT0015K	CIP Compliance Tools Yr7-KU17	$ 20,240.00	$ -	$ -	$ 20,240.00	100%
1239	IT0018K	CIP Compliance Infr Yr7-KU17	$ 41,400.04	$ -	$ -	$ 41,400.04	100%
1240	IT0024K	Daily Shift Log Repl-KU17	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
1241	IT0028K	eDiscovery -KU17	$ 92,000.00	$ -	$ -	$ 92,000.00	100%
1242	IT0029K	Electric Inspect Enhance-KU17	$ 56,000.08	$ -	$ -	$ 56,000.08	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1243	IT0044K	Impedance App-KU17	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
1244	IT0048K	IT Security CIP Lab Enhn-KU17	$ 3,832.72	$ -	$ -	$ 3,832.72	100%
1245	IT0049K	KU MW Tower Repl Badger-KU17	$ 6,210.01	$ -	$ -	$ 6,210.01	100%
1246	IT0050K	Next Gen Radio Sys Des-KU17	$ 25,299.96	$ -	$ -	$ 25,299.96	100%
1247	IT0051K	Louisville Elect Upgrds-KU17	$ 4,600.00	$ -	$ -	$ 4,600.00	100%
1248	IT0053K	Microsoft AppV Major Upg-KU17	$ 3,680.00	$ -	$ -	$ 3,680.00	100%
1249	IT0056K	Microsoft Office Upgrade-KU17	$ 8,740.00	$ -	$ -	$ 8,740.00	100%
1250	IT0059K	Mob Disp Rep (Elect OMS)-KU17	$ 128,800.04	$ -	$ -	$ 128,800.04	100%
1251	IT0060K	Mobile Infra-KU17	$ 33,600.00	$ -	$ -	$ 33,600.00	100%
1252	IT0061K	Mobile Radio-KU17	$ 4,600.00	$ -	$ -	$ 4,600.00	100%
1253	IT0062K	Monitor Replacement-KU17	$ 3,220.00	$ -	$ -	$ 3,220.00	100%
1254	IT0067K	Network Access Dev-KU17	$ 2,069.96	$ -	$ -	$ 2,069.96	100%
1255	IT0071K	Network Test Equip-KU17	$ 2,760.00	$ -	$ -	$ 2,760.00	100%
1256	IT0073K	OpenText HR- Mercer file-KU17	$ 17,500.00	$ -	$ -	$ 17,500.00	100%
1257	IT0074K	OpenText Reg and Rates-KU17	$ 11,500.00	$ -	$ -	$ 11,500.00	100%
1258	IT0078K	OTN DWDM Repl (Encrypt)-KU17	$ (0.05)	$ -	$ -	$ (0.05)	100%
1259	IT0079K	Outside Cable Plant-KU17	$ 6,899.95	$ -	$ -	$ 6,899.95	100%
1260	IT0084K	Purch/Rebuild Radio Site-KU17	$ 3,449.99	$ -	$ -	$ 3,449.99	100%
1261	IT0085K	Rate Case 2017-KU17	$ 22,400.00	$ -	$ -	$ 22,400.00	100%
1262	IT0094K	Server Hardware Refr-KU17	$ 4,600.00	$ -	$ -	$ 4,600.00	100%
1263	IT0101K	Smallworld GIS Upgr-KU17-19	$ 308,000.20	$ -	$ -	$ 308,000.20	100%
1264	IT0103K	Sys Lab software replace-KU16	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
1265	IT0105K	Tech Refesh desk/lap-KU17	$ 81,880.02	$ -	$ -	$ 81,880.02	100%
1266	IT0106K	Telecom Shelter Renov-KU17	$ 1,379.95	$ -	$ -	$ 1,379.95	100%
1267	IT0114K	TRMS Upgrade-KU17	$ 56,000.00	$ -	$ -	$ 56,000.00	100%
1268	IT0115K	TRODS-KU17	$ 28,000.02	$ -	$ -	$ 28,000.02	100%
1269	IT0119K	Upgrade Vmware Infra-KU17	$ 736.00	$ -	$ -	$ 736.00	100%
1270	IT0121K	Phone Expansion-KU17	$ 2,300.01	$ -	$ -	$ 2,300.01	100%
1271	IT0122K	Windows 10 Remediation-KU17	$ 7,360.00	$ -	$ -	$ 7,360.00	100%
1272	IT0125K	NE KY Build Des&Yr 1/3-KU16-18	$ 3,708.72	$ -	$ -	$ 3,708.72	100%
1273	141310	Barlow - Pole Racks	$ 20,000.00	$ -	$ -	$ 20,000.00	100%
1274	141315	Campbellsville - Pole Racks	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
1275	141329	Harlan - Pole Racks	$ 5,000.00	$ -	$ -	$ 5,000.00	100%
1276	145109	Etown Distr Storeroom Rack	$ 5,000.00	$ -	$ -	$ 5,000.00	100%
1277	144444	BR1&2 Permanent Vac Line	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
1278	137683	GH Conveyor Belt Repl 17	$ 91,520.00	$ -	$ -	$ 91,520.00	100%
1279	144306	GH2 ESS MCC Transfer Swt	$ 17,680.00	$ -	$ -	$ 17,680.00	100%
1280	147401	GH3 11th Stage Ext Val Repl	$ 8,320.00	$ -	$ -	$ 8,320.00	100%
1281	147905	GH1 & 2 LPSW Pipe Repl	$ 301,600.00	$ -	$ -	$ 301,600.00	100%
1282	151356	GH1 Air Bucket Replacement	$ 223,808.00	$ -	$ -	$ 223,808.00	100%
1283	151382	GH2 Boiler Bldg LED Lighting	$ 49,712.00	$ -	$ -	$ 49,712.00	100%
1284	151388	GH1&2 CntrlRm ClimateCntrl Upg	$ 447,616.00	$ -	$ -	$ 447,616.00	100%
1285	151430	GH1 Hydrogen Cooler Heads	$ 208,936.00	$ -	$ -	$ 208,936.00	100%
1286	152004	GH1 FGD Sump Pump Repl	$ 34,715.20	$ -	$ -	$ 34,715.20	100%
1287	152756	GH 1-2 CWP Major Overhaul	$ 15,600.00	$ -	$ -	$ 15,600.00	100%
1288	152806	GH 2-3 BCWP Major Overhaul	$ 41,600.00	$ -	$ -	$ 41,600.00	100%
1289	152842	GH Engineering Tools	$ 29,999.99	$ -	$ -	$ 29,999.99	100%
1290	140402KU	OG PURCH FORKLIFT KU	$ 26,250.00	$ -	$ -	$ 26,250.00	100%
1291	LTPGENKU	Other LTP Gen Projects KU	$ 16,666.70	$ -	$ -	$ 16,666.70	100%
1292	133076KU	GS GE Dam Impnd KU	$ 11,212.66	$ -	$ -	$ 11,212.66	100%
1293	144494KU	GS GE PDM Equip Upgrade KU	$ 8,562.30	$ -	$ -	$ 8,562.30	100%
1294	148132KU	GS GE CV Landfill Instrum KU	$ 7,645.00	$ -	$ -	$ 7,645.00	100%
1295	148167KU	GS CDM MOD 025 KU	$ 5,166.70	$ -	$ -	$ 5,166.70	100%
1296	148175KU	GS CDM Industrial Defender KU	$ 30,580.00	$ -	$ -	$ 30,580.00	100%
1297	KRELAY-17	Relay Replacements-KU-2017	$ 86,443.82	$ -	$ -	$ 86,443.82	100%
1298	KRTU-17	KU RTU Replacements-17	$ 30,138.72	$ -	$ -	$ 30,138.72	100%
1299	151754	KU Breaker Replacements	$ 273,750.00	$ -	$ -	$ 273,750.00	100%
1300	151763	KU Coupling Capacitor Rpl	$ 28,703.61	$ -	$ -	$ 28,703.61	100%
1301	151764	KU Fence Replacements	$ 136,714.43	$ -	$ -	$ 136,714.43	100%
1302	151765	KU Physical Security Upgrades	$ 54,750.00	$ -	$ -	$ 54,750.00	100%
1303	152619	KU Spare Misc Equip	$ 62,439.34	$ -	$ -	$ 62,439.34	100%
1304	KTFFAIL17	KU-Xfrmr Fail-2017	$ 112,043.97	$ -	$ -	$ 112,043.97	100%
1305	137730	COMP-RELATED EQUIP-KU 2017	$ 13,140.00	$ -	$ -	$ 13,140.00	100%
1306	151796	REL Joyland 69kV MOS	$ 97,850.60	$ -	$ -	$ 97,850.60	100%
1307	151797	REL Campbellsville Ind MOS	$ 73,471.87	$ -	$ -	$ 73,471.87	100%
1308	K5-2017	Relocations T Lines KU 2017	$ 5,292.50	$ -	$ -	$ 5,292.50	100%
1309	K8-2017	Storm Damage T-Line KU 2017	$ 143,524.20	$ -	$ -	$ 143,524.20	100%
1310	K9-2017	Priority Repl T-Lines KU	$ 2,998,880.15	$ -	$ -	$ 2,998,880.15	100%
1311	KARM-2017	Priority Repl X-Arms KU 2017	$ 606,060.00	$ -	$ -	$ 606,060.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 28, 2017

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1312	KINS-2017	Priority Repl Insltrs KU 2017	$ 94,683.00	$ -	$ -	$ 94,683.00	100%
1313	KOTH-2017	Priority Repl Other KU 2017	$ 768,146.50	$ -	$ -	$ 768,146.50	100%
1314	123136	KU POLE INSPECTION	$ 630,566.70	$ -	$ -	$ 630,566.70	100%
1315	152975	KU Dist Automation	$ 326,694.30	$ -	$ -	$ 326,694.30	100%
1316	152976	REL KU CIFI RAP -2017	$ 112,050.00	$ -	$ -	$ 112,050.00	100%
1317	152998	KU CEMI RAP - 2017	$ 24,700.00	$ -	$ -	$ 24,700.00	100%
1318	152999	REL SYS Hard KU RAP 2017	$ 112,050.00	$ -	$ -	$ 112,050.00	100%
1319	153000	KU Enhanced Tap Ln Coor	$ 24,700.00	$ -	$ -	$ 24,700.00	100%
1320	152558	Earlington Capital Tools 2017	$ 6,059.00	$ -	$ -	$ 6,059.00	100%
1321	148740	SCM2017 DAN REPL SUB BATTERY	$ 3,435.00	$ -	$ -	$ 3,435.00	100%
1322	148741	SCM2017 DAN REPL LEGACY BRKR	$ 2,328.13	$ -	$ -	$ 2,328.13	100%
1323	148779	SCM2017 DAN FAILED BRKR/RECL	$ 4,656.24	$ -	$ -	$ 4,656.24	100%
1324	148780	SCM2017 DAN MISC CAPITAL PROJ	$ 4,656.24	$ -	$ -	$ 4,656.24	100%
1325	152562	Etown Cap Tools 2017-2019	$ 5,152.50	$ -	$ -	$ 5,152.50	100%
1326	152564	Shelbyville Cap Tls 2017-2019	$ 4,389.13	$ -	$ -	$ 4,389.13	100%
1327	148745	SCM2017 LEX REPL SUB BATTERY	$ 22,900.00	$ -	$ -	$ 22,900.00	100%
1328	148792	SCM2017 KU RPL XFMR FANS	$ 22,900.00	$ -	$ -	$ 22,900.00	100%
1329	148793	SCM2017 KU LIGHTNING PROTECT	$ 11,450.00	$ -	$ -	$ 11,450.00	100%
1330	148794	SCM2017 LEX MISC CAPITAL SUB	$ 11,941.70	$ -	$ -	$ 11,941.70	100%
1331	148795	SCM2017 LEX MISC NESC COMPL	$ 11,450.00	$ -	$ -	$ 11,450.00	100%
1332	148797	SCM2017 LEX REPL BUSHINGS	$ 26,265.63	$ -	$ -	$ 26,265.63	100%
1333	148798	SCM2017 LEX REPL REGULATORS	$ 29,700.63	$ -	$ -	$ 29,700.63	100%
1334	148799	SCM2017 LEX WILDLIFE PROTECT	$ 2,220.63	$ -	$ -	$ 2,220.63	100%
1335	152582	DCC Fac Enhance KU	$ 466,000.00	$ -	$ -	$ 466,000.00	100%
1336	150719	W. Hickman Sub Dist Circuit	$ (719.46)	$ -	$ -	$ (719.46)	100%
1337	152566	Lexington Cap Tools 2017-2019	$ 6,011.26	$ -	$ -	$ 6,011.26	100%
1338	152824	Transmission LnCl KU 2017	$ 92,190.00	$ -	$ -	$ 92,190.00	100%
1339	152829	Dist Crossing Rel for NRP	$ 16,970.00	$ -	$ -	$ 16,970.00	100%
1340	152832	URD Cable Rep/Rejuv KU 2017	$ 2,306.65	$ -	$ -	$ 2,306.65	100%
1341	152865	N1DT STR Stonewall 2 Dist	$ 73,150.00	$ -	$ -	$ 73,150.00	100%
1342	152565	Maysville Cap Tools 2017-2019	$ 5,152.50	$ -	$ -	$ 5,152.50	100%
1343	152590	Pineville Cap Tools 2016-2019	$ 4,389.13	$ -	$ -	$ 4,389.13	100%
1344	152591	London Cap Tools 2017-2019	$ 4,389.13	$ -	$ -	$ 4,389.13	100%
1345	152592	Norton Cap Tools 2017-2019	$ 4,389.13	$ -	$ -	$ 4,389.13	100%
1346	148030	WINCHESTER BACK STAIRS REPL	$ 30,650.00	$ -	$ -	$ 30,650.00	100%
1347	727KU16	Articulate Storybook Lic-KU16	$ 1,410.00	$ -	$ -	$ 1,410.00	100%
1348	151094	RECEIVE 3 XFRM FROM LGE	$ 1.15	$ -	$ -	$ 1.15	100%
1349	151181	RECEIVE XFRM FROM LGE	$ 25,913.13	$ -	$ -	$ 25,913.13	100%
1350	151200	2016 RECEIVE 2 XFRM FROM LGE	$ 1,234.50	$ -	$ -	$ 1,234.50	100%
1351	151667	2 REGULATORS FROM LGE	$ 20,915.57	$ -	$ -	$ 20,915.57	100%
1352	153283	RECEIVE ONE XFMR FROM LGE	$ 4,192.50	$ -	$ -	$ 4,192.50	100%
1353	153327	RECEIVE XFMR FROM LGE	$ 9,026.31	$ -	$ -	$ 9,026.31	100%
1354	CKM051016	KU MAJOR STORM - 051016	$ 0.97	$ -	$ -	$ 0.97	100%
1355	151786	Lex Utility Trailer	$ 2,422.06	$ -	$ -	$ 2,422.06	100%
TOTAL			$ 360,129,875.59	$ 333,712.13	$ -	$ 360,463,587.72	

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

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1	001KU14	Analog Sunset Yr 1/3-KU14s	$ 515.20	$ -	$ -	$ 515.20	100%
2	001KU15	Access Switch Rotation-KU15	$ 81,938.21	$ -	$ -	$ 81,938.21	100%
3	002KU15	Aligne Fuels Reports-KU15	$ 4,405.42	$ -	$ -	$ 4,405.42	100%
4	002KU16	Analog Sunset-KU16	$ 22,757.28	$ -	$ -	$ 22,757.28	100%
5	003KU15	Aligne Upgrade-KU15	$ 70,072.11	$ -	$ -	$ 70,072.11	100%
6	004KU14	Call Center-Route&Report-KU14	$ 525,652.99	$ -	$ -	$ 525,652.99	100%
7	004KU15	Analog Sunset Yr 2/3-KU15	$ 217,643.29	$ -	$ -	$ 217,643.29	100%
8	005KU14	Cust Comm-text, apps-KU14	$ 257,425.32	$ -	$ -	$ 257,425.32	100%
9	006KU15	Bulk Power & Env Systems-KU15	$ 56,365.20	$ -	$ -	$ 56,365.20	100%
10	006KU16	Bulk Power & Env Systems-KU16	$ 12,015.56	$ -	$ -	$ 12,015.56	100%
11	007KU15	Cabling Server Connect-KU15	$ 12,101.15	$ -	$ -	$ 12,101.15	100%
12	011KU15	CIP Compl Year 5-KU15	$ 313,055.04	$ -	$ -	$ 313,055.04	100%
13	011KU16	CIP Compl Year 6-KU16	$ 53,330.69	$ -	$ -	$ 53,330.69	100%
14	012KU15	CIP Compl Tools - Year 5-KU15	$ 104,422.49	$ -	$ -	$ 104,422.49	100%
15	012KU16	CIP Compl Tools - Year 6-KU16	$ 11,468.12	$ -	$ -	$ 11,468.12	100%
16	015KU15	Core Network Infra-KU15	$ 54,076.61	$ -	$ -	$ 54,076.61	100%
17	016KU15	Corp Firewall Repl-KU15	$ 150,505.63	$ -	$ -	$ 150,505.63	100%
18	019KU14	PACS Replacement-KU14	$ 55,476.75	$ -	$ -	$ 55,476.75	100%
19	019KU15	Design Tool Repl (WIM)-KU15	$ 464,164.63	$ -	$ -	$ 464,164.63	100%
20	021KU15	Electric Insp Enhan-KU15	$ 391,168.79	$ -	$ -	$ 391,168.79	100%
21	021KU16	Further app virt build-KU16	$ 5,589.71	$ -	$ -	$ 5,589.71	100%
22	023KU16	IT Security Infrast-KU16	$ 4,500.00	$ -	$ -	$ 4,500.00	100%
23	024KU15	Further app virt build-KU15	$ 104,280.41	$ -	$ -	$ 104,280.41	100%
24	026KU15	GIS Enhance and Upgr-KU15	$ 235,733.23	$ -	$ -	$ 235,733.23	100%
25	027KU15	GIS-Geo Info Syst-Ph2-KU15	$ 51,519.13	$ -	$ -	$ 51,519.13	100%
26	031KU15	IT Sec&CIP Labs Enhance-KU15	$ 9,498.03	$ -	$ -	$ 9,498.03	100%
27	031KU16	Mobile Infrastructure-KU16	$ 13,493.04	$ -	$ -	$ 13,493.04	100%
28	032KU14	Vulnerability Scanning-KU14	$ 1,380.88	$ -	$ -	$ 1,380.88	100%
29	032KU16	Mobile Radio-KU16	$ 46,743.67	$ -	$ -	$ 46,743.67	100%
30	034KU16	Multi-Fun Dev Grow&Ref-KU16	$ 65,200.63	$ -	$ -	$ 65,200.63	100%
31	035KU15	Lville Electrical Upgr-KU15	$ 17,018.89	$ -	$ -	$ 17,018.89	100%
32	036KU15	Lville Racks & Furn-KU15	$ 13,587.26	$ -	$ -	$ 13,587.26	100%
33	038KU14	Ghent Alt Trans Ser-KU14	$ 91,709.78	$ -	$ -	$ 91,709.78	100%
34	038KU15	Microsoft Lic True-up-KU15	$ 240,019.74	$ -	$ -	$ 240,019.74	100%
35	040KU15	Mobile Infrastructure-KU15	$ 137,658.39	$ -	$ -	$ 137,658.39	100%
36	040KU16	Network Test Equipment-KU16	$ 1,584.91	$ -	$ -	$ 1,584.91	100%
37	041KU15	Mobile Radio-KU15	$ 175,932.72	$ -	$ -	$ 175,932.72	100%
38	042KU14	Avaya-Contact Center-KU14	$ 52,315.91	$ -	$ -	$ 52,315.91	100%
39	042KU15	Mble Rad Syst RepYr 1/2-KU15	$ 113,945.90	$ -	$ -	$ 113,945.90	100%
40	043KU15	Monitor Replacement-KU15	$ 18,406.38	$ -	$ -	$ 18,406.38	100%
41	043KU16	Original SW Upgrade-KU16	$ 74,793.86	$ -	$ -	$ 74,793.86	100%
42	044KU16	Outside Cable Plant-KU16	$ 4,916.20	$ -	$ -	$ 4,916.20	100%
43	047KU15	Multi-Fun Dev Grow&Ref-KU15	$ 237,790.07	$ -	$ -	$ 237,790.07	100%
44	048KU15	Ntwrk Acc Dev&Site Infra-KU15	$ 65,755.63	$ -	$ -	$ 65,755.63	100%
45	049KU15	Ntwrk Acc Dev & Gateways-KU15	$ 13,811.05	$ -	$ -	$ 13,811.05	100%
46	050KU15	Network Test Equipment-KU15	$ 23,350.64	$ -	$ -	$ 23,350.64	100%
47	053KU15	Orcl Ntwk Mgmt Sys Rep-KU15	$ 35,004.86	$ -	$ -	$ 35,004.86	100%
48	054KU15	Outside Cable Plant-KU15	$ 71,023.99	$ -	$ -	$ 71,023.99	100%
49	055KU15	PeopleSoft Enhancements-KU15	$ 235,811.00	$ -	$ -	$ 235,811.00	100%
50	056KU14	CIP Compliance Tools-KU14	$ (9,528.86)	$ -	$ -	$ (9,528.86)	100%
51	056KU15	Pers Product Grow & Ref-KU15	$ 38,912.44	$ -	$ -	$ 38,912.44	100%
52	057KU15	Phone Expan/Break Fix-KU15	$ 50,299.32	$ -	$ -	$ 50,299.32	100%
53	061KU15	Purch/Rebuild Radio Sites-KU15	$ 9,426.69	$ -	$ -	$ 9,426.69	100%
54	063KU14	CIP Compliance Infra-KU14	$ (11,620.09)	$ -	$ -	$ (11,620.09)	100%
55	063KU15	Replace ACS Servers-KU15	$ 27,397.88	$ -	$ -	$ 27,397.88	100%
56	065KU14	Simpsonville Elect Upg-KU14	$ (0.66)	$ -	$ -	$ (0.66)	100%
57	065KU15	Rep VentSyst 2Floor-KU15	$ 14,021.00	$ -	$ -	$ 14,021.00	100%
58	065KU16	Site Security Improve-KU16	$ 228.61	$ -	$ -	$ 228.61	100%
59	066KU14	Server Cap Expan&Reliab-KU14	$ 77.08	$ -	$ -	$ 77.08	100%
60	067KU14	Mobile Radio-KU14	$ (21,626.30)	$ -	$ -	$ (21,626.30)	100%
61	067KU15	Router Upgrade Project-KU15	$ 153,130.74	$ -	$ -	$ 153,130.74	100%
62	067KU16	Tele Rm Data Cent Y1/2-KU16	$ 4,517.66	$ -	$ -	$ 4,517.66	100%
63	068KU16	Telecom Shelter Ren-KU16	$ 1,326.59	$ -	$ -	$ 1,326.59	100%
64	069KU15	SAN Capacity Expansion-KU15	$ 385,084.24	$ -	$ -	$ 385,084.24	100%
65	072KU15	Sec Infra Enhancements-KU15	$ 50,175.19	$ -	$ -	$ 50,175.19	100%
66	073KU15	Serv Cap Expan and Rel-KU15	$ 27,460.12	$ -	$ -	$ 27,460.12	100%
67	074KU15	Serv HW Refresh-KU15	$ 314,717.73	$ -	$ -	$ 314,717.73	100%
68	075KU14	Upgrade EMS Hardware-KU14	$ 61,589.17	$ -	$ -	$ 61,589.17	100%
69	075KU15	Simpsonville Elect Upg-KU15	$ 22,719.16	$ -	$ -	$ 22,719.16	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
70	076KU15	Simpson Furn&Racks-KU15	$ 1,707.28	$ -	$ -	$ 1,707.28	100%
71	077KU15	Site Security Impr- KU15	$ 23,608.36	$ -	$ -	$ 23,608.36	100%
72	078KU15	Tele Rm Data Cent Y1/2-KU15	$ 88,310.81	$ -	$ -	$ 88,310.81	100%
73	079KU15	Telecom Shelter Ren-KU15	$ 48,179.82	$ -	$ -	$ 48,179.82	100%
74	080KU14	Lockout/Tagout (LOTO)-KU14	$ 587,359.43	$ -	$ -	$ 587,359.43	100%
75	081KU14	SE KY MW Buildout-KU14	$ 988,266.07	$ -	$ -	$ 988,266.07	100%
76	083KU15	VDI Deploy Expans-KU15	$ 150,541.36	$ -	$ -	$ 150,541.36	100%
77	083KU16	Tower Replacements-KU16	$ (59.11)	$ -	$ -	$ (59.11)	100%
78	085KU14	IRAS Enhancements-KU14	$ 14,033.44	$ -	$ -	$ 14,033.44	100%
79	085KU16	Monitor Replacement-KU16	$ 3,666.70	$ -	$ -	$ 3,666.70	100%
80	086KU15	Wireless Buildout-KU15	$ 11,757.91	$ -	$ -	$ 11,757.91	100%
81	086KU16	Purch/Rebuild Radio Sites-KU16	$ 976.88	$ -	$ -	$ 976.88	100%
82	087KU14	EE DSM Filing (Non-AMS)-KU14	$ 58,102.68	$ -	$ -	$ 58,102.68	100%
83	087KU15	Wrk Mgmt Syst Enhance-KU15	$ 58,848.56	$ -	$ -	$ 58,848.56	100%
84	088KU16	Tech Ref desktop/laptops-KU16	$ 55,295.44	$ -	$ -	$ 55,295.44	100%
85	093KU16	Server HW Refresh-KU16	$ 259.61	$ -	$ -	$ 259.61	100%
86	094KU15	NetScout PM Upgrade-KU15	$ 449,001.43	$ -	$ -	$ 449,001.43	100%
87	096KU15	Provide Safety Stat BI-KU15	$ 45,528.03	$ -	$ -	$ 45,528.03	100%
88	100KU15	Replace Edge 95 Units-KU15	$ 51,861.09	$ -	$ -	$ 51,861.09	100%
89	113KU15	Tech Ref desk & laptops-KU15	$ 973,317.80	$ -	$ -	$ 973,317.80	100%
90	113KU16	TOA Enhancements-KU16	$ 1,983.72	$ -	$ -	$ 1,983.72	100%
91	117150	Trimble County 2 KU	$ 1,267,715.39	$ -	$ -	$ 1,267,715.39	100%
92	117362	Accrued Labor - KU	$ 48,998.86	$ -	$ -	$ 48,998.86	100%
93	117KU16	TRODS-KU16	$ 21,332.30	$ -	$ -	$ 21,332.30	100%
94	118216	Trimble 2 Trans. Projects - KU	$ (2,959.05)	$ -	$ -	$ (2,959.05)	100%
95	119903	Clear A&G 12/04	$ (95,626.99)	$ -	$ -	$ (95,626.99)	100%
96	120756	Misc. A/R Uncollect - KU Cap	$ 38,718.82	$ -	$ -	$ 38,718.82	100%
97	120KU14	UC&C-KU14	$ 770.90	$ -	$ -	$ 770.90	100%
98	120KU15	UC&C-KU15	$ 384,822.16	$ -	$ -	$ 384,822.16	100%
99	121685	TC2 AQCS - KU	$ (674,325.00)	$ -	$ -	$ (674,325.00)	100%
100	121840	G'TOWN & VER. CARD READERS	$ 10,802.97	$ -	$ -	$ 10,802.97	100%
101	121KU15	Transmission Outage App-KU15	$ 212,718.25	$ -	$ -	$ 212,718.25	100%
102	122609	Ghent Ash Pond/Landfill	$ 9,474,478.41	$ -	$ -	$ 9,474,478.41	100%
103	122KU14	Ventyx Mobile Upgrade-KU14	$ 1,118,085.09	$ -	$ -	$ 1,118,085.09	100%
104	123219	KU BRCT7 A/B Conversion 08	$ (551,727.11)	$ -	$ -	$ (551,727.11)	100%
105	123908	BRCT9 Parts Recond 12-13	$ 1,276,718.00	$ -	$ -	$ 1,276,718.00	100%
106	123910	BRCT10 C Inspection 12-13	$ 3,338,528.85	$ -	$ -	$ 3,338,528.85	100%
107	123929KU	GS SL Micro Digestor KU	$ 18,110.55	$ -	$ -	$ 18,110.55	100%
108	124240	GH3 AIR HEATER CE BASKET REPL	$ 1,690,959.16	$ -	$ -	$ 1,690,959.16	100%
109	124253	BR1 Water Induct Cntrl 12	$ (57,221.77)	$ -	$ -	$ (57,221.77)	100%
110	124269	GH CY FORKLIFT	$ 70,787.92	$ -	$ -	$ 70,787.92	100%
111	124321	GH2 COAL PIPE AB0VE 3RD ELEV	$ 235,394.26	$ -	$ -	$ 235,394.26	100%
112	124323	GH1 TURBINE ROOM ROOF REPL	$ 308,065.30	$ -	$ -	$ 308,065.30	100%
113	124325	GH4 G FEEDWATER HEATER REPL	$ 10,561.29	$ -	$ -	$ 10,561.29	100%
114	124327	GH MAINTENANCE TRUCK REPL	$ 32,963.97	$ -	$ -	$ 32,963.97	100%
115	124782	09 CENT BLUEGRASS STATION	$ (150,434.80)	$ -	$ -	$ (150,434.80)	100%
116	125996	Grahamville-DOE 161kV Line	$ (49,982.64)	$ -	$ -	$ (49,982.64)	100%
117	126062	BR1 Primry SH Top Bank Repl	$ 236,819.68	$ -	$ -	$ 236,819.68	100%
118	127071	Paris-Millersburg Hwy Relo	$ 5,951.79	$ -	$ -	$ 5,951.79	100%
119	127134	TC CCP LANDFILL PH1 RAV-KU	$ 1,268,156.13	$ -	$ -	$ 1,268,156.13	100%
120	127182	PeopleSoft Time (KU %)	$ 18,248.35	$ -	$ -	$ 18,248.35	100%
121	127560	CANE RUN 7 - KU	$ 5,204,502.77	$ 255,616.36	$ -	$ 5,460,119.13	95%
122	130321KU	REPLACE FIBER REACH NODES-KU	$ (386,602.71)	$ -	$ -	$ (386,602.71)	100%
123	130354	TOWER REPLACE PINE MTN-KU	$ (34,583.30)	$ -	$ -	$ (34,583.30)	100%
124	130827	SCM 2013 Cent Rplc Bushings	$ 564.42	$ -	$ -	$ 564.42	100%
125	130838	SCM 2013 Cent Substation Misc	$ 17,196.19	$ -	$ -	$ 17,196.19	100%
126	130867	BR3 FABRIC FILTER	$ 21,521,835.84	$ 415,598.21	$ -	$ 21,937,434.05	98%
127	130870	GH1 FABRIC FILTER	$ 23,669,087.32	$ 523,388.25	$ -	$ 24,192,475.57	98%
128	130871	GH2 FABRIC FILTER	$ 39,780,245.38	$ 561,092.11	$ -	$ 40,341,337.49	99%
129	130872	GH3 FABRIC FILTER	$ 8,260,179.22	$ -	$ -	$ 8,260,179.22	100%
130	130873	GH4 FABRIC FILTER	$ 7,875,789.11	$ 288,735.35	$ -	$ 8,164,524.46	96%
131	130990	GH 4 F Heater Replacement	$ 17,270.45	$ -	$ -	$ 17,270.45	100%
132	130KU15	Advanced Malware Detect-KU15	$ 1,253.77	$ -	$ -	$ 1,253.77	100%
133	131052	GH CY Elec Cable Repl	$ 408,801.72	$ -	$ -	$ 408,801.72	100%
134	131110	GH1 C Heater Repl	$ 96,858.31	$ -	$ -	$ 96,858.31	100%
135	131112	GH 4G Conv Siding Repl	$ 384,555.22	$ -	$ -	$ 384,555.22	100%
136	131114	GH 3 FGD Manway Door Repl	$ 141,830.44	$ -	$ -	$ 141,830.44	100%
137	131170	GH 1 Crush Feed Shut Off gates	$ 279,962.23	$ -	$ -	$ 279,962.23	100%
138	131172	GH Coal Sample System Repl	$ 441,523.18	$ -	$ -	$ 441,523.18	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
139	131181	GH Skid Loader Scrubber	$ 40,354.17	$ -	$ -	$ 40,354.17	100%
140	131203	GH4 SH Spray Valve Retrofit	$ 5,538.68	$ -	$ -	$ 5,538.68	100%
141	131338	Ghent 345kV Control House	$ 679,711.65	$ -	$ -	$ 679,711.65	100%
142	131350	Tyrone Control House	$ 1,348,340.09	$ -	$ -	$ 1,348,340.09	100%
143	131355	Ghent Redesign 138kV Sub	$ 5,178.50	$ -	$ -	$ 5,178.50	100%
144	131615KU	TCKU REPL STACK RECL CABL	$ (75,615.75)	$ -	$ -	$ (75,615.75)	100%
145	131791	161/138kV Spare Xfrmr 2013	$ 57.18	$ -	$ -	$ 57.18	100%
146	131809	CIP Test Lab-KU-2013	$ 8,522.11	$ -	$ -	$ 8,522.11	100%
147	131859	CIP-KU-2015	$ 227,582.67	$ -	$ -	$ 227,582.67	100%
148	131929	Analytical Balance	$ 4,789.38	$ -	$ -	$ 4,789.38	100%
149	131948KU	GS SL XRay Spectrograph-KU	$ 58,415.54	$ -	$ -	$ 58,415.54	100%
150	131975	GH4 Burner Repl	$ 341,238.82	$ -	$ -	$ 341,238.82	100%
151	132245	Brown Landfill Phase II	$ 21,502.85	$ -	$ -	$ 21,502.85	100%
152	132371	Brown Landfill PH I	$ 38,684,531.82	$ 519,568.03	$ -	$ 39,204,099.85	99%
153	132674	KU Park Control House	$ 1,827,111.63	$ -	$ -	$ 1,827,111.63	100%
154	132928KU	GS CDM Aurora - KU	$ 34,876.00	$ -	$ -	$ 34,876.00	100%
155	132KU15	Career Website Enhance-KU15	$ 9,106.98	$ -	$ -	$ 9,106.98	100%
156	133071	BR3 Spare Condensate Pump	$ 316,752.54	$ -	$ -	$ 316,752.54	100%
157	133088	BR FGD Agitator Repl 16	$ 512,770.27	$ -	$ -	$ 512,770.27	100%
158	133102KU	GS GE 345kV Spr KU	$ 3,163,935.38	$ -	$ -	$ 3,163,935.38	100%
159	133250	Leestown Road Hwy Proj 2011	$ (30,508.96)	$ -	$ -	$ (30,508.96)	100%
160	133319	NERCALRT-CRLTN-E FFT	$ 407,657.19	$ -	$ -	$ 407,657.19	100%
161	133400	GH1 & 2 HPSW Pump	$ 141,259.07	$ -	$ -	$ 141,259.07	100%
162	133413	GH 8" Trash Pump	$ 52,482.45	$ -	$ -	$ 52,482.45	100%
163	133415	GH CHB & CHB1 4kv Switchgear	$ 81,687.09	$ -	$ -	$ 81,687.09	100%
164	133430	GH 1-3 Pulv Gearbox	$ 571,266.01	$ -	$ -	$ 571,266.01	100%
165	133457	GH C-7 Barge Mooring Cell Repl	$ 200,736.32	$ -	$ -	$ 200,736.32	100%
166	133468	GH3 SCR L1 Replacement	$ 136,777.78	$ -	$ -	$ 136,777.78	100%
167	133472	GH3 C Heater Repl	$ 139,800.96	$ -	$ -	$ 139,800.96	100%
168	133493	GH4 C Feedwater Heater Repl	$ 122,114.54	$ -	$ -	$ 122,114.54	100%
169	133513	GH1 IP Bucket Repl	$ 69,493.70	$ -	$ -	$ 69,493.70	100%
170	133517	GH1 B Feedwater Htr Repl	$ 119,687.04	$ -	$ -	$ 119,687.04	100%
171	133519	GH1 A Feedwater Htr Repl	$ 121,681.69	$ -	$ -	$ 121,681.69	100%
172	133520	GH4 B Feedwater Htr Repl	$ 132,816.76	$ -	$ -	$ 132,816.76	100%
173	133526	GH3 B Feedwater Htr Repl	$ 194,180.86	$ -	$ -	$ 194,180.86	100%
174	133590	GH1 SCR L1 Catalyst Regen 2016	$ 504,562.41	$ -	$ -	$ 504,562.41	100%
175	133591	GH1 SCR L3 Catalyst Regen 2016	$ 393,187.86	$ -	$ -	$ 393,187.86	100%
176	133621KU	TC KU LAB MONIT 2014	$ (4,822.06)	$ -	$ -	$ (4,822.06)	100%
177	133701KU	TC KU RPL C SVC BLDG CHILL	$ 23,785.31	$ -	$ -	$ 23,785.31	100%
178	133705KU	TC KU CBU CHAIN	$ 16,392.64	$ -	$ -	$ 16,392.64	100%
179	133728	GH4 7 & 8 Stage Bucket Repl	$ (2,148.70)	$ -	$ -	$ (2,148.70)	100%
180	133734	GH4 Turb Packing Repl	$ (4,432.74)	$ -	$ -	$ (4,432.74)	100%
181	133789	GH4 Sample Panel Replacement	$ 267,093.98	$ -	$ -	$ 267,093.98	100%
182	133790	GH3 Sample Panel Replacement	$ 233,314.77	$ -	$ -	$ 233,314.77	100%
183	133791	GH2 Sample Panel Replacement	$ 127,165.82	$ -	$ -	$ 127,165.82	100%
184	133792	GH1 Sample Panel Replacement	$ 137,135.75	$ -	$ -	$ 137,135.75	100%
185	133795	GH 8000# Forklift	$ 45,860.24	$ -	$ -	$ 45,860.24	100%
186	133874	GH1-1 Main Cond Vac Pmp	$ 191,153.34	$ -	$ -	$ 191,153.34	100%
187	133938	BR1 Cooling Tower Rebuild	$ 1,251,838.11	$ -	$ -	$ 1,251,838.11	100%
188	133939	BR3 SCR Catalyst	$ 1,025,843.68	$ -	$ -	$ 1,025,843.68	100%
189	133940	BR Software Upgr - Windows 7	$ 926.36	$ -	$ -	$ 926.36	100%
190	133951	BR1 Cooling Tower Switchgear	$ 433,058.83	$ -	$ -	$ 433,058.83	100%
191	133KU16	NE KY Buildout Eng Phase-KU16	$ 4,693.01	$ -	$ -	$ 4,693.01	100%
192	134058	NERCALRT-ERLN-LVGSTN	$ 68,481.33	$ -	$ -	$ 68,481.33	100%
193	134062	NERCALRT-LKRBA-DLVTA	$ 42,827.24	$ -	$ -	$ 42,827.24	100%
194	134110KU	TC2 KU SCR LAYER 1 REPLACE	$ (40,150.00)	$ -	$ -	$ (40,150.00)	100%
195	134111KU	TC2 SCR L2 REPLACE-KU	$ 21,549.50	$ -	$ -	$ 21,549.50	100%
196	134112KU	TC CT KU INSTALL AUX TRANS	$ 4,699.81	$ -	$ -	$ 4,699.81	100%
197	134222	NERCALRT-LBNON-BNVL	$ (13,472.33)	$ -	$ -	$ (13,472.33)	100%
198	134237	DSP LEX AREA MAJOR PROJECTS	$ 170,025.58	$ -	$ -	$ 170,025.58	100%
199	134283	BNDS MILL-FNCHVLLE STAT REPL	$ 1,079,405.88	$ -	$ -	$ 1,079,405.88	100%
200	134284	SR 2016 Bonds Mill-Finchville	$ 350,537.57	$ -	$ -	$ 350,537.57	100%
201	134285	COMP-RELATED EQUIP-KU 2014	$ 1,983.10	$ -	$ -	$ 1,983.10	100%
202	134286	COMP-RELATED EQUIP-KU 2015	$ 76,980.33	$ -	$ -	$ 76,980.33	100%
203	134331	GH CH2 4Kv Swgr Rm HVAC	$ 137,409.47	$ -	$ -	$ 137,409.47	100%
204	134407	REPLACE SIMP VIDEO WALL-KU	$ 506,605.48	$ -	$ -	$ 506,605.48	100%
205	134797	Tools - 2015	$ 3,033.50	$ -	$ -	$ 3,033.50	100%
206	134965	SCM2014 CENT REPL REGULATORS	$ (1,634.34)	$ -	$ -	$ (1,634.34)	100%
207	134970	SCM2014 EARL MISC SUBSTATION	$ 14,241.73	$ -	$ -	$ 14,241.73	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
208	134974	SCM2014 CENT REPL BREAKERS	$ 10,408.38	$ -	$ -	$ 10,408.38	100%
209	134990	SCM2014 PINE WILDLIFE PROTECT	$ 1,923.47	$ -	$ -	$ 1,923.47	100%
210	134994	SCM2014 RTU REPLACEMENTS	$ 783.52	$ -	$ -	$ 783.52	100%
211	134KU15	Cascade Corp Sec Assets-KU15	$ 41,442.35	$ -	$ -	$ 41,442.35	100%
212	135112	BR2 Coal Fdr Transition Chutes	$ 69,828.89	$ -	$ -	$ 69,828.89	100%
213	135433	TEP-Add 345kV Brkr to W Lex	$ 1,108,445.43	$ -	$ -	$ 1,108,445.43	100%
214	135625	Matanzas Sub Upgrade	$ 77,774.68	$ -	$ -	$ 77,774.68	100%
215	135911	DLC - KU	$ 2,611,465.73	$ -	$ -	$ 2,611,465.73	100%
216	136546KU	GS Oil Test KU	$ 8,054.78	$ -	$ -	$ 8,054.78	100%
217	136548KU	GS SL BTU Cal'ter KU	$ 33,529.09	$ -	$ -	$ 33,529.09	100%
218	136KU15	Citrix XenDesk True-up-KU15	$ 16,797.82	$ -	$ -	$ 16,797.82	100%
219	137025	GH Sample Hse 4kv Swgr Rm HVAC	$ 102,638.04	$ -	$ -	$ 102,638.04	100%
220	137031	GH Ash Filtra Controls Repl	$ 94,565.99	$ -	$ -	$ 94,565.99	100%
221	137041	GH4 UPS Replacement	$ 65,594.23	$ -	$ -	$ 65,594.23	100%
222	137045KU	TC2 KU AIR HEAT BASKETS	$ 849,872.87	$ -	$ -	$ 849,872.87	100%
223	137093	GH1 ME Chevron Repl	$ 452,417.04	$ -	$ -	$ 452,417.04	100%
224	137111	GH4 HP Turbine Bolting Repl	$ (1,362.00)	$ -	$ -	$ (1,362.00)	100%
225	137135	GH4 HP Turbine Seal Ring Repl	$ (2,026.88)	$ -	$ -	$ (2,026.88)	100%
226	137163	BR CY HMI Addition	$ 84,177.28	$ -	$ -	$ 84,177.28	100%
227	137172	BR3 Feeder Controls	$ 41,555.92	$ -	$ -	$ 41,555.92	100%
228	137185	BR1 Econ & Hdr Repl	$ 300,822.46	$ -	$ -	$ 300,822.46	100%
229	137236	GH1 IP Stationary Blade Repl	$ 358,291.80	$ -	$ -	$ 358,291.80	100%
230	137265	GH1 Upper Slope Repl	$ 911,198.00	$ -	$ -	$ 911,198.00	100%
231	137281	GH1 Turbine Packing Repl	$ 675,610.57	$ -	$ -	$ 675,610.57	100%
232	137284	GH1 HP Inlet Bell Seals Repl	$ 189,728.66	$ -	$ -	$ 189,728.66	100%
233	137286	GH4 TIL 1292	$ (2,089.70)	$ -	$ -	$ (2,089.70)	100%
234	137492	TC Landfill Add'l Land KU	$ 5,405.17	$ -	$ -	$ 5,405.17	100%
235	137662KU	TC2 KU SUB SCRAPER CONVEYOR	$ 8,157.40	$ -	$ -	$ 8,157.40	100%
236	137733	JONESVILLE EKP TAP-REIM	$ (292.03)	$ -	$ -	$ (292.03)	100%
237	137744	HARDIN CO SMITH 345KV P1	$ (5,057.74)	$ -	$ -	$ (5,057.74)	100%
238	137745	PR HARDIN CO SMITH 345KV P2	$ 3,009,715.47	$ -	$ -	$ 3,009,715.47	100%
239	137749	DSP SHELBYVILLE E-TRANS	$ 3,730.49	$ -	$ -	$ 3,730.49	100%
240	137819KU	Exchange HA Re-architect-KU13	$ 5,334.14	$ -	$ -	$ 5,334.14	100%
241	138200	2014 - KU CAMERAS	$ (3,174.38)	$ -	$ -	$ (3,174.38)	100%
242	138204	2014 KU SECURITY EQUIPMENT	$ (16,399.84)	$ -	$ -	$ (16,399.84)	100%
243	138214	DSP OWENTON STEP UP BANK	$ 35,207.78	$ -	$ -	$ 35,207.78	100%
244	138239	SCM2014 EARL RPL LTC/REG CONTR	$ 3,398.79	$ -	$ -	$ 3,398.79	100%
245	138295	TRMS REPL/UPGR KU	$ 10,588.03	$ -	$ -	$ 10,588.03	100%
246	138357	BRCT GT24 Fuel Flexibility KU	$ (124,707.12)	$ -	$ -	$ (124,707.12)	100%
247	138539	ONEQ LOBBY RENOVATION 2014	$ 891.52	$ -	$ -	$ 891.52	100%
248	138557	KU REPLACE FAILED EQUIP	$ (56,775.81)	$ -	$ -	$ (56,775.81)	100%
249	138558	KU OFFICE FURNITURE & EQP	$ (27,225.76)	$ -	$ -	$ (27,225.76)	100%
250	138571	GH BU Bucket and Chain 2015	$ 241,941.18	$ -	$ -	$ 241,941.18	100%
251	138711	Corporate Web Site & App KU	$ 2,473.91	$ -	$ -	$ 2,473.91	100%
252	138772KU	CT Land - KU	$ 1,556.97	$ -	$ -	$ 1,556.97	100%
253	138897	PDCAH PRI-CLMN RD-STATIC REPL	$ 49,982.64	$ -	$ -	$ 49,982.64	100%
254	138898KU	Enterprise Info Mgmt-KU12	$ 389,948.05	$ -	$ -	$ 389,948.05	100%
255	138952	Pole Inspect Shelbyville 2013	$ (1,814.61)	$ -	$ -	$ (1,814.61)	100%
256	139046	TC2 DSI System - KU	$ 273,842.32	$ 29,634.35	$ -	$ 303,476.67	90%
257	139256	NERCALRT-E.F-W.F 138KV	$ (6,511.26)	$ -	$ -	$ (6,511.26)	100%
258	139393	Loudon Ave. - 0127	$ 21,070.81	$ -	$ -	$ 21,070.81	100%
259	139412	CIFI 2013 ROGERS GAP 0451	$ (12,058.52)	$ -	$ -	$ (12,058.52)	100%
260	139449	CIFI 2013 EVARTS 4475	$ 3,933.46	$ -	$ -	$ 3,933.46	100%
261	139450	CIFI 2013 KENTENIA 0422	$ (409.98)	$ -	$ -	$ (409.98)	100%
262	139505	Bonds Mill 69kV Brkr Add	$ 2,455.13	$ -	$ -	$ 2,455.13	100%
263	139595KU	GS GE DME Phase II KU	$ 41,598.64	$ -	$ -	$ 41,598.64	100%
264	139598KU	GS GE Aux Trans Prot KU	$ 102,835.97	$ -	$ -	$ 102,835.97	100%
265	139600KU	GS CDM PRC-05 Collect KU	$ 75,462.87	$ -	$ -	$ 75,462.87	100%
266	139627	Test Lab Equipment-2015-KU	$ 14,299.92	$ -	$ -	$ 14,299.92	100%
267	139638KU	0-GS CDM CIP Ver 5.0 KU	$ 436,639.81	$ -	$ -	$ 436,639.81	100%
268	139644KU	GS SL Lab Wrk Bench KU	$ 6,088.82	$ -	$ -	$ 6,088.82	100%
269	139669	BR1&2 Mercury Mitigation Syst	$ 35,977.63	$ 14,614.56	$ -	$ 50,592.19	71%
270	139670KU	GS CDM CIP Ver 6.0 KU	$ 149,399.82	$ -	$ -	$ 149,399.82	100%
271	139744	TEP-RQ-GRNVL-W-TAP69	$ 7,531.37	$ -	$ -	$ 7,531.37	100%
272	139763KU	TC KU ACID INJECTION FA	$ 44,750.61	$ -	$ -	$ 44,750.61	100%
273	139771KU	TC2 KU CO MONITOR SYS	$ 159,797.82	$ 170.73	$ -	$ 159,968.55	100%
274	139788KU	TC KU COAL HAND PLC REPL	$ 98,370.43	$ -	$ -	$ 98,370.43	100%
275	139789KU	TC KU RADIO SYS COAL TUNL	$ 27,643.00	$ -	$ -	$ 27,643.00	100%
276	139803	BR Switchgear Test Station	$ 6,782.90	$ -	$ -	$ 6,782.90	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
277	139805	BR3 GCB Lockout Rezoning	$ 131,881.19	$ -	$ -	$ 131,881.19	100%
278	139806	BR Crusher House Dust Collectr	$ (2,378.77)	$ -	$ -	$ (2,378.77)	100%
279	139808	BR Lmstne Strge Tank Floor Ref	$ 391,547.28	$ -	$ -	$ 391,547.28	100%
280	139820	BR2 Precip Voltage Controls	$ 58,647.11	$ -	$ -	$ 58,647.11	100%
281	139823	BR2 Precip Rapper Controls	$ 70,500.42	$ -	$ -	$ 70,500.42	100%
282	139840	DX Digitial Governor	$ 254,897.50	$ -	$ -	$ 254,897.50	100%
283	139856	BRCT GT24 Fuel Oil Switching	$ (20,701.10)	$ -	$ -	$ (20,701.10)	100%
284	139864	BRCT GT24 Evap Media Repl KU	$ 96,952.20	$ -	$ -	$ 96,952.20	100%
285	139906	TEP-Morganfield 161kV Brkr Add	$ 158,085.47	$ -	$ -	$ 158,085.47	100%
286	139965	BR3 Main Cond Vac Pump Repl -2	$ 151,545.04	$ -	$ -	$ 151,545.04	100%
287	139967	BR3 BFP Cond Vac Pump Repl -2	$ 170,062.06	$ -	$ -	$ 170,062.06	100%
288	139979	TEP-FARLEY-US STEEL 69kV	$ 1,072,392.37	$ -	$ -	$ 1,072,392.37	100%
289	139996	TEP-ALCLDE-ELHU	$ 184,357.04	$ -	$ -	$ 184,357.04	100%
290	139KU15	CTS/AFB-Accting Enhance-KU15	$ 19,562.74	$ -	$ -	$ 19,562.74	100%
291	140012KU	TC CT KU HMI UPGRD	$ 2,920.38	$ -	$ -	$ 2,920.38	100%
292	140023KU	TC2 KU EHC TEMP CONTRL	$ 22,998.22	$ -	$ -	$ 22,998.22	100%
293	140031	GH S/R MCC Repl	$ 212,920.54	$ -	$ -	$ 212,920.54	100%
294	140038	GH BU Pwr Cable Repl	$ 91,467.81	$ -	$ -	$ 91,467.81	100%
295	140041	GH1 Seal Trough & Skirt Repl	$ 299,768.73	$ -	$ -	$ 299,768.73	100%
296	140042	GH Chemical Tanks	$ 122,451.54	$ -	$ -	$ 122,451.54	100%
297	140053	GH Ion Chromatograph	$ 50,654.12	$ -	$ -	$ 50,654.12	100%
298	140056	GH Chemical Day Tanks	$ 4,640.00	$ -	$ -	$ 4,640.00	100%
299	140063	GH1 BFP Recir Val Repl	$ 182,208.73	$ -	$ -	$ 182,208.73	100%
300	140081	Upgrade EMS Software-KU-2014	$ 4,312.70	$ -	$ -	$ 4,312.70	100%
301	140092	EMS App Enhancements-KU-2015	$ 17,069.18	$ -	$ -	$ 17,069.18	100%
302	140155	GH CY Maint Vehicle	$ 33,990.28	$ -	$ -	$ 33,990.28	100%
303	140167	GH IMM Truck	$ 35,794.74	$ -	$ -	$ 35,794.74	100%
304	140207	GH2 Cooling Tower Fan Stacks	$ 54,523.20	$ -	$ -	$ 54,523.20	100%
305	140234KU	TC2 KU TURBINE COUP BOLTS	$ 145,714.55	$ -	$ -	$ 145,714.55	100%
306	140241	RECRUITING SYSTEM IMPL KU	$ 14,589.97	$ -	$ -	$ 14,589.97	100%
307	140279	RCHMND2-RCHMND	$ 2,215.35	$ -	$ -	$ 2,215.35	100%
308	140280	TEP-BOND-VIRGINIACTY	$ 806,850.58	$ -	$ -	$ 806,850.58	100%
309	140391	BR1 Generator Stator Re-Wedge	$ 114,997.86	$ -	$ -	$ 114,997.86	100%
310	140393	BR1 Nozzle Block Bolting	$ 279,908.88	$ -	$ -	$ 279,908.88	100%
311	140394	BR1 Turbine Seals	$ 90,672.91	$ -	$ -	$ 90,672.91	100%
312	140395	BR1 Turbine Blading	$ 499,615.29	$ -	$ -	$ 499,615.29	100%
313	140396	BR2 Turbine Valve Fasteners	$ (4,303.31)	$ -	$ -	$ (4,303.31)	100%
314	140469	Norton 34.5KV Rec Pole Repl	$ (22,591.49)	$ -	$ -	$ (22,591.49)	100%
315	140485	ELIZABETHTOWN T&E CAPITAL 2014	$ 10,922.62	$ -	$ -	$ 10,922.62	100%
316	140488	Morganfield Ind Cp Breck	$ 3,664.90	$ -	$ -	$ 3,664.90	100%
317	140495	Evarts Relocation Blk Mt	$ (3,933.46)	$ -	$ -	$ (3,933.46)	100%
318	140504	0SCM2014 34KV SUB UPGRADES	$ (22,196.06)	$ -	$ -	$ (22,196.06)	100%
319	140506	SCM2014 CENT REPL OIL BREAKERS	$ 29,766.92	$ -	$ -	$ 29,766.92	100%
320	140508	SCM2014 EARL REPL 34KV BRKRS	$ (2,527.62)	$ -	$ -	$ (2,527.62)	100%
321	140518	SCM2014 CENT REPL 3 PHASE REG	$ 14,701.97	$ -	$ -	$ 14,701.97	100%
322	140521	SCM2014 EARL OIL FILTRAT ADD	$ 217.49	$ -	$ -	$ 217.49	100%
323	140526	SCM2015 CENT RTU REPLACEMENTS	$ 166,155.88	$ -	$ -	$ 166,155.88	100%
324	140527	SCM2015 CENT REPL 34KV BRKRS	$ 128,838.39	$ -	$ -	$ 128,838.39	100%
325	140528	SCM2015 CENT REPL LTC/REG CNTR	$ 98,865.62	$ -	$ -	$ 98,865.62	100%
326	140531	SCM2015 CENT REPL SUB BATTERY	$ 50,240.31	$ -	$ -	$ 50,240.31	100%
327	140534	SCM2015 EARL REPL SUB BATTERY	$ 18,414.19	$ -	$ -	$ 18,414.19	100%
328	140545	SCM2015 PINE REPL 22KV BRKRS	$ 181,258.04	$ -	$ -	$ 181,258.04	100%
329	140548	SCM2015 PINE REPL OIL BRKRS	$ 141,701.21	$ -	$ -	$ 141,701.21	100%
330	140549	SCM2015 PINE REPL SUB BATTERY	$ 27,296.52	$ -	$ -	$ 27,296.52	100%
331	140550	SCM2015 CENT SUB BLDNG & GND	$ 37,668.65	$ -	$ -	$ 37,668.65	100%
332	140551	SCM2015 EARL SUB BLDNG & GND	$ 36,681.41	$ -	$ -	$ 36,681.41	100%
333	140552	SCM2015 PINE SUB BLDNG & GND	$ 43,520.46	$ -	$ -	$ 43,520.46	100%
334	140558	Wilmore 4kV Ckt 0588	$ 17,411.09	$ -	$ -	$ 17,411.09	100%
335	140559	Manhole Cover Repl KU 2014	$ 4,487.76	$ -	$ -	$ 4,487.76	100%
336	140572	SCM2015 CENT LTC OIL FILT ADDS	$ 117,218.60	$ -	$ -	$ 117,218.60	100%
337	140574	SCM2015 CENT MISC CAPITAL SUB	$ 149,489.21	$ -	$ -	$ 149,489.21	100%
338	140576	SCM2015 CENT MISC NESC COMPL	$ 30,553.58	$ -	$ -	$ 30,553.58	100%
339	140577	SCM2015 CENT REPL BREAKERS	$ 161,462.55	$ -	$ -	$ 161,462.55	100%
340	140579	SCM2015 CENT REPL BUSHINGS	$ 132,375.57	$ -	$ -	$ 132,375.57	100%
341	140582	SCM2015 CENT REPL REGULATORS	$ 73,792.20	$ -	$ -	$ 73,792.20	100%
342	140584	SCM2015 CENT WILDLIFE PROTECT	$ 19,069.05	$ -	$ -	$ 19,069.05	100%
343	140612KU	TC2 KU STATIC EXC TFORMER	$ (1,411.35)	$ -	$ -	$ (1,411.35)	100%
344	140615	SCM2015 CENT LIGHTNING PROTECT	$ 34,681.55	$ -	$ -	$ 34,681.55	100%
345	140620	SCM2015 EARL FAILED BRKR/RECL	$ 78,432.12	$ -	$ -	$ 78,432.12	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
346	140621	SCM2015 EARL MISC CAPITAL SUB	$ 147,136.02	$ -	$ -	$ 147,136.02	100%
347	140623	SCM2015 EARL MISC NESC COMPL	$ 118,427.81	$ -	$ -	$ 118,427.81	100%
348	140624	SCM2015 EARL WILDLIFE PROTECT	$ 46,095.19	$ -	$ -	$ 46,095.19	100%
349	140632	SCM2015 PINE FAILED BRKR/RECL	$ 80,730.44	$ -	$ -	$ 80,730.44	100%
350	140634	SCM2015 PINE MISC CAPITAL SUB	$ 119,029.77	$ -	$ -	$ 119,029.77	100%
351	140635	SCM2015 PINE MISC NESC COMPL	$ 53,420.31	$ -	$ -	$ 53,420.31	100%
352	140636	SCM2015 PINE WILDLIFE PROTECT	$ 48,052.03	$ -	$ -	$ 48,052.03	100%
353	140640	SCM2015 PINE TOOLS & EQUIPMENT	$ 12,485.52	$ -	$ -	$ 12,485.52	100%
354	140641	SCM2015 EARL TOOLS & EQUIPMENT	$ 12,325.06	$ -	$ -	$ 12,325.06	100%
355	140642	SCM2015 LEX TOOLS & EQUIPMENT	$ 13,120.36	$ -	$ -	$ 13,120.36	100%
356	140655KU	GS GE TCCT Hrdng KU	$ 6,691.28	$ -	$ -	$ 6,691.28	100%
357	141007	SCM2014 PINE REPL 34KV BRKRS	$ (18,018.20)	$ -	$ -	$ (18,018.20)	100%
358	141081	SCM2015 EARL REPL OIL BRKRS	$ 83,742.98	$ -	$ -	$ 83,742.98	100%
359	141197	URD Cable R/R KU 2014 2015	$ 3,851.42	$ -	$ -	$ 3,851.42	100%
360	141296	LONDON OP-CONSTRUCTION	$ 386,383.05	$ -	$ -	$ 386,383.05	100%
361	141299	LONDON STRM-WIRE STORAGE BLDG	$ 7,002.23	$ -	$ -	$ 7,002.23	100%
362	141348	Winchester - Pole Racks	$ 58,383.58	$ -	$ -	$ 58,383.58	100%
363	141351	PINEVILLE - ROOF REPLACEMENT	$ 4,710.00	$ -	$ -	$ 4,710.00	100%
364	141372	London Wire Storage Bldg	$ 64,577.22	$ -	$ -	$ 64,577.22	100%
365	141389	KU FURNITURE PROJ	$ 403,502.97	$ -	$ -	$ 403,502.97	100%
366	141394	Green River 884 Brkr Failure	$ (32.41)	$ -	$ -	$ (32.41)	100%
367	141400	Business Offices CapEx 2015	$ 154,894.57	$ -	$ -	$ 154,894.57	100%
368	141401	CARPET / FLOORING REPLACEMENT	$ 37,047.37	$ -	$ -	$ 37,047.37	100%
369	141406	RETAIL OFFICE #2 2015 REMODEL	$ 9,743.34	$ -	$ -	$ 9,743.34	100%
370	141422	KU FAILED EQP REPLACEMENT 2015	$ 31,259.08	$ -	$ -	$ 31,259.08	100%
371	141427	KU FURNITURE & CHAIRS	$ 40,310.02	$ -	$ -	$ 40,310.02	100%
372	141436	KU FAILED EQP REPLACE 2016	$ 4,887.48	$ -	$ -	$ 4,887.48	100%
373	141438	KU FURN & CHAIR 2016	$ 6,440.98	$ -	$ -	$ 6,440.98	100%
374	141622	Meter Equipment 2015 KU	$ 30,611.87	$ -	$ -	$ 30,611.87	100%
375	141624	Meter Tester @ Loudon Ave 2015	$ 45,637.12	$ -	$ -	$ 45,637.12	100%
376	141663	ERTs 2015 KU	$ 39,770.78	$ -	$ -	$ 39,770.78	100%
377	141678	Meter Readers KU 2015	$ 10,010.70	$ -	$ -	$ 10,010.70	100%
378	141KU15	Endpoint Protect License-KU15	$ 15,217.89	$ -	$ -	$ 15,217.89	100%
379	142326	Retail Hardware KU 2014	$ 54.47	$ -	$ -	$ 54.47	100%
380	142340	Retail Hardware KU 2015	$ 3,852.56	$ -	$ -	$ 3,852.56	100%
381	142391	Ky Hwy 49 Relocation	$ (609.38)	$ -	$ -	$ (609.38)	100%
382	142496KU	TC KU BENTLY NEVADA PHASE II	$ 140,024.09	$ -	$ -	$ 140,024.09	100%
383	142526	KY STATE HOSPITAL XFMR RWD	$ 5,388.75	$ -	$ -	$ 5,388.75	100%
384	142569	Paint Lick Hwy Project	$ (19,062.14)	$ -	$ -	$ (19,062.14)	100%
385	142575	Eddyville Hwy Project	$ (12,249.68)	$ -	$ -	$ (12,249.68)	100%
386	142687KU	iFactor Upgrade-KU13	$ 3,987.66	$ -	$ -	$ 3,987.66	100%
387	142753KU	TC2 KU IGNIT FUEL 2015	$ 330,332.92	$ -	$ -	$ 330,332.92	100%
388	142762	ICCP Domain Cntrlrs-KU-2013	$ 2,069.45	$ -	$ -	$ 2,069.45	100%
389	142770	BR3-2 BFPT Blade Repl	$ (1,397.61)	$ -	$ -	$ (1,397.61)	100%
390	142799	IPS Device for QAS-KU-2013	$ 2,441.55	$ -	$ -	$ 2,441.55	100%
391	142819KU	Telecom Monitor Enhance-KU13	$ 59,883.52	$ -	$ -	$ 59,883.52	100%
392	142896	Earlington 2014 Pole Insp	$ 1,431.28	$ -	$ -	$ 1,431.28	100%
393	142897	Pineville 2014 Pole Inspect	$ 118.68	$ -	$ -	$ 118.68	100%
394	142898	Danville 2014 Pole Inspection	$ 2,076.52	$ -	$ -	$ 2,076.52	100%
395	142902	London 2014 Pole Inspect	$ (32,398.47)	$ -	$ -	$ (32,398.47)	100%
396	142915	BR3 APHC Repl (Partial)	$ 40,391.59	$ -	$ -	$ 40,391.59	100%
397	142965	WALKER-OAKHILL 69KV-REIM	$ 499.08	$ -	$ -	$ 499.08	100%
398	142984	Shelbyville Pole Ins 2014	$ 452.10	$ -	$ -	$ 452.10	100%
399	142KU15	Implement Sec Mgmt Prod-KU15	$ 238,756.90	$ -	$ -	$ 238,756.90	100%
400	143043	Brown Solar Facility - KU	$ 11,536,168.92	$ 8,306.13	$ -	$ 11,544,475.05	100%
401	143070KU	FERC EQR-KU13	$ 1,347.76	$ -	$ -	$ 1,347.76	100%
402	143109	STAMPING GROUND - 0481	$ 90,711.12	$ -	$ -	$ 90,711.12	100%
403	143112	LANSDOWN SW-33 CIFI 2014	$ 65,776.90	$ -	$ -	$ 65,776.90	100%
404	143113	PICADOME 12 KV - 0112	$ 3,967.33	$ -	$ -	$ 3,967.33	100%
405	143174	Replace Ghent 942 Breaker	$ 7,882.97	$ -	$ -	$ 7,882.97	100%
406	143325	LEXINGTON CEMI	$ 55,377.73	$ -	$ -	$ 55,377.73	100%
407	143336	Green River 5 Engineering	$ (62.46)	$ -	$ -	$ (62.46)	100%
408	143356	US 60-KY 4 INTRCHNG HWY RELO	$ (115.27)	$ -	$ -	$ (115.27)	100%
409	143432	BR2-2 Pulverizer Gearbox Rbld	$ (12,364.00)	$ -	$ -	$ (12,364.00)	100%
410	143585KU	TC2 KU SCR ASH SWEEP	$ 56,608.21	$ -	$ -	$ 56,608.21	100%
411	143627	RICHMOND 2014 CEMI	$ (3,374.25)	$ -	$ -	$ (3,374.25)	100%
412	143640 KU	CR7 NGCC Inventory KU	$ 2,103,798.18	$ -	$ -	$ 2,103,798.18	100%
413	143662	Campbellsville Storeroom Scale	$ 5,138.58	$ -	$ -	$ 5,138.58	100%
414	143720	GH 3/4 Service Bldg Elevator	$ (3,915.94)	$ -	$ -	$ (3,915.94)	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
415	143722	GH2 Phosphate Pump	$ 70.81	$ -	$ -	$ 70.81	100%
416	143738	CENTERTOWN SO 4kV XFMR UPGRD	$ (3,501.76)	$ -	$ -	$ (3,501.76)	100%
417	143740	AMERICAN AVE BREAKER UPGRD	$ 3,122.32	$ -	$ -	$ 3,122.32	100%
418	143741	WILSON DOWNING BRKR UPGRD	$ 20,558.81	$ -	$ -	$ 20,558.81	100%
419	143746	Pineville Grounding	$ 956.57	$ -	$ -	$ 956.57	100%
420	143748	Bryant Road PV	$ 13,639.97	$ -	$ -	$ 13,639.97	100%
421	143755	DELAPLAIN TRANSFORMER UPGRD	$ 478,973.04	$ -	$ -	$ 478,973.04	100%
422	143859	PE VEHICLES 2014 KU	$ (35,453.66)	$ -	$ -	$ (35,453.66)	100%
423	143864 KU	PR Gas Pipe Line KU	$ 868,501.65	$ -	$ -	$ 868,501.65	100%
424	144038	GHENT LANDFILL PHASE IB	$ 6,461,274.88	$ 36,713.61	$ -	$ 6,497,988.49	99%
425	144054	GH2 SH Spray Valve Retrofit	$ 120,797.06	$ -	$ -	$ 120,797.06	100%
426	144129	Rpl Dix Dam 604 & 624 Brkrs	$ 216,697.63	$ -	$ -	$ 216,697.63	100%
427	144140	Rpl (3) Leitchfield Brkrs	$ 139,601.80	$ -	$ -	$ 139,601.80	100%
428	144141	Rpl (1) 138kV Ohio Co Brkr	$ 194,259.32	$ -	$ -	$ 194,259.32	100%
429	144150	Rpl Middlesboro Fence	$ 78,659.54	$ -	$ -	$ 78,659.54	100%
430	144152	Rpl Green River 69kV Fence	$ 112,914.14	$ -	$ -	$ 112,914.14	100%
431	144153	Rpl River Queen Fence	$ 76,260.45	$ -	$ -	$ 76,260.45	100%
432	144154	Rpl Simmons Fence	$ 39,532.00	$ -	$ -	$ 39,532.00	100%
433	144155	Rpl Clinton Fence	$ 75,599.56	$ -	$ -	$ 75,599.56	100%
434	144157	Rpl Marion Fence	$ 45,990.23	$ -	$ -	$ 45,990.23	100%
435	144158	Rpl East Frankfort Fence	$ 138,592.90	$ -	$ -	$ 138,592.90	100%
436	144165	GH3 SCR Process Monitor	$ 51,453.53	$ -	$ -	$ 51,453.53	100%
437	144171	GH2 3 Stack Compliance Mon	$ 36,632.98	$ -	$ -	$ 36,632.98	100%
438	144174	GH1 Hydrogen Dryer	$ 21,074.66	$ -	$ -	$ 21,074.66	100%
439	144179	GH1 Boiler Lwr Sidewall Panel	$ 451,256.88	$ -	$ -	$ 451,256.88	100%
440	144180	GH3 ESS MCC Transfer Swt	$ 9,944.89	$ -	$ -	$ 9,944.89	100%
441	144181	GH4 APH Coil	$ 167,606.80	$ -	$ -	$ 167,606.80	100%
442	144185	GH1 Mill Feeder Controls	$ 49,938.15	$ -	$ -	$ 49,938.15	100%
443	144186	GH 1 & 2 Phosphate Pumps	$ 76,036.95	$ -	$ -	$ 76,036.95	100%
444	144214	GH1 LED Lighting Below 3rd Flr	$ 232,261.09	$ -	$ -	$ 232,261.09	100%
445	144216	GH2 Aux Trans HU Relay	$ 27,744.27	$ -	$ -	$ 27,744.27	100%
446	144238	GH3 Aux Trans HU Relay	$ 32,239.52	$ -	$ -	$ 32,239.52	100%
447	144243	GH1 SH Pendant Platen Loops	$ 509,790.44	$ -	$ -	$ 509,790.44	100%
448	144244	GH1 FGD Elevator Shaft Heater	$ 41,302.17	$ -	$ -	$ 41,302.17	100%
449	144246	GH1 HPSW Piping Basement	$ 176,597.04	$ -	$ -	$ 176,597.04	100%
450	144248	GH2 HPSW Piping Basement	$ 87,716.96	$ -	$ -	$ 87,716.96	100%
451	144249	GH CY Office-Locker Building	$ 665,364.30	$ -	$ -	$ 665,364.30	100%
452	144251	GH2 Scrubber Ox Air Controls	$ 136,233.88	$ -	$ -	$ 136,233.88	100%
453	144257	GH4 FGD Recycle Pump Gearbox	$ 133,502.30	$ -	$ -	$ 133,502.30	100%
454	144265	GH3 FGD Recycle Pump Gearbox	$ 130,176.82	$ -	$ -	$ 130,176.82	100%
455	144276	GH4 Aux Trans HU Relay	$ 2,062.49	$ -	$ -	$ 2,062.49	100%
456	144297	GH Crusher Hse 1 Belt Feeder	$ 504,388.26	$ -	$ -	$ 504,388.26	100%
457	144301	GH2 Coal Handling Relays	$ 221,659.40	$ -	$ -	$ 221,659.40	100%
458	144310	SCOTT CO-TOYOTA NORTH OPGW	$ 30,051.45	$ -	$ -	$ 30,051.45	100%
459	144318	GH3 APH Coils	$ 311,231.54	$ -	$ -	$ 311,231.54	100%
460	144338	Brown N CIP Security Upgrds	$ 4,702.26	$ -	$ -	$ 4,702.26	100%
461	144341	GH2 Turbine Vibration Equip	$ 156,187.03	$ -	$ -	$ 156,187.03	100%
462	144360	REL-Madisonville 604 Brkr Add	$ 493,430.31	$ -	$ -	$ 493,430.31	100%
463	144364	REL-Parkers Mill 604 Brkr Adds	$ 1,953,006.59	$ -	$ -	$ 1,953,006.59	100%
464	144366	REL-Warsaw 604 Brkr Addition	$ 684,504.05	$ -	$ -	$ 684,504.05	100%
465	144403	GH1 Nozzle Block Bolting	$ 318,639.59	$ -	$ -	$ 318,639.59	100%
466	144404	GH2 Mill Feeder Controls	$ 47,629.45	$ -	$ -	$ 47,629.45	100%
467	144420	GH 1&2 Ctrl Rm Noise Abatement	$ 222,577.47	$ -	$ -	$ 222,577.47	100%
468	144428	BR Combustible Dust Vacuum	$ 1,075.58	$ -	$ -	$ 1,075.58	100%
469	144430	BR Lmstne Prep Bldg Htr & Fans	$ 44,069.40	$ -	$ -	$ 44,069.40	100%
470	144431	BR1 Bearing Water Cooler Repl	$ 105,496.29	$ -	$ -	$ 105,496.29	100%
471	144432	'BR1 Maintenance Vent Fan Repl	$ 69,288.52	$ -	$ -	$ 69,288.52	100%
472	144433	'BR3 Maintenance Vent Fan Repl	$ 78,103.19	$ -	$ -	$ 78,103.19	100%
473	144435	DX Building Refurbishment	$ 2,172,656.27	$ -	$ -	$ 2,172,656.27	100%
474	144437	BR1 Safety Valve Repl	$ 221,253.01	$ -	$ -	$ 221,253.01	100%
475	144440	BR Forklift (small)	$ 32,457.69	$ -	$ -	$ 32,457.69	100%
476	144441	BR2 ID Fn-FGD Duct Exp Jnt Rpl	$ 74,577.50	$ -	$ -	$ 74,577.50	100%
477	144442	BR 40' Manlift	$ 70,798.53	$ -	$ -	$ 70,798.53	100%
478	144443	BR3 Conv Room Dust Collector	$ 284,706.54	$ -	$ -	$ 284,706.54	100%
479	144446	BR2 Turbine Control System	$ 66,640.09	$ -	$ -	$ 66,640.09	100%
480	144455	BR3 Burner Corner Panels	$ 2,416,878.02	$ -	$ -	$ 2,416,878.02	100%
481	144457	BRCT Office Building	$ (20,690.20)	$ -	$ -	$ (20,690.20)	100%
482	144489	BR Workout Facility	$ 459,592.73	$ -	$ -	$ 459,592.73	100%
483	144540	EARLINGTON - ST CHARLES 34.5	$ (6,110.61)	$ -	$ -	$ (6,110.61)	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
484	144573	SCANPRO 1100 - KU	$ 3,739.15	$ -	$ -	$ 3,739.15	100%
485	144587	SIMPSONVILLE FENCE KU IT	$ 75,041.31	$ -	$ -	$ 75,041.31	100%
486	144594	ONE Q ELECTRICAL - 2015 KU	$ 87,932.72	$ -	$ -	$ 87,932.72	100%
487	144597	LOUDON RENOVATIONS 2015	$ 73,270.77	$ -	$ -	$ 73,270.77	100%
488	144598	KU ELECTRICAL 2015	$ 111,073.28	$ -	$ -	$ 111,073.28	100%
489	144600	I-75 TOYOTA INTERCHANGE	$ 0.00	$ -	$ -	$ 0.00	100%
490	144610	BR Main Pond Closure	$ 7,040,595.06	$ 15,879.43	$ -	$ 7,056,474.49	100%
491	144612	KU SPARE BASE 5MVA TRANSFORMER	$ 52,573.81	$ -	$ -	$ 52,573.81	100%
492	144618	KU FENCES AND GATES - 2015	$ 93,177.37	$ -	$ -	$ 93,177.37	100%
493	144619	KU-HVAC REPLACEMENT 2015	$ 5,565.00	$ -	$ -	$ 5,565.00	100%
494	144621	KU-ROOF REPL 2015	$ 13,102.00	$ -	$ -	$ 13,102.00	100%
495	144663	KU VIDEO CONF RM EQP 2014	$ 528.60	$ -	$ -	$ 528.60	100%
496	144671	KU BOC 2ND FL RENO	$ (4,650.24)	$ -	$ -	$ (4,650.24)	100%
497	144675KU	GS GE TC DI Instrumentation KU	$ 8,370.95	$ -	$ -	$ 8,370.95	100%
498	144682	TEP-DFR Replace MODs-KU	$ 458,954.69	$ -	$ -	$ 458,954.69	100%
499	144711	Earlington Cap Tools 2015-16	$ 20,083.28	$ -	$ -	$ 20,083.28	100%
500	144712	Danville Cap Tools 2015-16	$ 9,956.90	$ -	$ -	$ 9,956.90	100%
501	144713	Etown Cap Tools 2015-2016	$ 4,556.03	$ -	$ -	$ 4,556.03	100%
502	144715	Richmond Cap Tools 2015-16	$ 20,967.71	$ -	$ -	$ 20,967.71	100%
503	144716	Shelbyville Cap Tools 2015-16	$ 25,860.15	$ -	$ -	$ 25,860.15	100%
504	144719	Lexington Cap Tools 2015-16	$ 68,466.45	$ -	$ -	$ 68,466.45	100%
505	144721	Maysville Cap Tools 2015-16	$ 30,266.32	$ -	$ -	$ 30,266.32	100%
506	144723	PIneville Cap Tools 2015-16	$ 3,604.04	$ -	$ -	$ 3,604.04	100%
507	144724	London Cap Tools 2015-16	$ 9,247.21	$ -	$ -	$ 9,247.21	100%
508	144726	Norton Cap Tools 2015-16	$ 16,299.41	$ -	$ -	$ 16,299.41	100%
509	144734	Fariston-Ckt 0217 Upgrade	$ 84,842.34	$ -	$ -	$ 84,842.34	100%
510	144735	Haefling Ckt 0055 Dist	$ 173,127.04	$ -	$ -	$ 173,127.04	100%
511	144736	Innovation Drive Ck 0593	$ 106,807.45	$ -	$ -	$ 106,807.45	100%
512	144737	Lexington Area Major Proj	$ 1,799,287.71	$ -	$ -	$ 1,799,287.71	100%
513	144741	Manhole Cover Repl Prog KU	$ 23,985.97	$ -	$ -	$ 23,985.97	100%
514	144743	Reconductor Ckt 2220 Lebanon	$ 99,971.45	$ -	$ -	$ 99,971.45	100%
515	144744	RIC Ckt 2109 Reconductor	$ 277,690.91	$ -	$ -	$ 277,690.91	100%
516	144746	KU Distribution Capacitors	$ 93,317.27	$ -	$ -	$ 93,317.27	100%
517	144747	Milford Recond	$ 84,894.96	$ -	$ -	$ 84,894.96	100%
518	144767	CENTRAL CITY SUB UPGRADE	$ 311,783.60	$ -	$ -	$ 311,783.60	100%
519	144768	EAST STONE GAP 2 CKT 4721 BRKR	$ 34,561.04	$ -	$ -	$ 34,561.04	100%
520	144769	LEX AREA MAJOR SUB PROJECT	$ 2,840,197.40	$ -	$ -	$ 2,840,197.40	100%
521	144770	SHELBYVILLE EAST DIST SUB	$ 695,701.29	$ -	$ -	$ 695,701.29	100%
522	144771	LOCKPORT SUB ADD 138KV BRKR	$ 197,013.49	$ -	$ -	$ 197,013.49	100%
523	144773	VINE ST REPL LGCY AIR MAG BRKR	$ 105,379.14	$ -	$ -	$ 105,379.14	100%
524	144774	SCM2015 DAN REPL LGCY OIL BRKR	$ 100,519.83	$ -	$ -	$ 100,519.83	100%
525	144775	SCM2015 DAN REPL LGCY VAC BRKR	$ 108,316.52	$ -	$ -	$ 108,316.52	100%
526	144776	SCM2015 DAN CA DIFF RELAY REPL	$ 46,917.26	$ -	$ -	$ 46,917.26	100%
527	144777	HUNTERS BOTTOM SUB RECLOSER	$ 93,560.57	$ -	$ -	$ 93,560.57	100%
528	144778	SCM2015 EARL LEGACY RECLOSERS	$ 78,617.98	$ -	$ -	$ 78,617.98	100%
529	144779	SCM2015 EARL LEGACY VAC BRKR	$ 102,502.36	$ -	$ -	$ 102,502.36	100%
530	144785	SCM LEX UPGRD 4KV PORTABLE	$ 219,435.32	$ -	$ -	$ 219,435.32	100%
531	144814	SCM2015 KU OIL CONTAINMENT UPG	$ 468,157.04	$ -	$ -	$ 468,157.04	100%
532	144815	SCM2015 DAN TOOLS & EQUIP	$ 14,892.26	$ -	$ -	$ 14,892.26	100%
533	144823	SCM2016 EARL REPL LEGACY BRKR	$ 252.81	$ -	$ -	$ 252.81	100%
534	144826	SCM2016 DAN CA DIFF RELAY REPL	$ 1,550.31	$ -	$ -	$ 1,550.31	100%
535	144878	SCM2016 LEX REPL REGULATORS	$ 6,501.70	$ -	$ -	$ 6,501.70	100%
536	144882	SCM2016 EARL MISC CAPITAL SUB	$ 1,310.07	$ -	$ -	$ 1,310.07	100%
537	144897	SCM2016 PINE MISC CAPITAL SUB	$ 1,165.12	$ -	$ -	$ 1,165.12	100%
538	144898	SCM2016 PINE MISC NESC COMPL	$ 317.85	$ -	$ -	$ 317.85	100%
539	144900	SCM2016 PINE WILDLIFE PROTECT	$ 40,906.24	$ -	$ -	$ 40,906.24	100%
540	144904	SCM2016 EARL TOOLS & EQUIPMENT	$ 5,547.55	$ -	$ -	$ 5,547.55	100%
541	144953	KU HW/SW 2015	$ 70,862.43	$ -	$ -	$ 70,862.43	100%
542	144964	REL HUME ROAD MOS	$ 58,899.63	$ -	$ -	$ 58,899.63	100%
543	144988	KU CAMERAS 2015	$ 56,962.94	$ -	$ -	$ 56,962.94	100%
544	144990	KU FIRE SYSTEMS 2015	$ 2,385.50	$ -	$ -	$ 2,385.50	100%
545	144992	KU SECURITY EQUIPMENT 2015	$ 2,039.45	$ -	$ -	$ 2,039.45	100%
546	144999	KU COOLING FAN PROJECT	$ (16,741.44)	$ -	$ -	$ (16,741.44)	100%
547	145039KU	GS RD Solar Chrging Station KU	$ (15,625.60)	$ -	$ -	$ (15,625.60)	100%
548	145105	Danville Stores Spec Office	$ 22,744.70	$ -	$ -	$ 22,744.70	100%
549	145111	Lexington Utility Cart	$ 14,767.65	$ -	$ -	$ 14,767.65	100%
550	145112	Lexington Ceiling Fan (BA)	$ 6,579.48	$ -	$ -	$ 6,579.48	100%
551	145120	Paris Forklift 5000#	$ 27,581.00	$ -	$ -	$ 27,581.00	100%
552	145405	Adv Meter Sys KU 2015	$ 778,058.08	$ -	$ -	$ 778,058.08	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
553	145853KU	TC KU CONV BELTS 2015	$ 66,529.57	$ -	$ -	$ 66,529.57	100%
554	145854KU	TC KU LAB EQUIP 2015	$ 4,949.47	$ -	$ -	$ 4,949.47	100%
555	145855KU	TC KU LAB MONITORS 2015	$ 6,675.18	$ -	$ -	$ 6,675.18	100%
556	145857KU	TC KU PREDICT MAINT 2015	$ 4,210.68	$ -	$ -	$ 4,210.68	100%
557	145858KU	TC KU SAFETY ERT EQUIP 2015	$ 27,892.55	$ -	$ -	$ 27,892.55	100%
558	145887	Airport/Keeneland Reliability	$ 821,211.25	$ -	$ -	$ 821,211.25	100%
559	146010KU	TC2 KU TURB TRIP BLOCK	$ 66,964.01	$ -	$ -	$ 66,964.01	100%
560	146072	Spare 138/69kV Xfrmr - 2014	$ 702,137.67	$ -	$ -	$ 702,137.67	100%
561	146135	University of Cumb - Wburg	$ 7,724.40	$ -	$ -	$ 7,724.40	100%
562	146246KU	GS GE PI MOBILE KU	$ 10,131.79	$ -	$ -	$ 10,131.79	100%
563	146275	LEMONS MILL SUB - RISER STAND	$ 0.06	$ -	$ -	$ 0.06	100%
564	146280	BR1-3 BFP Disch Check Valve	$ 31,581.82	$ -	$ -	$ 31,581.82	100%
565	146287KU	ST TT Pump Mtce Demnstrator KU	$ 21,521.56	$ -	$ -	$ 21,521.56	100%
566	146300KU	TC CT KU FIRE PROT UPGD	$ 20,857.26	$ -	$ -	$ 20,857.26	100%
567	146321KU	TC2 KU T & FP CONTROLS REPL	$ 3,953.22	$ -	$ -	$ 3,953.22	100%
568	146330	PINEVILLE SUBSTATION RENO	$ (4,710.00)	$ -	$ -	$ (4,710.00)	100%
569	146334	LGE CTR ASSEMBLY AV-KU	$ (1,618.40)	$ -	$ -	$ (1,618.40)	100%
570	146340	FACILITIES OFFICE RENO-KU	$ (4,684.89)	$ -	$ -	$ (4,684.89)	100%
571	146421	Cumberland Gap Nat Pk	$ 75,160.98	$ -	$ -	$ 75,160.98	100%
572	146422	ETOWN GATE AND CONTROLS	$ (17,766.66)	$ -	$ -	$ (17,766.66)	100%
573	146424	Danville 2015 PITP project	$ 943,045.27	$ -	$ -	$ 943,045.27	100%
574	146425	Pineville PITP Project 2015	$ 1,310,007.50	$ -	$ -	$ 1,310,007.50	100%
575	146426	Earlington PITP project 2015	$ 456,383.78	$ -	$ -	$ 456,383.78	100%
576	146427	Elizabethtown PITP 2015	$ 1,192,345.42	$ -	$ -	$ 1,192,345.42	100%
577	146428	Richmond 2015 PITP project	$ 487,527.50	$ -	$ -	$ 487,527.50	100%
578	146429	Norton PITP 2015 project	$ 674,862.49	$ -	$ -	$ 674,862.49	100%
579	146434	DX Dam Parapet Wall	$ 74,300.26	$ -	$ -	$ 74,300.26	100%
580	146436	Lexington 2015 PITP	$ 1,267.35	$ -	$ -	$ 1,267.35	100%
581	146437	Maysville 2015 PITP	$ 689,349.28	$ -	$ -	$ 689,349.28	100%
582	146438	London 2015 PITP	$ 290,789.85	$ -	$ -	$ 290,789.85	100%
583	146439	Higby Mill Firewall	$ 42,857.25	$ -	$ -	$ 42,857.25	100%
584	146457	Livingston County Reactor	$ 572,677.62	$ -	$ -	$ 572,677.62	100%
585	146458	BR2 D-1 Expansion Joint Repl	$ (5,142.50)	$ -	$ -	$ (5,142.50)	100%
586	146495	WINCHESTER SITE IMPR-2014	$ (1,170.28)	$ -	$ -	$ (1,170.28)	100%
587	146499	BOC DATA CTR BATTERIES-KU	$ 82,776.47	$ -	$ -	$ 82,776.47	100%
588	146526	LOUDEN RENOVATIONS	$ 579.18	$ -	$ -	$ 579.18	100%
589	146528 KU	PR13 GSU Bushing Repl KU	$ 15,116.16	$ -	$ -	$ 15,116.16	100%
590	146553KU	TC2 KU SPARE VALVE PARTS	$ 300,017.89	$ -	$ -	$ 300,017.89	100%
591	146563	GH Audio/Visual Equipment	$ 181,103.48	$ -	$ -	$ 181,103.48	100%
592	146595	Verda 4479	$ 372,858.89	$ -	$ -	$ 372,858.89	100%
593	146596	Dixon Ckt 1427	$ 47,692.51	$ -	$ -	$ 47,692.51	100%
594	146597	Ckt 773/2131	$ 279,486.37	$ -	$ -	$ 279,486.37	100%
595	146598	WBurg S. Ckt 0226	$ 70,018.56	$ -	$ -	$ 70,018.56	100%
596	146602	N-1 DIST XFMR LAKESHORE SUB	$ 1,478,212.94	$ -	$ -	$ 1,478,212.94	100%
597	146609	BR Oil/Water Sep Level Indctrs	$ 10,235.72	$ -	$ -	$ 10,235.72	100%
598	146619	DIST-NA-FWKS-LREBA	$ 20,975.82	$ -	$ -	$ 20,975.82	100%
599	146642	BR Vehicle - Snow Plow	$ 5,145.14	$ -	$ -	$ 5,145.14	100%
600	146668	McKee Rd Reconductor	$ 234,428.56	$ -	$ -	$ 234,428.56	100%
601	146679	LOCKPORT-SHADRACK 138KV	$ 1,116,847.76	$ -	$ -	$ 1,116,847.76	100%
602	146684	SCM2015 DAN MISC CAPITAL	$ 91,992.01	$ -	$ -	$ 91,992.01	100%
603	146685	SCM2015 DAN MISC NESC COMPL	$ 33,014.17	$ -	$ -	$ 33,014.17	100%
604	146688	SCM2015 DAN WILDLIFE PROT	$ 23,228.60	$ -	$ -	$ 23,228.60	100%
605	146689	SCM2015 DAN BLDG & GRNDS	$ 22,376.49	$ -	$ -	$ 22,376.49	100%
606	146690	PENNINGTON GAP SR RENO	$ 54,911.56	$ -	$ -	$ 54,911.56	100%
607	146699	BR2-1 Bearing Water Pump Repl	$ 25,375.48	$ -	$ -	$ 25,375.48	100%
608	146701	NRP CRLTN-CLFTY CRK	$ 283,531.20	$ -	$ -	$ 283,531.20	100%
609	146702	NRP FARLEY-ALCALDE	$ 392,483.04	$ -	$ -	$ 392,483.04	100%
610	146703	LVNGSTN CO-CRTTNDN P2	$ 728,940.61	$ -	$ -	$ 728,940.61	100%
611	146704	NRP LVNGSTN-CRITTDN CO	$ 272,368.89	$ -	$ -	$ 272,368.89	100%
612	146705	HARDIN CO-CLOVERPORT P2	$ 2,208,024.72	$ -	$ -	$ 2,208,024.72	100%
613	146706	GRAHAMVILLE-WICKLIFFE P2	$ 685,499.17	$ -	$ -	$ 685,499.17	100%
614	146707	N-1 DIST XMFR INNOVATION DR CW	$ 50,512.07	$ -	$ -	$ 50,512.07	100%
615	146708	N-1 DISTXFMR INNOVATION DR SUB	$ 727,167.44	$ -	$ -	$ 727,167.44	100%
616	146710	NRP BROWN-FAWKES 138KV	$ 1,083,059.80	$ -	$ -	$ 1,083,059.80	100%
617	146713	BR3 Turb Lube Oil Coolers Repl	$ 70,641.25	$ -	$ -	$ 70,641.25	100%
618	146714KU	TC KU OFFICE REBUILD 2015	$ 124,291.01	$ -	$ -	$ 124,291.01	100%
619	146717KU	TC2 KU BOILER METAL OVERLAY	$ 479,542.36	$ -	$ -	$ 479,542.36	100%
620	146718	GH3&4 LPSW Rtn to River Piping	$ 473,573.10	$ -	$ -	$ 473,573.10	100%
621	146731	W. Frankfort 69kV Brk (Reimb)	$ (0.00)	$ -	$ -	$ (0.00)	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
622	146737	KU COOLING FAN PROJECT 2015	$ 85,082.56	$ -	$ -	$ 85,082.56	100%
623	146757	Lakeshore New Circuit	$ 457,955.33	$ -	$ -	$ 457,955.33	100%
624	146762	London Frontage Rd	$ 13,628.99	$ -	$ -	$ 13,628.99	100%
625	146763	LEBANON EAST SUB PROJECT	$ 807,453.75	$ -	$ -	$ 807,453.75	100%
626	146778	GH1 Turbine Vibration Equipmnt	$ 138,136.45	$ -	$ -	$ 138,136.45	100%
627	146784	Shelbyville CIFI 2015	$ 108,331.10	$ -	$ -	$ 108,331.10	100%
628	146789	BOC FURNITURE-KU	$ 21,607.89	$ -	$ -	$ 21,607.89	100%
629	146791	PINEVILLE 2015 CEMI	$ 315,729.11	$ -	$ -	$ 315,729.11	100%
630	146799	BR 300 PSI Pressure Calibrator	$ 3,492.45	$ -	$ -	$ 3,492.45	100%
631	146802	BR1&2 H2O Sample Table Chiller	$ 17,718.75	$ -	$ -	$ 17,718.75	100%
632	146810	GH1 MCC Repl	$ 54,250.64	$ -	$ -	$ 54,250.64	100%
633	146811	GH1 SO3 Control Repl	$ 182,299.83	$ -	$ -	$ 182,299.83	100%
634	146822	2015 CEMI Earlington	$ 104,780.73	$ -	$ -	$ 104,780.73	100%
635	146823	Lex Arc Flash Ash Ave 2-0111	$ 28,933.83	$ -	$ -	$ 28,933.83	100%
636	146824	Arc Flash Dan Lancaster 2	$ 16,500.91	$ -	$ -	$ 16,500.91	100%
637	146826	2015 ODP CEMI Project	$ 13,844.01	$ -	$ -	$ 13,844.01	100%
638	146827	2015 CEMI Shelbyville	$ 63,938.02	$ -	$ -	$ 63,938.02	100%
639	146834	BR Whse Proximity Scanners	$ 9,878.94	$ -	$ -	$ 9,878.94	100%
640	146855	SPIR BROWN NORTH-HIGBY MILL	$ 22,620.58	$ -	$ -	$ 22,620.58	100%
641	146856	SPIR WEST CLIFF-BROWN PLANT	$ 9,805.49	$ -	$ -	$ 9,805.49	100%
642	146880	BR3 SCR Ash Sweepers Install	$ 163,814.15	$ -	$ -	$ 163,814.15	100%
643	146886	2015 ETOWN - URD INJECTION	$ 123,754.49	$ -	$ -	$ 123,754.49	100%
644	146887	BR1 Turbine Pressure Seals	$ 278,978.69	$ -	$ -	$ 278,978.69	100%
645	146897	BR FGD Agitator Shaft Repl (2)	$ 60,705.47	$ -	$ -	$ 60,705.47	100%
646	146898	Hardesty Tap CIFI 2015	$ 35,177.64	$ -	$ -	$ 35,177.64	100%
647	146902	Stonewall 0096 CIFI 2015	$ 100,788.16	$ -	$ -	$ 100,788.16	100%
648	146905	Parkers Mill 0051 CIFI 2015	$ 153,283.98	$ -	$ -	$ 153,283.98	100%
649	146906	A O Smith 0607 CIFI 2015	$ 39,977.21	$ -	$ -	$ 39,977.21	100%
650	146908	Parkers Mill 0100 CIFI 2015	$ 111,674.75	$ -	$ -	$ 111,674.75	100%
651	146909	CEMI ETOWN 2015	$ 32,468.59	$ -	$ -	$ 32,468.59	100%
652	146910	Harlan 4406 CIFI 2015	$ 75,174.51	$ -	$ -	$ 75,174.51	100%
653	146912KU	GS RD MATLAB KU	$ 15,041.82	$ -	$ -	$ 15,041.82	100%
654	146916	Maysville Trailer	$ 2,020.70	$ -	$ -	$ 2,020.70	100%
655	146920	BIG STONE GAP SHED - 2015	$ 16,488.00	$ -	$ -	$ 16,488.00	100%
656	146925	Online Mon Equip - W. Lex	$ 139,023.57	$ -	$ -	$ 139,023.57	100%
657	146927	Lexington Storeroom PACS	$ 15,565.21	$ -	$ -	$ 15,565.21	100%
658	146937KU	HR RECONFIGURE 2015-KU	$ 2,259.78	$ -	$ -	$ 2,259.78	100%
659	146940	GH 3-2 Coal Crusher Motor	$ 41,200.92	$ -	$ -	$ 41,200.92	100%
660	146941	LEBANON EAST TRNSFRMR ADD	$ 471.23	$ -	$ -	$ 471.23	100%
661	146961	BR1 Coll Rings-Brushes & Hldrs	$ 23,553.09	$ -	$ -	$ 23,553.09	100%
662	146972	GH1 Maint Shop Rolling Door	$ 8,379.53	$ -	$ -	$ 8,379.53	100%
663	146985	Island Trailers	$ 21,413.66	$ -	$ -	$ 21,413.66	100%
664	146993	OSI Database Expansion-KU	$ 88,889.79	$ -	$ -	$ 88,889.79	100%
665	146997	HIGBY MILL-KY RIVER P2	$ 974,245.51	$ -	$ -	$ 974,245.51	100%
666	147003	ETOWN STOREROOM ENTRANCE	$ 12,736.00	$ -	$ -	$ 12,736.00	100%
667	147004	REPLACE LTC AT RACE STREET	$ 45,721.36	$ -	$ -	$ 45,721.36	100%
668	147011	BOC SECURITY RENOVATION-KU	$ 12,059.38	$ -	$ -	$ 12,059.38	100%
669	147014	BOC 3 CALL CTR OFFICE RENO-KU	$ 20,236.82	$ -	$ -	$ 20,236.82	100%
670	147018	SIMPSONVILLE CAMERAS KU TR	$ 38,185.37	$ -	$ -	$ 38,185.37	100%
671	147020	SIMPSONVILLE CAMERAS KU IT	$ 23,666.50	$ -	$ -	$ 23,666.50	100%
672	147022	BARLOW SR DRAINAGE LINE INST	$ 8,711.65	$ -	$ -	$ 8,711.65	100%
673	147024	REPLACE MIDWAY TRANSFORMER	$ 157,824.42	$ -	$ -	$ 157,824.42	100%
674	147026	BR2 D-4 Expansion Joint Repl	$ 46,025.68	$ -	$ -	$ 46,025.68	100%
675	147027	BR J Conveyor Gearbox Repl	$ 31,919.03	$ -	$ -	$ 31,919.03	100%
676	147028	BR Gyp Dewatering Sump Pumps	$ 52,284.32	$ -	$ -	$ 52,284.32	100%
677	147029	BR1&2 Conv Rm Deluge Rel Panel	$ 15,856.66	$ -	$ -	$ 15,856.66	100%
678	147030	BR2 Duct Probes & Analyzers	$ 81,757.97	$ -	$ -	$ 81,757.97	100%
679	147073	Earlington Storeroom PACS	$ 11,039.54	$ -	$ -	$ 11,039.54	100%
680	147087	KU NALCO ENGINEERING	$ 50,508.88	$ -	$ -	$ 50,508.88	100%
681	147089	ONE Q KU FITNESS CENTER 2015	$ 531,366.94	$ -	$ -	$ 531,366.94	100%
682	147091KU	GS GE CORS ENG KU	$ 10,048.59	$ -	$ -	$ 10,048.59	100%
683	147100	REPLACE CARLISLE TRANSFORMER	$ 34,526.60	$ -	$ -	$ 34,526.60	100%
684	147101	URD Cable Inj - LEXOC	$ 177,653.02	$ -	$ -	$ 177,653.02	100%
685	147104	TOUGHBOOK FOR ONEQ 2015	$ 3,559.96	$ -	$ -	$ 3,559.96	100%
686	147105	BR SO3 MCC Building	$ 26,994.51	$ -	$ -	$ 26,994.51	100%
687	147106	GH1 East Coal Conv Rm Lighting	$ 49,486.65	$ -	$ -	$ 49,486.65	100%
688	147109	TY Roof Replacement	$ 95,067.00	$ -	$ -	$ 95,067.00	100%
689	147115	POCKET SUB 34KV REFURBISH	$ 283,542.12	$ -	$ -	$ 283,542.12	100%
690	147116	RICHMOND SOUTH TR REPL	$ 171,758.26	$ -	$ -	$ 171,758.26	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
691	147129	Richmond CEMI Project	$ 31,388.81	$ -	$ -	$ 31,388.81	100%
692	147130	NRP KENTON-RODBURN 138kV	$ 714,112.91	$ -	$ -	$ 714,112.91	100%
693	147131	PR Kenton-Rodburn 138kV	$ 558,603.47	$ -	$ -	$ 558,603.47	100%
694	147159	Rpl Danville N 604 & 608 Brkrs	$ 147,901.37	$ -	$ -	$ 147,901.37	100%
695	147161	Rpl Taylor County 804 Brkr	$ 63,473.06	$ -	$ -	$ 63,473.06	100%
696	147162	Rpl Harlan Wye 614 Breaker	$ 162,216.67	$ -	$ -	$ 162,216.67	100%
697	147166	ELECTRIC GATE AT ONE Q - 2015	$ 9,523.25	$ -	$ -	$ 9,523.25	100%
698	147171	EDDYVILLE DRAIN LINE INST	$ 23,402.14	$ -	$ -	$ 23,402.14	100%
699	147172	REPLACE LTC AT EARLINGTON SUB	$ 38,148.10	$ -	$ -	$ 38,148.10	100%
700	147174	GH Replacement Vehicles 2015	$ 83,115.71	$ -	$ -	$ 83,115.71	100%
701	147175	Purchase Ford F250 4X4	$ 28,272.92	$ -	$ -	$ 28,272.92	100%
702	147180KU	TC KU BAP/GSP SLOPE IMPROV	$ 145,275.20	$ -	$ -	$ 145,275.20	100%
703	147203	REPLC TRANS AT BOONESBORO PARK	$ 47,954.21	$ -	$ -	$ 47,954.21	100%
704	147206KU	GS GE 2015 Lab Equip KU	$ 55,179.80	$ -	$ -	$ 55,179.80	100%
705	147211	ETOWN LAND	$ 154,642.21	$ -	$ -	$ 154,642.21	100%
706	147218	TEP-Brown Subs Term Eqp	$ 2,930.87	$ -	$ -	$ 2,930.87	100%
707	147233	Wheatcroft 614 Brkr Rpl	$ 166,911.81	$ -	$ -	$ 166,911.81	100%
708	147236	GH 2-3 Pulv Gearbox	$ 460,160.90	$ -	$ -	$ 460,160.90	100%
709	147237	GH1 Steam Drum Top Hats	$ 54,018.57	$ -	$ -	$ 54,018.57	100%
710	147241	TEP Corydon-Highland Mine 69kV	$ 18,906.80	$ -	$ -	$ 18,906.80	100%
711	147243	BR3 SCR 3rd Layer Catalyst 16	$ 443,951.27	$ -	$ -	$ 443,951.27	100%
712	147245	BR3 SCR Catalyst Hoist Upgrade	$ 27,656.83	$ -	$ -	$ 27,656.83	100%
713	147246	BR Tractor Shed Air Compressor	$ 18,914.30	$ -	$ -	$ 18,914.30	100%
714	147281	MOBILE COMMAND CNTR CONNECT	$ 15,375.63	$ -	$ -	$ 15,375.63	100%
715	147287KU	TC KU REROUTE WATER FLOW	$ 164,274.99	$ -	$ -	$ 164,274.99	100%
716	147302	SIMPSONVILLE FENCE KU TR	$ 107,287.37	$ -	$ -	$ 107,287.37	100%
717	147342	GH 10K Silo Heater	$ 32,589.70	$ -	$ -	$ 32,589.70	100%
718	147360	Tyrone Ground Grid	$ 10,728.51	$ -	$ -	$ 10,728.51	100%
719	147376	GH Calibration Equipment	$ 7,240.28	$ -	$ -	$ 7,240.28	100%
720	147380	GH2H Magnetic Separator	$ 32,390.17	$ -	$ -	$ 32,390.17	100%
721	147402	REPLACE TRANS AT MCKEE RD	$ 27,693.52	$ -	$ -	$ 27,693.52	100%
722	147442	N-1 DIST XFMR CENTRAL CITY SUB	$ 424,242.18	$ -	$ -	$ 424,242.18	100%
723	147655	GH4 SCR Dilution Steam Ctrls	$ 3,419.13	$ -	$ -	$ 3,419.13	100%
724	147699	GH4 Turb Sealing Steam Ctrls	$ 6,857.07	$ -	$ -	$ 6,857.07	100%
725	147822	Buena Vista Ckt 2104 Rec	$ 466,457.80	$ -	$ -	$ 466,457.80	100%
726	147823	Central City 4kv to 12 kv	$ 341,483.85	$ -	$ -	$ 341,483.85	100%
727	147824	Central City N1DT Ckt Work	$ 83,757.79	$ -	$ -	$ 83,757.79	100%
728	147829	MORGANFIELD DRAINAGE LINE REP	$ 26,010.34	$ -	$ -	$ 26,010.34	100%
729	147875	GH Gys Farm Containment Berm	$ 207,437.65	$ -	$ -	$ 207,437.65	100%
730	147884	BR Silica Analyzers	$ 70,274.38	$ -	$ -	$ 70,274.38	100%
731	147888	BR3 Masoneilan Positioners	$ 219,108.64	$ -	$ -	$ 219,108.64	100%
732	147889	BRCY Fire Panel Repl	$ 12,601.37	$ -	$ -	$ 12,601.37	100%
733	147890	BR3 Conv Room Fire Panel	$ 8,294.89	$ -	$ -	$ 8,294.89	100%
734	147898	BR1&2 Turb Rm Crane Cntrl Upgr	$ 209,068.23	$ -	$ -	$ 209,068.23	100%
735	147899	GH 20 foot 6000# Trailer	$ 4,605.64	$ -	$ -	$ 4,605.64	100%
736	147901	GH Central Tool Room	$ 652.20	$ -	$ -	$ 652.20	100%
737	147903	BR2 Hydrogen Coolers Retube	$ 41,520.18	$ -	$ -	$ 41,520.18	100%
738	147906	BR1 O2 Analyzer/Probe Repl	$ 46,822.29	$ -	$ -	$ 46,822.29	100%
739	147909	BR2 O2 Analyzer/Probe Repl	$ 60,835.70	$ -	$ -	$ 60,835.70	100%
740	147916	BR3 Elevator Drive Replacement	$ 120,480.26	$ -	$ -	$ 120,480.26	100%
741	147924	BR FGD Inlet Duct Lining	$ 54,829.03	$ -	$ -	$ 54,829.03	100%
742	147936	BR2 APHC Repl	$ 224,048.00	$ -	$ -	$ 224,048.00	100%
743	147937	BR H Belt Repl	$ 44,487.16	$ -	$ -	$ 44,487.16	100%
744	147964	DX Diesel Generator Install	$ 46,464.90	$ -	$ -	$ 46,464.90	100%
745	147973	TC KU CCR RULING NON MECH	$ 345,897.24	$ -	$ -	$ 345,897.24	100%
746	147981	BR CY Flop Gate Actuators	$ 109,218.36	$ -	$ -	$ 109,218.36	100%
747	147983	BR1 Steam Separators Repl	$ 328.45	$ -	$ -	$ 328.45	100%
748	147986KU	TC KU PROXIM ACCESS READ INST	$ 20,328.73	$ -	$ -	$ 20,328.73	100%
749	147988	BR1 Cond Pump Motor Rewind	$ 34,151.75	$ -	$ -	$ 34,151.75	100%
750	147998	Danville ATV	$ 17,821.90	$ -	$ -	$ 17,821.90	100%
751	148038	STONE ROAD SHELVING	$ 3,283.35	$ -	$ -	$ 3,283.35	100%
752	148057	Kubota Tractor	$ 48,803.24	$ -	$ -	$ 48,803.24	100%
753	148064	Unit of Layout Arms	$ 24,591.35	$ -	$ -	$ 24,591.35	100%
754	148088 KU	PR Admin Building KU	$ 178,139.73	$ -	$ -	$ 178,139.73	100%
755	148098	GH CCR Manlift	$ 100,664.54	$ -	$ -	$ 100,664.54	100%
756	148121	GH1 F MCC Repl	$ 29,319.61	$ -	$ -	$ 29,319.61	100%
757	148123	GH3 SO3 Controls Repl	$ 230,165.86	$ -	$ -	$ 230,165.86	100%
758	148124	GH4 SO3 Controls Repl	$ 69,120.07	$ -	$ -	$ 69,120.07	100%
759	148126	GH Coal Convey Avian Prot	$ 48,343.07	$ -	$ -	$ 48,343.07	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
760	148134	BR Vib Analysis Equip Repl	$ 84,434.24	$ -	$ -	$ 84,434.24	100%
761	148196	Rpl Brown North 912 Breaker	$ 456,841.15	$ -	$ -	$ 456,841.15	100%
762	148483	Lex Arc Flash-Clays Mill 0145	$ 58,535.78	$ -	$ -	$ 58,535.78	100%
763	148485	Lex Arc Flash-Clays Mill 0148	$ 29,641.77	$ -	$ -	$ 29,641.77	100%
764	148486	Lex Arc Flash-Haefling 0055	$ 25,783.55	$ -	$ -	$ 25,783.55	100%
765	148487	Lex Arc Flash- Higby Mill 0023	$ 25,433.78	$ -	$ -	$ 25,433.78	100%
766	148488	Lex Arc Flash-Higby Mill 1071	$ 25,870.76	$ -	$ -	$ 25,870.76	100%
767	148489	Lex Arc Flash IBM 1-0110	$ 25,870.76	$ -	$ -	$ 25,870.76	100%
768	148492	Lex Arc Flash - IBM 2-0140	$ 25,870.76	$ -	$ -	$ 25,870.76	100%
769	148493	Lex Arc Flash - Reyn.1-0044	$ 30,358.24	$ -	$ -	$ 30,358.24	100%
770	148494	Lex Arc Flash - Reyn.2-0056	$ 30,018.59	$ -	$ -	$ 30,018.59	100%
771	148495	Lex Arc Flash - Stonewall 0097	$ 30,018.59	$ -	$ -	$ 30,018.59	100%
772	148498	EMS CHNL EXPANSION-KU-2015	$ 24,617.94	$ -	$ -	$ 24,617.94	100%
773	148529	REPLACE BARDSTOWN TRANS	$ 64,018.84	$ -	$ -	$ 64,018.84	100%
774	148568	BR Gyp Dewatring Sump Agt Grbx	$ 10,053.46	$ -	$ -	$ 10,053.46	100%
775	148613	SCM2016 LEX REPL LEGACY BRKR	$ 84.27	$ -	$ -	$ 84.27	100%
776	148616	SCM2016 PINE REPL LEGACY BRKR	$ 2,034.73	$ -	$ -	$ 2,034.73	100%
777	148622	SCM2016 DAN MISC CAPITAL PROJ	$ 2,412.12	$ -	$ -	$ 2,412.12	100%
778	148624	SCM2016 DAN SUB BLDG & GRNDS	$ 19,207.79	$ -	$ -	$ 19,207.79	100%
779	148631	SCM2016 KU RPL XFMR FANS	$ 16,030.36	$ -	$ -	$ 16,030.36	100%
780	148644	Rpl Brown North 924 Breaker	$ 437,354.78	$ -	$ -	$ 437,354.78	100%
781	148688	SIMPSONVILLE HVAC-KU	$ 8,676.00	$ -	$ -	$ 8,676.00	100%
782	148711	Lexington Arrow Sign Boards	$ 9,999.34	$ -	$ -	$ 9,999.34	100%
783	148775	Harlan Automatic Gate SC	$ 35,266.45	$ -	$ -	$ 35,266.45	100%
784	148976	REPLACE LTC AT WARSAW EAST	$ 53,623.93	$ -	$ -	$ 53,623.93	100%
785	148983	Field Svcs Monitors 2015 KU	$ 10,469.19	$ -	$ -	$ 10,469.19	100%
786	149017	CARPET/FLOORING 2014 KU	$ 27,931.63	$ -	$ -	$ 27,931.63	100%
787	149025	CAMPBELLSVILLE SR SCALE SHED	$ 31,625.62	$ -	$ -	$ 31,625.62	100%
788	149026	NERCALRT PNVL SW STN-PNVL TVA	$ 65,550.07	$ -	$ -	$ 65,550.07	100%
789	149027	TEP-KU DFR 2016	$ 170.73	$ -	$ -	$ 170.73	100%
790	149029	EARLINGTON POLE YARD	$ 601,893.70	$ -	$ -	$ 601,893.70	100%
791	149035	CCS UPGRADE FURNITURE -KU	$ 873.88	$ -	$ -	$ 873.88	100%
792	149050	Rpl (2) Indian Hill 69kV Brkrs	$ 253,610.73	$ -	$ -	$ 253,610.73	100%
793	149056	GH 1A Conveyor Belt Repl 15	$ 17,665.35	$ -	$ -	$ 17,665.35	100%
794	149058	GH 1E Conveyor Belt Repl 15	$ 19,457.07	$ -	$ -	$ 19,457.07	100%
795	149098	Danville Cap Tools 2016	$ 10,168.79	$ -	$ -	$ 10,168.79	100%
796	149106	London Cap Tools 2016	$ 9,817.39	$ -	$ -	$ 9,817.39	100%
797	149107	Norton Cap Tools 2016	$ 4,235.35	$ -	$ -	$ 4,235.35	100%
798	149114	KUGO CONCRETE REPLACEMENT	$ 97,486.79	$ -	$ -	$ 97,486.79	100%
799	149115KU	GS CDM Scanning Equip KU	$ 18,011.42	$ -	$ -	$ 18,011.42	100%
800	149117	A/V EQ - KU 2015	$ 34,113.44	$ -	$ -	$ 34,113.44	100%
801	149118	EARLINGTON OPS RENOVATIONS	$ 6,954.93	$ -	$ -	$ 6,954.93	100%
802	149119	GH MH103 CCR Conv Belt Repl 15	$ 22,995.95	$ -	$ -	$ 22,995.95	100%
803	149120	GH MH104 CCR Conv Belt Repl 15	$ 12,852.70	$ -	$ -	$ 12,852.70	100%
804	149123KU	TC CT KU INSTALL 345KV MODS	$ 229,461.92	$ -	$ -	$ 229,461.92	100%
805	149128	GH 2-2 Absorber Nozzle Upgrade	$ 263,662.12	$ -	$ -	$ 263,662.12	100%
806	149130	GH 2-3 Absorber Nozzle Upgrade	$ 180,847.20	$ -	$ -	$ 180,847.20	100%
807	149167	Rpl (2) 69kV Ohio Co Brkrs	$ 191,006.40	$ -	$ -	$ 191,006.40	100%
808	149187	BRCT Office Building Repl	$ 344,053.79	$ -	$ -	$ 344,053.79	100%
809	149343	MCKEE ROAD XFMR REWIND	$ 190,544.77	$ -	$ -	$ 190,544.77	100%
810	149368	E-Town Cap Bank Rpl	$ 191,094.72	$ -	$ -	$ 191,094.72	100%
811	149369	Dow Corning Xfmr Rpl (Reimb)	$ 0.00	$ -	$ -	$ 0.00	100%
812	149466	KU HW/SW 2016 ASSET MGMT	$ 14,409.68	$ -	$ -	$ 14,409.68	100%
813	149661	BR CT Site Paving	$ 10,818.38	$ -	$ -	$ 10,818.38	100%
814	149669	KUGO CCS UPGRADE	$ 46,415.65	$ -	$ -	$ 46,415.65	100%
815	149681	E-TOWN ROOF REPL-2015	$ 13,200.00	$ -	$ -	$ 13,200.00	100%
816	149692	GH 1&2 Spare BCWP Conversion	$ 203,988.53	$ -	$ -	$ 203,988.53	100%
817	149697	REPLACE BONNIEVILLE TRANS	$ 68,138.24	$ -	$ -	$ 68,138.24	100%
818	149726	CIFI Viley Rd	$ 56,037.17	$ -	$ -	$ 56,037.17	100%
819	149727	CIFI Haefling 0060	$ 103,475.41	$ -	$ -	$ 103,475.41	100%
820	149744	BR3 Boiler Room Air Wench Repl	$ 12,980.50	$ -	$ -	$ 12,980.50	100%
821	149752	Simpsonville Guard Station-KU	$ 12,345.58	$ -	$ -	$ 12,345.58	100%
822	149762	GH 3J Conveyor Belt Repl 15	$ 110,132.13	$ -	$ -	$ 110,132.13	100%
823	149774	GH2 Steam Drum Top Hat Repl	$ 38,823.03	$ -	$ -	$ 38,823.03	100%
824	149776	LGE CTR FAILED EQUIP - KU	$ 36,572.26	$ -	$ -	$ 36,572.26	100%
825	149783	PR Princeton-Crittenden Co	$ 1,211,843.71	$ -	$ -	$ 1,211,843.71	100%
826	149792	BR3 Turb Rm Crane Radio Contr	$ 15,836.52	$ -	$ -	$ 15,836.52	100%
827	149793	GH3 PA Duct Expansion Joints	$ 184,660.81	$ -	$ -	$ 184,660.81	100%
828	149794	GH Barge Unloader Ctrl Upgrade	$ 62,966.40	$ -	$ -	$ 62,966.40	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
829	149850	REPLACE AMERICAN AVE TRANS	$ 46,880.19	$ -	$ -	$ 46,880.19	100%
830	149852	GH2 Turbine Room Roof Repl 15	$ 287,431.00	$ -	$ -	$ 287,431.00	100%
831	149862	BR3 Turbine Valve Upgrade	$ 546,947.59	$ -	$ -	$ 546,947.59	100%
832	149874	HARLAN SR RENOVATION-2015	$ 144,702.68	$ -	$ -	$ 144,702.68	100%
833	149876	BR F-1 & B-1 Exp Joint Repl	$ 63,784.31	$ -	$ -	$ 63,784.31	100%
834	149891	GH I&E Shop Calibration Equip	$ 41,106.07	$ -	$ -	$ 41,106.07	100%
835	149898	BRCT 7 AA Mod HVAC Repl	$ 22,546.10	$ -	$ -	$ 22,546.10	100%
836	149901	GH Portable Flow Meter	$ 6,905.84	$ -	$ -	$ 6,905.84	100%
837	149902	GH Predictive Maint Equip	$ 61,127.14	$ -	$ -	$ 61,127.14	100%
838	149903	GH Trans Hse 2 Dust Collector	$ 218,587.12	$ -	$ -	$ 218,587.12	100%
839	149904	GH Matl Hdlg Chute 1D to 1H/2H	$ 272,105.62	$ -	$ -	$ 272,105.62	100%
840	149905	GH 1&2 Fly Ash Transport Blrs	$ 102,250.37	$ -	$ -	$ 102,250.37	100%
841	149906	GH 3&4 Fly Ash Transport Blrs	$ 46,382.90	$ -	$ -	$ 46,382.90	100%
842	149907	GH Gypsum Vac Pump Motor	$ 75,609.90	$ -	$ -	$ 75,609.90	100%
843	149909KU	TC KU RO UV LIGHT	$ 28,446.01	$ -	$ -	$ 28,446.01	100%
844	149912	Purchase Vehicles KU 2015	$ 1,358,504.69	$ -	$ -	$ 1,358,504.69	100%
845	149914KU	GS SL Card Readers	$ 13,745.45	$ -	$ -	$ 13,745.45	100%
846	149917	Carhartt Dist Ckt	$ 487,160.21	$ -	$ -	$ 487,160.21	100%
847	149919	HANSON 12KV SUB UPGRADE	$ 892,158.42	$ -	$ -	$ 892,158.42	100%
848	149923	RICHMOND SR PAVING -2015	$ 40,324.00	$ -	$ -	$ 40,324.00	100%
849	149939	Replacment SF6 Camera	$ 125,805.04	$ -	$ -	$ 125,805.04	100%
850	149940	WINCHESTER BO PAVING-2015	$ 4,979.00	$ -	$ -	$ 4,979.00	100%
851	149943	GH 2&3 Data Logger	$ 15,130.36	$ -	$ -	$ 15,130.36	100%
852	149944	Lex Wire Trailer	$ 12,874.34	$ -	$ -	$ 12,874.34	100%
853	149947	INFRARED CAMERA - SVILLE 2015	$ 8,044.34	$ -	$ -	$ 8,044.34	100%
854	149949	GH 2&3 Stack Lighting Repl	$ 130,289.29	$ -	$ -	$ 130,289.29	100%
855	149951	Pineville Forklift 7000#	$ 43,558.92	$ -	$ -	$ 43,558.92	100%
856	149952	Midway Pole Rack	$ 168,642.01	$ -	$ -	$ 168,642.01	100%
857	149953	BR CT Compressor Site Paving	$ 33,700.20	$ -	$ -	$ 33,700.20	100%
858	149956	MORG CALL CTR FURNITURE-KU	$ 15,582.76	$ -	$ -	$ 15,582.76	100%
859	149958	BR Training - Storage Bldg	$ 6,332.76	$ -	$ -	$ 6,332.76	100%
860	149961	REPLACE LTC AT LONDON	$ 61,538.74	$ -	$ -	$ 61,538.74	100%
861	149972KU	GS GE ME Remote Vib KU	$ 95,539.43	$ -	$ -	$ 95,539.43	100%
862	149983	GH C-10 Barge Mooring Cell Rep	$ 200,736.32	$ -	$ -	$ 200,736.32	100%
863	149984	BR FGD & Lmstn Elev Safety Rep	$ 41,944.00	$ -	$ -	$ 41,944.00	100%
864	149985	GH 100k Fuel Oil Tank Berm	$ 265,182.26	$ -	$ -	$ 265,182.26	100%
865	149988	Meter Tester & Stand KU 2015	$ 25,172.61	$ -	$ -	$ 25,172.61	100%
866	149991	BUILDING - KEVIL KY	$ 19,952.35	$ -	$ -	$ 19,952.35	100%
867	149992	BUILDING - NORTON VA	$ 14,868.66	$ -	$ -	$ 14,868.66	100%
868	149993	PINEVILLE METER SHOP RENO	$ 109,458.58	$ -	$ -	$ 109,458.58	100%
869	150001	BR Vehicle 2015	$ 40,986.69	$ -	$ -	$ 40,986.69	100%
870	150002	BR Water Truck 2015	$ 103,719.33	$ -	$ -	$ 103,719.33	100%
871	150008 KU	PR13 AC Air Handler Repl KU	$ 8,143.22	$ -	$ -	$ 8,143.22	100%
872	150012KU	TC2 KU BOX HEADER AT DIPP	$ 641.12	$ -	$ -	$ 641.12	100%
873	150013	GH 10K Silo Elevator	$ 229,602.88	$ -	$ -	$ 229,602.88	100%
874	150015	GH CY Personnel Carrier	$ 19,464.30	$ -	$ -	$ 19,464.30	100%
875	150020	GH1 FGD Battery Repl	$ 117,306.68	$ -	$ -	$ 117,306.68	100%
876	150028KU	TC2 KU TDBFP CONTROLS REP	$ 287,969.48	$ -	$ -	$ 287,969.48	100%
877	150030KU	TC KU FA BARGE LO DUST COLL	$ 44,211.65	$ -	$ -	$ 44,211.65	100%
878	150032	CIFI - TLP Program Lexington	$ 2,403.05	$ -	$ -	$ 2,403.05	100%
879	150037KU	TC KU RACK SYS PW SWITHCGEAR	$ 132,768.26	$ -	$ -	$ 132,768.26	100%
880	150044	SPARE 833KVA TRANSFORMER	$ 23,587.71	$ -	$ -	$ 23,587.71	100%
881	150049	GS GE 2016 Explorer KU	$ 32,535.36	$ -	$ -	$ 32,535.36	100%
882	150066	UPGRADE GREEN RIVER 34KV RELAY	$ 79,933.39	$ -	$ -	$ 79,933.39	100%
883	150072	GH Tube Bender	$ 16,867.64	$ -	$ -	$ 16,867.64	100%
884	150079KU	GS GE ME Oil Skid KU	$ 3,784.88	$ -	$ -	$ 3,784.88	100%
885	150080KU	GS GE Black Start KU	$ 799,461.93	$ -	$ -	$ 799,461.93	100%
886	150081	GH Portable Outage Offices	$ 34,656.33	$ -	$ -	$ 34,656.33	100%
887	150090	SOMERSET SR ROOF & GUTTERS	$ 44,780.93	$ -	$ -	$ 44,780.93	100%
888	150095	FUL UPGRD EMS SWARE-KU-2016	$ 63,502.48	$ -	$ -	$ 63,502.48	100%
889	150110	GH 3M Conveyor Belt Repl 15	$ 16,561.83	$ -	$ -	$ 16,561.83	100%
890	150111	GH 3N2 Conveyor Belt Repl 15	$ 5,952.52	$ -	$ -	$ 5,952.52	100%
891	150112	GH4 AH Outlet Duct Exp Joints	$ 456,284.39	$ -	$ -	$ 456,284.39	100%
892	150113	GH 5H Conveyor Belt Repl 15	$ 7,199.38	$ -	$ -	$ 7,199.38	100%
893	150114	SIMP CIRCUIT UPDATE-KU-2015	$ 7,639.16	$ -	$ -	$ 7,639.16	100%
894	150119	BRCT Vibration Analysis Equip	$ 27,360.86	$ -	$ -	$ 27,360.86	100%
895	150121	BR3 Burner Nozzle Tip TC's	$ 23,772.95	$ -	$ -	$ 23,772.95	100%
896	150122	BR Portable Flow Meter	$ 9,334.83	$ -	$ -	$ 9,334.83	100%
897	150126	NORTON FAC RELO LAND	$ 300,027.74	$ -	$ -	$ 300,027.74	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
898	150127	KEVIL FAC RELO LAND	$ 131,956.31	$ -	$ -	$ 131,956.31	100%
899	150128	DX Penstock Rock Fall Shields	$ 34,972.15	$ -	$ -	$ 34,972.15	100%
900	150131	Drafting Printer-KU	$ 15,123.55	$ -	$ -	$ 15,123.55	100%
901	150133	KUGO 3rd Floor Room 367	$ 1,135.79	$ -	$ -	$ 1,135.79	100%
902	150135	REPLACE LTC AT LEX SUB	$ 43,218.92	$ -	$ -	$ 43,218.92	100%
903	150148	REPLACE TRANS AT PINE HILL	$ 45,574.26	$ -	$ -	$ 45,574.26	100%
904	150170	Audiovisual Upgrade	$ 30,766.53	$ -	$ -	$ 30,766.53	100%
905	150183	GH 1J/2J Conveyor Gearbox	$ 54,936.85	$ -	$ -	$ 54,936.85	100%
906	150184	GH Sewage Lift Station Pump	$ 16,172.89	$ -	$ -	$ 16,172.89	100%
907	150187	Brown ESC Dataloggers-KU15	$ 14,697.00	$ -	$ -	$ 14,697.00	100%
908	150188	Ghent ESC Dataloggers-KU15	$ 13,644.00	$ -	$ -	$ 13,644.00	100%
909	150211	London Wire Trailer	$ 15,029.08	$ -	$ -	$ 15,029.08	100%
910	150214	BRCT SW Booster Pump Upgrade	$ 10,526.76	$ -	$ -	$ 10,526.76	100%
911	150217	Parkers Mill Land Purchase	$ 81.31	$ -	$ -	$ 81.31	100%
912	150221	KU Ky Wired Reimbursable	$ 905.21	$ -	$ -	$ 905.21	100%
913	150223	OIL CONTAINMENT LEBANON JUNCT.	$ 25,753.03	$ -	$ -	$ 25,753.03	100%
914	150224	GH 1C Conveyor Belt Repl 15	$ 55,338.86	$ -	$ -	$ 55,338.86	100%
915	150228KU	Tech Learning System KU	$ 27,540.98	$ -	$ -	$ 27,540.98	100%
916	150230	GH2 Burner Replacement	$ 151,523.86	$ -	$ -	$ 151,523.86	100%
917	150232	BR Utility Vehicles 2015	$ 56,431.18	$ -	$ -	$ 56,431.18	100%
918	150238	Walker OCB Kit Install	$ 9,318.00	$ -	$ -	$ 9,318.00	100%
919	150241	River Queen OCB Kit Install	$ 11,183.81	$ -	$ -	$ 11,183.81	100%
920	150242	Danville N OCB Kit Install	$ 11,334.87	$ -	$ -	$ 11,334.87	100%
921	150243	W Irvine OCB Kit Install	$ 29,362.47	$ -	$ -	$ 29,362.47	100%
922	150244	W Frankfort OCB Kit Install	$ 11,172.66	$ -	$ -	$ 11,172.66	100%
923	150245	Tyrone OCB Kit Install	$ 5,811.26	$ -	$ -	$ 5,811.26	100%
924	150246	Rodburn OCB Kit Install	$ 11,010.00	$ -	$ -	$ 11,010.00	100%
925	150247	Middlesboro OCB Kit Install	$ 9,159.07	$ -	$ -	$ 9,159.07	100%
926	150248	Lebanon OCB Kit Install	$ 12,113.69	$ -	$ -	$ 12,113.69	100%
927	150249	Boonesboro N OCB Kit Install	$ 11,217.60	$ -	$ -	$ 11,217.60	100%
928	150252	Leitchfield Sw OCB Kit Install	$ 7,251.53	$ -	$ -	$ 7,251.53	100%
929	150253	Pocket OCB Kit Install	$ 12,428.13	$ -	$ -	$ 12,428.13	100%
930	150257	Brown CT OCB Kit Install	$ 7,812.00	$ -	$ -	$ 7,812.00	100%
931	150261	GH3 FGD Mist Elim Partial Repl	$ 79,172.41	$ -	$ -	$ 79,172.41	100%
932	150262	London OCB Kit Install	$ 18,486.20	$ -	$ -	$ 18,486.20	100%
933	150268	Green River OCB Kit Install	$ 31,452.00	$ -	$ -	$ 31,452.00	100%
934	150269	Lancaster SW OCB Kit Install	$ 47,178.00	$ -	$ -	$ 47,178.00	100%
935	150270	Wheatcroft OCB Kit Install	$ 15,875.88	$ -	$ -	$ 15,875.88	100%
936	150285	Earlington PITP 2016	$ 162,584.75	$ -	$ -	$ 162,584.75	100%
937	150287	Elizabethtown PITP 2016	$ 227,108.85	$ -	$ -	$ 227,108.85	100%
938	150289	Richmond PITP 2016	$ 102,078.93	$ -	$ -	$ 102,078.93	100%
939	150290	London PITP 2016	$ 140,557.68	$ -	$ -	$ 140,557.68	100%
940	150291	Pineville PITP 2016	$ 58,106.02	$ -	$ -	$ 58,106.02	100%
941	150292	Danville PITP 2016	$ 71,912.14	$ -	$ -	$ 71,912.14	100%
942	150293	Norton PITP 2016	$ 220,707.39	$ -	$ -	$ 220,707.39	100%
943	150305	BW Drafting Printer - KU	$ 16,735.13	$ -	$ -	$ 16,735.13	100%
944	150309	SECURITY ID PRINTER-KU	$ 7,043.92	$ -	$ -	$ 7,043.92	100%
945	150341	London Automatic Gate-KU15	$ 36,821.31	$ -	$ -	$ 36,821.31	100%
946	150354	Elizabethtown Pole Rack-KU15	$ 49,438.24	$ -	$ -	$ 49,438.24	100%
947	150359	Danville Wire Trailer	$ 2,835.34	$ -	$ -	$ 2,835.34	100%
948	150362	DX Lake Access Ramp Extension	$ 8,793.34	$ -	$ -	$ 8,793.34	100%
949	150365	GH 1&4 Data Loggers	$ 59,945.66	$ -	$ -	$ 59,945.66	100%
950	150367	GH 2-2 Pulv Gearbox	$ 334,287.09	$ -	$ -	$ 334,287.09	100%
951	150371	CIFI 2016 London 0205	$ 9,929.38	$ -	$ -	$ 9,929.38	100%
952	150382	CLINCH VALLEY BREAKER	$ 286.67	$ -	$ -	$ 286.67	100%
953	150383KU	TC2 KU 3RD STAGE BUCKETS	$ 328,979.95	$ -	$ -	$ 328,979.95	100%
954	150397	LGE CTR AV EQUIP 2015-KU	$ 44,260.65	$ -	$ -	$ 44,260.65	100%
955	150401	GH 1C Conveyor Wash Box	$ 56,274.61	$ -	$ -	$ 56,274.61	100%
956	150402	GH 6G Conveyor Belt Repl 15	$ 5,709.08	$ -	$ -	$ 5,709.08	100%
957	150406	BRCT 8 Gas Detection Syst Repl	$ 26,513.89	$ -	$ -	$ 26,513.89	100%
958	150426	GH 2-5 Pulv Gearbox	$ 369,907.55	$ -	$ -	$ 369,907.55	100%
959	150428	REPL BUSHINGS RICHMOND IND.	$ 28,003.87	$ -	$ -	$ 28,003.87	100%
960	150442	REPLACE TRANS BENS BRANCH SUB	$ 13,682.40	$ -	$ -	$ 13,682.40	100%
961	150468	Comp-related Equip KU 2016	$ 18,507.43	$ -	$ -	$ 18,507.43	100%
962	150647	GH 2-3 PA Fan Replacement	$ 119,134.82	$ -	$ -	$ 119,134.82	100%
963	150662	BOC CIP BADGING REMODEL-KU	$ 1,472.16	$ -	$ -	$ 1,472.16	100%
964	150674	11TH FL RECONFIG LGE CTR KU	$ 3,880.00	$ -	$ -	$ 3,880.00	100%
965	150679KU	TC KU F1 CONV MTR RWND	$ 9,205.50	$ -	$ -	$ 9,205.50	100%
966	150685	GH1 Front RH Pendant Tube Repl	$ 87,166.96	$ -	$ -	$ 87,166.96	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
967	150728	BR RO-2 Membrane Repl	$ 27,900.00	$ -	$ -	$ 27,900.00	100%
968	150737	GH 0-2C Gypsum Slurry Motor	$ 20,420.27	$ -	$ -	$ 20,420.27	100%
969	150738	GH 4-2 Surge Silo Feeder Motor	$ 8,935.67	$ -	$ -	$ 8,935.67	100%
970	150742	Danville Office Renov	$ 978.27	$ -	$ -	$ 978.27	100%
971	150748	BRCT Buffalo Pump Repl/Rbld	$ 169.35	$ -	$ -	$ 169.35	100%
972	150754	Alcalde Station Service	$ 49,259.69	$ -	$ -	$ 49,259.69	100%
973	150779	London 2016 ATV Ranger	$ 19,772.85	$ -	$ -	$ 19,772.85	100%
974	150788	BR1 ID Fan-FGD Dct Exp Jnt Rpl	$ 4,140.72	$ -	$ -	$ 4,140.72	100%
975	150790	GH MH103 CCR Conv Belt Repl 16	$ 25,858.41	$ -	$ -	$ 25,858.41	100%
976	150796	GH MH110Z CCR Conv Belt Repl16	$ 10,311.17	$ -	$ -	$ 10,311.17	100%
977	150797	GH MH111ZA CCR ConvBelt Repl16	$ 9,689.47	$ -	$ -	$ 9,689.47	100%
978	150798	GH MH111ZB CCR ConvBelt Repl16	$ 1,316.57	$ -	$ -	$ 1,316.57	100%
979	150801	GH Personnel Carriers 16	$ 40,051.12	$ -	$ -	$ 40,051.12	100%
980	150KU15	LogRhythm (CIP)-KU15	$ 2,368.74	$ -	$ -	$ 2,368.74	100%
981	151KU16	Entrprs Data Domain Expn-KU16	$ 234,642.98	$ -	$ -	$ 234,642.98	100%
982	152000KU	TC CT KU GEN PROT RELAY	$ 91,207.02	$ -	$ -	$ 91,207.02	100%
983	152KU15	LogRhythm Tech Upg/Ref-KU15	$ 2,865.07	$ -	$ -	$ 2,865.07	100%
984	153067KU	TC2 KU ACOUSTIC MONITOR	$ 75,842.50	$ -	$ -	$ 75,842.50	100%
985	153068KU	TC KU REPL A CHILLER	$ 20,807.25	$ -	$ -	$ 20,807.25	100%
986	153075KU	TC2 KU TDBFP TRIP BLOCK	$ 86,577.84	$ -	$ -	$ 86,577.84	100%
987	153KU15	IT Sec Infrast Enhance-KU15	$ 94,045.80	$ -	$ -	$ 94,045.80	100%
988	156KU15	Sys Mgmt - SCCM Upgrade-KU15	$ 11,234.35	$ -	$ -	$ 11,234.35	100%
989	157KU15	EMS CIP-KU15	$ 39,687.32	$ -	$ -	$ 39,687.32	100%
990	158KU15	FIM Replacement-KU15	$ 795,697.57	$ -	$ -	$ 795,697.57	100%
991	159KU15	LOAD Vendor Upgrade-KU15	$ 1,724.80	$ -	$ -	$ 1,724.80	100%
992	161KU15	Reliability Report Enh-KU15	$ 48,929.38	$ -	$ -	$ 48,929.38	100%
993	161KU16	HP QC Upgr to ALM-KU16	$ 61,215.00	$ -	$ -	$ 61,215.00	100%
994	163KU16	Plant Mobile-Ghent-KU16	$ 8,900.10	$ -	$ -	$ 8,900.10	100%
995	164KU15	TRODS-KU15	$ 45,894.40	$ -	$ -	$ 45,894.40	100%
996	165KU15	Non-SCADA Load Data-KU15	$ 11,812.64	$ -	$ -	$ 11,812.64	100%
997	166KU15	ROD Enhancements-KU15	$ 1,936.01	$ -	$ -	$ 1,936.01	100%
998	169KU15	Expand My Account & Apps-KU15	$ 119,438.16	$ -	$ -	$ 119,438.16	100%
999	170KU15	Low Income Assist Portal-KU15	$ (0.02)	$ -	$ -	$ (0.02)	100%
1000	172KU15	Monitoring Project-KU15	$ 98,866.97	$ -	$ -	$ 98,866.97	100%
1001	173KU15	Microsoft EA-KU15	$ 220,654.17	$ -	$ -	$ 220,654.17	100%
1002	175KU15	Replace RedHat Servers-KU15	$ 40,053.89	$ -	$ -	$ 40,053.89	100%
1003	176KU15	UC&C/CUCM Major Upgrade-KU15	$ 67,243.75	$ -	$ -	$ 67,243.75	100%
1004	180KU15	CIP V5-KU15	$ 61,257.13	$ -	$ -	$ 61,257.13	100%
1005	200KU15	Customer Bill Redesign-KU15	$ 481,902.17	$ -	$ -	$ 481,902.17	100%
1006	201KU14	Auto Pymt Arrangements-KU14	$ (15,957.40)	$ -	$ -	$ (15,957.40)	100%
1007	202KU15	Trans OATT Billing Tool-KU15	$ 92,164.29	$ -	$ -	$ 92,164.29	100%
1008	203KU15	PowerPlant Upgrade-KU15	$ 882,525.25	$ -	$ -	$ 882,525.25	100%
1009	204KU16	SAP CRM/ECC Upgr-KU16	$ 1,632,435.36	$ -	$ -	$ 1,632,435.36	100%
1010	208KU14	Convert BW to Micr Tools-KU14	$ 233,531.85	$ -	$ -	$ 233,531.85	100%
1011	210KU14	OTN Core Rings-KU14	$ (156,907.68)	$ -	$ -	$ (156,907.68)	100%
1012	211KU14	TeamMate Reporting-KU14	$ 13,394.19	$ -	$ -	$ 13,394.19	100%
1013	212KU14	FERCH TOOLS-KU14	$ 1,257.14	$ -	$ -	$ 1,257.14	100%
1014	215KU14	My Acct Website Enhance-KU14	$ 8.22	$ -	$ -	$ 8.22	100%
1015	217KU14	EE Oracle to CCS Interf-KU14	$ 4,175.75	$ -	$ -	$ 4,175.75	100%
1016	220KU14	IOC Enhancements-KU14	$ 59,682.56	$ -	$ -	$ 59,682.56	100%
1017	227KU14	Paducah Alt MW BB Build-KU14	$ 26,266.80	$ -	$ -	$ 26,266.80	100%
1018	233KU14	EMS Switch Replacement-KU14	$ 74,918.92	$ -	$ -	$ 74,918.92	100%
1019	234KU14	Damage Assess Enhance-KU14	$ 97,064.93	$ -	$ -	$ 97,064.93	100%
1020	236KU14	Oracle Regression Test-KU14	$ 91,632.15	$ -	$ -	$ 91,632.15	100%
1021	238KU14	AutoCad Licenses-KU14	$ 6,371.76	$ -	$ -	$ 6,371.76	100%
1022	240KU14	Intranet Redesign-KU14	$ 17,904.02	$ -	$ -	$ 17,904.02	100%
1023	245KU14	Stackvision for TC Units-KU14	$ 10,212.61	$ -	$ -	$ 10,212.61	100%
1024	261KU14	Global Mapper Upgrade-KU14	$ 2,179.40	$ -	$ -	$ 2,179.40	100%
1025	262KU14	Redact-It Implement-KU14	$ 252.43	$ -	$ -	$ 252.43	100%
1026	263KU14	Wellness Portal-KU14	$ 25,860.79	$ -	$ -	$ 25,860.79	100%
1027	264KU14	Enterprise IronKey-KU14	$ 3,092.84	$ -	$ -	$ 3,092.84	100%
1028	266KU14	BOC Conf Room Upgr-KU14	$ 205.86	$ -	$ -	$ 205.86	100%
1029	400KU15	OTN Core Rings Y1/2 LEX-KU15	$ 1,919,176.88	$ -	$ -	$ 1,919,176.88	100%
1030	700KU15	Fidelity Pension-KU15	$ 759,204.08	$ -	$ -	$ 759,204.08	100%
1031	700KU16	Varigance Mist-KU16	$ 4,238.94	$ -	$ -	$ 4,238.94	100%
1032	701KU15	Fieldsmart Dmge Enhance-KU15	$ 67,200.00	$ -	$ -	$ 67,200.00	100%
1033	701KU16	ShareGate-KU16	$ 65,000.00	$ -	$ -	$ 65,000.00	100%
1034	703KU15	Rate Case-KU15	$ 212,719.87	$ -	$ -	$ 212,719.87	100%
1035	704KU15	AIS Enhancement-KU15	$ 1,640.35	$ -	$ -	$ 1,640.35	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1036	705KU15	Trans Lines Mobile App-KU15	$ 70,989.97	$ -	$ -	$ 70,989.97	100%
1037	706KU15	AOC Telecom Renovation-KU15	$ 12,387.05	$ -	$ -	$ 12,387.05	100%
1038	707KU15	PACSs for Substations-KU15	$ 316,974.82	$ -	$ -	$ 316,974.82	100%
1039	708KU15	PowerBase Licenses-KU15	$ 2,799.09	$ -	$ -	$ 2,799.09	100%
1040	709KU15	Secure32-KU15	$ 15,055.46	$ -	$ -	$ 15,055.46	100%
1041	711KU15	CoreLogic-KU15	$ 21,655.20	$ -	$ -	$ 21,655.20	100%
1042	714KU15	Fleet Focus Enhance-KU15	$ 3,822.00	$ -	$ -	$ 3,822.00	100%
1043	715KU15	PI Licenses Gen-KU15	$ 2,968.00	$ -	$ -	$ 2,968.00	100%
1044	716KU15	Res Contractor Invoicing-KU15	$ 96,193.59	$ -	$ -	$ 96,193.59	100%
1045	717KU15	Maximo BI-KU15	$ 23,824.06	$ -	$ -	$ 23,824.06	100%
1046	718KU15	PowerPlant BI-KU15	$ 8,279.09	$ -	$ -	$ 8,279.09	100%
1047	719KU15	CTS Upload Automation-KU15	$ 9,496.20	$ -	$ -	$ 9,496.20	100%
1048	720KU15	NAS Analytics Tool-KU15	$ 85,067.46	$ -	$ -	$ 85,067.46	100%
1049	722KU15	Microsoft Prj Svr 2013-KU15	$ 26,323.02	$ -	$ -	$ 26,323.02	100%
1050	724KU15	Data Copy Tool for SAP-KU15	$ 168,114.38	$ -	$ -	$ 168,114.38	100%
1051	725KU15	NAS Refresh (BOC)-KU15	$ 227,058.46	$ -	$ -	$ 227,058.46	100%
1052	726KU15	NAS Refresh (SDC)-KU15	$ 226,927.01	$ -	$ -	$ 226,927.01	100%
1053	727KU15	At-Risk-KU15	$ 8,068.76	$ -	$ -	$ 8,068.76	100%
1054	728KU15	EE Rebate Checks-KU15	$ 125,853.79	$ -	$ -	$ 125,853.79	100%
1055	730KU15	Lojic-KU15	$ 46,381.15	$ -	$ -	$ 46,381.15	100%
1056	733KU15	Data WH Appliance Impl-KU15	$ 775,122.88	$ -	$ -	$ 775,122.88	100%
1057	734KU15	SQL Server Lic-KU15	$ 49,730.10	$ -	$ -	$ 49,730.10	100%
1058	735KU15	Upgrade Adjust.IT-KU15	$ 13,381.38	$ -	$ -	$ 13,381.38	100%
1059	738KU15	Install VESDA at BOC-KU15	$ 10,171.20	$ -	$ -	$ 10,171.20	100%
1060	739KU15	OCC Licenses-KU15	$ 7,589.69	$ -	$ -	$ 7,589.69	100%
1061	740KU15	WinIGS-KU15	$ 20,821.70	$ -	$ -	$ 20,821.70	100%
1062	741KU15	GlobalMapper Upgr-KU15	$ 2,849.28	$ -	$ -	$ 2,849.28	100%
1063	743KU15	Video Streaming Appl-KU15	$ 61,121.37	$ -	$ -	$ 61,121.37	100%
1064	744KU15	Sharepoint 2013 Migr-KU15	$ 2,666.96	$ -	$ -	$ 2,666.96	100%
1065	745KU15	PEPSE Upgrade-KU15	$ 22,022.56	$ -	$ -	$ 22,022.56	100%
1066	746KU15	PI Coresight-KU15	$ 11,222.00	$ -	$ -	$ 11,222.00	100%
1067	747KU15	SKM PowerTools-KU15	$ 2,968.00	$ -	$ -	$ 2,968.00	100%
1068	CCAPR156	Capital CAP/REG/RECL - 011560	$ 78,389.28	$ -	$ -	$ 78,389.28	100%
1069	CCAPR216	Capital CAP/REG/RECl - 012160	$ 37,885.73	$ -	$ -	$ 37,885.73	100%
1070	CCAPR236	Capital CAP/REG/RECL - 012360	$ 58,943.39	$ -	$ -	$ 58,943.39	100%
1071	CCAPR246	Capital CAP/REG/RECL - 012460	$ 75,268.89	$ -	$ -	$ 75,268.89	100%
1072	CCAPR256	Capital CAP/REG/RECL - 012560	$ 130,879.33	$ -	$ -	$ 130,879.33	100%
1073	CCAPR315	Capital CAP/REG/RECL - 013150	$ 115,272.66	$ -	$ -	$ 115,272.66	100%
1074	CCAPR366	Capital CAP/REG/RECL - 013660	$ 49,511.24	$ -	$ -	$ 49,511.24	100%
1075	CCAPR416	Capital CAP/REG/RECL - 014160	$ 1,105.19	$ -	$ -	$ 1,105.19	100%
1076	CCAPR426	Capital CAP/REG/RECL - 014260	$ 13,986.21	$ -	$ -	$ 13,986.21	100%
1077	CCAPR766	Capital CAP/REG/RECL - 017660	$ 4,156.08	$ -	$ -	$ 4,156.08	100%
1078	CEMTR582	KU Electric Meters - 015820	$ 1,699,319.52	$ -	$ -	$ 1,699,319.52	100%
1079	CKM021915	KU MAJOR STORM 021915	$ 18,679.60	$ -	$ -	$ 18,679.60	100%
1080	CKM070915	KU MAJOR STORM - LONDON ONLY	$ 64,145.95	$ -	$ -	$ 64,145.95	100%
1081	CKM071315	KU MAJOR STORM - 07/13/15	$ 1,096,232.62	$ -	$ -	$ 1,096,232.62	100%
1082	CNBCD156O	NB Comm OH - 011560	$ 196,999.73	$ -	$ -	$ 196,999.73	100%
1083	CNBCD156U	NB Comm UG - 011560	$ 127,336.25	$ -	$ -	$ 127,336.25	100%
1084	CNBCD216O	NB Comm OH - 012160	$ 398,368.39	$ -	$ -	$ 398,368.39	100%
1085	CNBCD216U	NB Comm UG - 012160	$ 447,742.78	$ -	$ -	$ 447,742.78	100%
1086	CNBCD236O	NB Comm OH - 012360	$ 303,902.04	$ -	$ -	$ 303,902.04	100%
1087	CNBCD236U	NB Comm UG - 012360	$ 198,762.66	$ -	$ -	$ 198,762.66	100%
1088	CNBCD246O	NB Comm OH - 012460	$ 295,724.18	$ -	$ -	$ 295,724.18	100%
1089	CNBCD246U	NB Comm UG - 012460	$ 144,075.79	$ -	$ -	$ 144,075.79	100%
1090	CNBCD256O	NB Comm OH - 012560	$ 341,366.22	$ -	$ -	$ 341,366.22	100%
1091	CNBCD256U	NB Comm UG - 012560	$ 206,002.40	$ -	$ -	$ 206,002.40	100%
1092	CNBCD315O	NB Comm OH - 013150	$ 1,055,125.97	$ -	$ -	$ 1,055,125.97	100%
1093	CNBCD315U	NB Comm UG - 013150	$ 1,140,750.18	$ -	$ -	$ 1,140,750.18	100%
1094	CNBCD366O	NB Comm OH - 013660	$ 695,965.59	$ -	$ -	$ 695,965.59	100%
1095	CNBCD366U	NB Comm UG - 013660	$ 256,049.96	$ -	$ -	$ 256,049.96	100%
1096	CNBCD416O	NB Comm OH - 014160	$ 214,131.64	$ -	$ -	$ 214,131.64	100%
1097	CNBCD416U	NB Comm UG - 014160	$ 29,176.17	$ -	$ -	$ 29,176.17	100%
1098	CNBCD426O	NB Comm OH - 014260	$ 292,530.81	$ -	$ -	$ 292,530.81	100%
1099	CNBCD426U	NB Comm UG - 014260	$ 162,674.67	$ -	$ -	$ 162,674.67	100%
1100	CNBCD766O	NB Comm OH - 017660	$ 214,122.93	$ -	$ -	$ 214,122.93	100%
1101	CNBCD766U	NB Comm UG - 017660	$ 69,097.77	$ -	$ -	$ 69,097.77	100%
1102	CNBRD156O	NB Resid OH - 011560	$ 532,215.00	$ -	$ -	$ 532,215.00	100%
1103	CNBRD156U	NB Resid UG - 011560	$ 191,150.29	$ -	$ -	$ 191,150.29	100%
1104	CNBRD216O	NB Resid OH - 012160	$ 350,264.20	$ -	$ -	$ 350,264.20	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1105	CNBRD216U	NB Resid UG - 012160	$ 239,214.79	$ -	$ -	$ 239,214.79	100%
1106	CNBRD236O	NB Resid OH - 012360	$ 477,244.77	$ -	$ -	$ 477,244.77	100%
1107	CNBRD236U	NB Resid UG - 012360	$ 337,695.57	$ -	$ -	$ 337,695.57	100%
1108	CNBRD246O	NB Resid OH - 012460	$ 281,103.34	$ -	$ -	$ 281,103.34	100%
1109	CNBRD246U	NB Resid UG - 012460	$ 259,759.41	$ -	$ -	$ 259,759.41	100%
1110	CNBRD256O	NB Resid OH - 012560	$ 387,002.85	$ -	$ -	$ 387,002.85	100%
1111	CNBRD256U	NB Resid UG - 012560	$ 329,016.16	$ -	$ -	$ 329,016.16	100%
1112	CNBRD315O	NB Resid OH - 013150	$ 995,138.58	$ -	$ -	$ 995,138.58	100%
1113	CNBRD315U	NB Resid UG - 013150	$ 1,772,054.70	$ -	$ -	$ 1,772,054.70	100%
1114	CNBRD366O	NB Resid OH - 013660	$ 645,856.40	$ -	$ -	$ 645,856.40	100%
1115	CNBRD366U	NB Resid UG - 013660	$ 231,352.45	$ -	$ -	$ 231,352.45	100%
1116	CNBRD416O	NB Resid OH - 014160	$ 564,349.27	$ -	$ -	$ 564,349.27	100%
1117	CNBRD416U	NB Resid UG - 014160	$ 81,050.95	$ -	$ -	$ 81,050.95	100%
1118	CNBRD426O	NB Resid OH - 014260	$ 486,824.83	$ -	$ -	$ 486,824.83	100%
1119	CNBRD426U	NB Resid UG - 014260	$ 290,337.12	$ -	$ -	$ 290,337.12	100%
1120	CNBRD766O	NB Resid OH - 017660	$ 461,066.06	$ -	$ -	$ 461,066.06	100%
1121	CNBRD766U	NB Resid UG - 017660	$ 151,569.17	$ -	$ -	$ 151,569.17	100%
1122	CNBSV156O	NB Elect Serv OH - 011560	$ 377,386.73	$ -	$ -	$ 377,386.73	100%
1123	CNBSV156U	NB Elect Serv UG - 011560	$ 406,474.02	$ -	$ -	$ 406,474.02	100%
1124	CNBSV216O	NB Elect Serv OH - 012160	$ 289,652.05	$ -	$ -	$ 289,652.05	100%
1125	CNBSV216U	NB Elect Serv UG - 012160	$ 345,202.51	$ -	$ -	$ 345,202.51	100%
1126	CNBSV236O	NB Elect Serv OH - 012360	$ 236,535.04	$ -	$ -	$ 236,535.04	100%
1127	CNBSV236U	NB Elect Serv UG - 012360	$ 409,150.82	$ -	$ -	$ 409,150.82	100%
1128	CNBSV246O	NB Elect Serv OH - 012460	$ 550,427.80	$ -	$ -	$ 550,427.80	100%
1129	CNBSV246U	NB Elect Serv UG - 012460	$ 429,859.06	$ -	$ -	$ 429,859.06	100%
1130	CNBSV256O	NB Elect Serv OH - 012560	$ 94,313.18	$ -	$ -	$ 94,313.18	100%
1131	CNBSV256U	NB Elect Serv UG - 012560	$ 330,495.18	$ -	$ -	$ 330,495.18	100%
1132	CNBSV315O	NB Elect Serv OH - 013150	$ 911,878.12	$ -	$ -	$ 911,878.12	100%
1133	CNBSV315U	NB Elect Serv UG - 013150	$ 1,719,277.46	$ -	$ -	$ 1,719,277.46	100%
1134	CNBSV366O	NB Elect Serv OH - 013660	$ 385,088.51	$ -	$ -	$ 385,088.51	100%
1135	CNBSV366U	NB Elect Serv UG - 013660	$ 278,574.32	$ -	$ -	$ 278,574.32	100%
1136	CNBSV416O	NB Elect Serv OH - 014160	$ 228,760.33	$ -	$ -	$ 228,760.33	100%
1137	CNBSV416U	NB Elect Serv UG - 014160	$ 78,813.30	$ -	$ -	$ 78,813.30	100%
1138	CNBSV426O	NB Elect Serv OH - 014260	$ 297,424.64	$ -	$ -	$ 297,424.64	100%
1139	CNBSV426U	NB Elect Serv UG - 014260	$ 257,047.79	$ -	$ -	$ 257,047.79	100%
1140	CNBSV766O	NB Elect Serv OH - 017660	$ 146,800.92	$ -	$ -	$ 146,800.92	100%
1141	CNBSV766U	NB Elect Serv UG - 017660	$ 117,856.75	$ -	$ -	$ 117,856.75	100%
1142	CPBWK156	El Public Works - 011560	$ 41,129.23	$ -	$ -	$ 41,129.23	100%
1143	CPBWK216	El Public Works - 012160	$ 3,022.60	$ -	$ -	$ 3,022.60	100%
1144	CPBWK236	El Public Works - 012360	$ 18,200.95	$ -	$ -	$ 18,200.95	100%
1145	CPBWK246	El Public Works - 012460	$ 31,509.28	$ -	$ -	$ 31,509.28	100%
1146	CPBWK256	El Public Works - 012560	$ 86,911.40	$ -	$ -	$ 86,911.40	100%
1147	CPBWK315	El Public Works - 013150	$ 185,905.44	$ -	$ -	$ 185,905.44	100%
1148	CPBWK366	El Public Works - 013660	$ 183,670.71	$ -	$ -	$ 183,670.71	100%
1149	CPBWK416	El Public Works - 014160	$ 21,159.03	$ -	$ -	$ 21,159.03	100%
1150	CPBWK426	El Public Works - 014260	$ 6,123.52	$ -	$ -	$ 6,123.52	100%
1151	CPBWK766	El Public Works - 017660	$ 269,900.63	$ -	$ -	$ 269,900.63	100%
1152	CPOL216	NB Outdoor Lights - 012160	$ 24,814.69	$ -	$ -	$ 24,814.69	100%
1153	CPOL236	NB Outdoor Lights - 012360	$ 842.00	$ -	$ -	$ 842.00	100%
1154	CPOL246	NB Outdoor Lights - 012460	$ 3,272.56	$ -	$ -	$ 3,272.56	100%
1155	CPOL256	NB Outdoor Lights - 012560	$ 108.65	$ -	$ -	$ 108.65	100%
1156	CPOL315	NB Outdoor Lights - 013150	$ 78,573.32	$ -	$ -	$ 78,573.32	100%
1157	CPOL416	NB Outdoor Lights - 014160	$ 734.78	$ -	$ -	$ 734.78	100%
1158	CPOL426	NB Outdoor Lights - 014260	$ (204.17)	$ -	$ -	$ (204.17)	100%
1159	CPOL766	NB Outdoor Lights - 017660	$ 606.97	$ -	$ -	$ 606.97	100%
1160	CRCST156	Cust Requested - 011560	$ 15,205.08	$ -	$ -	$ 15,205.08	100%
1161	CRCST216	Cust Requested - 012160	$ 227,348.28	$ -	$ -	$ 227,348.28	100%
1162	CRCST236	Cust Requested - 012360	$ 33,690.92	$ -	$ -	$ 33,690.92	100%
1163	CRCST246	Cust Requested - 012460	$ 62,821.66	$ -	$ -	$ 62,821.66	100%
1164	CRCST256	Cust Requested - 012560	$ 51,079.34	$ -	$ -	$ 51,079.34	100%
1165	CRCST315	Cust Requested - 013150	$ 253,885.39	$ -	$ -	$ 253,885.39	100%
1166	CRCST366	Cust Requested - 013660	$ 22,628.00	$ -	$ -	$ 22,628.00	100%
1167	CRCST416	Cust Requested - 014160	$ 111,197.53	$ -	$ -	$ 111,197.53	100%
1168	CRCST426	Cust Requested - 014260	$ 162,483.58	$ -	$ -	$ 162,483.58	100%
1169	CRCST766	Cust Requested - 017660	$ 46,734.60	$ -	$ -	$ 46,734.60	100%
1170	CRDD156O	Capital Rep Def OH - 011560	$ 1,136,596.28	$ -	$ -	$ 1,136,596.28	100%
1171	CRDD156U	Capital Rep Def UG - 011560	$ 35,489.58	$ -	$ -	$ 35,489.58	100%
1172	CRDD216O	Capital Rep Def OH - 012160	$ 157,555.98	$ -	$ -	$ 157,555.98	100%
1173	CRDD216U	Capital Rep Def UG - 012160	$ 21,242.40	$ -	$ -	$ 21,242.40	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1174	CRDD236O	Capital Rep Def OH - 012360	$ 260,912.70	$ -	$ -	$ 260,912.70	100%
1175	CRDD236U	Capital Rep Def UG - 012360	$ 46,470.95	$ -	$ -	$ 46,470.95	100%
1176	CRDD246O	Capital Rep Def OH - 012460	$ 41,459.06	$ -	$ -	$ 41,459.06	100%
1177	CRDD246U	Capital Rep Def UG - 012460	$ 6,849.03	$ -	$ -	$ 6,849.03	100%
1178	CRDD256O	Capital Rep Def OH - 012560	$ 161,427.55	$ -	$ -	$ 161,427.55	100%
1179	CRDD256U	Capital Rep Def UG - 012560	$ 35,792.45	$ -	$ -	$ 35,792.45	100%
1180	CRDD315O	Capital Rep Def OH - 013150	$ 1,050,488.78	$ -	$ -	$ 1,050,488.78	100%
1181	CRDD315U	Capital Rep Def UG - 013150	$ 478,719.11	$ -	$ -	$ 478,719.11	100%
1182	CRDD366O	Capital Rep Def OH - 013660	$ 270,537.30	$ -	$ -	$ 270,537.30	100%
1183	CRDD366U	Capital Rep Def UG - 013660	$ 31,023.28	$ -	$ -	$ 31,023.28	100%
1184	CRDD416O	Capital Rep Def OH - 014160	$ 35,733.35	$ -	$ -	$ 35,733.35	100%
1185	CRDD416U	Capital Rep Def UG - 014160	$ 804.86	$ -	$ -	$ 804.86	100%
1186	CRDD426O	Capital Rep Def OH - 014260	$ 208,125.52	$ -	$ -	$ 208,125.52	100%
1187	CRDD426U	Capital Rep Def UG - 014260	$ 24,750.68	$ -	$ -	$ 24,750.68	100%
1188	CRDD766O	Capital Rep Def OH - 017660	$ 122,177.80	$ -	$ -	$ 122,177.80	100%
1189	CRDD766U	Capital Rep Def UG - 017660	$ 10,050.67	$ -	$ -	$ 10,050.67	100%
1190	CRELD156	Capital Reliability - 011560	$ 107,143.97	$ -	$ -	$ 107,143.97	100%
1191	CRELD216	Capital Reliability - 012160	$ 12,388.26	$ -	$ -	$ 12,388.26	100%
1192	CRELD236	Capital Reliability - 012360	$ 90,340.37	$ -	$ -	$ 90,340.37	100%
1193	CRELD246	Capital Reliability - 012460	$ 53,670.64	$ -	$ -	$ 53,670.64	100%
1194	CRELD256	Capital Reliability - 012560	$ 70,917.79	$ -	$ -	$ 70,917.79	100%
1195	CRELD315	Capital Reliability - 013150	$ 426,216.73	$ -	$ -	$ 426,216.73	100%
1196	CRELD366	Capital Reliability - 013660	$ 122,736.64	$ -	$ -	$ 122,736.64	100%
1197	CRELD416	Capital Reliability - 014160	$ 69,296.38	$ -	$ -	$ 69,296.38	100%
1198	CRELD426	Capital Reliability - 014260	$ 97,872.55	$ -	$ -	$ 97,872.55	100%
1199	CRELD766	Capital Reliability - 017660	$ 61,827.96	$ -	$ -	$ 61,827.96	100%
1200	CRPOL156	Repair Outdoor Lights - 011560	$ 551.38	$ -	$ -	$ 551.38	100%
1201	CRPOL216	Repair Outdoor Lights - 012160	$ 11,925.77	$ -	$ -	$ 11,925.77	100%
1202	CRPOL236	Repair Outdoor Lights - 012360	$ 13,189.39	$ -	$ -	$ 13,189.39	100%
1203	CRPOL246	Repair Outdoor Lights - 012460	$ 19,934.11	$ -	$ -	$ 19,934.11	100%
1204	CRPOL315	Repair Outdoor Lights - 013150	$ (2,947.20)	$ -	$ -	$ (2,947.20)	100%
1205	CRPOL416	Repair Outdoor Lights - 014160	$ 6,534.54	$ -	$ -	$ 6,534.54	100%
1206	CRPOL426	Repair Outdoor Lights - 014260	$ (652.72)	$ -	$ -	$ (652.72)	100%
1207	CRPOL766	Repair Outdoor Lights - 017660	$ 188.86	$ -	$ -	$ 188.86	100%
1208	CRPOLE156	Pole Repair/Replace - 011560	$ 1,755,346.31	$ -	$ -	$ 1,755,346.31	100%
1209	CRPOLE216	Pole Repair/Replace - 012160	$ 286,936.76	$ -	$ -	$ 286,936.76	100%
1210	CRPOLE236	Pole Repair/Replace - 012360	$ 602,872.73	$ -	$ -	$ 602,872.73	100%
1211	CRPOLE246	Pole Repair/Replace - 012460	$ 449,253.04	$ -	$ -	$ 449,253.04	100%
1212	CRPOLE256	Pole Repair/Replace - 012560	$ 214,946.43	$ -	$ -	$ 214,946.43	100%
1213	CRPOLE315	Pole Repair/Replace - 013150	$ 774,596.06	$ -	$ -	$ 774,596.06	100%
1214	CRPOLE366	Pole Repair/Replace - 013660	$ 279,867.18	$ -	$ -	$ 279,867.18	100%
1215	CRPOLE416	Pole Repair/Replace - 014160	$ 327,280.33	$ -	$ -	$ 327,280.33	100%
1216	CRPOLE426	Pole Repair/Replace - 014260	$ 238,394.58	$ -	$ -	$ 238,394.58	100%
1217	CRPOLE766	Pole Repair/Replace - 017660	$ 212,791.61	$ -	$ -	$ 212,791.61	100%
1218	CRSTLT156	Repair Street Lights - 011560	$ 649,829.91	$ -	$ -	$ 649,829.91	100%
1219	CRSTLT216	Repair Street Lights - 012160	$ 181,433.52	$ -	$ -	$ 181,433.52	100%
1220	CRSTLT236	Repair Street Lights - 012360	$ 182,098.94	$ -	$ -	$ 182,098.94	100%
1221	CRSTLT246	Repair Street Lights - 012460	$ 201,020.17	$ -	$ -	$ 201,020.17	100%
1222	CRSTLT256	Repair Street Lights - 012560	$ 217,054.65	$ -	$ -	$ 217,054.65	100%
1223	CRSTLT315	Repair Street Lights - 013150	$ 647,030.76	$ -	$ -	$ 647,030.76	100%
1224	CRSTLT366	Repair Street Lights - 013660	$ 169,131.04	$ -	$ -	$ 169,131.04	100%
1225	CRSTLT416	Repair Street Lights - 014160	$ 139,641.06	$ -	$ -	$ 139,641.06	100%
1226	CRSTLT426	Repair Street Lights - 014260	$ 287,094.46	$ -	$ -	$ 287,094.46	100%
1227	CRSTLT766	Repair Street Lights - 017660	$ 81,991.01	$ -	$ -	$ 81,991.01	100%
1228	CSTLT156	NB Street Lights - 011560	$ 386,561.69	$ -	$ -	$ 386,561.69	100%
1229	CSTLT216	NB Street Lights - 012160	$ 250,108.74	$ -	$ -	$ 250,108.74	100%
1230	CSTLT236	NB Street Lights - 012360	$ 286,001.30	$ -	$ -	$ 286,001.30	100%
1231	CSTLT246	NB Street Lights - 012460	$ 245,790.23	$ -	$ -	$ 245,790.23	100%
1232	CSTLT256	NB Street Lights - 012560	$ 198,219.61	$ -	$ -	$ 198,219.61	100%
1233	CSTLT315	NB Street Lights - 013150	$ 1,436,633.83	$ -	$ -	$ 1,436,633.83	100%
1234	CSTLT366	NB Street Lights - 013660	$ 303,839.67	$ -	$ -	$ 303,839.67	100%
1235	CSTLT416	NB Street Lights - 014160	$ 206,058.36	$ -	$ -	$ 206,058.36	100%
1236	CSTLT426	NB Street Lights - 014260	$ 276,795.01	$ -	$ -	$ 276,795.01	100%
1237	CSTLT766	NB Street Lights - 017660	$ 86,019.64	$ -	$ -	$ 86,019.64	100%
1238	CSTRM156	Cap Minor Storms - 011560	$ 160,843.30	$ -	$ -	$ 160,843.30	100%
1239	CSTRM216	Cap Minor Storms - 012160	$ 104,425.49	$ -	$ -	$ 104,425.49	100%
1240	CSTRM236	Cap Minor Storms - 012360	$ 69,865.68	$ -	$ -	$ 69,865.68	100%
1241	CSTRM246	Cap Minor Storms - 012460	$ 30,715.75	$ -	$ -	$ 30,715.75	100%
1242	CSTRM256	Cap Minor Storms - 012560	$ 24,859.09	$ -	$ -	$ 24,859.09	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1243	CSTRM315	Cap Minor Storms - 013150	$ 136,307.27	$ -	$ -	$ 136,307.27	100%
1244	CSTRM366	Cap Minor Storms - 013660	$ 76,216.03	$ -	$ -	$ 76,216.03	100%
1245	CSTRM416	Cap Minor Storms - 014160	$ 190,298.97	$ -	$ -	$ 190,298.97	100%
1246	CSTRM426	Cap Minor Storms - 014260	$ 259,012.90	$ -	$ -	$ 259,012.90	100%
1247	CSTRM766	Cap Minor Storms - 017660	$ 101,701.22	$ -	$ -	$ 101,701.22	100%
1248	CSTRMKU	Cap KU Major Storms	$ (84.32)	$ -	$ -	$ (84.32)	100%
1249	CSYSEN156	Sys Enh - 011560	$ 19,274.46	$ -	$ -	$ 19,274.46	100%
1250	CSYSEN216	Sys Enh - 012160	$ 175,396.38	$ -	$ -	$ 175,396.38	100%
1251	CSYSEN236	Sys Enh - 012360	$ 64,710.36	$ -	$ -	$ 64,710.36	100%
1252	CSYSEN246	Sys Enh - 012460	$ 92,437.98	$ -	$ -	$ 92,437.98	100%
1253	CSYSEN256	Sys Enh - 012560	$ 97,450.54	$ -	$ -	$ 97,450.54	100%
1254	CSYSEN315	Sys Enh - 013150	$ 590,843.07	$ -	$ -	$ 590,843.07	100%
1255	CSYSEN366	Sys Enh - 013660	$ 55,590.70	$ -	$ -	$ 55,590.70	100%
1256	CSYSEN416	Sys Enh - 014160	$ 64,037.47	$ -	$ -	$ 64,037.47	100%
1257	CSYSEN426	Sys Enh - 014260	$ 209,521.38	$ -	$ -	$ 209,521.38	100%
1258	CSYSEN766	Sys Enh - 017660	$ 53,328.94	$ -	$ -	$ 53,328.94	100%
1259	CTBRD156O	Cap Trouble Orders OH - 011560	$ 111,960.62	$ -	$ -	$ 111,960.62	100%
1260	CTBRD156U	Cap Trouble Orders UG - 011560	$ 42,365.55	$ -	$ -	$ 42,365.55	100%
1261	CTBRD216O	Cap Trouble Orders OH - 012160	$ 80,775.24	$ -	$ -	$ 80,775.24	100%
1262	CTBRD216U	Cap Trouble Orders UG - 012160	$ 8,224.09	$ -	$ -	$ 8,224.09	100%
1263	CTBRD236O	Cap Trouble Orders OH - 012360	$ 68,437.04	$ -	$ -	$ 68,437.04	100%
1264	CTBRD236U	Cap Trouble Orders UG - 012360	$ 21,622.88	$ -	$ -	$ 21,622.88	100%
1265	CTBRD246O	Cap Trouble Orders OH - 012460	$ 131,596.60	$ -	$ -	$ 131,596.60	100%
1266	CTBRD246U	Cap Trouble Orders UG - 012460	$ 6,703.50	$ -	$ -	$ 6,703.50	100%
1267	CTBRD256O	Cap Trouble Orders OH - 012560	$ 142,902.53	$ -	$ -	$ 142,902.53	100%
1268	CTBRD315O	Cap Trouble Orders OH - 013150	$ 141,603.25	$ -	$ -	$ 141,603.25	100%
1269	CTBRD315U	Cap Trouble Orders UG - 013150	$ 29,479.67	$ -	$ -	$ 29,479.67	100%
1270	CTBRD366O	Cap Trouble Orders OH - 013660	$ 85,680.88	$ -	$ -	$ 85,680.88	100%
1271	CTBRD366U	Cap Trouble Orders UG - 013660	$ 12,105.95	$ -	$ -	$ 12,105.95	100%
1272	CTBRD416O	Cap Trouble Orders OH - 014160	$ 190,411.48	$ -	$ -	$ 190,411.48	100%
1273	CTBRD416U	Cap Trouble Order UG - 014160	$ 7,491.60	$ -	$ -	$ 7,491.60	100%
1274	CTBRD426O	Cap Trouble Orders OH - 014260	$ 280,554.62	$ -	$ -	$ 280,554.62	100%
1275	CTBRD426U	Cap Trouble Orders UG - 014260	$ 50,911.89	$ -	$ -	$ 50,911.89	100%
1276	CTBRD766O	Cap Trouble Orders OH - 017660	$ 128,917.34	$ -	$ -	$ 128,917.34	100%
1277	CTBRD766U	Cap Trouble Orders UG - 017660	$ 5,613.81	$ -	$ -	$ 5,613.81	100%
1278	CTPD156	Capital Thrd Party - 011560	$ 33,888.82	$ -	$ -	$ 33,888.82	100%
1279	CTPD216	Capital Thrd Party - 012160	$ (9,551.76)	$ -	$ -	$ (9,551.76)	100%
1280	CTPD236	Capital Thrd Party - 012360	$ 46,630.32	$ -	$ -	$ 46,630.32	100%
1281	CTPD246	Capital Thrd Party - 012460	$ 31,266.63	$ -	$ -	$ 31,266.63	100%
1282	CTPD256	Capital Thrd Party - 012560	$ 72,657.75	$ -	$ -	$ 72,657.75	100%
1283	CTPD315	Capital Thrd Party - 013150	$ 237,978.99	$ -	$ -	$ 237,978.99	100%
1284	CTPD366	Capital Thrd Party - 013660	$ (10,153.18)	$ -	$ -	$ (10,153.18)	100%
1285	CTPD416	Capital Thrd Party - 014160	$ 2,752.08	$ -	$ -	$ 2,752.08	100%
1286	CTPD426	Capital Thrd Party - 014260	$ 24,126.74	$ -	$ -	$ 24,126.74	100%
1287	CTPD766	Capital Thrd Party - 017660	$ 9,319.96	$ -	$ -	$ 9,319.96	100%
1288	CXFRM156	NB Transformers - 011560	$ 78,539.39	$ -	$ -	$ 78,539.39	100%
1289	CXFRM216	NB Transformers - 012160	$ 51,788.37	$ -	$ -	$ 51,788.37	100%
1290	CXFRM236	NB Transformers - 012360	$ 29,738.21	$ -	$ -	$ 29,738.21	100%
1291	CXFRM246	NB Transformers - 012460	$ 62,348.56	$ -	$ -	$ 62,348.56	100%
1292	CXFRM256	NB Transformers - 012560	$ 94,897.88	$ -	$ -	$ 94,897.88	100%
1293	CXFRM301	KU Line Transformers	$ 7,723,107.69	$ -	$ -	$ 7,723,107.69	100%
1294	CXFRM315	NB Transformers - 013150	$ 275,925.55	$ -	$ -	$ 275,925.55	100%
1295	CXFRM366	NB Transformers - 013660	$ 24,849.24	$ -	$ -	$ 24,849.24	100%
1296	CXFRM416	NB Transformers - 014160	$ (25,114.26)	$ -	$ -	$ (25,114.26)	100%
1297	CXFRM426	NB Transformers - 014260	$ 5,046.05	$ -	$ -	$ 5,046.05	100%
1298	CXFRM766	NB Transformers - 017660	$ 27,147.43	$ -	$ -	$ 27,147.43	100%
1299	GR15U4SSH	GR 2015 U4 Sec SH	$ 287,294.52	$ -	$ -	$ 287,294.52	100%
1300	GR4ASPMTR	GR #4 ASP MTR REPL	$ 27,366.27	$ -	$ -	$ 27,366.27	100%
1301	GR4EXJT14	GRU4 EXP JT 14	$ 21,414.51	$ -	$ -	$ 21,414.51	100%
1302	K5-2014	Relocations T Lines-KU	$ (507.54)	$ -	$ -	$ (507.54)	100%
1303	K5-2015	Relocations Trans Lines KU	$ (389.67)	$ -	$ -	$ (389.67)	100%
1304	K8-2010	STORM DAMAGE T-LINE KU 2010	$ (480.63)	$ -	$ -	$ (480.63)	100%
1305	K8-2014	STORM DAMAGE T-LINE-KU 2014	$ 50,489.12	$ -	$ -	$ 50,489.12	100%
1306	K8-2015	STORM DAMAGE T-LINE KU 2015	$ 688,666.44	$ -	$ -	$ 688,666.44	100%
1307	K8-2016	STORM DAMAGE T-LINE KU 2016	$ 43,627.74	$ -	$ -	$ 43,627.74	100%
1308	K9-2010	PRIORITY REPL T-LINES KU 2010	$ 22.90	$ -	$ -	$ 22.90	100%
1309	K9-2013	PRIORITY REPL T-LINES KU 2013	$ 148,287.13	$ -	$ -	$ 148,287.13	100%
1310	K9-2014	PRIORITY REPL T-LINES-KU 2014	$ 744,226.25	$ -	$ -	$ 744,226.25	100%
1311	K9-2015	PRIORITY REPL T-LINES KU 2015	$ 8,782,110.19	$ -	$ -	$ 8,782,110.19	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Projects
As of February 29, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1312	K9-2016	PRIORITY REPL T-LINES KU 2016	$ 1,212,901.71	$ -	$ -	$ 1,212,901.71	100%
1313	KARM-2015	PRIORITY REPL X-ARMS KU 2015	$ 845,243.88	$ -	$ -	$ 845,243.88	100%
1314	KARM-2016	Priority Repl X-Arms KU 2016	$ 323,031.92	$ -	$ -	$ 323,031.92	100%
1315	KBATTRY13	Batteries KU-13	$ (4,537.11)	$ -	$ -	$ (4,537.11)	100%
1316	KBR-12	KU Breaker Replacements-12	$ (43,080.00)	$ -	$ -	$ (43,080.00)	100%
1317	KBR-13	KU Breaker Replacements-13	$ (6,285.30)	$ -	$ -	$ (6,285.30)	100%
1318	KBR-14	KU Breaker Replacements 2014	$ (18,191.91)	$ -	$ -	$ (18,191.91)	100%
1319	KBRFAIL15	KU-Brkr Fail-2015	$ 408,409.85	$ -	$ -	$ 408,409.85	100%
1320	KBRFAIL16	KU-Brkr Fail-2016	$ 71,760.72	$ -	$ -	$ 71,760.72	100%
1321	KDISCAP14	KU Dist. Capacitors 2014	$ 595.22	$ -	$ -	$ 595.22	100%
1322	KINS-2015	PRIORITY REPL INSLTRS KU 2015	$ 237,312.25	$ -	$ -	$ 237,312.25	100%
1323	KINS-2016	Priority Repl Insltrs KU 2016	$ 16,793.74	$ -	$ -	$ 16,793.74	100%
1324	KOTFAIL14	KU-OtherFail-2014	$ 493.29	$ -	$ -	$ 493.29	100%
1325	KOTFAIL15	KU-OtherFail-2015	$ 108,740.76	$ -	$ -	$ 108,740.76	100%
1326	KOTFAIL16	KU-OtherFail-2016	$ 18,133.51	$ -	$ -	$ 18,133.51	100%
1327	KOTH-2016	Priority Repl Other KU 2016	$ 121,646.67	$ -	$ -	$ 121,646.67	100%
1328	K-OTHER14	KU-Other-2014	$ (39,934.06)	$ -	$ -	$ (39,934.06)	100%
1329	K-OTHER15	KU-Other-2015	$ 1,324,687.46	$ -	$ -	$ 1,324,687.46	100%
1330	KOTPR14	KU Other Prot Blank 2014	$ 88,332.27	$ -	$ -	$ 88,332.27	100%
1331	KOTPR15	KU Other Prot Blanket 2015	$ 431,387.40	$ -	$ -	$ 431,387.40	100%
1332	KOTPRFL16	KU Oth Prot Failures 2016	$ 5,951.19	$ -	$ -	$ 5,951.19	100%
1333	KRELAY-13	Relay Replacement-KU-2013	$ (5,692.89)	$ -	$ -	$ (5,692.89)	100%
1334	KRELAY-14	Relay Replacements-KU-2014	$ 99,142.09	$ -	$ -	$ 99,142.09	100%
1335	KRELAY-15	Relay Replacements-KU-2015	$ 287,987.56	$ -	$ -	$ 287,987.56	100%
1336	KRSUB-12	KU Routine - Subs-12	$ (541.70)	$ -	$ -	$ (541.70)	100%
1337	KRSUB-13	KU Routine - Subs-13	$ (2,739.30)	$ -	$ -	$ (2,739.30)	100%
1338	KRTU-14	KU RTU Replacements-14	$ 174,020.67	$ -	$ -	$ 174,020.67	100%
1339	KRTU-15	KU RTU Replacements-15	$ 940,799.96	$ -	$ -	$ 940,799.96	100%
1340	KRTU-16	KU RTU Replacements-16	$ 25,955.34	$ -	$ -	$ 25,955.34	100%
1341	KSTSVC12	STATION SERV XFMRS KU-12	$ 78,917.94	$ -	$ -	$ 78,917.94	100%
1342	KSTSVC13	STATION SERV XFMRS KU-13	$ (2,697.96)	$ -	$ -	$ (2,697.96)	100%
1343	KSWT-2015	PRIORITY REPL SWITCHES KU 2015	$ 720,613.44	$ -	$ -	$ 720,613.44	100%
1344	NBCD315UG	New Bus Comm-UG-Lexington	$ 5,381.37	$ -	$ -	$ 5,381.37	100%
1345	NBRD246OH	New Bus Resid-Ovhd-Etown	$ 116.07	$ -	$ -	$ 116.07	100%
1346	NBRD315UG	New Bus Resid-UG-Lexington	$ 133.99	$ -	$ -	$ 133.99	100%
1347	PBWK366OH	Pub Wrk Reloc-OH-Maysville	$ (2,060.35)	$ -	$ -	$ (2,060.35)	100%
1348	PBWK416OH	Pub Wrk Reloc-OH-Pineville	$ (11,478.16)	$ -	$ -	$ (11,478.16)	100%
1349	RCST236	RELOCATIONS CUST REQUEST 236	$ (188.39)	$ -	$ -	$ (188.39)	100%
1350	RELD156OH	Cir Hard Reliab OH - 011560	$ 1,226.43	$ -	$ -	$ 1,226.43	100%
TOTAL			$ 415,195,389.32	$ 2,669,317.12	$ -	$ 417,864,706.44	

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

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 18

Responding Witness: Kent W. Blake

Q-18. Provide, in the format provided in Schedule 18, an analysis of the utility's Construction Work in Progress ("CWIP") as defined in the Uniform System of Accounts for each project identified in Schedule 17.

A-18. See attached.

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	019KU15	Jan-15	Aug-17	131%	$ 949,999.99	$ 2,309,955.16	$ 2,309,955.16	100%
2	081KU14	Jan-14	Oct-17	117%	$ 285,000.14	$ 3,111,839.21	$ 3,111,839.21	100%
3	122609	Nov-06	Dec-17	104%	$ 301,834,402.48	$ 348,826,961.20	$ 348,826,961.20	100%
4	129KU16	Jan-16	Dec-17	125%	$ 150,000.00	$ 789,504.88	$ 789,504.88	100%
5	131338	Jan-15	Dec-17	117%	$ 594,642.34	$ 2,697,142.87	$ 2,697,142.87	100%
6	131355	Feb-16	Aug-18	93%	$ 1,295,355.12	$ 2,211,322.71	$ 2,211,322.71	100%
7	132245	Jan-15	Dec-18	87%	$ 9,300,000.00	$ 11,769,608.87	$ 11,769,608.87	100%
8	133468	Sep-15	Dec-17	121%	$ 2,289,000.00	$ 2,034,971.14	$ 2,034,971.14	100%
9	133638	Jul-15	Dec-21	46%	$ 40,000,000.00	$ -	$ -	0%
10	133641	Jul-15	Dec-21	46%	$ 60,000,000.00	$ -	$ -	0%
11	133683	Jul-15	Dec-21	46%	$ 7,200,000.00	$ -	$ -	0%
12	135911	Jan-12	Dec-21	65%	$ 6,785,036.75	$ 10,934,543.93	$ 10,234,814.29	94%
13	137206	Mar-16	Nov-17	133%	$ 1,022,000.00	$ 896,857.76	$ 896,857.76	100%
14	137492	May-12	Dec-17	109%	$ 1,868,400.00	$ 1,835,226.62	$ 1,835,226.62	100%
15	139595KU	Jan-15	Nov-18	89%	$ 176,500.00	$ 187,160.59	$ 159,160.59	85%
16	139598KU	Jan-14	Nov-17	115%	$ 473,600.00	$ 381,680.07	$ 381,680.07	100%
17	139670KU	Sep-15	Dec-17	121%	$ 85,500.00	$ 346,237.76	$ 346,237.76	100%
18	141389	Jul-13	Dec-18	91%	$ 2,176,530.00	$ 2,199,298.17	$ 1,985,298.17	90%
19	144632	Sep-16	Dec-17	137%	$ 350,002.69	$ 849,999.97	$ 849,999.97	100%
20	144636	Sep-16	Dec-17	137%	$ 350,086.03	$ 849,999.97	$ 849,999.97	100%
21	145405	Jan-15	Dec-21	50%	$ 2,506,735.00	$ 1,583,972.04	$ 1,490,725.72	94%
22	147942	May-16	Dec-17	130%	$ 4,747,000.00	$ 4,909,000.08	$ 4,909,000.08	100%
23	148370	Sep-16	Dec-17	137%	$ 855,804.60	$ 849,999.97	$ 849,999.97	100%
24	148371	Sep-16	Dec-17	137%	$ 855,804.60	$ 849,999.97	$ 849,999.97	100%
25	148980	Jan-16	Dec-17	125%	$ 3,174,087.57	$ 3,460,036.10	$ 3,460,036.10	100%
26	149466	Jan-16	Nov-19	64%	$ 124,494.30	$ 489,240.02	$ 294,944.66	60%
27	149705	Jul-16	Dec-17	133%	$ 1,500,035.68	$ 1,178,124.64	$ 1,178,124.64	100%
28	149890	May-16	Dec-19	59%	$ 50,000.00	$ 399,500.00	$ 330,000.02	83%
29	150080KU	Oct-15	Oct-17	132%	$ 9,171,400.00	$ 7,096,781.75	$ 7,096,781.75	100%
30	150218	Nov-15	Jun-19	73%	$ 690,386.31	$ 690,386.31	$ 654,956.31	95%
31	150221	Nov-15	Jun-19	73%	$ (28,078.38)	$ (28,078.38)	$ (25,437.15)	91%
32	150644	Feb-16	Jun-18	100%	$ 1,998,987.24	$ 1,998,987.24	$ 1,998,987.24	100%
33	150717	Jan-16	Dec-17	126%	$ 3,069,655.54	$ 3,069,655.54	$ 3,069,655.54	100%
34	151120	Mar-16	Dec-18	82%	$ 32,584,887.88	$ 32,584,887.88	$ 28,061,594.08	86%
35	151121	Mar-16	Dec-18	82%	$ 40,127,136.38	$ 40,127,136.38	$ 34,483,526.18	86%
36	151122	Mar-16	Feb-19	77%	$ 21,747,792.52	$ 21,747,792.52	$ 13,892,174.28	64%
37	151123	Mar-16	Jun-26	22%	$ 61,580,352.76	$ 61,580,352.76	$ 50,767,560.04	82%
38	151126KU	Oct-15	Oct-17	132%	$ 3,902,957.49	$ 3,902,957.49	$ 3,902,957.49	100%
39	151177	Jul-16	Dec-17	133%	$ 3,153,719.25	$ 3,153,719.25	$ 3,153,719.25	100%
40	151598	May-16	Dec-17	130%	$ 6,135,259.05	$ 6,135,259.05	$ 6,135,259.05	100%
41	151987	Jul-16	May-18	104%	$ 130,000.00	$ 130,000.00	$ 130,000.00	100%
42	152225	Jul-16	Dec-17	133%	$ 550,000.00	$ 550,000.00	$ 550,000.00	100%
43	152377	Jun-16	Dec-19	57%	$ 70,069,801.93	$ 70,069,801.93	$ 43,965,308.63	63%
44	152379	Jun-16	Dec-19	57%	$ 115,166,966.84	$ 115,166,966.84	$ 72,862,408.56	63%
45	152385	Jun-16	Jun-19	67%	$ 39,454,560.98	$ 39,454,560.98	$ 27,002,593.26	68%
46	152589	Aug-16	Dec-17	135%	$ 1,565,999.99	$ 1,565,999.99	$ 1,565,999.99	100%
47	152898	Jul-16	Dec-18	80%	$ 760,000.02	$ 760,000.02	$ 696,674.02	92%
48	152899	Jul-16	Dec-17	133%	$ 1,463,000.00	$ 1,463,000.00	$ 1,463,000.00	100%
49	200KU16	Jan-16	Dec-17	125%	$ 50,000.00	$ 58,177.95	$ 58,177.95	100%
50	203KU16	Jan-16	Jul-17	158%	$ 626,525.00	$ 633,836.38	$ 633,836.38	100%
51	204KU16	Oct-15	Aug-17	143%	$ 12,880,000.16	$ 15,121,058.71	$ 15,121,058.71	100%
52	CCAPR156	Jan-13	Dec-25	42%	$ 55,551.42	$ 221,572.59	$ 184,385.55	83%
53	CCAPR216	Jan-13	Dec-25	42%	$ 58,052.80	$ 268,491.74	$ 222,611.66	83%
54	CCAPR236	Jan-13	Dec-25	42%	$ 48,441.60	$ 334,994.47	$ 246,448.03	74%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
55	CCAPR246	Jan-13	Dec-25	42%	$ 15,911.30	$ 265,256.05	$ 254,269.18	96%
56	CCAPR256	Jan-13	Dec-25	42%	$ 10,395.00	$ 214,026.89	$ 190,144.76	89%
57	CCAPR315	Jan-13	Dec-25	42%	$ 41,700.06	$ 542,615.43	$ 424,769.73	78%
58	CCAPR366	Jan-13	Dec-25	42%	$ 75,649.48	$ 233,923.73	$ 183,480.96	78%
59	CCAPR416	Jan-13	Dec-25	42%	$ 52,138.40	$ 71,963.54	$ 54,960.20	76%
60	CCAPR426	Jan-13	Dec-25	42%	$ 30,793.22	$ 109,712.29	$ 85,083.39	78%
61	CCAPR766	Jan-13	Dec-25	42%	$ 52,636.90	$ 122,538.43	$ 78,867.07	64%
62	CEMTR582	Jan-13	Dec-22	55%	$ 10,680,301.12	$ 9,488,485.58	$ 7,772,894.94	82%
63	CNBCD156O	Jan-13	Dec-25	42%	$ 604,137.88	$ 1,630,859.44	$ 1,286,651.41	79%
64	CNBCD156U	Dec-12	Dec-25	43%	$ 89,258.54	$ 517,546.07	$ 458,687.05	89%
65	CNBCD216O	Jan-13	Dec-19	79%	$ 664,282.77	$ 3,741,166.50	$ 2,728,051.40	73%
66	CNBCD216U	Jan-13	Dec-25	42%	$ 512,173.69	$ 2,794,327.47	$ 2,098,832.99	75%
67	CNBCD236O	Jan-13	Dec-25	42%	$ 800,053.67	$ 2,773,712.84	$ 1,966,463.69	71%
68	CNBCD236U	Jan-13	Dec-25	42%	$ 491,398.57	$ 1,519,301.04	$ 1,261,316.09	83%
69	CNBCD246O	Jan-13	Dec-25	42%	$ 392,267.52	$ 1,821,769.39	$ 1,472,998.22	81%
70	CNBCD246U	Jan-13	Dec-25	42%	$ 348,693.93	$ 632,559.08	$ 533,190.95	84%
71	CNBCD256O	Jan-13	Dec-19	79%	$ 792,956.68	$ 2,632,508.61	$ 1,941,393.86	74%
72	CNBCD256U	Jan-13	Dec-25	42%	$ 563,349.94	$ 1,550,272.69	$ 1,182,255.62	76%
73	CNBCD315O	Dec-12	Dec-25	43%	$ 2,032,708.29	$ 6,819,901.70	$ 5,214,594.09	76%
74	CNBCD315U	Dec-12	Dec-25	43%	$ 1,833,579.66	$ 7,946,821.56	$ 5,991,292.09	75%
75	CNBCD366O	Jan-13	Dec-25	42%	$ 1,473,240.78	$ 3,951,211.90	$ 3,080,605.32	78%
76	CNBCD366U	Jan-13	Dec-25	42%	$ 707,108.50	$ 1,592,033.71	$ 1,249,093.81	78%
77	CNBCD416O	Dec-12	Dec-25	43%	$ 178,789.04	$ 916,293.64	$ 745,707.78	81%
78	CNBCD416U	Jan-13	Dec-25	42%	$ 102,790.07	$ 282,269.75	$ 179,493.99	64%
79	CNBCD426O	Jan-13	Dec-25	42%	$ 770,754.63	$ 2,397,417.17	$ 1,791,951.06	75%
80	CNBCD426U	Jan-13	Dec-25	42%	$ 866,543.73	$ 1,659,664.96	$ 1,301,944.48	78%
81	CNBCD766O	Jan-13	Dec-25	42%	$ 449,537.17	$ 1,282,828.72	$ 1,017,868.54	79%
82	CNBCD766U	Jan-13	Dec-25	42%	$ 183,898.38	$ 735,765.68	$ 521,574.32	71%
83	CNBRD156O	Dec-12	Dec-25	43%	$ 1,826,546.39	$ 4,524,568.51	$ 3,501,716.31	77%
84	CNBRD156U	Dec-12	Dec-25	43%	$ 439,354.54	$ 1,592,183.72	$ 1,174,835.92	74%
85	CNBRD216O	Jan-13	Dec-25	42%	$ 883,464.41	$ 2,504,870.24	$ 1,915,667.96	76%
86	CNBRD216U	Jan-13	Dec-25	42%	$ 410,465.22	$ 1,581,552.01	$ 1,230,727.03	78%
87	CNBRD236O	Jan-13	Dec-25	42%	$ 750,518.89	$ 2,429,993.88	$ 1,914,504.89	79%
88	CNBRD236U	Dec-16	Dec-19	51%	$ 352,138.64	$ 1,584,580.08	$ 1,284,838.28	81%
89	CNBRD246O	Dec-12	Dec-25	43%	$ 714,196.73	$ 2,348,028.34	$ 1,720,257.88	73%
90	CNBRD246U	Dec-12	Dec-25	42%	$ 511,868.10	$ 1,902,817.03	$ 1,465,424.72	77%
91	CNBRD256O	Jan-13	Dec-25	42%	$ 512,004.86	$ 2,519,096.23	$ 1,941,326.69	77%
92	CNBRD256U	Jan-13	Dec-25	42%	$ 512,429.10	$ 2,103,741.23	$ 1,640,091.95	78%
93	CNBRD315O	Dec-01	Dec-19	92%	$ 2,504,129.71	$ 8,314,826.09	$ 6,244,988.42	75%
94	CNBRD315U	Dec-12	Dec-25	43%	$ 3,687,597.97	$ 12,721,001.14	$ 9,681,612.66	76%
95	CNBRD366O	Dec-12	Dec-25	43%	$ 1,061,943.12	$ 4,074,129.40	$ 3,148,674.00	77%
96	CNBRD366U	Jan-13	Dec-25	42%	$ 577,995.96	$ 2,156,152.61	$ 1,633,928.60	76%
97	CNBRD416O	Jan-13	Dec-25	42%	$ 1,121,375.33	$ 5,002,246.89	$ 3,633,561.15	73%
98	CNBRD416U	Oct-16	Dec-25	19%	$ 152,281.90	$ 713,497.84	$ 575,631.98	81%
99	CNBRD426O	Dec-12	Dec-25	43%	$ 920,074.43	$ 3,352,325.76	$ 2,624,074.08	78%
100	CNBRD426U	Jan-13	Dec-25	42%	$ 817,606.54	$ 2,194,144.20	$ 1,645,151.33	75%
101	CNBRD766O	Jan-13	Dec-25	42%	$ 1,469,402.04	$ 4,448,768.33	$ 3,261,982.92	73%
102	CNBRD766U	Jan-13	Dec-25	42%	$ 192,318.56	$ 998,349.65	$ 776,609.80	78%
103	CNBSV156O	Dec-12	Dec-25	43%	$ 848,636.97	$ 3,161,824.27	$ 2,290,625.80	72%
104	CNBSV156U	Jan-13	Dec-25	42%	$ 754,655.96	$ 2,232,204.09	$ 1,746,767.60	78%
105	CNBSV216O	Dec-12	Dec-25	43%	$ 613,030.02	$ 1,815,138.61	$ 1,393,884.30	77%
106	CNBSV216U	Dec-12	Dec-25	43%	$ 651,738.81	$ 2,493,519.15	$ 1,915,306.00	77%
107	CNBSV236O	Dec-12	Dec-25	42%	$ 829,323.52	$ 2,465,221.32	$ 1,781,602.55	72%
108	CNBSV236U	Dec-12	Dec-25	42%	$ 818,701.36	$ 2,860,033.18	$ 2,186,908.79	76%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
109	CNBSV246O	Dec-12	Dec-25	42%	$ 782,406.13	$ 3,177,874.79	$ 2,467,243.77	78%
110	CNBSV246U	Dec-12	Dec-25	42%	$ 911,732.61	$ 3,186,127.24	$ 2,435,235.21	76%
111	CNBSV256O	Jan-13	Dec-25	42%	$ 378,923.04	$ 1,107,631.92	$ 780,881.14	71%
112	CNBSV256U	Jan-13	Dec-25	42%	$ 440,526.78	$ 1,842,027.36	$ 1,455,014.05	79%
113	CNBSV315O	Dec-12	Dec-25	43%	$ 1,739,972.80	$ 6,599,082.96	$ 5,062,121.73	77%
114	CNBSV315U	Dec-12	Dec-25	42%	$ 2,856,484.57	$ 12,440,484.29	$ 9,503,824.52	76%
115	CNBSV366O	Jan-13	Dec-25	42%	$ 808,140.00	$ 2,446,095.72	$ 1,870,637.27	76%
116	CNBSV366U	Jan-13	Dec-25	42%	$ 615,307.67	$ 2,227,087.43	$ 1,677,533.98	75%
117	CNBSV416O	Jan-13	Dec-25	42%	$ 470,550.05	$ 1,402,848.45	$ 1,086,208.55	77%
118	CNBSV416U	Jan-13	Dec-25	42%	$ 122,402.95	$ 453,718.67	$ 342,946.95	76%
119	CNBSV426O	Dec-12	Dec-25	43%	$ 429,809.29	$ 1,660,316.86	$ 1,290,799.74	78%
120	CNBSV426U	Dec-12	Dec-25	43%	$ 410,217.39	$ 1,635,079.23	$ 1,262,617.95	77%
121	CNBSV766O	Jan-13	Dec-25	42%	$ 489,142.75	$ 1,232,676.28	$ 939,978.66	76%
122	CNBSV766U	Jan-13	Dec-25	42%	$ 179,566.97	$ 672,799.14	$ 522,918.38	78%
123	CPBWK156	Oct-12	Dec-25	43%	$ 110,296.29	$ 413,957.00	$ 283,588.22	69%
124	CPBWK216	Jan-13	Dec-25	42%	$ 348,815.13	$ 766,443.46	$ 437,040.37	57%
125	CPBWK236	Jan-13	Dec-25	42%	$ 278,203.00	$ 181,716.20	$ 175,136.20	96%
126	CPBWK246	Jan-13	Dec-25	42%	$ 276,056.00	$ 568,913.34	$ 359,290.84	63%
127	CPBWK256	Jan-13	Dec-25	42%	$ 170,265.25	$ 487,135.30	$ 361,704.31	74%
128	CPBWK315	Dec-12	Dec-25	42%	$ 1,327,930.09	$ 3,219,931.10	$ 2,181,674.08	68%
129	CPBWK366	Jan-13	Dec-25	42%	$ 412,306.68	$ 1,242,310.58	$ 955,194.16	77%
130	CPBWK416	Jan-13	Dec-25	42%	$ 118,289.55	$ 360,099.11	$ 273,339.11	76%
131	CPBWK426	Jan-13	Dec-25	42%	$ 51,862.08	$ 157,044.96	$ 155,899.96	99%
132	CPBWK766	Jan-13	Dec-25	42%	$ 137,690.53	$ 647,526.11	$ 510,958.29	79%
133	CRCST156	Jan-13	Dec-25	42%	$ 341,329.58	$ 703,266.78	$ 535,455.54	76%
134	CRCST216	Jan-13	Dec-25	42%	$ 167,894.42	$ 715,169.39	$ 556,379.92	78%
135	CRCST236	Jan-13	Dec-25	42%	$ 140,514.00	$ 254,596.90	$ 158,882.23	62%
136	CRCST246	Jan-13	Dec-25	42%	$ 45,447.31	$ 257,742.33	$ 209,039.99	81%
137	CRCST256	Feb-17	Nov-17	170%	$ 102,042.29	$ 560,141.09	$ 447,960.32	80%
138	CRCST315	Dec-12	Dec-25	42%	$ 432,915.52	$ 1,305,467.35	$ 1,060,700.26	81%
139	CRCST366	Jan-13	Dec-25	42%	$ 99,458.20	$ 287,853.81	$ 177,805.84	62%
140	CRCST416	Jan-13	Dec-25	42%	$ 161,348.72	$ 644,767.10	$ 515,780.08	80%
141	CRCST426	Jan-13	Dec-25	42%	$ 101,627.40	$ 768,685.11	$ 671,515.87	87%
142	CRCST766	Jan-13	Dec-25	42%	$ 91,722.78	$ 383,752.54	$ 312,381.90	81%
143	CRDD156O	Dec-12	Dec-19	79%	$ 1,884,160.91	$ 9,093,734.51	$ 7,008,261.90	77%
144	CRDD156U	Jan-13	Dec-25	42%	$ 40,751.03	$ 204,145.11	$ 163,197.34	80%
145	CRDD216O	Jan-13	Dec-19	79%	$ 507,079.55	$ 1,127,438.32	$ 851,695.49	76%
146	CRDD216U	Jan-13	Dec-25	42%	$ 26,055.22	$ 153,119.90	$ 119,719.82	78%
147	CRDD236O	Jan-13	Dec-19	79%	$ 713,407.24	$ 1,936,090.51	$ 1,524,510.48	79%
148	CRDD236U	Jan-13	Dec-25	42%	$ 49,492.78	$ 303,577.37	$ 250,384.43	82%
149	CRDD246O	Jan-13	Dec-19	79%	$ 507,226.61	$ 369,703.71	$ 284,251.89	77%
150	CRDD246U	Jan-13	Dec-25	42%	$ 15,412.44	$ 106,806.87	$ 85,471.87	80%
151	CRDD256O	Jan-13	Dec-19	79%	$ 355,054.45	$ 1,025,419.67	$ 803,937.92	78%
152	CRDD256U	Jan-13	Dec-25	42%	$ 19,491.79	$ 141,542.87	$ 110,677.66	78%
153	CRDD315O	Dec-12	Dec-19	79%	$ 1,026,704.51	$ 7,244,731.86	$ 5,511,698.45	76%
154	CRDD315U	Dec-12	Dec-25	42%	$ 516,094.50	$ 3,612,805.62	$ 2,719,509.22	75%
155	CRDD366O	Jan-13	Dec-19	79%	$ 453,882.96	$ 1,649,680.77	$ 1,276,521.06	77%
156	CRDD366U	Jan-13	Dec-25	42%	$ 90,762.53	$ 291,047.02	$ 210,371.03	72%
157	CRDD416O	Jan-13	Dec-19	79%	$ 152,043.23	$ 413,953.53	$ 287,275.98	69%
158	CRDD416U	Jan-13	Dec-25	42%	$ 10,427.68	$ 30,652.68	$ 21,488.51	70%
159	CRDD426O	Jan-13	Dec-19	79%	$ 344,631.92	$ 1,292,071.62	$ 999,612.02	77%
160	CRDD426U	Jan-13	Dec-25	42%	$ 41,057.60	$ 140,852.96	$ 103,719.54	74%
161	CRDD766O	Jan-13	Dec-19	79%	$ 172,157.91	$ 818,075.74	$ 524,733.07	64%
162	CRDD766U	Jan-13	Dec-25	42%	$ 10,527.38	$ 37,915.40	$ 30,413.92	80%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
163	CRELD156	Jan-13	Dec-25	42%	$ 344,810.79	$ 1,091,374.67	$ 853,122.59	78%
164	CRELD216	Jan-13	Dec-25	42%	$ 147,173.40	$ 287,157.25	$ 216,463.49	75%
165	CRELD236	Jan-13	Dec-25	42%	$ 160,896.00	$ 642,103.27	$ 496,879.84	77%
166	CRELD246	Jan-13	Dec-25	42%	$ 140,811.31	$ 320,452.28	$ 249,983.44	78%
167	CRELD256	Jan-13	Dec-25	42%	$ 263,504.84	$ 663,623.87	$ 527,457.29	79%
168	CRELD315	Dec-12	Dec-25	42%	$ 1,079,033.40	$ 2,741,196.81	$ 2,001,761.84	73%
169	CRELD366	Jan-13	Dec-25	42%	$ 318,734.91	$ 1,152,411.61	$ 907,051.70	79%
170	CRELD416	Jan-13	Dec-25	42%	$ 232,913.71	$ 599,747.54	$ 399,482.45	67%
171	CRELD426	Jan-13	Dec-25	42%	$ 89,784.64	$ 429,838.09	$ 361,222.07	84%
172	CRELD766	Jan-13	Dec-25	42%	$ 202,516.28	$ 633,922.65	$ 465,332.01	73%
173	CRPOLE156	Dec-12	Dec-25	43%	$ 3,501,653.96	$ 12,452,063.39	$ 9,309,423.64	75%
174	CRPOLE216	Jan-13	Dec-25	42%	$ 810,827.72	$ 2,786,542.81	$ 2,105,386.69	76%
175	CRPOLE236	Jan-13	Dec-25	42%	$ 476,325.70	$ 3,194,528.39	$ 2,523,927.50	79%
176	CRPOLE246	Jan-13	Dec-25	42%	$ 625,123.08	$ 3,787,393.01	$ 2,898,058.79	77%
177	CRPOLE256	Jan-13	Dec-25	42%	$ 912,157.75	$ 2,150,548.71	$ 1,564,209.60	73%
178	CRPOLE315	Dec-12	Dec-25	42%	$ 1,175,107.30	$ 5,157,116.46	$ 3,949,316.71	77%
179	CRPOLE366	Jan-13	Dec-25	42%	$ 644,576.83	$ 2,378,253.03	$ 1,833,618.32	77%
180	CRPOLE416	Jan-13	Dec-25	42%	$ 403,278.03	$ 1,616,069.15	$ 1,270,256.98	79%
181	CRPOLE426	Dec-12	Dec-25	43%	$ 425,097.27	$ 1,504,277.19	$ 1,083,184.87	72%
182	CRPOLE766	Dec-12	Dec-25	43%	$ 349,453.88	$ 1,653,044.63	$ 1,310,934.36	79%
183	CRSTLT156	Dec-12	Dec-25	43%	$ 355,001.93	$ 3,411,536.80	$ 2,562,047.92	75%
184	CRSTLT216	Jan-13	Dec-25	42%	$ 172,174.58	$ 1,546,297.61	$ 1,185,913.52	77%
185	CRSTLT236	Jan-13	Dec-25	42%	$ 182,488.67	$ 1,649,470.18	$ 1,188,165.62	72%
186	CRSTLT246	Dec-12	Dec-25	42%	$ 193,522.01	$ 1,909,392.79	$ 1,354,116.09	71%
187	CRSTLT256	Jan-13	Dec-25	42%	$ 233,068.34	$ 1,780,509.70	$ 1,317,459.20	74%
188	CRSTLT315	Dec-12	Dec-25	43%	$ 1,418,727.58	$ 4,814,860.23	$ 3,591,936.09	75%
189	CRSTLT366	Jan-13	Dec-25	42%	$ 242,777.33	$ 1,061,433.96	$ 806,024.08	76%
190	CRSTLT416	Dec-12	Dec-25	43%	$ 48,598.20	$ 831,928.57	$ 640,763.55	77%
191	CRSTLT426	Dec-12	Dec-25	43%	$ 202,720.82	$ 1,607,261.95	$ 1,232,744.56	77%
192	CRSTLT766	Jan-13	Dec-25	42%	$ 10,527.38	$ 560,093.86	$ 413,798.92	74%
193	CSTLT156	Jan-13	Dec-25	42%	$ 163,716.40	$ 2,585,551.45	$ 1,867,331.75	72%
194	CSTLT216	Dec-12	Dec-25	42%	$ 488,055.15	$ 1,364,573.63	$ 1,030,543.67	76%
195	CSTLT236	Dec-12	Dec-25	43%	$ 457,012.31	$ 1,869,566.43	$ 1,384,672.72	74%
196	CSTLT246	Jan-13	Dec-25	42%	$ 449,155.04	$ 1,468,407.45	$ 1,132,661.65	77%
197	CSTLT256	Jan-13	Dec-25	42%	$ 184,730.84	$ 945,096.12	$ 730,695.07	77%
198	CSTLT315	Jan-13	Dec-25	42%	$ 1,469,725.92	$ 10,609,596.02	$ 7,908,144.95	75%
199	CSTLT366	Jan-13	Dec-25	42%	$ 383,960.70	$ 1,863,769.40	$ 1,365,015.11	73%
200	CSTLT416	Jan-13	Dec-25	42%	$ 183,771.24	$ 1,000,259.71	$ 728,687.15	73%
201	CSTLT426	Jan-13	Dec-25	42%	$ 306,891.08	$ 1,300,107.11	$ 959,650.15	74%
202	CSTLT766	Jan-13	Dec-25	42%	$ 42,109.52	$ 675,286.90	$ 472,619.15	70%
203	CSTRM156	Jan-13	Dec-19	79%	$ (328.90)	$ 1,080,140.45	$ 881,873.59	82%
204	CSTRM366	Jan-13	Jan-25	46%	$ (83.16)	$ 865,258.98	$ 568,932.90	66%
205	CSTRM416	Jan-13	Dec-25	42%	$ (7.16)	$ 585,299.22	$ 437,920.98	75%
206	CSTRM426	Jan-13	Dec-25	42%	$ (36.78)	$ 625,965.00	$ 556,050.18	89%
207	CSTRM766	Jan-13	Jan-25	46%	$ (0.08)	$ 463,507.96	$ 341,922.77	74%
208	CSTRMKU	Jan-13	Dec-25	42%	$ 2,219,600.00	$ 8,749,335.42	$ 2,923,897.21	33%
209	CSYSEN156	Jan-13	Dec-25	42%	$ 392,453.46	$ 755,247.54	$ 531,611.99	70%
210	CSYSEN216	Jan-13	Dec-25	42%	$ 391,635.27	$ 1,588,326.72	$ 1,173,585.00	74%
211	CSYSEN236	Jan-13	Dec-25	42%	$ 80,593.56	$ 385,327.69	$ 277,395.36	72%
212	CSYSEN246	Dec-12	Dec-25	43%	$ 104,705.81	$ 431,268.72	$ 335,003.59	78%
213	CSYSEN256	Jan-13	Dec-25	42%	$ 203,395.00	$ 1,003,344.01	$ 774,442.09	77%
214	CSYSEN315	Dec-12	Dec-25	43%	$ 642,857.00	$ 3,314,393.95	$ 2,571,258.76	78%
215	CSYSEN366	Jan-13	Dec-25	42%	$ 196,636.68	$ 668,665.16	$ 491,593.28	74%
216	CSYSEN416	Jan-13	Dec-25	42%	$ 152,969.02	$ 596,079.28	$ 439,913.45	74%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
217	CSYSEN426	Jan-13	Dec-25	42%	$ 202,301.38	$ 679,113.83	$ 527,023.24	78%
218	CSYSEN766	Jan-13	Dec-25	42%	$ 157,093.40	$ 252,056.36	$ 166,107.07	66%
219	CTBRD156O	Jan-13	Dec-25	42%	$ 324,527.04	$ 1,238,687.19	$ 908,230.25	73%
220	CTBRD216O	Jan-12	Dec-25	46%	$ 188,366.66	$ 572,707.20	$ 446,081.82	78%
221	CTBRD216U	Jan-13	Sep-19	81%	$ 68,904.90	$ 140,070.13	$ 111,771.98	80%
222	CTBRD236O	Jan-13	Dec-25	42%	$ 80,690.32	$ 640,546.35	$ 461,702.79	72%
223	CTBRD246O	Jan-13	Dec-25	42%	$ 314,016.68	$ 1,179,433.10	$ 901,993.32	76%
224	CTBRD256O	Jan-13	Dec-25	42%	$ 203,801.26	$ 783,284.85	$ 609,765.82	78%
225	CTBRD315O	Dec-12	Dec-25	42%	$ 304,257.71	$ 825,725.47	$ 640,988.89	78%
226	CTBRD315U	Jan-13	Dec-25	42%	$ 19,509.75	$ 308,148.33	$ 214,624.56	70%
227	CTBRD366O	Jan-13	Dec-25	42%	$ 151,181.69	$ 562,650.33	$ 430,684.26	77%
228	CTBRD366U	Jan-13	Sep-19	81%	$ 36,572.24	$ 76,332.51	$ 64,188.74	84%
229	CTBRD416O	Jan-13	Dec-25	42%	$ 191,875.02	$ 1,208,230.52	$ 897,914.90	74%
230	CTBRD416U	Jan-13	Oct-19	80%	$ 9,784.13	$ 30,721.24	$ 28,182.07	92%
231	CTBRD426O	Jan-13	Dec-25	42%	$ 626,893.95	$ 2,230,186.48	$ 1,670,241.09	75%
232	CTBRD766O	Jan-13	Dec-25	42%	$ 245,573.42	$ 875,034.22	$ 651,559.82	74%
233	CTBRD766U	Jan-13	Jun-19	85%	$ (42.07)	$ 43,433.01	$ 36,082.47	83%
234	CTPD156	Jan-13	Dec-25	42%	$ 43,302.55	$ 78,399.42	$ 39,258.25	50%
235	CTPD216	Jan-13	Dec-25	42%	$ 89,506.09	$ 250,237.12	$ 175,119.63	70%
236	CTPD236	Dec-12	Dec-25	42%	$ 131,399.91	$ 364,714.71	$ 260,173.57	71%
237	CTPD246	Jan-13	Dec-25	42%	$ 32,405.04	$ 176,096.73	$ 151,956.61	86%
238	CTPD256	Jan-13	Dec-25	42%	$ 90,588.07	$ 448,866.73	$ 342,303.80	76%
239	CTPD315	Dec-12	Dec-25	43%	$ 457,935.11	$ 1,017,285.42	$ 778,766.87	77%
240	CTPD366	Dec-12	Dec-25	43%	$ 58,514.52	$ 199,370.58	$ 136,597.08	69%
241	CTPD416	Jan-13	Dec-25	42%	$ 10,427.68	$ 75,986.81	$ 38,662.97	51%
242	CTPD426	Jan-13	Dec-25	42%	$ 90,719.64	$ 296,613.25	$ 216,713.63	73%
243	CTPD766	Dec-12	Dec-25	42%	$ 42,109.64	$ 72,080.56	$ 30,596.34	42%
244	CXFRM156	Jan-13	Dec-25	42%	$ 71,021.80	$ 380,766.81	$ 289,847.78	76%
245	CXFRM216	Jan-13	Dec-25	42%	$ 80,907.98	$ 375,930.60	$ 288,636.84	77%
246	CXFRM236	Dec-12	Dec-25	43%	$ 175,116.00	$ 562,618.63	$ 376,447.87	67%
247	CXFRM246	Jan-13	Dec-25	42%	$ 147,111.96	$ 515,337.72	$ 374,514.94	73%
248	CXFRM256	Jan-13	Dec-25	42%	$ 142,623.88	$ 531,184.52	$ 408,519.30	77%
249	CXFRM301	Jan-13	Dec-25	42%	$ 13,042,000.01	$ 54,459,108.22	$ 39,541,447.04	73%
250	CXFRM315	Dec-12	Dec-25	42%	$ 378,660.62	$ 1,766,440.92	$ 1,368,734.41	77%
251	CXFRM366	Jan-13	Dec-25	42%	$ 142,736.80	$ 473,846.16	$ 320,644.07	68%
252	CXFRM416	Jan-13	Dec-25	42%	$ 50,168.80	$ 62,249.54	$ 34,971.52	56%
253	CXFRM426	Jan-13	Dec-25	42%	$ 51,322.00	$ 171,392.45	$ 113,600.49	66%
254	CXFRM766	Jan-13	Dec-25	42%	$ 39,449.02	$ 188,529.63	$ 146,591.12	78%
255	IT0077K	Oct-16	Oct-18	84%	$ 700,000.12	$ 700,000.12	$ 700,000.12	100%
256	145403	Jan-15	Dec-22	44%	$ 51,000.00	$ 71,400.00	$ 30,600.00	43%
257	144531 KU	Jun-16	Dec-26	20%	$ 4,224,787.00	$ 4,517,634.48	$ 694,447.72	15%
258	140342KU	May-16	Dec-20	46%	$ 50,955.50	$ 48,194.80	$ 23,114.80	48%
259	136480KU	Feb-16	Nov-26	22%	$ 1,220,000.00	$ 1,307,632.79	$ 255,114.17	20%
260	151777	Sep-16	Dec-18	78%	$ 1,741,592.90	$ 1,741,592.90	$ 1,493,230.22	86%
261	152358	Jul-16	Dec-17	133%	$ 403,524.87	$ 403,524.87	$ 403,524.87	100%
262	144637	Sep-16	Dec-17	137%	$ 350,086.03	$ 849,999.97	$ 849,999.97	100%
263	151761	Jul-16	Dec-17	133%	$ 641,158.87	$ 641,158.87	$ 641,158.87	100%
264	152401	Jun-16	Dec-17	131%	$ 734,364.15	$ 734,364.15	$ 734,364.15	100%
265	CTBRD256U	Jan-13	Dec-25	42%	$ 13,891.58	$ 170,718.48	$ 104,015.43	61%
266	148391	Jun-15	Dec-22	40%	$ 516,492.27	$ 2,021,136.00	$ 377,617.50	19%
267	145011	Jan-17	Oct-17	180%	$ 50,000.00	$ 100,000.00	$ 100,000.00	100%
268	149480	Jul-15	Dec-17	120%	$ 120,000.00	$ 120,000.00	$ 120,000.00	100%
269	IT0004K	Jan-17	Nov-17	164%	$ 122,359.70	$ 122,359.70	$ 122,359.70	100%
270	IT0008K	Jan-17	Oct-17	180%	$ 57,499.64	$ 57,499.64	$ 57,499.64	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
271	IT0011K	Jan-17	Dec-17	150%	$ 279,999.91	$ 279,999.91	$ 279,999.91	100%
272	IT0015K	Jan-17	Dec-17	150%	$ 114,999.94	$ 114,999.94	$ 114,999.94	100%
273	IT0018K	Jan-17	Dec-17	150%	$ 230,000.16	$ 230,000.16	$ 230,000.16	100%
274	IT0024K	Jan-17	Oct-17	180%	$ 196,000.00	$ 196,000.00	$ 196,000.00	100%
275	IT0029K	Jan-17	May-17	363%	$ 140,000.10	$ 140,000.10	$ 140,000.10	100%
276	IT0048K	Feb-17	Dec-17	154%	$ 23,000.00	$ 23,000.00	$ 23,000.00	100%
277	IT0049K	Feb-17	Dec-17	154%	$ 206,999.90	$ 206,999.90	$ 206,999.90	100%
278	IT0050K	Jan-17	Dec-17	150%	$ 218,499.90	$ 218,499.90	$ 218,499.90	100%
279	IT0051K	Feb-17	Oct-17	189%	$ 23,000.00	$ 23,000.00	$ 23,000.00	100%
280	IT0053K	Jan-17	Aug-17	225%	$ 25,760.00	$ 25,760.00	$ 25,760.00	100%
281	IT0056K	Jan-17	Nov-17	164%	$ 50,139.93	$ 50,139.93	$ 50,139.93	100%
282	IT0059K	Jan-17	Oct-17	180%	$ 644,000.10	$ 644,000.10	$ 644,000.10	100%
283	IT0060K	Jan-17	Dec-17	150%	$ 196,000.00	$ 196,000.00	$ 196,000.00	100%
284	IT0061K	Jan-17	Nov-17	164%	$ 91,999.55	$ 91,999.55	$ 91,999.55	100%
285	IT0062K	Jan-17	Dec-17	150%	$ 48,760.00	$ 48,760.00	$ 48,760.00	100%
286	IT0067K	Feb-17	Dec-17	154%	$ 68,999.59	$ 68,999.59	$ 68,999.59	100%
287	IT0071K	Jan-17	Oct-17	180%	$ 46,000.00	$ 46,000.00	$ 46,000.00	100%
288	IT0073K	Jan-17	Jul-17	258%	$ 75,000.00	$ 75,000.00	$ 75,000.00	100%
289	IT0078K	Oct-16	Jun-17	234%	$ 220,799.82	$ 220,799.82	$ 220,799.82	100%
290	IT0079K	Jan-17	Dec-17	150%	$ 91,999.74	$ 91,999.74	$ 91,999.74	100%
291	IT0084K	Jan-17	Aug-17	225%	$ 100,739.96	$ 100,739.96	$ 100,739.96	100%
292	IT0085K	Jan-17	Dec-17	150%	$ 168,000.00	$ 168,000.00	$ 168,000.00	100%
293	IT0094K	Nov-16	Dec-17	143%	$ 390,540.07	$ 390,540.07	$ 390,540.07	100%
294	IT0101K	Jan-17	Oct-19	53%	$ 7,941,117.85	$ 7,941,117.85	$ 3,220,581.94	41%
295	IT0105K	Jan-17	Dec-17	150%	$ 1,347,691.71	$ 1,347,691.71	$ 1,347,691.71	100%
296	IT0106K	Feb-17	Dec-17	154%	$ 45,999.59	$ 45,999.59	$ 45,999.59	100%
297	IT0115K	Jan-17	Jul-17	258%	$ 97,999.97	$ 97,999.97	$ 97,999.97	100%
298	IT0119K	Feb-17	Nov-17	170%	$ 69,000.00	$ 69,000.00	$ 69,000.00	100%
299	IT0121K	Feb-17	Dec-17	154%	$ 50,370.08	$ 50,370.08	$ 50,370.08	100%
300	IT0122K	Jan-17	Oct-17	180%	$ 36,799.91	$ 36,799.91	$ 36,799.91	100%
301	IT0125K	Jul-16	Dec-18	80%	$ 904,474.94	$ 904,474.94	$ 361,191.97	40%
302	141315	Jan-17	Dec-17	150%	$ 55,000.00	$ 55,000.00	$ 55,000.00	100%
303	141329	Jan-17	Dec-17	150%	$ 45,000.00	$ 40,000.00	$ 40,000.00	100%
304	137683	Jan-17	Nov-17	164%	$ 380,000.00	$ 842,400.00	$ 842,400.00	100%
305	147401	Jan-17	Dec-17	150%	$ 276,054.24	$ 95,680.00	$ 95,680.00	100%
306	LTPGENKU	Aug-16	Dec-26	18%	$ 88,859,196.00	$ 1,000,000.00	$ 150,000.02	15%
307	133076KU	Mar-16	Dec-26	22%	$ 60,000.00	$ 557,779.20	$ 99,690.82	18%
308	144494KU	Jan-17	Nov-20	38%	$ 53,210.00	$ 104,584.00	$ 51,374.00	49%
309	148132KU	Jan-17	Dec-26	15%	$ 544,535.00	$ 612,899.80	$ 74,920.98	12%
310	148167KU	Jan-17	Nov-25	17%	$ 105,180.00	$ 105,180.00	$ 31,000.00	29%
311	148175KU	Jan-17	Nov-19	51%	$ 122,320.00	$ 305,770.00	$ 214,038.00	70%
312	KRELAY-17	Jan-17	Dec-17	150%	$ 275,000.00	$ 960,076.49	$ 960,076.49	100%
313	KRTU-17	Jan-17	Dec-17	150%	$ 260,000.00	$ 1,920,088.07	$ 1,920,088.07	100%
314	151754	Jan-17	Dec-26	15%	$ 20,360,999.98	$ 20,360,999.98	$ 5,437,476.37	27%
315	151763	Jan-17	Dec-26	15%	$ 1,463,879.97	$ 1,463,879.97	$ 395,999.99	27%
316	151764	Jan-17	Dec-21	30%	$ 5,435,760.02	$ 5,435,760.02	$ 1,584,000.03	29%
317	151765	Jan-17	Dec-26	15%	$ 8,629,000.01	$ 8,629,000.01	$ 1,574,224.98	18%
318	152619	Jan-17	Dec-17	150%	$ 660,000.00	$ 660,000.00	$ 660,000.00	100%
319	KTFFAIL17	Jan-17	Dec-17	150%	$ 1,500,036.95	$ 1,499,999.99	$ 1,499,999.99	100%
320	137730	Jan-17	Dec-17	150%	$ 50,000.00	$ 78,840.00	$ 78,840.00	100%
321	K5-2017	Jan-17	Dec-17	150%	$ 800,000.00	$ 48,351.75	$ 48,351.75	100%
322	K8-2017	Jan-17	Jun-18	100%	$ 600,000.00	$ 861,145.30	$ 861,145.30	100%
323	K9-2017	Jan-17	Dec-17	150%	$ 6,000,000.00	$ 23,472,000.00	$ 23,472,000.00	100%
324	KARM-2017	Jan-17	Dec-17	150%	$ 5,720,000.00	$ 5,460,000.00	$ 5,460,000.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
325	KINS-2017	Jan-17	Dec-17	150%	$ 980,000.00	$ 853,000.00	$ 853,000.00	100%
326	KOTH-2017	Jan-17	Dec-17	150%	$ 3,805,879.16	$ 4,608,879.16	$ 4,608,879.16	100%
327	123136	Jan-05	Dec-21	79%	$ 47,041,700.19	$ 41,886,068.03	$ 20,519,623.07	49%
328	152975	Jan-17	Dec-22	25%	$ 47,842,623.39	$ 47,842,623.39	$ 8,986,567.66	19%
329	152976	Jan-17	Dec-21	30%	$ 9,478,860.00	$ 9,478,860.00	$ 3,339,930.00	35%
330	152998	Jan-17	Dec-21	30%	$ 3,874,105.00	$ 3,874,105.00	$ 935,315.00	24%
331	152999	Jan-17	Dec-21	30%	$ 13,368,245.00	$ 13,368,245.00	$ 2,376,940.00	18%
332	153000	Jan-17	Dec-21	30%	$ 2,352,145.00	$ 2,352,145.00	$ 617,480.00	26%
333	152558	Jan-17	Dec-19	50%	$ 111,637.46	$ 111,637.46	$ 54,960.04	49%
334	148740	Jan-17	Dec-17	150%	$ 14,274.65	$ 14,999.37	$ 14,999.37	100%
335	148741	Jan-17	Dec-17	150%	$ 102,340.26	$ 103,736.21	$ 103,736.21	100%
336	148780	Jan-17	Dec-17	150%	$ 86,938.34	$ 65,874.96	$ 65,874.96	100%
337	152562	Jan-17	Dec-19	50%	$ 112,210.03	$ 112,210.03	$ 50,952.49	45%
338	152564	Jan-17	Dec-19	50%	$ 26,335.03	$ 26,335.03	$ 26,335.03	100%
339	148793	Jan-17	Dec-17	150%	$ 52,798.27	$ 53,468.15	$ 53,468.15	100%
340	148794	Jan-17	Dec-17	150%	$ 150,738.02	$ 147,220.87	$ 147,220.87	100%
341	148795	Jan-17	Dec-17	150%	$ 45,684.33	$ 46,459.43	$ 46,459.43	100%
342	148797	Jan-17	Dec-17	150%	$ 95,574.76	$ 96,839.41	$ 96,839.41	100%
343	148798	Jan-17	Dec-17	150%	$ 78,975.53	$ 79,803.16	$ 79,803.16	100%
344	148799	Jan-17	Dec-17	150%	$ 34,013.18	$ 34,072.52	$ 34,072.52	100%
345	152582	Jan-16	Dec-18	83%	$ 5,600,000.00	$ 5,600,000.00	$ 4,198,000.00	75%
346	150719	Jan-17	Oct-17	200%	$ (3,569.34)	$ (3,569.34)	$ (3,569.34)	100%
347	152566	Jan-17	Dec-19	50%	$ 111,065.08	$ 111,065.08	$ 54,530.70	49%
348	152824	Jan-17	Dec-18	75%	$ 1,131,620.00	$ 1,131,620.00	$ 847,050.02	75%
349	152829	Jan-17	Dec-17	150%	$ 120,285.00	$ 120,285.00	$ 120,285.00	100%
350	152832	Jan-17	Dec-17	150%	$ 524,480.72	$ 524,480.72	$ 524,480.72	100%
351	152865	Jan-17	Dec-18	75%	$ 800,430.00	$ 800,430.00	$ 670,880.00	84%
352	152565	Jan-17	Dec-19	50%	$ 103,549.97	$ 103,549.97	$ 48,912.49	47%
353	152590	Jan-17	Dec-19	50%	$ 89,310.00	$ 89,310.00	$ 41,792.53	47%
354	152591	Jan-17	Dec-19	50%	$ 89,310.00	$ 89,310.00	$ 41,792.53	47%
355	152592	Jan-17	Dec-19	50%	$ 89,310.00	$ 89,310.00	$ 41,792.53	47%
356	145407	Jan-17	Dec-19	50%	$ 1,500,000.00	$ 101,822,500.00	$ 31,851,249.98	31%
357	153085	Jan-17	Dec-19	50%	$ 52,982,500.00	$ 52,982,500.00	$ 28,258,750.00	53%
358	149531	Jun-16	Aug-18	92%	$ 10,000.00	$ 24,360.00	$ 24,360.00	100%
359	141892	Jan-17	Dec-17	150%	$ 131,000.00	$ 134,612.36	$ 134,612.36	100%
360	141893	Jan-18	Dec-18	49%	$ 135,000.00	$ 134,612.36	$ 40,079.31	30%
361	141714	Jan-18	Jul-18	85%	$ 45,000.00	$ 169,505.00	$ 169,505.00	100%
362	149530	May-17	Sep-17	280%	$ 50,000.00	$ 17,255.00	$ 17,255.00	100%
363	141640	Jun-17	Aug-17	433%	$ 65,000.00	$ 68,005.00	$ 68,005.00	100%
364	141643	May-18	Jul-18	66%	$ 66,500.00	$ 76,125.00	$ 10,150.00	13%
365	137571	Mar-17	Oct-17	199%	$ 70,000.00	$ 14,583.50	$ 14,583.50	100%
366	147754	Jan-17	Dec-17	154%	$ 71,666.00	$ 71,666.00	$ 71,666.00	100%
367	147786	Jan-17	Dec-17	150%	$ 42,000.00	$ 42,000.00	$ 42,000.00	100%
368	142363	Jan-17	Dec-17	150%	$ 168,000.00	$ 140,000.00	$ 140,000.00	100%
369	142368	Jan-18	Dec-18	49%	$ 168,000.00	$ 140,000.00	$ 42,000.00	30%
370	141584	Jun-17	Dec-18	68%	$ 5,528,601.00	$ 3,450,932.00	$ 3,450,932.00	100%
371	144836	Jan-15	Dec-19	70%	$ 1,500,000.00	$ 2,050,240.38	$ 500,000.00	24%
372	145015	Jan-17	Aug-17	225%	$ 25,000.00	$ 50,000.00	$ 50,000.00	100%
373	145017	Jan-18	Oct-18	59%	$ 50,000.00	$ 75,000.00	$ 65,000.00	87%
374	145020	Jan-18	Dec-18	49%	$ 75,000.00	$ 75,000.00	$ 55,000.00	73%
375	145022	Jan-18	Dec-18	49%	$ 25,000.00	$ 50,000.00	$ 35,000.00	70%
376	149478	Jul-15	Dec-17	120%	$ 102,000.00	$ 102,000.00	$ 102,000.00	100%
377	149479	Jul-15	Dec-18	85%	$ 104,000.00	$ 104,000.00	$ 52,000.00	50%
378	149482	Jul-15	Dec-18	85%	$ 122,000.00	$ 122,000.00	$ 60,999.98	50%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
379	149485	Jul-15	Dec-17	120%	$ 306,000.00	$ 141,000.00	$ 141,000.00	100%
380	149486	Jul-15	Dec-18	85%	$ 312,000.00	$ 312,000.00	$ 162,000.00	52%
381	149488	Jul-15	Dec-17	120%	$ 46,000.00	$ 46,000.00	$ 46,000.00	100%
382	149489	Jul-15	Dec-18	85%	$ 47,000.00	$ 47,000.00	$ 20,000.00	43%
383	149494	Jul-15	Dec-17	120%	$ 2,000,212.05	$ 2,000,000.00	$ 2,000,000.00	100%
384	149495	Jul-15	Dec-18	85%	$ 800,000.00	$ 800,000.00	$ 400,000.00	50%
385	152333	Jan-17	Dec-18	75%	$ 5,029,244.52	$ 5,029,244.52	$ 3,457,593.39	69%
386	152336	Jan-17	Dec-17	150%	$ 500,000.00	$ 500,000.00	$ 500,000.00	100%
387	152338	Jan-17	Dec-17	150%	$ 1,300,000.00	$ 1,300,000.00	$ 1,300,000.00	100%
388	152341	Jan-17	Dec-17	150%	$ 100,000.00	$ 100,000.00	$ 100,000.00	100%
389	152343	Jan-17	Dec-17	150%	$ 100,000.00	$ 100,000.00	$ 100,000.00	100%
390	152357	Jan-17	Dec-17	150%	$ 4,000.00	$ 4,000.00	$ 4,000.00	100%
391	152359	Jan-17	Dec-17	150%	$ 7,000.00	$ 7,000.00	$ 7,000.00	100%
392	152360	Jan-17	Dec-17	150%	$ 10,000.00	$ 10,000.00	$ 10,000.00	100%
393	152368	Jan-17	Dec-17	150%	$ 18,000.00	$ 18,000.00	$ 18,000.00	100%
394	152376	Jan-18	Dec-18	49%	$ 50,000.00	$ 50,000.00	$ 50,000.00	100%
395	152452	Jan-18	Dec-18	49%	$ 46,980.00	$ 46,980.00	$ 46,980.00	100%
396	152747	Jan-18	Dec-18	49%	$ 150,000.00	$ 150,000.00	$ 150,000.00	100%
397	152907	Jan-17	Dec-17	150%	$ 56,000.00	$ 56,000.00	$ 56,000.00	100%
398	IT0001K	Sep-17	Nov-17	336%	$ 168,000.00	$ 168,000.00	$ 168,000.00	100%
399	IT0002K	Jun-17	Sep-17	326%	$ 230,000.15	$ 230,000.15	$ 230,000.15	100%
400	IT0007K	Aug-17	Aug-17	1110%	$ 60,767.38	$ 60,767.38	$ 60,767.38	100%
401	IT0009K	Mar-17	Sep-17	228%	$ 20,700.00	$ 20,700.00	$ 20,700.00	100%
402	IT0010K	May-17	Jul-17	467%	$ 84,000.00	$ 84,000.00	$ 84,000.00	100%
403	IT0013K	Jul-17	Jul-17	1213%	$ 184,000.03	$ 184,000.03	$ 184,000.03	100%
404	IT0014K	Jul-17	Oct-17	298%	$ 46,000.00	$ 46,000.00	$ 46,000.00	100%
405	IT0017K	Aug-17	Apr-18	122%	$ 279,999.99	$ 279,999.99	$ 279,999.99	100%
406	IT0019K	Mar-17	Nov-17	177%	$ 170,200.00	$ 170,200.00	$ 170,200.00	100%
407	IT0020K	Aug-17	Oct-17	366%	$ 69,000.02	$ 69,000.02	$ 69,000.02	100%
408	IT0021K	Apr-17	Sep-17	250%	$ 57,500.00	$ 57,500.00	$ 57,500.00	100%
409	IT0022K	Aug-17	Sep-17	555%	$ 126,000.00	$ 126,000.00	$ 126,000.00	100%
410	IT0023K	Apr-17	Jul-17	376%	$ 56,000.00	$ 56,000.00	$ 56,000.00	100%
411	IT0025K	Oct-17	Nov-17	453%	$ 28,000.00	$ 28,000.00	$ 28,000.00	100%
412	IT0026K	Apr-17	Dec-18	71%	$ 22,540.00	$ 22,540.00	$ 19,780.00	88%
413	IT0027K	Apr-17	Sep-17	250%	$ 83,999.97	$ 83,999.97	$ 83,999.97	100%
414	IT0030K	Apr-17	Jul-17	376%	$ 57,064.55	$ 57,064.55	$ 57,064.55	100%
415	IT0031K	Nov-17	Nov-17	831%	$ 2,300.00	$ 2,300.00	$ 2,300.00	100%
416	IT0032K	Aug-17	Aug-17	1110%	$ 64,047.18	$ 64,047.18	$ 64,047.18	100%
417	IT0034K	Jun-17	Aug-17	433%	$ 168,000.00	$ 168,000.00	$ 168,000.00	100%
418	IT0035K	Nov-17	Nov-17	831%	$ 42,000.00	$ 42,000.00	$ 42,000.00	100%
419	IT0037K	Sep-17	Oct-17	503%	$ 56,000.00	$ 56,000.00	$ 56,000.00	100%
420	IT0041K	Sep-17	Jun-18	100%	$ 151,800.00	$ 151,800.00	$ 151,800.00	100%
421	IT0042K	Jun-17	Jul-17	657%	$ 42,000.00	$ 42,000.00	$ 42,000.00	100%
422	IT0043K	Mar-17	Sep-17	228%	$ 161,000.00	$ 161,000.00	$ 161,000.00	100%
423	IT0045K	May-17	May-18	108%	$ 517,920.18	$ 517,920.18	$ 517,920.18	100%
424	IT0046K	Apr-17	Jul-17	376%	$ 138,000.00	$ 138,000.00	$ 138,000.00	100%
425	IT0052K	Jul-17	Jul-17	1213%	$ 11,500.00	$ 11,500.00	$ 11,500.00	100%
426	IT0055K	Apr-17	Dec-17	166%	$ 69,000.00	$ 69,000.00	$ 69,000.00	100%
427	IT0058K	Mar-17	Oct-17	199%	$ 36,340.00	$ 36,340.00	$ 36,340.00	100%
428	IT0063K	Jun-17	Jul-17	657%	$ 28,000.00	$ 28,000.00	$ 28,000.00	100%
429	IT0064K	Apr-17	Nov-17	187%	$ 11,500.00	$ 11,500.00	$ 11,500.00	100%
430	IT0066K	Mar-17	Nov-17	177%	$ 160,999.92	$ 160,999.92	$ 160,999.92	100%
431	IT0068K	May-17	Aug-17	348%	$ 16,790.00	$ 16,790.00	$ 16,790.00	100%
432	IT0070K	Apr-17	Sep-17	250%	$ 151,110.01	$ 151,110.01	$ 151,110.01	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
433	IT0072K	Mar-17	Dec-17	159%	$ 149,999.95	$ 149,999.95	$ 149,999.95	100%
434	IT0075K	Mar-17	Oct-18	80%	$ 335,999.79	$ 335,999.79	$ 260,399.90	78%
435	IT0076K	Jun-17	Jul-18	93%	$ 3,168,749.63	$ 3,168,749.63	$ 3,101,129.65	98%
436	IT0080K	Aug-17	Oct-17	366%	$ 34,500.00	$ 34,500.00	$ 34,500.00	100%
437	IT0083K	Apr-17	Aug-17	299%	$ 392,000.00	$ 392,000.00	$ 392,000.00	100%
438	IT0087K	Jul-17	Aug-17	597%	$ 108,100.01	$ 108,100.01	$ 108,100.01	100%
439	IT0088K	Mar-17	Dec-17	159%	$ 111,999.91	$ 111,999.91	$ 111,999.91	100%
440	IT0089K	Jun-17	Aug-17	433%	$ 42,000.00	$ 42,000.00	$ 42,000.00	100%
441	IT0091K	Aug-17	Dec-17	219%	$ 140,000.00	$ 140,000.00	$ 140,000.00	100%
442	IT0092K	May-17	Sep-17	280%	$ 46,000.02	$ 46,000.02	$ 46,000.02	100%
443	IT0093K	Mar-17	Sep-17	228%	$ 28,542.99	$ 28,542.99	$ 28,542.99	100%
444	IT0095K	May-17	Sep-17	280%	$ 115,000.00	$ 115,000.00	$ 115,000.00	100%
445	IT0098K	Apr-17	Oct-17	214%	$ 23,000.00	$ 23,000.00	$ 23,000.00	100%
446	IT0099K	Aug-17	Aug-17	1110%	$ 11,500.00	$ 11,500.00	$ 11,500.00	100%
447	IT0100K	Mar-17	Oct-17	199%	$ 22,999.85	$ 22,999.85	$ 22,999.85	100%
448	IT0104K	Mar-17	Sep-17	228%	$ 29,900.00	$ 29,900.00	$ 29,900.00	100%
449	IT0108K	Mar-17	Nov-17	177%	$ 112,000.00	$ 112,000.00	$ 112,000.00	100%
450	IT0109K	Aug-17	Aug-17	1110%	$ 23,000.00	$ 23,000.00	$ 23,000.00	100%
451	IT0110K	Jul-17	Dec-17	199%	$ 56,000.00	$ 56,000.00	$ 56,000.00	100%
452	IT0111K	Mar-17	Nov-18	76%	$ 167,999.99	$ 167,999.99	$ 97,999.99	58%
453	IT0112K	May-17	Aug-17	348%	$ 56,000.00	$ 56,000.00	$ 56,000.00	100%
454	IT0116K	Mar-17	Jul-17	320%	$ 69,000.00	$ 69,000.00	$ 69,000.00	100%
455	IT0117K	Apr-17	Aug-17	299%	$ 230,000.18	$ 230,000.18	$ 230,000.18	100%
456	IT0118K	Oct-17	Nov-17	453%	$ 126,500.10	$ 126,500.10	$ 126,500.10	100%
457	IT0120K	Sep-17	Dec-17	250%	$ 267,168.14	$ 267,168.14	$ 267,168.14	100%
458	IT0123K	Apr-17	Sep-17	250%	$ 69,000.00	$ 69,000.00	$ 69,000.00	100%
459	IT0124K	Jun-17	Aug-17	433%	$ 168,000.00	$ 168,000.00	$ 168,000.00	100%
460	IT0201K	Mar-18	Aug-18	66%	$ 448,000.00	$ 448,000.00	$ 336,000.00	75%
461	IT0202K	Jun-18	Sep-18	24%	$ 229,999.43	$ 229,999.43	$ 137,999.62	60%
462	IT0204K	Jan-18	Dec-18	49%	$ 122,359.22	$ 122,359.22	$ 71,299.66	58%
463	IT0205K	Oct-18	Nov-18	-155%	$ 111,999.99	$ 111,999.99	$ (0.01)	0%
464	IT0206K	Jan-18	Dec-18	49%	$ 57,500.06	$ 57,500.06	$ 39,100.07	68%
465	IT0207K	Mar-18	Sep-18	57%	$ 20,700.00	$ 20,700.00	$ 13,800.00	67%
466	IT0208K	Apr-18	Apr-18	310%	$ 9,200.00	$ 9,200.00	$ 9,200.00	100%
467	IT0209K	Apr-18	Aug-18	59%	$ 183,999.90	$ 183,999.90	$ 91,999.95	50%
468	IT0211K	Jan-18	Dec-18	49%	$ 229,999.69	$ 229,999.69	$ 121,439.82	53%
469	IT0212K	Jan-18	Aug-18	74%	$ 50,139.80	$ 50,139.80	$ 40,939.88	82%
470	IT0213K	Feb-18	Aug-18	71%	$ 76,359.68	$ 76,359.68	$ 57,959.73	76%
471	IT0215K	Jan-18	Dec-18	49%	$ 206,999.28	$ 206,999.28	$ 103,499.64	50%
472	IT0216K	Mar-18	Oct-18	50%	$ 170,200.00	$ 170,200.00	$ 66,700.00	39%
473	IT0219K	Apr-18	Mar-19	25%	$ 573,999.99	$ 573,999.99	$ 142,799.99	25%
474	IT0220K	Jan-18	Jun-19	33%	$ 223,999.99	$ 223,999.99	$ 111,999.99	50%
475	IT0221K	May-18	Sep-18	39%	$ 57,086.89	$ 57,086.89	$ 44,799.96	78%
476	IT0224K	May-18	Jul-18	66%	$ 68,999.94	$ 68,999.94	$ 45,999.96	67%
477	IT0226K	Aug-18	Oct-18	-35%	$ 41,999.99	$ 41,999.99	$ (0.01)	0%
478	IT0234K	Jan-18	Dec-18	49%	$ 34,500.00	$ 34,500.00	$ 17,250.00	50%
479	IT0237K	Feb-18	Dec-18	45%	$ 206,999.82	$ 206,999.82	$ 82,799.98	40%
480	IT0238K	Feb-18	Oct-18	55%	$ 23,000.00	$ 23,000.00	$ 13,800.00	60%
481	IT0240K	Jul-18	Sep-18	-1%	$ 111,999.99	$ 111,999.99	$ (0.01)	0%
482	IT0241K	Mar-18	Nov-19	19%	$ 559,999.96	$ 559,999.96	$ 98,000.00	18%
483	IT0242K	Feb-18	Dec-18	45%	$ 223,099.21	$ 223,099.21	$ 89,239.62	40%
484	IT0243K	Apr-18	Apr-18	310%	$ 171,821.04	$ 171,821.04	$ 171,821.04	100%
485	IT0244K	Apr-18	Dec-18	33%	$ 69,000.00	$ 69,000.00	$ 23,000.00	33%
486	IT0245K	Mar-18	Oct-18	50%	$ 34,960.00	$ 34,960.00	$ 15,640.00	45%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
487	IT0246K	Jan-18	Oct-18	59%	$ 531,999.99	$ 531,999.99	$ 319,199.99	60%
488	IT0247K	Jan-18	Dec-18	49%	$ 140,000.00	$ 140,000.00	$ 67,200.00	48%
489	IT0248K	Jan-18	Nov-18	54%	$ 91,999.54	$ 91,999.54	$ 48,299.74	52%
490	IT0249K	Jan-18	Dec-18	49%	$ 48,760.00	$ 48,760.00	$ 26,680.00	55%
491	IT0250K	Jun-18	Jul-18	48%	$ 28,000.00	$ 28,000.00	$ 14,000.00	50%
492	IT0251K	Feb-18	Nov-18	49%	$ 18,400.00	$ 18,400.00	$ 9,200.00	50%
493	IT0252K	Jun-18	Jun-18	100%	$ 45,999.99	$ 45,999.99	$ 45,999.99	100%
494	IT0253K	Feb-18	Dec-18	45%	$ 68,999.17	$ 68,999.17	$ 27,599.62	40%
495	IT0254K	May-18	Aug-18	49%	$ 23,000.00	$ 23,000.00	$ 11,500.00	50%
496	IT0255K	Jun-18	Jun-18	100%	$ 17,250.00	$ 17,250.00	$ 17,250.00	100%
497	IT0256K	Jan-18	Nov-18	54%	$ 57,500.00	$ 57,500.00	$ 32,660.00	57%
498	IT0258K	May-18	Aug-18	49%	$ 69,999.99	$ 69,999.99	$ 34,999.99	50%
499	IT0259K	Jan-18	Dec-18	49%	$ 400,199.54	$ 400,199.54	$ 257,599.81	64%
500	IT0260K	Jan-18	Dec-18	49%	$ 91,999.42	$ 91,999.42	$ 41,399.71	45%
501	IT0261K	May-18	Jul-18	66%	$ 74,999.99	$ 74,999.99	$ 49,999.99	67%
502	IT0263K	Jan-18	Oct-18	59%	$ 138,000.01	$ 138,000.01	$ 85,099.99	62%
503	IT0264K	Jun-18	Mar-19	10%	$ 447,999.99	$ 447,999.99	$ 27,999.99	6%
504	IT0265K	Mar-18	Sep-18	57%	$ 46,000.00	$ 46,000.00	$ 23,000.00	50%
505	IT0266K	Mar-18	Dec-18	40%	$ 111,999.99	$ 111,999.99	$ 44,799.99	40%
506	IT0267K	Jan-18	Mar-18	202%	$ 42,000.00	$ 42,000.00	$ 42,000.00	100%
507	IT0268K	Jan-18	Mar-18	202%	$ 42,000.00	$ 42,000.00	$ 42,000.00	100%
508	IT0269K	Feb-18	Mar-18	257%	$ 56,000.00	$ 56,000.00	$ 56,000.00	100%
509	IT0270K	Mar-18	Jun-18	100%	$ 83,999.95	$ 83,999.95	$ 83,999.95	100%
510	IT0271K	Apr-18	Apr-18	310%	$ 137,999.98	$ 137,999.98	$ 137,999.98	100%
511	IT0274K	Feb-18	Nov-18	49%	$ 419,997.99	$ 419,997.99	$ 209,998.99	50%
512	IT0275K	May-18	Sep-18	39%	$ 46,000.00	$ 46,000.00	$ 23,000.00	50%
513	IT0276K	Mar-18	Oct-18	50%	$ 39,099.86	$ 39,099.86	$ 19,342.87	49%
514	IT0277K	Feb-18	Nov-18	49%	$ 211,599.59	$ 211,599.59	$ 193,199.63	91%
515	IT0278K	May-18	May-18	200%	$ 29,900.00	$ 29,900.00	$ 29,900.00	100%
516	IT0279K	May-18	May-18	200%	$ 29,900.00	$ 29,900.00	$ 29,900.00	100%
517	IT0280K	Apr-18	Oct-18	42%	$ 23,000.00	$ 23,000.00	$ 11,500.00	50%
518	IT0282K	Mar-18	Oct-18	50%	$ 22,999.80	$ 22,999.80	$ 9,659.91	42%
519	IT0283K	Apr-18	Jul-18	74%	$ 115,000.00	$ 115,000.00	$ 80,500.00	70%
520	IT0284K	Mar-18	Mar-18	403%	$ 46,000.00	$ 46,000.00	$ 46,000.00	100%
521	IT0287K	Jan-18	Dec-18	49%	$ 1,313,322.76	$ 1,313,322.76	$ 643,999.42	49%
522	IT0288K	Jan-18	Nov-18	54%	$ 45,999.42	$ 45,999.42	$ 16,099.76	35%
523	IT0289K	Apr-18	Oct-18	42%	$ 56,000.00	$ 56,000.00	$ 8,400.00	15%
524	IT0290K	May-18	Aug-18	49%	$ 55,999.99	$ 55,999.99	$ 27,999.99	50%
525	IT0291K	Mar-18	Dec-18	40%	$ 97,999.69	$ 97,999.69	$ 33,599.87	34%
526	IT0295K	Feb-18	Nov-18	49%	$ 73,600.00	$ 73,600.00	$ 2,116.00	3%
527	IT0296K	Apr-18	Jul-18	74%	$ 45,999.96	$ 45,999.96	$ 34,499.97	75%
528	IT0297K	Feb-18	Dec-18	45%	$ 68,999.98	$ 68,999.98	$ 33,119.99	48%
529	IT0298K	Apr-18	Sep-18	49%	$ 69,000.00	$ 69,000.00	$ 46,000.00	67%
530	IT0299K	May-18	Aug-18	49%	$ 55,999.99	$ 55,999.99	$ 27,999.99	50%
531	IT0300K	Jan-18	Aug-19	30%	$ 1,091,999.54	$ 1,091,999.54	$ 335,999.81	31%
532	IT0301K	Jan-18	Dec-18	49%	$ 436,999.51	$ 436,999.51	$ 390,999.74	89%
533	IT0305K	Jan-18	Dec-18	49%	$ 218,499.96	$ 218,499.96	$ 197,800.04	91%
534	141391	Jan-15	Dec-21	50%	$ 320,000.00	$ 162,500.00	$ 65,000.00	40%
535	141353	Jan-17	Dec-17	150%	$ 100,000.00	$ 100,000.00	$ 100,000.00	100%
536	145122	Jan-18	Dec-18	49%	$ 60,000.00	$ 100,000.00	$ 50,000.00	50%
537	145127	Jan-18	Dec-18	49%	$ 16,000.00	$ 16,000.00	$ 16,000.00	100%
538	149345	Jan-16	Dec-21	42%	$ 69,500.00	$ 611,200.00	$ 341,200.00	56%
539	152964	Jul-16	Dec-23	26%	$ 72,565,000.05	$ 72,565,000.05	$ 814,000.00	1%
540	152965	Jul-16	Dec-23	26%	$ 130,930,037.63	$ 130,930,037.63	$ 788,000.00	1%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
541	152968	Jul-16	Dec-22	30%	$ 31,584,238.19	$ 31,584,238.19	$ 3,217,788.00	10%
542	132001KU	Apr-17	Nov-17	187%	$ 2,511,810.00	$ 2,702,700.00	$ 2,702,700.00	100%
543	152004KU	Jan-17	Dec-18	75%	$ 257,866.10	$ 114,575.77	$ 114,575.77	100%
544	152005KU	Apr-17	Dec-18	71%	$ 257,866.10	$ 114,575.77	$ 114,575.77	100%
545	152013KU	Jan-17	Dec-18	75%	$ 135,705.75	$ 145,525.12	$ 145,525.12	100%
546	152014KU	Jan-18	Dec-19	25%	$ 143,969.61	$ 149,890.01	$ 149,890.01	100%
547	134113KU	Jan-17	Jun-18	100%	$ 3,150,090.00	$ 1,888,697.21	$ 1,888,697.21	100%
548	135245KU	Jan-18	Jun-18	100%	$ 1,560,560.00	$ 1,607,269.05	$ 1,607,269.05	100%
549	137633KU	Jan-18	Dec-18	49%	$ 91,125.00	$ 94,770.01	$ 94,770.01	100%
550	140034KU	Jan-18	Dec-18	49%	$ 27,778.68	$ 28,080.00	$ 28,080.00	100%
551	140048KU	Jan-17	Dec-18	75%	$ 932,463.86	$ 793,268.32	$ 793,268.32	100%
552	140614KU	Jan-18	Dec-26	5%	$ 621,641.20	$ 1,539,620.08	$ 312,470.08	20%
553	149019KU	Jan-18	Dec-18	49%	$ 127,047.69	$ 126,360.00	$ 126,360.00	100%
554	150013KU	Jan-18	May-18	120%	$ 466,231.93	$ 468,706.17	$ 468,706.17	100%
555	150022KU	Jan-17	Dec-17	150%	$ 101,305.43	$ 101,843.04	$ 101,843.04	100%
556	150054KU	Jan-18	Dec-18	49%	$ 170,951.74	$ 171,858.97	$ 171,858.97	100%
557	150058KU	Jun-16	Dec-18	80%	$ 55,257.32	$ 37,440.00	$ 18,720.00	50%
558	150075KU	Jan-18	Dec-18	49%	$ 124,329.48	$ 142,155.52	$ 142,155.52	100%
559	152061KU	Jan-17	Dec-18	75%	$ 317,418.75	$ 317,418.75	$ 317,418.75	100%
560	152068KU	Jan-18	Dec-18	49%	$ 1,249,425.00	$ 1,249,425.00	$ 1,249,425.00	100%
561	152090KU	Jan-17	Dec-17	150%	$ 103,455.00	$ 103,455.00	$ 103,455.00	100%
562	152095KU	Jan-18	Dec-18	49%	$ 95,225.63	$ 95,225.63	$ 95,225.63	100%
563	152099KU	Jan-17	Dec-18	75%	$ 730,063.13	$ 730,063.13	$ 730,063.13	100%
564	152665KU	Jan-18	Dec-24	7%	$ 503,944.96	$ 503,944.96	$ 234,596.96	47%
565	152691KU	Jan-18	Dec-18	49%	$ 952,256.25	$ 952,256.25	$ 952,256.25	100%
566	152693KU	Jan-17	Dec-27	14%	$ 430,731.88	$ 430,731.88	$ 77,497.20	18%
567	153015KU	Jan-17	Dec-18	75%	$ 16,092.71	$ 65,074.88	$ 65,074.88	100%
568	153016KU	Jan-17	Dec-18	75%	$ 16,092.71	$ 65,074.88	$ 65,074.88	100%
569	153034KU	Jan-18	Dec-18	49%	$ 95,285.77	$ 94,770.01	$ 94,770.01	100%
570	153053KU	Jan-17	Dec-19	50%	$ 952,857.68	$ 947,700.02	$ 947,700.02	100%
571	153062KU	Jan-18	Dec-18	49%	$ 381,143.07	$ 379,080.00	$ 379,080.00	100%
572	153064KU	Jan-18	Dec-18	49%	$ 127,418.27	$ 126,967.50	$ 126,967.50	100%
573	161002KU	Jan-18	Jun-18	100%	$ 559,473.35	$ 541,382.40	$ 541,382.40	100%
574	161003KU	Jan-18	Dec-18	49%	$ 170,950.71	$ 171,857.92	$ 171,857.92	100%
575	126072	May-18	Dec-18	28%	$ 69,010.56	$ 69,350.00	$ 69,350.00	100%
576	126073	May-18	Dec-18	28%	$ 21,000.14	$ 19,950.00	$ 19,950.00	100%
577	131242	May-18	Aug-18	65%	$ 34,999.90	$ 33,250.00	$ 33,250.00	100%
578	133070	Jan-17	May-18	106%	$ 1,198,000.00	$ 1,401,000.00	$ 1,401,000.00	100%
579	133911	Jan-18	Dec-18	54%	$ 120,000.00	$ 114,000.00	$ 114,000.00	100%
580	133961	Jan-18	Jun-18	119%	$ 120,000.00	$ 113,320.00	$ 113,320.00	100%
581	133971	Jan-18	May-18	120%	$ 4,427,000.00	$ 4,040,000.00	$ 4,040,000.00	100%
582	135111	Nov-17	Aug-18	80%	$ 94,500.00	$ 90,880.00	$ 90,880.00	100%
583	135115	Jan-18	Oct-18	66%	$ 381,000.00	$ 356,950.00	$ 356,950.00	100%
584	144426	Jan-17	Jun-26	16%	$ 171,000.00	$ 167,000.00	$ 31,000.00	19%
585	144434	May-18	Dec-19	10%	$ 4,871,000.00	$ 1,938,648.00	$ 725,000.00	37%
586	144436	Jun-17	Jun-18	108%	$ 1,541,000.00	$ 1,464,822.00	$ 1,464,822.00	100%
587	144447	Jan-18	Aug-18	85%	$ 135,000.00	$ 150,000.00	$ 150,000.00	100%
588	147903	Jul-15	May-18	103%	$ 96,000.00	$ 87,520.18	$ 87,520.18	100%
589	147920	Jan-18	May-18	120%	$ 81,640.00	$ 81,640.00	$ 81,640.00	100%
590	149126	Jan-17	May-18	106%	$ 613,420.00	$ 613,280.00	$ 613,280.00	100%
591	149127	Jan-17	May-18	106%	$ 570,380.00	$ 571,000.00	$ 571,000.00	100%
592	149129	Jan-17	May-18	106%	$ 454,300.00	$ 454,200.00	$ 454,200.00	100%
593	151990	Nov-17	May-18	114%	$ 110,000.00	$ 110,000.00	$ 110,000.00	100%
594	151991	Nov-17	May-18	114%	$ 530,000.00	$ 530,000.00	$ 530,000.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
595	152981	Nov-16	Dec-26	16%	$ 855,357.00	$ 855,357.00	$ 79,040.00	9%
596	BRMISCCAP	Nov-16	Dec-26	16%	$ 5,000,000.00	$ 5,000,000.00	$ 500,000.00	10%
597	123906	Jun-16	Dec-21	37%	$ 18,278,840.00	$ 15,090,470.00	$ 3,840,280.00	25%
598	131972	Mar-16	Dec-22	34%	$ 22,234,440.00	$ 14,599,082.40	$ 122,760.00	1%
599	139855	Jan-17	Aug-17	257%	$ 242,898.00	$ 233,000.00	$ 233,000.00	100%
600	144541	Aug-17	Dec-19	38%	$ 11,000,000.00	$ 10,900,000.00	$ 1,818,181.80	17%
601	147949	Jan-17	Dec-18	78%	$ 10,624,000.00	$ 10,709,804.00	$ 2,550,000.00	24%
602	124266	Jan-18	Mar-18	203%	$ 42,000.29	$ 43,680.00	$ 43,680.00	100%
603	130997	Feb-18	Nov-18	49%	$ 164,999.67	$ 171,600.00	$ 171,600.00	100%
604	131980	Jan-17	Nov-18	78%	$ 5,000,000.00	$ 3,333,200.00	$ 2,132,000.00	64%
605	131986	Jan-17	Nov-18	78%	$ 14,500,000.00	$ 4,072,616.51	$ 1,005,310.81	25%
606	133736	Jan-17	Dec-17	163%	$ 600,000.00	$ 624,000.00	$ 624,000.00	100%
607	133737	Jan-17	Dec-17	163%	$ 600,000.00	$ 624,000.00	$ 624,000.00	100%
608	137046	Jan-17	Dec-17	150%	$ 602,000.00	$ 166,400.00	$ 166,400.00	100%
609	137069	Jan-17	Dec-17	150%	$ 525,312.00	$ 472,428.90	$ 472,428.90	100%
610	137304	Jan-18	Dec-18	49%	$ 640,000.00	$ 665,600.00	$ 665,600.00	100%
611	137307	Jan-18	Dec-18	46%	$ 640,000.00	$ 665,600.00	$ 665,600.00	100%
612	137321	Jan-18	Dec-18	49%	$ 700,000.00	$ 728,000.00	$ 728,000.00	100%
613	137372	Jan-18	Dec-18	49%	$ 675,000.00	$ 702,000.00	$ 702,000.00	100%
614	137574	Jan-18	Dec-18	49%	$ 975,000.00	$ 1,014,000.00	$ 338,000.00	33%
615	140024	Jan-17	Dec-17	150%	$ 123,460.80	$ 124,800.00	$ 124,800.00	100%
616	140026	Jan-18	Dec-18	49%	$ 123,460.80	$ 124,800.00	$ 62,400.00	50%
617	140166	Jan-18	Aug-18	71%	$ 41,153.60	$ 41,600.00	$ 41,600.00	100%
618	140173	Jan-17	Nov-17	164%	$ 270,584.92	$ 323,232.00	$ 323,232.00	100%
619	140179	Jan-17	Dec-18	78%	$ 3,086,520.00	$ 3,120,000.00	$ 3,120,000.00	100%
620	140182	Jan-18	Nov-18	54%	$ 695,495.84	$ 703,040.00	$ 335,920.00	48%
621	140203	Jan-17	Dec-17	150%	$ 2,469,216.00	$ 3,719,635.51	$ 3,719,635.51	100%
622	140210	Jan-18	Nov-18	54%	$ 72,018.80	$ 85,280.00	$ 85,280.00	100%
623	144299	Jan-17	Dec-17	151%	$ 215,152.22	$ 216,294.01	$ 216,294.01	100%
624	144300	Jan-17	Dec-17	163%	$ 148,758.40	$ 149,547.84	$ 149,547.84	100%
625	144302	Jan-17	Dec-19	51%	$ 8,572,984.37	$ 7,746,426.74	$ 1,149,945.49	15%
626	144314	Jan-17	Dec-17	150%	$ 244,998.01	$ 244,998.01	$ 244,998.01	100%
627	144316	Jan-18	Dec-18	54%	$ 200,815.98	$ 201,881.69	$ 20,800.00	10%
628	144326	Mar-17	Dec-18	76%	$ 1,557,972.06	$ 2,492,706.43	$ 2,492,706.43	100%
629	144342	Jan-17	Dec-17	150%	$ 173,971.48	$ 174,894.72	$ 174,894.72	100%
630	147294	Jan-17	Dec-17	151%	$ 67,967.90	$ 67,600.00	$ 67,600.00	100%
631	147343	Apr-17	Apr-18	115%	$ 1,280,000.00	$ 1,273,001.60	$ 1,273,001.60	100%
632	147406	Jan-17	Dec-18	74%	$ 194,492.76	$ 85,114.00	$ 85,114.00	100%
633	147413	Jan-17	Dec-18	74%	$ 194,492.76	$ 85,114.00	$ 85,114.00	100%
634	147414	Jan-17	Dec-18	74%	$ 194,492.76	$ 85,114.00	$ 85,114.00	100%
635	147415	Jan-17	Dec-18	74%	$ 201,812.38	$ 85,114.00	$ 85,114.00	100%
636	147418	Jan-17	Dec-18	74%	$ 201,812.38	$ 85,114.00	$ 85,114.00	100%
637	147441	May-17	Dec-18	71%	$ 900,000.00	$ 895,128.44	$ 895,128.44	100%
638	147447	Jan-17	Dec-18	76%	$ 188,218.80	$ 187,200.00	$ 187,200.00	100%
639	147657	Jan-18	Dec-18	49%	$ 475,775.30	$ 473,200.00	$ 473,200.00	100%
640	147673	Jan-17	Dec-17	150%	$ 122,304.15	$ 121,642.13	$ 121,642.13	100%
641	147703	Jan-17	Dec-17	152%	$ 26,141.50	$ 26,000.00	$ 26,000.00	100%
642	147710	Jan-17	Dec-17	152%	$ 26,141.50	$ 26,000.00	$ 26,000.00	100%
643	147862	Jan-17	Dec-17	150%	$ 627,396.00	$ 624,000.00	$ 624,000.00	100%
644	147913	Jan-18	Dec-18	49%	$ 303,234.08	$ 301,592.73	$ 301,592.73	100%
645	151337	Jun-17	Nov-17	239%	$ 795,639.27	$ 795,639.27	$ 795,639.27	100%
646	151358	Jan-17	Nov-17	164%	$ 355,067.45	$ 355,067.45	$ 355,067.45	100%
647	151360	Feb-18	May-18	125%	$ 721,136.00	$ 721,136.00	$ 721,136.00	100%
648	151369	May-18	May-19	15%	$ 1,472,016.02	$ 1,472,016.02	$ 49,738.01	3%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
649	151371	Mar-17	Nov-17	177%	$ 497,432.00	$ 497,432.00	$ 497,432.00	100%
650	151372	May-17	Sep-17	280%	$ 547,144.00	$ 547,144.00	$ 547,144.00	100%
651	151378	Jan-18	Mar-18	202%	$ 348,192.00	$ 348,192.00	$ 348,192.00	100%
652	151380	Feb-18	May-18	125%	$ 348,192.00	$ 348,192.00	$ 348,192.00	100%
653	151381	Feb-18	May-18	125%	$ 348,192.00	$ 348,192.00	$ 348,192.00	100%
654	151383	Jan-18	Apr-18	151%	$ 348,192.00	$ 348,192.00	$ 348,192.00	100%
655	151384	Jan-18	Apr-18	151%	$ 348,192.00	$ 348,192.00	$ 348,192.00	100%
656	151386	Sep-16	Nov-17	150%	$ 49,712.00	$ 49,712.00	$ 49,712.00	100%
657	151387	Jan-18	May-18	120%	$ 69,620.76	$ 69,620.76	$ 69,620.76	100%
658	151389	Jan-18	May-18	120%	$ 69,620.76	$ 69,620.76	$ 69,620.76	100%
659	151390	Jan-17	Dec-25	17%	$ 1,440,000.00	$ 1,440,000.00	$ 360,000.00	25%
660	151393	Jan-17	Dec-17	150%	$ 556,968.91	$ 556,968.91	$ 556,968.91	100%
661	151401	Nov-17	Nov-18	61%	$ 477,542.01	$ 477,542.01	$ 169,078.01	35%
662	151403	Mar-18	Nov-18	44%	$ 338,208.00	$ 338,208.00	$ 29,848.00	9%
663	151413	Sep-17	Nov-17	336%	$ 109,408.00	$ 109,408.00	$ 109,408.00	100%
664	151415	Apr-18	Aug-18	59%	$ 168,833.60	$ 168,833.60	$ 168,833.60	100%
665	151421	Apr-18	Jul-18	74%	$ 39,728.00	$ 39,728.00	$ 39,728.00	100%
666	151422	Jun-17	Oct-17	259%	$ 298,480.00	$ 298,480.00	$ 298,480.00	100%
667	151423	Jun-18	Oct-18	19%	$ 298,480.00	$ 298,480.00	$ 248,768.00	83%
668	151436	Aug-17	Oct-17	366%	$ 397,852.00	$ 397,852.00	$ 397,852.00	100%
669	152005	Jan-17	Dec-19	50%	$ 312,614.67	$ 312,614.67	$ 104,204.89	33%
670	152006	Jan-17	Dec-19	50%	$ 312,614.67	$ 312,614.67	$ 104,204.89	33%
671	152796	Feb-18	May-18	125%	$ 41,600.00	$ 41,600.00	$ 41,600.00	100%
672	152798	Jul-17	Oct-17	298%	$ 41,600.00	$ 41,600.00	$ 41,600.00	100%
673	152814	Apr-18	Jul-18	74%	$ 343,200.00	$ 343,200.00	$ 343,200.00	100%
674	152821	Aug-17	Dec-17	219%	$ 202,239.98	$ 202,239.98	$ 202,239.98	100%
675	152825	May-17	Aug-17	348%	$ 202,399.99	$ 202,399.99	$ 202,399.99	100%
676	152833	Apr-17	Aug-17	299%	$ 141,600.00	$ 141,600.00	$ 141,600.00	100%
677	152888	Jan-17	Dec-17	150%	$ 110,000.74	$ 110,000.74	$ 110,000.74	100%
678	152894	Aug-16	Dec-17	135%	$ 393,433.56	$ 393,433.56	$ 393,433.56	100%
679	153183	Aug-17	Dec-17	219%	$ 58,240.00	$ 58,240.00	$ 58,240.00	100%
680	148086 KU	Sep-17	Dec-17	250%	$ 164,500.00	$ 164,500.00	$ 164,500.00	100%
681	151999 KU	Jun-16	Dec-17	131%	$ 47,000.00	$ 47,000.00	$ 47,000.00	100%
682	152001 KU	Jun-16	Jun-18	100%	$ 47,000.00	$ 47,000.00	$ 47,000.00	100%
683	148092 KU	Feb-17	Dec-17	154%	$ 8,121,360.00	$ 7,606,560.00	$ 7,606,560.00	100%
684	148102 KU	Feb-17	Dec-17	154%	$ 366,600.00	$ 298,746.00	$ 298,746.00	100%
685	151949 KU	Jun-16	Dec-17	131%	$ 195,000.00	$ 195,000.00	$ 195,000.00	100%
686	152050 KU	Jun-16	Oct-17	147%	$ 195,000.00	$ 195,000.00	$ 195,000.00	100%
687	152051 KU	Jun-16	Dec-17	131%	$ 273,000.00	$ 273,000.00	$ 273,000.00	100%
688	151917	Jan-17	Sep-17	200%	$ 775,000.00	$ 775,000.00	$ 775,000.00	100%
689	140344KU	Jan-18	Dec-18	49%	$ 25,477.75	$ 26,125.00	$ 26,125.00	100%
690	132756KU	Jan-14	Nov-27	32%	$ 291,000.00	$ 844,620.80	$ 162,686.00	19%
691	144510KU	Jan-18	Dec-19	25%	$ 214,060.00	$ 173,694.40	$ 70,334.00	40%
692	152124KU	Jan-17	Nov-17	164%	$ 125,385.50	$ 125,385.50	$ 125,385.50	100%
693	152126KU	Jan-18	Nov-20	17%	$ 220,176.00	$ 220,176.00	$ 36,696.00	17%
694	152128KU	Jan-18	Jul-18	85%	$ 36,696.00	$ 36,696.00	$ 36,696.00	100%
695	131864	Jan-17	Dec-17	150%	$ 324,996.00	$ 655,271.02	$ 655,271.02	100%
696	131865	Jan-18	Dec-18	49%	$ 324,996.00	$ 650,840.00	$ 564,067.43	87%
697	137531	Jan-17	Dec-17	150%	$ 300,000.00	$ 280,000.01	$ 280,000.01	100%
698	137532	Jan-18	Dec-18	49%	$ 300,000.00	$ 280,000.00	$ 242,669.29	87%
699	137537	Jan-17	Dec-17	150%	$ 150,000.00	$ 140,000.01	$ 140,000.01	100%
700	139629	Jan-17	Dec-17	150%	$ 127,295.03	$ 120,000.05	$ 120,000.05	100%
701	139630	Jan-18	Dec-18	49%	$ 127,335.03	$ 120,000.00	$ 104,001.13	87%
702	144118	Aug-16	Dec-18	75%	$ 1,634,980.06	$ 3,916,059.51	$ 3,607,439.77	92%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
703	148482	Jan-17	Dec-17	150%	$ 179,285.69	$ 320,580.36	$ 320,580.36	100%
704	148990	Jan-17	Dec-17	150%	$ 149,731.46	$ 147,054.65	$ 147,054.65	100%
705	151465	Jan-18	Dec-19	25%	$ 3,959,725.31	$ 3,959,725.31	$ 17,762.10	0%
706	151744	Jan-17	Dec-17	150%	$ 243,624.99	$ 243,624.99	$ 243,624.99	100%
707	151775	Jan-18	Dec-19	25%	$ 1,708,181.81	$ 1,708,181.81	$ 16,857.31	1%
708	151809	Jan-17	Dec-18	75%	$ 1,195,976.98	$ 1,195,976.98	$ 478,992.79	40%
709	151811	Jan-17	Dec-17	150%	$ 200,000.00	$ 200,000.00	$ 200,000.00	100%
710	152134	Jan-17	Dec-17	150%	$ 200,080.00	$ 200,080.00	$ 200,080.00	100%
711	152135	Jan-17	Dec-17	150%	$ 200,080.00	$ 200,080.00	$ 200,080.00	100%
712	152136	Jan-17	Dec-17	150%	$ 200,080.00	$ 200,080.00	$ 200,080.00	100%
713	152138	Jan-17	Dec-17	150%	$ 200,080.00	$ 200,080.00	$ 200,080.00	100%
714	152139	Jan-17	Dec-17	150%	$ 200,080.00	$ 200,080.00	$ 200,080.00	100%
715	152140	Jan-18	Dec-18	49%	$ 198,717.01	$ 198,717.01	$ 172,223.28	87%
716	152143	Jan-18	Dec-18	49%	$ 198,717.01	$ 198,717.01	$ 172,223.28	87%
717	152146	Jan-18	Dec-18	49%	$ 198,717.01	$ 198,717.01	$ 172,223.28	87%
718	153370	Jan-17	Dec-21	30%	$ 1,385,567.02	$ 1,385,567.02	$ 554,229.58	40%
719	153371	Jan-17	Dec-21	30%	$ 1,421,052.65	$ 1,421,052.65	$ 530,528.97	37%
720	153372	Jan-17	Dec-21	30%	$ 2,582,706.75	$ 2,582,706.75	$ 964,215.38	37%
721	KOTPR17	Jan-17	Dec-17	150%	$ 779,951.17	$ 27,720.00	$ 27,720.00	100%
722	KOTPR18	Jan-18	Dec-18	49%	$ 784,700.66	$ 26,400.00	$ 26,365.50	100%
723	KOTPRFL17	Jan-17	Dec-17	150%	$ 128,961.80	$ 136,000.00	$ 136,000.00	100%
724	KREL-FL17	Jan-17	Dec-17	150%	$ 125,399.48	$ 132,000.00	$ 132,000.00	100%
725	KREL-FL18	Jan-18	Dec-18	49%	$ 125,399.48	$ 131,999.98	$ 114,401.21	87%
726	KRTU-18	Jan-18	Dec-18	49%	$ 275,000.00	$ 2,050,000.04	$ 1,776,685.90	87%
727	KRTU-FL17	Jan-17	Dec-17	150%	$ 47,025.79	$ 50,000.01	$ 50,000.01	100%
728	144488	Jan-17	Dec-18	75%	$ 4,060,136.19	$ 3,741,115.75	$ 1,809,799.41	48%
729	144634	Jan-17	Dec-17	150%	$ 350,002.69	$ 850,000.01	$ 850,000.01	100%
730	147219	Jan-17	Dec-17	150%	$ 245,386.54	$ 238,753.01	$ 238,753.01	100%
731	147220	Jan-17	Dec-17	150%	$ 168,723.94	$ 164,691.03	$ 164,691.03	100%
732	147222	Jan-17	Dec-17	150%	$ 198,776.00	$ 197,906.02	$ 197,906.02	100%
733	147225	Mar-18	Dec-18	40%	$ 175,000.00	$ 172,593.99	$ 149,583.07	87%
734	147226	Jan-17	Dec-17	150%	$ 40,000.00	$ 39,780.00	$ 39,780.00	100%
735	148119	Jan-18	Dec-18	49%	$ 52,310.92	$ 51,883.99	$ 44,966.60	87%
736	151745	Jan-17	Dec-17	150%	$ 243,624.99	$ 243,624.99	$ 243,624.99	100%
737	151746	Jan-18	Dec-18	49%	$ 246,563.00	$ 246,563.00	$ 213,690.24	87%
738	151748	Jan-17	Dec-17	150%	$ 243,624.99	$ 243,624.99	$ 243,624.99	100%
739	151766	Jan-17	Dec-26	15%	$ 2,037,000.01	$ 2,037,000.01	$ 746,670.41	37%
740	151767	Jan-17	Dec-26	15%	$ 444,300.02	$ 444,300.02	$ 118,200.44	27%
741	151814	Jan-17	Dec-17	150%	$ 146,128.01	$ 146,128.01	$ 146,128.01	100%
742	151815	Jan-17	Dec-17	150%	$ 146,128.01	$ 146,128.01	$ 146,128.01	100%
743	152613	Jan-17	Dec-21	30%	$ 3,725,040.13	$ 3,725,040.13	$ 924,000.04	25%
744	152616	Jan-17	Dec-17	150%	$ 600,000.00	$ 600,000.00	$ 600,000.00	100%
745	152630	Jan-17	Dec-21	30%	$ 5,111,040.07	$ 5,111,040.07	$ 2,587,213.00	51%
746	152638	Jan-17	Dec-21	30%	$ 1,749,000.00	$ 1,749,000.00	$ 494,999.98	28%
747	152972	Jan-17	Jul-17	258%	$ 259,420.77	$ 259,420.77	$ 259,420.77	100%
748	KARREST17	Jan-17	Dec-17	150%	$ 392,699.99	$ 392,699.99	$ 392,699.99	100%
749	KBRFAIL17	Jan-17	Dec-17	150%	$ 760,027.92	$ 750,000.02	$ 750,000.02	100%
750	KBRFAIL18	Jan-18	Dec-18	49%	$ 760,327.04	$ 749,999.97	$ 650,006.99	87%
751	KOTFAIL17	Jan-17	Dec-17	150%	$ 380,070.48	$ 750,000.02	$ 750,000.02	100%
752	KOTFAIL18	Jan-18	Dec-18	49%	$ 380,070.48	$ 749,999.97	$ 650,006.99	87%
753	134245	Sep-17	Jun-18	100%	$ 1,197,829.80	$ 590,127.02	$ 590,127.02	100%
754	134256	Sep-17	Dec-18	62%	$ 2,151,707.43	$ 1,874,857.71	$ 1,279,960.39	68%
755	137728	Mar-17	Aug-17	266%	$ 2,500,000.00	$ 2,142,266.76	$ 2,142,266.76	100%
756	137731	Jan-18	Dec-18	49%	$ 50,000.00	$ 78,120.00	$ 39,060.00	50%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
757	137739	Apr-18	Jun-18	100%	$ 293,459.93	$ 275,953.48	$ 275,953.48	100%
758	137750	Feb-18	Mar-18	257%	$ 135,000.00	$ 139,550.80	$ 139,550.80	100%
759	137751	Oct-17	Jun-18	100%	$ 300,000.00	$ 786,251.32	$ 786,251.32	100%
760	137752	Oct-17	Jun-18	100%	$ 1,000,000.00	$ 927,440.75	$ 927,440.75	100%
761	137754	Oct-17	Mar-18	150%	$ 150,000.00	$ 1,048,789.68	$ 1,048,789.68	100%
762	138842	Jan-18	Nov-18	54%	$ 526,092.56	$ 784,523.20	$ 50,346.00	6%
763	139696	Oct-17	Dec-19	33%	$ 11,388,000.00	$ 21,752,290.80	$ 6,662,540.80	31%
764	146868	Aug-17	Aug-17	1110%	$ 873.74	$ 873.74	$ 873.74	100%
765	147255	Oct-17	Jun-18	100%	$ 5,411,648.00	$ 1,533,330.89	$ 1,533,330.89	100%
766	147389	Apr-17	Sep-17	250%	$ 818,554.78	$ 584,676.56	$ 584,676.56	100%
767	147468	Apr-17	Sep-17	250%	$ 500,951.51	$ 292,369.94	$ 292,369.94	100%
768	147472	Jun-17	Jul-17	657%	$ 495,942.01	$ 723,350.00	$ 723,350.00	100%
769	147481	Jan-18	Mar-18	202%	$ 350,669.56	$ 340,815.46	$ 340,815.46	100%
770	147486	Jan-18	Mar-18	202%	$ 351,461.39	$ 346,146.36	$ 346,146.36	100%
771	147493	Apr-18	Jun-18	100%	$ 351,461.39	$ 346,146.36	$ 346,146.36	100%
772	147583	Jan-18	Jun-18	100%	$ 1,150,204.09	$ 1,074,452.37	$ 1,074,452.37	100%
773	147588	Jul-17	Sep-17	400%	$ 851,754.96	$ 487,177.70	$ 487,177.70	100%
774	147818	Jun-17	Dec-25	13%	$ 10,071,197.50	$ 10,071,197.50	$ 808,500.02	8%
775	149764	Jul-17	Sep-17	400%	$ 585,870.30	$ 585,870.30	$ 585,870.30	100%
776	149765	Jul-17	Sep-17	400%	$ 390,793.25	$ 390,793.25	$ 390,793.25	100%
777	149769	Sep-17	Nov-17	336%	$ 146,430.65	$ 146,430.65	$ 146,430.65	100%
778	151692	Aug-17	Aug-17	1110%	$ 292,864.67	$ 292,864.67	$ 292,864.67	100%
779	151771	Apr-17	Jul-17	376%	$ 450,000.74	$ 450,000.74	$ 450,000.74	100%
780	151792	Jul-17	Jul-17	1213%	$ 97,813.07	$ 97,813.07	$ 97,813.07	100%
781	151793	Aug-17	Aug-17	1110%	$ 97,945.60	$ 97,945.60	$ 97,945.60	100%
782	151794	Sep-17	Nov-17	336%	$ 585,621.07	$ 585,621.07	$ 585,621.07	100%
783	151800	Mar-18	Mar-18	403%	$ 493,778.35	$ 493,778.35	$ 493,778.35	100%
784	151801	Apr-18	Apr-18	310%	$ 98,930.55	$ 98,930.55	$ 98,930.55	100%
785	151802	Apr-18	Apr-18	310%	$ 24,756.92	$ 24,756.92	$ 24,756.92	100%
786	151803	May-18	May-18	200%	$ 9,890.71	$ 9,890.71	$ 9,890.71	100%
787	151804	Jun-18	Jun-18	100%	$ 74,252.26	$ 74,252.26	$ 74,252.26	100%
788	151880	Jan-18	Dec-26	5%	$ 26,969,149.51	$ 26,969,149.51	$ 863,734.79	3%
789	153030	Mar-17	Jun-18	100%	$ 250,000.00	$ 250,000.00	$ 250,000.00	100%
790	153068	Sep-17	Oct-17	503%	$ 100,196.20	$ 100,196.20	$ 100,196.20	100%
791	153073	Aug-17	Sep-17	555%	$ 75,000.00	$ 75,000.00	$ 75,000.00	100%
792	153076	Mar-18	Apr-18	202%	$ 100,000.00	$ 100,000.00	$ 100,000.00	100%
793	K5-2018	Jan-18	Dec-18	49%	$ 825,000.00	$ 47,928.78	$ 16,966.21	35%
794	K8-2018	Jan-18	Jun-19	33%	$ 650,000.00	$ 885,850.29	$ 442,925.13	50%
795	K9-2018	Jan-18	Dec-18	49%	$ 6,000,000.00	$ 31,488,000.00	$ 18,777,659.76	60%
796	KARM-2018	Jan-18	Dec-18	49%	$ 5,980,000.00	$ 5,600,000.00	$ 2,800,000.02	50%
797	KINS-2018	Jan-18	Dec-18	49%	$ 1,651,000.00	$ 1,463,000.00	$ 731,499.98	50%
798	KOTH-2018	Jan-18	Dec-18	49%	$ 6,247,951.96	$ 7,074,951.96	$ 3,537,476.02	50%
799	140059	Mar-18	Dec-18	40%	$ 68,273.83	$ 204,000.00	$ 195,840.00	96%
800	140070	Mar-17	Dec-17	159%	$ 68,273.88	$ 75,842.91	$ 75,842.91	100%
801	140225	Jun-17	Dec-18	68%	$ 128,980.60	$ 305,888.78	$ 305,888.78	100%
802	148742	Jan-17	Dec-17	150%	$ 30,669.46	$ 31,466.58	$ 31,466.58	100%
803	148743	Jan-17	Dec-17	150%	$ 300,306.07	$ 299,670.46	$ 299,670.46	100%
804	148784	Jan-17	Dec-17	150%	$ 73,163.98	$ 73,458.79	$ 73,458.79	100%
805	148785	Jan-17	Dec-17	150%	$ 204,402.34	$ 202,683.51	$ 202,683.51	100%
806	148788	Jan-17	Dec-17	150%	$ 39,126.78	$ 40,075.00	$ 40,075.00	100%
807	148875	Jan-17	Dec-17	150%	$ 20,156.22	$ 20,610.00	$ 20,610.00	100%
808	148904	Jan-18	Dec-18	49%	$ 308,301.28	$ 300,021.80	$ 140,601.28	47%
809	148931	Jan-18	Dec-18	49%	$ 77,675.56	$ 74,715.45	$ 21,603.77	29%
810	148932	Jan-18	Dec-18	49%	$ 211,095.06	$ 208,440.10	$ 102,833.80	49%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
811	148933	Jan-18	Dec-18	49%	$ 149,393.16	$ 150,285.44	$ 150,285.44	100%
812	148934	Jan-18	Dec-18	49%	$ 56,540.12	$ 47,828.35	$ 47,828.35	100%
813	148965	Jan-18	Dec-18	49%	$ 22,527.54	$ 21,755.00	$ 16,030.00	74%
814	153058	Jan-17	Dec-17	150%	$ 70,125.00	$ 70,125.00	$ 70,125.00	100%
815	148781	Jan-17	Dec-17	150%	$ 26,177.90	$ 27,670.61	$ 27,670.61	100%
816	148782	Jan-17	Dec-17	150%	$ 21,388.56	$ 20,686.24	$ 20,686.24	100%
817	148901	Jan-18	Dec-18	49%	$ 14,265.39	$ 13,856.88	$ 11,527.92	83%
818	148902	Jan-18	Dec-18	49%	$ 85,454.98	$ 86,186.72	$ 62,975.00	73%
819	148926	Jan-18	Dec-18	49%	$ 59,357.96	$ 59,812.75	$ 43,510.00	73%
820	148927	Jan-18	Dec-18	49%	$ 67,807.52	$ 68,295.33	$ 41,570.68	61%
821	148928	Jan-18	Dec-18	49%	$ 26,146.99	$ 28,858.79	$ 24,200.86	84%
822	148929	Jan-18	Dec-18	49%	$ 20,218.70	$ 21,988.80	$ 15,001.90	68%
823	148930	Jan-18	Dec-18	49%	$ 15,426.07	$ 16,068.96	$ 16,068.96	100%
824	148970	Jan-18	Jul-19	31%	$ 14,227.92	$ 28,625.00	$ 12,595.00	44%
825	152559	Jan-17	Dec-19	50%	$ 81,581.33	$ 81,581.33	$ 53,528.75	66%
826	152560	Jan-16	Dec-19	62%	$ 74,425.00	$ 74,425.00	$ 35,495.01	48%
827	152792	Jan-18	Dec-18	49%	$ 942,091.20	$ 942,091.20	$ 471,045.60	50%
828	152793	Jan-18	Dec-18	49%	$ 400,336.48	$ 400,336.48	$ 267,774.32	67%
829	152758	Jan-17	Dec-17	150%	$ 353,232.50	$ 353,232.50	$ 353,232.50	100%
830	138168	Mar-17	Jul-20	39%	$ 4,530,854.89	$ 5,000,586.18	$ 3,250,496.45	65%
831	144909	Jan-16	Dec-18	83%	$ 467,080.82	$ 4,301,925.97	$ 4,237,683.43	99%
832	148683	Jan-17	Dec-17	150%	$ 399,567.42	$ 400,750.00	$ 400,750.00	100%
833	148685	Jan-17	Dec-18	75%	$ 1,353,562.48	$ 2,199,819.48	$ 1,980,067.15	90%
834	148710	Jan-17	Dec-18	75%	$ 3,225,369.96	$ 3,873,921.53	$ 3,836,907.76	99%
835	148720	Jan-17	Dec-18	75%	$ 2,358,664.84	$ 3,976,473.90	$ 2,170,744.01	55%
836	148730	Jan-17	Dec-17	150%	$ (0.14)	$ 483,342.77	$ 483,342.77	100%
837	148744	Jan-17	Dec-17	150%	$ 55,842.76	$ 64,398.34	$ 64,398.34	100%
838	148746	Jan-17	Dec-17	150%	$ 140,150.92	$ 141,798.21	$ 141,798.21	100%
839	148747	Jan-17	Dec-17	150%	$ 116,501.66	$ 116,803.16	$ 116,803.16	100%
840	148759	Jan-17	Dec-17	150%	$ 99,317.23	$ 100,413.16	$ 100,413.16	100%
841	148790	Jan-17	Dec-17	150%	$ 84,811.11	$ 86,465.05	$ 86,465.05	100%
842	148791	Jan-17	Dec-17	150%	$ 227,183.07	$ 234,588.01	$ 234,588.01	100%
843	148796	Jan-17	Dec-17	150%	$ 123,123.16	$ 124,666.26	$ 124,666.26	100%
844	148800	Jan-17	Dec-17	150%	$ 30,734.42	$ 31,921.27	$ 31,921.27	100%
845	148872	Jan-17	Dec-17	150%	$ 1,284,370.28	$ 1,290,415.00	$ 1,290,415.00	100%
846	148892	Jan-17	Dec-19	50%	$ 2,466,361.12	$ 3,053,895.65	$ 2,926,546.52	96%
847	148905	Jan-18	Dec-18	49%	$ 57,036.63	$ 65,265.00	$ 50,380.00	77%
848	148906	Jan-18	Dec-18	49%	$ 28,353.95	$ 28,529.06	$ 26,287.03	92%
849	148907	Jan-18	Dec-18	49%	$ 142,328.79	$ 143,737.22	$ 64,012.22	45%
850	148908	Jan-18	Dec-18	49%	$ 116,474.21	$ 116,910.17	$ 112,426.10	96%
851	148919	Jan-18	Dec-18	49%	$ 99,289.76	$ 99,471.11	$ 99,471.11	100%
852	148936	Jan-18	Dec-18	49%	$ 72,019.60	$ 71,943.13	$ 67,459.07	94%
853	148937	Jan-18	Dec-18	49%	$ 84,756.21	$ 84,442.21	$ 70,798.14	84%
854	148938	Jan-18	Dec-18	49%	$ 236,622.56	$ 232,195.16	$ 77,716.10	33%
855	148940	Jan-18	Dec-18	49%	$ 55,012.78	$ 53,479.23	$ 29,626.09	55%
856	148941	Jan-18	Dec-18	49%	$ 155,002.27	$ 156,314.22	$ 80,923.69	52%
857	148942	Jan-18	Dec-18	49%	$ 45,629.43	$ 46,609.24	$ 31,868.14	68%
858	148943	Jan-18	Dec-18	49%	$ 127,643.73	$ 127,952.20	$ 123,468.13	96%
859	148944	Jan-18	Dec-18	49%	$ 97,798.44	$ 99,279.22	$ 54,816.09	55%
860	148945	Jan-18	Dec-18	49%	$ 78,929.78	$ 78,765.16	$ 54,864.06	70%
861	148946	Jan-18	Dec-18	49%	$ 35,162.24	$ 35,303.12	$ 15,886.09	45%
862	148947	Jan-18	Dec-18	49%	$ 30,725.27	$ 30,867.03	$ 30,867.03	100%
863	148962	Jan-18	Dec-18	49%	$ 1,307,754.34	$ 1,313,315.00	$ 652,650.00	50%
864	148966	Jan-18	Dec-18	49%	$ 18,970.56	$ 16,030.00	$ 16,030.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of June 30, 2018

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
865	152818	Jan-17	Dec-17	150%	$ 130,861.46	$ 130,861.46	$ 130,861.46	100%
866	152820	Jan-17	Aug-18	90%	$ 1,165,120.00	$ 1,165,120.00	$ 1,154,815.00	99%
867	152822	Jan-17	Dec-17	150%	$ 106,175.00	$ 106,175.00	$ 106,175.00	100%
868	152826	Jan-17	Dec-17	150%	$ 533,195.00	$ 533,195.00	$ 533,195.00	100%
869	152838	Jan-18	Dec-18	49%	$ 130,884.54	$ 130,884.54	$ 4,616.84	4%
870	152840	Jan-18	Dec-18	49%	$ 1,576,250.00	$ 1,576,250.00	$ 786,980.00	50%
871	152860	Jan-18	Dec-18	49%	$ 341,665.00	$ 341,665.00	$ 84,300.00	25%
872	152868	Jan-18	Dec-18	49%	$ 531,668.11	$ 531,668.11	$ 194,888.56	37%
873	152599	Jan-17	Dec-17	150%	$ 209,384.28	$ 209,384.28	$ 209,384.28	100%
874	148758	Jan-17	Dec-17	150%	$ 112,933.18	$ 113,650.84	$ 113,650.84	100%
875	148809	Jan-17	Dec-17	150%	$ 99,008.92	$ 99,956.05	$ 99,956.05	100%
876	148810	Jan-17	Dec-17	150%	$ 113,536.50	$ 113,181.47	$ 113,181.47	100%
877	148811	Jan-17	Dec-17	150%	$ 53,946.90	$ 54,850.63	$ 54,850.63	100%
878	148812	Jan-17	Dec-17	150%	$ 53,382.61	$ 53,326.68	$ 53,326.68	100%
879	148813	Jan-17	Dec-17	150%	$ 33,790.68	$ 35,385.63	$ 35,385.63	100%
880	148874	Jan-17	Dec-17	150%	$ 21,341.88	$ 20,610.00	$ 20,610.00	100%
881	148915	Jan-18	Dec-18	49%	$ 300,205.19	$ 302,699.11	$ 152,496.83	50%
882	148917	Jan-18	Dec-18	49%	$ 114,690.12	$ 115,944.55	$ 74,425.00	64%
883	148918	Jan-18	Dec-18	49%	$ 24,882.30	$ 24,723.39	$ 19,691.13	80%
884	148956	Jan-18	Dec-18	49%	$ 90,673.30	$ 92,079.56	$ 57,250.00	62%
885	148957	Jan-18	Dec-18	49%	$ 117,039.36	$ 116,396.84	$ 58,575.00	50%
886	148958	Jan-18	Dec-18	49%	$ 55,114.52	$ 56,917.26	$ 26,335.00	46%
887	148959	Jan-18	Dec-18	49%	$ 55,676.38	$ 53,560.25	$ 35,947.28	67%
888	148960	Jan-18	Dec-18	49%	$ 33,772.64	$ 35,162.28	$ 15,065.00	43%
889	148964	Jan-18	Dec-18	49%	$ 22,527.54	$ 21,755.00	$ 10,305.00	47%
890	148981	Jan-17	Dec-17	150%	$ 128,049.96	$ 129,166.26	$ 129,166.26	100%

* Data set includes projects with capital spend that may have actual and/or forecasted capital expenditures transfer to a different project.

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	001KU16	Jan-16	Dec-16	116%	$ 250,000.14	$ 313,750.09	$ 313,750.09	100%
2	002KU15	Jan-15	Aug-16	137%	$ 35,625.00	$ 8,569.26	$ 8,569.26	100%
3	002KU16	Jan-16	Dec-16	116%	$ 356,250.11	$ (2,438,297.64)	$ (2,438,297.64)	100%
4	003KU15	Jan-15	Aug-16	137%	$ 47,499.96	$ 88,214.62	$ 88,214.62	100%
5	004KU14	Jan-14	Dec-16	105%	$ 592,832.04	$ 965,088.23	$ 965,088.23	100%
6	006KU16	Jan-16	Dec-16	116%	$ 62,500.01	$ 62,308.25	$ 62,308.25	100%
7	007KU16	Dec-15	Dec-16	116%	$ 22,500.00	$ 22,500.05	$ 22,500.05	100%
8	009KU16	Jan-16	Dec-16	116%	$ 237,500.07	$ 199,999.97	$ 199,999.97	100%
9	011KU16	Jan-16	Dec-16	116%	$ 250,000.15	$ 264,678.77	$ 264,678.77	100%
10	012KU15	Jan-15	Aug-16	137%	$ 125,000.06	$ 108,939.54	$ 108,939.54	100%
11	012KU16	Jan-16	Dec-16	116%	$ 124,999.92	$ 187,494.23	$ 187,494.23	100%
12	013KU16	Jan-16	Dec-16	116%	$ 75,000.01	$ 74,999.97	$ 74,999.97	100%
13	017KU16	Jan-16	Dec-16	116%	$ 125,000.04	$ 140,000.06	$ 140,000.06	100%
14	019KU15	Jan-15	Aug-17	81%	$ 949,999.99	$ 2,309,955.16	$ 1,885,698.45	82%
15	021KU16	Jan-16	Dec-16	116%	$ 118,749.96	$ 118,749.86	$ 118,749.86	100%
16	023KU16	Jan-16	Dec-16	116%	$ 37,500.04	$ 37,500.00	$ 37,500.00	100%
17	025KU16	Jan-16	Dec-16	116%	$ 24,999.96	$ 25,001.96	$ 25,001.96	100%
18	026KU16	Dec-15	Dec-16	116%	$ 12,500.04	$ 12,504.00	$ 12,504.00	100%
19	029KU16	Jan-16	Dec-16	116%	$ 75,000.02	$ 74,978.26	$ 74,978.26	100%
20	031KU16	Jan-16	Dec-16	116%	$ 125,000.04	$ 77,694.63	$ 77,694.63	100%
21	032KU16	Jan-16	Dec-16	116%	$ 99,999.99	$ 141,494.35	$ 141,494.35	100%
22	033KU16	Jan-16	Dec-16	116%	$ 1,900,000.07	$ 1,409,062.44	$ 1,409,062.44	100%
23	034KU16	Jan-16	Dec-16	116%	$ 212,499.96	$ 444,998.95	$ 444,998.95	100%
24	037KU16	Jan-16	Dec-16	116%	$ 37,500.00	$ 76,373.22	$ 76,373.22	100%
25	038KU16	Jan-16	Dec-16	116%	$ 12,500.04	$ 12,500.02	$ 12,500.02	100%
26	039KU16	Jan-16	Dec-16	116%	$ 18,750.00	$ 18,750.00	$ 18,750.00	100%
27	040KU16	Jan-16	Dec-16	116%	$ 24,999.96	$ 41,087.59	$ 41,087.59	100%
28	041KU15	Jan-15	Aug-16	137%	$ 100,000.03	$ 176,752.32	$ 176,752.32	100%
29	042KU15	Dec-14	Aug-16	136%	$ 118,750.05	$ 3.91	$ 3.91	100%
30	043KU16	Aug-15	Dec-16	111%	$ 14,250.00	$ 149,999.38	$ 149,999.38	100%
31	044KU16	Jan-16	Dec-16	116%	$ 100,000.15	$ 85,444.38	$ 85,444.38	100%
32	046KU16	Jan-16	Dec-16	116%	$ 200,000.04	$ 100,000.01	$ 100,000.01	100%
33	047KU16	Jan-16	Dec-16	116%	$ 37,500.00	$ 75,000.95	$ 75,000.95	100%
34	053KU15	Jan-15	Aug-16	137%	$ 95,000.04	$ 35,004.86	$ 35,004.86	100%
35	053KU16	Jan-16	Dec-16	116%	$ 104,499.96	$ 174,729.06	$ 174,729.06	100%
36	059KU16	Jan-16	Dec-16	116%	$ 50,000.05	$ 50,000.02	$ 50,000.02	100%
37	060KU16	Jan-16	Dec-16	116%	$ 21,249.96	$ 21,249.99	$ 21,249.99	100%
38	063KU16	Jan-16	Dec-16	116%	$ 24,999.96	$ 25,000.02	$ 25,000.02	100%
39	064KU16	Jan-16	Dec-16	116%	$ 12,500.04	$ 12,504.00	$ 12,504.00	100%
40	065KU16	Jan-16	Dec-16	116%	$ 12,500.04	$ 24,999.37	$ 24,999.37	100%
41	067KU16	Jan-16	Dec-16	116%	$ 237,500.09	$ 198,973.80	$ 198,973.80	100%
42	068KU16	Jan-16	Dec-16	116%	$ 24,999.96	$ 25,317.50	$ 25,317.50	100%
43	071KU14	Jan-14	Aug-16	122%	$ 37,540.93	$ (76.44)	$ (76.44)	100%
44	073KU15	Jan-15	Aug-16	137%	$ 27,500.04	$ 27,544.48	$ 27,544.48	100%
45	074KU16	Dec-15	Dec-16	116%	$ 70,000.00	$ 69,999.91	$ 69,999.91	100%
46	076KU16	Jan-16	Dec-16	116%	$ 92,625.01	$ 13,282.07	$ 13,282.07	100%
47	077KU16	Jan-16	Dec-16	116%	$ 87,500.05	$ 87,500.00	$ 87,500.00	100%
48	078KU16	Jan-16	Dec-16	116%	$ 50,000.04	$ 56,000.20	$ 56,000.20	100%
49	079KU15	Jan-15	Aug-16	137%	$ 50,000.04	$ 48,179.81	$ 48,179.81	100%
50	080KU14	Jan-14	Dec-17	79%	$ 1,189,634.87	$ 1,769,003.52	$ 1,656,503.52	94%
51	081KU14	Jan-14	Oct-17	82%	$ 285,000.14	$ 3,111,839.21	$ 2,184,132.74	70%
52	082KU15	Jan-15	Aug-16	137%	$ 65,000.04	$ (0.03)	$ (0.03)	100%
53	085KU16	Jan-16	Dec-16	116%	$ 21,999.96	$ 22,000.00	$ 22,000.00	100%
54	086KU16	Jan-16	Dec-16	116%	$ 150,000.00	$ 159,230.91	$ 159,230.91	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
55	088KU16	Jan-16	Dec-16	116%	$ 763,081.64	$ 902,966.96	$ 902,966.96	100%
56	093KU16	Jan-16	Dec-16	116%	$ 255,000.00	$ 233,932.62	$ 233,932.62	100%
57	100KU15	Jan-15	Aug-16	137%	$ 52,249.92	$ 51,713.49	$ 51,713.49	100%
58	100KU16	Jan-16	Aug-16	174%	$ 214,080.00	$ 225,679.39	$ 225,679.39	100%
59	108KU16	Jan-16	Dec-16	116%	$ 100,000.00	$ 52,896.96	$ 52,896.96	100%
60	109KU16	Jan-16	Dec-16	116%	$ 60,000.00	$ 126,052.47	$ 126,052.47	100%
61	110KU16	Jan-16	Dec-16	116%	$ 100,000.00	$ 99,999.96	$ 99,999.96	100%
62	113KU16	Jan-16	Dec-16	116%	$ 50,000.00	$ 103,600.29	$ 103,600.29	100%
63	117150	Jan-03	Aug-16	104%	$ 489,536,704.65	$ 509,566,518.23	$ 509,566,518.23	100%
64	117362	Mar-04	Dec-18	88%	$ 20,152,996.42	$ 20,595.60	$ 20,595.60	100%
65	117KU16	Jan-16	Dec-16	116%	$ 50,000.00	$ 152,320.07	$ 152,320.07	100%
66	118213	Jul-04	Aug-16	105%	$ 5,139,329.68	$ 5,243,258.90	$ 5,243,258.90	100%
67	119903	Jan-05	Dec-25	58%	$ 1,257,187.55	$ 0.00	$ 0.00	94%
68	120756	Jun-05	Dec-20	76%	$ 16,452.85	$ 19,263.42	$ 19,263.42	100%
69	120KU14	Jan-14	Aug-16	122%	$ 1,115,669.42	$ 1,120,817.27	$ 1,120,817.27	100%
70	121840	Jan-07	Aug-16	106%	$ (0.03)	$ 0.00	$ 0.00	100%
71	122609	Nov-06	Dec-17	92%	$ 301,834,402.48	$ 348,826,961.20	$ 345,576,961.20	99%
72	122KU14	Jan-14	Dec-16	105%	$ 1,644,160.00	$ 2,100,835.70	$ 2,100,835.70	100%
73	123219	Mar-08	Aug-16	107%	$ (70,002.25)	$ 3,594,154.34	$ 3,594,154.34	100%
74	123961	Oct-08	Aug-16	106%	$ 57.63	$ 57.63	$ 57.63	100%
75	124214	May-16	Oct-16	198%	$ 335,000.78	$ 309,860.62	$ 309,860.62	100%
76	124323	Jan-15	Aug-16	137%	$ 450,001.33	$ 256,754.45	$ 256,754.45	100%
77	124782	Jan-09	Aug-16	108%	$ 1,254,167.80	$ 279,600.27	$ 279,600.27	100%
78	125KU16	Jan-16	Dec-16	116%	$ 51,018.50	$ 67,111.74	$ 67,111.74	100%
79	126KU16	Jan-16	Dec-16	116%	$ 150,000.00	$ 108,335.71	$ 108,335.71	100%
80	127134	Jun-09	Jun-24	51%	$ 61,697,126.17	$ (417,516.26)	$ (417,516.26)	100%
81	127182	Jun-11	Mar-17	99%	$ 250,000.00	$ 452,032.25	$ 452,032.25	100%
82	127560	Jan-10	Aug-16	109%	$ 276,975,420.66	$ 411,801,368.76	$ 411,801,368.76	100%
83	127KU16	Jan-16	Dec-16	116%	$ 75,000.00	$ 37,918.92	$ 37,918.92	100%
84	129KU16	Jan-16	Dec-17	58%	$ 150,000.00	$ 789,504.88	$ 511,009.98	65%
85	130827	Jan-13	Aug-16	116%	$ 38,280.00	$ 98,311.87	$ 98,311.87	100%
86	130867	Jan-10	Dec-16	102%	$ 82,900,932.83	$ 88,828,102.45	$ 88,828,102.45	100%
87	130870	Jan-10	Jun-17	96%	$ 171,391,533.25	$ 166,844,515.97	$ 166,844,515.97	100%
88	130871	Jan-10	Jun-17	96%	$ 420,036,614.15	$ 131,991,466.78	$ 131,991,466.78	100%
89	130872	Jan-10	Jun-17	96%	$ 177,833,361.96	$ 180,775,210.45	$ 180,775,210.45	100%
90	130873	Jan-10	Jun-17	96%	$ 152,199,901.04	$ 150,798,902.68	$ 150,798,902.68	100%
91	130KU15	Jan-15	Aug-16	137%	$ 61,500.00	$ 1,689.39	$ 1,689.39	100%
92	131203	Aug-14	Jun-17	88%	$ 540,000.78	$ 678,168.65	$ 246,199.44	36%
93	131338	Jan-15	Dec-17	72%	$ 594,642.34	$ 2,697,142.87	$ 2,419,502.50	90%
94	131350	Jan-15	Dec-16	108%	$ 600,969.88	$ 2,380,037.46	$ 2,380,037.46	100%
95	131355	Feb-16	Aug-18	42%	$ 1,295,355.12	$ 2,211,322.71	$ 530,211.29	24%
96	131809	Jun-13	Aug-16	118%	$ 2,997,775.11	$ 987,187.81	$ 987,187.81	100%
97	131861	Jan-16	Dec-16	116%	$ 324,996.00	$ 312,878.53	$ 312,878.53	100%
98	132000KU	Jan-16	Dec-16	116%	$ 2,511,810.00	$ 3,021,853.74	$ 3,021,853.74	100%
99	132245	Jan-15	Dec-18	54%	$ 9,300,000.00	$ 11,769,608.87	$ 74,108.87	1%
100	132371	Oct-10	Dec-16	103%	$ 69,100,358.32	$ 107,779,335.69	$ 107,779,335.69	100%
101	132674	Jan-15	Dec-16	108%	$ 1,500,361.16	$ 2,776,259.32	$ 2,776,259.32	100%
102	132865	Apr-11	Aug-16	111%	$ 153,845.02	$ (73,879.23)	$ (73,879.23)	100%
103	132928KU	Apr-13	Nov-16	107%	$ 465,865.81	$ 392,648.57	$ 392,648.57	100%
104	133088	May-15	Aug-16	146%	$ 619,801.00	$ 544,003.28	$ 544,003.28	100%
105	133102KU	Jan-15	Dec-16	108%	$ 4,342,000.00	$ 4,303,282.84	$ 4,303,282.84	100%
106	133250	May-11	Aug-16	111%	$ 258,935.11	$ 361,329.70	$ 361,329.70	100%
107	133456	May-16	Dec-16	124%	$ 281,402.00	$ 511,767.65	$ 511,767.65	100%
108	133468	Sep-15	Dec-17	64%	$ 2,289,000.00	$ 2,034,971.14	$ 928,990.22	46%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
109	133470	Feb-16	Dec-17	56%	$ 2,289,000.00	$ 918,711.71	$ 449,267.65	49%
110	133493	Jan-15	Dec-16	108%	$ 433,169.05	$ 418,591.16	$ 418,591.16	100%
111	133520	Jan-15	Dec-16	108%	$ 387,765.10	$ 410,548.54	$ 410,548.54	100%
112	133590	Jan-15	Dec-16	108%	$ 1,383,774.60	$ 655,880.66	$ 655,880.66	100%
113	133591	Jan-15	Dec-16	108%	$ 1,941,000.00	$ 523,330.17	$ 523,330.17	100%
114	133638	Jul-15	Dec-21	26%	$ 40,000,000.00	$ -	$ 679,000.00	*
115	133641	Jul-15	Dec-21	26%	$ 60,000,000.00	$ -	$ 653,000.00	*
116	133683	Jul-15	Dec-21	26%	$ 7,200,000.00	$ -	$ 1,540,703.97	*
117	133740	Feb-16	Dec-16	118%	$ 1,100,000.00	$ 88,239.03	$ 88,239.03	100%
118	133789	Jul-15	Dec-16	111%	$ 275,000.00	$ 566,366.70	$ 566,366.70	100%
119	133790	Jul-15	Dec-16	111%	$ 275,000.00	$ 543,026.87	$ 543,026.87	100%
120	133793	Jan-16	Dec-16	116%	$ 760,000.00	$ 786,475.96	$ 786,475.96	100%
121	133890	Dec-15	Nov-16	125%	$ 175,232.58	$ 152,439.00	$ 152,439.00	100%
122	133KU16	Jan-16	Nov-17	61%	$ 261,250.00	$ 100,000.00	$ 100,000.00	100%
123	134111KU	Jul-14	Oct-16	114%	$ 2,591,190.00	$ 468,491.50	$ 468,491.50	100%
124	134190	Aug-15	Aug-16	158%	$ 1,656.00	$ 78.54	$ 78.54	100%
125	134232KU	Dec-15	Dec-16	116%	$ 621,642.60	$ 683,935.18	$ 683,935.18	100%
126	134237	Mar-15	Oct-16	120%	$ 4,802,472.57	$ 519,069.91	$ 519,069.91	100%
127	134283	Jun-15	Aug-16	149%	$ 2,000,000.00	$ 1,208,309.15	$ 1,208,309.15	100%
128	134284	Feb-16	Oct-16	144%	$ 2,200,000.00	$ 1,070,117.44	$ 1,070,117.44	100%
129	134KU15	Jan-15	Dec-16	108%	$ 142,500.00	$ 112,913.48	$ 112,913.48	100%
130	135112	Jul-15	Aug-16	157%	$ 122,000.00	$ 80,707.85	$ 80,707.85	100%
131	135361	Nov-16	Jun-17	49%	$ 5,500,000.00	$ 6,527,672.96	$ 2,678,532.16	41%
132	135433	Jan-15	Aug-16	137%	$ 2,000,000.00	$ 1,109,537.44	$ 1,109,537.44	100%
133	135625	Dec-11	Aug-16	112%	$ 14,131,789.81	$ 12,511,375.40	$ 12,511,375.40	100%
134	135911	Jan-12	Dec-21	52%	$ 6,785,036.75	$ 10,934,543.93	$ 8,065,370.68	74%
135	135KU16	Jan-16	Dec-16	116%	$ 84,000.00	$ 56,000.00	$ 56,000.00	100%
136	136555KU	May-16	Aug-16	248%	$ 18,350.00	$ 13,568.00	$ 13,568.00	100%
137	137011	Oct-13	Aug-16	120%	$ 100,757.86	$ 135,242.14	$ 135,242.14	100%
138	137031	May-14	Sep-16	117%	$ 80,000.00	$ 99,397.15	$ 99,397.15	100%
139	137033	May-16	Dec-16	124%	$ 365,000.00	$ 90,000.00	$ 90,000.00	100%
140	137041	Aug-15	Dec-16	111%	$ 57,000.00	$ 76,711.47	$ 76,711.47	100%
141	137045KU	Jan-15	Aug-16	137%	$ 1,906,370.20	$ 992,018.50	$ 992,018.50	100%
142	137071	Jan-16	Oct-16	139%	$ 102,000.00	$ 96,308.53	$ 96,308.53	100%
143	137083	Jan-16	Dec-16	116%	$ 515,000.00	$ 354,809.21	$ 354,809.21	100%
144	137163	May-15	Aug-16	146%	$ 93,000.00	$ 98,440.27	$ 98,440.27	100%
145	137206	Mar-16	Nov-17	57%	$ 1,022,000.00	$ 896,857.76	$ 153,837.76	17%
146	137375	Mar-16	Dec-16	119%	$ 700,000.00	$ 630,000.61	$ 630,000.61	100%
147	137492	May-12	Dec-17	85%	$ 1,868,400.00	$ 1,835,226.62	$ 1,051,226.62	57%
148	137662KU	Jan-16	Dec-16	116%	$ 124,659.00	$ 183,894.61	$ 183,894.61	100%
149	137738	Feb-16	Dec-16	118%	$ (11,161.08)	$ 217.52	$ 217.52	100%
150	137745	Sep-14	Aug-16	130%	$ 5,669,031.27	$ 4,595,792.36	$ 4,595,792.36	100%
151	137749	Jan-16	Oct-16	139%	$ 135,000.00	$ 349,833.58	$ 349,833.58	100%
152	138898KU	Dec-12	Aug-16	116%	$ 883,965.39	$ 2,127,806.84	$ 2,127,806.84	100%
153	138KU16	Jan-16	Apr-17	87%	$ 21,500.04	$ 225,235.00	$ 212,735.00	94%
154	139046	Dec-12	Aug-16	113%	$ 4,410,568.52	$ 5,228,015.25	$ 5,228,015.25	100%
155	139595KU	Jan-15	Nov-18	55%	$ 176,500.00	$ 187,160.59	$ 82,780.59	44%
156	139598KU	Jan-14	Nov-17	81%	$ 473,600.00	$ 381,680.07	$ 285,916.26	75%
157	139600KU	Aug-15	Aug-16	158%	$ 592,000.00	$ 75,566.82	$ 75,566.82	100%
158	139638KU	Jan-14	Nov-16	108%	$ 580,000.00	$ 917,915.61	$ 917,915.61	100%
159	139669	May-13	Aug-16	118%	$ 3,572,030.76	$ 2,440,198.58	$ 2,440,198.58	100%
160	139670KU	Sep-15	Dec-17	64%	$ 85,500.00	$ 346,237.76	$ 291,499.38	84%
161	139771KU	Jun-10	Aug-16	109%	$ 437,514.21	$ 429,204.50	$ 429,204.50	100%
162	139788KU	Jun-10	Aug-16	109%	$ 92,595.60	$ 94,586.64	$ 94,586.64	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
163	139789KU	Jun-10	Aug-16	109%	$ 27,778.68	$ 28,963.71	$ 28,963.71	100%
164	139906	Sep-15	Dec-16	113%	$ 250,000.00	$ 309,806.43	$ 309,806.43	100%
165	139979	Sep-14	Aug-16	130%	$ 1,969,054.79	$ 1,679,393.93	$ 1,679,393.93	100%
166	139996	Mar-14	Aug-16	124%	$ 1,569,401.28	$ 1,466,916.88	$ 1,466,916.88	100%
167	139KU15	Jan-15	Dec-16	108%	$ 49,999.88	$ 89,562.76	$ 89,562.76	100%
168	139KU16	Jan-16	Dec-16	116%	$ 100,000.01	$ 100,000.00	$ 100,000.00	100%
169	140018	Mar-14	Aug-16	124%	$ 15,200.00	$ 229,179.18	$ 229,179.18	100%
170	140098	May-16	Dec-16	124%	$ 34,866.31	$ 21,598.07	$ 21,598.07	100%
171	140194	Aug-16	Dec-16	139%	$ 529,852.60	$ 811,581.00	$ 811,581.00	100%
172	140204	Jan-16	Dec-16	116%	$ 586,438.80	$ 549,992.78	$ 549,992.78	100%
173	140208	Jun-16	Nov-16	149%	$ 72,018.80	$ 72,462.60	$ 72,462.60	100%
174	140485	Jan-14	Aug-16	122%	$ 55,870.55	$ 34,390.52	$ 34,390.52	100%
175	140526	Jan-15	Aug-16	137%	$ 141,435.45	$ 164,520.39	$ 164,520.39	100%
176	140528	Jan-15	Aug-16	137%	$ 51,654.09	$ 94,931.89	$ 94,931.89	100%
177	140545	Jan-15	Aug-16	137%	$ 145,745.81	$ 181,257.19	$ 181,257.19	100%
178	140548	Jan-15	Aug-16	137%	$ 104,274.78	$ 144,255.55	$ 144,255.55	100%
179	140574	Jan-15	Aug-16	137%	$ 227,251.67	$ 153,978.80	$ 153,978.80	100%
180	140577	Jan-15	Aug-16	137%	$ 184,737.76	$ 157,312.83	$ 157,312.83	100%
181	140579	Jan-15	Aug-16	137%	$ 95,351.43	$ 132,375.37	$ 132,375.37	100%
182	140620	Jan-15	Aug-16	137%	$ 75,698.62	$ 82,614.07	$ 82,614.07	100%
183	140624	Jan-15	Dec-16	108%	$ 50,974.40	$ 48,768.58	$ 48,768.58	100%
184	140632	Jan-15	Aug-16	137%	$ 93,599.23	$ 93,960.55	$ 93,960.55	100%
185	140634	Jan-15	Aug-16	137%	$ 128,881.16	$ 120,824.53	$ 120,824.53	100%
186	140635	Jan-15	Aug-16	137%	$ 47,658.55	$ 54,138.80	$ 54,138.80	100%
187	140658KU	Jan-16	Dec-17	58%	$ 364,236.49	$ 178,036.76	$ 178,036.76	100%
188	141389	Jul-13	Dec-18	66%	$ 2,176,530.00	$ 2,199,298.17	$ 1,415,298.17	64%
189	141400	Jan-15	Oct-16	118%	$ 125,000.00	$ 167,334.61	$ 167,334.61	100%
190	141427	Mar-15	Aug-16	141%	$ 110,000.00	$ 39,995.74	$ 39,995.74	100%
191	141436	Jan-16	Dec-19	29%	$ 621,800.00	$ 60,247.48	$ 60,247.48	100%
192	141438	Jan-16	Dec-18	39%	$ 289,550.00	$ 84,861.13	$ 84,861.13	100%
193	141577	Jan-16	Sep-16	155%	$ 47,500.00	$ 50,380.36	$ 50,380.36	100%
194	141636	Feb-16	Aug-16	216%	$ 63,000.00	$ 23,805.69	$ 23,805.69	100%
195	142401	Mar-16	Sep-16	171%	$ 3,562,776.35	$ 80,075.58	$ 80,075.58	100%
196	142569	Jan-14	Aug-16	122%	$ 216,796.33	$ 195,475.93	$ 195,475.93	100%
197	142753KU	Jan-14	Dec-17	79%	$ 1,263,780.18	$ 2,333,649.24	$ 1,842,442.84	79%
198	142760	Oct-13	Aug-16	121%	$ 76,907.85	$ 185,642.86	$ 185,642.86	100%
199	142896	Jan-14	Aug-16	122%	$ 1,312,871.26	$ 1,492,423.41	$ 1,492,423.41	100%
200	142KU16	Jan-16	Dec-16	116%	$ 15,000.00	$ 25,000.00	$ 25,000.00	100%
201	143043	Dec-13	Dec-16	105%	$ 21,131,046.27	$ 15,647,328.67	$ 15,647,328.67	100%
202	143049	Jul-14	Aug-16	128%	$ (2,946.50)	$ 65.09	$ 65.09	100%
203	143109	Oct-15	Oct-16	141%	$ 205,662.30	$ 205,662.30	$ 205,662.30	100%
204	143325	Jan-14	Aug-16	122%	$ 195,177.40	$ 240,952.43	$ 240,952.43	100%
205	143640 KU	Mar-14	Dec-16	106%	$ 5,327,401.43	$ 3,790,134.72	$ 3,790,134.72	100%
206	143755	Apr-14	Aug-16	125%	$ 1,293,472.36	$ 1,299,196.52	$ 1,299,196.52	100%
207	143864 KU	May-14	Dec-16	106%	$ 7,050,000.00	$ 6,675,731.79	$ 6,675,731.79	100%
208	143872	May-14	Aug-16	126%	$ 1.20	$ (107.49)	$ (107.49)	100%
209	143KU16	Jan-16	Dec-16	116%	$ 19,600.08	$ 19,600.08	$ 19,600.08	100%
210	144038	May-14	Dec-21	37%	$ 11,928,361.00	$ 10,164,517.28	$ 10,164,517.28	100%
211	144061	Jul-16	Dec-16	132%	$ 158,018.53	$ 267,530.20	$ 267,530.20	100%
212	144081	May-14	Aug-16	126%	$ 1.10	$ (617.58)	$ (617.58)	100%
213	144112	May-16	Oct-16	166%	$ 990,000.00	$ 47,600.00	$ 47,600.00	100%
214	144129	Sep-15	Aug-16	163%	$ 300,062.47	$ 216,987.77	$ 216,987.77	100%
215	144140	Oct-15	Dec-16	113%	$ 249,858.70	$ 506,565.71	$ 506,565.71	100%
216	144141	Aug-15	Aug-16	158%	$ 250,091.99	$ 199,442.27	$ 199,442.27	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
217	144143	Jan-16	Dec-16	116%	$ 249,839.93	$ 208,819.49	$ 208,819.49	100%
218	144150	Oct-15	Aug-16	169%	$ 89,988.95	$ 78,659.65	$ 78,659.65	100%
219	144152	Oct-15	Aug-16	169%	$ 74,946.12	$ 113,639.99	$ 113,639.99	100%
220	144158	Oct-15	Aug-16	169%	$ 100,016.48	$ 119,985.17	$ 119,985.17	100%
221	144179	Aug-15	Dec-17	65%	$ 1,287,985.65	$ 999,595.97	$ 476,460.56	48%
222	144180	May-14	Nov-16	110%	$ 20,116.05	$ 20,835.03	$ 20,835.03	100%
223	144181	May-14	Dec-16	106%	$ 526,860.43	$ 276,658.26	$ 276,658.26	100%
224	144249	May-14	Dec-16	106%	$ 603,313.82	$ 971,395.23	$ 971,395.23	100%
225	144256	Jun-16	Dec-17	47%	$ 476,893.59	$ 1,761,882.66	$ 1,761,882.66	100%
226	144275	Jun-16	Dec-16	130%	$ 68,288.01	$ 68,332.23	$ 68,332.23	100%
227	144276	May-15	Dec-16	111%	$ 39,311.38	$ 40,514.12	$ 40,514.12	100%
228	144280	Jan-16	Dec-16	117%	$ 21,588.16	$ 21,337.22	$ 21,337.22	100%
229	144291	Jan-16	Dec-17	60%	$ 147,723.89	$ 226,666.93	$ 125,165.01	55%
230	144295	Jun-16	Dec-16	148%	$ 28,966.28	$ 28,985.04	$ 28,985.04	100%
231	144296	Jun-16	Dec-16	128%	$ 100,406.44	$ 97,017.67	$ 97,017.67	100%
232	144338	Jan-16	Dec-16	116%	$ 1,311,023.84	$ 1,857,724.54	$ 1,857,724.54	100%
233	144360	Jan-15	Aug-16	130%	$ 750,119.12	$ 385,406.43	$ 385,406.43	100%
234	144364	Feb-15	Oct-16	119%	$ 1,599,791.85	$ 1,963,840.58	$ 1,963,840.58	100%
235	144366	Jan-15	Aug-16	137%	$ 349,858.46	$ 682,752.02	$ 682,752.02	100%
236	144421	Jan-16	Dec-16	116%	$ 750,019.75	$ 576,617.04	$ 576,617.04	100%
237	144432	Nov-14	Oct-16	116%	$ 150,000.00	$ 118,272.67	$ 118,272.67	100%
238	144433	Nov-14	Sep-16	122%	$ 150,000.00	$ 134,627.86	$ 134,627.86	100%
239	144435	Jun-14	Aug-16	127%	$ 1,475,000.00	$ 2,174,143.44	$ 2,174,143.44	100%
240	144441	Nov-15	May-17	84%	$ 400,000.00	$ 287,148.66	$ 287,148.66	100%
241	144445	Nov-15	Aug-16	177%	$ 96,000.00	$ 73,905.35	$ 73,905.35	100%
242	144489	Nov-14	Aug-16	133%	$ 351,934.09	$ 484,129.52	$ 484,129.52	100%
243	144587	Jan-15	Aug-16	137%	$ 162,065.28	$ 84,337.18	$ 84,337.18	100%
244	144594	Jan-15	Aug-16	137%	$ 149,086.40	$ 75,652.72	$ 75,652.72	100%
245	144597	Jan-15	Aug-16	137%	$ 257,756.40	$ 74,275.94	$ 74,275.94	100%
246	144598	Jan-15	Aug-16	137%	$ 181,738.76	$ 112,001.28	$ 112,001.28	100%
247	144610	Jun-14	Dec-16	106%	$ 17,831,050.00	$ 16,130,808.31	$ 16,130,808.31	100%
248	144619	Jan-15	Aug-16	137%	$ 130,000.00	$ 18,065.00	$ 18,065.00	100%
249	144632	Sep-16	Dec-17	37%	$ 350,002.69	$ 849,999.97	$ 99,999.94	12%
250	144636	Sep-16	Dec-17	37%	$ 350,086.03	$ 849,999.97	$ 99,999.94	12%
251	144682	Apr-15	Aug-16	143%	$ 670,297.53	$ 470,183.55	$ 470,183.55	100%
252	144711	Jan-15	Dec-16	108%	$ 71,662.86	$ 14,216.82	$ 14,216.82	100%
253	144719	Jan-15	Dec-16	108%	$ 70,241.45	$ 69,851.76	$ 69,851.76	100%
254	144735	Jan-15	Aug-16	137%	$ 233,603.37	$ 156,234.39	$ 156,234.39	100%
255	144737	Jan-15	Dec-16	108%	$ 2,513,466.64	$ 2,874,916.86	$ 2,874,916.86	100%
256	144739	Jan-15	Aug-16	137%	$ 41,188.83	$ 100,000.00	$ 100,000.00	100%
257	144741	Jan-15	Dec-16	108%	$ 149,432.77	$ 38,708.60	$ 38,708.60	100%
258	144743	Jan-15	Aug-16	137%	$ 66,998.31	$ 133,607.25	$ 133,607.25	100%
259	144744	Jan-15	Aug-16	137%	$ 235,180.20	$ 265,995.11	$ 265,995.11	100%
260	144746	Jan-15	Dec-16	108%	$ 262,244.31	$ 132,517.80	$ 132,517.80	100%
261	144747	Jan-15	Aug-16	137%	$ 86,515.70	$ 84,808.52	$ 84,808.52	100%
262	144751	Jan-15	Dec-16	108%	$ 399,774.18	$ 204,822.05	$ 204,822.05	100%
263	144769	Aug-14	Dec-16	107%	$ 2,394,668.01	$ 4,202,992.83	$ 4,202,992.83	100%
264	144770	Jan-15	Dec-16	108%	$ 1,388,028.75	$ 1,436,504.52	$ 1,436,504.52	100%
265	144771	Jan-15	Aug-16	137%	$ 214,215.64	$ 197,853.71	$ 197,853.71	100%
266	144774	Jan-15	Aug-16	137%	$ 100,333.23	$ 101,416.51	$ 101,416.51	100%
267	144775	Jan-15	Aug-16	137%	$ 100,052.72	$ 110,214.08	$ 110,214.08	100%
268	144777	Jan-15	Aug-16	137%	$ 64,453.88	$ 93,738.53	$ 93,738.53	100%
269	144785	Jan-15	Aug-16	137%	$ 189,467.96	$ 280,869.59	$ 280,869.59	100%
270	144820	Jan-16	Dec-16	116%	$ 41,334.30	$ 119,341.77	$ 119,341.77	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
271	144821	Jan-16	Dec-16	116%	$ 145,094.76	$ 124,963.56	$ 124,963.56	100%
272	144823	Jan-16	Dec-16	116%	$ 115,576.67	$ 279,445.11	$ 279,445.11	100%
273	144825	Jan-16	Dec-16	116%	$ 29,885.46	$ 29,638.87	$ 29,638.87	100%
274	144826	Jan-16	Dec-16	116%	$ 59,597.89	$ 22,753.36	$ 22,753.36	100%
275	144873	Aug-16	Dec-16	139%	$ 22,581.02	$ 22,626.12	$ 22,626.12	100%
276	144874	Jan-16	Dec-16	116%	$ 234,233.98	$ 105,507.06	$ 105,507.06	100%
277	144875	Jan-16	Dec-16	116%	$ 70,192.70	$ 26,967.32	$ 26,967.32	100%
278	144876	Jan-16	Dec-16	116%	$ 190,295.76	$ 91,702.69	$ 91,702.69	100%
279	144877	Jan-16	Dec-16	116%	$ 98,385.52	$ 92,110.13	$ 92,110.13	100%
280	144878	Jan-16	Dec-16	116%	$ 77,385.52	$ 70,510.16	$ 70,510.16	100%
281	144880	Jan-16	Dec-16	116%	$ 52,685.19	$ 31,717.69	$ 31,717.69	100%
282	144881	Jan-16	Dec-16	116%	$ 72,909.15	$ 71,009.69	$ 71,009.69	100%
283	144882	Jan-16	Dec-16	116%	$ 207,576.67	$ 174,773.27	$ 174,773.27	100%
284	144883	Jan-16	Dec-16	116%	$ 143,232.05	$ 138,542.46	$ 138,542.46	100%
285	144884	Jan-16	Dec-16	116%	$ 52,772.48	$ 52,203.17	$ 52,203.17	100%
286	144885	Jan-16	Dec-16	116%	$ 52,870.50	$ 49,892.44	$ 49,892.44	100%
287	144886	Jan-16	Dec-16	116%	$ 86,690.88	$ 78,672.81	$ 78,672.81	100%
288	144887	Jan-16	Dec-16	116%	$ 230,671.40	$ 158,845.91	$ 158,845.91	100%
289	144896	Jan-16	Dec-16	116%	$ 98,213.94	$ 92,347.77	$ 92,347.77	100%
290	144897	Jan-16	Dec-16	116%	$ 133,059.14	$ 99,978.31	$ 99,978.31	100%
291	144898	Jan-16	Dec-16	116%	$ 48,797.19	$ 52,327.70	$ 52,327.70	100%
292	144899	Jan-16	Dec-16	116%	$ 32,197.55	$ 32,543.35	$ 32,543.35	100%
293	144900	Jan-16	Dec-16	116%	$ 53,043.19	$ 51,536.40	$ 51,536.40	100%
294	144903	Jan-16	Dec-16	116%	$ 20,136.67	$ 19,882.77	$ 19,882.77	100%
295	144904	Jan-16	Dec-16	116%	$ 20,136.67	$ 19,993.74	$ 19,993.74	100%
296	144905	Jan-16	Dec-16	116%	$ 17,000.00	$ 9,720.67	$ 9,720.67	100%
297	144907	Jan-16	Dec-16	116%	$ 13,029.61	$ 12,596.98	$ 12,596.98	100%
298	144962	Jan-16	Dec-16	116%	$ 299,958.99	$ 418,203.76	$ 418,203.76	100%
299	144970	Jul-16	Nov-16	159%	$ 300,004.25	$ 298,835.68	$ 298,835.68	100%
300	144994	Jan-16	Nov-16	127%	$ 60,000.00	$ 175,028.00	$ 175,028.00	100%
301	144996	Mar-16	Dec-16	119%	$ 75,000.00	$ 102,140.80	$ 102,140.80	100%
302	144998	Jan-16	Sep-16	155%	$ 25,000.00	$ 57,000.00	$ 57,000.00	100%
303	145120	Sep-15	Aug-16	166%	$ 30,000.00	$ 27,065.64	$ 27,065.64	100%
304	145405	Jan-15	Dec-21	31%	$ 2,506,735.00	$ 1,583,972.04	$ 1,166,634.10	74%
305	145887	Aug-14	Aug-16	129%	$ 825,137.97	$ 1,128,386.15	$ 1,128,386.15	100%
306	146001KU	Apr-14	Dec-16	106%	$ 22,899.95	$ 22,807.08	$ 22,807.08	100%
307	146004KU	Apr-16	Dec-16	122%	$ 7,894.73	$ 17,200.32	$ 17,200.32	100%
308	146005KU	Apr-14	Dec-16	106%	$ 31,788.06	$ 26,072.75	$ 26,072.75	100%
309	146413	Oct-14	Aug-16	133%	$ (733.97)	$ (733.97)	$ (733.97)	100%
310	146421	Feb-15	Sep-16	125%	$ (87,454.58)	$ (87,454.58)	$ (87,454.58)	100%
311	146424	Jan-15	Aug-16	137%	$ 849,502.08	$ 978,622.81	$ 978,622.81	100%
312	146426	Jan-15	Aug-16	137%	$ 716,973.58	$ 614,817.26	$ 614,817.26	100%
313	146427	Jan-15	Aug-16	137%	$ 978,716.60	$ 1,164,401.52	$ 1,164,401.52	100%
314	146428	Jan-15	Aug-16	137%	$ 646,540.81	$ 462,374.65	$ 462,374.65	100%
315	146439	Nov-14	Oct-16	116%	$ 158,426.78	$ 119,712.21	$ 119,712.21	100%
316	146522	Nov-14	Aug-16	134%	$ (762.21)	$ (762.21)	$ (762.21)	100%
317	146526	Nov-14	Aug-16	134%	$ (307.78)	$ 7,418.78	$ 7,418.78	100%
318	146574	Dec-14	Aug-16	135%	$ (208.38)	$ (208.38)	$ (208.38)	100%
319	146595	Jan-15	Aug-16	137%	$ 373,089.07	$ 371,964.70	$ 371,964.70	100%
320	146598	Mar-15	Aug-16	141%	$ 63,075.47	$ 54,424.64	$ 54,424.64	100%
321	146602	Mar-15	Dec-16	109%	$ 2,262,209.25	$ 2,073,929.89	$ 2,073,929.89	100%
322	146606	Mar-15	Dec-16	109%	$ 168,941.55	$ 55,179.60	$ 55,179.60	100%
323	146609	Dec-14	Nov-16	113%	$ 15,407.21	$ 41,655.50	$ 41,655.50	100%
324	146688	Jan-15	Aug-16	137%	$ 19,459.61	$ 22,324.53	$ 22,324.53	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
325	146702	Jul-15	Aug-16	153%	$ 551,425.00	$ 493,521.25	$ 493,521.25	100%
326	146706	Jun-15	Aug-16	149%	$ 823,608.08	$ 684,827.56	$ 684,827.56	100%
327	146708	Mar-15	Dec-16	109%	$ 1,109,307.59	$ 1,046,905.00	$ 1,046,905.00	100%
328	146710	Jun-15	Aug-16	149%	$ 1,056,178.85	$ 1,083,179.62	$ 1,083,179.62	100%
329	146714KU	Apr-14	Aug-16	125%	$ 1,425.21	$ 125,766.67	$ 125,766.67	100%
330	146731	Mar-15	Aug-16	141%	$ 3.71	$ 3.71	$ 3.71	100%
331	146757	Jan-15	Aug-16	137%	$ 442,533.60	$ 504,037.60	$ 504,037.60	100%
332	146762	Jan-15	Dec-16	108%	$ 62,994.47	$ 90,161.27	$ 90,161.27	100%
333	146763	Jan-15	Dec-16	108%	$ 1,130,855.62	$ 1,042,343.26	$ 1,042,343.26	100%
334	146785	Mar-16	Oct-16	170%	$ 83,083.12	$ 83,083.12	$ 83,083.12	100%
335	146789	Jan-15	Aug-16	137%	$ 10,425.01	$ 17,431.45	$ 17,431.45	100%
336	146822	Jan-15	Aug-16	137%	$ 166,021.15	$ 98,326.00	$ 98,326.00	100%
337	146823	Feb-15	Aug-16	139%	$ 37,998.27	$ 41,933.83	$ 41,933.83	100%
338	146827	Aug-15	Sep-16	135%	$ 79,799.56	$ 94,675.87	$ 94,675.87	100%
339	146899	Jan-16	Dec-16	116%	$ 5,883.44	$ 5,883.44	$ 5,883.44	100%
340	146902	Feb-15	Aug-16	139%	$ 88,368.64	$ 108,260.78	$ 108,260.78	100%
341	146903	Jan-16	Dec-16	116%	$ 198,323.08	$ 198,323.08	$ 198,323.08	100%
342	146904	Jan-16	Dec-16	116%	$ 123,605.00	$ 123,605.00	$ 123,605.00	100%
343	146905	Feb-15	Aug-16	139%	$ 107,537.27	$ 154,429.16	$ 154,429.16	100%
344	146906	Feb-15	Aug-16	139%	$ 40,281.65	$ 40,281.65	$ 40,281.65	100%
345	146907	Jan-16	Dec-16	116%	$ 60,008.64	$ 60,008.64	$ 60,008.64	100%
346	146909	Aug-15	Aug-16	158%	$ 65,821.43	$ 29,953.89	$ 29,953.89	100%
347	146910	Feb-15	Aug-16	139%	$ 137,601.98	$ 100,962.48	$ 100,962.48	100%
348	146911	Jan-16	Dec-16	116%	$ 85,692.45	$ 85,692.45	$ 85,692.45	100%
349	146925	Mar-15	Dec-16	109%	$ 86,974.19	$ 159,723.10	$ 159,723.10	100%
350	146936	Feb-15	Aug-16	140%	$ 1.17	$ (777.53)	$ (777.53)	100%
351	146939	Feb-16	Dec-16	119%	$ 109,999.61	$ 107,364.04	$ 107,364.04	100%
352	146941	Jan-16	Aug-16	199%	$ 104,688.57	$ 39,935.57	$ 39,935.57	100%
353	146982	May-16	Oct-16	166%	$ 449,534.32	$ 1,558,363.61	$ 1,558,363.61	100%
354	146983	Jul-16	Sep-16	266%	$ 450,000.04	$ 157,053.46	$ 157,053.46	100%
355	146984	Jul-16	Oct-16	198%	$ 650,036.97	$ 201,330.20	$ 201,330.20	100%
356	146997	Jun-15	Aug-16	149%	$ 1,437,955.84	$ 984,201.91	$ 984,201.91	100%
357	146KU16	Jan-16	Dec-16	116%	$ 27,999.96	$ 11,200.01	$ 11,200.01	100%
358	147011	Mar-15	Aug-16	142%	$ 14,611.13	$ 13,113.49	$ 13,113.49	100%
359	147024	Mar-15	Dec-16	109%	$ 103,617.33	$ 164,633.34	$ 164,633.34	100%
360	147032	Mar-15	Aug-16	142%	$ 1.17	$ (321.65)	$ (321.65)	100%
361	147087	Mar-15	Sep-16	127%	$ -	$ -	$ -	0%
362	147089	Mar-15	Aug-16	143%	$ 665,012.12	$ 535,178.23	$ 535,178.23	100%
363	147091KU	Jan-15	Nov-18	55%	$ 27,522.00	$ 2,329.94	$ 2,329.94	100%
364	147101	Apr-15	Aug-16	143%	$ 159,967.12	$ 166,005.97	$ 166,005.97	100%
365	147130	Dec-15	Aug-16	166%	$ 1,507,137.80	$ 1,245,693.71	$ 1,245,693.71	100%
366	147131	Dec-15	Aug-16	166%	$ 1,306,918.66	$ 746,196.80	$ 746,196.80	100%
367	147154	Apr-15	Aug-16	145%	$ 1.17	$ (105.48)	$ (105.48)	100%
368	147159	Sep-15	Dec-16	112%	$ 344,881.14	$ 204,894.51	$ 204,894.51	100%
369	147161	Sep-15	Dec-16	112%	$ 205,029.40	$ 159,335.85	$ 159,335.85	100%
370	147162	Sep-15	Aug-16	163%	$ 172,737.90	$ 186,388.74	$ 186,388.74	100%
371	147180KU	Apr-14	Aug-16	125%	$ 134,072.49	$ 145,279.42	$ 145,279.42	100%
372	147217	Jan-16	Nov-16	139%	$ 36,757.62	$ 36,804.67	$ 36,804.67	100%
373	147218	Jan-16	Oct-16	139%	$ 33,141.38	$ 46,896.49	$ 46,896.49	100%
374	147233	Sep-15	Aug-16	163%	$ 177,449.78	$ 191,082.90	$ 191,082.90	100%
375	147241	Jan-16	Aug-16	199%	$ 908,358.72	$ 306,356.94	$ 306,356.94	100%
376	147243	Aug-15	Aug-16	158%	$ 925,000.00	$ 831,744.95	$ 831,744.95	100%
377	147286	May-16	Dec-16	124%	$ 530,366.50	$ 697,374.06	$ 697,374.06	100%
378	147287KU	Apr-14	Aug-16	125%	$ 10,394.69	$ 166,314.83	$ 166,314.83	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
379	147302	May-15	Aug-16	147%	$ 123,459.30	$ 128,324.37	$ 128,324.37	100%
380	147303	Aug-16	Nov-16	174%	$ 58,556.96	$ 63,145.98	$ 63,145.98	100%
381	147313	Aug-16	Feb-17	100%	$ 1,885,175.16	$ 2,261,002.03	$ 2,261,002.03	100%
382	147315	Jul-16	Dec-16	132%	$ 508,117.31	$ 504,867.13	$ 504,867.13	100%
383	147334	May-16	Oct-16	166%	$ 2,289,474.41	$ 3,225,051.96	$ 3,225,051.96	100%
384	147335	Aug-16	Oct-16	232%	$ 1,405,992.00	$ 2,174,805.85	$ 2,174,805.85	100%
385	147341	Jan-16	Dec-16	116%	$ 35,582.90	$ 31,712.00	$ 31,712.00	100%
386	147344	Jan-16	Dec-16	116%	$ 50,405.74	$ 45,151.77	$ 45,151.77	100%
387	147345	Jan-16	Dec-16	116%	$ 54,486.90	$ 48,423.85	$ 48,423.85	100%
388	147350	Mar-16	Dec-16	119%	$ 32,415.46	$ 32,100.55	$ 32,100.55	100%
389	147360	Nov-15	Dec-16	114%	$ 244,751.53	$ 149,215.17	$ 149,215.17	100%
390	147405	Jan-16	Dec-17	57%	$ 190,310.12	$ 102,363.60	$ 78,416.60	77%
391	147442	May-15	Dec-16	116%	$ 520,147.67	$ 426,208.34	$ 426,208.34	100%
392	147450	Mar-16	Aug-16	238%	$ 2,093,147.06	$ 270,805.04	$ 270,805.04	100%
393	147460	Aug-16	Dec-16	139%	$ 248,344.25	$ 135,000.00	$ 135,000.00	100%
394	147461	Apr-16	Aug-16	273%	$ 1,046,573.54	$ 131,240.54	$ 131,240.54	100%
395	147463	Apr-16	Aug-16	219%	$ 627,944.13	$ 302,026.69	$ 302,026.69	100%
396	147465	May-16	Sep-16	199%	$ 523,286.76	$ 664,568.64	$ 664,568.64	100%
397	147466	Apr-16	Aug-16	273%	$ 261,643.38	$ 18,136.19	$ 18,136.19	100%
398	147467	May-16	Aug-16	248%	$ 627,944.13	$ 704,836.65	$ 704,836.65	100%
399	147473	Apr-16	Sep-16	183%	$ 313,972.05	$ 121,519.91	$ 121,519.91	100%
400	147474	Sep-16	Oct-16	300%	$ 78,493.02	$ 58,117.62	$ 58,117.62	100%
401	147478	Aug-16	Oct-16	232%	$ 2,630,997.36	$ 1,098,529.92	$ 1,098,529.92	100%
402	147534	Jan-16	Aug-16	174%	$ 394,900.00	$ 172,971.11	$ 172,971.11	100%
403	147655	Jan-16	Dec-16	116%	$ 24,573.01	$ 22,806.31	$ 22,806.31	100%
404	147699	Jan-16	Dec-16	117%	$ 41,826.40	$ 39,716.72	$ 39,716.72	100%
405	147702	Apr-16	Dec-16	122%	$ 65,700.57	$ 70,989.53	$ 70,989.53	100%
406	147712	Jun-16	Dec-16	128%	$ 26,141.50	$ 25,879.50	$ 25,879.50	100%
407	147713	Jun-16	Dec-16	128%	$ 73,196.20	$ 72,462.60	$ 72,462.60	100%
408	147822	May-15	Aug-16	139%	$ 557,510.21	$ 538,958.45	$ 538,958.45	100%
409	147824	May-15	Aug-16	148%	$ 205,921.60	$ 80,514.07	$ 80,514.07	100%
410	147875	May-15	Dec-16	110%	$ 207,005.45	$ 205,456.65	$ 205,456.65	100%
411	147889	Aug-15	Aug-16	158%	$ 14,000.00	$ 27,679.06	$ 27,679.06	100%
412	147890	Aug-15	Aug-16	158%	$ 14,000.00	$ 18,044.33	$ 18,044.33	100%
413	147901	Jan-16	Dec-16	116%	$ 418,264.00	$ 450,095.79	$ 450,095.79	100%
414	147902	Jan-16	Sep-16	155%	$ 125,479.20	$ 96,273.35	$ 96,273.35	100%
415	147906	Nov-15	Aug-16	177%	$ 60,000.00	$ 77,546.42	$ 77,546.42	100%
416	147914	Nov-15	Aug-16	177%	$ 15,000.00	$ 11,513.95	$ 11,513.95	100%
417	147915	May-16	Aug-16	329%	$ 58,000.00	$ 48,892.14	$ 48,892.14	100%
418	147916	Nov-15	Aug-16	177%	$ 140,000.00	$ 142,193.32	$ 142,193.32	100%
419	147924	Aug-15	Aug-16	158%	$ 340,000.00	$ 153,074.39	$ 153,074.39	100%
420	147928	Mar-16	Jun-17	80%	$ 530,000.00	$ 434,713.10	$ 101,713.10	23%
421	147936	Nov-15	Aug-16	177%	$ 210,000.00	$ 274,812.48	$ 274,812.48	100%
422	147942	May-16	Dec-17	50%	$ 4,747,000.00	$ 4,909,000.08	$ 1,175,000.08	24%
423	147961	Aug-16	May-17	70%	$ 640,000.00	$ 152,500.00	$ 40,000.00	26%
424	147964	Jul-15	Aug-16	157%	$ 50,000.00	$ 40,896.02	$ 40,896.02	100%
425	147973	Jan-13	Dec-20	52%	$ 729.80	$ (0.00)	$ -	0%
426	147981	Jul-15	Aug-16	157%	$ 95,000.00	$ 124,879.23	$ 124,879.23	100%
427	147983	Nov-15	Aug-16	177%	$ 190,000.00	$ 168,646.09	$ 168,646.09	100%
428	147984	Nov-15	Aug-16	177%	$ 75,000.00	$ 44,552.08	$ 44,552.08	100%
429	147985	Nov-15	Aug-16	160%	$ 125,000.00	$ 85,368.22	$ 85,368.22	100%
430	147986KU	Apr-14	Aug-16	125%	$ 3,842.51	$ 21,191.42	$ 21,191.42	100%
431	147KU16	Jan-16	Dec-16	116%	$ 84,000.00	$ 72,799.97	$ 72,799.97	100%
432	148024	Jan-16	Dec-16	116%	$ 100,000.00	$ 100,000.00	$ 100,000.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
433	148027	Jan-16	Dec-18	39%	$ 45,000.00	$ 45,000.00	$ 45,000.00	100%
434	148029	Jan-16	Oct-16	139%	$ 50,000.00	$ 50,000.00	$ 50,000.00	100%
435	148049	Jan-16	Dec-16	116%	$ 5,600.00	$ 3,759.00	$ 3,759.00	100%
436	148121	Jun-15	Dec-16	110%	$ 60,308.44	$ 65,915.52	$ 65,915.52	100%
437	148124	Jan-16	Dec-16	116%	$ 176,036.86	$ 193,664.54	$ 193,664.54	100%
438	148145KU	May-16	Aug-16	248%	$ 3,060.00	$ 5,093.23	$ 5,093.23	100%
439	148196	Jun-15	Aug-16	149%	$ 444,826.66	$ 457,172.70	$ 457,172.70	100%
440	148370	Sep-16	Dec-17	37%	$ 855,804.60	$ 849,999.97	$ 99,999.94	12%
441	148371	Sep-16	Dec-17	37%	$ 855,804.60	$ 849,999.97	$ 99,999.94	12%
442	148388	Jun-16	Oct-16	179%	$ 157,002.44	$ 152,518.13	$ 152,518.13	100%
443	148483	Jun-15	Dec-16	110%	$ 74,854.32	$ 83,535.78	$ 83,535.78	100%
444	148485	Jun-15	Aug-16	147%	$ 36,435.06	$ 41,641.77	$ 41,641.77	100%
445	148486	Jun-15	Aug-16	149%	$ 37,427.16	$ 40,783.55	$ 40,783.55	100%
446	148487	Jun-15	Aug-16	140%	$ 37,427.16	$ 42,433.78	$ 42,433.78	100%
447	148488	Jun-15	Aug-16	140%	$ 37,427.16	$ 41,870.76	$ 41,870.76	100%
448	148489	Jun-15	Dec-16	110%	$ 37,427.16	$ 40,870.76	$ 40,870.76	100%
449	148492	Jun-15	Sep-16	131%	$ 41,395.64	$ 46,870.76	$ 46,870.76	100%
450	148493	Jun-15	Sep-16	131%	$ 37,427.16	$ 41,358.24	$ 41,358.24	100%
451	148494	Jun-15	Sep-16	131%	$ 37,427.16	$ 41,018.59	$ 41,018.59	100%
452	148495	Jun-15	Sep-16	131%	$ 37,427.16	$ 41,018.59	$ 41,018.59	100%
453	148498	Aug-15	Aug-16	158%	$ 26,318.45	$ 24,788.51	$ 24,788.51	100%
454	148602	Jan-16	Dec-16	116%	$ 11,906.52	$ 14,012.91	$ 14,012.91	100%
455	148607	Jan-16	Dec-16	116%	$ 85,303.02	$ 82,043.96	$ 82,043.96	100%
456	148613	Jan-16	Dec-16	116%	$ 115,187.70	$ 111,532.59	$ 111,532.59	100%
457	148616	Jan-16	Dec-16	116%	$ 111,132.75	$ 107,284.21	$ 107,284.21	100%
458	148617	Jan-16	Dec-16	116%	$ 95,635.66	$ 93,639.70	$ 93,639.70	100%
459	148621	Jan-16	Dec-16	116%	$ 73,627.40	$ 41,211.47	$ 41,211.47	100%
460	148622	Jan-16	Dec-16	116%	$ 46,440.43	$ 74,737.63	$ 74,737.63	100%
461	148623	Jan-16	Dec-16	116%	$ 11,906.52	$ 11,600.36	$ 11,600.36	100%
462	148624	Jan-16	Dec-16	116%	$ 16,599.24	$ 16,564.81	$ 16,564.81	100%
463	148625	Jan-16	Dec-16	116%	$ 17,868.10	$ 49,774.18	$ 49,774.18	100%
464	148627	Jan-16	Dec-16	116%	$ 39,126.78	$ 37,790.94	$ 37,790.94	100%
465	148631	Jan-16	Dec-16	116%	$ 93,465.74	$ 92,710.14	$ 92,710.14	100%
466	148644	Jun-15	Aug-16	149%	$ 444,905.22	$ 437,979.05	$ 437,979.05	100%
467	148711	Jun-15	Aug-16	151%	$ 10,535.35	$ 10,024.17	$ 10,024.17	100%
468	148980	Jan-16	Dec-17	58%	$ 3,174,087.57	$ 3,460,036.10	$ 3,198,393.13	92%
469	148KU16	Jan-16	Dec-16	116%	$ 600,000.00	$ 684,000.15	$ 684,000.15	100%
470	149026	Feb-16	Nov-16	130%	$ 347,900.36	$ 423,987.08	$ 423,987.08	100%
471	149027	Jan-16	Dec-16	116%	$ 508,928.36	$ 483,875.14	$ 483,875.14	100%
472	149029	Sep-15	Aug-16	163%	$ 1,076,000.00	$ 598,614.38	$ 598,614.38	100%
473	149030	Jan-16	Dec-16	116%	$ 565,000.00	$ 962,093.68	$ 962,093.68	100%
474	149035	Jan-16	Aug-16	174%	$ 42,000.00	$ 12,180.86	$ 12,180.86	100%
475	149050	Sep-15	Aug-16	163%	$ 172,737.90	$ 260,390.54	$ 260,390.54	100%
476	149087	Jan-16	Dec-18	39%	$ 393,327.10	$ 126,589.57	$ 126,589.57	100%
477	149096	Jan-16	Dec-18	39%	$ 106,895.06	$ 34,001.35	$ 34,001.35	100%
478	149098	Jan-16	Dec-18	39%	$ 79,000.53	$ 25,486.21	$ 25,486.21	100%
479	149099	Jan-16	Dec-18	39%	$ 68,953.94	$ 20,970.84	$ 20,970.84	100%
480	149101	Jan-16	Dec-18	39%	$ 101,411.49	$ 22,218.07	$ 22,218.07	100%
481	149102	Jan-16	Dec-18	39%	$ 52,169.04	$ 25,744.14	$ 25,744.14	100%
482	149103	Jan-16	Dec-18	39%	$ 107,709.40	$ 15,492.60	$ 15,492.60	100%
483	149104	Jan-16	Dec-18	39%	$ 96,868.50	$ 29,109.24	$ 29,109.24	100%
484	149105	Jan-16	Dec-18	39%	$ 82,996.20	$ 17,541.98	$ 17,541.98	100%
485	149106	Jan-16	Dec-18	39%	$ 82,996.20	$ 23.43	$ 23.43	100%
486	149107	Jan-16	Dec-18	39%	$ 82,996.20	$ 18,301.36	$ 18,301.36	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
487	149122	Mar-16	Jun-17	80%	$ 820,000.00	$ 800,571.67	$ 305,571.67	38%
488	149177	Jul-15	Jun-17	83%	$ 9,000,000.00	$ 4,005,000.00	$ 3,635,000.00	91%
489	149187	Nov-14	Aug-16	133%	$ 341,413.80	$ 347,324.52	$ 347,324.52	100%
490	149341	Jul-15	Aug-16	155%	$ 1.17	$ (724.81)	$ (724.81)	100%
491	149343	Jul-15	Aug-16	155%	$ 260,119.34	$ 200,244.39	$ 200,244.39	100%
492	149347	Jul-15	Dec-17	66%	$ 1,627,500.00	$ 2,137,520.99	$ 1,137,520.99	53%
493	149348	Jul-15	Dec-17	66%	$ 1,377,500.00	$ 2,429,775.82	$ 1,279,775.82	53%
494	149350	Jul-15	Dec-17	66%	$ 1,377,500.00	$ 1,847,520.99	$ 547,520.99	30%
495	149351	Jul-15	Dec-17	66%	$ 1,377,500.00	$ 2,112,770.99	$ 1,462,770.99	69%
496	149368	Sep-15	Nov-16	120%	$ 349,524.93	$ 298,491.17	$ 298,491.17	100%
497	149466	Jan-16	Nov-19	30%	$ 124,494.30	$ 489,240.02	$ 116,131.06	24%
498	149546	Jan-16	Dec-20	23%	$ 1,661,000.00	$ 315,997.69	$ 315,997.69	100%
499	149552	Jan-16	Dec-16	116%	$ 8,600.00	$ 26,000.00	$ 26,000.00	100%
500	149669	Jul-15	Aug-16	156%	$ 54,320.00	$ 53,079.65	$ 53,079.65	100%
501	149705	Jul-16	Dec-17	44%	$ 1,500,035.68	$ 1,178,124.64	$ 421,118.47	36%
502	149712	Jul-15	Aug-16	157%	$ 1.17	$ (399.28)	$ (399.28)	100%
503	149726	Aug-15	Aug-16	158%	$ 43,693.73	$ 56,062.17	$ 56,062.17	100%
504	149727	Aug-15	Aug-16	158%	$ 113,343.02	$ 113,343.02	$ 113,343.02	100%
505	149783	Oct-15	Aug-16	169%	$ 1,214,356.51	$ 1,214,356.51	$ 1,214,356.51	100%
506	149852	Jul-15	Dec-16	111%	$ 460,999.50	$ 351,144.86	$ 351,144.86	100%
507	149873	Aug-15	Aug-16	160%	$ 1.17	$ (386.21)	$ (386.21)	100%
508	149874	Aug-15	Aug-16	160%	$ 20,000.00	$ 138,261.98	$ 138,261.98	100%
509	149876	Aug-15	Aug-16	158%	$ 96,000.00	$ 74,136.11	$ 74,136.11	100%
510	149890	May-16	Dec-19	23%	$ 50,000.00	$ 399,500.00	$ 209,833.34	53%
511	149917	Aug-15	Aug-16	161%	$ 800,000.00	$ 488,252.56	$ 488,252.56	100%
512	149919	Aug-15	Dec-16	119%	$ 1,199,991.89	$ 893,993.83	$ 893,993.83	100%
513	149985	Jan-15	Dec-16	108%	$ 263,991.50	$ 263,991.50	$ 263,991.50	100%
514	149991	Sep-15	Dec-16	112%	$ 18,880.99	$ 18,880.99	$ 18,880.99	100%
515	149992	Sep-15	Jun-17	82%	$ 5,752,513.83	$ 5,752,513.83	$ 4,039,464.18	70%
516	149993	Sep-15	Aug-16	163%	$ 108,868.00	$ 108,868.00	$ 108,868.00	100%
517	150012	Sep-15	Aug-16	165%	$ (755.18)	$ (755.18)	$ (755.18)	100%
518	150012KU	Jan-16	Dec-16	116%	$ 279,739.78	$ 50,795.18	$ 50,795.18	100%
519	150032	Jan-14	Aug-16	122%	$ 2,832.27	$ 2,832.27	$ 2,832.27	100%
520	150037KU	Apr-14	Aug-16	125%	$ 92,094.15	$ 136,740.65	$ 136,740.65	100%
521	150044	Sep-15	Aug-16	166%	$ 21,724.73	$ 21,724.73	$ 21,724.73	100%
522	150049	Oct-15	Aug-16	169%	$ 30,695.87	$ 30,695.87	$ 30,695.87	100%
523	150062	Sep-15	Aug-16	152%	$ 142,204.24	$ 142,204.24	$ 142,204.24	100%
524	150066	Sep-15	Sep-16	140%	$ 112,806.73	$ 112,806.73	$ 112,806.73	100%
525	150079KU	Oct-15	Aug-16	169%	$ 5,290.56	$ 5,290.56	$ 5,290.56	100%
526	150080KU	Oct-15	Oct-17	68%	$ 9,171,400.00	$ 7,096,781.75	$ 5,500,121.75	78%
527	150095	Oct-15	Dec-16	113%	$ 241,883.52	$ 241,883.52	$ 241,883.52	100%
528	150121	Oct-15	Aug-16	170%	$ 30,099.17	$ 30,099.17	$ 30,099.17	100%
529	150126	Oct-15	Aug-16	170%	$ 297,753.30	$ 297,753.30	$ 297,753.30	100%
530	150133	Oct-15	Aug-16	154%	$ 49,906.28	$ 49,906.28	$ 49,906.28	100%
531	150170	Oct-15	Aug-16	175%	$ 30,442.89	$ 30,442.89	$ 30,442.89	100%
532	150186	Oct-15	Aug-16	176%	$ (1,096.26)	$ (1,096.26)	$ (1,096.26)	100%
533	150218	Nov-15	Jun-19	36%	$ 690,386.31	$ 690,386.31	$ 179,531.31	26%
534	150221	Nov-15	Jun-19	36%	$ (28,078.38)	$ (28,078.38)	$ (30,061.31)	107%
535	150223	Nov-15	Dec-16	114%	$ 88,375.07	$ 88,375.07	$ 88,375.07	100%
536	150237	Jan-16	Dec-16	116%	$ 127,373.46	$ 127,373.46	$ 127,373.46	100%
537	150238	Nov-15	Oct-16	134%	$ 23,065.44	$ 23,065.44	$ 23,065.44	100%
538	150241	Nov-15	Oct-16	134%	$ 24,931.25	$ 24,931.25	$ 24,931.25	100%
539	150244	Nov-15	Oct-16	134%	$ 24,920.10	$ 24,920.10	$ 24,920.10	100%
540	150245	Nov-15	Oct-16	134%	$ 19,558.70	$ 19,558.70	$ 19,558.70	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
541	150246	Nov-15	Oct-16	134%	$ 24,757.44	$ 24,757.44	$ 24,757.44	100%
542	150248	Nov-15	Oct-16	134%	$ 13,252.74	$ 13,252.74	$ 13,252.74	100%
543	150249	Nov-15	Oct-16	134%	$ 24,965.04	$ 24,965.04	$ 24,965.04	100%
544	150257	Nov-15	Oct-16	134%	$ 21,559.44	$ 21,559.44	$ 21,559.44	100%
545	150259	Nov-15	Dec-16	114%	$ 137,672.89	$ 137,672.89	$ 137,672.89	100%
546	150264	Nov-15	Aug-16	181%	$ (369.06)	$ (369.06)	$ (369.06)	100%
547	150268	Nov-15	Oct-16	134%	$ 58,946.88	$ 58,946.88	$ 58,946.88	100%
548	150270	Nov-15	Oct-16	134%	$ 29,623.32	$ 29,623.32	$ 29,623.32	100%
549	150272	Jan-16	Dec-16	116%	$ 52,172.38	$ 52,172.38	$ 52,172.38	100%
550	150276	Jan-16	Dec-16	116%	$ 108,745.48	$ 108,745.48	$ 108,745.48	100%
551	150282	Jan-16	Dec-16	116%	$ 184,672.54	$ 184,672.54	$ 184,672.54	100%
552	150285	Jan-16	Dec-16	116%	$ 562,815.57	$ 562,815.57	$ 562,815.57	100%
553	150287	Jan-16	Dec-16	116%	$ 1,660,232.56	$ 1,660,232.56	$ 1,660,232.56	100%
554	150288	Jan-16	Dec-16	116%	$ 323,041.96	$ 323,041.96	$ 323,041.96	100%
555	150289	Jan-16	Dec-16	116%	$ 423,088.83	$ 423,088.83	$ 423,088.83	100%
556	150290	Jan-16	Dec-16	116%	$ 1,102,308.36	$ 1,102,308.36	$ 1,102,308.36	100%
557	150291	Jan-16	Dec-16	116%	$ 487,966.39	$ 487,966.39	$ 487,966.39	100%
558	150292	Jan-16	Dec-16	116%	$ 1,243,086.01	$ 1,243,086.01	$ 1,243,086.01	100%
559	150293	Jan-16	Dec-16	116%	$ 482,378.19	$ 482,378.19	$ 482,378.19	100%
560	150331	Jan-16	Dec-16	116%	$ 171,369.90	$ 171,369.90	$ 171,369.90	100%
561	150333	Jan-16	Dec-16	116%	$ (8,468.94)	$ (8,468.94)	$ (8,468.94)	100%
562	150341	May-15	Aug-16	146%	$ 44,436.84	$ 44,436.84	$ 44,436.84	100%
563	150361	Nov-15	Aug-16	184%	$ (322.29)	$ (322.29)	$ (322.29)	100%
564	150367	Jan-15	Aug-16	137%	$ 335,640.48	$ 335,640.48	$ 335,640.48	100%
565	150368	Jan-16	Dec-16	116%	$ 287,288.52	$ 287,288.52	$ 287,288.52	100%
566	150371	Jan-16	Dec-16	116%	$ 364,002.20	$ 364,002.20	$ 364,002.20	100%
567	150372	Jan-16	Dec-16	116%	$ 167,807.97	$ 167,807.97	$ 167,807.97	100%
568	150374	Jan-16	Dec-16	116%	$ 89,947.78	$ 89,947.78	$ 89,947.78	100%
569	150375	Jan-16	Dec-16	116%	$ 132,843.90	$ 132,843.90	$ 132,843.90	100%
570	150376	Jan-16	Dec-16	116%	$ 152,147.50	$ 152,147.50	$ 152,147.50	100%
571	150378	Jan-16	Dec-16	116%	$ 41,930.94	$ 41,930.94	$ 41,930.94	100%
572	150380	Jan-16	Dec-16	116%	$ 243,842.35	$ 243,842.35	$ 243,842.35	100%
573	150382	Jan-16	Dec-16	116%	$ 136,377.74	$ 136,377.74	$ 136,377.74	100%
574	150406	Dec-15	Oct-16	137%	$ 44,785.47	$ 44,785.47	$ 44,785.47	100%
575	150414	Jan-16	Dec-16	116%	$ 139,904.20	$ 139,904.20	$ 139,904.20	100%
576	150428	Dec-15	Aug-16	191%	$ 19,387.51	$ 19,387.51	$ 19,387.51	100%
577	150442	Dec-15	Aug-16	192%	$ 13,681.99	$ 13,681.99	$ 13,681.99	100%
578	150468	Jan-16	Jan-17	107%	$ 43,719.81	$ 43,719.81	$ 43,719.81	100%
579	150475	Dec-15	Aug-16	194%	$ (324.14)	$ (324.14)	$ (324.14)	100%
580	150492	Jan-16	Dec-16	116%	$ 222,332.86	$ 222,332.86	$ 222,332.86	100%
581	150624	Jan-16	Dec-16	116%	$ 56,011.84	$ 56,011.84	$ 56,011.84	100%
582	150625	Feb-16	Oct-16	162%	$ 752,198.67	$ 752,198.67	$ 752,198.67	100%
583	150636	Feb-16	Dec-16	118%	$ 687,035.34	$ 687,035.34	$ 687,035.34	100%
584	150642	Jan-16	Dec-16	116%	$ 193,845.79	$ 193,845.79	$ 193,845.79	100%
585	150644	Feb-16	Jun-18	45%	$ 1,998,987.24	$ 1,998,987.24	$ 517,038.80	26%
586	150646	May-16	Sep-16	199%	$ 901,836.10	$ 901,836.10	$ 901,836.10	100%
587	150647	Jan-16	Dec-16	116%	$ 437,213.19	$ 437,213.19	$ 437,213.19	100%
588	150648	Apr-16	Aug-16	219%	$ 774,598.37	$ 774,598.37	$ 774,598.37	100%
589	150649KU	Feb-16	Dec-16	118%	$ 748,596.90	$ 748,596.90	$ 748,596.90	100%
590	150652	May-16	Dec-16	124%	$ 2,611,154.81	$ 2,611,154.81	$ 2,611,154.81	100%
591	150653	Jan-16	Dec-16	116%	$ 470,504.30	$ 470,504.30	$ 470,504.30	100%
592	150657	Jan-16	Dec-16	116%	$ 101,514.40	$ 101,514.40	$ 101,514.40	100%
593	150662	Jan-16	Aug-16	206%	$ 11,317.63	$ 11,317.63	$ 11,317.63	100%
594	150674	Jan-16	Dec-16	117%	$ 9,017.22	$ 9,017.22	$ 9,017.22	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
595	150681KU	Apr-14	Aug-16	125%	$ 286,354.29	$ 286,354.29	$ 286,354.29	100%
596	150685	Jan-16	Dec-16	117%	$ 344,730.47	$ 344,730.47	$ 344,730.47	100%
597	150687	Apr-16	Feb-17	100%	$ 1,105,027.47	$ 1,105,027.47	$ 1,105,027.47	100%
598	150717	Jan-16	Dec-17	56%	$ 3,069,655.54	$ 3,069,655.54	$ 2,074,451.43	68%
599	150722	Feb-16	Aug-16	187%	$ 231,274.56	$ 231,274.56	$ 231,274.56	100%
600	150728	Feb-16	Aug-16	216%	$ 30,780.32	$ 30,780.32	$ 30,780.32	100%
601	150731	Feb-16	Dec-16	118%	$ 20,403.50	$ 20,403.50	$ 20,403.50	100%
602	150733	Feb-16	Dec-16	118%	$ 398,828.94	$ 398,828.94	$ 398,828.94	100%
603	150737	Feb-16	Aug-16	218%	$ 20,218.62	$ 20,218.62	$ 20,218.62	100%
604	150738	Feb-16	Aug-16	218%	$ 8,847.68	$ 8,847.68	$ 8,847.68	100%
605	150739	May-16	Dec-16	124%	$ 210,051.43	$ 210,051.43	$ 210,051.43	100%
606	150741	Feb-16	Dec-16	118%	$ 257,217.35	$ 257,217.35	$ 257,217.35	100%
607	150742	Feb-16	Aug-16	219%	$ 34,144.21	$ 34,144.21	$ 34,144.21	100%
608	150743	Jun-16	Jun-17	69%	$ 1,083,223.45	$ 1,083,223.45	$ 451,442.36	42%
609	150748	Feb-16	Nov-16	131%	$ 72,169.35	$ 72,169.35	$ 72,169.35	100%
610	150752	Feb-16	Dec-16	118%	$ 6,450.00	$ 6,450.00	$ 6,450.00	100%
611	150754	Feb-16	Dec-16	118%	$ 53,026.70	$ 53,026.70	$ 53,026.70	100%
612	150759	Feb-16	Aug-16	189%	$ 52,664.46	$ 52,664.46	$ 52,664.46	100%
613	150772	Jan-16	Dec-16	116%	$ 1,245,732.29	$ 1,245,732.29	$ 1,245,732.29	100%
614	150775	Feb-16	Aug-16	226%	$ 27,780.89	$ 27,780.89	$ 27,780.89	100%
615	150776KU	Jan-16	Dec-16	116%	$ 14,807.23	$ 14,807.23	$ 14,807.23	100%
616	150778	Feb-16	Dec-16	119%	$ 260,346.27	$ 260,346.27	$ 260,346.27	100%
617	150779	Feb-16	Aug-16	227%	$ 18,682.01	$ 18,682.01	$ 18,682.01	100%
618	150785	Jan-16	Dec-16	116%	$ 85,202.63	$ 85,202.63	$ 85,202.63	100%
619	150786	Jan-16	Dec-16	116%	$ 98,500.57	$ 98,500.57	$ 98,500.57	100%
620	150788	Feb-16	May-17	81%	$ 298,257.99	$ 298,257.99	$ 298,257.99	100%
621	150790	Jan-16	Dec-16	116%	$ 25,167.25	$ 25,167.25	$ 25,167.25	100%
622	150791	Mar-16	Sep-16	171%	$ 150,063.55	$ 150,063.55	$ 150,063.55	100%
623	150793	Apr-16	Aug-16	273%	$ 494,224.54	$ 494,224.54	$ 494,224.54	100%
624	150796	Jan-16	Dec-16	116%	$ 9,868.60	$ 9,868.60	$ 9,868.60	100%
625	150797	Jan-16	Dec-16	116%	$ 10,182.45	$ 10,182.45	$ 10,182.45	100%
626	150798	Jan-16	Dec-16	116%	$ 11,516.61	$ 11,516.61	$ 11,516.61	100%
627	150800	Feb-16	Dec-16	119%	$ (750.96)	$ (750.96)	$ (750.96)	100%
628	150801	Feb-16	Aug-16	216%	$ 54,425.63	$ 54,425.63	$ 54,425.63	100%
629	150805	Mar-16	Dec-16	119%	$ 44,880.00	$ 44,880.00	$ 44,880.00	100%
630	150809	Mar-16	Aug-16	238%	$ 111,020.38	$ 111,020.38	$ 111,020.38	100%
631	150810	Mar-16	Dec-16	119%	$ 6,505.03	$ 6,505.03	$ 6,505.03	100%
632	150811	Mar-16	Dec-16	119%	$ 5,699.55	$ 5,699.55	$ 5,699.55	100%
633	150838	Mar-16	Aug-16	199%	$ 329,230.21	$ 329,230.21	$ 329,230.21	100%
634	150841	Aug-16	Jun-17	63%	$ 7,712,555.83	$ 7,712,555.83	$ 5,048,585.94	65%
635	150842	Jul-16	Oct-16	198%	$ 607,742.63	$ 607,742.63	$ 607,742.63	100%
636	150843	Jan-16	Dec-16	117%	$ 158,529.91	$ 158,529.91	$ 158,529.91	100%
637	150844	May-16	Oct-16	178%	$ 285,730.59	$ 285,730.59	$ 285,730.59	100%
638	150845	Mar-16	Dec-16	119%	$ 10,802.53	$ 10,802.53	$ 10,802.53	100%
639	150846	Mar-16	Dec-16	119%	$ 194,700.47	$ 194,700.47	$ 194,700.47	100%
640	150847	Mar-16	Dec-16	119%	$ 218,769.88	$ 218,769.88	$ 218,769.88	100%
641	150850	Mar-16	Sep-16	173%	$ 75,214.11	$ 75,214.11	$ 75,214.11	100%
642	150855	Mar-16	Dec-16	120%	$ 77,300.71	$ 77,300.71	$ 77,300.71	100%
643	150856	Feb-16	May-17	80%	$ 1,571,000.00	$ 1,571,000.00	$ 500,000.00	32%
644	150862	Jan-16	Dec-16	116%	$ 9,701.44	$ 9,701.44	$ 9,701.44	100%
645	150863	Mar-16	Sep-16	174%	$ 4,499.71	$ 4,499.71	$ 4,499.71	100%
646	150866KU	Apr-14	Dec-16	106%	$ 37,905.05	$ 37,905.05	$ 37,905.05	100%
647	150876	Mar-16	Dec-16	119%	$ 23,932.43	$ 23,932.43	$ 23,932.43	100%
648	150877	Mar-16	Dec-16	119%	$ 23,932.43	$ 23,932.43	$ 23,932.43	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
649	150878	Mar-16	Dec-16	119%	$ 23,932.43	$ 23,932.43	$ 23,932.43	100%
650	150881	Mar-16	Dec-16	120%	$ 20,047.17	$ 20,047.17	$ 20,047.17	100%
651	150883	Mar-16	Aug-16	208%	$ 3,300.00	$ 3,300.00	$ 3,300.00	100%
652	150885	Mar-16	Oct-16	149%	$ 12,073.00	$ 12,073.00	$ 12,073.00	100%
653	150925	Mar-16	Aug-16	209%	$ 17,000.00	$ 17,000.00	$ 17,000.00	100%
654	150930	Mar-16	Dec-16	119%	$ 47,302.14	$ 47,302.14	$ 47,302.14	100%
655	150979KU	Mar-16	Nov-16	135%	$ 42,660.21	$ 42,660.21	$ 42,660.21	100%
656	151086KU	Apr-14	Dec-16	106%	$ 18,638.67	$ 18,638.67	$ 18,638.67	100%
657	151090	Mar-16	Aug-16	199%	$ 59,525.49	$ 59,525.49	$ 59,525.49	100%
658	151102KU	Apr-14	Dec-16	106%	$ 17,436.11	$ 17,436.11	$ 17,436.11	100%
659	151104	Mar-16	Dec-16	119%	$ 8,404.43	$ 8,404.43	$ 8,404.43	100%
660	151109	Apr-16	Dec-16	122%	$ 126,680.22	$ 126,680.22	$ 126,680.22	100%
661	151110	Mar-16	Aug-16	267%	$ 7,595.00	$ 7,595.00	$ 7,595.00	100%
662	151112	Mar-16	Dec-16	119%	$ 107,918.50	$ 107,918.50	$ 107,918.50	100%
663	151113	Mar-16	Dec-16	121%	$ 57,259.00	$ 57,259.00	$ 57,259.00	100%
664	151120	Mar-16	Dec-18	33%	$ 32,584,887.88	$ 32,584,887.88	$ 14,047,268.08	43%
665	151121	Mar-16	Dec-18	33%	$ 40,127,136.38	$ 40,127,136.38	$ 14,525,567.78	36%
666	151122	Mar-16	Feb-19	32%	$ 21,747,792.52	$ 21,747,792.52	$ 2,278,730.08	10%
667	151123	Mar-16	Jun-26	9%	$ 61,580,352.76	$ 61,580,352.76	$ 26,334,157.02	43%
668	151126KU	Oct-15	Oct-17	68%	$ 3,902,957.49	$ 3,902,957.49	$ 2,815,937.49	72%
669	151134	Mar-16	Aug-16	218%	$ 15,000.00	$ 15,000.00	$ 15,000.00	100%
670	151141	Dec-16	Aug-16	-73%	$ 129,033.68	$ 129,033.68	$ 129,033.68	100%
671	151142	Mar-16	Aug-16	247%	$ 4,478.62	$ 4,478.62	$ 4,478.62	100%
672	151153	Apr-16	Dec-16	122%	$ 8,493.65	$ 8,493.65	$ 8,493.65	100%
673	151154KU	Apr-14	Dec-16	106%	$ 128,231.29	$ 128,231.29	$ 128,231.29	100%
674	151156	Apr-16	Dec-16	122%	$ 858,965.92	$ 858,965.92	$ 858,965.92	100%
675	151157	Jan-16	Dec-16	116%	$ 7,307.93	$ 7,307.93	$ 7,307.93	100%
676	151159	Jan-16	Dec-16	116%	$ 144,621.60	$ 144,621.60	$ 144,621.60	100%
677	151161	Apr-16	Aug-16	222%	$ 12,157.70	$ 12,157.70	$ 12,157.70	100%
678	151168 KU	Apr-16	Aug-16	227%	$ 32,824.00	$ 32,824.00	$ 32,824.00	100%
679	151174	Apr-16	Dec-16	122%	$ 250,000.00	$ 250,000.00	$ 250,000.00	100%
680	151177	Jul-16	Dec-17	33%	$ 3,153,719.25	$ 3,153,719.25	$ 269,766.06	9%
681	151182	Apr-16	Aug-16	273%	$ 10,064.58	$ 10,064.58	$ 10,064.58	100%
682	151190	Apr-16	Jun-17	73%	$ 138,977.20	$ 138,977.20	$ 138,977.20	100%
683	151192KU	Apr-14	Dec-16	106%	$ 40,775.65	$ 40,775.65	$ 40,775.65	100%
684	151194KU	Apr-14	Dec-16	106%	$ 31,025.44	$ 31,025.44	$ 31,025.44	100%
685	151205KU	Apr-14	Dec-16	106%	$ 79,516.82	$ 79,516.82	$ 79,516.82	100%
686	151220	Apr-16	Aug-16	301%	$ 47,193.28	$ 47,193.28	$ 47,193.28	100%
687	151235	Apr-16	Sep-16	192%	$ 20,725.47	$ 20,725.47	$ 20,725.47	100%
688	151236	Apr-16	Aug-16	303%	$ 23,395.07	$ 23,395.07	$ 23,395.07	100%
689	151289KU	Mar-16	Dec-16	119%	$ 38,400.00	$ 38,400.00	$ 38,400.00	100%
690	151299	Apr-16	Sep-16	194%	$ 73,771.15	$ 73,771.15	$ 73,771.15	100%
691	151300	Apr-16	Aug-16	238%	$ 5,500.00	$ 5,500.00	$ 5,500.00	100%
692	151308	Jan-16	Dec-16	116%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
693	151309	Jan-16	Dec-16	116%	$ 70,479.72	$ 70,479.72	$ 70,479.72	100%
694	151310	Jan-16	Dec-16	116%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
695	151311	Jan-16	Dec-16	116%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
696	151312	Jan-16	Dec-16	116%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
697	151313	Jan-16	Dec-16	116%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
698	151315	Jan-16	Dec-16	116%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
699	151316	Jan-16	Dec-16	116%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
700	151317	Jan-16	Dec-16	116%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
701	151318	Jan-16	Dec-16	116%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
702	151319	Jan-16	Dec-16	116%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
703	151321	Mar-16	Dec-17	54%	$ 10,000.00	$ 10,000.00	$ 10,000.00	100%
704	151329 KU	Apr-16	Sep-16	197%	$ 40,498.44	$ 40,498.44	$ 40,498.44	100%
705	151331 KU	Aug-16	Nov-16	181%	$ 117,000.00	$ 117,000.00	$ 117,000.00	100%
706	151333	Apr-16	Dec-16	124%	$ 21,696.73	$ 21,696.73	$ 21,696.73	100%
707	151347	Feb-17	Apr-17	31%	$ 736,044.41	$ 736,044.41	$ 736,044.41	100%
708	151351	Dec-15	Dec-16	115%	$ 26,500.00	$ 26,500.00	$ 26,500.00	100%
709	151359	Apr-16	Aug-16	322%	$ 29,500.12	$ 29,500.12	$ 29,500.12	100%
710	151364	Apr-16	Aug-16	322%	$ 12,000.45	$ 12,000.45	$ 12,000.45	100%
711	151410	Apr-16	Aug-16	322%	$ 36,786.85	$ 36,786.85	$ 36,786.85	100%
712	151444	May-16	Aug-16	250%	$ 8,000.00	$ 8,000.00	$ 8,000.00	100%
713	151451	May-16	Aug-16	334%	$ 15,120.90	$ 15,120.90	$ 15,120.90	100%
714	151468	May-16	Dec-16	124%	$ 124,588.52	$ 124,588.52	$ 124,588.52	100%
715	151469	May-16	Dec-16	124%	$ 128,226.16	$ 128,226.16	$ 128,226.16	100%
716	151470	Jan-16	Dec-16	116%	$ 123,723.00	$ 123,723.00	$ 123,723.00	100%
717	151474	May-16	Dec-16	124%	$ 12,230.79	$ 12,230.79	$ 12,230.79	100%
718	151551	May-16	Dec-16	125%	$ 8,599.46	$ 8,599.46	$ 8,599.46	100%
719	151552	May-16	Aug-16	340%	$ 2,332.98	$ 2,332.98	$ 2,332.98	100%
720	151554	Aug-16	Mar-17	85%	$ 1,327,990.60	$ 1,327,990.60	$ 1,062,093.75	80%
721	151558	May-16	Sep-16	205%	$ 21,339.96	$ 21,339.96	$ 21,339.96	100%
722	151559KU	May-16	Sep-16	205%	$ 15,320.72	$ 15,320.72	$ 15,320.72	100%
723	151563KU	May-16	Oct-16	169%	$ 19,402.50	$ 19,402.50	$ 19,402.50	100%
724	151598	May-16	Dec-17	49%	$ 6,135,259.05	$ 6,135,259.05	$ 4,957,413.30	81%
725	151679	Feb-17	Nov-17	9%	$ 70,000.00	$ 70,000.00	$ 70,000.00	100%
726	151721	May-16	Dec-16	126%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
727	151785	Jan-17	Aug-16	-38%	$ 15,814.94	$ 15,814.94	$ 15,814.94	100%
728	151829	May-16	Dec-16	127%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
729	151832	May-16	Dec-16	127%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
730	151834	May-16	Dec-16	127%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
731	151836	May-16	Dec-16	127%	$ 40,000.58	$ 40,000.58	$ 40,000.58	100%
732	151885	May-16	May-17	77%	$ 45,000.00	$ 45,000.00	$ 30,000.00	67%
733	151886	May-16	Dec-16	124%	$ 475,000.00	$ 475,000.00	$ 475,000.00	100%
734	151897	May-16	Aug-16	248%	$ 8,769.02	$ 8,769.02	$ 8,769.02	100%
735	151898	May-16	Dec-16	124%	$ 123,330.61	$ 123,330.61	$ 123,330.61	100%
736	151905	Jun-16	Nov-16	149%	$ 41,610.36	$ 41,610.36	$ 41,610.36	100%
737	151907	May-16	Aug-16	329%	$ 19,288.42	$ 19,288.42	$ 19,288.42	100%
738	151911	Jun-16	Aug-16	299%	$ 6,300.00	$ 6,300.00	$ 6,300.00	100%
739	151913	Jun-16	Nov-16	178%	$ 6,100.00	$ 6,100.00	$ 6,100.00	100%
740	151936	May-16	Aug-16	248%	$ 33,031.34	$ 33,031.34	$ 33,031.34	100%
741	151954	Jun-16	Nov-16	149%	$ 14,345.26	$ 14,345.26	$ 14,345.26	100%
742	151955KU	May-16	Sep-16	199%	$ 1,860,150.64	$ 1,860,150.64	$ 1,860,150.64	100%
743	151957KU	Jun-16	Sep-16	225%	$ 343,090.89	$ 343,090.89	$ 343,090.89	100%
744	151974	Jul-16	Nov-16	159%	$ 515,000.00	$ 515,000.00	$ 515,000.00	100%
745	151975 KU	Sep-16	Dec-16	149%	$ 117,000.00	$ 117,000.00	$ 117,000.00	100%
746	151987	Jul-16	May-18	35%	$ 130,000.00	$ 130,000.00	$ 40,000.00	31%
747	152000KU	Jan-09	Oct-16	104%	$ 51,572.40	$ 130,736.11	$ 130,736.11	100%
748	152002KU	Jan-16	Dec-16	116%	$ 257,866.10	$ 165,738.14	$ 165,738.14	100%
749	152003KU	Jan-16	Dec-16	116%	$ 257,866.10	$ 165,738.14	$ 165,738.14	100%
750	152012KU	Jan-16	Dec-16	116%	$ 131,753.16	$ 148,644.19	$ 148,644.19	100%
751	152049KU	Sep-16	Dec-17	37%	$ 4,192,661.25	$ 4,192,661.25	$ 121,500.00	3%
752	152114	Jun-16	Oct-16	179%	$ 6,903.16	$ 6,903.16	$ 6,903.16	100%
753	152117	Jun-16	Oct-16	179%	$ 10,389.70	$ 10,389.70	$ 10,389.70	100%
754	152121	Jun-16	Dec-16	128%	$ 58,108.14	$ 58,108.14	$ 58,108.14	100%
755	152194	Jun-16	Oct-16	179%	$ 56,000.00	$ 56,000.00	$ 56,000.00	100%
756	152197	Jun-16	Aug-16	299%	$ 28,795.86	$ 28,795.86	$ 28,795.86	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
757	152214	Jun-16	Aug-16	315%	$ 2,350.00	$ 2,350.00	$ 2,350.00	100%
758	152215	Jun-16	Oct-16	183%	$ 3,000.00	$ 3,000.00	$ 3,000.00	100%
759	152225	Jul-16	Dec-17	44%	$ 550,000.00	$ 550,000.00	$ 200,000.03	36%
760	152230	Jun-16	Dec-16	128%	$ 43,157.60	$ 43,157.60	$ 43,157.60	100%
761	152231	Jun-16	Dec-16	128%	$ 61,851.15	$ 61,851.15	$ 61,851.15	100%
762	152237	Jun-16	Dec-16	128%	$ 12,253.96	$ 12,253.96	$ 12,253.96	100%
763	152255	Jun-16	Dec-16	129%	$ 94,010.16	$ 94,010.16	$ 94,010.16	100%
764	152266	Jul-16	Dec-16	132%	$ 36,442.66	$ 36,442.66	$ 36,442.66	100%
765	152268	Jun-16	Sep-16	241%	$ 21,948.35	$ 21,948.35	$ 21,948.35	100%
766	152271KU	Jan-16	Dec-16	116%	$ 500,831.05	$ 500,831.05	$ 500,831.05	100%
767	152273KU	Jan-16	Dec-16	116%	$ 226,263.18	$ 226,263.18	$ 226,263.18	100%
768	152288	Jun-16	Aug-16	299%	$ 11,076.26	$ 11,076.26	$ 11,076.26	100%
769	152329	Jun-16	Dec-16	128%	$ 129,796.57	$ 129,796.57	$ 129,796.57	100%
770	152345	Jul-16	Dec-16	135%	$ 175,656.67	$ 175,656.67	$ 175,656.67	100%
771	152377	Jun-16	Dec-19	20%	$ 70,069,801.93	$ 70,069,801.93	$ 1,250,000.00	2%
772	152379	Jun-16	Dec-19	20%	$ 115,166,966.84	$ 115,166,966.84	$ 2,500,000.00	2%
773	152385	Jun-16	Jun-19	23%	$ 39,454,560.98	$ 39,454,560.98	$ 1,039,488.00	3%
774	152386	Jun-16	Dec-16	132%	$ 42,134.73	$ 42,134.73	$ 42,134.73	100%
775	152540	Jun-16	Nov-16	157%	$ 3,110.00	$ 3,110.00	$ 3,110.00	100%
776	152589	Aug-16	Dec-17	41%	$ 1,565,999.99	$ 1,565,999.99	$ 744,832.20	48%
777	152601	Jul-16	Oct-16	198%	$ 41,997.25	$ 41,997.25	$ 41,997.25	100%
778	152608	Jun-16	Oct-16	179%	$ 31,947.97	$ 31,947.97	$ 31,947.97	100%
779	152623	Jun-16	Dec-16	128%	$ 19,378.27	$ 19,378.27	$ 19,378.27	100%
780	152646	Jun-16	Oct-16	179%	$ 32,918.72	$ 32,918.72	$ 32,918.72	100%
781	152647	Jun-16	Dec-16	128%	$ 74,473.90	$ 74,473.90	$ 74,473.90	100%
782	152726	Jul-16	Oct-16	198%	$ 46,471.22	$ 46,471.22	$ 46,471.22	100%
783	152731 KU	Jul-16	Sep-16	266%	$ 14,100.00	$ 14,100.00	$ 14,100.00	100%
784	152733 KU	Jul-16	Oct-16	198%	$ 23,400.00	$ 23,400.00	$ 23,400.00	100%
785	152898	Jul-16	Dec-18	26%	$ 760,000.02	$ 760,000.02	$ 8,000.00	1%
786	152899	Jul-16	Dec-17	44%	$ 1,463,000.00	$ 1,463,000.00	$ 330,000.00	23%
787	152903	Jul-16	Dec-16	133%	$ 347,459.64	$ 347,459.64	$ 347,459.64	100%
788	152913	Jul-16	Sep-16	278%	$ 45,030.33	$ 45,030.33	$ 45,030.33	100%
789	152942	Jul-16	Oct-16	207%	$ 80,000.00	$ 80,000.00	$ 80,000.00	100%
790	152943	Jul-16	Oct-16	207%	$ 12,000.00	$ 12,000.00	$ 12,000.00	100%
791	152944	Jul-16	Oct-16	207%	$ 9,999.72	$ 9,999.72	$ 9,999.72	100%
792	152946 KU	Sep-16	Apr-17	75%	$ 40,079.52	$ 40,079.52	$ 40,079.52	100%
793	152948	Jul-16	Nov-16	159%	$ 388,685.32	$ 388,685.32	$ 388,685.32	100%
794	152971	Jul-16	Dec-16	132%	$ 30,807.61	$ 30,807.61	$ 30,807.61	100%
795	152983	Aug-16	Jun-17	63%	$ 79,788.96	$ 79,788.96	$ 79,788.96	100%
796	152KU16	Jan-16	Dec-16	116%	$ 96,999.99	$ 96,999.34	$ 96,999.34	100%
797	153014KU	Apr-14	Aug-16	125%	$ 12,704.77	$ 11,091.93	$ 11,091.93	100%
798	153026	Jul-16	Dec-16	132%	$ 230,198.30	$ 230,198.30	$ 230,198.30	100%
799	153031	May-16	Dec-16	124%	$ 116,073.01	$ 116,073.01	$ 116,073.01	100%
800	153033	Jul-16	Nov-16	167%	$ 47,102.71	$ 47,102.71	$ 47,102.71	100%
801	153034	Jul-16	Dec-16	136%	$ 31,370.09	$ 31,370.09	$ 31,370.09	100%
802	153054	Jul-16	Dec-16	132%	$ 849,596.88	$ 849,596.88	$ 849,596.88	100%
803	153062	Jul-16	Dec-16	136%	$ 25,000.00	$ 25,000.00	$ 25,000.00	100%
804	153064	Jul-16	Dec-16	136%	$ 25,000.00	$ 25,000.00	$ 25,000.00	100%
805	153067KU	Apr-14	Sep-16	117%	$ 95,285.77	$ 135,497.64	$ 135,497.64	100%
806	153068KU	Apr-14	Dec-16	106%	$ 150,575.04	$ 75,662.92	$ 75,662.92	100%
807	153075KU	Apr-14	Dec-16	106%	$ 158,809.61	$ 184,928.47	$ 184,928.47	100%
808	153103	May-16	Dec-16	124%	$ 15,939.35	$ 15,939.35	$ 15,939.35	100%
809	153103KU	May-16	Dec-16	124%	$ 131,753.16	$ 185,503.57	$ 185,503.57	100%
810	153104	Aug-16	Dec-16	139%	$ 35,000.47	$ 35,000.47	$ 35,000.47	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
811	153112	Aug-16	Dec-16	139%	$ 39,999.35	$ 39,999.35	$ 39,999.35	100%
812	153114	Aug-16	Nov-16	174%	$ 50,000.00	$ 50,000.00	$ 50,000.00	100%
813	153115	Jul-16	Dec-16	132%	$ 160,002.47	$ 160,002.47	$ 160,002.47	100%
814	153116	Aug-16	Dec-16	139%	$ 11,796.19	$ 11,796.19	$ 11,796.19	100%
815	153182	Aug-16	Oct-16	232%	$ 25,542.90	$ 25,542.90	$ 25,542.90	100%
816	153205	Aug-16	Dec-16	139%	$ 25,273.85	$ 25,273.85	$ 25,273.85	100%
817	153208	Aug-16	May-17	70%	$ 152,500.00	$ 152,500.00	$ 40,000.00	26%
818	153210	Aug-16	May-17	70%	$ 152,500.00	$ 152,500.00	$ 40,000.00	26%
819	153211	Aug-16	May-17	70%	$ 152,500.00	$ 152,500.00	$ 40,000.00	26%
820	153212	Aug-16	Dec-16	139%	$ 101,322.21	$ 101,322.21	$ 101,322.21	100%
821	153230	Aug-16	Dec-16	139%	$ 25,273.85	$ 25,273.85	$ 25,273.85	100%
822	153232	Aug-16	Dec-16	139%	$ 25,273.85	$ 25,273.85	$ 25,273.85	100%
823	153256	Aug-16	Dec-16	139%	$ 13,298.16	$ 13,298.16	$ 13,298.16	100%
824	153266	Aug-16	Dec-16	139%	$ 99,000.48	$ 99,000.48	$ 99,000.48	100%
825	153267	Aug-16	Dec-16	139%	$ 68,000.00	$ 68,000.00	$ 68,000.00	100%
826	153269	Aug-16	Dec-16	139%	$ 70,000.00	$ 70,000.00	$ 70,000.00	100%
827	153284	Aug-16	Dec-16	139%	$ 7,676.78	$ 7,676.78	$ 7,676.78	100%
828	153286	Aug-16	Dec-16	139%	$ 49,815.33	$ 49,815.33	$ 49,815.33	100%
829	153288	Aug-16	Aug-16	703%	$ 7,137.91	$ 7,137.91	$ 7,137.91	100%
830	153331	Aug-16	Dec-16	139%	$ 16,000.01	$ 16,000.01	$ 16,000.01	100%
831	153332	Aug-16	Dec-16	139%	$ 20,000.06	$ 20,000.06	$ 20,000.06	100%
832	157KU15	Jan-15	Sep-16	124%	$ 51,066.49	$ 55,197.73	$ 55,197.73	100%
833	158KU15	Jan-15	Mar-17	96%	$ 449,999.73	$ 1,783,794.83	$ 1,783,794.83	100%
834	161001KU	Apr-14	Dec-16	106%	$ 81,253.01	$ 161,231.82	$ 161,231.82	100%
835	161KU16	Oct-15	Dec-16	113%	$ 75,000.00	$ 62,203.23	$ 62,203.23	100%
836	163KU16	Oct-15	Dec-16	113%	$ 249,999.96	$ 230,000.00	$ 230,000.00	100%
837	165KU16	Jan-16	Dec-16	116%	$ 69,999.96	$ 69,999.96	$ 69,999.96	100%
838	170KU15	Jan-15	Aug-16	137%	$ 99,999.86	$ 0.00	$ 0.00	100%
839	178KU15	Sep-16	Apr-17	75%	$ 37,499.98	$ 204,068.92	$ 204,068.92	100%
840	200KU15	Jan-15	Dec-16	108%	$ 500,000.03	$ 553,266.90	$ 553,266.90	100%
841	200KU16	Jan-16	Dec-17	58%	$ 50,000.00	$ 58,177.95	$ 26,927.95	46%
842	201KU14	Jan-14	Aug-16	123%	$ 93,096.11	$ 2.12	$ 2.12	100%
843	202KU15	Jan-15	Dec-16	108%	$ 224,999.97	$ 146,117.13	$ 146,117.13	100%
844	203KU15	Jan-15	Dec-16	108%	$ 175,000.00	$ 1,241,403.05	$ 1,241,403.05	100%
845	203KU16	Jan-16	Jul-17	73%	$ 626,525.00	$ 633,836.38	$ 446,381.88	70%
846	204KU16	Oct-15	Aug-17	74%	$ 12,880,000.16	$ 15,121,058.71	$ 11,675,358.08	77%
847	234KU14	Jan-14	Aug-16	122%	$ 140,000.00	$ 292,223.20	$ 292,223.20	100%
848	262KU14	Nov-14	Oct-16	117%	$ 27,000.00	$ 75,273.13	$ 75,273.13	100%
849	400KU15	Jan-15	Dec-16	108%	$ 2,090,000.04	$ 2,561,160.82	$ 2,561,160.82	100%
850	700KU15	Jan-15	Dec-16	108%	$ 804,836.47	$ 835,988.77	$ 835,988.77	100%
851	701KU16	Jan-16	Aug-16	209%	$ -	$ -	$ -	0%
852	702KU16	Jan-16	Aug-16	182%	$ 68,900.00	$ 68,900.00	$ 68,900.00	100%
853	703KU16	Mar-16	Dec-16	121%	$ 4,591.12	$ 4,591.12	$ 4,591.12	100%
854	704KU15	Jan-15	Aug-16	137%	$ 745.00	$ -	$ -	0%
855	706KU16	Mar-16	Dec-16	119%	$ 1,664,933.52	$ 1,664,933.52	$ 1,664,933.52	100%
856	707KU15	Jan-15	Dec-16	108%	$ 464,239.44	$ 370,892.82	$ 370,892.82	100%
857	707KU16	Apr-16	Dec-16	123%	$ 36,400.25	$ 36,400.25	$ 36,400.25	100%
858	708KU16	Apr-16	Dec-16	123%	$ 70,000.02	$ 70,000.02	$ 70,000.02	100%
859	709KU16	Apr-16	Dec-16	123%	$ 25,200.00	$ 25,200.00	$ 25,200.00	100%
860	710KU16	Apr-16	Dec-16	123%	$ 8,400.00	$ 8,400.00	$ 8,400.00	100%
861	712KU16	Jan-16	Dec-16	116%	$ 16,663.20	$ 16,663.20	$ 16,663.20	100%
862	715KU16	Jun-16	Aug-16	299%	$ 2,500.00	$ 2,500.00	$ 2,500.00	100%
863	716KU15	Jun-15	Aug-16	141%	$ 133,396.11	$ 101,584.89	$ 101,584.89	100%
864	716KU16	Jun-16	Aug-16	299%	$ 3,864.00	$ 3,864.00	$ 3,864.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
865	717KU15	Jun-15	Aug-16	152%	$ 22,400.00	$ 24,533.87	$ 24,533.87	100%
866	718KU16	Jul-16	Dec-16	132%	$ 25,000.00	$ 25,000.00	$ 25,000.00	100%
867	719KU15	Jun-15	Dec-16	111%	$ 28,000.00	$ 47,172.30	$ 47,172.30	100%
868	719KU16	Jul-16	Dec-16	132%	$ 95,200.00	$ 95,200.00	$ 95,200.00	100%
869	720KU16	Jun-16	Dec-16	128%	$ 151,200.00	$ 151,200.00	$ 151,200.00	100%
870	722KU16	Jul-16	Sep-16	266%	$ 2,375.00	$ 2,375.00	$ 2,375.00	100%
871	723KU16	Aug-16	Nov-16	229%	$ 1,792.00	$ 1,792.00	$ 1,792.00	100%
872	724KU16	Aug-16	Nov-16	229%	$ 3,360.00	$ 3,360.00	$ 3,360.00	100%
873	728KU15	Aug-15	Aug-16	160%	$ 114,800.00	$ 122,045.79	$ 122,045.79	100%
874	728KU16	Aug-16	Nov-16	229%	$ 11,200.00	$ 11,200.00	$ 11,200.00	100%
875	743KU15	Nov-15	Aug-16	164%	$ 90,207.19	$ 90,207.19	$ 90,207.19	100%
876	CCAPR156	Jan-13	Dec-25	32%	$ 55,551.42	$ 221,572.59	$ 147,189.71	66%
877	CCAPR216	Jan-13	Dec-25	32%	$ 58,052.80	$ 268,491.74	$ 157,179.27	59%
878	CCAPR236	Jan-13	Dec-25	32%	$ 48,441.60	$ 334,994.47	$ 172,277.04	51%
879	CCAPR246	Jan-13	Dec-25	32%	$ 15,911.30	$ 265,256.05	$ 244,763.57	92%
880	CCAPR256	Jan-13	Dec-25	32%	$ 10,395.00	$ 214,026.89	$ 179,523.42	84%
881	CCAPR315	Jan-13	Dec-25	32%	$ 41,700.06	$ 542,615.43	$ 332,268.12	61%
882	CCAPR366	Jan-13	Dec-25	32%	$ 75,649.48	$ 233,923.73	$ 135,304.68	58%
883	CCAPR416	Jan-13	Dec-25	32%	$ 52,138.40	$ 71,963.54	$ 28,891.31	40%
884	CCAPR426	Jan-13	Dec-25	32%	$ 30,793.22	$ 109,712.29	$ 63,079.35	57%
885	CCAPR766	Jan-13	Dec-25	32%	$ 52,636.90	$ 122,538.43	$ 42,479.41	35%
886	CEMTR582	Jan-13	Dec-22	42%	$ 10,680,301.12	$ 9,488,485.58	$ 6,901,311.10	73%
887	CKM050716	May-16	Nov-16	143%	$ 2,332.92	$ 2,332.92	$ 2,332.92	100%
888	CKM062316	Jun-16	Dec-16	131%	$ 1.15	$ 1.15	$ 1.15	100%
889	CKM070416	Jul-16	Dec-16	133%	$ 0.98	$ 0.98	$ 0.98	100%
890	CKM070616	Jul-16	Dec-16	133%	$ 0.98	$ 0.98	$ 0.98	100%
891	CKM070816	Jul-16	Dec-16	134%	$ 1.00	$ 1.00	$ 1.00	100%
892	CKM071315	Jul-15	Aug-16	155%	$ 1.00	$ 1,095,360.42	$ 1,095,360.42	100%
893	CNBCD156O	Jan-13	Dec-25	32%	$ 604,137.88	$ 1,630,859.44	$ 997,034.21	61%
894	CNBCD156U	Dec-12	Dec-25	32%	$ 89,258.54	$ 517,546.07	$ 409,779.34	79%
895	CNBCD216O	Jan-13	Dec-19	59%	$ 664,282.77	$ 3,741,166.50	$ 1,909,059.83	51%
896	CNBCD216U	Jan-13	Dec-25	32%	$ 512,173.69	$ 2,794,327.47	$ 1,475,310.72	53%
897	CNBCD236O	Jan-13	Dec-25	32%	$ 800,053.67	$ 2,773,712.84	$ 1,296,104.10	47%
898	CNBCD236U	Jan-13	Dec-25	32%	$ 491,398.57	$ 1,519,301.04	$ 1,042,162.29	69%
899	CNBCD246O	Jan-13	Dec-25	32%	$ 392,267.52	$ 1,821,769.39	$ 1,184,055.49	65%
900	CNBCD246U	Jan-13	Dec-25	32%	$ 348,693.93	$ 632,559.08	$ 458,354.35	72%
901	CNBCD256O	Jan-13	Dec-19	59%	$ 792,956.68	$ 2,632,508.61	$ 1,360,731.87	52%
902	CNBCD256U	Jan-13	Dec-25	32%	$ 563,349.94	$ 1,550,272.69	$ 864,982.72	56%
903	CNBCD315O	Dec-12	Dec-25	32%	$ 2,032,708.29	$ 6,819,901.70	$ 3,864,317.74	57%
904	CNBCD315U	Dec-12	Dec-25	32%	$ 1,833,579.66	$ 7,946,821.56	$ 4,364,149.48	55%
905	CNBCD366O	Jan-13	Dec-25	32%	$ 1,473,240.78	$ 3,951,211.90	$ 2,380,323.53	60%
906	CNBCD366U	Jan-13	Dec-25	32%	$ 707,108.50	$ 1,592,033.71	$ 945,186.44	59%
907	CNBCD416O	Dec-12	Dec-25	32%	$ 178,789.04	$ 916,293.64	$ 590,822.47	64%
908	CNBCD416U	Jan-13	Dec-25	32%	$ 102,790.07	$ 282,269.75	$ 110,122.07	39%
909	CNBCD426O	Jan-13	Dec-25	32%	$ 770,754.63	$ 2,397,417.17	$ 1,297,606.42	54%
910	CNBCD426U	Jan-13	Dec-25	32%	$ 866,543.73	$ 1,659,664.96	$ 1,004,061.10	60%
911	CNBCD766O	Jan-13	Dec-25	32%	$ 449,537.17	$ 1,282,828.72	$ 785,053.33	61%
912	CNBCD766U	Jan-13	Dec-25	32%	$ 183,898.38	$ 735,765.68	$ 335,887.95	46%
913	CNBRD156O	Dec-12	Dec-25	32%	$ 1,826,546.39	$ 4,524,568.51	$ 2,640,857.09	58%
914	CNBRD156U	Dec-12	Dec-25	32%	$ 439,354.54	$ 1,592,183.72	$ 826,035.60	52%
915	CNBRD216O	Jan-13	Dec-25	32%	$ 883,464.41	$ 2,504,870.24	$ 1,400,831.08	56%
916	CNBRD216U	Jan-13	Dec-25	32%	$ 410,465.22	$ 1,581,552.01	$ 898,233.61	57%
917	CNBRD236O	Jan-13	Dec-25	32%	$ 750,518.89	$ 2,429,993.88	$ 1,486,342.58	61%
918	CNBRD236U	Jan-13	Dec-19	59%	$ 352,138.64	$ 1,584,580.08	$ 1,036,025.33	65%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
919	CNBRD246O	Dec-12	Dec-25	32%	$ 714,196.73	$ 2,348,028.34	$ 1,205,688.34	51%
920	CNBRD246U	Dec-12	Dec-25	32%	$ 511,868.10	$ 1,902,817.03	$ 1,122,645.20	59%
921	CNBRD256O	Jan-13	Dec-25	32%	$ 512,004.86	$ 2,519,096.23	$ 1,480,523.76	59%
922	CNBRD256U	Jan-13	Dec-25	32%	$ 512,429.10	$ 2,103,741.23	$ 1,257,431.72	60%
923	CNBRD315O	Dec-01	Dec-19	84%	$ 2,504,129.71	$ 8,314,826.09	$ 4,457,913.32	54%
924	CNBRD315U	Dec-12	Dec-25	32%	$ 3,687,597.97	$ 12,721,001.14	$ 7,125,681.19	56%
925	CNBRD366O	Dec-12	Dec-25	32%	$ 1,061,943.12	$ 4,074,129.40	$ 2,377,268.30	58%
926	CNBRD366U	Jan-13	Dec-25	32%	$ 577,995.96	$ 2,156,152.61	$ 1,188,558.75	55%
927	CNBRD416O	Jan-13	Dec-25	32%	$ 1,121,375.33	$ 5,002,246.89	$ 2,549,940.22	51%
928	CNBRD416U	Dec-12	Dec-25	32%	$ 152,281.90	$ 713,497.84	$ 417,341.88	58%
929	CNBRD426O	Dec-12	Dec-25	32%	$ 920,074.43	$ 3,352,325.76	$ 2,046,062.55	61%
930	CNBRD426U	Jan-13	Dec-25	32%	$ 817,606.54	$ 2,194,144.20	$ 1,191,377.49	54%
931	CNBRD766O	Jan-13	Dec-25	32%	$ 1,469,402.04	$ 4,448,768.33	$ 2,321,153.65	52%
932	CNBRD766U	Jan-13	Dec-25	32%	$ 192,318.56	$ 998,349.65	$ 591,859.42	59%
933	CNBSV156O	Dec-12	Dec-25	32%	$ 848,636.97	$ 3,161,824.27	$ 1,563,140.70	49%
934	CNBSV156U	Jan-13	Dec-25	32%	$ 754,655.96	$ 2,232,204.09	$ 1,350,100.24	60%
935	CNBSV216O	Dec-12	Dec-25	32%	$ 613,030.02	$ 1,815,138.61	$ 1,021,974.10	56%
936	CNBSV216U	Dec-12	Dec-25	32%	$ 651,738.81	$ 2,493,519.15	$ 1,441,493.53	58%
937	CNBSV236O	Dec-12	Dec-25	32%	$ 829,323.52	$ 2,465,221.32	$ 1,228,820.58	50%
938	CNBSV236U	Dec-12	Dec-25	32%	$ 818,701.36	$ 2,860,033.18	$ 1,634,276.52	57%
939	CNBSV246O	Dec-12	Dec-25	32%	$ 782,406.13	$ 3,177,874.79	$ 1,874,858.99	59%
940	CNBSV246U	Dec-12	Dec-25	32%	$ 911,732.61	$ 3,186,127.24	$ 1,804,210.49	57%
941	CNBSV256O	Jan-13	Dec-25	32%	$ 378,923.04	$ 1,107,631.92	$ 492,815.86	44%
942	CNBSV256U	Jan-13	Dec-25	32%	$ 440,526.78	$ 1,842,027.36	$ 1,136,774.54	62%
943	CNBSV315O	Dec-12	Dec-25	32%	$ 1,739,972.80	$ 6,599,082.96	$ 3,783,739.43	57%
944	CNBSV315U	Dec-12	Dec-25	32%	$ 2,856,484.57	$ 12,440,484.29	$ 7,034,239.05	57%
945	CNBSV366O	Jan-13	Dec-25	32%	$ 808,140.00	$ 2,446,095.72	$ 1,400,571.23	57%
946	CNBSV366U	Jan-13	Dec-25	32%	$ 615,307.67	$ 2,227,087.43	$ 1,234,991.71	55%
947	CNBSV416O	Jan-13	Dec-25	32%	$ 470,550.05	$ 1,402,848.45	$ 787,533.64	56%
948	CNBSV416U	Jan-13	Dec-25	32%	$ 122,402.95	$ 453,718.67	$ 244,964.09	54%
949	CNBSV426O	Dec-12	Dec-25	32%	$ 429,809.29	$ 1,660,316.86	$ 969,335.89	58%
950	CNBSV426U	Dec-12	Dec-25	32%	$ 410,217.39	$ 1,635,079.23	$ 942,517.60	58%
951	CNBSV766O	Jan-13	Dec-25	32%	$ 489,142.75	$ 1,232,676.28	$ 703,080.25	57%
952	CNBSV766U	Jan-13	Dec-25	32%	$ 179,566.97	$ 672,799.14	$ 392,132.54	58%
953	CPBWK156	Oct-12	Dec-25	33%	$ 110,296.29	$ 413,957.00	$ 172,213.09	42%
954	CPBWK216	Jan-13	Dec-25	32%	$ 348,815.13	$ 766,443.46	$ 152,145.15	20%
955	CPBWK236	Jan-13	Dec-25	32%	$ 278,203.00	$ 181,716.20	$ 171,701.20	94%
956	CPBWK246	Jan-13	Dec-25	32%	$ 276,056.00	$ 568,913.34	$ 138,836.46	24%
957	CPBWK256	Jan-13	Dec-25	32%	$ 170,265.25	$ 487,135.30	$ 249,118.57	51%
958	CPBWK315	Dec-12	Dec-25	32%	$ 1,327,930.09	$ 3,219,931.10	$ 1,298,304.57	40%
959	CPBWK366	Jan-13	Dec-25	32%	$ 412,306.68	$ 1,242,310.58	$ 557,844.78	45%
960	CPBWK416	Jan-13	Dec-25	32%	$ 118,289.55	$ 360,099.11	$ 157,873.35	44%
961	CPBWK426	Jan-13	Dec-25	32%	$ 51,862.08	$ 157,044.96	$ 152,291.44	97%
962	CPBWK766	Jan-13	Dec-25	32%	$ 137,690.53	$ 647,526.11	$ 387,402.20	60%
963	CPOL216	Dec-12	Dec-25	32%	$ 532,079.86	$ 229,284.54	$ 229,284.54	100%
964	CPOL246	Dec-12	Dec-25	32%	$ 205,616.80	$ 148,559.00	$ 148,559.00	100%
965	CPOL256	Jan-13	Dec-25	32%	$ 219,623.34	$ 135,881.94	$ 135,881.94	100%
966	CPOL315	Dec-12	Dec-25	32%	$ 1,002,735.52	$ 964,229.09	$ 964,229.09	100%
967	CPOL416	Jan-13	Dec-25	32%	$ 480,272.04	$ 54,448.70	$ 54,448.70	100%
968	CPOL766	Dec-12	Dec-25	32%	$ 215,754.92	$ 101,644.44	$ 101,644.44	100%
969	CRCST156	Jan-13	Dec-25	32%	$ 341,329.58	$ 703,266.78	$ 386,125.38	55%
970	CRCST216	Jan-13	Dec-25	32%	$ 167,894.42	$ 715,169.39	$ 419,110.18	59%
971	CRCST236	Jan-13	Dec-25	32%	$ 140,514.00	$ 254,596.90	$ 81,918.53	32%
972	CRCST246	Jan-13	Dec-25	32%	$ 45,447.31	$ 257,742.33	$ 155,325.72	60%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
973	CRCST256	Jan-13	Dec-25	32%	$ 102,042.29	$ 560,141.09	$ 346,845.77	62%
974	CRCST315	Dec-12	Dec-25	32%	$ 432,915.52	$ 1,305,467.35	$ 844,049.01	65%
975	CRCST366	Jan-13	Dec-25	32%	$ 99,458.20	$ 287,853.81	$ 81,901.03	28%
976	CRCST416	Jan-13	Dec-25	32%	$ 161,348.72	$ 644,767.10	$ 429,852.69	67%
977	CRCST426	Jan-13	Dec-25	32%	$ 101,627.40	$ 768,685.11	$ 585,517.79	76%
978	CRCST766	Jan-13	Dec-25	32%	$ 91,722.78	$ 383,752.54	$ 249,520.80	65%
979	CRDD156O	Dec-12	Dec-19	60%	$ 1,884,160.91	$ 9,093,734.51	$ 5,186,515.06	57%
980	CRDD156U	Jan-13	Dec-25	32%	$ 40,751.03	$ 204,145.11	$ 124,675.68	61%
981	CRDD216O	Jan-13	Dec-19	59%	$ 507,079.55	$ 1,127,438.32	$ 649,549.07	58%
982	CRDD216U	Jan-13	Dec-25	32%	$ 26,055.22	$ 153,119.90	$ 85,822.08	56%
983	CRDD236O	Jan-13	Dec-19	59%	$ 713,407.24	$ 1,936,090.51	$ 1,116,623.06	58%
984	CRDD236U	Jan-13	Dec-25	32%	$ 49,492.78	$ 303,577.37	$ 203,334.40	67%
985	CRDD246O	Jan-13	Dec-19	59%	$ 507,226.61	$ 369,703.71	$ 213,277.46	58%
986	CRDD246U	Jan-13	Dec-25	32%	$ 15,412.44	$ 106,806.87	$ 60,281.61	56%
987	CRDD256O	Jan-13	Dec-19	59%	$ 355,054.45	$ 1,025,419.67	$ 619,563.31	60%
988	CRDD256U	Jan-13	Dec-25	32%	$ 19,491.79	$ 141,542.87	$ 79,922.11	56%
989	CRDD315O	Dec-12	Dec-19	59%	$ 1,026,704.51	$ 7,244,731.86	$ 4,033,449.62	56%
990	CRDD315U	Dec-12	Dec-25	32%	$ 516,094.50	$ 3,612,805.62	$ 1,936,699.83	54%
991	CRDD366O	Jan-13	Dec-19	59%	$ 453,882.96	$ 1,649,680.77	$ 961,313.08	58%
992	CRDD366U	Jan-13	Dec-25	32%	$ 90,762.53	$ 291,047.02	$ 141,655.47	49%
993	CRDD416O	Jan-13	Dec-19	59%	$ 152,043.23	$ 413,953.53	$ 182,314.66	44%
994	CRDD416U	Jan-13	Dec-25	32%	$ 10,427.68	$ 30,652.68	$ 7,130.13	23%
995	CRDD426O	Jan-13	Dec-19	59%	$ 344,631.92	$ 1,292,071.62	$ 744,877.69	58%
996	CRDD426U	Jan-13	Dec-25	32%	$ 41,057.60	$ 140,852.96	$ 72,824.46	52%
997	CRDD766O	Jan-13	Dec-19	59%	$ 172,157.91	$ 818,075.74	$ 277,125.49	34%
998	CRDD766U	Jan-13	Dec-25	32%	$ 10,527.38	$ 37,915.40	$ 18,059.72	48%
999	CRELD156	Jan-13	Dec-25	32%	$ 344,810.79	$ 1,091,374.67	$ 642,933.36	59%
1000	CRELD216	Jan-13	Dec-25	32%	$ 147,173.40	$ 287,157.25	$ 154,351.67	54%
1001	CRELD236	Jan-13	Dec-25	32%	$ 160,896.00	$ 642,103.27	$ 374,017.69	58%
1002	CRELD246	Jan-13	Dec-25	32%	$ 140,811.31	$ 320,452.28	$ 188,503.61	59%
1003	CRELD256	Jan-13	Dec-25	32%	$ 263,504.84	$ 663,623.87	$ 421,559.36	64%
1004	CRELD315	Dec-12	Dec-25	32%	$ 1,079,033.40	$ 2,741,196.81	$ 1,374,638.55	50%
1005	CRELD366	Jan-13	Dec-25	32%	$ 318,734.91	$ 1,152,411.61	$ 680,247.15	59%
1006	CRELD416	Jan-13	Dec-25	32%	$ 232,913.71	$ 599,747.54	$ 266,902.49	45%
1007	CRELD426	Jan-13	Dec-25	32%	$ 89,784.64	$ 429,838.09	$ 293,716.03	68%
1008	CRELD766	Jan-13	Dec-25	32%	$ 202,516.28	$ 633,922.65	$ 316,113.00	50%
1009	CRPOL156	Dec-12	Dec-18	70%	$ 496,032.68	$ 421,818.20	$ 421,818.20	100%
1010	CRPOL216	Dec-12	Dec-25	32%	$ 161,980.86	$ 211,621.37	$ 211,621.37	100%
1011	CRPOL236	Jan-13	Dec-25	32%	$ 294,190.00	$ 177,315.79	$ 177,315.79	100%
1012	CRPOL246	Jan-13	Dec-25	32%	$ 163,438.56	$ 238,989.50	$ 238,989.50	100%
1013	CRPOL256	Jan-13	Dec-25	32%	$ 294,661.82	$ 206,359.59	$ 206,359.59	100%
1014	CRPOL315	Jan-13	Dec-25	32%	$ 406,351.92	$ 325,750.37	$ 325,750.37	100%
1015	CRPOL366	Jan-13	Dec-25	32%	$ 171,587.13	$ 98,513.79	$ 98,513.79	100%
1016	CRPOL416	Dec-12	Dec-25	32%	$ 150,436.16	$ 265,616.67	$ 265,616.67	100%
1017	CRPOL766	Jan-13	Dec-25	32%	$ 55,240.09	$ 78,099.72	$ 78,099.72	100%
1018	CRPOLE156	Dec-12	Dec-25	32%	$ 3,501,653.96	$ 12,452,063.39	$ 6,565,996.00	53%
1019	CRPOLE216	Jan-13	Dec-25	32%	$ 810,827.72	$ 2,786,542.81	$ 1,465,268.43	53%
1020	CRPOLE236	Jan-13	Dec-25	32%	$ 476,325.70	$ 3,194,528.39	$ 1,971,960.82	62%
1021	CRPOLE246	Jan-13	Dec-25	32%	$ 625,123.08	$ 3,787,393.01	$ 2,153,555.14	57%
1022	CRPOLE256	Jan-13	Dec-25	32%	$ 912,157.75	$ 2,150,548.71	$ 1,070,219.48	50%
1023	CRPOLE315	Dec-12	Dec-25	32%	$ 1,175,107.30	$ 5,157,116.46	$ 2,915,643.98	57%
1024	CRPOLE366	Jan-13	Dec-25	32%	$ 644,576.83	$ 2,378,253.03	$ 1,373,211.05	58%
1025	CRPOLE416	Jan-13	Dec-25	32%	$ 403,278.03	$ 1,616,069.15	$ 947,093.55	59%
1026	CRPOLE426	Dec-12	Dec-25	32%	$ 425,097.27	$ 1,504,277.19	$ 716,164.53	48%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1027	CRPOLE766	Dec-12	Dec-25	32%	$ 349,453.88	$ 1,653,044.63	$ 1,023,523.65	62%
1028	CRSTLT156	Dec-12	Dec-25	32%	$ 355,001.93	$ 3,411,536.80	$ 1,828,301.80	54%
1029	CRSTLT216	Jan-13	Dec-25	32%	$ 172,174.58	$ 1,546,297.61	$ 858,056.54	55%
1030	CRSTLT236	Jan-13	Dec-25	32%	$ 182,488.67	$ 1,649,470.18	$ 808,889.41	49%
1031	CRSTLT246	Dec-12	Dec-25	32%	$ 193,522.01	$ 1,909,392.79	$ 887,095.31	46%
1032	CRSTLT256	Jan-13	Dec-25	32%	$ 233,068.34	$ 1,780,509.70	$ 930,912.11	52%
1033	CRSTLT315	Dec-12	Dec-25	32%	$ 1,418,727.58	$ 4,814,860.23	$ 2,543,806.45	53%
1034	CRSTLT366	Jan-13	Dec-25	32%	$ 242,777.33	$ 1,061,433.96	$ 592,521.16	56%
1035	CRSTLT416	Dec-12	Dec-25	32%	$ 48,598.20	$ 831,928.57	$ 446,196.22	54%
1036	CRSTLT426	Dec-12	Dec-25	32%	$ 202,720.82	$ 1,607,261.95	$ 906,845.77	56%
1037	CRSTLT766	Jan-13	Dec-25	32%	$ 10,527.38	$ 560,093.86	$ 283,624.39	51%
1038	CSTLT156	Jan-13	Dec-25	32%	$ 163,716.40	$ 2,585,551.45	$ 1,268,283.18	49%
1039	CSTLT216	Dec-12	Dec-25	32%	$ 488,055.15	$ 1,364,573.63	$ 808,021.78	59%
1040	CSTLT236	Dec-12	Dec-25	32%	$ 457,012.31	$ 1,869,566.43	$ 984,503.38	53%
1041	CSTLT246	Jan-13	Dec-25	32%	$ 449,155.04	$ 1,468,407.45	$ 849,022.34	58%
1042	CSTLT256	Jan-13	Dec-25	32%	$ 184,730.84	$ 945,096.12	$ 544,515.80	58%
1043	CSTLT315	Jan-13	Dec-25	32%	$ 1,469,725.92	$ 10,609,596.02	$ 5,668,741.40	53%
1044	CSTLT366	Jan-13	Dec-25	32%	$ 383,960.70	$ 1,863,769.40	$ 954,754.34	51%
1045	CSTLT416	Jan-13	Dec-25	32%	$ 183,771.24	$ 1,000,259.71	$ 497,568.79	50%
1046	CSTLT426	Jan-13	Dec-25	32%	$ 306,891.08	$ 1,300,107.11	$ 678,398.42	52%
1047	CSTLT766	Jan-13	Dec-25	32%	$ 42,109.52	$ 675,286.90	$ 310,876.13	46%
1048	CSTRM156	Jan-13	Dec-19	59%	$ (328.90)	$ 1,080,140.45	$ 699,784.94	65%
1049	CSTRM216	Jan-13	Dec-25	32%	$ (372.38)	$ 322,425.07	$ 322,425.07	100%
1050	CSTRM236	Jan-13	Dec-25	32%	$ (260.81)	$ 195,595.15	$ 195,595.15	100%
1051	CSTRM246	Jan-13	Dec-25	32%	$ (282.79)	$ 85,101.81	$ 85,101.81	100%
1052	CSTRM256	Jan-13	Apr-20	57%	$ (263.21)	$ 133,919.87	$ 133,919.87	100%
1053	CSTRM315	Dec-12	Dec-17	83%	$ (88.23)	$ 419,712.76	$ 419,712.76	100%
1054	CSTRM366	Jan-13	Jan-25	35%	$ (83.16)	$ 865,258.98	$ 299,402.14	35%
1055	CSTRM416	Jan-13	Dec-25	32%	$ (7.16)	$ 585,299.22	$ 307,600.42	53%
1056	CSTRM426	Jan-13	Dec-25	32%	$ (36.78)	$ 625,965.00	$ 484,318.55	77%
1057	CSTRM766	Jan-13	Jan-25	35%	$ (0.08)	$ 463,507.96	$ 237,280.66	51%
1058	CSTRMKU	Jan-13	Dec-25	32%	$ 2,219,600.00	$ 8,749,335.42	$ 1,340,934.10	15%
1059	CSYSEN156	Jan-13	Dec-25	32%	$ 392,453.46	$ 755,247.54	$ 342,246.10	45%
1060	CSYSEN216	Jan-13	Dec-25	32%	$ 391,635.27	$ 1,588,326.72	$ 866,218.45	55%
1061	CSYSEN236	Jan-13	Dec-25	32%	$ 80,593.56	$ 385,327.69	$ 182,875.79	47%
1062	CSYSEN246	Dec-12	Dec-25	32%	$ 104,705.81	$ 431,268.72	$ 227,505.00	53%
1063	CSYSEN256	Jan-13	Dec-25	32%	$ 203,395.00	$ 1,003,344.01	$ 592,473.81	59%
1064	CSYSEN315	Dec-12	Dec-25	32%	$ 642,857.00	$ 3,314,393.95	$ 1,942,178.49	59%
1065	CSYSEN366	Jan-13	Dec-25	32%	$ 196,636.68	$ 668,665.16	$ 340,667.16	51%
1066	CSYSEN416	Jan-13	Dec-25	32%	$ 152,969.02	$ 596,079.28	$ 317,051.93	53%
1067	CSYSEN426	Jan-13	Dec-25	32%	$ 202,301.38	$ 679,113.83	$ 405,424.16	60%
1068	CSYSEN766	Jan-13	Dec-25	32%	$ 157,093.40	$ 252,056.36	$ 90,042.32	36%
1069	CTBRD156O	Jan-13	Dec-25	32%	$ 324,527.04	$ 1,238,687.19	$ 627,919.57	51%
1070	CTBRD156U	Jan-13	Dec-25	32%	$ (20.96)	$ 118,371.14	$ 118,371.14	100%
1071	CTBRD216O	Jan-12	Dec-25	37%	$ 188,366.66	$ 572,707.20	$ 354,471.24	62%
1072	CTBRD216U	Jan-13	Sep-19	62%	$ 68,904.90	$ 140,070.13	$ 72,983.79	52%
1073	CTBRD236O	Jan-13	Dec-25	32%	$ 80,690.32	$ 640,546.35	$ 310,604.87	48%
1074	CTBRD236U	Jan-13	Aug-16	116%	$ (17.00)	$ 60,122.82	$ 60,122.82	100%
1075	CTBRD246O	Jan-13	Dec-25	32%	$ 314,016.68	$ 1,179,433.10	$ 670,185.48	57%
1076	CTBRD246U	Jan-13	Aug-16	116%	$ 56.41	$ 5,552.38	$ 5,552.38	100%
1077	CTBRD256O	Jan-13	Dec-25	32%	$ 203,801.26	$ 783,284.85	$ 461,200.94	59%
1078	CTBRD315O	Dec-12	Dec-25	32%	$ 304,257.71	$ 825,725.47	$ 477,726.09	58%
1079	CTBRD315U	Jan-13	Dec-25	32%	$ 19,509.75	$ 308,148.33	$ 131,323.94	43%
1080	CTBRD366O	Jan-13	Dec-25	32%	$ 151,181.69	$ 562,650.33	$ 317,724.85	56%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1081	CTBRD366U	Jan-13	Sep-19	62%	$ 36,572.24	$ 76,332.51	$ 51,864.98	68%
1082	CTBRD416O	Jan-13	Dec-25	32%	$ 191,875.02	$ 1,208,230.52	$ 637,432.80	53%
1083	CTBRD416U	Jan-13	Oct-19	61%	$ 9,784.13	$ 30,721.24	$ 22,434.10	73%
1084	CTBRD426O	Jan-13	Dec-25	32%	$ 626,893.95	$ 2,230,186.48	$ 1,218,759.79	55%
1085	CTBRD426U	Jan-13	Dec-25	32%	$ 69,946.81	$ 63,095.79	$ 63,095.79	100%
1086	CTBRD766O	Jan-13	Dec-25	32%	$ 245,573.42	$ 875,034.22	$ 469,497.48	54%
1087	CTBRD766U	Jan-13	Jun-19	64%	$ (42.07)	$ 43,433.01	$ 26,929.35	62%
1088	CTPD156	Jan-13	Dec-25	32%	$ 43,302.55	$ 78,399.42	$ 3,826.49	5%
1089	CTPD216	Jan-13	Dec-25	32%	$ 89,506.09	$ 250,237.12	$ 112,395.54	45%
1090	CTPD236	Dec-12	Dec-25	32%	$ 131,399.91	$ 364,714.71	$ 166,559.30	46%
1091	CTPD246	Jan-13	Dec-25	32%	$ 32,405.04	$ 176,096.73	$ 127,881.24	73%
1092	CTPD256	Jan-13	Dec-25	32%	$ 90,588.07	$ 448,866.73	$ 255,064.84	57%
1093	CTPD315	Dec-12	Dec-25	32%	$ 457,935.11	$ 1,017,285.42	$ 597,518.17	59%
1094	CTPD366	Dec-12	Dec-25	32%	$ 58,514.52	$ 199,370.58	$ 81,472.00	41%
1095	CTPD416	Jan-13	Dec-25	32%	$ 10,427.68	$ 75,986.81	$ 9,052.32	12%
1096	CTPD426	Jan-13	Dec-25	32%	$ 90,719.64	$ 296,613.25	$ 146,568.60	49%
1097	CTPD766	Dec-12	Dec-25	32%	$ 42,109.64	$ 72,080.56	$ 4,615.03	6%
1098	CXFRM156	Jan-13	Dec-25	32%	$ 71,021.80	$ 380,766.81	$ 200,831.56	53%
1099	CXFRM216	Jan-13	Dec-25	32%	$ 80,907.98	$ 375,930.60	$ 214,029.06	57%
1100	CXFRM236	Dec-12	Dec-25	32%	$ 175,116.00	$ 562,618.63	$ 226,554.45	40%
1101	CXFRM246	Jan-13	Dec-25	32%	$ 147,111.96	$ 515,337.72	$ 254,919.20	49%
1102	CXFRM256	Jan-13	Dec-25	32%	$ 142,623.88	$ 531,184.52	$ 310,709.12	58%
1103	CXFRM301	Jan-13	Dec-25	32%	$ 13,042,000.01	$ 54,459,108.22	$ 28,296,327.37	52%
1104	CXFRM315	Dec-12	Dec-25	32%	$ 378,660.62	$ 1,766,440.92	$ 1,027,697.57	58%
1105	CXFRM366	Jan-13	Dec-25	32%	$ 142,736.80	$ 473,846.16	$ 199,873.07	42%
1106	CXFRM416	Jan-13	Dec-25	32%	$ 50,168.80	$ 62,249.54	$ 18,072.50	29%
1107	CXFRM426	Jan-13	Dec-25	32%	$ 51,322.00	$ 171,392.45	$ 61,848.96	36%
1108	CXFRM766	Jan-13	Dec-25	32%	$ 39,449.02	$ 188,529.63	$ 111,734.74	59%
1109	K5-2016	Jan-16	Dec-16	116%	$ 676,500.00	$ 49,703.43	$ 49,703.43	100%
1110	K8-2014	Jan-14	Aug-16	122%	$ 446,000.00	$ 897,500.30	$ 897,500.30	100%
1111	K8-2015	Jan-15	Aug-16	137%	$ 491,000.00	$ 868,381.63	$ 868,381.63	100%
1112	K8-2016	Jan-16	Dec-16	116%	$ 432,800.00	$ 836,444.84	$ 836,444.84	100%
1113	K9-2013	Jul-10	Aug-16	110%	$ 4,235,929.80	$ 10,146,307.08	$ 10,146,307.08	100%
1114	K9-2014	Jan-14	Aug-16	122%	$ 1,867,644.25	$ 10,837,771.31	$ 10,837,771.31	100%
1115	K9-2015	Jan-15	Sep-16	124%	$ 3,414,000.00	$ 10,404,438.16	$ 10,404,438.16	100%
1116	K9-2016	Jan-16	Dec-16	116%	$ 3,201,000.00	$ 5,478,419.97	$ 5,478,419.97	100%
1117	KARM-2015	Jan-15	Aug-16	137%	$ 500,000.00	$ 834,371.61	$ 834,371.61	100%
1118	KARM-2016	Jan-16	Dec-16	116%	$ 4,004,000.00	$ 2,184,078.05	$ 2,184,078.05	100%
1119	KBRFAIL15	Jan-15	Oct-16	118%	$ 759,817.64	$ 470,057.66	$ 470,057.66	100%
1120	KBRFAIL16	Jan-16	Dec-16	116%	$ 759,971.32	$ 703,358.53	$ 703,358.53	100%
1121	KINS-2015	Jan-15	Aug-16	130%	$ 500,000.00	$ 239,244.38	$ 239,244.38	100%
1122	KINS-2016	Jan-16	Dec-16	116%	$ 167,000.00	$ 113,597.24	$ 113,597.24	100%
1123	KOTFAIL14	Jan-14	Aug-16	122%	$ 380,070.48	$ 122,286.90	$ 122,286.90	100%
1124	KOTFAIL15	Jan-15	Aug-16	137%	$ 380,070.48	$ 138,459.58	$ 138,459.58	100%
1125	KOTFAIL16	Jan-16	Dec-16	116%	$ 380,070.48	$ 247,145.70	$ 247,145.70	100%
1126	KOTH-2016	Jan-16	Dec-16	116%	$ 3,309,748.64	$ 1,347,150.52	$ 1,347,150.52	100%
1127	K-OTHER15	Jan-15	Sep-16	124%	$ 189,866.02	$ 1,527,974.22	$ 1,527,974.22	100%
1128	KOTPR14	Jan-14	Aug-16	122%	$ 860,693.92	$ 623,789.99	$ 623,789.99	100%
1129	KOTPR15	Jan-15	Aug-16	137%	$ 818,889.08	$ 512,532.43	$ 512,532.43	100%
1130	KOTPR16	Jan-16	Dec-16	116%	$ 776,153.85	$ 376,380.91	$ 376,380.91	100%
1131	KOTPRFL16	Jan-16	Dec-16	116%	$ 128,961.80	$ 9,499.81	$ 9,499.81	100%
1132	KRELAY-14	Jan-14	Aug-16	122%	$ 259,742.52	$ 599,966.93	$ 599,966.93	100%
1133	KRELAY-15	Jan-15	Aug-16	137%	$ 265,000.00	$ 397,913.75	$ 397,913.75	100%
1134	KREL-FL14	Jan-14	Aug-16	122%	$ 125,399.48	$ 1,485.01	$ 1,485.01	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1135	KRSUB-13	Jan-13	Aug-16	116%	$ 1,833,071.84	$ 920,795.80	$ 920,795.80	100%
1136	KRTU-14	Jan-14	Aug-16	122%	$ 315,061.17	$ 1,110,279.74	$ 1,110,279.74	100%
1137	KRTU-15	Jan-15	Oct-16	118%	$ 330,000.00	$ 1,367,880.65	$ 1,367,880.65	100%
1138	KRTU-16	Jan-16	Dec-16	116%	$ 245,000.00	$ 997,392.51	$ 997,392.51	100%
1139	KSTSVC12	Jan-12	Oct-16	107%	$ 184,120.94	$ 687,498.77	$ 687,498.77	100%
1140	KSWT-2015	Jan-15	Aug-16	137%	$ 500,000.00	$ 770,890.27	$ 770,890.27	100%
1141	142358	Jan-16	Dec-16	116%	$ 168,000.00	$ 138,600.00	$ 138,600.00	100%
1142	144616	Jan-16	Dec-16	116%	$ 2,037,082.00	$ 390,003.00	$ 390,003.00	100%
1143	144843	Jan-15	Dec-18	54%	$ 212,801.00	$ 104,878.00	$ 104,878.00	100%
1144	148021	Jan-16	Dec-16	116%	$ 115,000.00	$ 93,001.00	$ 93,001.00	100%
1145	152270	Jun-16	Dec-16	130%	$ 165,000.00	$ 165,000.00	$ 165,000.00	100%
1146	103KU16	Jan-16	Dec-16	116%	$ 2,500.00	$ 2,499.99	$ 2,499.99	100%
1147	116KU16	Jan-16	Dec-16	116%	$ 250,000.00	$ 131,599.91	$ 131,599.91	100%
1148	130KU16	Jan-16	Dec-16	116%	$ 484,500.00	$ 205,000.00	$ 205,000.00	100%
1149	131KU16	Jan-16	Dec-16	116%	$ 484,500.00	$ 198,500.00	$ 198,500.00	100%
1150	132617	Jan-11	Dec-20	61%	$ (234,000.00)	$ 893,005.10	$ 893,005.10	100%
1151	137KU16	Jan-16	Dec-16	116%	$ 49,999.92	$ 200,000.01	$ 200,000.01	100%
1152	141KU16	Jan-16	Dec-16	116%	$ 9,999.96	$ 10,000.00	$ 10,000.00	100%
1153	153KU16	Jan-16	Dec-16	116%	$ 65,000.04	$ 64,729.03	$ 64,729.03	100%
1154	158KU16	Jan-16	Dec-16	116%	$ 42,000.00	$ 42,000.00	$ 42,000.00	100%
1155	159KU16	Jan-16	Dec-16	116%	$ 33,600.00	$ 33,600.00	$ 33,600.00	100%
1156	168KU16	Jan-16	Dec-16	116%	$ 56,000.04	$ 56,000.00	$ 56,000.00	100%
1157	206KU16	Jan-16	Dec-17	58%	$ 195,999.99	$ 153,999.99	$ 153,999.99	100%
1158	207KU16	Jan-16	Dec-17	58%	$ 250,000.08	$ 125,000.00	$ 125,000.00	100%
1159	704KU16	Mar-16	Dec-16	121%	$ 57,500.00	$ 57,500.00	$ 57,500.00	100%
1160	721KU16	Mar-16	Dec-16	121%	$ 10,000.00	$ 10,000.00	$ 10,000.00	100%
1161	725KU16	Aug-16	Dec-16	139%	$ 28,000.00	$ 28,000.00	$ 28,000.00	100%
1162	726KU16	Sep-16	Dec-16	149%	$ 14,100.00	$ 14,100.00	$ 14,100.00	100%
1163	IT0077K	Oct-16	Oct-18	20%	$ 700,000.12	$ 700,000.12	$ 252,000.06	36%
1164	145403	Jan-15	Dec-22	27%	$ 51,000.00	$ 71,400.00	$ 10,200.00	14%
1165	138603	Jan-16	Dec-16	116%	$ 80,000.00	$ 95,000.00	$ 95,000.00	100%
1166	145107	Jan-16	Dec-16	116%	$ 10,000.00	$ 10,000.00	$ 10,000.00	100%
1167	149361	Jan-16	Dec-16	116%	$ 200,000.00	$ 200,000.00	$ 200,000.00	100%
1168	149362	Jan-16	Dec-16	116%	$ 40,000.00	$ 40,000.00	$ 40,000.00	100%
1169	146000KU	Jun-16	Dec-16	128%	$ 111,258.22	$ 36,521.15	$ 36,521.15	100%
1170	133980	Jun-16	Nov-16	149%	$ 39,087.00	$ 32,134.00	$ 32,134.00	100%
1171	133981	Jun-16	Nov-16	149%	$ 39,087.00	$ 32,134.00	$ 32,134.00	100%
1172	152003	Jun-16	Jul-17	64%	$ 1,650,000.00	$ 1,650,000.00	$ 600,000.00	36%
1173	153175	Aug-16	Dec-16	139%	$ 170,000.00	$ 170,000.00	$ 170,000.00	100%
1174	151201	Apr-16	Oct-16	160%	$ 60,000.00	$ 60,000.00	$ 60,000.00	100%
1175	153322	Aug-16	Nov-16	186%	$ 18,000.00	$ 18,000.00	$ 18,000.00	100%
1176	137109	Jun-16	Dec-16	128%	$ 651,510.00	$ 5,437.00	$ 5,437.00	100%
1177	137682	Feb-16	Dec-16	118%	$ 380,000.00	$ 208.11	$ 208.11	100%
1178	144272	Jun-16	Dec-16	130%	$ 68,288.01	$ 68,332.23	$ 68,332.23	100%
1179	147372	Jan-16	Dec-16	116%	$ 37,643.76	$ 37,266.48	$ 37,266.48	100%
1180	148122	Jun-16	Dec-16	128%	$ 80,515.82	$ 79,708.86	$ 79,708.86	100%
1181	153035	Jul-16	Dec-16	136%	$ 45,175.98	$ 45,175.98	$ 45,175.98	100%
1182	153113	Sep-16	Dec-16	149%	$ 50,500.00	$ 50,500.00	$ 50,500.00	100%
1183	144531 KU	Jun-16	Dec-26	7%	$ 4,224,787.00	$ 4,517,634.48	$ 200,578.04	4%
1184	140342KU	May-16	Dec-20	18%	$ 50,955.50	$ 48,194.80	$ 12,664.80	26%
1185	131915KU	Mar-16	Nov-21	17%	$ 100,800.00	$ 178,204.26	$ 42,429.06	24%
1186	136480KU	Feb-16	Nov-26	10%	$ 1,220,000.00	$ 1,307,632.79	$ 92,447.49	7%
1187	136550KU	Jun-16	Nov-16	149%	$ 31,403.30	$ 31,403.30	$ 31,403.30	100%
1188	144475KU	Feb-16	Nov-18	38%	$ 366,958.00	$ 303,469.80	$ 262,492.80	86%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1189	151222	Aug-16	Oct-16	232%	$ 8,000.00	$ 8,000.00	$ 8,000.00	100%
1190	139628	Jan-16	Dec-16	116%	$ 127,756.78	$ 127,477.05	$ 127,477.05	100%
1191	151599	May-16	Dec-16	124%	$ 140,997.04	$ 140,997.04	$ 140,997.04	100%
1192	151777	Sep-16	Dec-18	21%	$ 1,741,592.90	$ 1,741,592.90	$ 99,736.20	6%
1193	152358	Jul-16	Dec-17	44%	$ 403,524.87	$ 403,524.87	$ 165,118.92	41%
1194	153036	Jul-16	Dec-16	132%	$ 120,054.67	$ 120,054.67	$ 120,054.67	100%
1195	KREL-FL16	Jan-16	Dec-16	116%	$ 125,399.48	$ 29,882.84	$ 29,882.84	100%
1196	144637	Sep-16	Dec-17	37%	$ 350,086.03	$ 849,999.97	$ 99,999.94	12%
1197	147307	Jan-16	Dec-16	116%	$ 69,117.31	$ 67,006.38	$ 67,006.38	100%
1198	147310	Jan-16	Dec-16	116%	$ 54,104.59	$ 52,037.97	$ 52,037.97	100%
1199	147311	Jan-16	Dec-16	116%	$ 34,087.63	$ 32,657.83	$ 32,657.83	100%
1200	147314	Jan-16	Dec-16	116%	$ 34,005.22	$ 33,445.86	$ 33,445.86	100%
1201	147331	Jan-16	Dec-16	116%	$ 9,413.86	$ 9,079.82	$ 9,079.82	100%
1202	147392	Jan-16	Dec-16	116%	$ 4,704.21	$ 88,640.07	$ 88,640.07	100%
1203	150729	Feb-16	Dec-16	118%	$ 19,899.04	$ 19,899.04	$ 19,899.04	100%
1204	150730	Feb-16	Dec-16	118%	$ 16,341.23	$ 16,341.23	$ 16,341.23	100%
1205	151197	Apr-16	Dec-16	122%	$ 23,890.31	$ 23,890.31	$ 23,890.31	100%
1206	151761	Jul-16	Dec-17	44%	$ 641,158.87	$ 641,158.87	$ 298,049.36	46%
1207	152401	Jun-16	Dec-17	47%	$ 734,364.15	$ 734,364.15	$ 239,011.06	33%
1208	153188	Aug-16	Dec-16	139%	$ 299,918.98	$ 299,918.98	$ 299,918.98	100%
1209	153279	Aug-16	Dec-16	139%	$ 33,742.42	$ 33,742.42	$ 33,742.42	100%
1210	KTFFAIL16	Jan-16	Dec-16	116%	$ 1,425,029.50	$ 487,871.75	$ 487,871.75	100%
1211	147480	Aug-16	Nov-16	174%	$ 255,517.96	$ 471,985.27	$ 471,985.27	100%
1212	149445	Jan-16	Dec-20	23%	$ 2,883,189.80	$ (89,024.97)	$ (89,024.97)	100%
1213	149446	Jan-16	Dec-20	23%	$ 19,235,762.29	$ (517,504.12)	$ (517,504.12)	100%
1214	149447	Jan-16	Dec-20	23%	$ 19,233,094.46	$ 670,953.66	$ 670,953.66	100%
1215	149452	Jan-16	Dec-20	23%	$ 3,129,097.26	$ (85,658.19)	$ (85,658.19)	100%
1216	149453	Jan-16	Dec-20	23%	$ 4,903,972.15	$ (149,819.90)	$ (149,819.90)	100%
1217	151158	Jan-16	Dec-16	116%	$ 26,633.96	$ 26,633.96	$ 26,633.96	100%
1218	149066	Jan-16	Dec-17	58%	$ 480,063.25	$ 151,017.86	$ 151,017.86	100%
1219	CTBRD256U	Jan-13	Dec-25	32%	$ 13,891.58	$ 170,718.48	$ 53,809.72	32%
1220	144879	Jan-16	Dec-16	116%	$ 45,011.38	$ 29,691.40	$ 29,691.40	100%
1221	144902	Jan-16	Dec-16	116%	$ 1,345,375.87	$ 399,546.15	$ 399,546.15	100%
1222	148251	Jan-16	Dec-16	116%	$ 299,971.98	$ 289,730.54	$ 289,730.54	100%
1223	152478	Aug-16	Dec-16	139%	$ 400,000.00	$ 400,000.00	$ 400,000.00	100%
1224	148630	Jan-16	Dec-16	116%	$ 72,023.16	$ 6,080.90	$ 6,080.90	100%
1225	149089	Jan-16	Dec-18	39%	$ 785,713.32	$ 82,319.49	$ 82,319.49	100%
1226	149550	Jan-16	Dec-16	116%	$ 32,000.00	$ 20,600.00	$ 20,600.00	100%
1227	152480	Aug-16	Dec-16	139%	$ 150,000.00	$ 150,000.00	$ 150,000.00	100%
1228	151335	Apr-16	Dec-16	124%	$ 61,815.86	$ 61,815.86	$ 61,815.86	100%
1229	148391	Jun-15	Dec-22	23%	$ 516,492.27	$ 2,021,136.00	$ 39,906.00	2%
1230	145011	Jan-17	Oct-17	19%	$ 50,000.00	$ 100,000.00	$ 30,000.00	30%
1231	149480	Jul-15	Dec-17	66%	$ 120,000.00	$ 120,000.00	$ 20,000.00	17%
1232	152340	Jan-17	May-17	39%	$ 250,000.00	$ 250,000.00	$ 250,000.00	100%
1233	IT0003K	Jan-17	May-17	39%	$ 168,000.00	$ 168,000.00	$ 67,200.00	40%
1234	IT0004K	Jan-17	Nov-17	17%	$ 122,359.70	$ 122,359.70	$ 16,099.98	13%
1235	IT0006K	Feb-17	Apr-17	31%	$ 84,000.00	$ 84,000.00	$ 28,000.00	33%
1236	IT0008K	Jan-17	Oct-17	19%	$ 57,499.64	$ 57,499.64	$ 6,899.96	12%
1237	IT0011K	Jan-17	Dec-17	16%	$ 279,999.91	$ 279,999.91	$ 140,000.00	50%
1238	IT0015K	Jan-17	Dec-17	16%	$ 114,999.94	$ 114,999.94	$ 20,240.00	18%
1239	IT0018K	Jan-17	Dec-17	16%	$ 230,000.16	$ 230,000.16	$ 41,400.04	18%
1240	IT0024K	Jan-17	Oct-17	19%	$ 196,000.00	$ 196,000.00	$ 28,000.00	14%
1241	IT0028K	Jan-17	Feb-17	100%	$ 92,000.00	$ 92,000.00	$ 92,000.00	100%
1242	IT0029K	Jan-17	May-17	39%	$ 140,000.10	$ 140,000.10	$ 56,000.08	40%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1243	IT0044K	Jan-17	Apr-17	49%	$ 56,000.00	$ 56,000.00	$ 28,000.00	50%
1244	IT0048K	Feb-17	Dec-17	8%	$ 23,000.00	$ 23,000.00	$ 3,832.72	17%
1245	IT0049K	Feb-17	Dec-17	8%	$ 206,999.90	$ 206,999.90	$ 6,210.01	3%
1246	IT0050K	Jan-17	Dec-17	16%	$ 218,499.90	$ 218,499.90	$ 25,299.96	12%
1247	IT0051K	Feb-17	Oct-17	10%	$ 23,000.00	$ 23,000.00	$ 4,600.00	20%
1248	IT0053K	Jan-17	Aug-17	24%	$ 25,760.00	$ 25,760.00	$ 3,680.00	14%
1249	IT0056K	Jan-17	Nov-17	17%	$ 50,139.93	$ 50,139.93	$ 8,740.00	17%
1250	IT0059K	Jan-17	Oct-17	19%	$ 644,000.10	$ 644,000.10	$ 128,800.04	20%
1251	IT0060K	Jan-17	Dec-17	16%	$ 196,000.00	$ 196,000.00	$ 33,600.00	17%
1252	IT0061K	Jan-17	Nov-17	17%	$ 91,999.55	$ 91,999.55	$ 4,600.00	5%
1253	IT0062K	Jan-17	Dec-17	16%	$ 48,760.00	$ 48,760.00	$ 3,220.00	7%
1254	IT0067K	Feb-17	Dec-17	8%	$ 68,999.59	$ 68,999.59	$ 2,069.96	3%
1255	IT0071K	Jan-17	Oct-17	19%	$ 46,000.00	$ 46,000.00	$ 2,760.00	6%
1256	IT0073K	Jan-17	Jul-17	27%	$ 75,000.00	$ 75,000.00	$ 17,500.00	23%
1257	IT0074K	Feb-17	May-17	23%	$ 69,000.00	$ 69,000.00	$ 11,500.00	17%
1258	IT0078K	Oct-16	Jun-17	55%	$ 220,799.82	$ 220,799.82	$ (0.05)	0%
1259	IT0079K	Jan-17	Dec-17	16%	$ 91,999.74	$ 91,999.74	$ 6,899.95	7%
1260	IT0084K	Jan-17	Aug-17	24%	$ 100,739.96	$ 100,739.96	$ 3,449.99	3%
1261	IT0085K	Jan-17	Dec-17	16%	$ 168,000.00	$ 168,000.00	$ 22,400.00	13%
1262	IT0094K	Feb-17	Nov-17	28%	$ 390,540.07	$ 390,540.07	$ 4,600.00	1%
1263	IT0101K	Jan-17	Oct-19	6%	$ 7,941,117.85	$ 7,941,117.85	$ 308,000.20	4%
1264	IT0103K	Jan-17	Mar-17	83%	$ 42,000.00	$ 42,000.00	$ 28,000.00	67%
1265	IT0105K	Jan-17	Dec-17	16%	$ 1,347,691.71	$ 1,347,691.71	$ 81,880.02	6%
1266	IT0106K	Feb-17	Dec-17	8%	$ 45,999.59	$ 45,999.59	$ 1,379.95	3%
1267	IT0114K	Jan-17	Mar-17	65%	$ 77,000.00	$ 77,000.00	$ 56,000.00	73%
1268	IT0115K	Jan-17	Jul-17	27%	$ 97,999.97	$ 97,999.97	$ 28,000.02	29%
1269	IT0119K	Feb-17	Nov-17	9%	$ 69,000.00	$ 69,000.00	$ 736.00	1%
1270	IT0121K	Feb-17	Dec-17	8%	$ 50,370.08	$ 50,370.08	$ 2,300.01	5%
1271	IT0122K	Jan-17	Oct-17	19%	$ 36,799.91	$ 36,799.91	$ 7,360.00	20%
1272	IT0125K	Jul-16	Dec-18	27%	$ 904,474.94	$ 904,474.94	$ 3,708.72	0%
1273	141310	Jan-17	Dec-17	16%	$ 50,000.00	$ 50,000.00	$ 20,000.00	40%
1274	141315	Jan-17	Dec-17	16%	$ 55,000.00	$ 55,000.00	$ 10,000.00	18%
1275	141329	Jan-17	Dec-17	16%	$ 45,000.00	$ 40,000.00	$ 5,000.00	13%
1276	145109	Jan-17	Dec-17	16%	$ 20,000.00	$ 20,000.00	$ 5,000.00	25%
1277	144444	Jan-17	Aug-17	27%	$ 68,000.00	$ 68,000.00	$ 30,000.00	44%
1278	137683	Jan-17	Nov-17	17%	$ 380,000.00	$ 842,400.00	$ 91,520.00	11%
1279	144306	Jan-17	Dec-17	16%	$ 22,759.22	$ 22,880.00	$ 17,680.00	77%
1280	147401	Jan-17	Dec-17	16%	$ 276,054.24	$ 95,680.00	$ 8,320.00	9%
1281	147905	Jan-17	Dec-17	16%	$ 365,981.00	$ 364,000.00	$ 301,600.00	83%
1282	151356	Jan-17	Apr-17	49%	$ 437,788.00	$ 437,788.00	$ 223,808.00	51%
1283	151382	Feb-17	May-17	23%	$ 348,192.00	$ 348,192.00	$ 49,712.00	14%
1284	151388	Jan-17	Mar-17	65%	$ 447,616.00	$ 447,616.00	$ 447,616.00	100%
1285	151430	Feb-17	Jun-17	18%	$ 238,784.00	$ 238,784.00	$ 208,936.00	88%
1286	152004	Jan-17	Mar-17	65%	$ 34,715.20	$ 34,715.20	$ 34,715.20	100%
1287	152756	Jan-17	Dec-17	16%	$ 156,832.00	$ 156,832.00	$ 15,600.00	10%
1288	152806	Jan-17	Apr-17	49%	$ 41,600.00	$ 41,600.00	$ 41,600.00	100%
1289	152842	Jan-17	Dec-17	16%	$ 29,999.99	$ 29,999.99	$ 29,999.99	100%
1290	140402KU	Dec-16	Dec-17	23%	$ 26,250.00	$ 26,250.00	$ 26,250.00	100%
1291	LTPGENKU	Aug-16	Dec-26	6%	$ 88,859,196.00	$ 1,000,000.00	$ 16,666.70	2%
1292	133076KU	Mar-16	Dec-26	9%	$ 60,000.00	$ 557,779.20	$ 11,212.66	2%
1293	144494KU	Jan-17	Nov-20	4%	$ 53,210.00	$ 104,584.00	$ 8,562.30	8%
1294	148132KU	Jan-17	Dec-26	2%	$ 544,535.00	$ 612,899.80	$ 7,645.00	1%
1295	148167KU	Jan-17	Nov-25	2%	$ 105,180.00	$ 105,180.00	$ 5,166.70	5%
1296	148175KU	Jan-17	Nov-19	5%	$ 122,320.00	$ 305,770.00	$ 30,580.00	10%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1297	KRELAY-17	Jan-17	Dec-17	16%	$ 275,000.00	$ 960,076.49	$ 86,443.82	9%
1298	KRTU-17	Jan-17	Dec-17	16%	$ 260,000.00	$ 1,920,088.07	$ 30,138.72	2%
1299	151754	Jan-17	Dec-26	2%	$ 20,360,999.98	$ 20,360,999.98	$ 273,750.00	1%
1300	151763	Jan-17	Dec-26	2%	$ 1,463,879.97	$ 1,463,879.97	$ 28,703.61	2%
1301	151764	Jan-17	Dec-21	3%	$ 5,435,760.02	$ 5,435,760.02	$ 136,714.43	3%
1302	151765	Jan-17	Dec-26	2%	$ 8,629,000.01	$ 8,629,000.01	$ 54,750.00	1%
1303	152619	Jan-17	Dec-17	16%	$ 660,000.00	$ 660,000.00	$ 62,439.34	9%
1304	KTFFAIL17	Jan-17	Dec-17	16%	$ 1,500,036.95	$ 1,499,999.99	$ 112,043.97	7%
1305	137730	Jan-17	Dec-17	16%	$ 50,000.00	$ 78,840.00	$ 13,140.00	17%
1306	151796	Jan-17	Jan-17	193%	$ 97,850.60	$ 97,850.60	$ 97,850.60	100%
1307	151797	Feb-17	Feb-17	100%	$ 73,471.87	$ 73,471.87	$ 73,471.87	100%
1308	K5-2017	Jan-17	Dec-17	16%	$ 800,000.00	$ 48,351.75	$ 5,292.50	11%
1309	K8-2017	Jan-17	Jun-18	11%	$ 600,000.00	$ 861,145.30	$ 143,524.20	17%
1310	K9-2017	Jan-17	Dec-17	16%	$ 6,000,000.00	$ 23,472,000.00	$ 2,998,880.15	13%
1311	KARM-2017	Jan-17	Dec-17	16%	$ 5,720,000.00	$ 5,460,000.00	$ 606,060.00	11%
1312	KINS-2017	Jan-17	Dec-17	16%	$ 980,000.00	$ 853,000.00	$ 94,683.00	11%
1313	KOTH-2017	Jan-17	Dec-17	16%	$ 3,805,879.16	$ 4,608,879.16	$ 768,146.50	17%
1314	123136	Jan-05	Dec-21	72%	$ 47,041,700.19	$ 41,886,068.03	$ 11,979,909.77	29%
1315	152975	Jan-17	Dec-22	3%	$ 47,842,623.39	$ 47,842,623.39	$ 326,694.30	1%
1316	152976	Jan-17	Dec-21	3%	$ 9,478,860.00	$ 9,478,860.00	$ 112,050.00	1%
1317	152998	Jan-17	Dec-21	3%	$ 3,874,105.00	$ 3,874,105.00	$ 24,700.00	1%
1318	152999	Jan-17	Dec-21	3%	$ 13,368,245.00	$ 13,368,245.00	$ 112,050.00	1%
1319	153000	Jan-17	Dec-21	3%	$ 2,352,145.00	$ 2,352,145.00	$ 24,700.00	1%
1320	152558	Jan-17	Dec-19	5%	$ 111,637.46	$ 111,637.46	$ 6,059.00	5%
1321	148740	Jan-17	Dec-17	16%	$ 14,274.65	$ 14,999.37	$ 3,435.00	23%
1322	148741	Jan-17	Dec-17	16%	$ 102,340.26	$ 103,736.21	$ 2,328.13	2%
1323	148779	Jan-17	Dec-17	16%	$ 61,794.38	$ 62,096.85	$ 4,656.24	7%
1324	148780	Jan-17	Dec-17	16%	$ 86,938.34	$ 65,874.96	$ 4,656.24	7%
1325	152562	Jan-17	Dec-19	5%	$ 112,210.03	$ 112,210.03	$ 5,152.50	5%
1326	152564	Jan-17	Dec-19	5%	$ 26,335.03	$ 26,335.03	$ 4,389.13	17%
1327	148745	Jan-17	Dec-17	16%	$ 28,363.10	$ 27,410.63	$ 22,900.00	84%
1328	148792	Jan-17	Dec-17	16%	$ 93,481.66	$ 43,371.26	$ 22,900.00	53%
1329	148793	Jan-17	Dec-17	16%	$ 52,798.27	$ 53,468.15	$ 11,450.00	21%
1330	148794	Jan-17	Dec-17	16%	$ 150,738.02	$ 147,220.87	$ 11,941.70	8%
1331	148795	Jan-17	Dec-17	16%	$ 45,684.33	$ 46,459.43	$ 11,450.00	25%
1332	148797	Jan-17	Dec-17	16%	$ 95,574.76	$ 96,839.41	$ 26,265.63	27%
1333	148798	Jan-17	Dec-17	16%	$ 78,975.53	$ 79,803.16	$ 29,700.63	37%
1334	148799	Jan-17	Dec-17	16%	$ 34,013.18	$ 34,072.52	$ 2,220.63	7%
1335	152582	Jan-16	Dec-18	39%	$ 5,600,000.00	$ 5,600,000.00	$ 466,000.00	8%
1336	150719	Jan-17	Oct-17	21%	$ (3,569.34)	$ (3,569.34)	$ (719.46)	20%
1337	152566	Jan-17	Dec-19	5%	$ 111,065.08	$ 111,065.08	$ 6,011.26	5%
1338	152824	Jan-17	Dec-18	8%	$ 1,131,620.00	$ 1,131,620.00	$ 92,190.00	8%
1339	152829	Jan-17	Dec-17	16%	$ 120,285.00	$ 120,285.00	$ 16,970.00	14%
1340	152832	Jan-17	Dec-17	16%	$ 524,480.72	$ 524,480.72	$ 2,306.65	0%
1341	152865	Jan-17	Dec-18	8%	$ 800,430.00	$ 800,430.00	$ 73,150.00	9%
1342	152565	Jan-17	Dec-19	5%	$ 103,549.97	$ 103,549.97	$ 5,152.50	5%
1343	152590	Jan-17	Dec-19	5%	$ 89,310.00	$ 89,310.00	$ 4,389.13	5%
1344	152591	Jan-17	Dec-19	5%	$ 89,310.00	$ 89,310.00	$ 4,389.13	5%
1345	152592	Jan-17	Dec-19	5%	$ 89,310.00	$ 89,310.00	$ 4,389.13	5%
1346	148030	Jan-16	Aug-16	174%	$ 50,000.00	$ 30,650.00	$ 30,650.00	100%
1347	727KU16	Aug-16	Sep-16	352%	$ 1,410.00	$ 1,410.00	$ 1,410.00	100%
1348	151094	Aug-14	Aug-16	129%	$ 1.15	$ 1.15	$ 1.15	100%
1349	151181	Apr-16	Dec-16	122%	$ 25,913.13	$ 25,913.13	$ 25,913.13	100%
1350	151200	Apr-16	Dec-16	123%	$ 1,234.50	$ 1,234.50	$ 1,234.50	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 28, 2017

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1351	151667	May-16	Dec-16	126%	$ 20,915.57	$ 20,915.57	$ 20,915.57	100%
1352	153283	Aug-16	Dec-16	139%	$ 4,192.50	$ 4,192.50	$ 4,192.50	100%
1353	153327	Aug-16	Nov-16	257%	$ 9,026.31	$ 9,026.31	$ 9,026.31	100%
1354	CKM051016	May-16	Nov-16	144%	$ 0.97	$ 0.97	$ 0.97	100%
1355	151786	May-16	Aug-16	389%	$ 2,422.06	$ 2,422.06	$ 2,422.06	100%

* Percentage not pertinent due to differences in the budget estimate and project expenditures as of the reporting date
** Data set includes projects with capital spend that may have actual and/or forecasted capital expenditures transferred to a different project.

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	001KU14	Feb-14	Aug-16	83%	$ 109,249.88	$ 225,822.14	$ 225,822.14	100%
2	001KU15	Jan-15	Aug-16	73%	$ 250,000.01	$ 81,938.21	$ 81,938.21	100%
3	002KU15	Jan-15	Aug-16	73%	$ 35,625.00	$ 8,569.26	$ 4,405.42	51%
4	002KU16	Jan-16	Dec-16	16%	$ 356,250.11	$ (2,438,297.64)	$ 22,757.28	-1%
5	003KU15	Jan-15	Aug-16	73%	$ 47,499.96	$ 88,214.62	$ 70,072.11	79%
6	004KU14	Jan-14	Dec-16	72%	$ 592,832.04	$ 965,088.23	$ 805,747.17	83%
7	004KU15	Jan-15	Aug-16	73%	$ 308,750.06	$ 224,108.46	$ 224,108.46	100%
8	005KU14	Jan-14	Aug-16	84%	$ 237,499.92	$ 546,387.82	$ 546,387.82	100%
9	006KU15	Jan-15	Aug-16	73%	$ 62,499.96	$ 65,438.97	$ 65,438.97	100%
10	006KU16	Jan-16	Dec-16	16%	$ 62,500.01	$ 62,308.25	$ 12,015.56	19%
11	007KU15	Jan-15	Aug-16	73%	$ 20,000.04	$ 12,101.15	$ 12,101.15	100%
12	011KU15	Dec-14	Aug-16	74%	$ 249,999.98	$ 322,354.00	$ 322,354.00	100%
13	011KU16	Jan-16	Dec-16	16%	$ 250,000.15	$ 264,678.77	$ 53,330.69	20%
14	012KU15	Jan-15	Aug-16	73%	$ 125,000.06	$ 108,939.54	$ 114,735.54	105%
15	012KU16	Jan-16	Dec-16	16%	$ 124,999.92	$ 187,494.23	$ 11,468.12	6%
16	015KU15	Jan-15	Aug-16	73%	$ 75,000.00	$ 60,639.35	$ 60,639.35	100%
17	016KU15	Jan-15	Aug-16	73%	$ 150,000.02	$ 150,505.63	$ 150,505.63	100%
18	019KU14	Aug-13	Aug-16	86%	$ 750,000.00	$ 996,604.71	$ 996,604.71	100%
19	019KU15	Jan-15	Aug-17	44%	$ 949,999.99	$ 2,309,955.16	$ 464,164.63	20%
20	021KU15	Jan-15	Aug-16	73%	$ 125,000.04	$ 391,168.79	$ 391,168.79	100%
21	021KU16	Jan-16	Dec-16	16%	$ 118,749.96	$ 118,749.86	$ 5,589.71	5%
22	023KU16	Jan-16	Dec-16	16%	$ 37,500.04	$ 37,500.00	$ 4,500.00	12%
23	024KU15	Jan-15	Aug-16	73%	$ 118,749.96	$ 107,430.30	$ 107,430.30	100%
24	026KU15	Jan-15	Aug-16	73%	$ 237,500.04	$ 235,733.23	$ 235,733.23	100%
25	027KU15	Jan-14	Dec-17	54%	$ 14,250.00	$ 138,371.70	$ 138,371.70	100%
26	031KU15	Jan-15	Aug-16	73%	$ 24,999.96	$ 9,498.03	$ 9,498.03	100%
27	031KU16	Jan-16	Dec-16	16%	$ 125,000.04	$ 77,694.63	$ 13,493.04	17%
28	032KU14	Jan-14	Aug-16	84%	$ 1,425.00	$ 1,380.88	$ 1,380.88	100%
29	032KU16	Jan-16	Dec-16	16%	$ 99,999.99	$ 141,494.35	$ 46,743.67	33%
30	034KU16	Jan-16	Dec-16	16%	$ 212,499.96	$ 444,998.95	$ 65,200.63	15%
31	035KU15	Jan-15	Aug-16	73%	$ 24,999.96	$ 25,616.41	$ 25,616.41	100%
32	036KU15	Jan-15	Aug-16	73%	$ 12,500.04	$ 13,587.26	$ 13,587.26	100%
33	038KU14	Jan-14	Aug-16	84%	$ 570,682.44	$ 688,731.19	$ 688,731.19	100%
34	038KU15	Jan-15	Aug-16	73%	$ 74,999.99	$ 240,019.74	$ 240,019.74	100%
35	040KU15	Jan-15	Aug-16	73%	$ 125,000.04	$ 140,753.47	$ 140,753.47	100%
36	040KU16	Jan-16	Dec-16	16%	$ 24,999.96	$ 41,087.59	$ 1,584.91	4%
37	041KU15	Jan-15	Aug-16	73%	$ 100,000.03	$ 176,752.32	$ 176,582.72	100%
38	042KU14	Jan-14	Aug-16	84%	$ 142,500.20	$ 182,474.21	$ 182,474.21	100%
39	042KU15	Dec-14	Aug-16	73%	$ 118,750.05	$ 3.91	$ 113,945.90	*
40	043KU15	Jan-15	Aug-16	73%	$ 21,999.96	$ 18,406.38	$ 18,406.38	100%
41	043KU16	Aug-15	Dec-16	41%	$ 14,250.00	$ 149,999.38	$ 74,793.86	50%
42	044KU16	Jan-16	Dec-16	16%	$ 100,000.15	$ 85,444.38	$ 4,916.20	6%
43	047KU15	Jan-15	Aug-16	73%	$ 212,499.96	$ 237,790.07	$ 237,790.07	100%
44	048KU15	Jan-15	Aug-16	73%	$ 75,000.00	$ 78,869.59	$ 78,869.59	100%
45	049KU15	Jan-15	Aug-16	73%	$ 24,999.96	$ 13,811.05	$ 13,811.05	100%
46	050KU15	Jan-15	Aug-16	73%	$ 24,999.96	$ 25,313.70	$ 25,313.70	100%
47	053KU15	Jan-15	Aug-16	73%	$ 95,000.04	$ 35,004.86	$ 35,004.86	100%
48	054KU15	Jan-15	Aug-16	73%	$ 100,000.15	$ 106,919.66	$ 106,919.66	100%
49	055KU15	Jan-15	Aug-16	73%	$ 106,875.00	$ 235,811.00	$ 235,811.00	100%
50	056KU14	Jan-14	Aug-16	84%	$ 124,937.45	$ 117,428.25	$ 117,428.25	100%
51	056KU15	Jan-15	Aug-16	73%	$ 24,999.96	$ 38,912.44	$ 38,912.44	100%
52	057KU15	Jan-15	Aug-16	73%	$ 75,000.00	$ 50,299.32	$ 50,299.32	100%
53	061KU15	Jan-15	Aug-16	73%	$ 300,000.05	$ 9,426.69	$ 9,426.69	100%
54	063KU14	Jan-14	Aug-16	84%	$ 249,842.04	$ 256,112.76	$ 256,112.76	100%
55	063KU15	Jan-15	Aug-16	73%	$ 28,500.00	$ 27,397.88	$ 27,397.88	100%
56	065KU14	Jan-14	Aug-16	84%	$ 25,150.22	$ 23,974.56	$ 23,974.56	100%
57	065KU15	Dec-14	Aug-16	73%	$ 59,375.04	$ 14,021.00	$ 14,021.00	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
58	065KU16	Jan-16	Dec-16	16%	$ 12,500.04	$ 24,999.37	$ 228.61	1%
59	066KU14	Jan-14	Aug-16	84%	$ 27,499.76	$ 29,599.87	$ 29,599.87	100%
60	067KU14	Jan-14	Aug-16	84%	$ 127,081.04	$ 121,926.27	$ 121,926.27	100%
61	067KU15	Jan-15	Aug-16	73%	$ 150,000.02	$ 153,130.74	$ 153,130.74	100%
62	067KU16	Jan-16	Dec-16	16%	$ 237,500.09	$ 198,973.80	$ 4,517.66	2%
63	068KU16	Jan-16	Dec-16	16%	$ 24,999.96	$ 25,317.50	$ 1,326.59	5%
64	069KU15	Jan-15	Aug-16	73%	$ 528,499.92	$ 385,084.24	$ 385,084.24	100%
65	072KU15	Jan-15	Aug-16	73%	$ 50,000.04	$ 50,175.19	$ 50,175.19	100%
66	073KU15	Jan-15	Aug-16	73%	$ 27,500.04	$ 27,544.48	$ 27,460.12	100%
67	074KU15	Jan-15	Aug-16	73%	$ 287,500.08	$ 314,717.73	$ 314,717.73	100%
68	075KU14	Jan-14	Aug-16	84%	$ 231,465.01	$ 303,400.34	$ 303,400.34	100%
69	075KU15	Jan-15	Aug-16	73%	$ 24,999.96	$ 22,719.16	$ 22,719.16	100%
70	076KU15	Jan-15	Aug-16	73%	$ 12,500.04	$ 1,707.28	$ 1,707.28	100%
71	077KU15	Jan-15	Aug-16	73%	$ 24,999.96	$ 23,608.36	$ 23,608.36	100%
72	078KU15	Jan-15	Aug-16	73%	$ 118,750.00	$ 88,310.81	$ 88,310.81	100%
73	079KU15	Jan-15	Aug-16	73%	$ 50,000.04	$ 48,179.81	$ 48,179.82	100%
74	080KU14	Jan-14	Dec-17	54%	$ 1,189,634.87	$ 1,769,003.52	$ 1,190,208.53	67%
75	081KU14	Jan-14	Oct-17	56%	$ 285,000.14	$ 3,111,839.21	$ 1,242,104.32	40%
76	083KU15	Jan-15	Aug-16	73%	$ 142,500.00	$ 150,541.36	$ 150,541.36	100%
77	083KU16	Jan-14	Aug-16	84%	$ 150,048.58	$ (1.34)	$ (1.34)	100%
78	085KU14	Jan-14	Aug-16	84%	$ 159,600.00	$ 134,428.39	$ 134,428.39	100%
79	085KU16	Jan-16	Dec-16	16%	$ 21,999.96	$ 22,000.00	$ 3,666.70	17%
80	086KU15	Jan-15	Aug-16	73%	$ 24,999.96	$ 20,784.73	$ 20,784.73	100%
81	086KU16	Jan-16	Dec-16	16%	$ 150,000.00	$ 159,230.91	$ 976.88	1%
82	087KU14	Jan-14	Aug-16	84%	$ 309,399.71	$ 80,379.79	$ 80,379.79	100%
83	087KU15	Jan-15	Aug-16	73%	$ 99,999.96	$ 81,248.56	$ 81,248.56	100%
84	088KU16	Jan-16	Dec-16	16%	$ 763,081.64	$ 902,966.96	$ 55,295.44	6%
85	093KU16	Jan-16	Dec-16	16%	$ 255,000.00	$ 233,932.62	$ 259.61	0.11%
86	094KU15	Jan-15	Aug-16	73%	$ 57,000.00	$ 449,001.43	$ 449,001.43	100%
87	096KU15	Jan-15	Aug-16	73%	$ 75,050.04	$ 45,528.03	$ 45,528.03	100%
88	100KU15	Jan-15	Aug-16	73%	$ 52,249.92	$ 51,713.49	$ 51,861.09	100%
89	113KU15	Jan-15	Aug-16	73%	$ 674,999.92	$ 992,534.85	$ 992,534.85	100%
90	113KU16	Jan-16	Dec-16	16%	$ 50,000.00	$ 103,600.29	$ 1,983.72	2%
91	117150	Jan-03	Aug-16	96%	$ 489,536,704.65	$ 509,566,518.23	$ 509,514,685.93	100%
92	117362	Mar-04	Dec-18	81%	$ 20,152,996.42	$ 20,595.60	$ 85,107.24	*
93	117KU16	Jan-16	Dec-16	16%	$ 50,000.00	$ 152,320.07	$ 21,332.30	14%
94	118216	Jul-04	Aug-16	97%	$ 57,202,563.67	$ 65,541,714.68	$ 65,541,714.68	100%
95	119903	Jan-05	Dec-25	53%	$ 1,257,187.55	$ 0.00	$ 0.00	89%
96	120756	Jun-05	Dec-20	69%	$ 16,452.85	$ 19,263.42	$ 42,921.74	*
97	120KU14	Jan-14	Aug-16	84%	$ 1,115,669.42	$ 1,120,817.27	$ 1,122,659.67	100%
98	120KU15	Jan-15	Aug-16	73%	$ 480,999.70	$ 462,446.83	$ 462,446.83	100%
99	121685	May-06	Aug-16	96%	$ 190,708,339.41	$ 189,255,709.12	$ 189,255,709.12	100%
100	121840	Jan-07	Aug-16	96%	$ (0.03)	$ 0.00	$ 10,802.97	*
101	121KU15	Jan-15	Aug-16	73%	$ 208,999.53	$ 232,296.18	$ 232,296.18	100%
102	122609	Nov-06	Dec-17	83%	$ 301,834,402.48	$ 348,826,961.20	$ 328,098,628.91	94%
103	122KU14	Jan-14	Dec-16	72%	$ 1,644,160.00	$ 2,100,835.70	$ 1,741,402.62	83%
104	123219	Mar-08	Aug-16	95%	$ (70,002.25)	$ 3,594,154.34	$ 3,480,241.52	97%
105	123908	Jan-09	Aug-16	94%	$ 4,134,999.40	$ 2,640,049.10	$ 2,640,049.10	100%
106	123910	Jun-14	Aug-16	81%	$ 12,035,998.43	$ 5,419,126.98	$ 5,419,126.98	100%
107	123929KU	Jan-14	Aug-16	84%	$ 20,740.00	$ 18,110.55	$ 18,110.55	100%
108	124240	May-13	Aug-16	87%	$ 1,650,000.80	$ 1,690,959.16	$ 1,690,959.16	100%
109	124253	Oct-09	Aug-16	94%	$ 607,815.42	$ 0.00	$ 0.00	100%
110	124269	May-15	Aug-16	66%	$ 63,999.90	$ 70,787.92	$ 70,787.92	100%
111	124321	Jul-15	Aug-16	61%	$ 363,264.40	$ 235,394.26	$ 235,394.26	100%
112	124323	Jan-15	Aug-16	73%	$ 450,001.33	$ 256,754.45	$ 308,065.30	120%
113	124325	May-08	Aug-16	95%	$ 1,499,896.41	$ 1,262,602.91	$ 1,262,602.91	100%
114	124327	Jan-15	Aug-16	73%	$ 34,000.43	$ 32,963.97	$ 32,963.97	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
115	124782	Jan-09	Aug-16	94%	$ 1,254,167.80	$ 279,600.27	$ 333,009.22	119%
116	125996	Mar-09	Aug-16	94%	$ 4,329,636.24	$ 2,701,888.36	$ 2,701,888.36	100%
117	126062	Mar-13	Aug-16	88%	$ 699,746.33	$ 593,356.56	$ 593,356.56	100%
118	127071	Jan-11	Aug-16	92%	$ 623,480.81	$ 1,058,397.34	$ 1,058,397.34	100%
119	127134	Jun-09	Jun-24	45%	$ 61,697,126.17	$ (417,516.26)	$ 12,379,276.09	*
120	127182	Jun-11	Mar-17	81%	$ 250,000.00	$ 452,032.25	$ 1,445,257.91	*
121	127560	Jan-10	Aug-16	94%	$ 276,975,420.66	$ 411,801,368.76	$ 411,460,662.43	100%
122	130321KU	Jan-13	Aug-16	88%	$ 1,795,575.75	$ (0.00)	$ (0.00)	100%
123	130354	Jan-13	Aug-16	88%	$ 100,000.58	$ -	$ -	0.00%
124	130827	Jan-13	Aug-16	88%	$ 38,280.00	$ 98,311.87	$ 98,860.33	101%
125	130838	Jan-13	Aug-16	88%	$ 251,818.97	$ 213,053.76	$ 213,053.76	100%
126	130867	Jan-10	Dec-16	88%	$ 82,900,932.83	$ 88,828,102.45	$ 88,068,789.58	99%
127	130870	Jan-10	Jun-17	82%	$ 171,391,533.25	$ 166,844,515.97	$ 162,200,245.37	97%
128	130871	Jan-10	Jun-17	82%	$ 420,036,614.15	$ 131,991,466.78	$ 132,435,184.17	100%
129	130872	Jan-10	Jun-17	82%	$ 177,833,361.96	$ 180,775,210.45	$ 180,651,832.06	100%
130	130873	Jan-10	Jun-17	82%	$ 152,199,901.04	$ 150,798,902.68	$ 149,634,635.54	99%
131	130990	May-13	Aug-16	87%	$ 1,299,999.76	$ 786,673.77	$ 786,673.77	100%
132	130KU15	Jan-15	Aug-16	73%	$ 61,500.00	$ 1,689.39	$ 1,253.77	74%
133	131052	Jul-15	Aug-16	59%	$ 429,999.64	$ 408,801.72	$ 408,801.72	100%
134	131110	May-13	Aug-16	87%	$ 100,000.30	$ 333,849.75	$ 333,849.75	100%
135	131112	May-15	Aug-16	65%	$ 235,000.49	$ 384,555.22	$ 384,555.22	100%
136	131114	May-15	Aug-16	65%	$ 154,000.37	$ 141,830.44	$ 141,830.44	100%
137	131170	Jun-15	Aug-16	64%	$ 270,000.39	$ 279,962.23	$ 279,962.23	100%
138	131172	Aug-15	Aug-16	58%	$ 269,999.37	$ 441,523.18	$ 441,523.18	100%
139	131181	Oct-14	Aug-16	76%	$ 42,000.29	$ 40,354.17	$ 40,354.17	100%
140	131203	Aug-14	Jun-17	54%	$ 540,000.78	$ 678,168.65	$ 5,538.68	1%
141	131338	Jan-15	Dec-17	39%	$ 594,642.34	$ 2,697,142.87	$ 679,711.65	25%
142	131350	Jan-15	Dec-16	58%	$ 600,969.88	$ 2,380,037.46	$ 1,348,340.09	57%
143	131355	Feb-16	Aug-18	3%	$ 1,295,355.12	$ 2,211,322.71	$ 5,178.50	0.23%
144	131615KU	Jun-10	Aug-16	93%	$ 16,149.50	$ 75,832.24	$ 75,832.24	100%
145	131791	Oct-12	Aug-16	89%	$ 749,601.72	$ 1,464,630.58	$ 1,464,630.58	100%
146	131809	Jun-13	Aug-16	87%	$ 2,997,775.11	$ 987,187.81	$ 987,345.54	100%
147	131859	Jan-15	Aug-16	73%	$ 324,996.00	$ 227,582.67	$ 227,582.67	100%
148	131929	Jan-15	Aug-16	73%	$ 3,000.00	$ 4,789.38	$ 4,789.38	100%
149	131948KU	Jan-15	Aug-16	73%	$ 60,000.00	$ 58,415.54	$ 58,415.54	100%
150	131975	Jan-13	Aug-16	88%	$ 7,345,000.00	$ 6,713,631.96	$ 6,713,631.96	100%
151	132245	Jan-15	Dec-18	29%	$ 9,300,000.00	$ 11,769,608.87	$ 21,502.85	0.18%
152	132371	Oct-10	Dec-16	86%	$ 69,100,358.32	$ 107,779,335.69	$ 103,643,748.29	96%
153	132674	Jan-15	Dec-16	58%	$ 1,500,361.16	$ 2,776,259.32	$ 1,827,111.63	66%
154	132928KU	Apr-13	Nov-16	79%	$ 465,865.81	$ 392,648.57	$ 341,779.03	87%
155	132KU15	Jan-15	Aug-16	73%	$ 49,999.93	$ 9,106.98	$ 9,106.98	100%
156	133071	Jan-15	Aug-16	73%	$ 240,000.00	$ 316,752.54	$ 316,752.54	100%
157	133088	May-15	Aug-16	66%	$ 619,801.00	$ 544,003.28	$ 512,770.27	94%
158	133102KU	Jan-15	Dec-16	58%	$ 4,342,000.00	$ 4,303,282.84	$ 3,163,935.38	74%
159	133250	May-11	Aug-16	92%	$ 258,935.11	$ 361,329.70	$ 314,369.46	87%
160	133319	Mar-14	Aug-16	83%	$ 2,018,579.81	$ 1,785,534.92	$ 1,785,534.92	100%
161	133400	Jan-15	Aug-16	73%	$ 125,209.31	$ 141,259.07	$ 141,259.07	100%
162	133413	Jan-15	Aug-16	73%	$ 61,396.80	$ 52,482.45	$ 52,482.45	100%
163	133415	Feb-15	Aug-16	72%	$ 1,218,000.00	$ 81,687.09	$ 81,687.09	100%
164	133430	Jan-15	Aug-16	73%	$ 762,343.60	$ 655,130.02	$ 655,130.02	100%
165	133457	Jan-15	Aug-16	73%	$ 370,000.00	$ 200,736.32	$ 200,736.32	100%
166	133468	Sep-15	Dec-17	21%	$ 2,289,000.00	$ 2,034,971.14	$ 136,777.78	7%
167	133472	Jan-15	Aug-16	73%	$ 400,666.73	$ 299,258.78	$ 299,258.78	100%
168	133493	Jan-15	Dec-16	58%	$ 433,169.05	$ 418,591.16	$ 281,572.36	67%
169	133513	Jan-14	Aug-16	84%	$ 487,000.00	$ 326,782.99	$ 326,782.99	100%
170	133517	May-13	Aug-16	87%	$ 403,114.30	$ 359,657.24	$ 359,657.24	100%
171	133519	May-14	Aug-16	81%	$ 388,846.40	$ 363,017.86	$ 363,017.86	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
172	133520	Jan-15	Dec-16	58%	$ 387,765.10	$ 410,548.54	$ 292,274.58	71%
173	133526	Jan-15	Aug-16	73%	$ 360,605.70	$ 353,638.68	$ 353,638.68	100%
174	133590	Jan-15	Dec-16	58%	$ 1,383,774.60	$ 655,880.66	$ 504,562.41	77%
175	133591	Jan-15	Dec-16	58%	$ 1,941,000.00	$ 523,330.17	$ 393,187.86	75%
176	133621KU	Jun-10	Aug-16	93%	$ 35,276.87	$ 35,983.93	$ 35,983.93	100%
177	133701KU	Jan-14	Aug-16	84%	$ 67,137.40	$ 100,137.58	$ 100,137.58	100%
178	133705KU	Jan-14	Aug-16	84%	$ 106,838.62	$ 59,920.01	$ 59,920.01	100%
179	133728	Jun-14	Aug-16	81%	$ 460,015.52	$ 311,305.65	$ 311,305.65	100%
180	133734	Jun-14	Aug-16	81%	$ 500,000.19	$ 653,948.78	$ 653,948.78	100%
181	133789	Jul-15	Dec-16	41%	$ 275,000.00	$ 566,366.70	$ 267,093.98	47%
182	133790	Jul-15	Dec-16	41%	$ 275,000.00	$ 543,026.87	$ 233,314.77	43%
183	133791	Sep-14	Aug-16	77%	$ 275,000.00	$ 449,031.28	$ 449,031.28	100%
184	133792	Sep-14	Aug-16	77%	$ 275,000.00	$ 458,517.94	$ 458,517.94	100%
185	133795	Jan-15	Aug-16	73%	$ 60,000.00	$ 45,860.24	$ 45,860.24	100%
186	133874	Apr-14	Aug-16	82%	$ 575,000.00	$ 313,931.72	$ 313,931.72	100%
187	133938	Jun-14	Aug-16	81%	$ 3,408,766.71	$ 3,083,079.29	$ 3,083,079.29	100%
188	133939	Jun-13	Aug-16	87%	$ 3,150,971.52	$ 2,374,826.70	$ 2,374,826.70	100%
189	133940	Mar-13	Aug-16	88%	$ 959,904.26	$ 1,044,589.92	$ 1,044,589.92	100%
190	133951	Dec-14	Aug-16	75%	$ 792,944.79	$ 433,058.83	$ 433,058.83	100%
191	133KU16	Jan-16	Nov-17	8%	$ 261,250.00	$ 100,000.00	$ 4,693.01	5%
192	134058	Sep-13	Aug-16	86%	$ 2,663,487.00	$ 2,706,945.47	$ 2,706,945.47	100%
193	134062	Jun-14	Aug-16	81%	$ 1,272,531.16	$ 1,255,951.62	$ 1,255,951.62	100%
194	134110KU	Jun-13	Aug-16	87%	$ 2,454,545.00	$ 1,272,406.23	$ 1,272,406.23	100%
195	134111KU	Jul-14	Oct-16	71%	$ 2,591,190.00	$ 468,491.50	$ 264,862.76	57%
196	134112KU	Jan-14	Aug-16	84%	$ 386,799.84	$ 445,207.65	$ 445,207.65	100%
197	134222	Apr-14	Aug-16	82%	$ 1,700,995.32	$ 2,255,927.96	$ 2,255,927.96	100%
198	134237	Mar-15	Oct-16	60%	$ 4,802,472.57	$ 519,069.91	$ 170,025.58	33%
199	134283	Jun-15	Aug-16	64%	$ 2,000,000.00	$ 1,208,309.15	$ 1,079,405.88	89%
200	134284	Feb-16	Oct-16	10%	$ 2,200,000.00	$ 1,070,117.44	$ 350,537.57	33%
201	134285	Mar-14	Aug-16	83%	$ 43,053.00	$ 55,872.52	$ 55,872.52	100%
202	134286	Jan-15	Aug-16	73%	$ 48,000.00	$ 76,980.33	$ 76,980.33	100%
203	134331	Jan-15	Aug-16	73%	$ 194,423.20	$ 137,615.33	$ 137,615.33	100%
204	134407	Jan-15	Aug-16	73%	$ 975,000.00	$ 506,605.48	$ 506,605.48	100%
205	134797	Aug-15	Aug-16	58%	$ 300,000.00	$ 3,033.50	$ 3,033.50	100%
206	134965	Jan-14	Aug-16	84%	$ 73,244.53	$ 69,209.10	$ 69,209.10	100%
207	134970	Jan-14	Aug-16	84%	$ 195,959.33	$ 162,167.61	$ 162,167.61	100%
208	134974	Dec-13	Aug-16	84%	$ 181,453.60	$ 207,192.61	$ 207,192.61	100%
209	134990	Jan-14	Aug-16	84%	$ 17,519.67	$ 75,969.57	$ 75,969.57	100%
210	134994	Jan-14	Aug-16	84%	$ 156,556.50	$ 144,340.58	$ 144,340.58	100%
211	134KU15	Jan-15	Dec-16	58%	$ 142,500.00	$ 112,913.48	$ 41,442.35	37%
212	135112	Jul-15	Aug-16	58%	$ 122,000.00	$ 80,707.85	$ 69,828.89	87%
213	135433	Jan-15	Aug-16	73%	$ 2,000,000.00	$ 1,109,537.44	$ 1,108,445.43	100%
214	135625	Dec-11	Aug-16	91%	$ 14,131,789.81	$ 12,511,375.40	$ 12,715,147.50	102%
215	135911	Jan-12	Dec-21	42%	$ 6,785,036.75	$ 10,934,543.93	$ 6,030,125.96	55%
216	136546KU	Jan-14	Aug-16	84%	$ 15,290.00	$ 8,054.78	$ 8,054.78	100%
217	136548KU	Apr-15	Aug-16	68%	$ 30,580.00	$ 33,529.09	$ 33,529.09	100%
218	136KU15	Jan-15	Aug-16	73%	$ 25,000.00	$ 16,797.82	$ 16,797.82	100%
219	137025	Jan-15	Aug-16	73%	$ 105,165.00	$ 102,843.90	$ 102,843.90	100%
220	137031	May-14	Sep-16	75%	$ 80,000.00	$ 99,397.15	$ 94,565.99	95%
221	137041	Aug-15	Dec-16	41%	$ 57,000.00	$ 76,711.47	$ 65,594.23	86%
222	137045KU	Jan-15	Aug-16	73%	$ 1,906,370.20	$ 992,018.50	$ 849,872.87	86%
223	137093	Jan-15	Aug-16	73%	$ 2,828,000.00	$ 452,417.04	$ 452,417.04	100%
224	137111	Jun-14	Aug-16	80%	$ 164,160.00	$ 122,476.68	$ 122,476.68	100%
225	137135	Jun-14	Aug-16	81%	$ 241,110.00	$ 223,583.97	$ 223,583.97	100%
226	137163	May-15	Aug-16	66%	$ 93,000.00	$ 98,440.27	$ 84,177.28	86%
227	137172	Oct-14	Aug-16	77%	$ 60,000.00	$ 41,555.92	$ 41,555.92	100%
228	137185	Oct-13	Aug-16	85%	$ 1,541,698.21	$ 962,270.94	$ 962,270.94	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
229	137236	May-14	Aug-16	81%	$ 475,000.00	$ 358,496.60	$ 358,496.60	100%
230	137265	May-12	Aug-16	90%	$ 2,150,000.00	$ 1,568,841.82	$ 1,568,841.82	100%
231	137281	May-14	Aug-16	81%	$ 475,000.00	$ 675,610.57	$ 675,610.57	100%
232	137284	May-14	Aug-16	81%	$ 375,000.00	$ 189,728.66	$ 189,728.66	100%
233	137286	Jun-14	Aug-16	81%	$ 410,400.00	$ 279,792.40	$ 279,792.40	100%
234	137492	May-12	Dec-17	67%	$ 1,868,400.00	$ 1,835,226.62	$ 814,472.64	44%
235	137662KU	Jan-16	Dec-16	16%	$ 124,659.00	$ 183,894.61	$ 8,157.40	4%
236	137733	Sep-13	Aug-16	85%	$ 0.50	$ (292.03)	$ (292.03)	100%
237	137744	Oct-12	Aug-16	89%	$ 1,097,190.00	$ 943,291.55	$ 943,291.55	100%
238	137745	Sep-14	Aug-16	78%	$ 5,669,031.27	$ 4,595,792.36	$ 3,009,715.47	65%
239	137749	Jan-16	Oct-16	19%	$ 135,000.00	$ 349,833.58	$ 3,730.49	1%
240	137819KU	Sep-12	Aug-16	89%	$ 32,499.99	$ 71,456.79	$ 71,456.79	100%
241	138200	Jan-14	Aug-16	84%	$ 74,000.00	$ 113,528.43	$ 113,528.43	100%
242	138204	Jan-14	Aug-16	84%	$ 50,000.00	$ -	$ -	0.00%
243	138214	Jan-13	Aug-16	88%	$ 19,615.47	$ 121,667.02	$ 121,667.02	100%
244	138239	Jan-14	Aug-16	84%	$ 71,467.79	$ 74,595.22	$ 74,595.22	100%
245	138295	Jan-13	Aug-16	88%	$ 230,008.56	$ 484,592.09	$ 484,592.09	100%
246	138357	Jun-13	Aug-16	87%	$ 1,550,000.00	$ 903,191.38	$ 903,191.38	100%
247	138539	Jan-14	Aug-16	84%	$ 100,000.00	$ 103,744.22	$ 103,744.22	100%
248	138557	Jan-14	Aug-16	84%	$ 100,000.00	$ 28,992.17	$ 28,992.17	100%
249	138558	Jan-14	Aug-16	84%	$ 200,000.00	$ 40,931.02	$ 40,931.02	100%
250	138571	Jul-12	Aug-16	90%	$ 392,000.00	$ 241,941.18	$ 241,941.18	100%
251	138711	Jan-13	Aug-16	88%	$ 535,000.00	$ 282,565.80	$ 282,565.80	100%
252	138772KU	Sep-12	Aug-16	89%	$ (84.75)	$ 12,547.81	$ 12,547.81	100%
253	138897	Oct-12	Aug-16	89%	$ 372,777.61	$ 558,561.46	$ 558,561.46	100%
254	138898KU	Dec-12	Aug-16	88%	$ 883,965.39	$ 2,127,806.84	$ 2,091,870.02	98%
255	138952	Jan-13	Aug-16	88%	$ 1,552,604.86	$ 1,289,743.30	$ 1,289,743.30	100%
256	139046	Dec-12	Aug-16	86%	$ 4,410,568.52	$ 5,228,015.25	$ 4,287,763.35	82%
257	139256	Feb-13	Aug-16	88%	$ 3,024,308.41	$ 2,085,530.76	$ 2,085,530.76	100%
258	139393	Jan-14	Aug-16	84%	$ 67,334.21	$ 127,800.49	$ 127,800.49	100%
259	139412	Jan-13	Aug-16	88%	$ 119,444.42	$ 123,278.35	$ 123,278.35	100%
260	139449	Jan-14	Aug-16	84%	$ (2,388.12)	$ 86,336.85	$ 86,336.85	100%
261	139450	Dec-13	Aug-16	84%	$ 43,579.56	$ 41,528.53	$ 41,528.53	100%
262	139505	Apr-13	Aug-16	87%	$ 157.31	$ 2,455.13	$ 2,455.13	100%
263	139595KU	Jan-15	Nov-18	30%	$ 176,500.00	$ 187,160.59	$ 41,598.64	22%
264	139598KU	Jan-14	Nov-17	55%	$ 473,600.00	$ 381,680.07	$ 126,940.10	33%
265	139600KU	Aug-15	Aug-16	58%	$ 592,000.00	$ 75,566.82	$ 75,462.87	100%
266	139627	Jan-15	Aug-16	73%	$ 127,526.76	$ 14,299.92	$ 14,299.92	100%
267	139638KU	Jan-14	Nov-16	74%	$ 580,000.00	$ 917,915.61	$ 916,790.78	100%
268	139644KU	Jan-14	Aug-16	84%	$ 6,000.00	$ 8,608.17	$ 8,608.17	100%
269	139669	May-13	Aug-16	87%	$ 3,572,030.76	$ 2,440,198.58	$ 2,440,230.60	100%
270	139670KU	Sep-15	Dec-17	21%	$ 85,500.00	$ 346,237.76	$ 149,399.82	43%
271	139744	Sep-14	Aug-16	78%	$ 711,159.00	$ 522,442.87	$ 522,442.87	100%
272	139763KU	Jun-10	Aug-16	93%	$ 44,445.89	$ 44,780.14	$ 44,780.14	100%
273	139771KU	Jun-10	Aug-16	93%	$ 437,514.21	$ 429,204.50	$ 436,429.49	102%
274	139788KU	Jun-10	Aug-16	93%	$ 92,595.60	$ 94,586.64	$ 98,370.43	104%
275	139789KU	Jun-10	Aug-16	93%	$ 27,778.68	$ 28,963.71	$ 27,643.00	95%
276	139803	Dec-13	Aug-16	84%	$ 75,207.61	$ 100,897.14	$ 100,897.14	100%
277	139805	Dec-13	Aug-16	84%	$ 90,000.00	$ 131,881.19	$ 131,881.19	100%
278	139806	Dec-13	Aug-16	84%	$ 367,000.29	$ 443,250.68	$ 443,250.68	100%
279	139808	Jul-14	Aug-16	80%	$ 800,022.59	$ 391,547.28	$ 391,547.28	100%
280	139820	May-15	Aug-16	66%	$ 72,950.00	$ 58,647.11	$ 58,647.11	100%
281	139823	May-15	Aug-16	66%	$ 85,500.00	$ 70,500.42	$ 70,500.42	100%
282	139840	Jun-14	Aug-16	81%	$ 143,072.72	$ 327,078.36	$ 327,078.36	100%
283	139856	Nov-13	Aug-16	84%	$ 44,427.68	$ 77,776.57	$ 77,776.57	100%
284	139864	Nov-14	Aug-16	75%	$ 117,800.00	$ 96,952.20	$ 96,952.20	100%
285	139906	Sep-15	Dec-16	34%	$ 250,000.00	$ 309,806.43	$ 158,085.47	51%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
286	139965	Jul-14	Aug-16	79%	$ 358,100.00	$ 151,545.04	$ 151,545.04	100%
287	139967	Jul-14	Aug-16	79%	$ 606,000.00	$ 170,062.06	$ 170,062.06	100%
288	139979	Sep-14	Aug-16	78%	$ 1,969,054.79	$ 1,679,393.93	$ 1,453,363.81	87%
289	139996	Mar-14	Aug-16	83%	$ 1,569,401.28	$ 1,466,916.88	$ 1,475,128.27	101%
290	139KU15	Jan-15	Dec-16	58%	$ 49,999.88	$ 89,562.76	$ 19,562.74	22%
291	140012KU	Jan-09	Aug-16	94%	$ 134,759.26	$ 218,713.22	$ 218,713.22	100%
292	140023KU	Jun-10	Aug-16	93%	$ 46,877.04	$ 142,305.53	$ 142,305.53	100%
293	140031	May-14	Dec-16	68%	$ 131,691.52	$ 212,920.54	$ 212,920.54	100%
294	140038	May-15	Aug-16	64%	$ 46,297.80	$ 91,467.81	$ 91,467.81	100%
295	140041	May-13	Aug-16	87%	$ 401,247.60	$ 374,479.64	$ 374,479.64	100%
296	140042	May-14	Aug-16	81%	$ 232,517.84	$ 122,451.54	$ 122,451.54	100%
297	140053	Jan-15	Aug-16	73%	$ 95,682.12	$ 50,654.12	$ 50,654.12	100%
298	140056	May-13	Aug-16	87%	$ 38,067.08	$ 4,640.00	$ 4,640.00	100%
299	140063	Jun-14	Aug-16	81%	$ 258,444.61	$ 192,451.64	$ 192,451.64	100%
300	140081	Feb-14	Aug-16	83%	$ 128,425.13	$ 329,593.73	$ 329,593.73	100%
301	140092	Mar-15	Aug-16	70%	$ 13,672.67	$ 17,069.18	$ 17,069.18	100%
302	140155	May-13	Aug-16	87%	$ 41,153.60	$ 33,990.28	$ 33,990.28	100%
303	140167	Jan-15	Aug-16	73%	$ 41,153.60	$ 35,794.74	$ 35,794.74	100%
304	140207	Jun-14	Aug-16	81%	$ 72,018.80	$ 54,523.20	$ 54,523.20	100%
305	140234KU	Jun-10	Aug-16	93%	$ 500,016.24	$ 384,870.55	$ 384,870.55	100%
306	140241	Jul-13	Aug-16	86%	$ 112,500.00	$ 126,545.21	$ 126,545.21	100%
307	140279	May-14	Aug-16	81%	$ 333,450.90	$ 538,003.23	$ 538,003.23	100%
308	140280	Feb-15	Aug-16	72%	$ 1,327,596.60	$ 806,850.58	$ 806,850.58	100%
309	140391	Jun-14	Aug-16	80%	$ 152,950.00	$ 114,997.86	$ 114,997.86	100%
310	140393	Jun-14	Aug-16	80%	$ 292,600.00	$ 279,908.88	$ 279,908.88	100%
311	140394	Jun-14	Aug-16	80%	$ 284,050.00	$ 129,984.29	$ 129,984.29	100%
312	140395	Jan-14	Aug-16	83%	$ 1,060,200.00	$ 1,188,497.17	$ 1,188,497.17	100%
313	140396	Nov-13	Aug-16	84%	$ 741,000.00	$ 445,091.70	$ 445,091.70	100%
314	140469	Jan-14	Aug-16	84%	$ 232,628.82	$ 213,447.22	$ 213,447.22	100%
315	140485	Jan-14	Aug-16	84%	$ 55,870.55	$ 34,390.52	$ 34,456.66	100%
316	140488	Aug-13	Aug-16	86%	$ 60,792.03	$ 47,747.47	$ 47,747.47	100%
317	140495	Jan-14	Aug-16	84%	$ 118,843.22	$ -	$ -	0.00%
318	140504	Jan-14	Aug-16	84%	$ 94,714.90	$ 31,436.17	$ 31,436.17	100%
319	140506	Aug-13	Aug-16	86%	$ 109,049.04	$ 107,719.97	$ 107,719.97	100%
320	140508	Jan-14	Aug-16	84%	$ 150,494.58	$ 147,729.49	$ 147,729.49	100%
321	140518	Jan-14	Aug-16	84%	$ 389,136.48	$ 430,135.13	$ 430,135.13	100%
322	140521	Jan-14	Aug-16	84%	$ 25,020.94	$ 28,672.34	$ 28,672.34	100%
323	140526	Jan-15	Aug-16	73%	$ 141,435.45	$ 164,520.39	$ 166,155.88	101%
324	140527	Jan-15	Aug-16	73%	$ 144,180.91	$ 140,990.16	$ 140,990.16	100%
325	140528	Jan-15	Aug-16	73%	$ 51,654.09	$ 94,931.89	$ 98,865.62	104%
326	140531	Jan-15	Aug-16	73%	$ 41,059.49	$ 50,240.31	$ 50,240.31	100%
327	140534	Jan-15	Aug-16	73%	$ 30,925.55	$ 18,414.19	$ 18,414.19	100%
328	140545	Jan-15	Aug-16	73%	$ 145,745.81	$ 181,257.19	$ 181,258.04	100%
329	140548	Jan-15	Aug-16	73%	$ 104,274.78	$ 144,255.55	$ 142,552.89	99%
330	140549	Jan-15	Aug-16	73%	$ 21,763.08	$ 27,296.52	$ 27,296.52	100%
331	140550	Jan-15	Aug-16	73%	$ 41,059.48	$ 45,609.97	$ 45,609.97	100%
332	140551	Jan-15	Aug-16	73%	$ 41,087.97	$ 36,681.41	$ 36,681.41	100%
333	140552	Jan-15	Aug-16	73%	$ 29,937.93	$ 43,521.39	$ 43,521.39	100%
334	140558	Oct-14	Aug-16	76%	$ 83,296.05	$ 67,289.16	$ 67,289.16	100%
335	140559	Jan-14	Dec-16	72%	$ 246,927.31	$ 91,114.48	$ 91,114.48	100%
336	140572	Jan-15	Aug-16	73%	$ 55,909.98	$ 117,218.60	$ 117,218.60	100%
337	140574	Jan-15	Aug-16	73%	$ 227,251.67	$ 153,978.80	$ 152,452.73	99%
338	140576	Jan-15	Aug-16	73%	$ 67,552.98	$ 30,553.58	$ 30,553.58	100%
339	140577	Jan-15	Aug-16	73%	$ 184,737.76	$ 157,312.83	$ 161,462.55	103%
340	140579	Jan-15	Aug-16	73%	$ 95,351.43	$ 132,375.37	$ 132,375.57	100%
341	140582	Jan-15	Aug-16	73%	$ 75,030.88	$ 76,741.47	$ 76,741.47	100%
342	140584	Jan-15	Aug-16	73%	$ 50,710.36	$ 19,069.05	$ 19,069.05	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
343	140612KU	Jun-10	Aug-16	93%	$ 281,259.14	$ 198,047.64	$ 198,047.64	100%
344	140615	Jan-15	Aug-16	73%	$ 46,978.72	$ 34,681.55	$ 34,681.55	100%
345	140620	Jan-15	Aug-16	73%	$ 75,698.62	$ 82,614.07	$ 78,432.12	95%
346	140621	Jan-15	Aug-16	73%	$ 199,855.40	$ 147,136.02	$ 147,136.02	100%
347	140623	Jan-15	Aug-16	73%	$ 142,046.52	$ 125,024.11	$ 125,024.11	100%
348	140624	Jan-15	Dec-16	58%	$ 50,974.40	$ 48,768.58	$ 49,120.21	101%
349	140632	Jan-15	Aug-16	73%	$ 93,599.23	$ 93,960.55	$ 93,960.57	100%
350	140634	Jan-15	Aug-16	73%	$ 128,881.16	$ 120,824.53	$ 120,824.87	100%
351	140635	Jan-15	Aug-16	73%	$ 47,658.55	$ 54,138.80	$ 54,705.59	101%
352	140636	Jan-15	Aug-16	73%	$ 51,708.04	$ 49,805.12	$ 49,805.12	100%
353	140640	Jan-15	Aug-16	73%	$ 22,207.96	$ 16,939.34	$ 16,939.34	100%
354	140641	Jan-15	Aug-16	73%	$ 22,207.96	$ 16,720.37	$ 16,720.37	100%
355	140642	Jan-15	Aug-16	73%	$ 25,714.48	$ 13,120.36	$ 13,120.36	100%
356	140655KU	Sep-13	Aug-16	86%	$ 486,500.00	$ 490,822.76	$ 490,822.76	100%
357	141007	Jan-14	Aug-16	84%	$ 152,631.08	$ 148,185.52	$ 148,185.52	100%
358	141081	Jan-15	Aug-16	73%	$ 117,961.98	$ 83,742.98	$ 83,742.98	100%
359	141197	Jun-14	Dec-19	31%	$ 1,492,018.36	$ 146,269.65	$ 146,269.65	100%
360	141296	May-14	Aug-16	81%	$ 399,126.33	$ 1,135,627.17	$ 1,135,627.17	100%
361	141299	Mar-14	Aug-16	83%	$ 73,684.80	$ 29,391.84	$ 29,391.84	100%
362	141348	Jan-15	Aug-16	73%	$ 55,000.00	$ 58,383.58	$ 58,383.58	100%
363	141351	Mar-14	Aug-16	83%	$ 257,029.40	$ 408,146.28	$ 408,146.28	100%
364	141372	Jan-15	Aug-16	73%	$ 60,000.00	$ 64,577.22	$ 64,577.22	100%
365	141389	Jul-13	Dec-18	48%	$ 2,176,530.00	$ 2,199,298.17	$ 1,088,106.94	49%
366	141394	Jul-13	Aug-16	86%	$ 487,205.56	$ 173,349.16	$ 173,349.16	100%
367	141400	Jan-15	Oct-16	63%	$ 125,000.00	$ 167,334.61	$ 155,067.65	93%
368	141401	Mar-15	Dec-16	54%	$ 105,000.00	$ 37,047.37	$ 37,047.37	100%
369	141406	Jan-15	Aug-16	73%	$ 115,124.00	$ 9,743.34	$ 9,743.34	100%
370	141422	Jan-15	Aug-16	73%	$ 95,000.00	$ 37,529.08	$ 37,529.08	100%
371	141427	Mar-15	Aug-16	70%	$ 110,000.00	$ 39,995.74	$ 40,310.02	101%
372	141436	Jan-16	Dec-19	4%	$ 621,800.00	$ 60,247.48	$ 4,887.48	8%
373	141438	Jan-16	Dec-18	5%	$ 289,550.00	$ 84,861.13	$ 6,440.98	8%
374	141622	Jan-15	Aug-16	73%	$ 61,000.00	$ 30,611.87	$ 30,611.87	100%
375	141624	Jun-15	Aug-16	64%	$ 45,000.00	$ 45,637.12	$ 45,637.12	100%
376	141663	Jan-15	Aug-16	73%	$ 51,442.00	$ 39,770.78	$ 39,770.78	100%
377	141678	Jan-15	Aug-16	73%	$ 15,000.49	$ 10,010.70	$ 10,010.70	100%
378	141KU15	Jan-15	Aug-16	73%	$ 2,500.00	$ 15,217.89	$ 15,217.89	100%
379	142326	Jan-14	Aug-16	84%	$ 168,000.00	$ 23,684.64	$ 23,684.64	100%
380	142340	Jan-15	Aug-16	73%	$ 168,000.00	$ 3,852.56	$ 3,852.56	100%
381	142391	Jan-14	Aug-16	84%	$ 107,038.17	$ 107,069.14	$ 107,069.14	100%
382	142496KU	Apr-14	Aug-16	82%	$ 97,223.12	$ 187,551.42	$ 187,551.42	100%
383	142526	Aug-13	Aug-16	86%	$ 9,284.72	$ 192,759.08	$ 192,759.08	100%
384	142569	Jan-14	Aug-16	84%	$ 216,796.33	$ 195,475.93	$ 171,870.33	88%
385	142575	Sep-13	Aug-16	86%	$ (73,542.49)	$ 390,985.28	$ 390,985.28	100%
386	142687KU	Sep-13	Aug-16	85%	$ 15,368.55	$ 44,859.93	$ 44,859.93	100%
387	142753KU	Jan-14	Dec-17	54%	$ 1,263,780.18	$ 2,333,649.24	$ 330,332.92	14%
388	142762	Oct-13	Aug-16	85%	$ 10,874.52	$ 15,187.66	$ 15,187.66	100%
389	142770	Sep-13	Aug-16	85%	$ 16,390.10	$ 548,729.56	$ 548,729.56	100%
390	142799	Oct-13	Aug-16	85%	$ 8,809.14	$ 23,657.09	$ 23,657.09	100%
391	142819KU	Oct-13	Aug-16	85%	$ 6,595.44	$ 59,883.52	$ 59,883.52	100%
392	142896	Jan-14	Aug-16	84%	$ 1,312,871.26	$ 1,492,423.41	$ 1,487,360.66	100%
393	142897	Jan-14	Aug-16	84%	$ 1,048,519.66	$ 609,435.33	$ 609,435.33	100%
394	142898	Jan-14	Aug-16	84%	$ 703,518.33	$ 807,055.38	$ 807,055.38	100%
395	142902	Jan-14	Aug-16	84%	$ 1,116,484.18	$ 1,890,465.43	$ 1,890,465.43	100%
396	142915	Nov-13	Aug-16	85%	$ 53,100.52	$ 169,289.52	$ 169,289.52	100%
397	142965	Dec-13	Aug-16	84%	$ (46.03)	$ 499.08	$ 499.08	100%
398	142984	Jan-14	Aug-16	84%	$ 458,594.60	$ 816,677.22	$ 816,677.22	100%
399	142KU15	Jan-15	Aug-16	73%	$ 124,999.96	$ 238,756.90	$ 238,756.90	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
400	143043	Dec-13	Dec-16	72%	$ 21,131,046.27	$ 15,647,328.67	$ 11,749,796.16	75%
401	143070KU	Dec-13	Aug-16	84%	$ 28,263.78	$ 32,587.01	$ 32,587.01	100%
402	143109	Oct-15	Oct-16	41%	$ 205,662.30	$ 205,662.30	$ 90,711.12	44%
403	143112	Feb-15	Aug-16	72%	$ 53,379.20	$ 65,776.90	$ 65,776.90	100%
404	143113	Jan-14	Aug-16	84%	$ 66,752.98	$ 112,449.67	$ 112,449.67	100%
405	143174	Feb-14	Aug-16	83%	$ 528,386.83	$ 399,784.07	$ 399,784.07	100%
406	143325	Jan-14	Aug-16	84%	$ 195,177.40	$ 240,952.43	$ 229,591.67	95%
407	143336	Feb-14	Aug-16	83%	$ 35,401.18	$ 0.00	$ 0.00	100%
408	143356	Aug-14	Aug-16	79%	$ (142.26)	$ (0.00)	$ (0.00)	100%
409	143432	Feb-14	Aug-16	83%	$ 238,332.86	$ 225,968.86	$ 225,968.86	100%
410	143585KU	Jun-10	Aug-16	93%	$ 125,977.02	$ 152,237.46	$ 152,237.46	100%
411	143627	Jan-14	Aug-16	84%	$ 81,585.73	$ 76,207.12	$ 76,207.12	100%
412	143640 KU	Mar-14	Dec-16	70%	$ 5,327,401.43	$ 3,790,134.72	$ 3,815,549.91	101%
413	143662	Apr-15	Aug-16	68%	$ 5,000.00	$ 5,138.58	$ 5,138.58	100%
414	143720	Apr-14	Aug-16	82%	$ 136,896.19	$ 136,772.25	$ 136,772.25	100%
415	143722	Apr-14	Aug-16	82%	$ 22,000.13	$ 25,963.17	$ 25,963.17	100%
416	143738	Apr-14	Aug-16	82%	$ 153,361.70	$ 312,838.88	$ 312,838.88	100%
417	143740	Apr-14	Aug-16	82%	$ 56,176.43	$ 65,657.85	$ 65,657.85	100%
418	143741	Apr-14	Aug-16	82%	$ 56,535.14	$ 101,340.42	$ 101,340.42	100%
419	143746	May-14	Aug-16	81%	$ 699,643.52	$ 752,030.46	$ 752,030.46	100%
420	143748	May-14	Aug-16	81%	$ 340,000.00	$ 341,883.26	$ 341,883.26	100%
421	143755	Apr-14	Aug-16	82%	$ 1,293,472.36	$ 1,299,196.52	$ 1,299,482.70	100%
422	143859	May-14	Aug-16	81%	$ 35,453.66	$ -	$ -	0.00%
423	143864 KU	May-14	Dec-16	68%	$ 7,050,000.00	$ 6,675,731.79	$ 1,019,302.36	15%
424	144038	May-14	Dec-21	24%	$ 11,928,361.00	$ 10,164,517.28	$ 10,177,129.15	100%
425	144054	May-14	Aug-16	81%	$ 269,476.41	$ 234,752.04	$ 234,752.04	100%
426	144129	Sep-15	Aug-16	54%	$ 300,062.47	$ 216,987.77	$ 216,697.63	100%
427	144140	Oct-15	Dec-16	33%	$ 249,858.70	$ 506,565.71	$ 139,601.80	28%
428	144141	Aug-15	Aug-16	58%	$ 250,091.99	$ 199,442.27	$ 194,259.32	97%
429	144150	Oct-15	Aug-16	50%	$ 89,988.95	$ 78,659.65	$ 78,659.54	100%
430	144152	Oct-15	Aug-16	50%	$ 74,946.12	$ 113,639.99	$ 112,914.14	99%
431	144153	Oct-15	Aug-16	50%	$ 89,877.50	$ 76,260.45	$ 76,260.45	100%
432	144154	Jan-15	Aug-16	73%	$ 60,017.80	$ 42,909.41	$ 42,909.41	100%
433	144155	Oct-15	Aug-16	50%	$ 74,946.12	$ 75,599.56	$ 75,599.56	100%
434	144157	Oct-15	Aug-16	50%	$ 74,946.12	$ 45,990.23	$ 45,990.23	100%
435	144158	Oct-15	Aug-16	50%	$ 100,016.48	$ 119,985.17	$ 138,592.90	116%
436	144165	May-14	Aug-16	81%	$ 47,259.02	$ 51,453.53	$ 51,453.53	100%
437	144171	May-14	Aug-16	81%	$ 35,192.84	$ 36,632.98	$ 36,632.98	100%
438	144174	May-14	Aug-16	81%	$ 76,390.29	$ 68,181.99	$ 68,181.99	100%
439	144179	Aug-15	Dec-17	24%	$ 1,287,985.65	$ 999,595.97	$ 451,256.88	45%
440	144180	May-14	Nov-16	70%	$ 20,116.05	$ 20,835.03	$ 9,944.89	48%
441	144181	May-14	Dec-16	68%	$ 526,860.43	$ 276,658.26	$ 167,606.80	61%
442	144185	May-14	Aug-16	81%	$ 50,210.97	$ 49,938.15	$ 49,938.15	100%
443	144186	May-14	Aug-16	81%	$ 73,889.88	$ 76,036.95	$ 76,036.95	100%
444	144214	May-14	Aug-16	81%	$ 235,351.03	$ 232,261.09	$ 232,261.09	100%
445	144216	May-14	Aug-16	81%	$ 40,004.50	$ 27,744.27	$ 27,744.27	100%
446	144238	May-14	Aug-16	81%	$ 38,966.89	$ 32,239.52	$ 32,239.52	100%
447	144243	May-14	Aug-16	81%	$ 894,903.91	$ 620,304.63	$ 620,304.63	100%
448	144244	May-14	Aug-16	81%	$ 43,238.38	$ 42,125.60	$ 42,125.60	100%
449	144246	May-14	Aug-16	81%	$ 222,994.84	$ 195,543.55	$ 195,543.55	100%
450	144248	May-14	Aug-16	81%	$ 231,267.81	$ 87,716.96	$ 87,716.96	100%
451	144249	May-14	Dec-16	68%	$ 603,313.82	$ 971,395.23	$ 665,364.30	68%
452	144251	Aug-15	Aug-16	58%	$ 29,483.54	$ 136,233.88	$ 136,233.88	100%
453	144257	Jul-15	Dec-16	44%	$ 209,117.92	$ 133,502.30	$ 133,502.30	100%
454	144265	Jul-15	Dec-16	44%	$ 210,156.57	$ 130,176.82	$ 130,176.82	100%
455	144276	May-15	Dec-16	48%	$ 39,311.38	$ 40,514.12	$ 2,062.49	5%
456	144297	Jan-15	Aug-16	73%	$ 733,444.83	$ 504,388.26	$ 504,388.26	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
457	144301	Jun-15	Aug-16	64%	$ 152,962.65	$ 221,659.40	$ 221,659.40	100%
458	144310	Jul-14	Aug-16	80%	$ 744,838.60	$ 407,079.54	$ 407,079.54	100%
459	144318	Jan-15	Aug-16	73%	$ 519,830.93	$ 311,231.54	$ 311,231.54	100%
460	144338	Jan-16	Dec-16	16%	$ 1,311,023.84	$ 1,857,724.54	$ 4,702.26	0.25%
461	144341	May-13	Aug-16	87%	$ 174,092.52	$ 194,741.44	$ 194,741.44	100%
462	144360	Jan-15	Aug-16	70%	$ 750,119.12	$ 385,406.43	$ 493,430.31	128%
463	144364	Feb-15	Oct-16	62%	$ 1,599,791.85	$ 1,963,840.58	$ 1,957,533.15	100%
464	144366	Jan-15	Aug-16	73%	$ 349,858.46	$ 682,752.02	$ 684,504.05	100%
465	144403	Jun-14	Aug-16	80%	$ 291,731.82	$ 318,639.59	$ 318,639.59	100%
466	144404	Jun-15	Aug-16	64%	$ 56,192.51	$ 47,629.45	$ 47,629.45	100%
467	144420	Jun-14	Aug-16	80%	$ 175,866.70	$ 222,577.47	$ 222,577.47	100%
468	144428	Jan-15	Aug-16	73%	$ 13,000.00	$ 14,595.64	$ 14,595.64	100%
469	144430	Nov-14	Aug-16	76%	$ 105,000.00	$ 104,910.51	$ 104,910.51	100%
470	144431	Nov-14	Aug-16	76%	$ 125,000.00	$ 111,933.59	$ 111,933.59	100%
471	144432	Nov-14	Oct-16	66%	$ 150,000.00	$ 118,272.67	$ 69,288.52	59%
472	144433	Nov-14	Sep-16	69%	$ 150,000.00	$ 134,627.86	$ 78,103.19	58%
473	144435	Jun-14	Aug-16	80%	$ 1,475,000.00	$ 2,174,143.44	$ 2,172,656.27	100%
474	144437	Aug-14	Aug-16	79%	$ 250,000.00	$ 221,253.01	$ 221,253.01	100%
475	144440	Sep-15	Aug-16	54%	$ 80,000.00	$ 32,457.69	$ 32,457.69	100%
476	144441	Nov-15	May-17	19%	$ 400,000.00	$ 287,148.66	$ 74,577.50	26%
477	144442	Sep-15	Aug-16	54%	$ 85,000.00	$ 70,798.53	$ 70,798.53	100%
478	144443	Jul-15	Aug-16	61%	$ 227,000.00	$ 284,706.54	$ 284,706.54	100%
479	144446	May-15	Aug-16	66%	$ 75,000.00	$ 66,640.09	$ 66,640.09	100%
480	144455	Nov-14	Aug-16	76%	$ 2,200,000.00	$ 2,416,878.02	$ 2,416,878.02	100%
481	144457	Nov-14	Aug-16	76%	$ 610,000.00	$ -	$ -	0.00%
482	144489	Nov-14	Aug-16	76%	$ 351,934.09	$ 484,129.52	$ 459,592.73	95%
483	144540	May-14	Aug-16	81%	$ 331,481.05	$ 267,947.21	$ 267,947.21	100%
484	144573	Jan-15	Aug-16	73%	$ 4,125.00	$ 3,739.15	$ 3,739.15	100%
485	144587	Jan-15	Aug-16	73%	$ 162,065.28	$ 84,337.18	$ 75,041.31	89%
486	144594	Jan-15	Aug-16	73%	$ 149,086.40	$ 75,652.72	$ 87,932.72	116%
487	144597	Jan-15	Aug-16	73%	$ 257,756.40	$ 74,275.94	$ 73,270.77	99%
488	144598	Jan-15	Aug-16	73%	$ 181,738.76	$ 112,001.28	$ 111,073.28	99%
489	144600	Nov-14	Aug-16	76%	$ 78.97	$ -	$ -	0.00%
490	144610	Jun-14	Dec-16	67%	$ 17,831,050.00	$ 16,130,808.31	$ 7,450,915.82	46%
491	144612	Jun-14	Aug-16	80%	$ 520,000.00	$ 421,409.61	$ 421,409.61	100%
492	144618	Jan-15	Aug-16	73%	$ 71,299.80	$ 94,381.88	$ 94,381.88	100%
493	144619	Jan-15	Aug-16	73%	$ 130,000.00	$ 18,065.00	$ 5,565.00	31%
494	144621	Jan-15	Aug-16	73%	$ 19,447.00	$ 13,102.00	$ 13,102.00	100%
495	144663	Jun-14	Aug-16	80%	$ 26,099.38	$ 29,818.73	$ 29,818.73	100%
496	144671	Jun-14	Aug-16	80%	$ 140,439.57	$ 105,909.83	$ 105,909.83	100%
497	144675KU	May-13	Aug-16	87%	$ (96,744.49)	$ 111,780.44	$ 111,780.44	100%
498	144682	Apr-15	Aug-16	68%	$ 670,297.53	$ 470,183.55	$ 458,954.69	98%
499	144711	Jan-15	Dec-16	58%	$ 71,662.86	$ 14,216.82	$ 20,083.28	141%
500	144712	Jan-15	Dec-16	58%	$ 50,874.70	$ 9,956.90	$ 9,956.90	100%
501	144713	Jan-15	Dec-16	58%	$ 60,000.20	$ 4,556.03	$ 4,556.03	100%
502	144715	Jan-15	Dec-16	58%	$ 42,879.26	$ 20,967.71	$ 20,967.71	100%
503	144716	Jan-15	Dec-16	58%	$ 50,933.93	$ 25,860.15	$ 25,860.15	100%
504	144719	Jan-15	Dec-16	58%	$ 70,241.45	$ 69,851.76	$ 68,466.45	98%
505	144721	Jan-15	Dec-18	29%	$ 59,225.50	$ 32,786.29	$ 32,786.29	100%
506	144723	Jan-15	Jan-18	38%	$ 50,933.93	$ 3,604.04	$ 3,604.04	100%
507	144724	Jan-15	Dec-16	58%	$ 50,933.93	$ 14,469.04	$ 14,469.04	100%
508	144726	Jan-15	Dec-16	58%	$ 50,933.93	$ 16,299.41	$ 16,299.41	100%
509	144734	Jan-15	Aug-16	73%	$ 48,911.38	$ 89,524.45	$ 89,524.45	100%
510	144735	Jan-15	Aug-16	73%	$ 233,603.37	$ 156,234.39	$ 173,127.04	111%
511	144736	Jan-15	Aug-16	73%	$ 267,631.63	$ 106,807.45	$ 106,807.45	100%
512	144737	Jan-15	Dec-16	58%	$ 2,513,466.64	$ 2,874,916.86	$ 1,816,894.48	63%
513	144741	Jan-15	Dec-16	58%	$ 149,432.77	$ 38,708.60	$ 23,985.97	62%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
514	144743	Jan-15	Aug-16	73%	$ 66,998.31	$ 133,607.25	$ 99,971.45	75%
515	144744	Jan-15	Aug-16	73%	$ 235,180.20	$ 265,995.11	$ 277,690.91	104%
516	144746	Jan-15	Dec-16	58%	$ 262,244.31	$ 132,517.80	$ 93,317.27	70%
517	144747	Jan-15	Aug-16	73%	$ 86,515.70	$ 84,808.52	$ 84,894.96	100%
518	144767	Jan-15	Aug-16	73%	$ 362,559.47	$ 311,783.60	$ 311,783.60	100%
519	144768	Jan-15	Aug-16	73%	$ 66,350.26	$ 36,102.05	$ 36,102.05	100%
520	144769	Aug-14	Dec-16	65%	$ 2,394,668.01	$ 4,202,992.83	$ 2,877,873.20	68%
521	144770	Jan-15	Dec-16	58%	$ 1,388,028.75	$ 1,436,504.52	$ 771,595.55	54%
522	144771	Jan-15	Aug-16	73%	$ 214,215.64	$ 197,853.71	$ 197,582.64	100%
523	144773	Jan-15	Aug-16	73%	$ 93,484.50	$ 107,183.80	$ 107,183.80	100%
524	144774	Jan-15	Aug-16	73%	$ 100,333.23	$ 101,416.51	$ 100,519.83	99%
525	144775	Jan-15	Aug-16	73%	$ 100,052.72	$ 110,214.08	$ 108,316.52	98%
526	144776	Jan-15	Aug-16	73%	$ 53,992.74	$ 62,391.50	$ 62,391.50	100%
527	144777	Jan-15	Aug-16	73%	$ 64,453.88	$ 93,738.53	$ 93,756.15	100%
528	144778	Jan-15	Aug-16	73%	$ 90,817.84	$ 78,617.98	$ 78,617.98	100%
529	144779	Jan-15	Aug-16	73%	$ 105,330.11	$ 102,502.36	$ 102,502.36	100%
530	144785	Jan-15	Aug-16	73%	$ 189,467.96	$ 280,869.59	$ 219,435.32	78%
531	144814	Jan-15	Aug-16	73%	$ 229,687.66	$ 468,823.29	$ 468,823.29	100%
532	144815	Jan-15	Aug-16	73%	$ 11,845.10	$ 14,892.26	$ 14,892.26	100%
533	144823	Jan-16	Dec-16	16%	$ 115,576.67	$ 279,445.11	$ 252.81	0.09%
534	144826	Jan-16	Dec-16	16%	$ 59,597.89	$ 22,753.36	$ 1,550.31	7%
535	144878	Jan-16	Dec-16	16%	$ 77,385.52	$ 70,510.16	$ 6,501.70	9%
536	144882	Jan-16	Dec-16	16%	$ 207,576.67	$ 174,773.27	$ 1,310.07	1%
537	144897	Jan-16	Dec-16	16%	$ 133,059.14	$ 99,978.31	$ 1,165.12	1%
538	144898	Jan-16	Dec-16	16%	$ 48,797.19	$ 52,327.70	$ 317.85	1%
539	144900	Jan-16	Dec-16	16%	$ 53,043.19	$ 51,536.40	$ 40,906.24	79%
540	144904	Jan-16	Dec-16	16%	$ 20,136.67	$ 19,993.74	$ 5,547.55	28%
541	144953	Jan-15	Aug-16	73%	$ 118,451.00	$ 73,934.59	$ 73,934.59	100%
542	144964	Feb-15	Aug-16	72%	$ 300,004.20	$ 58,899.63	$ 58,899.63	100%
543	144988	Jan-15	Aug-16	73%	$ 75,000.00	$ 63,441.88	$ 63,441.88	100%
544	144990	Jan-15	Aug-16	73%	$ 50,000.00	$ 7,600.29	$ 7,600.29	100%
545	144992	Jan-15	Aug-16	73%	$ 50,000.00	$ 5,431.15	$ 5,431.15	100%
546	144999	Jul-14	Aug-16	79%	$ 100,437.96	$ 90,031.26	$ 90,031.26	100%
547	145039KU	Jul-14	Aug-16	80%	$ 130,000.00	$ 88,339.00	$ 88,339.00	100%
548	145105	Mar-15	Aug-16	70%	$ 10,000.00	$ 22,744.70	$ 22,744.70	100%
549	145111	Jun-15	Aug-16	64%	$ 10,000.00	$ 14,767.65	$ 14,767.65	100%
550	145112	Jul-15	Aug-16	61%	$ 18,000.00	$ 6,579.48	$ 6,579.48	100%
551	145120	Sep-15	Aug-16	52%	$ 30,000.00	$ 27,065.64	$ 27,581.00	102%
552	145405	Jan-15	Dec-21	17%	$ 2,506,735.00	$ 1,583,972.04	$ 797,926.00	50%
553	145853KU	Apr-14	Aug-16	82%	$ 106,829.71	$ 66,529.57	$ 66,529.57	100%
554	145854KU	Apr-14	Aug-16	82%	$ 21,950.23	$ 4,949.47	$ 4,949.47	100%
555	145855KU	Apr-14	Aug-16	82%	$ 36,233.71	$ 6,675.18	$ 6,675.18	100%
556	145857KU	Apr-14	Aug-16	82%	$ 7,589.17	$ 4,210.68	$ 4,210.68	100%
557	145858KU	Apr-14	Aug-16	82%	$ 22,908.19	$ 27,892.55	$ 27,892.55	100%
558	145887	Aug-14	Aug-16	79%	$ 825,137.97	$ 1,128,386.15	$ 1,128,198.92	100%
559	146010KU	Apr-14	Aug-16	82%	$ 75,221.88	$ 180,810.79	$ 180,810.79	100%
560	146072	Sep-14	Aug-16	78%	$ 799,971.06	$ 1,023,445.88	$ 1,023,445.88	100%
561	146135	Sep-14	Aug-16	78%	$ (57,513.84)	$ (57,513.84)	$ (57,513.84)	100%
562	146246KU	Oct-14	Aug-16	77%	$ 27,361.60	$ 27,361.60	$ 27,361.60	100%
563	146275	Oct-14	Aug-16	77%	$ 5,123.27	$ 27,766.44	$ 27,766.44	100%
564	146280	Oct-14	Aug-16	77%	$ 31,581.82	$ 31,581.82	$ 31,581.82	100%
565	146287KU	Oct-14	Aug-16	77%	$ 21,521.56	$ 21,521.56	$ 21,521.56	100%
566	146300KU	Apr-14	Aug-16	82%	$ 60,526.30	$ 60,526.30	$ 60,526.30	100%
567	146321KU	Apr-14	Aug-16	82%	$ 149.84	$ 16,222.17	$ 16,222.17	100%
568	146330	Oct-14	Aug-16	77%	$ 24,801.69	$ 24,801.69	$ 24,801.69	100%
569	146334	Oct-14	Aug-16	77%	$ (55.85)	$ -	$ -	0.00%
570	146340	Oct-14	Aug-16	77%	$ (4,893.18)	$ 35,915.23	$ 35,915.23	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
571	146421	Feb-15	Sep-16	65%	$ (87,454.58)	$ (87,454.58)	$ 75,160.98	-86%
572	146422	Oct-14	Aug-16	76%	$ 0.18	$ 60,600.21	$ 60,600.21	100%
573	146424	Jan-15	Aug-16	73%	$ 849,502.08	$ 978,622.81	$ 979,312.64	100%
574	146425	Jan-15	Aug-16	73%	$ 1,335,706.11	$ 1,491,072.75	$ 1,491,072.75	100%
575	146426	Jan-15	Aug-16	73%	$ 716,973.58	$ 614,817.26	$ 619,880.01	101%
576	146427	Jan-15	Aug-16	73%	$ 978,716.60	$ 1,164,401.52	$ 1,213,062.46	104%
577	146428	Jan-15	Aug-16	73%	$ 646,540.81	$ 462,374.65	$ 487,527.50	105%
578	146429	Jan-15	Aug-16	73%	$ 582,986.82	$ 674,862.49	$ 674,862.49	100%
579	146434	Nov-14	Dec-19	26%	$ 5,400,393.26	$ 5,517,222.84	$ 212,992.84	4%
580	146436	Jan-15	Aug-16	73%	$ 281,406.18	$ 13,391.79	$ 13,391.79	100%
581	146437	Jan-15	Aug-16	73%	$ 1,116,706.86	$ 946,289.01	$ 946,289.01	100%
582	146438	Jan-15	Aug-16	73%	$ 646,745.09	$ 500,884.44	$ 500,884.44	100%
583	146439	Nov-14	Oct-16	66%	$ 158,426.78	$ 119,712.21	$ 42,857.25	36%
584	146457	Feb-15	Aug-16	72%	$ 828,187.45	$ 578,238.72	$ 578,238.72	100%
585	146458	Nov-14	Aug-16	76%	$ (3,882.31)	$ 34,483.65	$ 34,483.65	100%
586	146495	Nov-14	Aug-16	75%	$ (357.65)	$ 9,927.57	$ 9,927.57	100%
587	146499	Nov-14	Aug-16	75%	$ 79,037.63	$ 82,776.47	$ 82,776.47	100%
588	146526	Nov-14	Aug-16	75%	$ (307.78)	$ 7,418.78	$ 7,418.11	100%
589	146528 KU	Nov-14	Aug-16	75%	$ 15,785.01	$ 42,575.01	$ 42,575.01	100%
590	146553KU	Apr-14	Aug-16	82%	$ 300,017.89	$ 300,017.89	$ 300,017.89	100%
591	146563	Nov-14	Aug-16	76%	$ 171,777.03	$ 181,103.48	$ 181,103.48	100%
592	146595	Jan-15	Aug-16	73%	$ 373,089.07	$ 371,964.70	$ 372,858.89	100%
593	146596	Jan-15	Aug-16	73%	$ 68,510.69	$ 63,812.96	$ 63,812.96	100%
594	146597	Jan-15	Aug-16	73%	$ 273,360.31	$ 280,024.28	$ 280,024.28	100%
595	146598	Mar-15	Aug-16	70%	$ 63,075.47	$ 54,424.64	$ 70,018.56	129%
596	146602	Mar-15	Dec-16	54%	$ 2,262,209.25	$ 2,073,929.89	$ 1,478,212.94	71%
597	146609	Dec-14	Nov-16	62%	$ 15,407.21	$ 41,655.50	$ 17,642.93	42%
598	146619	Mar-15	Aug-16	70%	$ 25,428.70	$ 20,975.82	$ 20,975.82	100%
599	146642	Dec-14	Aug-16	74%	$ 5,145.14	$ 47,641.48	$ 47,641.48	100%
600	146668	Feb-15	Aug-16	72%	$ 190,266.34	$ 234,428.56	$ 234,428.56	100%
601	146679	Feb-15	Aug-16	72%	$ 1,052,764.02	$ 1,116,847.76	$ 1,116,847.76	100%
602	146684	Jan-15	Aug-16	73%	$ 88,303.05	$ 102,163.66	$ 102,163.66	100%
603	146685	Jan-15	Aug-16	73%	$ 22,186.13	$ 33,014.17	$ 33,014.17	100%
604	146688	Jan-15	Aug-16	73%	$ 19,459.61	$ 22,324.53	$ 23,228.60	104%
605	146689	Jan-15	Aug-16	73%	$ 17,181.71	$ 22,376.49	$ 22,376.49	100%
606	146690	Jan-15	Aug-16	73%	$ 61,969.41	$ 55,470.30	$ 55,470.30	100%
607	146699	Jan-15	Aug-16	73%	$ 48,140.89	$ 48,140.89	$ 48,140.89	100%
608	146701	Apr-15	Aug-16	68%	$ 283,531.20	$ 283,531.20	$ 283,531.20	100%
609	146702	Jul-15	Aug-16	61%	$ 551,425.00	$ 493,521.25	$ 392,483.04	80%
610	146703	May-15	Aug-16	66%	$ 741,421.08	$ 728,940.61	$ 728,940.61	100%
611	146704	May-15	Aug-16	66%	$ 263,151.61	$ 272,368.89	$ 272,368.89	100%
612	146705	Feb-15	Aug-16	72%	$ 2,120,222.70	$ 2,208,024.72	$ 2,208,024.72	100%
613	146706	Jun-15	Aug-16	64%	$ 823,608.08	$ 684,827.56	$ 685,499.17	100%
614	146707	Mar-15	Dec-16	54%	$ 57,413.46	$ 50,512.07	$ 50,512.07	100%
615	146708	Mar-15	Dec-16	54%	$ 1,109,307.59	$ 1,046,905.00	$ 727,167.44	69%
616	146710	Jun-15	Aug-16	64%	$ 1,056,178.85	$ 1,083,179.62	$ 1,083,059.80	100%
617	146713	Jan-15	Aug-16	73%	$ 155,588.12	$ 145,849.32	$ 145,849.32	100%
618	146714KU	Apr-14	Aug-16	82%	$ 1,425.21	$ 125,766.67	$ 125,716.22	100%
619	146717KU	Apr-14	Aug-16	82%	$ 477,539.20	$ 479,542.36	$ 479,542.36	100%
620	146718	Jan-15	Aug-16	73%	$ 621,796.62	$ 621,796.62	$ 621,796.62	100%
621	146731	Mar-15	Aug-16	70%	$ 3.71	$ 3.71	$ (0.00)	0.00%
622	146737	Jan-15	Aug-16	73%	$ 92,536.32	$ 92,143.63	$ 92,143.63	100%
623	146757	Jan-15	Aug-16	73%	$ 442,533.60	$ 504,037.60	$ 457,955.33	91%
624	146762	Jan-15	Dec-16	57%	$ 62,994.47	$ 90,161.27	$ 13,628.99	15%
625	146763	Jan-15	Dec-16	58%	$ 1,130,855.62	$ 1,042,343.26	$ 807,453.75	77%
626	146778	Jan-15	Aug-16	73%	$ 177,132.67	$ 177,132.67	$ 177,132.67	100%
627	146784	Mar-15	Aug-16	70%	$ 103,164.72	$ 108,331.10	$ 108,331.10	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
628	146789	Jan-15	Aug-16	73%	$ 10,425.01	$ 17,431.45	$ 21,607.89	124%
629	146791	Feb-15	Aug-16	72%	$ 249,594.76	$ 356,744.57	$ 356,744.57	100%
630	146799	Jan-15	Aug-16	72%	$ 3,492.45	$ 3,492.45	$ 3,492.45	100%
631	146802	Jan-15	Aug-16	72%	$ 17,718.75	$ 17,718.75	$ 17,718.75	100%
632	146810	May-14	Aug-16	81%	$ 65,018.18	$ 54,876.54	$ 54,876.54	100%
633	146811	May-14	Aug-16	81%	$ 195,563.66	$ 195,563.66	$ 195,563.66	100%
634	146822	Jan-15	Aug-16	73%	$ 166,021.15	$ 98,326.00	$ 104,780.73	107%
635	146823	Feb-15	Aug-16	72%	$ 37,998.27	$ 41,933.83	$ 28,933.83	69%
636	146824	Feb-15	Aug-16	68%	$ 37,474.91	$ 16,500.91	$ 16,500.91	100%
637	146826	Feb-15	Aug-16	72%	$ 23,644.67	$ 13,844.01	$ 13,844.01	100%
638	146827	Aug-15	Sep-16	50%	$ 79,799.56	$ 94,675.87	$ 63,938.02	68%
639	146834	Feb-15	Aug-16	72%	$ 9,878.94	$ 9,878.94	$ 9,878.94	100%
640	146855	May-15	Aug-16	66%	$ 22,620.58	$ 22,620.58	$ 22,620.58	100%
641	146856	May-15	Aug-16	66%	$ 9,805.49	$ 9,805.49	$ 9,805.49	100%
642	146880	Feb-15	Aug-16	71%	$ 163,814.15	$ 163,814.15	$ 163,814.15	100%
643	146886	Mar-15	Aug-16	70%	$ 110,470.02	$ 123,754.49	$ 123,754.49	100%
644	146887	Feb-15	Aug-16	71%	$ 278,978.69	$ 278,978.69	$ 278,978.69	100%
645	146897	Feb-15	Aug-16	71%	$ 123,303.67	$ 123,303.67	$ 123,303.67	100%
646	146898	Jan-15	Aug-16	73%	$ 100,088.25	$ 35,177.64	$ 35,177.64	100%
647	146902	Feb-15	Aug-16	72%	$ 88,368.64	$ 108,260.78	$ 100,788.16	93%
648	146905	Feb-15	Aug-16	72%	$ 107,537.27	$ 154,429.16	$ 153,283.98	99%
649	146906	Feb-15	Aug-16	72%	$ 40,281.65	$ 40,281.65	$ 39,977.21	99%
650	146908	Feb-15	Aug-16	72%	$ 99,264.70	$ 111,674.75	$ 111,674.75	100%
651	146909	Aug-15	Aug-16	58%	$ 65,821.43	$ 29,953.89	$ 32,468.59	108%
652	146910	Feb-15	Aug-16	72%	$ 137,601.98	$ 100,962.48	$ 75,174.51	74%
653	146912KU	Feb-15	Aug-16	71%	$ 15,041.82	$ 15,041.82	$ 15,041.82	100%
654	146916	Feb-15	Aug-16	71%	$ 1,883.35	$ 2,020.70	$ 2,020.70	100%
655	146920	Feb-15	Aug-16	71%	$ 18,108.08	$ 16,867.91	$ 16,867.91	100%
656	146925	Mar-15	Dec-16	54%	$ 86,974.19	$ 159,723.10	$ 139,023.57	87%
657	146927	Feb-15	Aug-16	72%	$ 15,565.21	$ 15,565.21	$ 15,565.21	100%
658	146937KU	Feb-15	Aug-16	72%	$ 3,000.00	$ 2,259.78	$ 2,259.78	100%
659	146940	Jan-15	Aug-16	73%	$ 41,200.92	$ 41,200.92	$ 41,200.92	100%
660	146941	Jan-16	Aug-16	28%	$ 104,688.57	$ 39,935.57	$ 471.23	1%
661	146961	Mar-15	Aug-16	70%	$ 23,553.09	$ 23,553.09	$ 23,553.09	100%
662	146972	Jan-15	Aug-16	73%	$ 8,379.53	$ 8,379.53	$ 8,379.53	100%
663	146985	Mar-15	Aug-16	69%	$ 20,319.01	$ 21,413.66	$ 21,413.66	100%
664	146993	Mar-15	Aug-16	70%	$ 88,889.79	$ 88,889.79	$ 88,889.79	100%
665	146997	Jun-15	Aug-16	64%	$ 1,437,955.84	$ 984,201.91	$ 974,245.51	99%
666	147003	Mar-15	Aug-16	70%	$ 12,560.48	$ 12,736.00	$ 12,736.00	100%
667	147004	Mar-15	Aug-16	70%	$ 46,202.05	$ 45,721.36	$ 45,721.36	100%
668	147011	Mar-15	Aug-16	70%	$ 14,611.13	$ 13,113.49	$ 12,059.38	92%
669	147014	Mar-15	Aug-16	70%	$ 22,223.32	$ 20,236.82	$ 20,236.82	100%
670	147018	Mar-15	Aug-16	70%	$ 18,819.00	$ 38,185.37	$ 38,185.37	100%
671	147020	Mar-15	Aug-16	70%	$ 11,664.00	$ 23,666.50	$ 23,666.50	100%
672	147022	Mar-15	Aug-16	70%	$ 9,000.36	$ 8,711.65	$ 8,711.65	100%
673	147024	Mar-15	Dec-16	53%	$ 103,617.33	$ 164,633.34	$ 157,824.42	96%
674	147026	Nov-14	Aug-16	76%	$ 46,025.68	$ 46,025.68	$ 46,025.68	100%
675	147027	Mar-15	Aug-16	69%	$ 37,974.49	$ 31,919.03	$ 31,919.03	100%
676	147028	Mar-15	Aug-16	69%	$ 49,538.84	$ 52,284.32	$ 52,284.32	100%
677	147029	Mar-15	Aug-16	69%	$ 15,856.66	$ 15,856.66	$ 15,856.66	100%
678	147030	Mar-15	Aug-16	69%	$ 71,616.56	$ 81,757.97	$ 81,757.97	100%
679	147073	Mar-15	Aug-16	69%	$ 12,000.00	$ 11,039.54	$ 11,039.54	100%
680	147087	Mar-15	Sep-16	62%	$ -	$ -	$ 50,508.88	*
681	147089	Mar-15	Aug-16	69%	$ 665,012.12	$ 535,178.23	$ 531,366.94	99%
682	147091KU	Jan-15	Nov-18	30%	$ 27,522.00	$ 2,329.94	$ 10,048.59	*
683	147100	Mar-15	Aug-16	69%	$ 29,793.93	$ 34,526.60	$ 34,526.60	100%
684	147101	Apr-15	Aug-16	68%	$ 159,967.12	$ 166,005.97	$ 177,653.02	107%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
685	147104	Apr-15	Aug-16	68%	$ 3,395.42	$ 3,559.96	$ 3,559.96	100%
686	147105	Apr-15	Aug-16	68%	$ 26,994.51	$ 26,994.51	$ 26,994.51	100%
687	147106	Apr-15	Aug-16	68%	$ 47,862.31	$ 49,486.65	$ 49,486.65	100%
688	147109	May-15	Aug-16	66%	$ 250,000.00	$ 95,067.00	$ 95,067.00	100%
689	147115	Apr-15	Aug-16	68%	$ 264,022.00	$ 283,542.12	$ 283,542.12	100%
690	147116	Apr-15	Aug-16	68%	$ 141,268.11	$ 171,758.26	$ 171,758.26	100%
691	147129	Apr-15	Aug-16	68%	$ 37,399.84	$ 31,388.81	$ 31,388.81	100%
692	147130	Dec-15	Aug-16	33%	$ 1,507,137.80	$ 1,245,693.71	$ 714,112.91	57%
693	147131	Dec-15	Aug-16	33%	$ 1,306,918.66	$ 746,196.80	$ 558,603.47	75%
694	147159	Sep-15	Dec-16	37%	$ 344,881.14	$ 204,894.51	$ 147,901.37	72%
695	147161	Sep-15	Dec-16	37%	$ 205,029.40	$ 159,335.85	$ 63,473.06	40%
696	147162	Sep-15	Aug-16	54%	$ 172,737.90	$ 186,388.74	$ 162,216.67	87%
697	147166	Jan-15	Aug-16	73%	$ 9,523.25	$ 9,523.25	$ 9,523.25	100%
698	147171	Apr-15	Aug-16	67%	$ 24,000.00	$ 23,402.14	$ 23,402.14	100%
699	147172	Apr-15	Aug-16	67%	$ 45,648.10	$ 38,148.10	$ 38,148.10	100%
700	147174	Apr-15	Aug-16	67%	$ 81,979.75	$ 83,115.71	$ 83,115.71	100%
701	147175	May-15	Aug-16	66%	$ 30,000.79	$ 28,272.92	$ 28,272.92	100%
702	147180KU	Apr-14	Aug-16	82%	$ 134,072.49	$ 145,279.42	$ 145,275.20	100%
703	147203	Apr-15	Aug-16	67%	$ 64,769.05	$ 47,954.21	$ 47,954.21	100%
704	147206KU	Apr-15	Aug-16	68%	$ 52,000.00	$ 55,179.80	$ 55,179.80	100%
705	147211	Apr-15	Aug-16	67%	$ 199,994.50	$ 154,642.21	$ 154,642.21	100%
706	147218	Jan-16	Oct-16	19%	$ 33,141.38	$ 46,896.49	$ 2,930.87	6%
707	147233	Sep-15	Aug-16	54%	$ 177,449.78	$ 191,082.90	$ 166,911.81	87%
708	147236	Jan-15	Aug-16	73%	$ 460,160.90	$ 460,160.90	$ 460,160.90	100%
709	147237	Jan-15	Aug-16	73%	$ 54,018.57	$ 54,018.57	$ 54,018.57	100%
710	147241	Jan-16	Aug-16	28%	$ 908,358.72	$ 306,356.94	$ 18,906.80	6%
711	147243	Aug-15	Aug-16	58%	$ 925,000.00	$ 831,744.95	$ 443,951.27	53%
712	147245	May-15	Aug-16	66%	$ 30,430.04	$ 27,656.83	$ 27,656.83	100%
713	147246	May-15	Aug-16	66%	$ 18,914.30	$ 18,914.30	$ 18,914.30	100%
714	147281	May-15	Aug-16	66%	$ 40,000.11	$ 15,375.63	$ 15,375.63	100%
715	147287KU	Apr-14	Aug-16	82%	$ 10,394.69	$ 166,314.83	$ 164,274.99	99%
716	147302	May-15	Aug-16	65%	$ 123,459.30	$ 128,324.37	$ 107,287.37	84%
717	147342	May-15	Aug-16	66%	$ 22,759.23	$ 32,589.70	$ 32,589.70	100%
718	147360	Nov-15	Dec-16	28%	$ 244,751.53	$ 149,215.17	$ 10,728.51	7%
719	147376	May-15	Aug-16	65%	$ 6,827.77	$ 7,240.28	$ 7,240.28	100%
720	147380	Jun-15	Aug-16	63%	$ 32,390.17	$ 32,390.17	$ 32,390.17	100%
721	147402	May-15	Aug-16	65%	$ 58,653.10	$ 27,693.52	$ 27,693.52	100%
722	147442	May-15	Dec-16	51%	$ 520,147.67	$ 426,208.34	$ 424,242.18	100%
723	147655	Jan-16	Dec-16	16%	$ 24,573.01	$ 22,806.31	$ 3,419.13	15%
724	147699	Jan-16	Dec-16	12%	$ 41,826.40	$ 39,716.72	$ 6,857.07	17%
725	147822	May-15	Aug-16	61%	$ 557,510.21	$ 538,958.45	$ 466,457.80	87%
726	147823	May-15	Aug-16	65%	$ 339,829.28	$ 341,483.85	$ 341,483.85	100%
727	147824	May-15	Aug-16	65%	$ 205,921.60	$ 80,514.07	$ 83,757.79	104%
728	147829	Apr-15	Aug-16	67%	$ 31,000.87	$ 26,010.34	$ 26,010.34	100%
729	147875	May-15	Dec-16	48%	$ 207,005.45	$ 205,456.65	$ 207,437.65	101%
730	147884	Jul-15	Aug-16	58%	$ 70,000.00	$ 70,274.38	$ 70,274.38	100%
731	147888	May-15	Aug-16	65%	$ 145,000.00	$ 219,108.64	$ 219,108.64	100%
732	147889	Aug-15	Aug-16	58%	$ 14,000.00	$ 27,679.06	$ 12,601.37	46%
733	147890	Aug-15	Aug-16	58%	$ 14,000.00	$ 18,044.33	$ 8,294.89	46%
734	147898	Jul-15	Aug-16	58%	$ 248,000.00	$ 209,068.23	$ 209,068.23	100%
735	147899	May-15	Aug-16	65%	$ 6,207.06	$ 4,605.64	$ 4,605.64	100%
736	147901	Jan-16	Dec-16	16%	$ 418,264.00	$ 450,095.79	$ 652.20	0.14%
737	147903	Jul-15	May-18	21%	$ 96,000.00	$ 87,520.18	$ 41,520.18	47%
738	147906	Nov-15	Aug-16	44%	$ 60,000.00	$ 77,546.42	$ 46,822.29	60%
739	147909	Jul-15	Aug-16	58%	$ 60,000.00	$ 60,835.70	$ 60,835.70	100%
740	147916	Nov-15	Aug-16	44%	$ 140,000.00	$ 142,193.32	$ 120,480.26	85%
741	147924	Aug-15	Aug-16	58%	$ 340,000.00	$ 153,074.39	$ 54,829.03	36%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
742	147936	Nov-15	Aug-16	44%	$ 210,000.00	$ 274,812.48	$ 224,048.00	82%
743	147937	Jul-15	Aug-16	61%	$ 37,000.00	$ 44,487.16	$ 44,487.16	100%
744	147964	Jul-15	Aug-16	58%	$ 50,000.00	$ 40,896.02	$ 46,464.90	114%
745	147973	Jan-13	Dec-20	40%	$ 729.80	$ (0.00)	$ 345,897.24	*
746	147981	Jul-15	Aug-16	58%	$ 95,000.00	$ 124,879.23	$ 109,218.36	87%
747	147983	Nov-15	Aug-16	44%	$ 190,000.00	$ 168,646.09	$ 328.45	0.19%
748	147986KU	Apr-14	Aug-16	82%	$ 3,842.51	$ 21,191.42	$ 20,328.73	96%
749	147988	May-15	Aug-16	64%	$ 34,151.75	$ 34,151.75	$ 34,151.75	100%
750	147998	Jun-15	Aug-16	64%	$ 16,813.11	$ 17,821.90	$ 17,821.90	100%
751	148038	Jul-15	Aug-16	58%	$ 3,000.00	$ 3,283.35	$ 3,283.35	100%
752	148057	Jun-15	Aug-16	64%	$ 48,331.09	$ 48,803.24	$ 48,803.24	100%
753	148064	Jun-15	Aug-16	63%	$ 24,312.36	$ 24,591.35	$ 24,591.35	100%
754	148088 KU	Aug-15	Aug-16	55%	$ 164,500.00	$ 178,139.73	$ 178,139.73	100%
755	148098	Jun-15	Aug-16	64%	$ 108,623.55	$ 100,664.54	$ 100,664.54	100%
756	148121	Jun-15	Dec-16	47%	$ 60,308.44	$ 65,915.52	$ 29,319.61	44%
757	148123	Jan-15	Aug-16	73%	$ 189,677.41	$ 230,165.86	$ 230,165.86	100%
758	148124	Jan-16	Dec-16	16%	$ 176,036.86	$ 193,664.54	$ 69,120.07	36%
759	148126	Jun-15	Aug-16	64%	$ 150,004.37	$ 48,343.07	$ 48,343.07	100%
760	148134	Jul-15	Aug-16	58%	$ 85,000.00	$ 84,434.24	$ 84,434.24	100%
761	148196	Jun-15	Aug-16	64%	$ 444,826.66	$ 457,172.70	$ 456,841.15	100%
762	148483	Jun-15	Dec-16	47%	$ 74,854.32	$ 83,535.78	$ 58,535.78	70%
763	148485	Jun-15	Aug-16	63%	$ 36,435.06	$ 41,641.77	$ 29,641.77	71%
764	148486	Jun-15	Aug-16	64%	$ 37,427.16	$ 40,783.55	$ 25,783.55	63%
765	148487	Jun-15	Aug-16	60%	$ 37,427.16	$ 42,433.78	$ 25,433.78	60%
766	148488	Jun-15	Aug-16	60%	$ 37,427.16	$ 41,870.76	$ 25,870.76	62%
767	148489	Jun-15	Dec-16	47%	$ 37,427.16	$ 40,870.76	$ 25,870.76	63%
768	148492	Jun-15	Sep-16	56%	$ 41,395.64	$ 46,870.76	$ 25,870.76	55%
769	148493	Jun-15	Sep-16	56%	$ 37,427.16	$ 41,358.24	$ 30,358.24	73%
770	148494	Jun-15	Sep-16	56%	$ 37,427.16	$ 41,018.59	$ 30,018.59	73%
771	148495	Jun-15	Sep-16	56%	$ 37,427.16	$ 41,018.59	$ 30,018.59	73%
772	148498	Aug-15	Aug-16	58%	$ 26,318.45	$ 24,788.51	$ 24,617.94	99%
773	148529	Jun-15	Aug-16	63%	$ 49,766.82	$ 64,018.84	$ 64,018.84	100%
774	148568	Jun-15	Aug-16	63%	$ 15,000.00	$ 10,053.46	$ 10,053.46	100%
775	148613	Jan-16	Dec-16	16%	$ 115,187.70	$ 111,532.59	$ 84.27	0.08%
776	148616	Jan-16	Dec-16	16%	$ 111,132.75	$ 107,284.21	$ 2,034.73	2%
777	148622	Jan-16	Dec-16	16%	$ 46,440.43	$ 74,737.63	$ 2,412.12	3%
778	148624	Jan-16	Dec-16	16%	$ 16,599.24	$ 16,564.81	$ 19,207.79	116%
779	148631	Jan-16	Dec-16	16%	$ 93,465.74	$ 92,710.14	$ 16,030.36	17%
780	148644	Jun-15	Aug-16	64%	$ 444,905.22	$ 437,979.05	$ 437,354.78	100%
781	148688	Jun-15	Aug-16	63%	$ 10,500.00	$ 8,676.00	$ 8,676.00	100%
782	148711	Jun-15	Aug-16	63%	$ 10,535.35	$ 10,024.17	$ 9,999.34	100%
783	148775	May-15	Aug-16	66%	$ 26,000.00	$ 35,266.45	$ 35,266.45	100%
784	148976	Jun-15	Aug-16	62%	$ 55,144.61	$ 53,623.93	$ 53,623.93	100%
785	148983	Jun-15	Aug-16	62%	$ 7,500.00	$ 10,469.19	$ 10,469.19	100%
786	149017	Jan-14	Aug-16	84%	$ 27,934.00	$ 27,931.63	$ 27,931.63	100%
787	149025	Jun-15	Aug-16	61%	$ 35,000.00	$ 31,625.62	$ 31,625.62	100%
788	149026	Feb-16	Nov-16	9%	$ 347,900.36	$ 423,987.08	$ 65,550.07	15%
789	149027	Jan-16	Dec-16	16%	$ 508,928.36	$ 483,875.14	$ 170.73	0.04%
790	149029	Sep-15	Aug-16	54%	$ 1,076,000.00	$ 598,614.38	$ 601,893.70	101%
791	149035	Jan-16	Aug-16	24%	$ 42,000.00	$ 12,180.86	$ 873.88	7%
792	149050	Sep-15	Aug-16	54%	$ 172,737.90	$ 260,390.54	$ 253,610.73	97%
793	149056	Jun-15	Aug-16	61%	$ 17,665.35	$ 17,665.35	$ 17,665.35	100%
794	149058	Jun-15	Aug-16	61%	$ 19,457.07	$ 19,457.07	$ 19,457.07	100%
795	149098	Jan-16	Dec-18	5%	$ 79,000.53	$ 25,486.21	$ 10,168.79	40%
796	149106	Jan-16	Dec-18	5%	$ 82,996.20	$ 23.43	$ 9,817.39	*
797	149107	Jan-16	Dec-18	5%	$ 82,996.20	$ 18,301.36	$ 4,235.35	23%
798	149114	Jul-15	Aug-16	61%	$ 123,030.99	$ 97,486.79	$ 97,486.79	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
799	149115KU	Jan-15	Aug-16	73%	$ 20,011.42	$ 18,011.42	$ 18,011.42	100%
800	149117	Jul-15	Aug-16	61%	$ 34,400.00	$ 34,113.44	$ 34,113.44	100%
801	149118	Jul-15	Aug-16	61%	$ 8,000.00	$ 6,954.93	$ 6,954.93	100%
802	149119	Jul-15	Aug-16	61%	$ 30,000.79	$ 22,995.95	$ 22,995.95	100%
803	149120	Jul-15	Aug-16	61%	$ 14,034.43	$ 12,852.70	$ 12,852.70	100%
804	149123KU	Apr-14	Aug-16	82%	$ 199,350.08	$ 229,461.92	$ 229,461.92	100%
805	149128	Jul-15	Aug-16	61%	$ 291,000.42	$ 263,662.12	$ 263,662.12	100%
806	149130	Jul-15	Aug-16	61%	$ 291,000.42	$ 180,847.20	$ 180,847.20	100%
807	149167	Aug-15	Aug-16	58%	$ 326,873.97	$ 191,006.40	$ 191,006.40	100%
808	149187	Nov-14	Aug-16	76%	$ 341,413.80	$ 347,324.52	$ 344,053.79	99%
809	149343	Jul-15	Aug-16	60%	$ 260,119.34	$ 200,244.39	$ 190,544.77	95%
810	149368	Sep-15	Nov-16	40%	$ 349,524.93	$ 298,491.17	$ 191,094.72	64%
811	149369	Aug-15	Aug-16	58%	$ -	$ -	$ -	0.00%
812	149466	Jan-16	Nov-19	4%	$ 124,494.30	$ 489,240.02	$ 14,409.68	3%
813	149661	Jul-15	Aug-16	59%	$ 15,510.00	$ 10,818.38	$ 10,818.38	100%
814	149669	Jul-15	Aug-16	59%	$ 54,320.00	$ 53,079.65	$ 46,415.65	87%
815	149681	Jul-15	Aug-16	58%	$ 15,000.00	$ 13,200.00	$ 13,200.00	100%
816	149692	Jul-15	Aug-16	61%	$ 190,000.18	$ 203,988.53	$ 203,988.53	100%
817	149697	Jul-15	Aug-16	59%	$ 66,614.51	$ 68,138.24	$ 68,138.24	100%
818	149726	Aug-15	Aug-16	58%	$ 43,693.73	$ 56,062.17	$ 56,037.17	100%
819	149727	Aug-15	Aug-16	58%	$ 113,343.02	$ 113,343.02	$ 103,475.41	91%
820	149744	Jul-15	Aug-16	58%	$ 12,000.00	$ 12,980.50	$ 12,980.50	100%
821	149752	Aug-15	Aug-16	58%	$ 19,483.36	$ 12,345.58	$ 12,345.58	100%
822	149762	Aug-15	Aug-16	58%	$ 110,000.00	$ 110,132.13	$ 110,132.13	100%
823	149774	Aug-15	Aug-16	57%	$ 67,000.04	$ 38,823.03	$ 38,823.03	100%
824	149776	Aug-15	Aug-16	57%	$ 36,572.26	$ 36,572.26	$ 36,572.26	100%
825	149783	Oct-15	Aug-16	50%	$ 1,214,356.51	$ 1,214,356.51	$ 1,211,843.71	100%
826	149792	Aug-15	Aug-16	58%	$ 15,000.00	$ 15,836.52	$ 15,836.52	100%
827	149793	Jan-15	Aug-16	73%	$ 140,000.24	$ 184,660.81	$ 184,660.81	100%
828	149794	Jul-15	Aug-16	61%	$ 37,000.28	$ 62,966.40	$ 62,966.40	100%
829	149850	Aug-15	Aug-16	57%	$ 40,999.99	$ 46,880.19	$ 46,880.19	100%
830	149852	Jul-15	Dec-16	44%	$ 460,999.50	$ 351,144.86	$ 287,431.00	82%
831	149862	Aug-15	Aug-16	56%	$ 700,000.00	$ 546,947.59	$ 546,947.59	100%
832	149874	Aug-15	Aug-16	56%	$ 20,000.00	$ 138,261.98	$ 144,702.68	105%
833	149876	Aug-15	Aug-16	58%	$ 96,000.00	$ 74,136.11	$ 63,784.31	86%
834	149891	Aug-15	Aug-16	58%	$ 40,000.00	$ 41,106.07	$ 41,106.07	100%
835	149898	Aug-15	Aug-16	58%	$ 22,546.10	$ 22,546.10	$ 22,546.10	100%
836	149901	Aug-15	Aug-16	58%	$ 8,000.90	$ 6,905.84	$ 6,905.84	100%
837	149902	Aug-15	Aug-16	58%	$ 61,127.14	$ 61,127.14	$ 61,127.14	100%
838	149903	Aug-15	Aug-16	58%	$ 218,587.12	$ 218,587.12	$ 218,587.12	100%
839	149904	Aug-15	Aug-16	58%	$ 272,105.62	$ 272,105.62	$ 272,105.62	100%
840	149905	Aug-15	Aug-16	58%	$ 110,000.02	$ 102,250.37	$ 102,250.37	100%
841	149906	Aug-15	Aug-16	58%	$ 50,000.00	$ 46,382.90	$ 46,382.90	100%
842	149907	Aug-15	Aug-16	58%	$ 75,000.01	$ 75,609.90	$ 75,609.90	100%
843	149909KU	Apr-14	Aug-16	82%	$ 26,069.65	$ 28,446.01	$ 28,446.01	100%
844	149912	Oct-15	Aug-16	50%	$ 1,282,000.00	$ 1,358,504.69	$ 1,358,504.69	100%
845	149914KU	Aug-15	Aug-16	56%	$ 16,000.00	$ 13,745.45	$ 13,745.45	100%
846	149917	Aug-15	Aug-16	56%	$ 800,000.00	$ 488,252.56	$ 487,160.21	100%
847	149919	Aug-15	Dec-16	43%	$ 1,199,991.89	$ 893,993.83	$ 892,158.42	100%
848	149923	Aug-15	Aug-16	56%	$ 41,000.00	$ 40,324.00	$ 40,324.00	100%
849	149939	Aug-15	Aug-16	56%	$ 125,809.81	$ 125,805.04	$ 125,805.04	100%
850	149940	Aug-15	Aug-16	56%	$ 15,000.00	$ 4,979.00	$ 4,979.00	100%
851	149943	Aug-15	Aug-16	58%	$ 15,130.36	$ 15,130.36	$ 15,130.36	100%
852	149944	Aug-15	Aug-16	55%	$ 12,874.34	$ 12,874.34	$ 12,874.34	100%
853	149947	Aug-15	Aug-16	55%	$ 8,044.34	$ 8,044.34	$ 8,044.34	100%
854	149949	Aug-15	Aug-16	58%	$ 130,289.29	$ 130,289.29	$ 130,289.29	100%
855	149951	Aug-15	Aug-16	58%	$ 43,558.92	$ 43,558.92	$ 43,558.92	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
856	149952	Aug-15	Aug-16	58%	$ 168,642.01	$ 168,642.01	$ 168,642.01	100%
857	149953	Aug-15	Aug-16	55%	$ 33,700.20	$ 33,700.20	$ 33,700.20	100%
858	149956	Aug-15	Aug-16	55%	$ 15,582.76	$ 15,582.76	$ 15,582.76	100%
859	149958	Aug-15	Aug-16	58%	$ 6,332.76	$ 6,332.76	$ 6,332.76	100%
860	149961	Aug-15	Aug-16	55%	$ 61,538.74	$ 61,538.74	$ 61,538.74	100%
861	149972KU	Sep-15	Sep-16	46%	$ 95,539.43	$ 95,539.43	$ 95,539.43	100%
862	149983	Jan-15	Aug-16	73%	$ 200,736.32	$ 200,736.32	$ 200,736.32	100%
863	149984	Sep-15	Aug-16	54%	$ 41,944.00	$ 41,944.00	$ 41,944.00	100%
864	149985	Jan-15	Dec-16	58%	$ 263,991.50	$ 263,991.50	$ 265,182.26	100%
865	149988	May-15	Aug-16	66%	$ 25,172.61	$ 25,172.61	$ 25,172.61	100%
866	149991	Sep-15	Dec-16	37%	$ 18,880.99	$ 18,880.99	$ 19,952.35	106%
867	149992	Sep-15	Jun-17	27%	$ 5,752,513.83	$ 5,752,513.83	$ 14,868.66	0.26%
868	149993	Sep-15	Aug-16	54%	$ 108,868.00	$ 108,868.00	$ 109,458.58	101%
869	150001	Sep-15	Aug-16	54%	$ 40,986.69	$ 40,986.69	$ 40,986.69	100%
870	150002	Sep-15	Aug-16	54%	$ 103,719.33	$ 103,719.33	$ 103,719.33	100%
871	150008 KU	Sep-15	Aug-16	53%	$ 8,143.22	$ 8,143.22	$ 8,143.22	100%
872	150012KU	Jan-16	Dec-16	16%	$ 279,739.78	$ 50,795.18	$ 641.12	1%
873	150013	Aug-15	Aug-16	58%	$ 229,602.88	$ 229,602.88	$ 229,602.88	100%
874	150015	Sep-15	Aug-16	53%	$ 19,464.30	$ 19,464.30	$ 19,464.30	100%
875	150020	Aug-15	Aug-16	58%	$ 117,306.68	$ 117,306.68	$ 117,306.68	100%
876	150028KU	Apr-14	Aug-16	82%	$ 37,298.22	$ 407,300.87	$ 407,300.87	100%
877	150030KU	Apr-14	Aug-16	82%	$ 128,933.05	$ 44,211.65	$ 44,211.65	100%
878	150032	Jan-14	Aug-16	84%	$ 2,832.27	$ 2,832.27	$ 2,403.05	85%
879	150037KU	Apr-14	Aug-16	82%	$ 92,094.15	$ 136,740.65	$ 132,768.26	97%
880	150044	Sep-15	Aug-16	52%	$ 21,724.73	$ 21,724.73	$ 23,587.71	109%
881	150049	Oct-15	Aug-16	50%	$ 30,695.87	$ 30,695.87	$ 32,535.36	106%
882	150066	Sep-15	Sep-16	43%	$ 112,806.73	$ 112,806.73	$ 79,933.39	71%
883	150072	Sep-15	Aug-16	53%	$ 16,867.64	$ 16,867.64	$ 16,867.64	100%
884	150079KU	Oct-15	Aug-16	50%	$ 5,290.56	$ 5,290.56	$ 3,784.88	72%
885	150080KU	Oct-15	Oct-17	20%	$ 9,171,400.00	$ 7,096,781.75	$ 799,461.93	11%
886	150081	Sep-15	Aug-16	53%	$ 34,656.33	$ 34,656.33	$ 34,656.33	100%
887	150090	Sep-15	Aug-16	50%	$ 44,780.93	$ 44,780.93	$ 44,780.93	100%
888	150095	Oct-15	Dec-16	33%	$ 241,883.52	$ 241,883.52	$ 63,502.48	26%
889	150110	Oct-15	Aug-16	50%	$ 16,561.83	$ 16,561.83	$ 16,561.83	100%
890	150111	Oct-15	Aug-16	50%	$ 5,952.52	$ 5,952.52	$ 5,952.52	100%
891	150112	Oct-15	Aug-16	50%	$ 456,284.39	$ 456,284.39	$ 456,284.39	100%
892	150113	Oct-15	Aug-16	50%	$ 7,199.38	$ 7,199.38	$ 7,199.38	100%
893	150114	Oct-15	Aug-16	46%	$ 7,639.16	$ 7,639.16	$ 7,639.16	100%
894	150119	Oct-15	Aug-16	50%	$ 27,360.86	$ 27,360.86	$ 27,360.86	100%
895	150121	Oct-15	Aug-16	49%	$ 30,099.17	$ 30,099.17	$ 23,772.95	79%
896	150122	Oct-15	Aug-16	50%	$ 9,334.83	$ 9,334.83	$ 9,334.83	100%
897	150126	Oct-15	Aug-16	49%	$ 297,753.30	$ 297,753.30	$ 300,027.74	101%
898	150127	Oct-15	Aug-16	49%	$ 131,956.31	$ 131,956.31	$ 131,956.31	100%
899	150128	Oct-15	Aug-16	48%	$ 34,972.15	$ 34,972.15	$ 34,972.15	100%
900	150131	Oct-15	Aug-16	50%	$ 15,123.55	$ 15,123.55	$ 15,123.55	100%
901	150133	Oct-15	Aug-16	45%	$ 49,906.28	$ 49,906.28	$ 1,135.79	2%
902	150135	Oct-15	Aug-16	48%	$ 43,218.92	$ 43,218.92	$ 43,218.92	100%
903	150148	Oct-15	Aug-16	47%	$ 45,574.26	$ 45,574.26	$ 45,574.26	100%
904	150170	Oct-15	Aug-16	45%	$ 30,442.89	$ 30,442.89	$ 30,766.53	101%
905	150183	Sep-15	Aug-16	53%	$ 54,936.85	$ 54,936.85	$ 54,936.85	100%
906	150184	Sep-15	Aug-16	53%	$ 16,172.89	$ 16,172.89	$ 16,172.89	100%
907	150187	Oct-15	Aug-16	45%	$ 14,697.00	$ 14,697.00	$ 14,697.00	100%
908	150188	Oct-15	Aug-16	45%	$ 13,644.00	$ 13,644.00	$ 13,644.00	100%
909	150211	Nov-15	Aug-16	44%	$ 15,029.08	$ 15,029.08	$ 15,029.08	100%
910	150214	Nov-15	Aug-16	43%	$ 10,526.76	$ 10,526.76	$ 10,526.76	100%
911	150217	Nov-15	Dec-16	27%	$ 81.31	$ 81.31	$ 81.31	100%
912	150221	Nov-15	Jun-19	9%	$ (28,078.38)	$ (28,078.38)	$ 905.21	-3%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
913	150223	Nov-15	Dec-16	27%	$ 88,375.07	$ 88,375.07	$ 25,753.03	29%
914	150224	Nov-15	Aug-16	44%	$ 55,338.86	$ 55,338.86	$ 55,338.86	100%
915	150228KU	Nov-15	Aug-16	41%	$ 27,540.98	$ 27,540.98	$ 27,540.98	100%
916	150230	Nov-15	Aug-16	44%	$ 151,523.86	$ 151,523.86	$ 151,523.86	100%
917	150232	Nov-15	Aug-16	42%	$ 56,431.18	$ 56,431.18	$ 56,431.18	100%
918	150238	Nov-15	Oct-16	31%	$ 23,065.44	$ 23,065.44	$ 9,318.00	40%
919	150241	Nov-15	Oct-16	31%	$ 24,931.25	$ 24,931.25	$ 11,183.81	45%
920	150242	Nov-15	Oct-16	31%	$ 11,334.87	$ 11,334.87	$ 11,334.87	100%
921	150243	Nov-15	Oct-16	31%	$ 29,362.47	$ 29,362.47	$ 29,362.47	100%
922	150244	Nov-15	Oct-16	31%	$ 24,920.10	$ 24,920.10	$ 11,172.66	45%
923	150245	Nov-15	Oct-16	31%	$ 19,558.70	$ 19,558.70	$ 5,811.26	30%
924	150246	Nov-15	Oct-16	31%	$ 24,757.44	$ 24,757.44	$ 11,010.00	44%
925	150247	Nov-15	Oct-16	31%	$ 9,159.07	$ 9,159.07	$ 9,159.07	100%
926	150248	Nov-15	Oct-16	31%	$ 13,252.74	$ 13,252.74	$ 12,113.69	91%
927	150249	Nov-15	Oct-16	31%	$ 24,965.04	$ 24,965.04	$ 11,217.60	45%
928	150252	Nov-15	Oct-16	31%	$ 7,251.53	$ 7,251.53	$ 7,251.53	100%
929	150253	Nov-15	Oct-16	31%	$ 12,428.13	$ 12,428.13	$ 12,428.13	100%
930	150257	Nov-15	Oct-16	31%	$ 21,559.44	$ 21,559.44	$ 7,812.00	36%
931	150261	Nov-15	Aug-16	44%	$ 79,172.41	$ 79,172.41	$ 79,172.41	100%
932	150262	Nov-15	Oct-16	31%	$ 18,486.20	$ 18,486.20	$ 18,486.20	100%
933	150268	Nov-15	Oct-16	31%	$ 58,946.88	$ 58,946.88	$ 31,452.00	53%
934	150269	Nov-15	Oct-16	31%	$ 47,178.00	$ 47,178.00	$ 47,178.00	100%
935	150270	Nov-15	Oct-16	31%	$ 29,623.32	$ 29,623.32	$ 15,875.88	54%
936	150285	Jan-16	Dec-16	16%	$ 562,815.57	$ 562,815.57	$ 162,584.75	29%
937	150287	Jan-16	Dec-16	16%	$ 1,660,232.56	$ 1,660,232.56	$ 227,108.85	14%
938	150289	Jan-16	Dec-16	16%	$ 423,088.83	$ 423,088.83	$ 102,078.93	24%
939	150290	Jan-16	Dec-16	16%	$ 1,102,308.36	$ 1,102,308.36	$ 140,557.68	13%
940	150291	Jan-16	Dec-16	16%	$ 487,966.39	$ 487,966.39	$ 58,106.02	12%
941	150292	Jan-16	Dec-16	16%	$ 1,243,086.01	$ 1,243,086.01	$ 71,912.14	6%
942	150293	Jan-16	Dec-16	16%	$ 482,378.19	$ 482,378.19	$ 220,707.39	46%
943	150305	Oct-15	Aug-16	50%	$ 16,735.13	$ 16,735.13	$ 16,735.13	100%
944	150309	Nov-15	Aug-16	40%	$ 7,043.92	$ 7,043.92	$ 7,043.92	100%
945	150341	May-15	Aug-16	66%	$ 44,436.84	$ 44,436.84	$ 36,821.31	83%
946	150354	Jun-15	Aug-16	64%	$ 49,438.24	$ 49,438.24	$ 49,438.24	100%
947	150359	Nov-15	Aug-16	39%	$ 2,835.34	$ 2,835.34	$ 2,835.34	100%
948	150362	Nov-15	Aug-16	38%	$ 8,793.34	$ 8,793.34	$ 8,793.34	100%
949	150365	Aug-15	Aug-16	58%	$ 59,945.66	$ 59,945.66	$ 59,945.66	100%
950	150367	Jan-15	Aug-16	73%	$ 335,640.48	$ 335,640.48	$ 334,287.09	100%
951	150371	Jan-16	Dec-16	16%	$ 364,002.20	$ 364,002.20	$ 9,929.38	3%
952	150382	Jan-16	Dec-16	16%	$ 136,377.74	$ 136,377.74	$ 286.67	0.21%
953	150383KU	Apr-14	Aug-16	82%	$ 328,979.95	$ 328,979.95	$ 328,979.95	100%
954	150397	Dec-15	Aug-16	35%	$ 44,260.65	$ 44,260.65	$ 44,260.65	100%
955	150401	Dec-15	Aug-16	37%	$ 56,274.61	$ 56,274.61	$ 56,274.61	100%
956	150402	Dec-15	Aug-16	37%	$ 5,709.08	$ 5,709.08	$ 5,709.08	100%
957	150406	Dec-15	Oct-16	25%	$ 44,785.47	$ 44,785.47	$ 26,513.89	59%
958	150426	Jan-15	Aug-16	73%	$ 369,907.55	$ 369,907.55	$ 369,907.55	100%
959	150428	Dec-15	Aug-16	33%	$ 19,387.51	$ 19,387.51	$ 28,003.87	144%
960	150442	Dec-15	Aug-16	33%	$ 13,681.99	$ 13,681.99	$ 13,682.40	100%
961	150468	Jan-16	Jan-17	15%	$ 43,719.81	$ 43,719.81	$ 18,507.43	42%
962	150647	Jan-16	Dec-16	16%	$ 437,213.19	$ 437,213.19	$ 119,134.82	27%
963	150662	Jan-16	Aug-16	23%	$ 11,317.63	$ 11,317.63	$ 1,472.16	13%
964	150674	Jan-16	Dec-16	12%	$ 9,017.22	$ 9,017.22	$ 3,880.00	43%
965	150679KU	Apr-14	Dec-16	70%	$ 9,205.50	$ 9,205.50	$ 9,205.50	100%
966	150685	Jan-16	Dec-16	13%	$ 344,730.47	$ 344,730.47	$ 87,166.96	25%
967	150728	Feb-16	Aug-16	15%	$ 30,780.32	$ 30,780.32	$ 27,900.00	91%
968	150737	Feb-16	Aug-16	14%	$ 20,218.62	$ 20,218.62	$ 20,420.27	101%
969	150738	Feb-16	Aug-16	14%	$ 8,847.68	$ 8,847.68	$ 8,935.67	101%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
970	150742	Feb-16	Aug-16	13%	$ 34,144.21	$ 34,144.21	$ 978.27	3%
971	150748	Feb-16	Nov-16	7%	$ 72,169.35	$ 72,169.35	$ 169.35	0.23%
972	150754	Feb-16	Dec-16	8%	$ 53,026.70	$ 53,026.70	$ 49,259.69	93%
973	150779	Feb-16	Aug-16	7%	$ 18,682.01	$ 18,682.01	$ 19,772.85	106%
974	150788	Feb-16	May-17	6%	$ 298,257.99	$ 298,257.99	$ 4,140.72	1%
975	150790	Jan-16	Dec-16	16%	$ 25,167.25	$ 25,167.25	$ 25,858.41	103%
976	150796	Jan-16	Dec-16	16%	$ 9,868.60	$ 9,868.60	$ 10,311.17	104%
977	150797	Jan-16	Dec-16	16%	$ 10,182.45	$ 10,182.45	$ 9,689.47	95%
978	150798	Jan-16	Dec-16	16%	$ 11,516.61	$ 11,516.61	$ 1,316.57	11%
979	150801	Feb-16	Aug-16	15%	$ 54,425.63	$ 54,425.63	$ 40,051.12	74%
980	150KU15	Jan-15	Aug-16	73%	$ 25,000.00	$ 2,368.74	$ 2,368.74	100%
981	151KU16	Aug-15	Dec-16	41%	$ 230,054.96	$ 234,642.98	$ 234,642.98	100%
982	152000KU	Jan-09	Oct-16	91%	$ 51,572.40	$ 130,736.11	$ 91,207.02	70%
983	152KU15	Jan-15	Aug-16	73%	$ 37,499.99	$ 18,757.75	$ 18,757.75	100%
984	153067KU	Apr-14	Sep-16	77%	$ 95,285.77	$ 135,497.64	$ 75,842.50	56%
985	153068KU	Apr-14	Dec-16	70%	$ 150,575.04	$ 75,662.92	$ 20,807.25	27%
986	153075KU	Apr-14	Dec-16	70%	$ 158,809.61	$ 184,928.47	$ 86,577.84	47%
987	153KU15	Jan-15	Aug-16	73%	$ 75,000.00	$ 94,045.80	$ 94,045.80	100%
988	156KU15	Jan-15	Aug-16	73%	$ 28,250.00	$ 28,225.54	$ 28,225.54	100%
989	157KU15	Jan-15	Sep-16	66%	$ 51,066.49	$ 55,197.73	$ 39,687.32	72%
990	158KU15	Jan-15	Mar-17	52%	$ 449,999.73	$ 1,783,794.83	$ 795,697.57	45%
991	159KU15	Jan-15	Aug-16	73%	$ 100,000.00	$ 1,724.80	$ 1,724.80	100%
992	161KU15	Jan-15	Aug-16	73%	$ 74,999.82	$ 48,929.38	$ 48,929.38	100%
993	161KU16	Oct-15	Dec-16	33%	$ 75,000.00	$ 62,203.23	$ 61,215.00	98%
994	163KU16	Oct-15	Dec-16	33%	$ 249,999.96	$ 230,000.00	$ 8,900.10	4%
995	164KU15	Jan-15	Aug-16	73%	$ 49,999.86	$ 55,215.47	$ 55,215.47	100%
996	165KU15	Jan-15	Aug-16	73%	$ 94,999.91	$ 11,812.64	$ 11,812.64	100%
997	166KU15	Jan-15	Aug-16	73%	$ 12,500.00	$ 1,936.01	$ 1,936.01	100%
998	169KU15	Jan-15	Aug-16	73%	$ 124,999.93	$ 124,283.28	$ 124,283.28	100%
999	170KU15	Jan-15	Aug-16	73%	$ 99,999.86	$ 0.00	$ (0.02)	*
1000	172KU15	Jan-15	Aug-16	73%	$ 99,999.85	$ 98,866.97	$ 98,866.97	100%
1001	173KU15	Jan-15	Aug-16	73%	$ 167,547.00	$ 220,654.17	$ 220,654.17	100%
1002	175KU15	Jan-15	Aug-16	73%	$ 63,833.00	$ 40,053.89	$ 40,053.89	100%
1003	176KU15	Jan-15	Aug-16	73%	$ 137,499.79	$ 67,243.75	$ 67,243.75	100%
1004	180KU15	Jan-15	Aug-16	73%	$ 52,446.90	$ 61,257.13	$ 61,257.13	100%
1005	200KU15	Jan-15	Dec-16	58%	$ 500,000.03	$ 553,266.90	$ 481,902.17	87%
1006	201KU14	Jan-14	Aug-16	83%	$ 93,096.11	$ 2.12	$ (0.00)	0.00%
1007	202KU15	Jan-15	Dec-16	58%	$ 224,999.97	$ 146,117.13	$ 92,164.29	63%
1008	203KU15	Jan-15	Dec-16	58%	$ 175,000.00	$ 1,241,403.05	$ 882,525.25	71%
1009	204KU16	Oct-15	Aug-17	22%	$ 12,880,000.16	$ 15,121,058.71	$ 1,632,435.36	11%
1010	208KU14	Feb-14	Aug-16	83%	$ 146,172.61	$ 282,510.13	$ 282,510.13	100%
1011	210KU14	Feb-14	Aug-16	83%	$ 158,638.34	$ -	$ -	0.00%
1012	211KU14	Jan-14	Aug-16	84%	$ 10,000.00	$ 13,394.19	$ 13,394.19	100%
1013	212KU14	Jan-14	Aug-16	84%	$ 5,005.00	$ 7,273.64	$ 7,273.64	100%
1014	215KU14	Mar-14	Aug-16	82%	$ 139,874.73	$ 131,294.36	$ 131,294.36	100%
1015	217KU14	Mar-14	Aug-16	82%	$ 121,421.87	$ 98,675.34	$ 98,675.34	100%
1016	220KU14	Mar-14	Aug-16	82%	$ 83,696.63	$ 83,157.21	$ 83,157.21	100%
1017	227KU14	Jan-14	Aug-16	84%	$ 717,288.74	$ 670,991.93	$ 670,991.93	100%
1018	233KU14	Jan-14	Aug-16	84%	$ 61,600.00	$ 77,569.86	$ 77,569.86	100%
1019	234KU14	Jan-14	Aug-16	84%	$ 140,000.00	$ 292,223.20	$ 292,191.18	100%
1020	236KU14	Jan-14	Aug-16	84%	$ 112,500.19	$ 197,049.40	$ 197,049.40	100%
1021	238KU14	Jan-14	Aug-16	84%	$ 6,371.76	$ 6,371.76	$ 6,371.76	100%
1022	240KU14	Jan-14	Aug-16	84%	$ 33,253.59	$ 103,059.45	$ 103,059.45	100%
1023	245KU14	Jan-14	Aug-16	84%	$ 10,212.61	$ 10,212.61	$ 10,212.61	100%
1024	261KU14	Nov-14	Aug-16	75%	$ 2,179.40	$ 2,179.40	$ 2,179.40	100%
1025	262KU14	Nov-14	Oct-16	66%	$ 27,000.00	$ 75,273.13	$ 16,947.43	23%
1026	263KU14	Nov-14	Aug-16	75%	$ 39,663.83	$ 44,628.64	$ 44,628.64	100%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1027	264KU14	Nov-14	Aug-16	75%	$ 17,590.55	$ 17,590.55	$ 17,590.55	100%
1028	266KU14	Nov-14	Aug-16	75%	$ 4,246.11	$ 4,389.86	$ 4,389.86	100%
1029	400KU15	Jan-15	Dec-16	58%	$ 2,090,000.04	$ 2,561,160.82	$ 1,919,176.88	75%
1030	700KU15	Jan-15	Dec-16	58%	$ 804,836.47	$ 835,988.77	$ 817,540.70	98%
1031	700KU16	Jan-16	Aug-16	28%	$ 4,238.94	$ 4,238.94	$ 4,238.94	100%
1032	701KU15	Jan-15	Aug-16	72%	$ 67,200.00	$ 67,200.00	$ 67,200.00	100%
1033	701KU16	Jan-16	Aug-16	20%	$ -	$ -	$ 65,000.00	*
1034	703KU15	Jan-15	Aug-16	73%	$ 233,766.07	$ 243,251.60	$ 243,251.60	100%
1035	704KU15	Jan-15	Aug-16	73%	$ 745.00	$ -	$ 1,640.35	*
1036	705KU15	Jan-15	Aug-16	73%	$ 98,000.26	$ 73,140.32	$ 73,140.32	100%
1037	706KU15	Jan-15	Aug-16	73%	$ 15,000.00	$ 12,387.05	$ 12,387.05	100%
1038	707KU15	Jan-15	Dec-16	58%	$ 464,239.44	$ 370,892.82	$ 316,974.82	85%
1039	708KU15	Jan-15	Aug-16	73%	$ 2,799.09	$ 2,799.09	$ 2,799.09	100%
1040	709KU15	May-15	Aug-16	66%	$ 17,500.00	$ 15,055.46	$ 15,055.46	100%
1041	711KU15	May-15	Aug-16	66%	$ 22,400.00	$ 21,655.20	$ 21,655.20	100%
1042	714KU15	May-15	Aug-16	66%	$ 4,200.00	$ 3,822.00	$ 3,822.00	100%
1043	715KU15	May-15	Aug-16	66%	$ 2,968.00	$ 2,968.00	$ 2,968.00	100%
1044	716KU15	Jun-15	Aug-16	58%	$ 133,396.11	$ 101,584.89	$ 96,193.59	95%
1045	717KU15	Jun-15	Aug-16	62%	$ 22,400.00	$ 24,533.87	$ 23,824.06	97%
1046	718KU15	Jun-15	Aug-16	63%	$ 33,600.00	$ 8,279.09	$ 8,279.09	100%
1047	719KU15	Jun-15	Dec-16	45%	$ 28,000.00	$ 47,172.30	$ 9,496.20	20%
1048	720KU15	Jun-15	Aug-16	63%	$ 85,000.00	$ 85,067.46	$ 85,067.46	100%
1049	722KU15	Jul-15	Aug-16	60%	$ 32,100.00	$ 26,323.02	$ 26,323.02	100%
1050	724KU15	Jul-15	Aug-16	60%	$ 168,000.00	$ 168,114.38	$ 168,114.38	100%
1051	725KU15	Jul-15	Aug-16	60%	$ 249,750.00	$ 227,058.46	$ 227,058.46	100%
1052	726KU15	Jul-15	Aug-16	60%	$ 249,750.00	$ 226,927.01	$ 226,927.01	100%
1053	727KU15	Aug-15	Aug-16	58%	$ 10,080.00	$ 8,068.76	$ 8,068.76	100%
1054	728KU15	Aug-15	Aug-16	56%	$ 114,800.00	$ 122,045.79	$ 125,853.79	103%
1055	730KU15	Aug-15	Aug-16	56%	$ 46,381.15	$ 46,381.15	$ 46,381.15	100%
1056	733KU15	Sep-15	Aug-16	52%	$ 775,122.88	$ 775,122.88	$ 775,122.88	100%
1057	734KU15	Oct-15	Aug-16	50%	$ 49,730.10	$ 49,730.10	$ 49,730.10	100%
1058	735KU15	Oct-15	Aug-16	50%	$ 13,381.38	$ 13,381.38	$ 13,381.38	100%
1059	738KU15	Oct-15	Aug-16	50%	$ 10,171.20	$ 10,171.20	$ 10,171.20	100%
1060	739KU15	Nov-15	Aug-16	42%	$ 7,589.69	$ 7,589.69	$ 7,589.69	100%
1061	740KU15	Nov-15	Aug-16	40%	$ 20,821.70	$ 20,821.70	$ 20,821.70	100%
1062	741KU15	Nov-15	Aug-16	40%	$ 2,849.28	$ 2,849.28	$ 2,849.28	100%
1063	743KU15	Nov-15	Aug-16	35%	$ 90,207.19	$ 90,207.19	$ 61,121.37	68%
1064	744KU15	Nov-15	Aug-16	40%	$ 2,666.96	$ 2,666.96	$ 2,666.96	100%
1065	745KU15	Dec-15	Aug-16	33%	$ 22,022.56	$ 22,022.56	$ 22,022.56	100%
1066	746KU15	Dec-15	Aug-16	33%	$ 11,222.00	$ 11,222.00	$ 11,222.00	100%
1067	747KU15	Dec-15	Aug-16	33%	$ 2,968.00	$ 2,968.00	$ 2,968.00	100%
1068	CCAPR156	Jan-13	Dec-25	24%	$ 55,551.42	$ 221,572.59	$ 118,499.08	53%
1069	CCAPR216	Jan-13	Dec-25	24%	$ 58,052.80	$ 268,491.74	$ 152,466.75	57%
1070	CCAPR236	Jan-13	Dec-25	24%	$ 48,441.60	$ 334,994.47	$ 111,661.71	33%
1071	CCAPR246	Jan-13	Dec-25	24%	$ 15,911.30	$ 265,256.05	$ 190,329.52	72%
1072	CCAPR256	Jan-13	Dec-25	24%	$ 10,395.00	$ 214,026.89	$ 156,473.14	73%
1073	CCAPR315	Jan-13	Dec-25	24%	$ 41,700.06	$ 542,615.43	$ 218,188.63	40%
1074	CCAPR366	Jan-13	Dec-25	24%	$ 75,649.48	$ 233,923.73	$ 94,658.64	40%
1075	CCAPR416	Jan-13	Dec-25	24%	$ 52,138.40	$ 71,963.54	$ 4,450.36	6%
1076	CCAPR426	Jan-13	Dec-25	24%	$ 30,793.22	$ 109,712.29	$ 46,483.15	42%
1077	CCAPR766	Jan-13	Dec-25	24%	$ 52,636.90	$ 122,538.43	$ 9,878.26	8%
1078	CEMTR582	Jan-13	Dec-22	32%	$ 10,680,301.12	$ 9,488,485.58	$ 5,217,042.89	55%
1079	CKM021915	Feb-15	Aug-16	71%	$ 148.78	$ 179,578.22	$ 179,578.22	100%
1080	CKM070915	Jul-15	Aug-16	60%	$ 1.00	$ 64,145.95	$ 64,145.95	100%
1081	CKM071315	Jul-15	Aug-16	60%	$ 1.00	$ 1,095,360.42	$ 1,096,232.62	100%
1082	CNBCD156O	Jan-13	Dec-25	24%	$ 604,137.88	$ 1,630,859.44	$ 802,482.12	49%
1083	CNBCD156U	Dec-12	Dec-25	25%	$ 89,258.54	$ 517,546.07	$ 308,660.60	60%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1084	CNBCD216O	Jan-13	Dec-19	45%	$ 664,282.77	$ 3,741,166.50	$ 1,370,641.48	37%
1085	CNBCD216U	Jan-13	Dec-25	24%	$ 512,173.69	$ 2,794,327.47	$ 1,072,964.57	38%
1086	CNBCD236O	Jan-13	Dec-25	24%	$ 800,053.67	$ 2,773,712.84	$ 911,463.18	33%
1087	CNBCD236U	Jan-13	Dec-25	24%	$ 491,398.57	$ 1,519,301.04	$ 828,473.37	55%
1088	CNBCD246O	Jan-13	Dec-25	24%	$ 392,267.52	$ 1,821,769.39	$ 912,507.74	50%
1089	CNBCD246U	Jan-13	Dec-25	24%	$ 348,693.93	$ 632,559.08	$ 429,234.95	68%
1090	CNBCD256O	Jan-13	Dec-19	45%	$ 792,956.68	$ 2,632,508.61	$ 1,005,085.08	38%
1091	CNBCD256U	Jan-13	Dec-25	24%	$ 563,349.94	$ 1,550,272.69	$ 634,269.64	41%
1092	CNBCD315O	Dec-12	Dec-25	25%	$ 2,032,708.29	$ 6,819,901.70	$ 2,901,231.03	43%
1093	CNBCD315U	Dec-12	Dec-25	25%	$ 1,833,579.66	$ 7,946,821.56	$ 3,160,508.66	40%
1094	CNBCD366O	Jan-13	Dec-25	24%	$ 1,473,240.78	$ 3,951,211.90	$ 1,843,847.17	47%
1095	CNBCD366U	Jan-13	Dec-25	24%	$ 707,108.50	$ 1,592,033.71	$ 707,538.90	44%
1096	CNBCD416O	Dec-12	Dec-25	25%	$ 178,789.04	$ 916,293.64	$ 554,336.50	60%
1097	CNBCD416U	Jan-13	Dec-25	24%	$ 102,790.07	$ 282,269.75	$ 67,953.43	24%
1098	CNBCD426O	Jan-13	Dec-25	24%	$ 770,754.63	$ 2,397,417.17	$ 912,030.44	38%
1099	CNBCD426U	Jan-13	Dec-25	24%	$ 866,543.73	$ 1,659,664.96	$ 728,552.01	44%
1100	CNBCD766O	Jan-13	Dec-25	24%	$ 449,537.17	$ 1,282,828.72	$ 594,580.53	46%
1101	CNBCD766U	Jan-13	Dec-25	24%	$ 183,898.38	$ 735,765.68	$ 262,710.23	36%
1102	CNBRD156O	Dec-12	Dec-25	25%	$ 1,826,546.39	$ 4,524,568.51	$ 2,083,283.28	46%
1103	CNBRD156U	Dec-12	Dec-25	25%	$ 439,354.54	$ 1,592,183.72	$ 664,028.43	42%
1104	CNBRD216O	Jan-13	Dec-25	24%	$ 883,464.41	$ 2,504,870.24	$ 1,137,896.31	45%
1105	CNBRD216U	Jan-13	Dec-25	24%	$ 410,465.22	$ 1,581,552.01	$ 701,389.84	44%
1106	CNBRD236O	Jan-13	Dec-25	24%	$ 750,518.89	$ 2,429,993.88	$ 1,174,433.30	48%
1107	CNBRD236U	Jan-13	Dec-19	45%	$ 352,138.64	$ 1,584,580.08	$ 808,969.82	51%
1108	CNBRD246O	Dec-12	Dec-25	25%	$ 714,196.73	$ 2,348,028.34	$ 979,557.08	42%
1109	CNBRD246U	Dec-12	Dec-25	24%	$ 511,868.10	$ 1,902,817.03	$ 840,782.58	44%
1110	CNBRD256O	Jan-13	Dec-25	24%	$ 512,004.86	$ 2,519,096.23	$ 1,162,338.68	46%
1111	CNBRD256U	Jan-13	Dec-25	24%	$ 512,429.10	$ 2,103,741.23	$ 984,587.79	47%
1112	CNBRD315O	Dec-01	Dec-19	79%	$ 2,504,129.71	$ 8,314,826.09	$ 3,414,621.16	41%
1113	CNBRD315U	Dec-12	Dec-25	25%	$ 3,687,597.97	$ 12,721,001.14	$ 5,397,289.68	42%
1114	CNBRD366O	Dec-12	Dec-25	25%	$ 1,061,943.12	$ 4,074,129.40	$ 1,821,513.37	45%
1115	CNBRD366U	Jan-13	Dec-25	24%	$ 577,995.96	$ 2,156,152.61	$ 943,223.76	44%
1116	CNBRD416O	Jan-13	Dec-25	24%	$ 1,121,375.33	$ 5,002,246.89	$ 2,018,011.06	40%
1117	CNBRD416U	Dec-12	Dec-25	25%	$ 152,281.90	$ 713,497.84	$ 303,357.86	43%
1118	CNBRD426O	Dec-12	Dec-25	25%	$ 920,074.43	$ 3,352,325.76	$ 1,626,365.27	49%
1119	CNBRD426U	Jan-13	Dec-25	24%	$ 817,606.54	$ 2,194,144.20	$ 836,306.37	38%
1120	CNBRD766O	Jan-13	Dec-25	24%	$ 1,469,402.04	$ 4,448,768.33	$ 1,777,493.39	40%
1121	CNBRD766U	Jan-13	Dec-25	24%	$ 192,318.56	$ 998,349.65	$ 451,012.82	45%
1122	CNBSV156O	Dec-12	Dec-25	25%	$ 848,636.97	$ 3,161,824.27	$ 1,061,478.23	34%
1123	CNBSV156U	Jan-13	Dec-25	24%	$ 754,655.96	$ 2,232,204.09	$ 1,071,956.91	48%
1124	CNBSV216O	Dec-12	Dec-25	25%	$ 613,030.02	$ 1,815,138.61	$ 784,160.44	43%
1125	CNBSV216U	Dec-12	Dec-25	25%	$ 651,738.81	$ 2,493,519.15	$ 1,068,335.81	43%
1126	CNBSV236O	Dec-12	Dec-25	24%	$ 829,323.52	$ 2,465,221.32	$ 801,307.88	33%
1127	CNBSV236U	Dec-12	Dec-25	24%	$ 818,701.36	$ 2,860,033.18	$ 1,225,077.08	43%
1128	CNBSV246O	Dec-12	Dec-25	24%	$ 782,406.13	$ 3,177,874.79	$ 1,457,398.54	46%
1129	CNBSV246U	Dec-12	Dec-25	24%	$ 911,732.61	$ 3,186,127.24	$ 1,364,098.64	43%
1130	CNBSV256O	Jan-13	Dec-25	24%	$ 378,923.04	$ 1,107,631.92	$ 331,418.93	30%
1131	CNBSV256U	Jan-13	Dec-25	24%	$ 440,526.78	$ 1,842,027.36	$ 878,378.62	48%
1132	CNBSV315O	Dec-12	Dec-25	25%	$ 1,739,972.80	$ 6,599,082.96	$ 2,875,144.50	44%
1133	CNBSV315U	Dec-12	Dec-25	24%	$ 2,856,484.57	$ 12,440,484.29	$ 5,335,891.19	43%
1134	CNBSV366O	Jan-13	Dec-25	24%	$ 808,140.00	$ 2,446,095.72	$ 1,073,098.62	44%
1135	CNBSV366U	Jan-13	Dec-25	24%	$ 615,307.67	$ 2,227,087.43	$ 910,660.57	41%
1136	CNBSV416O	Jan-13	Dec-25	24%	$ 470,550.05	$ 1,402,848.45	$ 619,124.11	44%
1137	CNBSV416U	Jan-13	Dec-25	24%	$ 122,402.95	$ 453,718.67	$ 190,605.08	42%
1138	CNBSV426O	Dec-12	Dec-25	25%	$ 429,809.29	$ 1,660,316.86	$ 695,977.87	42%
1139	CNBSV426U	Dec-12	Dec-25	25%	$ 410,217.39	$ 1,635,079.23	$ 651,329.66	40%
1140	CNBSV766O	Jan-13	Dec-25	24%	$ 489,142.75	$ 1,232,676.28	$ 539,381.89	44%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1141	CNBSV766U	Jan-13	Dec-25	24%	$ 179,566.97	$ 672,799.14	$ 304,003.76	45%
1142	CPBWK156	Oct-12	Dec-25	25%	$ 110,296.29	$ 413,957.00	$ 83,160.43	20%
1143	CPBWK216	Jan-13	Dec-25	24%	$ 348,815.13	$ 766,443.46	$ 39,185.14	5%
1144	CPBWK236	Jan-13	Dec-25	24%	$ 278,203.00	$ 181,716.20	$ 93,241.01	51%
1145	CPBWK246	Jan-13	Dec-25	24%	$ 276,056.00	$ 568,913.34	$ 38,747.66	7%
1146	CPBWK256	Jan-13	Dec-25	24%	$ 170,265.25	$ 487,135.30	$ 164,616.80	34%
1147	CPBWK315	Dec-12	Dec-25	24%	$ 1,327,930.09	$ 3,219,931.10	$ 933,016.52	29%
1148	CPBWK366	Jan-13	Dec-25	24%	$ 412,306.68	$ 1,242,310.58	$ 474,725.74	38%
1149	CPBWK416	Jan-13	Dec-25	24%	$ 118,289.55	$ 360,099.11	$ 175,421.59	49%
1150	CPBWK426	Jan-13	Dec-25	24%	$ 51,862.08	$ 157,044.96	$ 145,732.15	93%
1151	CPBWK766	Jan-13	Dec-25	24%	$ 137,690.53	$ 647,526.11	$ 295,006.83	46%
1152	CPOL216	Dec-12	Dec-25	25%	$ 532,079.86	$ 229,284.54	$ 234,129.86	102%
1153	CPOL236	Dec-12	Dec-25	25%	$ 296,798.36	$ 199,153.09	$ 199,153.09	100%
1154	CPOL246	Dec-12	Dec-25	25%	$ 205,616.80	$ 148,559.00	$ 151,182.42	102%
1155	CPOL256	Jan-13	Dec-25	24%	$ 219,623.34	$ 135,881.94	$ 135,950.81	100%
1156	CPOL315	Dec-12	Dec-25	24%	$ 1,002,735.52	$ 964,229.09	$ 965,472.75	100%
1157	CPOL416	Jan-13	Dec-25	24%	$ 480,272.04	$ 54,448.70	$ 54,119.26	99%
1158	CPOL426	Dec-12	Dec-25	25%	$ 523,550.00	$ 247,497.76	$ 247,497.76	100%
1159	CPOL766	Dec-12	Dec-25	24%	$ 215,754.92	$ 101,644.44	$ 101,634.98	100%
1160	CRCST156	Jan-13	Dec-25	24%	$ 341,329.58	$ 703,266.78	$ 274,220.32	39%
1161	CRCST216	Jan-13	Dec-25	24%	$ 167,894.42	$ 715,169.39	$ 363,028.93	51%
1162	CRCST236	Jan-13	Dec-25	24%	$ 140,514.00	$ 254,596.90	$ 28,678.09	11%
1163	CRCST246	Jan-13	Dec-25	24%	$ 45,447.31	$ 257,742.33	$ 125,394.26	49%
1164	CRCST256	Jan-13	Dec-25	24%	$ 102,042.29	$ 560,141.09	$ 235,780.94	42%
1165	CRCST315	Dec-12	Dec-25	24%	$ 432,915.52	$ 1,305,467.35	$ 754,537.15	58%
1166	CRCST366	Jan-13	Dec-25	24%	$ 99,458.20	$ 287,853.81	$ 74,192.22	26%
1167	CRCST416	Jan-13	Dec-25	24%	$ 161,348.72	$ 644,767.10	$ 355,597.56	55%
1168	CRCST426	Jan-13	Dec-25	24%	$ 101,627.40	$ 768,685.11	$ 375,958.45	49%
1169	CRCST766	Jan-13	Dec-25	24%	$ 91,722.78	$ 383,752.54	$ 215,131.27	56%
1170	CRDD156O	Dec-12	Dec-19	46%	$ 1,884,160.91	$ 9,093,734.51	$ 3,751,692.49	41%
1171	CRDD156U	Jan-13	Dec-25	24%	$ 40,751.03	$ 204,145.11	$ 96,261.78	47%
1172	CRDD216O	Jan-13	Dec-19	45%	$ 507,079.55	$ 1,127,438.32	$ 505,429.29	45%
1173	CRDD216U	Jan-13	Dec-25	24%	$ 26,055.22	$ 153,119.90	$ 65,898.25	43%
1174	CRDD236O	Jan-13	Dec-19	45%	$ 713,407.24	$ 1,936,090.51	$ 904,668.99	47%
1175	CRDD236U	Jan-13	Dec-25	24%	$ 49,492.78	$ 303,577.37	$ 174,592.06	58%
1176	CRDD246O	Jan-13	Dec-19	45%	$ 507,226.61	$ 369,703.71	$ 165,749.20	45%
1177	CRDD246U	Jan-13	Dec-25	24%	$ 15,412.44	$ 106,806.87	$ 48,757.52	46%
1178	CRDD256O	Jan-13	Dec-19	45%	$ 355,054.45	$ 1,025,419.67	$ 488,824.64	48%
1179	CRDD256U	Jan-13	Dec-25	24%	$ 19,491.79	$ 141,542.87	$ 62,245.24	44%
1180	CRDD315O	Dec-12	Dec-19	45%	$ 1,026,704.51	$ 7,244,731.86	$ 3,054,061.06	42%
1181	CRDD315U	Dec-12	Dec-25	24%	$ 516,094.50	$ 3,612,805.62	$ 1,433,573.54	40%
1182	CRDD366O	Jan-13	Dec-19	45%	$ 453,882.96	$ 1,649,680.77	$ 750,195.70	45%
1183	CRDD366U	Jan-13	Dec-25	24%	$ 90,762.53	$ 291,047.02	$ 86,266.23	30%
1184	CRDD416O	Jan-13	Dec-19	45%	$ 152,043.23	$ 413,953.53	$ 120,797.16	29%
1185	CRDD416U	Jan-13	Dec-25	24%	$ 10,427.68	$ 30,652.68	$ 1,392.65	5%
1186	CRDD426O	Jan-13	Dec-19	45%	$ 344,631.92	$ 1,292,071.62	$ 553,632.30	43%
1187	CRDD426U	Jan-13	Dec-25	24%	$ 41,057.60	$ 140,852.96	$ 48,579.65	34%
1188	CRDD766O	Jan-13	Dec-19	45%	$ 172,157.91	$ 818,075.74	$ 187,661.41	23%
1189	CRDD766U	Jan-13	Dec-25	24%	$ 10,527.38	$ 37,915.40	$ 10,050.67	27%
1190	CRELD156	Jan-13	Dec-25	24%	$ 344,810.79	$ 1,091,374.67	$ 494,168.38	45%
1191	CRELD216	Jan-13	Dec-25	24%	$ 147,173.40	$ 287,157.25	$ 116,020.68	40%
1192	CRELD236	Jan-13	Dec-25	24%	$ 160,896.00	$ 642,103.27	$ 287,071.09	45%
1193	CRELD246	Jan-13	Dec-25	24%	$ 140,811.31	$ 320,452.28	$ 152,965.65	48%
1194	CRELD256	Jan-13	Dec-25	24%	$ 263,504.84	$ 663,623.87	$ 348,660.79	53%
1195	CRELD315	Dec-12	Dec-25	24%	$ 1,079,033.40	$ 2,741,196.81	$ 1,109,365.97	40%
1196	CRELD366	Jan-13	Dec-25	24%	$ 318,734.91	$ 1,152,411.61	$ 582,297.84	51%
1197	CRELD416	Jan-13	Dec-25	24%	$ 232,913.71	$ 599,747.54	$ 170,709.54	28%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1198	CRELD426	Jan-13	Dec-25	24%	$ 89,784.64	$ 429,838.09	$ 258,508.43	60%
1199	CRELD766	Jan-13	Dec-25	24%	$ 202,516.28	$ 633,922.65	$ 199,926.76	32%
1200	CRPOL156	Dec-12	Dec-18	53%	$ 496,032.68	$ 421,818.20	$ 421,928.90	100%
1201	CRPOL216	Dec-12	Dec-25	24%	$ 161,980.86	$ 211,621.37	$ 212,774.37	101%
1202	CRPOL236	Jan-13	Dec-25	24%	$ 294,190.00	$ 177,315.79	$ 177,877.07	100%
1203	CRPOL246	Jan-13	Dec-25	24%	$ 163,438.56	$ 238,989.50	$ 240,405.21	101%
1204	CRPOL315	Jan-13	Dec-25	24%	$ 406,351.92	$ 325,750.37	$ 285,577.92	88%
1205	CRPOL416	Dec-12	Dec-25	25%	$ 150,436.16	$ 265,616.67	$ 255,427.43	96%
1206	CRPOL426	Dec-12	Dec-25	25%	$ 203,509.26	$ 225,508.68	$ 225,508.68	100%
1207	CRPOL766	Jan-13	Dec-25	24%	$ 55,240.09	$ 78,099.72	$ 78,284.70	100%
1208	CRPOLE156	Dec-12	Dec-25	25%	$ 3,501,653.96	$ 12,452,063.39	$ 4,950,766.25	40%
1209	CRPOLE216	Jan-13	Dec-25	24%	$ 810,827.72	$ 2,786,542.81	$ 1,077,969.20	39%
1210	CRPOLE236	Jan-13	Dec-25	24%	$ 476,325.70	$ 3,194,528.39	$ 1,405,851.55	44%
1211	CRPOLE246	Jan-13	Dec-25	24%	$ 625,123.08	$ 3,787,393.01	$ 1,703,406.73	45%
1212	CRPOLE256	Jan-13	Dec-25	24%	$ 912,157.75	$ 2,150,548.71	$ 736,516.77	34%
1213	CRPOLE315	Dec-12	Dec-25	24%	$ 1,175,107.30	$ 5,157,116.46	$ 1,985,441.95	38%
1214	CRPOLE366	Jan-13	Dec-25	24%	$ 644,576.83	$ 2,378,253.03	$ 976,962.78	41%
1215	CRPOLE416	Jan-13	Dec-25	24%	$ 403,278.03	$ 1,616,069.15	$ 709,340.34	44%
1216	CRPOLE426	Dec-12	Dec-25	25%	$ 425,097.27	$ 1,504,277.19	$ 545,751.19	36%
1217	CRPOLE766	Dec-12	Dec-25	25%	$ 349,453.88	$ 1,653,044.63	$ 793,409.33	48%
1218	CRSTLT156	Dec-12	Dec-25	25%	$ 355,001.93	$ 3,411,536.80	$ 1,333,495.25	39%
1219	CRSTLT216	Jan-13	Dec-25	24%	$ 172,174.58	$ 1,546,297.61	$ 621,538.65	40%
1220	CRSTLT236	Jan-13	Dec-25	24%	$ 182,488.67	$ 1,649,470.18	$ 588,466.92	36%
1221	CRSTLT246	Dec-12	Dec-25	24%	$ 193,522.01	$ 1,909,392.79	$ 595,379.82	31%
1222	CRSTLT256	Jan-13	Dec-25	24%	$ 233,068.34	$ 1,780,509.70	$ 649,867.96	36%
1223	CRSTLT315	Dec-12	Dec-25	25%	$ 1,418,727.58	$ 4,814,860.23	$ 1,946,224.84	40%
1224	CRSTLT366	Jan-13	Dec-25	24%	$ 242,777.33	$ 1,061,433.96	$ 402,001.35	38%
1225	CRSTLT416	Dec-12	Dec-25	25%	$ 48,598.20	$ 831,928.57	$ 349,594.04	42%
1226	CRSTLT426	Dec-12	Dec-25	25%	$ 202,720.82	$ 1,607,261.95	$ 677,186.46	42%
1227	CRSTLT766	Jan-13	Dec-25	24%	$ 10,527.38	$ 560,093.86	$ 200,592.66	36%
1228	CSTLT156	Jan-13	Dec-25	24%	$ 163,716.40	$ 2,585,551.45	$ 867,125.88	34%
1229	CSTLT216	Dec-12	Dec-25	24%	$ 488,055.15	$ 1,364,573.63	$ 585,149.63	43%
1230	CSTLT236	Dec-12	Dec-25	25%	$ 457,012.31	$ 1,869,566.43	$ 694,100.76	37%
1231	CSTLT246	Jan-13	Dec-25	24%	$ 449,155.04	$ 1,468,407.45	$ 639,449.62	44%
1232	CSTLT256	Jan-13	Dec-25	24%	$ 184,730.84	$ 945,096.12	$ 364,614.60	39%
1233	CSTLT315	Jan-13	Dec-25	24%	$ 1,469,725.92	$ 10,609,596.02	$ 3,914,805.77	37%
1234	CSTLT366	Jan-13	Dec-25	24%	$ 383,960.70	$ 1,863,769.40	$ 645,639.87	35%
1235	CSTLT416	Jan-13	Dec-25	24%	$ 183,771.24	$ 1,000,259.71	$ 354,679.74	35%
1236	CSTLT426	Jan-13	Dec-25	24%	$ 306,891.08	$ 1,300,107.11	$ 481,089.36	37%
1237	CSTLT766	Jan-13	Dec-25	24%	$ 42,109.52	$ 675,286.90	$ 230,006.25	34%
1238	CSTRM156	Jan-13	Dec-19	45%	$ (328.90)	$ 1,080,140.45	$ 378,624.94	35%
1239	CSTRM216	Jan-13	Dec-25	24%	$ (372.38)	$ 322,425.07	$ 336,184.23	104%
1240	CSTRM236	Jan-13	Dec-25	24%	$ (260.81)	$ 195,595.15	$ 195,481.76	100%
1241	CSTRM246	Jan-13	Dec-25	24%	$ (282.79)	$ 85,101.81	$ 86,642.62	102%
1242	CSTRM256	Jan-13	Apr-20	43%	$ (263.21)	$ 133,919.87	$ 133,619.76	100%
1243	CSTRM315	Dec-12	Dec-17	63%	$ (88.23)	$ 419,712.76	$ 433,277.49	103%
1244	CSTRM366	Jan-13	Jan-25	26%	$ (83.16)	$ 865,258.98	$ 152,322.96	18%
1245	CSTRM416	Jan-13	Dec-25	24%	$ (7.16)	$ 585,299.22	$ 318,009.85	54%
1246	CSTRM426	Jan-13	Dec-25	24%	$ (36.78)	$ 625,965.00	$ 612,981.11	98%
1247	CSTRM766	Jan-13	Jan-25	26%	$ (0.08)	$ 463,507.96	$ 160,754.73	35%
1248	CSTRMKU	Jan-13	Dec-25	24%	$ 2,219,600.00	$ 8,749,335.42	$ -	0.00%
1249	CSYSEN156	Jan-13	Dec-25	24%	$ 392,453.46	$ 755,247.54	$ 201,063.41	27%
1250	CSYSEN216	Jan-13	Dec-25	24%	$ 391,635.27	$ 1,588,326.72	$ 663,728.58	42%
1251	CSYSEN236	Jan-13	Dec-25	24%	$ 80,593.56	$ 385,327.69	$ 130,270.27	34%
1252	CSYSEN246	Dec-12	Dec-25	25%	$ 104,705.81	$ 431,268.72	$ 168,321.06	39%
1253	CSYSEN256	Jan-13	Dec-25	24%	$ 203,395.00	$ 1,003,344.01	$ 450,080.87	45%
1254	CSYSEN315	Dec-12	Dec-25	25%	$ 642,857.00	$ 3,314,393.95	$ 1,465,333.37	44%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1255	CSYSEN366	Jan-13	Dec-25	24%	$ 196,636.68	$ 668,665.16	$ 216,551.31	32%
1256	CSYSEN416	Jan-13	Dec-25	24%	$ 152,969.02	$ 596,079.28	$ 203,005.92	34%
1257	CSYSEN426	Jan-13	Dec-25	24%	$ 202,301.38	$ 679,113.83	$ 313,989.57	46%
1258	CSYSEN766	Jan-13	Dec-25	24%	$ 157,093.40	$ 252,056.36	$ 49,980.33	20%
1259	CTBRD156O	Jan-13	Dec-25	24%	$ 324,527.04	$ 1,238,687.19	$ 410,332.56	33%
1260	CTBRD156U	Jan-13	Dec-25	24%	$ (20.96)	$ 118,371.14	$ 119,682.27	101%
1261	CTBRD216O	Jan-12	Dec-25	30%	$ 188,366.66	$ 572,707.20	$ 283,904.93	50%
1262	CTBRD216U	Jan-13	Sep-19	47%	$ 68,904.90	$ 140,070.13	$ 45,061.51	32%
1263	CTBRD236O	Jan-13	Dec-25	24%	$ 80,690.32	$ 640,546.35	$ 198,845.84	31%
1264	CTBRD236U	Jan-13	Aug-16	88%	$ (17.00)	$ 60,122.82	$ 62,349.41	104%
1265	CTBRD246O	Jan-13	Dec-25	24%	$ 314,016.68	$ 1,179,433.10	$ 490,281.75	42%
1266	CTBRD246U	Jan-13	Aug-16	88%	$ 56.41	$ 5,552.38	$ 6,471.34	117%
1267	CTBRD256O	Jan-13	Dec-25	24%	$ 203,801.26	$ 783,284.85	$ 358,079.23	46%
1268	CTBRD315O	Dec-12	Dec-25	24%	$ 304,257.71	$ 825,725.47	$ 375,273.25	45%
1269	CTBRD315U	Jan-13	Dec-25	24%	$ 19,509.75	$ 308,148.33	$ 74,749.38	24%
1270	CTBRD366O	Jan-13	Dec-25	24%	$ 151,181.69	$ 562,650.33	$ 236,214.70	42%
1271	CTBRD366U	Jan-13	Sep-19	47%	$ 36,572.24	$ 76,332.51	$ 53,377.22	70%
1272	CTBRD416O	Jan-13	Dec-25	24%	$ 191,875.02	$ 1,208,230.52	$ 449,450.04	37%
1273	CTBRD416U	Jan-13	Oct-19	46%	$ 9,784.13	$ 30,721.24	$ 15,179.00	49%
1274	CTBRD426O	Jan-13	Dec-25	24%	$ 626,893.95	$ 2,230,186.48	$ 876,213.54	39%
1275	CTBRD426U	Jan-13	Dec-25	24%	$ 69,946.81	$ 63,095.79	$ 50,911.89	81%
1276	CTBRD766O	Jan-13	Dec-25	24%	$ 245,573.42	$ 875,034.22	$ 346,213.75	40%
1277	CTBRD766U	Jan-13	Jun-19	49%	$ (42.07)	$ 43,433.01	$ 13,487.56	31%
1278	CTPD156	Jan-13	Dec-25	24%	$ 43,302.55	$ 78,399.42	$ 23,218.74	30%
1279	CTPD216	Jan-13	Dec-25	24%	$ 89,506.09	$ 250,237.12	$ 67,711.27	27%
1280	CTPD236	Dec-12	Dec-25	24%	$ 131,399.91	$ 364,714.71	$ 125,319.86	34%
1281	CTPD246	Jan-13	Dec-25	24%	$ 32,405.04	$ 176,096.73	$ 106,726.59	61%
1282	CTPD256	Jan-13	Dec-25	24%	$ 90,588.07	$ 448,866.73	$ 179,874.30	40%
1283	CTPD315	Dec-12	Dec-25	25%	$ 457,935.11	$ 1,017,285.42	$ 516,144.50	51%
1284	CTPD366	Dec-12	Dec-25	25%	$ 58,514.52	$ 199,370.58	$ 28,727.47	14%
1285	CTPD416	Jan-13	Dec-25	24%	$ 10,427.68	$ 75,986.81	$ (25,193.51)	-33%
1286	CTPD426	Jan-13	Dec-25	24%	$ 90,719.64	$ 296,613.25	$ 101,614.26	34%
1287	CTPD766	Dec-12	Dec-25	24%	$ 42,109.64	$ 72,080.56	$ (15,406.51)	-21%
1288	CXFRM156	Jan-13	Dec-25	24%	$ 71,021.80	$ 380,766.81	$ 152,460.93	40%
1289	CXFRM216	Jan-13	Dec-25	24%	$ 80,907.98	$ 375,930.60	$ 165,114.28	44%
1290	CXFRM236	Dec-12	Dec-25	25%	$ 175,116.00	$ 562,618.63	$ 105,705.78	19%
1291	CXFRM246	Jan-13	Dec-25	24%	$ 147,111.96	$ 515,337.72	$ 165,815.81	32%
1292	CXFRM256	Jan-13	Dec-25	24%	$ 142,623.88	$ 531,184.52	$ 237,430.01	45%
1293	CXFRM301	Jan-13	Dec-25	24%	$ 13,042,000.01	$ 54,459,108.22	$ 20,396,239.47	37%
1294	CXFRM315	Dec-12	Dec-25	24%	$ 378,660.62	$ 1,766,440.92	$ 797,315.53	45%
1295	CXFRM366	Jan-13	Dec-25	24%	$ 142,736.80	$ 473,846.16	$ 91,340.56	19%
1296	CXFRM416	Jan-13	Dec-25	24%	$ 50,168.80	$ 62,249.54	$ 7,011.99	11%
1297	CXFRM426	Jan-13	Dec-25	24%	$ 51,322.00	$ 171,392.45	$ 19,702.06	11%
1298	CXFRM766	Jan-13	Dec-25	24%	$ 39,449.02	$ 188,529.63	$ 85,125.78	45%
1299	GR15U4SSH	Jan-15	Aug-16	73%	$ 285,723.13	$ 287,294.52	$ 287,294.52	100%
1300	GR4ASPMTR	May-15	Aug-16	66%	$ 27,366.27	$ 27,366.27	$ 27,366.27	100%
1301	GR4EXJT14	Mar-15	Aug-16	69%	$ 21,414.51	$ 21,414.51	$ 21,414.51	100%
1302	K5-2014	Jan-14	Aug-16	84%	$ 381,175.17	$ (507.54)	$ (507.54)	100%
1303	K5-2015	Jan-15	Sep-16	66%	$ 591,000.00	$ -	$ -	0.00%
1304	K8-2010	Jan-10	Aug-16	94%	$ 206,589.53	$ 443,412.99	$ 443,412.99	100%
1305	K8-2014	Jan-14	Aug-16	84%	$ 446,000.00	$ 897,500.30	$ 900,298.10	100%
1306	K8-2015	Jan-15	Aug-16	73%	$ 491,000.00	$ 868,381.63	$ 866,996.45	100%
1307	K8-2016	Jan-16	Dec-16	16%	$ 432,800.00	$ 836,444.84	$ 43,627.74	5%
1308	K9-2010	Dec-09	Aug-16	94%	$ 2,706,865.83	$ 5,022,443.49	$ 5,022,443.49	100%
1309	K9-2013	Jul-10	Aug-16	93%	$ 4,235,929.80	$ 10,146,307.08	$ 10,631,087.27	105%
1310	K9-2014	Jan-14	Aug-16	84%	$ 1,867,644.25	$ 10,837,771.31	$ 10,822,139.86	100%
1311	K9-2015	Jan-15	Sep-16	66%	$ 3,414,000.00	$ 10,404,438.16	$ 9,599,462.06	92%

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress - Percent Complete
As of February 29, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1312	K9-2016	Jan-16	Dec-16	16%	$ 3,201,000.00	$ 5,478,419.97	$ 1,212,901.71	22%
1313	KARM-2015	Jan-15	Aug-16	73%	$ 500,000.00	$ 834,371.61	$ 845,243.88	101%
1314	KARM-2016	Jan-16	Dec-16	16%	$ 4,004,000.00	$ 2,184,078.05	$ 323,031.92	15%
1315	KBATTRY13	Jan-13	Aug-16	88%	$ 250,620.44	$ 134,701.41	$ 134,701.41	100%
1316	KBR-12	Oct-11	Aug-16	91%	$ 1,023,732.93	$ 3,888,083.48	$ 3,888,083.48	100%
1317	KBR-13	Jan-13	Aug-16	88%	$ 1,376,592.00	$ 1,393,124.12	$ 1,393,124.12	100%
1318	KBR-14	Jan-14	Aug-16	84%	$ 1,149,774.93	$ 457,036.44	$ 457,036.44	100%
1319	KBRFAIL15	Jan-15	Oct-16	63%	$ 759,817.64	$ 470,057.66	$ 408,409.85	87%
1320	KBRFAIL16	Jan-16	Dec-16	16%	$ 759,971.32	$ 703,358.53	$ 71,760.72	10%
1321	KDISCAP14	Jan-14	Aug-16	84%	$ 231,795.54	$ 29,642.75	$ 29,642.75	100%
1322	KINS-2015	Jan-15	Aug-16	70%	$ 500,000.00	$ 239,244.38	$ 238,186.24	100%
1323	KINS-2016	Jan-16	Dec-16	16%	$ 167,000.00	$ 113,597.24	$ 16,793.74	15%
1324	KOTFAIL14	Jan-14	Aug-16	84%	$ 380,070.48	$ 122,286.90	$ 122,378.07	100%
1325	KOTFAIL15	Jan-15	Aug-16	73%	$ 380,070.48	$ 138,459.58	$ 108,740.76	79%
1326	KOTFAIL16	Jan-16	Dec-16	16%	$ 380,070.48	$ 247,145.70	$ 18,133.51	7%
1327	KOTH-2016	Jan-16	Dec-16	16%	$ 3,309,748.64	$ 1,347,150.52	$ 121,646.67	9%
1328	K-OTHER14	Jan-14	Aug-16	84%	$ 95,206.92	$ 1,225,147.84	$ 1,225,147.84	100%
1329	K-OTHER15	Jan-15	Sep-16	66%	$ 189,866.02	$ 1,527,974.22	$ 1,387,731.99	91%
1330	KOTPR14	Jan-14	Aug-16	84%	$ 860,693.92	$ 623,789.99	$ 650,409.73	104%
1331	KOTPR15	Jan-15	Aug-16	73%	$ 818,889.08	$ 512,532.43	$ 436,843.61	85%
1332	KOTPRFL16	Jan-16	Dec-16	16%	$ 128,961.80	$ 9,499.81	$ 5,951.19	63%
1333	KRELAY-13	Jan-13	Aug-16	88%	$ 254,831.28	$ 413,886.09	$ 413,886.09	100%
1334	KRELAY-14	Jan-14	Aug-16	84%	$ 259,742.52	$ 599,966.93	$ 677,903.22	113%
1335	KRELAY-15	Jan-15	Aug-16	73%	$ 265,000.00	$ 397,913.75	$ 307,026.65	77%
1336	KRSUB-12	May-09	Aug-16	94%	$ 1,698,164.80	$ 1,204,398.90	$ 1,204,398.90	100%
1337	KRSUB-13	Jan-13	Aug-16	88%	$ 1,833,071.84	$ 920,795.80	$ 950,033.22	103%
1338	KRTU-14	Jan-14	Aug-16	84%	$ 315,061.17	$ 1,110,279.74	$ 1,109,790.96	100%
1339	KRTU-15	Jan-15	Oct-16	63%	$ 330,000.00	$ 1,367,880.65	$ 1,023,835.30	75%
1340	KRTU-16	Jan-16	Dec-16	16%	$ 245,000.00	$ 997,392.51	$ 25,955.34	3%
1341	KSTSVC12	Jan-12	Oct-16	86%	$ 184,120.94	$ 687,498.77	$ 659,981.57	96%
1342	KSTSVC13	Jan-13	Aug-16	88%	$ 184,988.55	$ 4,938.69	$ 4,938.69	100%
1343	KSWT-2015	Jan-15	Aug-16	73%	$ 500,000.00	$ 770,890.27	$ 740,179.42	96%
1344	NBCD315UG	Mar-01	Dec-25	60%	$ 3,359,587.13	$ 8,231,534.39	$ 8,231,534.39	100%
1345	NBRD246OH	Jan-99	Dec-25	64%	$ 882,419.08	$ 2,203,096.04	$ 2,203,096.04	100%
1346	NBRD315UG	Feb-00	Dec-25	62%	$ 5,264,383.94	$ 16,194,562.98	$ 16,194,562.98	100%
1347	PBWK366OH	Mar-01	Dec-25	60%	$ 1,036,167.55	$ 578,458.10	$ 578,458.10	100%
1348	PBWK416OH	Mar-01	Dec-25	60%	$ 273,503.30	$ 111,792.09	$ 111,792.09	100%
1349	RCST236	Sep-99	Dec-25	63%	$ 304,874.63	$ 549,826.32	$ 549,826.32	100%
1350	RELD156OH	Jan-99	Dec-25	64%	$ 696,273.87	$ 1,708,670.99	$ 1,708,670.99	100%

* Percentage not pertinent due to differences in the budget estimate and project expenditures as of the reporting date
** Data set includes projects with capital spend that may have actual and/or forecasted capital expenditures transferred to a different project.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 19

Responding Witness: Daniel K. Arbough

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. KU does not calculate capitalized interest on assets subject to the jurisdiction of the Kentucky Public Service Commission.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 20

Responding Witness: Christopher M. Garrett

Q-20. Provide, in the format provided in Schedule 20, an analysis of the gross additions, retirements, and transfers for each major functional electric plant property group or account for the utility occurring in the base period and forecasted test period. For any account in which transfers regularly occur in the normal course of business, include a general description of the nature of the transfers.

A-20. See Section 16(8)(b) - Schedule B-2.3 in Tab 55 of the Filing Requirements. The transfers shown were required to reclassify assets among plant accounts. Transfers do not zero out due to reclassification of amounts previously classified as land (in-service) to land held for future use.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 21

Responding Witness: Valerie L. Scott

Q-21. Provide the following information for each item of property or plant held for future use at the beginning of the base period:

a. Description of property;

b. Location;

c. Date purchased;

d. Cost;

e. Estimated date to be placed in service;

f. Brief description of intended use; and

g. Current status of each project.

A-21. See attached.

Kentucky Utilities Company
Plant Held for Future Use
March 1, 2016

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Description of Property	**Location**	**Date Purchased**	**Cost**	**Estimated Date to be Placed in Service**	**Brief Description of Intended Use**	**Current Status of Project**
Land and site prep	Pennington Gap[1]	28-Dec-11	$ 324,088	2017	Substation #2	Property Acquired
Land	Green River Station	1-Jul-14	$ 309,541	2029	Generation - Combined Cycle Gas Turbine	Property Acquired
	Plant Held for Future Use Total		**$ 633,629**			

Attachment to Response to PSC-1 Question No. 21
Page 1 of 1
Scott

[1]**Pennington Gap is located in Virginia.**

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 22

Responding Witness: Valerie L. Scott

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. KU has no capitalized leases.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

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 55 of the Filing Requirements.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 24

Responding Witness: Valerie L. Scott

Q-24. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the utility's, or its predecessor's, inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase or each item of utility plant, the amortization period, and the unamortized balance at the beginning of the base period.

A-24. In connection with original cost studies, KU began, in 1948, amortizing an amount ($4,531,563) related to plant acquisition adjustments over a period of 15 years, as approved by the Commission. Additional amounts related to purchased property of $56,037 and $154,075 were recorded in 1950 and 1956 respectively and amortized over a 5 year period.

In addition to the adjustments above, KU recorded an adjustment of $6,926 in 1972 (related to property formerly owned by Simonton Light and Water Company) and amortized the entire amount in that year as approved by the Commission.

In December 2009, KU purchased from LG&E a share of certain joint use assets which are being utilized by both Trimble County Generating Station Unit 1 (currently owned by LG&E) and Trimble County Generating Station Unit 2. Trimble County Unit 2 is jointly owned by KU and LG&E. Additionally, KU also purchased from LG&E a share of a hyperbolic cooling tower previously used by Trimble County Unit 1 but which is currently being used solely for Trimble County Unit 2. The assets were sold at net book value and accordingly, no acquisition adjustment was recorded.

See attachment to this response for journal entries related to the Simonton and Trimble County Unit 2 joint use assets and cooling tower purchase described above and for a schedule detailing plant balances and amortization periods.

Kentucky Utilities Company
Journal Entries to Record the Purchase of
Simonton Light and Water

ENTRY	ACCOUNT	DESCRIPTION	DEBIT	CREDIT
#1	**102**	Electric Plant Purchased	12,794	
	232	Accounts Payable		12,794
		To record the purchase of electric plant from Simonton		
#2	**101**	Electric Plant in Service	15,539	
	102	Electric Plant Purchased		15,539
		To record the estimated original cost of purchased plant to electric plant in service.		
#3	**102**	Electric Plant Purchased	9,670	
	108	Accumulated Provision for Depreciation		9,670
		To charge depreciation applicable to original cost of purchased plant to account 102		
#4	**114**	Electric Plant Acquisition Adjustments	6,926	
	102	Electric Plant Purchased		6,926
		To reclassify the balance in account 102 to account 114		

Kentucky Utilities Company
Journal Entries to Record the Purchase of
Trimble County Joint Use Assets and Cooling Tower

ENTRY	ACCOUNT	DESCRIPTION	DEBIT	CREDIT
#1	**102**	Electric Plant Purchased	58,525,272	
	131	Cash		58,525,272
		To record the purchase of electric plant from Louisville Gas and Electric Company		
#2	**105**	Electric Plant Held for Future Use	120,828,152	
	102	Electric Plant Purchased		120,828,152
		To record the original cost of purchased plant to electric plant held for future use		
#3	**102**	Electric Plant Purchased	62,302,880	
	108	Accumulated Provision for Depreciation		62,302,880
		To charge depreciation applicable to original cost of purchased plant to account 102		

Note: *The assets were recorded to Account 105-Electric Plant Held for Future Use at the acquisition date since Trimble Count Unit 2 was still under construction. The assets were subsequently reclassified from Account 105 to Account 101-Electric Plant in Service in January 2011 when Trimble County Unit 2 was available for commercial operation.*

Kentucky Utilities Company
Schedule of Utilty Plant Purchased as an Operating Unit Or System

Description of Property	Purchased Date	Amortization Period in Years	Cost	Net Original Cost at Purchase	Acquisition Adjustment	Unamortized Balance
As a result of an Original Cost Study undertaken by The Company and Approved by the Commission the Company began amortizing $4,531,563 in 1948.		15	$ -	$ -	$ 4,531,563	$ -
Electric Property and Equipment formerly Operated by Community Public Service Company.	Aug-50	5	823,930	767,893	56,037	-
Electric Property and Equipment formerly Operated by Stearns Coal and Lumber Company.	Aug-56	5	245,157	91,082	154,075	-
Electric Property and Equipment formerly Operated by Simonton Light and Water.	Jul-72	Amortized at purchase	12,794	5,868	6,926	-
Totals			$ 1,081,881	$ 864,843	$ 4,748,601	$ -

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

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 the information provided as required by Commission regulation 807 KAR 5:001, Section 16(7)(s), in Tab 49 of the Filing Requirements.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

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	Kentucky Jurisdictional Percentage		Kentucky Jurisdiction Amount
Jan 1, 2015	$	7,008,866.19	88.899%	$	6,230,811.95
Jan 31, 2015		7,268,940.34	88.899%		6,462,015.27
Feb 28, 2015		6,279,654.46	88.899%		5,582,550.02
Mar 31, 2015		8,777,839.93	88.899%		7,803,411.92
Apr 30, 2015		4,047,509.62	88.899%		3,598,195.58
May 31, 2015		8,145,582.86	88.899%		7,241,341.71
Jun 30, 2015		4,946,387.03	88.899%		4,397,288.61
Jul 31, 2015		4,358,759.97	88.899%		3,874,894.03
Aug 31, 2015		8,814,319.87	88.899%		7,835,842.22
Sep 30, 2015		5,632,656.69	88.899%		5,007,375.47
Oct 31, 2015		4,858,629.13	88.899%		4,319,272.71
Nov 30, 2015		5,901,174.01	88.899%		5,246,084.68
Dec 31, 2015		7,140,987.55	88.960%		6,352,622.52
Jan 31, 2016		9,705,185.81	88.960%		8,633,733.30
Feb 29, 2016		11,015,860.09	88.960%		9,799,709.14
Mar 31, 2016		8,026,833.33	88.960%		7,140,670.93
Apr 30, 2016		5,076,220.87	88.960%		4,515,806.09
May 31, 2016		7,288,089.82	88.960%		6,483,484.70
Jun 30, 2016		5,457,968.81	89.008%		4,858,028.88
Jul 31, 2016		10,437,753.84	89.008%		9,290,435.94
Aug 31, 2016		8,650,671.09	89.008%		7,699,789.32
Sep 30, 2016		6,491,893.36	89.008%		5,778,304.44
Oct 31, 2016		10,113,557.34	89.008%		9,001,875.12

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 27

Responding Witness: Valerie L. Scott

Q-27. Provide the average number of customers on the utility's system (actual and projected), by rate schedule, for the base period and the three most recent calendar years.

A-27. See attached. Some customers have multiple contracts and are reflected in multiple rate schedules. The duplications are removed in the Duplicate Customers lines.

Kentucky Utilities Company
Case No. 2016-00370
Summary of Average Number of Customers
For the Calendar Years 2013 through 2015 and the
Base Period ending February 28, 2017

Rate Schedule	Actual 2013	Actual 2014	Actual 2015	Actual/ Projected Base Period
Kentucky Jurisdictional:				
Residential Service - KY	422,270	424,162	422,875	426,701
Residential Time-of-Day - KY	-	-	3	15
Volunteer Fire Department - KY	49	50	51	50
General Service - KY	81,619	81,782	82,148	82,789
All Electric School - KY	628	614	604	597
Power Service - KY	5,595	5,357	5,010	4,863
Time-of-Day Secondary - KY	312	465	582	616
Time-of-Day Primary - KY	191	214	242	254
Retail Transmission Service - KY	34	31	30	30
Fluctuating Load Service - KY	1	1	1	1
Street Lighting - KY	39,651	39,140	39,006	38,833
Lighting Energy - KY	3	2	4	4
Traffic Energy Service - KY	734	749	758	767
Private Outdoor Lighting - KY	26,282	26,364	26,284	26,386
Low Emission Vehicle - KY	3	6	4	-
Special Contract - KY	-	-	1	1
Duplicate Customers	(65,236)	(65,240)	(61,650)	(61,649)
Total Jurisdictional	512,136	513,697	515,953	520,258
Non-Jurisdictional:				
Residential Service - TN	4	4	4	4
Private Outdoor Lighting - TN	3	3	3	3
Residential Service - VA	24,396	24,196	23,750	23,752
General Service - VA	4,403	4,404	4,321	4,352
School Service - VA	150	148	139	143
Power Service - VA	219	210	205	204
Time-of-Day - VA	10	12	14	15
Retail Transmission Service - VA	10	9	6	5
Street Lighting - VA	96	96	71	68
Private Outdoor Lighting - VA	5,671	5,615	5,658	5,703
Municipal Water Pumping - VA	12	14	16	16
Duplicate Customers	(6,228)	(6,181)	(5,833)	(5,883)
Total Non-Jurisdictional	28,746	28,530	28,354	28,382
Total Company	540,882	542,227	544,307	548,640

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 28

Responding Witness: Valerie L. Scott

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 revenue account or subaccount included in the utility's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the accounts. See Schedule 28.

A-28. See attached.

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 440101 Residential DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	1,392	1,824	1,450	1,123	1,199	1,141	1,298	1,502	2,671	1,347	2,080	1,371	18,398
November 2014 - October 2015	1,254	1,725	1,668	1,132	699	1,470	1,357	2,061	1,323	1,981	1,015	1,600	17,285
Increase	138	99			500				1,348		1,065		1,113
(Decrease)			(218)	(9)		(329)	(59)	(559)		(634)		(229)	

Account 440102 Residential Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	22,345	27,709	45,823	33,244	24,778	21,177	20,997	29,189	33,700	33,367	25,778	19,260	337,367
November 2014 - October 2015	26,900	31,984	39,605	38,596	26,945	17,045	19,769	23,276	29,708	28,315	24,360	19,795	326,298
Increase			6,218			4,132	1,228	5,913	3,992	5,052	1,418		11,069
(Decrease)	(4,555)	(4,275)		(5,352)	(2,167)							(535)	

Account 440103 Residential Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	11,831	14,712	24,507	17,621	12,954	11,004	11,138	15,497	17,931	17,723	13,688	10,128	178,734
November 2014 - October 2015	16,652	19,936	24,651	24,039	16,715	10,515	12,227	14,457	16,378	14,537	13,042	10,476	193,625
Increase						489		1,040	1,553	3,186	646		
(Decrease)	(4,821)	(5,224)	(144)	(6,418)	(3,761)		(1,089)					(348)	(14,891)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 440104 Residential FAC Revenues	November (2)	December (2)	January (2)	February (2)	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	September (2)	October (2)	Total
November 2015 - October 2016	(2,120)	(2,956)	(2,694)	(2,964)	(2,882)	(2,088)	(2,104)	(1,941)	(2,431)	(2,648)	(2,218)	(1,615)	(28,661)
November 2014 - October 2015	178	584	(316)	80	(405)	(36)	(239)	(1,014)	(1,614)	(1,333)	(1,621)	(2,196)	(7,932)
Increase												581	
(Decrease)	(2,298)	(3,540)	(2,378)	(3,044)	(2,477)	(2,052)	(1,865)	(927)	(817)	(1,315)	(597)		(20,729)

Account 440111 Residential ECR Revenues	November (4)	December (4)	January (4)	February (4)	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	September (4)	October (4)	Total
November 2015 - October 2016	2,657	2,454	3,252	(470)	1,243	1,117	1,064	888	825	1,026	1,148	1,340	16,544
November 2014 - October 2015	2,004	2,042	2,103	3,050	3,152	2,292	2,023	2,448	2,843	2,524	2,217	2,420	29,118
Increase	653	412	1,149										
(Decrease)				(3,520)	(1,909)	(1,175)	(959)	(1,560)	(2,018)	(1,498)	(1,069)	(1,080)	(12,574)

Account 440113 Residential OSS Tracker Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2015 - October 2016	(6)	(2)	(7)	3	-	(13)	(6)	(6)	(22)	(28)	(53)	(61)	(201)
November 2014 - October 2015	-	-	-	-	-	-	-	-	(89)	(43)	(48)	(7)	(187)
Increase				3					67	15			
(Decrease)	(6)	(2)	(7)			(13)	(6)	(6)			(5)	(54)	(14)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 440117 Residential Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	1,220	1,530	2,506	5,273	2,895	2,484	2,497	3,516	4,060	4,012	3,101	2,280	35,374
November 2014 - October 2015	1,686	2,027	2,510	2,436	1,704	1,090	1,270	1,522	1,724	1,527	1,375	1,096	19,967
Increase				2,837	1,191	1,394	1,227	1,994	2,336	2,485	1,726	1,184	15,407
(Decrease)	(466)	(497)	(4)										

Account 440119 Residential Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	4,843	4,855	4,858	4,863	4,735	4,858	4,866	4,870	4,862	4,872	4,868	4,871	58,221
November 2014 - October 2015	4,815	4,840	4,844	4,836	4,848	4,842	4,832	4,844	4,848	4,840	4,840	4,839	58,068
Increase	28	15	14	27		16	34	26	14	32	28	32	153
(Decrease)					(113)								

Account 442201 Commercial DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	149	174	164	156	158	276	274	270	579	353	549	416	3,518
November 2014 - October 2015	289	405	312	209	150	399	342	435	135	223	118	211	3,228
Increase					8				444	130	431	205	290
(Decrease)	(140)	(231)	(148)	(53)		(123)	(68)	(165)					

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 442202 Commercial Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	8,381	9,745	11,800	11,229	9,988	9,055	9,264	11,014	12,481	13,106	11,315	9,624	127,002
November 2014 - October 2015	9,188	10,119	11,697	11,547	10,497	8,275	9,467	10,477	11,723	12,461	10,620	9,635	125,706
Increase			103			780		537	758	645	695		1,296
(Decrease)	(807)	(374)		(318)	(509)		(203)					(11)	

Account 442203 Commercial Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	7,868	8,817	10,325	9,345	8,694	8,269	8,780	10,142	11,297	11,779	10,302	8,948	114,566
November 2014 - October 2015	8,971	9,496	10,673	10,273	9,367	8,096	9,343	10,295	10,960	10,828	9,707	8,982	116,991
Increase						173			337	951	595		
(Decrease)	(1,103)	(679)	(348)	(928)	(673)		(563)	(153)				(34)	(2,425)

Account 442204 Commercial FAC Revenues	November (2)	December (2)	January (2)	February (2)	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	September (2)	October (2)	Total
November 2015 - October 2016	(1,413)	(1,777)	(1,089)	(1,523)	(1,739)	(1,569)	(1,673)	(1,190)	(1,561)	(1,842)	(1,620)	(1,412)	(18,408)
November 2014 - October 2015	216	365	(199)	46	(184)	(43)	(194)	(748)	(1,053)	(984)	(1,208)	(1,889)	(5,875)
Increase												477	
(Decrease)	(1,629)	(2,142)	(890)	(1,569)	(1,555)	(1,526)	(1,479)	(442)	(508)	(858)	(412)		(12,533)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 442211 Commercial ECR Revenues	November (4)	December (4)	January (4)	February (4)	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	September (4)	October (4)	Total
November 2015 - October 2016	2,114	1,801	1,591	151	695	1,057	1,014	610	488	706	879	1,239	12,345
November 2014 - October 2015	1,326	1,183	959	1,533	2,077	1,883	1,967	1,937	2,125	2,141	1,921	2,313	21,365
Increase	788	618	632										
(Decrease)				(1,382)	(1,382)	(826)	(953)	(1,327)	(1,637)	(1,435)	(1,042)	(1,074)	(9,020)

Account 442213 Commercial OSS Tracker Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2015 - October 2016	(5)	(3)	-	1	-	(9)	(5)	(4)	(15)	(18)	(38)	(53)	(149)
November 2014 - October 2015	-	-	-	-	-	-	-	-	(60)	(32)	(34)	(7)	(133)
Increase				1					45	14			
(Decrease)	(5)	(3)				(9)	(5)	(4)			(4)	(46)	(16)

Account 442216 Commercial Demand ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	482	476	478	1,377	1,170	1,107	1,141	1,191	1,231	1,265	1,239	1,197	12,354
November 2014 - October 2015	489	495	496	488	512	482	499	510	532	532	519	505	6,059
Increase				889	658	625	642	681	699	733	720	692	6,295
(Decrease)	(7)	(19)	(18)										

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 442217 Commercial Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	476	575	696	1,835	1,276	1,139	1,164	1,410	1,597	1,693	1,451	1,215	14,527
November 2014 - October 2015	588	640	754	746	656	520	597	667	713	721	625	557	7,784
Increase				1,089	620	619	567	743	884	972	826	658	6,743
(Decrease)	(112)	(65)	(58)										

Account 442218 Commercial Demand Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	6,955	6,723	6,897	6,768	6,922	7,244	7,706	8,071	8,370	8,522	7,765	7,340	89,283
November 2014 - October 2015	5,737	5,710	5,792	5,790	5,823	6,063	6,477	6,641	8,336	8,148	7,820	7,159	79,496
Increase	1,218	1,013	1,105	978	1,099	1,181	1,229	1,430	34	374		181	9,787
(Decrease)											(55)		

Account 442219 Commercial Customer Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	2,604	2,605	2,604	2,615	2,584	2,628	2,630	2,628	2,638	2,640	2,643	2,644	31,463
November 2014 - October 2015	2,223	2,226	2,226	2,224	2,226	2,220	2,223	2,225	2,406	2,828	2,641	2,612	28,280
Increase	381	379	378	391	358	408	407	403	232		2	32	3,183
(Decrease)										(188)			

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 442301 Industrial DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	18	19	11	17	21	18	21	19	40	24	44	35	287
November 2014 - October 2015	30	(49)	134	(74)	136	(56)	35	61	119	26	16	24	402
Increase		68		91		74					28	11	
(Decrease)	(12)		(123)		(115)		(14)	(42)	(79)	(2)			(115)

Account 442302 Industrial Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	3,682	3,535	3,618	3,849	3,611	3,730	3,698	3,939	3,804	4,210	3,722	3,719	45,117
November 2014 - October 2015	5,576	5,062	5,092	5,246	4,961	5,068	5,523	5,546	4,651	3,408	3,866	3,812	57,811
Increase										802			
(Decrease)	(1,894)	(1,527)	(1,474)	(1,397)	(1,350)	(1,338)	(1,825)	(1,607)	(847)		(144)	(93)	(12,694)

Account 442303 Industrial Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	15,936	15,164	15,176	16,539	15,365	16,000	16,264	16,982	16,218	18,170	16,011	15,955	193,780
November 2014 - October 2015	18,192	16,647	16,493	16,962	16,305	16,429	18,042	18,030	17,744	17,189	17,321	16,869	206,223
Increase										981			
(Decrease)	(2,256)	(1,483)	(1,317)	(423)	(940)	(429)	(1,778)	(1,048)	(1,526)		(1,310)	(914)	(12,443)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 442304 Industrial FAC Revenues	November (2)	December (2)	January (2)	February (2)	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	September (2)	October (2)	Total
November 2015 - October 2016	(2,683)	(3,059)	(1,816)	(2,889)	(3,427)	(2,528)	(3,211)	(1,876)	(2,324)	(3,004)	(2,515)	(2,639)	(31,971)
November 2014 - October 2015	137	399	(527)	80	(286)	(34)	(489)	(1,212)	(1,655)	(1,656)	(2,052)	(3,469)	(10,764)
Increase												830	
(Decrease)	(2,820)	(3,458)	(1,289)	(2,969)	(3,141)	(2,494)	(2,722)	(664)	(669)	(1,348)	(463)		(21,207)

Account 442311 Industrial ECR Revenues	November (4)	December (4)	January (4)	February (4)	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	September (4)	October (4)	Total
November 2015 - October 2016	2,149	1,614	1,416	419	918	1,300	1,009	573	378	595	781	1,244	12,396
November 2014 - October 2015	1,097	1,112	877	1,169	1,999	1,869	1,919	1,694	2,093	1,825	1,733	2,686	20,073
Increase	1,052	502	539										
(Decrease)				(750)	(1,081)	(569)	(910)	(1,121)	(1,715)	(1,230)	(952)	(1,442)	(7,677)

Account 442313 Industrial OSS Tracker Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2015 - October 2016	(18)	(8)	5	(5)	(9)	(8)	(9)	(5)	(25)	(29)	(61)	(95)	(267)
November 2014 - October 2015	-	-	-	-	-	-	-	-	(92)	(45)	(75)	(6)	(218)
Increase			5						67	16	14		
(Decrease)	(18)	(8)		(5)	(9)	(8)	(9)	(5)				(89)	(49)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 442316 Industrial Demand ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	958	927	946	2,350	2,404	2,430	2,118	2,259	2,252	2,256	2,287	2,190	23,377
November 2014 - October 2015	969	968	1,161	938	1,119	970	1,120	1,048	1,099	971	1,155	1,023	12,541
Increase				1,412	1,285	1,460	998	1,211	1,153	1,285	1,132	1,167	10,836
(Decrease)	(11)	(41)	(215)										

Account 442317 Industrial Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	46	47	49	150	100	104	102	111	113	122	105	108	1,157
November 2014 - October 2015	246	(113)	100	147	(55)	(42)	127	105	(91)	54	352	(304)	526
Increase		160		3	155	146		6	204	68		412	631
(Decrease)	(200)		(51)				(25)				(247)		

Account 442318 Industrial Demand Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	14,336	13,906	13,983	14,069	13,784	13,706	14,060	14,359	14,668	14,669	13,937	13,564	169,041
November 2014 - October 2015	10,381	10,216	10,290	10,194	10,286	10,430	10,543	10,781	14,195	16,574	15,477	14,698	144,065
Increase	3,955	3,690	3,693	3,875	3,498	3,276	3,517	3,578	473				24,976
(Decrease)										(1,905)	(1,540)	(1,134)	

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 442319 Industrial Customer Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	271	271	273	271	265	269	264	265	260	260	261	258	3,188
November 2014 - October 2015	245	247	248	248	252	252	250	248	259	281	269	262	3,061
Increase	26	24	25	23	13	17	14	17	1				127
(Decrease)										(21)	(8)	(4)	

Account 444101 Street/Highway Lighting DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	-	-	2	2
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	2	2
Increase													
(Decrease)													

Account 444102 Street/Highway Lighting Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	640	731	1,136	759	859	833	849	817	830	934	874	944	10,206
November 2014 - October 2015	880	715	767	673	677	757	835	745	842	988	872	900	9,651
Increase		16	369	86	182	76	14	72			2	44	555
(Decrease)	(240)								(12)	(54)			

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 444103 Street/Highway Lighting Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	101	130	151	131	95	94	93	83	78	95	100	115	1,266
November 2014 - October 2015	129	120	146	120	93	99	96	72	92	85	104	117	1,273
Increase		10	5	11	2			11		10			
(Decrease)	(28)					(5)	(3)		(14)		(4)	(2)	(7)

Account 444104 Street/Highway Lighting FAC Revenues	November (2)	December (2)	January (2)	February (2)	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	September (2)	October (2)	Total
November 2015 - October 2016	(16)	(23)	(24)	(21)	(27)	(8)	(16)	(15)	(7)	(21)	(13)	(14)	(205)
November 2014 - October 2015	(1)	3	(13)	6	1	(2)	(1)	(8)	(7)	(7)	(13)	(25)	(67)
Increase												11	
(Decrease)	(15)	(26)	(11)	(27)	(28)	(6)	(15)	(7)		(14)			(138)

Account 444111 Street/Highway Lighting ECR Revenues	November (4)	December (4)	January (4)	February (4)	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	September (4)	October (4)	Total
November 2015 - October 2016	59	48	54	1	27	48	23	13	24	14	28	38	377
November 2014 - October 2015	40	29	25	41	57	49	50	41	52	60	53	70	567
Increase	19	19	29										
(Decrease)				(40)	(30)	(1)	(27)	(28)	(28)	(46)	(25)	(32)	(190)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 444113 Street/Highway Lighting OSS Tracker Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	-	-	(2)	(2)
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)
Increase													
(Decrease)												(1)	(1)

Account 444117 Street/Highway Lighting Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	31	31	31	68	67	67	67	67	67	66	66	66	694
November 2014 - October 2015	32	32	32	33	32	32	32	32	32	27	31	29	376
Increase				35	35	35	35	35	35	39	35	37	318
(Decrease)	(1)	(1)	(1)										

Account 444119 Street/Highway Lighting Customer Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	9	10	10	10	10	10	10	10	10	10	10	7	116
November 2014 - October 2015	9	8	8	8	8	8	8	8	8	9	11	9	102
Increase		2	2	2	2	2	2	2	2	1			14
(Decrease)											(1)	(2)	

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 445101 Public Authorities DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	47	61	43	54	79	53	77	65	130	87	146	119	961
November 2014 - October 2015	107	90	91	56	107	127	103	148	43	73	42	80	1,067
Increase									87	14	104	39	
(Decrease)	(60)	(29)	(48)	(2)	(28)	(74)	(26)	(83)					(106)

Account 445102 Public Authorities Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	2,069	2,277	2,606	2,774	2,378	2,087	2,139	2,495	2,387	2,721	2,522	2,325	28,780
November 2014 - October 2015	2,308	2,455	2,781	2,795	2,726	2,178	2,311	2,529	2,352	2,403	2,405	2,328	29,571
Increase									35	318	117		
(Decrease)	(239)	(178)	(175)	(21)	(348)	(91)	(172)	(34)				(3)	(791)

Account 445103 Public Authorities Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	3,491	3,574	3,848	4,032	3,449	3,352	3,734	4,212	4,280	4,802	4,343	3,956	47,073
November 2014 - October 2015	3,643	3,672	4,002	3,909	3,907	3,436	3,798	4,311	4,144	4,188	4,256	3,930	47,196
Increase				123					136	614	87	26	
(Decrease)	(152)	(98)	(154)		(458)	(84)	(64)	(99)					(123)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 445104 Public Authorities FAC Revenues	November (2)	December (2)	January (2)	February (2)	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	September (2)	October (2)	Total
November 2015 - October 2016	(541)	(646)	(567)	(662)	(718)	(528)	(801)	(446)	(609)	(788)	(612)	(584)	(7,502)
November 2014 - October 2015	4	71	(257)	129	(12)	(33)	(74)	(312)	(353)	(414)	(471)	(867)	(2,589)
Increase												283	
(Decrease)	(545)	(717)	(310)	(791)	(706)	(495)	(727)	(134)	(256)	(374)	(141)		(4,913)

Account 445111 Public Authorities ECR Revenues	November (4)	December (4)	January (4)	February (4)	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	September (4)	October (4)	Total
November 2015 - October 2016	572	554	463	92	336	360	296	205	123	229	286	417	3,933
November 2014 - October 2015	384	290	262	443	650	572	575	537	687	540	623	860	6,423
Increase	188	264	201										
(Decrease)				(351)	(314)	(212)	(279)	(332)	(564)	(311)	(337)	(443)	(2,490)

Account 445113 Public Authorities OSS Tracker Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2015 - October 2016	(3)	(5)	3	(1)	(1)	(3)	(2)	(1)	(7)	(5)	(15)	(24)	(64)
November 2014 - October 2015	-	-	-	-	-	-	-	-	(23)	(10)	(14)	(4)	(51)
Increase			3						16	5			
(Decrease)	(3)	(5)		(1)	(1)	(3)	(2)	(1)			(1)	(20)	(13)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 445116 Public Authorities Demand ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	191	245	235	536	679	538	557	591	584	622	639	597	6,014
November 2014 - October 2015	239	205	242	230	291	248	257	268	266	265	270	268	3,049
Increase		40		306	388	290	300	323	318	357	369	329	2,965
(Decrease)	(48)		(7)										

Account 445117 Public Authorities Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	81	96	111	267	218	178	182	209	189	233	210	195	2,169
November 2014 - October 2015	96	105	120	117	159	97	97	140	9	173	94	14	1,221
Increase				150	59	81	85	69	180	60	116	181	948
(Decrease)	(15)	(9)	(9)										

Account 445118 Public Authorities Demand Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	3,586	3,442	3,345	3,455	3,483	3,598	3,799	4,108	4,077	4,206	4,240	3,774	45,113
November 2014 - October 2015	2,655	2,656	2,615	2,635	2,689	2,905	3,017	3,146	3,845	4,079	4,372	3,848	38,462
Increase	931	786	730	820	794	693	782	962	232	127			6,651
(Decrease)											(132)	(74)	

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 445119 Public Authorities Customer Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	347	348	348	350	348	355	355	360	354	356	353	355	4,229
November 2014 - October 2015	309	306	307	306	309	309	309	310	324	364	374	349	3,876
Increase	38	42	41	44	39	46	46	50	30			6	353
(Decrease)										(8)	(21)		

Account 447005 Intercompany Sales for Resale	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	36	2	196	39	3	96	16	117	268	62	76	52	963
November 2014 - October 2015	434	140	540	1,819	520	77	355	105	32	69	121	85	4,297
Increase						19		12	236				
(Decrease)	(398)	(138)	(344)	(1,780)	(517)		(339)			(7)	(45)	(33)	(3,334)

Account 447006 Intercompany Sales Native Load	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	753	2,003	9	12	1,334	745	1,472	1,180	911	1,476	1,363	2,738	13,996
November 2014 - October 2015	162	21	31	-	111	10	1,038	2,690	3,542	2,787	2,344	579	13,315
Increase	591	1,982		12	1,223	735	434					2,159	681
(Decrease)			(22)					(1,510)	(2,631)	(1,311)	(981)		

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 447050 Sales for Resale - Energy	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	129	544	27	6	43	213	235	330	618	696	879	1,143	4,863
November 2014 - October 2015	45	66	5	163	18	1	450	440	1,791	941	1,019	231	5,170
Increase	84	478	22		25	212						912	
(Decrease)				(157)			(215)	(110)	(1,173)	(245)	(140)		(307)

Account 447302 Sales to Municipals Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August (8)	September	October	Total
November 2015 - October 2016	670	960	764	751	824	999	717	846	894	1,010	693	550	9,678
November 2014 - October 2015	752	868	1,007	846	885	615	822	833	810	636	666	620	9,360
Increase		92				384		13	84	374	27		318
(Decrease)	(82)		(243)	(95)	(61)		(105)					(70)	

Account 447303 Sales to Municipals Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	3,510	3,723	4,583	4,040	3,678	3,474	3,629	4,492	4,785	4,969	4,209	3,542	48,634
November 2014 - October 2015	3,931	4,136	4,623	4,514	3,964	3,349	3,868	4,378	4,682	4,421	3,994	3,491	49,351
Increase						125		114	103	548	215	51	
(Decrease)	(421)	(413)	(40)	(474)	(286)		(239)						(717)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 447304 Sales to Municipals FAC Revenues	November (7)	December (7)	January (7)	February (7)	March (7)	April (7)	May (7)	June (7)	July (7)	August (7)	September (7)	October (7)	Total
November 2015 - October 2016	(868)	(295)	(919)	306	(673)	(719)	(286)	(709)	99	(225)	(594)	(338)	(5,221)
November 2014 - October 2015	(529)	877	517	145	396	(19)	347	189	(376)	(210)	(122)	(336)	879
Increase				161					475				
(Decrease)	(339)	(1,172)	(1,436)		(1,069)	(700)	(633)	(898)		(15)	(472)	(2)	(6,100)

Account 447318 Sales to Municipals Demand Charge Revenues	November	December	January	February	March	April	May	June	July	August (8)	September	October	Total
November 2015 - October 2016	3,984	4,011	5,358	5,132	4,296	5,236	5,027	6,188	5,985	5,951	5,369	4,886	61,423
November 2014 - October 2015	2,356	3,159	5,008	5,319	10,403	3,834	4,309	4,926	5,460	4,817	4,742	3,533	57,866
Increase	1,628	852	350			1,402	718	1,262	525	1,134	627	1,353	3,557
(Decrease)				(187)	(6,107)								

Account 447319 Sales to Municipals Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	35	35	35	35	35	35	35	35	35	35	35	33	418
November 2014 - October 2015	36	36	36	36	36	36	36	36	36	35	34	35	428
Increase											1		
(Decrease)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			(2)	(10)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 449105 Rate Refunds - Retail	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	77	-	-	-	-	-	-	-	-	-	-	-	77
November 2014 - October 2015	(883)	-	-	-	(1,396)	(2,245)	(196)	-	(78)	(3)	-	1	(4,800)
Increase	960				1,396	2,245	196		78	3			4,877
(Decrease)												(1)	

Account 450001 Forfeited Discounts/Late Payment Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	153	236	326	451	481	282	211	243	341	496	385	323	3,928
November 2014 - October 2015	139	280	424	485	484	403	183	214	373	412	359	287	4,043
Increase	14						28	29		84	26	36	
(Decrease)		(44)	(98)	(34)	(3)	(121)			(32)				(115)

Account 451001 Reconnect Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	149	124	111	149	206	251	197	173	134	213	208	185	2,100
November 2014 - October 2015	111	127	97	65	203	224	200	189	165	219	233	200	2,033
Increase	38		14	84	3	27							67
(Decrease)		(3)					(3)	(16)	(31)	(6)	(25)	(15)	

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 451002 Temporary Service Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	4	4	5	4	4	5	6	4	4	5	7	6	58
November 2014 - October 2015	3	3	5	5	2	4	4	6	5	5	6	3	51
Increase	1	1			2	1	2				1	3	7
(Decrease)				(1)				(2)	(1)				

Account 451004 Other Service Revenues - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	-	-	-	1	1	-	-	-	-	-	-	1	3
November 2014 - October 2015	-	-	-	-	1	-	-	-	-	-	-	2	3
Increase				1									
(Decrease)												(1)	

Account 454001 CATV Attachment Rentals	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	117	118	118	(26)	118	118	118	96	(55)	88	88	89	987
November 2014 - October 2015	117	118	118	156	118	118	118	118	118	117	156	116	1,488
Increase													
(Decrease)				(182)				(22)	(173)	(29)	(68)	(27)	(501)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 454002 Other Rent from Electric Property	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	13	24	13	23	11	14	12	38	12	11	11	15	197
November 2014 - October 2015	12	12	12	13	24	12	12	41	(17)	12	12	16	161
Increase	1	12	1	10		2			29				36
(Decrease)					(13)			(3)		(1)	(1)	(1)	

Account 454003 Rent from Fiber Optics	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	-	-	-	31	-	-	-	-	-	-	-	-	31
November 2014 - October 2015	-	-	31	-	-	-	-	-	-	-	-	-	31
Increase				31									
(Decrease)			(31)										

Account 454006 Facility Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	132	144	135	146	158	132	158	147	145	164	161	162	1,784
November 2014 - October 2015	128	156	146	123	170	138	146	140	155	142	146	142	1,732
Increase	4			23			12	7		22	15	20	52
(Decrease)		(12)	(11)		(12)	(6)			(10)				

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 454900 Intercompany Joint Use Rent Revenue - Electric - Indirect	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	10	10	10	10	10	10	10	10	10	10	10	7	117
November 2014 - October 2015	9	9	9	9	9	9	9	9	10	10	10	10	112
Increase	1	1	1	1	1	1	1	1					5
(Decrease)												(3)	

Account 454901 Intercompany Joint Use Rent Revenue - Electric - Indirect (PPL Elimination)	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	15	61	15	-	25	11	11	11	11	11	11	12	194
November 2014 - October 2015	15	57	22	22	22	22	22	22	15	15	15	12	261
Increase		4			3								
(Decrease)			(7)	(22)		(11)	(11)	(11)	(4)	(4)	(4)		(67)

Account 456003 Comp - Tax Remit - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	-	-	1	1
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	1	1
Increase													
(Decrease)													

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 456007 Return Check Charge - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	11	11	12	12	11	13	13	13	12	15	16	13	152
November 2014 - October 2015	10	12	12	10	11	13	12	13	12	14	14	15	148
Increase	1			2			1			1	2		4
(Decrease)		(1)										(2)	

Account 456008 Other Miscellaneous Electric Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	1	1	25	10	(8)	3	5	(11)	-	10	19	58	113
November 2014 - October 2015	1	1	1	1	2	8	1	(5)	1	-	1	2	14
Increase			24	9			4			10	18	56	99
(Decrease)					(10)	(5)		(6)	(1)				

Account 456028 Excess Facilities Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	2	3	2	3	3	3	2	3	3	3	3	3	33
November 2014 - October 2015	2	3	3	-	1	3	3	3	3	3	3	2	29
Increase				3	2							1	4
(Decrease)			(1)				(1)						

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 456030 Forfeited Refundable Advances	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	-	3	-	23	3	6	12	(45)	-	-	-	2	4
November 2014 - October 2015	-	1	-	14	-	-	9	-	36	-	-	11	71
Increase		2		9	3	6	3						
(Decrease)								(45)	(36)			(9)	(67)

Account 456109 Native Load Transmission of Electric Energy - Third Party	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	(1)	-	2	1
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	1	1
Increase												1	
(Decrease)										(1)			

Account 456130 Third Party Energy Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	16	495	262	77	99	72	73	83	72	71	77	1,397
November 2014 - October 2015	16	28	61	107	57	49	38	171	18	10	12	12	579
Increase			434	155	20	50	34		65	62	59	65	818
(Decrease)	(16)	(12)						(98)					

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 456131 Third Party Schedule 1 Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	55	56	65	66	51	54	56	81	79	79	74	64	780
November 2014 - October 2015	66	68	77	81	73	55	61	66	64	69	65	49	794
Increase								15	15	10	9	15	
(Decrease)	(11)	(12)	(12)	(15)	(22)	(1)	(5)						(14)

Account 456132 Third Party Schedule 2 Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	48	50	59	60	42	45	22	27	25	24	22	37	461
November 2014 - October 2015	44	47	47	52	17	38	35	45	55	59	56	39	534
Increase	4	3	12	8	25	7							
(Decrease)							(13)	(18)	(30)	(35)	(34)	(2)	(73)

Account 456133 Third Party Schedule 3 Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	7	7	8	8	7	9	10	13	14	14	14	12	123
November 2014 - October 2015	8	8	9	8	8	8	9	12	14	13	12	8	117
Increase						1	1	1		1	2	4	6
(Decrease)	(1)	(1)	(1)		(1)								

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 456134 Third Party Demand Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	1,157	1,165	1,389	1,417	1,035	980	1,221	1,683	1,580	1,553	1,486	1,253	15,919
November 2014 - October 2015	1,107	1,158	1,431	1,379	1,224	884	998	1,433	1,386	1,492	1,385	1,041	14,918
Increase	50	7		38		96	223	250	194	61	101	212	1,001
(Decrease)			(42)		(189)								

Account 456135 Third Party Schedule 5 Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	10	11	13	13	11	14	16	21	22	21	22	16	190
November 2014 - October 2015	12	12	14	13	12	13	14	19	21	20	19	12	181
Increase						1	2	2	1	1	3	4	9
(Decrease)	(2)	(1)	(1)		(1)								

Account 456136 Third Party Schedule 6 Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	10	11	13	13	11	14	16	21	22	21	22	16	190
November 2014 - October 2015	12	12	14	13	12	13	14	19	21	20	19	12	181
Increase						1	2	2	1	1	3	4	9
(Decrease)	(2)	(1)	(1)		(1)								

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 456140 Intercompany Native Load Energy Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	3	-	-	-	1	-	1	-	1	-	2	1	9
November 2014 - October 2015	(22)	8	-	(2)	-	6	4	-	-	-	-	3	(3)
Increase	25			2	1				1		2		12
(Decrease)		(8)				(6)	(3)					(2)	

Account 456141 Intercompany Native Load Schedule 1 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	1	1
Increase													
(Decrease)												(1)	(1)

Account 456142 Intercompany Native Load Schedule 2 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	1	1
Increase													
(Decrease)												(1)	(1)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 456150 Intercompany Retail Source Energy Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	4	9	68	12	2	21	2	12	33	9	9	20	201
November 2014 - October 2015	18	-	29	171	34	6	49	8	17	9	18	27	386
Increase		9	39			15		4	16				
(Decrease)	(14)			(159)	(32)		(47)				(9)	(7)	(185)

Account 456151 Intercompany Retail Source Schedule 1 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	-	2	-	-	1	-	-	1	-	-	2	6
November 2014 - October 2015	1	-	2	8	2	1	1	-	-	-	1	2	18
Increase									1				
(Decrease)	(1)			(8)	(2)		(1)				(1)		(12)

Account 456152 Intercompany Retail Source Schedule 2 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	1	4	1	-	1	-	-	1	-	-	1	9
November 2014 - October 2015	2	-	3	11	3	2	1	-	1	-	1	2	26
Increase		1	1										
(Decrease)	(2)			(10)	(3)	(1)	(1)				(1)	(1)	(17)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 456153 Intercompany Retail Source Demand Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	1	1	3	1	-	3	-	1	2	1	2	5	20
November 2014 - October 2015	7	5	24	61	23	24	(17)	1	1	-	2	5	136
Increase							17		1	1			
(Decrease)	(6)	(4)	(21)	(60)	(23)	(21)							(116)

Account 456160 Intracompany Native Load Energy Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	3	1	-	-	1	-	6	-	2	-	5	1	19
November 2014 - October 2015	(12)	1	-	-	-	-	1	-	-	-	-	3	(7)
Increase	15				1		5		2		5		26
(Decrease)												(2)	

Account 456161 Intracompany Native Load Schedule 1 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	2	1	1	1	1	1	1	4	2	1	1	2	18
November 2014 - October 2015	7	(4)	2	2	3	1	1	1	1	1	3	1	19
Increase		5						3	1			1	
(Decrease)	(5)		(1)	(1)	(2)						(2)		(1)

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 456162 Intracompany Native Load Schedule 2 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	2	1	1	1	2	2	1	3	1	-	1	3	18
November 2014 - October 2015	7	(4)	2	2	3	1	1	1	1	1	5	3	23
Increase		5				1		2					
(Decrease)	(5)		(1)	(1)	(1)					(1)	(4)		(5)

Account 456163 Intracompany Native Load Demand Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	39	23	23	25	25	41	24	105	54	21	33	43	456
November 2014 - October 2015	144	(83)	39	50	64	23	18	22	20	23	92	36	448
Increase		106				18	6	83	34			7	8
(Decrease)	(105)		(16)	(25)	(39)					(2)	(59)		

Account 456170 Intracompany Retail Source Energy Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	4	30	2	-	1	9	14	20	37	35	30	68	250
November 2014 - October 2015	(4)	-	-	4	-	-	19	20	98	49	50	13	249
Increase	8	30	2		1	9						55	1
(Decrease)				(4)			(5)		(61)	(14)	(20)		

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 456171 Intracompany Retail Source Schedule 1 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	1	-	-	-	-	-	1	1	1	1	3	8
November 2014 - October 2015	-	-	-	-	-	-	1	1	3	1	1	-	7
Increase		1										3	1
(Decrease)							(1)		(2)				

Account 456172 Intracompany Retail Source Schedule 2 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	2	-	-	-	1	-	1	1	1	1	2	9
November 2014 - October 2015	-	-	-	-	-	-	1	1	5	3	3	1	14
Increase		2				1						1	
(Decrease)							(1)		(4)	(2)	(2)		(5)

Account 456173 Intracompany Retail Source Demand Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	1	2	-	-	-	1	1	2	3	6	8	11	35
November 2014 - October 2015	-	1	-	1	-	-	2	3	5	3	5	2	22
Increase	1	1				1				3	3	9	13
(Decrease)				(1)			(1)	(1)	(2)				

Kentucky Utilities Company

Case No. 2016-00370

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

"000 Omitted"

Total Company

Account 456198 Intracompany Transmission Revenue Elimination - Native Load	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	(47)	(27)	(26)	(27)	(29)	(44)	(32)	(111)	(59)	(22)	(41)	(46)	(511)
November 2014 - October 2015	(146)	90	(42)	(54)	(69)	(25)	(22)	(24)	(22)	(25)	(100)	(43)	(482)
Increase	99		16	27	40					3	59		
(Decrease)		(117)				(19)	(10)	(87)	(37)			(3)	(29)

Account 456199 Intracompany Transmission Revenue Elimination - Off System Sales	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	(5)	(35)	(2)	-	(2)	(11)	(16)	(23)	(42)	(44)	(41)	(82)	(303)
November 2014 - October 2015	3	(2)	-	(5)	-	-	(23)	(25)	(111)	(55)	(59)	(16)	(293)
Increase				5			7	2	69	11	18		
(Decrease)	(8)	(33)	(2)		(2)	(11)						(66)	(10)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 440101 Residential DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	1,392	1,824	1,450	1,123	1,199	1,141	1,298	1,502	2,671	1,347	2,080	1,371	18,398
November 2014 - October 2015	1,254	1,725	1,668	1,132	699	1,470	1,357	2,061	1,323	1,981	1,015	1,600	17,285
Increase	138	99			500				1,348		1,065		1,113
(Decrease)			(218)	(9)		(329)	(59)	(559)		(634)		(229)	

Account 440102 Residential Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	20,644	25,782	42,382	30,452	22,663	19,499	19,659	27,675	31,911	31,519	24,291	17,907	314,384
November 2014 - October 2015	24,412	29,274	36,260	35,204	24,532	15,726	18,423	22,017	28,230	26,935	23,167	18,502	302,682
Increase			6,122			3,773	1,236	5,658	3,681	4,584	1,124		11,702
(Decrease)	(3,768)	(3,492)		(4,752)	(1,869)							(595)	

Account 440103 Residential Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	11,129	13,957	22,965	16,526	12,262	10,512	10,570	14,930	17,252	17,047	13,151	9,650	169,951
November 2014 - October 2015	15,402	18,538	22,983	22,308	15,534	9,891	11,565	13,869	15,734	13,921	12,526	9,967	182,238
Increase						621		1,061	1,518	3,126	625		
(Decrease)	(4,273)	(4,581)	(18)	(5,782)	(3,272)		(995)					(317)	(12,287)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 440104 Residential FAC Revenues	November (2)	December (2)	January (2)	February (2)	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	September (2)	October (2)	Total
November 2015 - October 2016	(2,120)	(2,956)	(2,694)	(2,964)	(2,882)	(2,088)	(2,104)	(1,941)	(2,431)	(2,648)	(2,218)	(1,615)	(28,661)
November 2014 - October 2015	178	584	(316)	80	(405)	(36)	(239)	(1,014)	(1,614)	(1,333)	(1,621)	(2,196)	(7,932)
Increase												581	
(Decrease)	(2,298)	(3,540)	(2,378)	(3,044)	(2,477)	(2,052)	(1,865)	(927)	(817)	(1,315)	(597)		(20,729)

Account 440111 Residential ECR Revenues	November (4)	December (4)	January (4)	February (4)	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	September (4)	October (4)	Total
November 2015 - October 2016	2,657	2,454	3,252	(470)	1,243	1,117	1,064	888	825	1,026	1,148	1,340	16,544
November 2014 - October 2015	2,004	2,042	2,103	3,050	3,152	2,292	2,023	2,448	2,843	2,524	2,217	2,420	29,118
Increase	653	412	1,149										
(Decrease)				(3,520)	(1,909)	(1,175)	(959)	(1,560)	(2,018)	(1,498)	(1,069)	(1,080)	(12,574)

Account 440113 Residential OSS Tracker Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2015 - October 2016	(6)	(2)	(7)	3	-	(13)	(6)	(6)	(22)	(28)	(53)	(61)	(201)
November 2014 - October 2015	-	-	-	-	-	-	-	-	(89)	(43)	(48)	(7)	(187)
Increase				3					67	15			
(Decrease)	(6)	(2)	(7)			(13)	(6)	(6)			(5)	(54)	(14)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 440117 Residential Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	1,220	1,530	2,506	5,273	2,895	2,484	2,497	3,516	4,060	4,012	3,101	2,280	35,374
November 2014 - October 2015	1,686	2,027	2,510	2,436	1,704	1,090	1,270	1,522	1,724	1,527	1,375	1,096	19,967
Increase				2,837	1,191	1,394	1,227	1,994	2,336	2,485	1,726	1,184	15,407
(Decrease)	(466)	(497)	(4)										

Account 440119 Residential Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	4,557	4,569	4,571	4,577	4,579	4,572	4,581	4,584	4,577	4,587	4,583	4,586	54,923
November 2014 - October 2015	4,528	4,551	4,555	4,548	4,559	4,554	4,546	4,557	4,562	4,555	4,554	4,553	54,622
Increase	29	18	16	29	20	18	35	27	15	32	29	33	301
(Decrease)													

Account 442201 Commercial DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	149	174	164	156	158	276	274	270	579	353	549	416	3,518
November 2014 - October 2015	289	405	312	209	150	399	342	435	135	223	118	211	3,228
Increase					8				444	130	431	205	290
(Decrease)	(140)	(231)	(148)	(53)		(123)	(68)	(165)					

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 442202 Commercial Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	7,882	9,206	11,078	10,566	9,448	8,526	8,813	10,474	11,897	12,492	10,779	9,135	120,296
November 2014 - October 2015	8,606	9,480	10,967	10,778	9,809	7,819	8,992	9,917	11,158	11,898	10,154	9,153	118,731
Increase			111			707		557	739	594	625		1,565
(Decrease)	(724)	(274)		(212)	(361)		(179)					(18)	

Account 442203 Commercial Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	7,517	8,451	9,804	8,898	8,344	7,971	8,399	9,743	10,867	11,350	9,926	8,600	109,870
November 2014 - October 2015	8,489	8,967	10,084	9,661	8,842	7,718	8,930	9,841	10,540	10,395	9,349	8,652	111,468
Increase						253			327	955	577		
(Decrease)	(972)	(516)	(280)	(763)	(498)		(531)	(98)				(52)	(1,598)

Account 442204 Commercial FAC Revenues	November (2)	December (2)	January (2)	February (2)	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	September (2)	October (2)	Total
November 2015 - October 2016	(1,413)	(1,777)	(1,089)	(1,523)	(1,739)	(1,569)	(1,673)	(1,190)	(1,561)	(1,842)	(1,620)	(1,412)	(18,408)
November 2014 - October 2015	216	365	(199)	46	(184)	(43)	(194)	(748)	(1,053)	(984)	(1,208)	(1,889)	(5,875)
Increase												477	
(Decrease)	(1,629)	(2,142)	(890)	(1,569)	(1,555)	(1,526)	(1,479)	(442)	(508)	(858)	(412)		(12,533)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 442211 Commercial ECR Revenues	November (4)	December (4)	January (4)	February (4)	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	September (4)	October (4)	Total
November 2015 - October 2016	2,114	1,801	1,591	151	695	1,057	1,014	610	488	706	879	1,239	12,345
November 2014 - October 2015	1,326	1,183	959	1,533	2,077	1,883	1,967	1,937	2,125	2,141	1,921	2,313	21,365
Increase	788	618	632										
(Decrease)				(1,382)	(1,382)	(826)	(953)	(1,327)	(1,637)	(1,435)	(1,042)	(1,074)	(9,020)

Account 442213 Commercial OSS Tracker Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2015 - October 2016	(5)	(3)	-	1	-	(9)	(5)	(4)	(15)	(18)	(38)	(53)	(149)
November 2014 - October 2015	-	-	-	-	-	-	-	-	(60)	(32)	(34)	(7)	(133)
Increase				1					45	14			
(Decrease)	(5)	(3)				(9)	(5)	(4)			(4)	(46)	(16)

Account 442216 Commercial Demand ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	482	476	478	1,377	1,170	1,107	1,141	1,191	1,231	1,265	1,239	1,197	12,354
November 2014 - October 2015	489	495	496	488	512	482	499	510	532	532	519	505	6,059
Increase				889	658	625	642	681	699	733	720	692	6,295
(Decrease)	(7)	(19)	(18)										

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 442217 Commercial Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	476	575	696	1,835	1,276	1,139	1,164	1,410	1,597	1,693	1,451	1,215	14,527
November 2014 - October 2015	588	640	754	746	656	520	597	667	713	721	625	557	7,784
Increase				1,089	620	619	567	743	884	972	826	658	6,743
(Decrease)	(112)	(65)	(58)										

Account 442218 Commercial Demand Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	6,566	6,337	6,592	6,373	6,538	6,837	7,292	7,648	7,942	8,063	7,352	6,910	84,450
November 2014 - October 2015	5,383	5,338	5,386	5,395	5,424	5,721	6,081	6,256	7,943	7,756	7,400	6,833	74,916
Increase	1,183	999	1,206	978	1,114	1,116	1,211	1,392		307		77	9,534
(Decrease)									(1)		(48)		

Account 442219 Commercial Customer Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	2,491	2,491	2,491	2,499	2,495	2,496	2,498	2,496	2,506	2,508	2,511	2,516	29,998
November 2014 - October 2015	2,110	2,113	2,113	2,110	2,114	2,108	2,110	2,112	2,294	2,715	2,529	2,500	26,928
Increase	381	378	378	389	381	388	388	384	212			16	3,070
(Decrease)										(207)	(18)		

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 442301 Industrial DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	18	19	11	17	21	18	21	19	40	24	44	35	287
November 2014 - October 2015	30	(49)	134	(74)	136	(56)	35	61	119	26	16	24	402
Increase		68		91		74					28	11	
(Decrease)	(12)		(123)		(115)		(14)	(42)	(79)	(2)			(115)

Account 442302 Industrial Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	3,536	3,364	3,441	3,689	3,444	3,573	3,598	3,799	3,683	4,086	3,610	3,588	43,411
November 2014 - October 2015	5,336	4,874	4,884	5,019	4,804	4,869	5,363	5,361	4,488	3,248	3,724	3,659	55,629
Increase										838			
(Decrease)	(1,800)	(1,510)	(1,443)	(1,330)	(1,360)	(1,296)	(1,765)	(1,562)	(805)		(114)	(71)	(12,218)

Account 442303 Industrial Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	15,720	14,932	14,898	16,303	15,149	15,840	16,053	16,773	16,037	17,996	15,849	15,765	191,315
November 2014 - October 2015	17,752	16,305	16,120	16,544	16,035	16,086	17,753	17,716	17,493	16,934	17,096	16,651	202,485
Increase										1,062			
(Decrease)	(2,032)	(1,373)	(1,222)	(241)	(886)	(246)	(1,700)	(943)	(1,456)		(1,247)	(886)	(11,170)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 442304 Industrial FAC Revenues	November (2)	December (2)	January (2)	February (2)	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	September (2)	October (2)	Total
November 2015 - October 2016	(2,683)	(3,059)	(1,816)	(2,889)	(3,427)	(2,528)	(3,211)	(1,876)	(2,324)	(3,004)	(2,515)	(2,639)	(31,971)
November 2014 - October 2015	137	399	(527)	80	(286)	(34)	(489)	(1,212)	(1,655)	(1,656)	(2,052)	(3,469)	(10,764)
Increase												830	
(Decrease)	(2,820)	(3,458)	(1,289)	(2,969)	(3,141)	(2,494)	(2,722)	(664)	(669)	(1,348)	(463)		(21,207)

Account 442311 Industrial ECR Revenues	November (4)	December (4)	January (4)	February (4)	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	September (4)	October (4)	Total
November 2015 - October 2016	2,149	1,614	1,416	419	918	1,300	1,009	573	378	595	781	1,244	12,396
November 2014 - October 2015	1,097	1,112	877	1,169	1,999	1,869	1,919	1,694	2,093	1,825	1,733	2,686	20,073
Increase	1,052	502	539										
(Decrease)				(750)	(1,081)	(569)	(910)	(1,121)	(1,715)	(1,230)	(952)	(1,442)	(7,677)

Account 442313 Industrial OSS Tracker Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2015 - October 2016	(18)	(8)	5	(5)	(9)	(8)	(9)	(5)	(25)	(29)	(61)	(95)	(267)
November 2014 - October 2015	-	-	-	-	-	-	-	-	(92)	(45)	(75)	(6)	(218)
Increase			5						67	16	14		
(Decrease)	(18)	(8)		(5)	(9)	(8)	(9)	(5)				(89)	(49)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 442316 Industrial Demand ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	958	927	946	2,350	2,404	2,430	2,118	2,259	2,252	2,256	2,287	2,190	23,377
November 2014 - October 2015	969	968	1,161	938	1,119	970	1,120	1,048	1,099	971	1,155	1,023	12,541
Increase				1,412	1,285	1,460	998	1,211	1,153	1,285	1,132	1,167	10,836
(Decrease)	(11)	(41)	(215)										

Account 442317 Industrial Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	46	47	49	150	100	104	102	111	113	122	105	108	1,157
November 2014 - October 2015	246	(113)	100	147	(55)	(42)	127	105	(91)	54	352	(304)	526
Increase		160		3	155	146		6	204	68		412	631
(Decrease)	(200)		(51)				(25)				(247)		

Account 442318 Industrial Demand Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	13,916	13,478	13,545	13,651	13,301	13,273	13,638	13,931	14,261	14,263	13,557	13,203	164,017
November 2014 - October 2015	9,924	9,744	9,837	9,740	9,830	9,987	10,099	10,350	13,771	16,139	15,165	14,234	138,820
Increase	3,992	3,734	3,708	3,911	3,471	3,286	3,539	3,581	490				25,197
(Decrease)										(1,876)	(1,608)	(1,031)	

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 442319 Industrial Customer Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	264	265	267	266	260	261	257	257	252	252	254	250	3,105
November 2014 - October 2015	238	239	241	241	244	245	243	241	251	274	262	258	2,977
Increase	26	26	26	25	16	16	14	16	1				128
(Decrease)										(22)	(8)	(8)	

Account 444101 Street/Highway Lighting DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	-	-	2	2
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	2	2
Increase													
(Decrease)													

Account 444102 Street/Highway Lighting Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	611	706	1,110	735	833	797	819	787	798	902	842	913	9,853
November 2014 - October 2015	851	689	742	649	649	736	807	716	815	960	846	873	9,333
Increase		17	368	86	184	61	12	71				40	520
(Decrease)	(240)								(17)	(58)	(4)		

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 444103 Street/Highway Lighting Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	98	126	147	128	92	92	90	80	75	92	97	111	1,228
November 2014 - October 2015	123	116	140	116	88	95	93	69	89	82	101	113	1,225
Increase		10	7	12	4			11		10			3
(Decrease)	(25)					(3)	(3)		(14)		(4)	(2)	

Account 444104 Street/Highway Lighting FAC Revenues	November (2)	December (2)	January (2)	February (2)	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	September (2)	October (2)	Total
November 2015 - October 2016	(16)	(23)	(24)	(21)	(27)	(8)	(16)	(15)	(7)	(21)	(13)	(14)	(205)
November 2014 - October 2015	(1)	3	(13)	6	1	(2)	(1)	(8)	(7)	(7)	(13)	(25)	(67)
Increase												11	
(Decrease)	(15)	(26)	(11)	(27)	(28)	(6)	(15)	(7)		(14)			(138)

Account 444111 Street/Highway Lighting ECR Revenues	November (4)	December (4)	January (4)	February (4)	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	September (4)	October (4)	Total
November 2015 - October 2016	59	48	54	1	27	48	23	13	24	14	28	38	377
November 2014 - October 2015	40	29	25	41	57	49	50	41	52	60	53	70	567
Increase	19	19	29										
(Decrease)				(40)	(30)	(1)	(27)	(28)	(28)	(46)	(25)	(32)	(190)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 444113 Street/Highway Lighting OSS Tracker Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	-	-	(2)	(2)
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)
Increase													
(Decrease)												(1)	(1)

Account 444117 Street/Highway Lighting Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	31	31	31	68	67	67	67	67	67	66	66	66	694
November 2014 - October 2015	32	32	32	33	32	32	32	32	32	27	31	29	376
Increase				35	35	35	35	35	35	39	35	37	318
(Decrease)	(1)	(1)	(1)										

Account 444119 Street/Highway Lighting Customer Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	9	10	9	10	10	10	10	10	9	10	10	7	114
November 2014 - October 2015	8	8	8	8	8	8	8	8	8	9	11	9	101
Increase	1	2	1	2	2	2	2	2	1	1			13
(Decrease)											(1)	(2)	

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 445101 Public Authorities DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	47	61	43	54	79	53	77	65	130	87	146	119	961
November 2014 - October 2015	107	90	91	56	107	127	103	148	43	73	42	80	1,067
Increase									87	14	104	39	
(Decrease)	(60)	(29)	(48)	(2)	(28)	(74)	(26)	(83)					(106)

Account 445102 Public Authorities Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	1,835	2,002	2,279	2,407	2,059	1,836	1,929	2,239	2,143	2,457	2,252	2,077	25,515
November 2014 - October 2015	2,037	2,146	2,438	2,428	2,390	1,961	2,103	2,285	2,112	2,184	2,168	2,097	26,349
Increase									31	273	84		
(Decrease)	(202)	(144)	(159)	(21)	(331)	(125)	(174)	(46)				(20)	(834)

Account 445103 Public Authorities Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	3,351	3,431	3,656	3,842	3,303	3,249	3,591	4,062	4,132	4,648	4,197	3,822	45,284
November 2014 - October 2015	3,453	3,463	3,779	3,666	3,699	3,296	3,658	4,151	3,996	4,052	4,113	3,803	45,129
Increase				176					136	596	84	19	155
(Decrease)	(102)	(32)	(123)		(396)	(47)	(67)	(89)					

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 445104 Public Authorities FAC Revenues	November (2)	December (2)	January (2)	February (2)	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	September (2)	October (2)	Total
November 2015 - October 2016	(541)	(646)	(567)	(662)	(718)	(528)	(801)	(446)	(609)	(788)	(612)	(584)	(7,502)
November 2014 - October 2015	4	71	(257)	129	(12)	(33)	(74)	(312)	(353)	(414)	(471)	(867)	(2,589)
Increase												283	
(Decrease)	(545)	(717)	(310)	(791)	(706)	(495)	(727)	(134)	(256)	(374)	(141)		(4,913)

Account 445111 Public Authorities ECR Revenues	November (4)	December (4)	January (4)	February (4)	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	September (4)	October (4)	Total
November 2015 - October 2016	572	554	463	92	336	360	296	205	123	229	286	417	3,933
November 2014 - October 2015	384	290	262	443	650	572	575	537	687	540	623	860	6,423
Increase	188	264	201										
(Decrease)				(351)	(314)	(212)	(279)	(332)	(564)	(311)	(337)	(443)	(2,490)

Account 445113 Public Authorities OSS Tracker Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2015 - October 2016	(3)	(5)	3	(1)	(1)	(3)	(2)	(1)	(7)	(5)	(15)	(24)	(64)
November 2014 - October 2015	-	-	-	-	-	-	-	-	(23)	(10)	(14)	(4)	(51)
Increase			3						16	5			
(Decrease)	(3)	(5)		(1)	(1)	(3)	(2)	(1)			(1)	(20)	(13)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 445116 Public Authorities Demand ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	191	245	235	536	679	538	557	591	584	622	639	597	6,014
November 2014 - October 2015	239	205	242	230	291	248	257	268	266	265	270	268	3,049
Increase		40		306	388	290	300	323	318	357	369	329	2,965
(Decrease)	(48)		(7)										

Account 445117 Public Authorities Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	81	96	111	267	218	178	182	209	189	233	210	195	2,169
November 2014 - October 2015	96	105	120	117	159	97	97	140	9	173	94	14	1,221
Increase				150	59	81	85	69	180	60	116	181	948
(Decrease)	(15)	(9)	(9)										

Account 445118 Public Authorities Demand Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	3,490	3,350	3,252	3,352	3,383	3,491	3,689	3,992	3,957	4,088	4,131	3,678	43,853
November 2014 - October 2015	2,552	2,555	2,510	2,526	2,579	2,802	2,912	3,039	3,735	3,972	4,271	3,755	37,208
Increase	938	795	742	826	804	689	777	953	222	116			6,645
(Decrease)											(140)	(77)	

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 445119 Public Authorities Customer Charge Revenues	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	324	325	325	327	327	327	328	333	326	328	326	327	3,923
November 2014 - October 2015	285	285	285	283	287	287	286	288	301	341	351	323	3,602
Increase	39	40	40	44	40	40	42	45	25			4	321
(Decrease)										(13)	(25)		

Account 447005 Intercompany Sales for Resale	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	36	2	196	39	3	96	16	117	268	62	76	52	963
November 2014 - October 2015	434	140	540	1,819	520	77	355	105	32	69	121	85	4,297
Increase						19		12	236				
(Decrease)	(398)	(138)	(344)	(1,780)	(517)		(339)			(7)	(45)	(33)	(3,334)

Account 447006 Intercompany Sales Native Load	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	753	2,003	9	12	1,334	745	1,472	1,180	911	1,476	1,363	2,738	13,996
November 2014 - October 2015	162	21	31	-	111	10	1,038	2,690	3,542	2,787	2,344	579	13,315
Increase	591	1,982		12	1,223	735	434					2,159	681
(Decrease)			(22)					(1,510)	(2,631)	(1,311)	(981)		

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 447050 Sales for Resale - Energy	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	129	544	27	6	43	213	235	330	618	696	879	1,143	4,863
November 2014 - October 2015	45	66	5	163	18	1	450	440	1,791	941	1,019	231	5,170
Increase	84	478	22		25	212						912	
(Decrease)				(157)			(215)	(110)	(1,173)	(245)	(140)		(307)

Account 447302 Sales to Municipals Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August (8)	September	October	Total
November 2015 - October 2016	670	960	764	751	824	999	717	846	894	1,010	693	550	9,678
November 2014 - October 2015	752	868	1,007	846	885	615	822	833	810	636	666	620	9,360
Increase		92				384		13	84	374	27		318
(Decrease)	(82)		(243)	(95)	(61)		(105)					(70)	

Account 447303 Sales to Municipals Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	3,510	3,723	4,583	4,040	3,678	3,474	3,629	4,492	4,785	4,969	4,209	3,542	48,634
November 2014 - October 2015	3,931	4,136	4,623	4,514	3,964	3,349	3,868	4,378	4,682	4,421	3,994	3,491	49,351
Increase						125		114	103	548	215	51	
(Decrease)	(421)	(413)	(40)	(474)	(286)		(239)						(717)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 447304 Sales to Municipals FAC Revenues	November (7)	December (7)	January (7)	February (7)	March (7)	April (7)	May (7)	June (7)	July (7)	August (7)	September (7)	October (7)	Total
November 2015 - October 2016	(868)	(295)	(919)	306	(673)	(719)	(286)	(709)	99	(225)	(594)	(338)	(5,221)
November 2014 - October 2015	(529)	877	517	145	396	(19)	347	189	(376)	(210)	(122)	(336)	879
Increase				161					475				
(Decrease)	(339)	(1,172)	(1,436)		(1,069)	(700)	(633)	(898)		(15)	(472)	(2)	(6,100)

Account 447318 Sales to Municipals Demand Charge Revenues	November	December	January	February	March	April	May	June	July	August (8)	September	October	Total
November 2015 - October 2016	3,984	4,011	5,358	5,132	4,296	5,236	5,027	6,188	5,985	5,951	5,369	4,886	61,423
November 2014 - October 2015	2,356	3,159	5,008	5,319	10,403	3,834	4,309	4,926	5,460	4,817	4,742	3,533	57,866
Increase	1,628	852	350			1,402	718	1,262	525	1,134	627	1,353	3,557
(Decrease)				(187)	(6,107)								

Account 447319 Sales to Municipals Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	35	35	35	35	35	35	35	35	35	35	35	33	418
November 2014 - October 2015	36	36	36	36	36	36	36	36	36	35	34	35	428
Increase											1		
(Decrease)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			(2)	(10)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 449105 Rate Refunds - Retail	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	77	-	-	-	-	-	-	-	-	-	-	-	77
November 2014 - October 2015	(883)	-	-	-	(1,396)	(2,245)	(196)	-	(78)	(3)	-	1	(4,800)
Increase	960				1,396	2,245	196		78	3			4,877
(Decrease)												(1)	

Account 450001 Forfeited Discounts/Late Payment Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	147	229	314	434	459	272	203	236	331	478	372	311	3,786
November 2014 - October 2015	135	268	402	465	461	384	178	207	362	397	346	279	3,884
Increase	12						25	29		81	26	32	
(Decrease)		(39)	(88)	(31)	(2)	(112)			(31)				(98)

Account 451001 Reconnect Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	143	118	107	141	195	237	184	163	127	203	195	176	1,989
November 2014 - October 2015	105	120	91	62	190	209	187	175	155	208	220	187	1,909
Increase	38		16	79	5	28							80
(Decrease)		(2)					(3)	(12)	(28)	(5)	(25)	(11)	

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 451002 Temporary Service Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	4	4	5	4	4	5	6	4	4	5	7	6	58
November 2014 - October 2015	3	3	5	5	2	4	4	6	5	5	6	3	51
Increase	1	1			2	1	2				1	3	7
(Decrease)				(1)				(2)	(1)				

Account 451004 Other Service Revenues - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	-	-	-	1	1	-	-	-	-	-	-	1	3
November 2014 - October 2015	-	-	-	-	1	-	-	-	-	-	-	2	3
Increase				1									
(Decrease)												(1)	

Account 454001 CATV Attachment Rentals	November	December	January	February	March	April	May	June	July (6)	August	September	October	Total
November 2015 - October 2016	114	115	115	(33)	115	115	115	93	(61)	86	86	86	946
November 2014 - October 2015	114	115	115	149	115	116	115	115	115	114	150	113	1,446
Increase													
(Decrease)				(182)		(1)		(22)	(176)	(28)	(64)	(27)	(500)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 454002 Other Rent from Electric Property	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	13	24	13	23	11	14	12	38	12	11	11	15	197
November 2014 - October 2015	12	12	12	13	24	12	12	41	(17)	12	12	16	161
Increase	1	12	1	10		2			29				36
(Decrease)					(13)			(3)		(1)	(1)	(1)	

Account 454003 Rent from Fiber Optics	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	-	-	-	31	-	-	-	-	-	-	-	-	31
November 2014 - October 2015	-	-	31	-	-	-	-	-	-	-	-	-	31
Increase				31									
(Decrease)			(31)										

Account 454006 Facility Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	128	128	121	127	130	128	130	131	129	132	130	129	1,543
November 2014 - October 2015	124	127	129	119	141	122	130	124	139	126	130	125	1,536
Increase	4	1		8		6		7		6		4	7
(Decrease)			(8)		(11)				(10)				

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 454900 Intercompany Joint Use Rent Revenue - Electric - Indirect	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	10	10	10	10	10	10	10	10	10	10	10	7	117
November 2014 - October 2015	9	9	9	9	9	9	9	9	10	10	10	10	112
Increase	1	1	1	1	1	1	1	1					5
(Decrease)												(3)	

Account 454901 Intercompany Joint Use Rent Revenue - Electric - Indirect (PPL Elimination)	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	15	61	15	-	25	11	11	11	11	11	11	12	194
November 2014 - October 2015	15	57	22	22	22	22	22	22	15	15	15	12	261
Increase		4			3								
(Decrease)			(7)	(22)		(11)	(11)	(11)	(4)	(4)	(4)		(67)

Account 456003 Comp - Tax Remit - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	-	-	1	1
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	1	1
Increase													
(Decrease)													

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 456007 Return Check Charge - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	11	11	12	12	11	13	13	13	12	15	16	14	153
November 2014 - October 2015	10	12	12	10	11	13	12	13	12	14	14	15	148
Increase	1			2			1			1	2		5
(Decrease)		(1)										(1)	

Account 456008 Other Miscellaneous Electric Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	1	1	25	10	(8)	3	5	(11)	-	10	19	56	111
November 2014 - October 2015	1	1	1	1	2	8	1	(5)	1	-	1	-	12
Increase			24	9			4			10	18	56	99
(Decrease)					(10)	(5)		(6)	(1)				

Account 456028 Excess Facilities Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	2	3	2	3	3	2	2	3	2	2	3	2	29
November 2014 - October 2015	2	3	2	-	1	3	3	2	3	2	2	3	26
Increase				3	2			1			1		3
(Decrease)						(1)	(1)		(1)			(1)	

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 456030 Forfeited Refundable Advances	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	-	3	-	23	3	6	12	(45)	-	-	-	1	3
November 2014 - October 2015	-	1	-	14	-	-	9	-	36	-	-	10	70
Increase		2		9	3	6	3						
(Decrease)								(45)	(36)			(9)	(67)

Account 456109 Native Load Transmission of Electric Energy - Third Party	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	(1)	-	2	1
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	1	1
Increase												1	
(Decrease)										(1)			

Account 456130 Third Party Energy Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	16	495	262	77	99	72	73	83	72	71	77	1,397
November 2014 - October 2015	16	28	61	107	57	49	38	171	18	10	12	12	579
Increase			434	155	20	50	34		65	62	59	65	818
(Decrease)	(16)	(12)						(98)					

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 456131 Third Party Schedule 1 Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	55	56	65	66	51	54	56	81	79	79	74	64	780
November 2014 - October 2015	66	68	77	81	73	55	61	66	64	69	65	49	794
Increase								15	15	10	9	15	
(Decrease)	(11)	(12)	(12)	(15)	(22)	(1)	(5)						(14)

Account 456132 Third Party Schedule 2 Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	48	50	59	60	42	45	22	27	25	24	22	37	461
November 2014 - October 2015	44	47	47	52	17	38	35	45	55	59	56	39	534
Increase	4	3	12	8	25	7							
(Decrease)							(13)	(18)	(30)	(35)	(34)	(2)	(73)

Account 456133 Third Party Schedule 3 Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	7	7	8	8	7	9	10	13	14	14	14	12	123
November 2014 - October 2015	8	8	9	8	8	8	9	12	14	13	12	8	117
Increase						1	1	1		1	2	4	6
(Decrease)	(1)	(1)	(1)		(1)								

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 456134 Third Party Demand Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	1,157	1,165	1,389	1,417	1,035	980	1,221	1,683	1,580	1,553	1,486	1,253	15,919
November 2014 - October 2015	1,107	1,158	1,431	1,379	1,224	884	998	1,433	1,386	1,492	1,385	1,041	14,918
Increase	50	7		38		96	223	250	194	61	101	212	1,001
(Decrease)			(42)		(189)								

Account 456135 Third Party Schedule 5 Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	10	11	13	13	11	14	16	21	22	21	22	16	190
November 2014 - October 2015	12	12	14	13	12	13	14	19	21	20	19	12	181
Increase						1	2	2	1	1	3	4	9
(Decrease)	(2)	(1)	(1)		(1)								

Account 456136 Third Party Schedule 6 Native Load Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	10	11	13	13	11	14	16	21	22	21	22	16	190
November 2014 - October 2015	12	12	14	13	12	13	14	19	21	20	19	12	181
Increase						1	2	2	1	1	3	4	9
(Decrease)	(2)	(1)	(1)		(1)								

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 456140 Intercompany Native Load Energy Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	3	-	-	-	1	-	1	-	1	-	2	1	9
November 2014 - October 2015	(22)	8	-	(2)	-	6	4	-	-	-	-	3	(3)
Increase	25			2	1				1		2		12
(Decrease)		(8)				(6)	(3)					(2)	

Account 456141 Intercompany Native Load Schedule 1 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	1	1
Increase													
(Decrease)												(1)	(1)

Account 456142 Intercompany Native Load Schedule 2 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	-	-	-	-	-	-	-	-	-	-	-	-
November 2014 - October 2015	-	-	-	-	-	-	-	-	-	-	-	1	1
Increase													
(Decrease)												(1)	(1)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 456150 Intercompany Retail Source Energy Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	4	9	68	12	2	21	2	12	33	9	9	20	201
November 2014 - October 2015	18	-	29	171	34	6	49	8	17	9	18	27	386
Increase		9	39			15		4	16				
(Decrease)	(14)			(159)	(32)		(47)				(9)	(7)	(185)

Account 456151 Intercompany Retail Source Schedule 1 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	-	2	-	-	1	-	-	1	-	-	2	6
November 2014 - October 2015	1	-	2	8	2	1	1	-	-	-	1	2	18
Increase									1				
(Decrease)	(1)			(8)	(2)		(1)				(1)		(12)

Account 456152 Intercompany Retail Source Schedule 2 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	1	4	1	-	1	-	-	1	-	-	1	9
November 2014 - October 2015	2	-	3	11	3	2	1	-	1	-	1	2	26
Increase		1	1										
(Decrease)	(2)			(10)	(3)	(1)	(1)				(1)	(1)	(17)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 456153 Intercompany Retail Source Demand Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	1	1	3	1	-	3	-	1	2	1	2	5	20
November 2014 - October 2015	7	5	24	61	23	24	(17)	1	1	-	2	5	136
Increase							17		1	1			
(Decrease)	(6)	(4)	(21)	(60)	(23)	(21)							(116)

Account 456160 Intracompany Native Load Energy Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	3	1	-	-	1	-	6	-	2	-	5	1	19
November 2014 - October 2015	(12)	1	-	-	-	-	1	-	-	-	-	3	(7)
Increase	15				1		5		2		5		26
(Decrease)												(2)	

Account 456161 Intracompany Native Load Schedule 1 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	2	1	1	1	1	1	1	4	2	1	1	2	18
November 2014 - October 2015	7	(4)	2	2	3	1	1	1	1	1	3	1	19
Increase		5						3	1			1	
(Decrease)	(5)		(1)	(1)	(2)						(2)		(1)

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 456162 Intracompany Native Load Schedule 2 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	2	1	1	1	2	2	1	3	1	-	1	3	18
November 2014 - October 2015	7	(4)	2	2	3	1	1	1	1	1	5	3	23
Increase		5				1		2					
(Decrease)	(5)		(1)	(1)	(1)					(1)	(4)		(5)

Account 456163 Intracompany Native Load Demand Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	39	23	23	25	25	41	24	105	54	21	33	43	456
November 2014 - October 2015	144	(83)	39	50	64	23	18	22	20	23	92	36	448
Increase		106				18	6	83	34			7	8
(Decrease)	(105)		(16)	(25)	(39)					(2)	(59)		

Account 456170 Intracompany Retail Source Energy Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	4	30	2	-	1	9	14	20	37	35	30	68	250
November 2014 - October 2015	(4)	-	-	4	-	-	19	20	98	49	50	13	249
Increase	8	30	2		1	9						55	1
(Decrease)				(4)			(5)		(61)	(14)	(20)		

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 456171 Intracompany Retail Source Schedule 1 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	1	-	-	-	-	-	1	1	1	1	3	8
November 2014 - October 2015	-	-	-	-	-	-	1	1	3	1	1	-	7
Increase		1										3	1
(Decrease)							(1)		(2)				

Account 456172 Intracompany Retail Source Schedule 2 Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	-	2	-	-	-	1	-	1	1	1	1	2	9
November 2014 - October 2015	-	-	-	-	-	-	1	1	5	3	3	1	14
Increase		2				1						1	
(Decrease)							(1)		(4)	(2)	(2)		(5)

Account 456173 Intracompany Retail Source Demand Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	1	2	-	-	-	1	1	2	3	6	8	11	35
November 2014 - October 2015	-	1	-	1	-	-	2	3	5	3	5	2	22
Increase	1	1				1				3	3	9	13
(Decrease)				(1)			(1)	(1)	(2)				

Kentucky Utilities Company

Case No. 2016-00370

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
With Those of the Preceding 12 Months

"000 Omitted"

Excluding Old Dominion Power

Account 456198 Intracompany Transmission Revenue Elimination - Native Load	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	(47)	(27)	(26)	(27)	(29)	(44)	(32)	(111)	(59)	(22)	(41)	(46)	(511)
November 2014 - October 2015	(146)	90	(42)	(54)	(69)	(25)	(22)	(24)	(22)	(25)	(100)	(43)	(482)
Increase	99		16	27	40					3	59		
(Decrease)		(117)				(19)	(10)	(87)	(37)			(3)	(29)

Account 456199 Intracompany Transmission Revenue Elimination - Off System Sales	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	(5)	(35)	(2)	-	(2)	(11)	(16)	(23)	(42)	(44)	(41)	(82)	(303)
November 2014 - October 2015	3	(2)	-	(5)	-	-	(23)	(25)	(111)	(55)	(59)	(16)	(293)
Increase				5			7	2	69	11	18		
(Decrease)	(8)	(33)	(2)		(2)	(11)						(66)	(10)

(1) During the period from November 2014 through October 2016, the Demand Side Management (DSM) mechanism was adjusted in January 2015, April 2015, July 2015, January 2016, April 2016, and July 2016 pursuant to KPSC approval. The first full month of impact occurred in the month the new rates went into effect.

(2) During the period from November 2014 through October 2016, the Fuel Adjustment Clause (FAC) mechanism was adjusted monthly in compliance with 807 KAR 5:056. There was no transfer (roll-in) applicable to this period.

(3) During the period from July 2015 through October 2016, the Off-System Sales Tracking (OST) mechanism was adjusted monthly in compliance with 807 KAR 5:056 (per the Settlement Agreement, Stipulation, and Recommendation in Case No. 2014-00371). The first full month of impact occurred with bills rendered September 2015 (July 2015 expense month).

(4) During the period from November 2014 through October 2016, the Environmental Cost Recovery (ECR) mechanism was adjusted monthly in compliance with KRS 278.183(3).

(5) During the period from November 2014 through October 2016, 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 February 2016 (per KPSC Order in Case No. 2015-00221).

(6) During the period from November 2014 through October 2016, the Demand Charge, Customer Charge (non-residential), Base Energy Non-Fuel, and CATV Attachment Rent were adjusted with the first full month of impact in July 2015 (per the Settlement Agreement, Stipulation, and Recommendation in Case No. 2014-00371).

(7) During the period from November 2014 through October 2016, the Municipal FAC mechanism was adjusted monthly per FERC ER08-1588-000 and FERC ER13-2428-000.

(8) During the period from November 2014 through October 2016, the Municipal Demand and Energy Non-Fuel Revenues increased July 1, 2015 and July 1, 2016 (per FERC Order No. ER13-2428-000) with first full month impact on August 2015 and August 2016 bills.

(9) During the period from November 2014 through October 2016, the Transmission Revenue (456.1) rates were adjusted annually effective in June.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 29

Responding Witness: William Steven Seelye

Q-29. Provide a copy of each cost-of-service study filed with the utility's rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.

A-29. See the response to Question No. 53.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 30

Responding Witness: Daniel K. Arbough

Q-30. Provide the following expense account data:

a. A schedule showing a comparison of the balance in the utility's operating expense accounts for each month of the most recent 12 months for which information is available at the time the application is filed to the same month of the preceding 12-month period for each account or subaccount included in the utility's chart of accounts. See Schedule 30.

b. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.

c. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

A-30. a. See attached.

b. See attached.

c. See the direct testimonies of John P. Malloy, Kent W. Blake, and Paul W. Thompson.

Attachment to Response to PSC-1 Question No. 30(a)
Kentucky Utilities Company

Case No. 2016-00370

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
500 - OPERATION SUPRV & ENGR	Most Recent 12 Months	1,141	968	854	866	993	809	891	228	741	844	701	774	9,810
500 - OPERATION SUPRV & ENGR	Previous 12 Months	729	1,128	866	665	767	674	755	755	843	779	1,125	1,075	10,161
	Increase	412			201	226	135	136			65			1,175
	(Decrease)		(160)	(12)					(527)	(102)		(424)	(301)	(1,526)
501 - FUEL	Most Recent 12 Months	25,019	31,766	34,475	29,878	24,270	25,331	28,727	32,786	35,829	39,184	32,355	28,455	368,075
501 - FUEL	Previous 12 Months	38,741	43,643	46,222	42,076	37,786	28,868	39,014	41,773	43,160	40,635	35,371	23,307	460,596
	Increase												5,148	5,148
	(Decrease)	(13,722)	(11,877)	(11,747)	(12,198)	(13,516)	(3,537)	(10,287)	(8,987)	(7,331)	(1,451)	(3,016)		(97,669)
502 - STEAM EXPENSES	Most Recent 12 Months	1,786	1,966	1,879	1,750	1,630	1,752	1,850	1,826	1,773	1,814	1,874	1,861	21,761
502 - STEAM EXPENSES	Previous 12 Months	1,759	1,945	1,976	1,868	1,895	1,670	1,928	1,946	1,918	1,854	2,107	1,994	22,860
	Increase	27	21				82							130
	(Decrease)			(97)	(118)	(265)		(78)	(120)	(145)	(40)	(233)	(133)	(1,229)
505 - ELECTRIC EXPENSES	Most Recent 12 Months	663	665	686	585	652	689	652	634	621	662	648	666	7,823
505 - ELECTRIC EXPENSES	Previous 12 Months	686	762	710	688	692	662	674	675	626	670	721	820	8,386
	Increase						27							27
	(Decrease)	(23)	(97)	(24)	(103)	(40)		(22)	(41)	(5)	(8)	(73)	(154)	(590)
506 - MIS STEAM POWER EXPENSES	Most Recent 12 Months	2,566	2,675	2,312	2,886	2,381	1,925	2,433	2,758	3,074	3,406	2,959	2,367	31,742
506 - MIS STEAM POWER EXPENSES	Previous 12 Months	2,131	2,302	2,645	2,576	2,274	2,363	2,413	2,639	2,908	2,740	2,515	2,305	29,811
	Increase	435	373		310	107		20	119	166	666	444	62	2,702
	(Decrease)			(333)			(438)							(771)
507 - RENTS	Most Recent 12 Months	1	1	1	1	1	1	1	1	1	1	1	1	12
507 - RENTS	Previous 12 Months	-	1	1	1	1	1	1	1	1	1	1	1	11
	Increase	1	-	-	-	-	-	-	-	-	-	-	-	1
	(Decrease)													-
509 - ALLOWANCES	Most Recent 12 Months	-	1	-	-	-	-	1	1	1	1	-	-	5
509 - ALLOWANCES	Previous 12 Months	20	14	2	2	2	2	2	2	3	2	1	-	52
	Increase												-	-
	(Decrease)	(20)	(13)	(2)	(2)	(2)	(2)	(1)	(1)	(2)	(1)	(1)		(47)
510 - MTCE SUPRV & ENGR	Most Recent 12 Months	784	595	624	651	980	1,143	808	692	662	887	814	781	9,421
510 - MTCE SUPRV & ENGR	Previous 12 Months	1,103	840	332	751	1,374	850	867	587	623	549	669	825	9,370
	Increase			292			293		105	39	338	145		1,212
	(Decrease)	(319)	(245)		(100)	(394)		(59)					(44)	(1,161)
511 - MTCE OF STRUCTURES	Most Recent 12 Months	561	619	589	644	717	802	821	790	689	972	827	793	8,824
511 - MTCE OF STRUCTURES	Previous 12 Months	679	697	606	618	690	720	726	621	681	600	722	576	7,936
	Increase				26	27	82	95	169	8	372	105	217	1,101
	(Decrease)	(118)	(78)	(17)										(213)
512 - MTCE OF BOILER PLANT	Most Recent 12 Months	6,220	1,922	2,244	2,884	5,689	8,275	2,678	1,639	2,276	2,515	2,902	4,245	43,489
512 - MTCE OF BOILER PLANT	Previous 12 Months	4,239	3,133	2,694	2,572	4,558	6,816	3,149	2,764	2,568	2,884	2,719	5,742	43,838
	Increase	1,981			312	1,131	1,459					183		5,066
	(Decrease)		(1,211)	(450)				(471)	(1,125)	(292)	(369)		(1,497)	(5,415)
513 - MTCE OF ELECTRIC PLANT	Most Recent 12 Months	1,513	491	335	436	1,479	1,387	749	816	942	420	262	1,138	9,968
513 - MTCE OF ELECTRIC PLANT	Previous 12 Months	3,330	1,839	612	686	3,892	4,551	1,546	13	764	382	579	1,553	19,747
	Increase								803	178	38			1,019
	(Decrease)	(1,817)	(1,348)	(277)	(250)	(2,413)	(3,164)	(797)				(317)	(415)	(10,798)

Attachment to Response to PSC-1 Question No. 30(a)
Kentucky Utilities Company

Case No. 2016-00370

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
514 - MTCE OF MISC STEAM PLANT	Most Recent 12 Months	130	505	185	453	227	352	200	249	404	185	218	317	3,425
514 - MTCE OF MISC STEAM PLANT	Previous 12 Months	249	266	114	169	181	276	149	331	203	195	424	331	2,888
	Increase		239	71	284	46	76	51		201				968
	(Decrease)	(119)							(82)		(10)	(206)	(14)	(431)
535 - OPER SUPER & ENG-HYDRO	Most Recent 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
535 - OPER SUPER & ENG-HYDRO	Previous 12 Months	1	-	-	-	-	-	-	-	-	-	-	-	1
	Increase		-	-	-	-	-	-	-	-	-	-	-	-
	(Decrease)	(1)												(1)
539 - MISC HYDRAULIC PWR GEN EXP	Most Recent 12 Months	1	1	1	-	-	-	-	4	2	-	-	-	9
539 - MISC HYDRAULIC PWR GEN EXP	Previous 12 Months	-	44	(3)	1	4	2	5	5	1	1	41	2	103
	Increase	1		4						1				6
	(Decrease)		(43)		(1)	(4)	(2)	(5)	(1)		(1)	(41)	(2)	(100)
541 - MTCE SUPERVISION & ENGR	Most Recent 12 Months	11	12	11	7	14	11	10	9	9	10	9	10	123
541 - MTCE SUPERVISION & ENGR	Previous 12 Months	10	11	10	8	12	10	11	10	11	9	9	16	127
	Increase	1	1	1		2	1				1	-		7
	(Decrease)				(1)			(1)	(1)	(2)			(6)	(11)
542 - MTCE OF STRUCTURES	Most Recent 12 Months	88	75	2	8	4	7	13	12	9	65	52	(20)	315
542 - MTCE OF STRUCTURES	Previous 12 Months	41	11	3	2	17	20	7	12	28	12	396	149	698
	Increase	47	64		6			6	-		53			176
	(Decrease)			(1)		(13)	(13)			(19)		(344)	(169)	(559)
543 - MTCE OF ELECTRIC PLANT	Most Recent 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
543 - MTCE OF ELECTRIC PLANT	Previous 12 Months	20	-	-	(5)	-	-	-	6	5	-	-	-	26
	Increase		-	-	5	-	-	-			-	-	-	5
	(Decrease)	(20)							(6)	(5)				(31)
544 - MTCE OF ELECTRIC PLANT	Most Recent 12 Months	2	6	4	3	2	1	9	9	1	29	(4)	5	67
544 - MTCE OF ELECTRIC PLANT	Previous 12 Months	8	2	1	2	3	1	3	13	3	1	5	5	47
	Increase		4	3	1		-	6			28		-	42
	(Decrease)	(6)				(1)			(4)	(2)		(9)		(22)
545 - MTCE OF MISC HYDRAULIC PLANT	Most Recent 12 Months	-	-	-	-	-	1	1	-	1	1	1	-	5
545 - MTCE OF MISC HYDRAULIC PLANT	Previous 12 Months	1	1	-	-	-	-	1	-	-	1	1	1	6
	Increase			-	-	-	1	-	-	1	-	-		2
	(Decrease)	(1)	(1)										(1)	(3)
546 - OPERATION SUPRV & ENGR	Most Recent 12 Months	106	97	82	83	87	83	87	208	90	108	97	101	1,229
546 - OPERATION SUPRV & ENGR	Previous 12 Months	15	20	18	19	18	16	17	37	80	102	85	96	523
	Increase	91	77	64	64	69	67	70	171	10	6	12	5	706
	(Decrease)													-
547 - FUEL	Most Recent 12 Months	9,825	6,324	13,921	9,248	9,774	7,741	7,403	12,489	13,123	11,251	10,265	10,560	121,924
547 - FUEL	Previous 12 Months	7,355	6,276	7,299	12,441	6,858	8,108	7,328	8,033	10,529	9,401	8,983	10,777	103,388
	Increase	2,470	48	6,622		2,916		75	4,456	2,594	1,850	1,282		22,313
	(Decrease)				(3,193)		(367)						(217)	(3,777)
548 - GENERATION EXPENSES	Most Recent 12 Months	25	28	40	32	44	36	43	26	43	38	33	41	429
548 - GENERATION EXPENSES	Previous 12 Months	36	27	29	45	34	22	21	36	35	30	39	49	403
	Increase		1	11		10	14	22		8	8			74
	(Decrease)	(11)			(13)				(10)			(6)	(8)	(48)

Attachment to Response to PSC-1 Question No. 30(a)
Kentucky Utilities Company

Case No. 2016-00370

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
549 - MISC OTHE PWR GEN EXPENSES	Most Recent 12 Months	384	350	388	389	336	314	220	479	330	318	347	320	4,175
549 - MISC OTHE PWR GEN EXPENSES	Previous 12 Months	11	4	36	144	22	35	176	296	281	326	355	290	1,976
	Increase	373	346	352	245	314	279	44	183	49			30	2,215
	(Decrease)										(8)	(8)		(16)
550 - RENTS	Most Recent 12 Months	2	2	1	2	2	2	1	3	2	2	2	2	23
550 - RENTS	Previous 12 Months	1	2	1	1	2	1	1	1	5	2	3	4	24
	Increase	1	-	-	1	-	1	-	2		-			5
	(Decrease)									(3)		(1)	(2)	(6)
551 - MTCE SUPRV & ENGR	Most Recent 12 Months	24	(17)	31	31	53	105	(1)	35	(8)	55	17	39	364
551 - MTCE SUPRV & ENGR	Previous 12 Months	3	3	4	3	3	-	4	6	(24)	28	(19)	84	95
	Increase	21		27	28	50	105		29	16	27	36		339
	(Decrease)		(20)					(5)					(45)	(70)
552 - MTCE OF STRUCTURES	Most Recent 12 Months	41	70	116	101	133	99	101	61	49	55	57	46	929
552 - MTCE OF STRUCTURES	Previous 12 Months	15	16	20	23	37	199	38	24	37	49	52	41	551
	Increase	26	54	96	78	96		63	37	12	6	5	5	478
	(Decrease)						(100)							(100)
553 - MTCE OF GENERATING & ELEC EQUIP	Most Recent 12 Months	297	359	289	256	383	54	260	321	376	213	344	356	3,508
553 - MTCE OF GENERATING & ELEC EQUIP	Previous 12 Months	220	152	91	182	330	516	264	178	204	173	241	241	2,792
	Increase	77	207	198	74	53			143	172	40	103	115	1,182
	(Decrease)						(462)	(4)						(466)
554 - MTCE OF MISC OTHER PWR GEN PLANT	Most Recent 12 Months	480	15	76	228	362	369	332	242	294	375	261	528	3,562
554 - MTCE OF MISC OTHER PWR GEN PLANT	Previous 12 Months	7	18	20	10	38	126	387	381	112	204	319	305	1,927
	Increase	473		56	218	324	243			182	171		223	1,890
	(Decrease)		(3)					(55)	(139)			(58)		(255)
555 - PURCHASED POWER	Most Recent 12 Months	3,257	2,130	5,573	4,927	4,036	4,475	1,990	2,570	2,762	1,646	2,284	1,620	37,270
555 - PURCHASED POWER	Previous 12 Months	8,089	7,195	8,889	9,423	7,270	6,773	3,158	2,143	1,766	2,016	2,114	3,064	61,900
	Increase								427	996		170		1,593
	(Decrease)	(4,832)	(5,065)	(3,316)	(4,496)	(3,234)	(2,298)	(1,168)			(370)		(1,444)	(26,223)
556 - SYST CONTROL & LOAD DISPATCHING	Most Recent 12 Months	173	215	163	174	176	158	153	112	177	173	160	153	1,987
556 - SYST CONTROL & LOAD DISPATCHING	Previous 12 Months	147	173	148	137	145	131	157	173	165	146	157	204	1,883
	Increase	26	42	15	37	31	27			12	27	3		220
	(Decrease)							(4)	(61)				(51)	(116)
557 - OTHER EXPENSES	Most Recent 12 Months	11	4	-	1	-	1	-	2	4	5	5	7	40
557 - OTHER EXPENSES	Previous 12 Months	7	6	1	9	4	1	7	5	14	14	12	3	83
	Increase	4					-						4	8
	(Decrease)		(2)	(1)	(8)	(4)		(7)	(3)	(10)	(9)	(7)		(51)
560 - OPERATION SUPRV & ENGR	Most Recent 12 Months	139	155	158	157	158	131	146	153	113	118	124	126	1,678
560 - OPERATION SUPRV & ENGR	Previous 12 Months	144	190	147	178	156	142	120	172	156	120	115	172	1,812
	Increase			11		2		26				9		48
	(Decrease)	(5)	(35)		(21)		(11)		(19)	(43)	(2)		(46)	(182)
561 - LOAD DISPATCHING	Most Recent 12 Months	344	486	294	335	348	367	270	404	305	348	328	346	4,175
561 - LOAD DISPATCHING	Previous 12 Months	237	350	337	299	354	281	313	330	322	322	317	431	3,893
	Increase	107	136		36		86		74		26	11		476
	(Decrease)			(43)		(6)		(43)		(17)			(85)	(194)

Attachment to Response to PSC-1 Question No. 30(a)
Kentucky Utilities Company

Case No. 2016-00370

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
562 - STATION EXPENSES	Most Recent 12 Months	118	(326)	59	89	116	158	142	163	117	104	100	120	960
562 - STATION EXPENSES	Previous 12 Months	141	154	57	78	107	108	90	115	161	343	171	233	1,758
	Increase			2	11	9	50	52	48					172
	(Decrease)	(23)	(480)							(44)	(239)	(71)	(113)	(970)
563 - OVERHEAD LINE EXPENSES	Most Recent 12 Months	49	48	51	36	43	58	42	89	26	72	35	52	601
563 - OVERHEAD LINE EXPENSES	Previous 12 Months	73	47	51	42	83	57	56	79	60	82	75	30	735
	Increase		1	-			1		10				22	34
	(Decrease)	(24)			(6)	(40)		(14)		(34)	(10)	(40)		(168)
565 - TRANSMISSION OF ELEC BY OTHERS	Most Recent 12 Months	250	244	237	242	242	254	246	359	339	278	306	338	3,335
565 - TRANSMISSION OF ELEC BY OTHERS	Previous 12 Months	320	210	244	358	311	288	293	234	278	253	376	253	3,418
	Increase		34						125	61	25		85	330
	(Decrease)	(70)		(7)	(116)	(69)	(34)	(47)				(70)		(413)
566 - MISC TRANSMISSION EXPENSES	Most Recent 12 Months	971	1,014	923	1,049	984	960	898	889	916	980	982	1,322	11,888
566 - MISC TRANSMISSION EXPENSES	Previous 12 Months	874	908	918	884	921	950	897	886	879	892	914	903	10,826
	Increase	97	106	5	165	63	10	1	3	37	88	68	419	1,062
	(Decrease)													-
567 - RENTS	Most Recent 12 Months	16	4	46	13	3	52	9	4	1	3	4	6	161
567 - RENTS	Previous 12 Months	7	3	51	3	3	50	10	(1)	4	3	3	6	142
	Increase	9	1		10	-	2		5		-	1	-	28
	(Decrease)			(5)				(1)		(3)				(9)
570 - MTCE OF STATION EQUIPMENT	Most Recent 12 Months	119	168	154	212	188	134	127	211	217	183	146	134	1,993
570 - MTCE OF STATION EQUIPMENT	Previous 12 Months	283	334	213	268	169	203	249	248	145	359	260	231	2,962
	Increase					19				72				91
	(Decrease)	(164)	(166)	(59)	(56)		(69)	(122)	(37)		(176)	(114)	(97)	(1,060)
571 - MTCE OF OVERHEAD LINES	Most Recent 12 Months	342	368	425	373	291	391	324	1,346	428	429	253	495	5,465
571 - MTCE OF OVERHEAD LINES	Previous 12 Months	627	626	507	658	481	535	433	944	700	357	346	455	6,669
	Increase								402		72		40	514
	(Decrease)	(285)	(258)	(82)	(285)	(190)	(144)	(109)		(272)		(93)		(1,718)
573 - MTCE OF MISC TRANSMISSION PLANT	Most Recent 12 Months	35	35	17	36	39	41	42	30	18	41	17	10	361
573 - MTCE OF MISC TRANSMISSION PLANT	Previous 12 Months	31	3	20	45	55	50	70	45	65	72	67	27	550
	Increase	4	32											36
	(Decrease)			(3)	(9)	(16)	(9)	(28)	(15)	(47)	(31)	(50)	(17)	(225)
575.7 - MKT FACILITATION, MONITORING & COMPLIANCE SVCS	Most Recent 12 Months	(28)	(28)	(34)	(28)	(28)	(28)	(28)	(28)	(27)	(27)	(27)	(27)	(338)
575.7 - MKT FACILITATION, MONITORING & COMPLIANCE SVCS	Previous 12 Months	(14)	(15)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(31)	(27)	(27)	(282)
	Increase										4	-	-	4
	(Decrease)	(14)	(13)	(10)	(4)	(4)	(4)	(4)	(4)	(3)				(60)
580 - OPERATION SUPRV & ENGR	Most Recent 12 Months	114	114	121	124	126	95	122	185	217	108	125	116	1,567
580 - OPERATION SUPRV & ENGR	Previous 12 Months	108	93	80	118	93	94	119	108	197	113	118	118	1,359
	Increase	6	21	41	6	33	1	3	77	20		7		215
	(Decrease)										(5)		(2)	(7)
581 - LOAD DISPATCHING	Most Recent 12 Months	41	48	40	41	45	37	30	38	37	37	38	39	471
581 - LOAD DISPATCHING	Previous 12 Months	60	57	52	52	47	40	37	48	39	36	38	49	555
	Increase										1	-		1
	(Decrease)	(19)	(9)	(12)	(11)	(2)	(3)	(7)	(10)	(2)			(10)	(85)

Attachment to Response to PSC-1 Question No. 30(a)
Kentucky Utilities Company

Case No. 2016-00370

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
582 - STATION EXPENSES	Most Recent 12 Months	83	164	152	161	185	166	189	243	173	176	121	139	1,952
582 - STATION EXPENSES	Previous 12 Months	229	288	144	142	143	177	126	157	198	173	144	315	2,236
	Increase			8	19	42		63	86		3			221
	(Decrease)	(146)	(124)				(11)			(25)		(23)	(176)	(505)
583 - OVERHEAD LINE EXPENSES	Most Recent 12 Months	483	571	398	408	442	515	470	480	500	521	587	461	5,836
583 - OVERHEAD LINE EXPENSES	Previous 12 Months	521	497	367	490	461	406	441	443	480	439	415	501	5,461
	Increase		74	31			109	29	37	20	82	172		554
	(Decrease)	(38)			(82)	(19)							(40)	(179)
584 - OPRERATION UNDERGRND LINES	Most Recent 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
584 - OPRERATION UNDERGRND LINES	Previous 12 Months	-	-	-	-	-	1	-	-	-	-	-	-	1
	Increase	-	-	-	-	-		-	-	-	-	-	-	-
	(Decrease)						(1)							(1)
585 - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	Most Recent 12 Months	1	-	-	-	-	-	-	-	-	-	-	-	1
585 - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	Previous 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase	1	-	-	-	-	-	-	-	-	-	-	-	1
	(Decrease)													-
586 - METER EXPENSE	Most Recent 12 Months	576	602	653	644	703	623	594	647	643	705	687	594	7,671
586 - METER EXPENSE	Previous 12 Months	637	644	595	678	729	634	599	671	665	682	663	724	7,921
	Increase			58							23	24		105
	(Decrease)	(61)	(42)		(34)	(26)	(11)	(5)	(24)	(22)			(130)	(355)
587 - CUSTOMER INSTALLATIONS EXPENSES	Most Recent 12 Months	(2)	(1)	(3)	(4)	(4)	(7)	(8)	(7)	(6)	(3)	(4)	(2)	(51)
587 - CUSTOMER INSTALLATIONS EXPENSES	Previous 12 Months	(4)	(1)	(3)	(3)	(5)	(9)	(12)	(7)	(1)	(3)	(2)	(4)	(54)
	Increase	2	-	-		1	2	4	-		-		2	11
	(Decrease)				(1)					(5)		(2)		(8)
588 - MISC DISTRIBUTION EXPENSES	Most Recent 12 Months	410	621	431	449	420	361	369	525	426	656	516	513	5,697
588 - MISC DISTRIBUTION EXPENSES	Previous 12 Months	427	393	347	358	408	370	367	357	377	373	344	442	4,563
	Increase		228	84	91	12		2	168	49	283	172	71	1,160
	(Decrease)	(17)					(9)							(26)
589 - RENTS	Most Recent 12 Months	-	-	-	-	3	-	2	-	-	1	1	-	7
589 - RENTS	Previous 12 Months	-	-	-	1	3	-	2	-	-	1	2	-	9
	Increase	-	-	-		-	-	-	-	-	-		-	-
	(Decrease)				(1)							(1)		(2)
590 - MTCE OF SUPRV & ENGR	Most Recent 12 Months	1	2	-	-	-	-	1	1	9	5	-	-	19
590 - MTCE OF SUPRV & ENGR	Previous 12 Months	2	2	1	101	8	19	1	2	11	2	1	2	152
	Increase		-					-			3			3
	(Decrease)	(1)		(1)	(101)	(8)	(19)		(1)	(2)		(1)	(2)	(136)
592 - MTCE OF STATION EQUIPMENT	Most Recent 12 Months	54	76	79	50	69	73	140	196	101	73	69	76	1,056
592 - MTCE OF STATION EQUIPMENT	Previous 12 Months	132	115	44	65	96	73	59	85	146	104	85	93	1,097
	Increase			35			-	81	111					227
	(Decrease)	(78)	(39)		(15)	(27)				(45)	(31)	(16)	(17)	(268)
593 - MTCE OF OVERHEAD LINES	Most Recent 12 Months	2,083	2,518	2,376	2,597	2,432	3,083	2,304	2,742	2,768	2,930	2,953	2,096	30,882
593 - MTCE OF OVERHEAD LINES	Previous 12 Months	2,582	2,531	2,309	2,308	2,377	2,779	2,594	2,663	3,657	3,003	2,528	3,094	32,425
	Increase			67	289	55	304		79			425		1,219
	(Decrease)	(499)	(13)					(290)		(889)	(73)		(998)	(2,762)

Attachment to Response to PSC-1 Question No. 30(a)
Kentucky Utilities Company

Case No. 2016-00370

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
594 - MTCE OF UNDERGROUND LINES	Most Recent 12 Months	24	37	43	44	51	32	38	41	40	44	51	38	483
594 - MTCE OF UNDERGROUND LINES	Previous 12 Months	40	53	33	46	53	28	38	42	33	28	39	35	468
	Increase			10			4	-		7	16	12	3	52
	(Decrease)	(16)	(16)		(2)	(2)			(1)					(37)
		1	2	4	5	5	4	6	10	9	20	8	7	
595 - MTCE OF LINE TRANSFORMERS	Most Recent 12 Months	1	2	4	5	5	4	6	10	9	20	8	7	81
595 - MTCE OF LINE TRANSFORMERS	Previous 12 Months	8	5	5	8	8	5	3	7	23	30	1	-	103
	Increase							3	3			7	7	20
	(Decrease)	(7)	(3)	(1)	(3)	(3)	(1)			(14)	(10)			(42)
596 - MTCE OF STREET LIGHTING AND SIGNALS	Most Recent 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
596 - MTCE OF STREET LIGHTING AND SIGNALS	Previous 12 Months	-	1	-	-	-	-	-	-	-	-	-	-	1
	Increase	-		-	-	-	-	-	-	-	-	-	-	-
	(Decrease)		(1)											(1)
598 - MTCE OF MISC DISTRIBUTION PLANT	Most Recent 12 Months	1	2	4	9	2	4	4	7	82	186	26	22	349
598 - MTCE OF MISC DISTRIBUTION PLANT	Previous 12 Months	5	-	1	17	7	3	1	1	53	7	22	10	127
	Increase		2	3			1	3	6	29	179	4	12	239
	(Decrease)	(4)			(8)	(5)								(17)
901 - SUPERVISION	Most Recent 12 Months	338	375	319	313	288	263	271	268	307	325	317	320	3,704
901 - SUPERVISION	Previous 12 Months	251	318	296	291	312	332	294	324	316	325	295	402	3,756
	Increase	87	57	23	22						-	22		211
	(Decrease)					(24)	(69)	(23)	(56)	(9)			(82)	(263)
902 - METER READING EXPENSES	Most Recent 12 Months	460	465	435	437	474	430	492	447	421	451	458	412	5,382
902 - METER READING EXPENSES	Previous 12 Months	307	536	378	414	368	392	426	422	410	401	429	443	4,926
	Increase	153		57	23	106	38	66	25	11	50	29		558
	(Decrease)		(71)										(31)	(102)
903 - CUST RECORDS AND COLLECTION EXP	Most Recent 12 Months	1,417	1,618	1,300	1,430	1,459	1,469	1,357	1,559	1,430	2,136	1,565	1,525	18,265
903 - CUST RECORDS AND COLLECTION EXP	Previous 12 Months	1,268	1,355	1,312	1,388	1,459	1,501	1,329	1,478	1,423	1,459	1,353	1,675	17,000
	Increase	149	263		42	-		28	81	7	677	212		1,459
	(Decrease)			(12)			(32)						(150)	(194)
904 - UNCOLLECTIBLE ACCOUNTS	Most Recent 12 Months	219	250	680	680	356	173	45	157	302	750	454	322	4,388
904 - UNCOLLECTIBLE ACCOUNTS	Previous 12 Months	659	596	379	437	752	193	7	(304)	556	795	1,182	331	5,583
	Increase			301	243			38	461					1,043
	(Decrease)	(440)	(346)			(396)	(20)			(254)	(45)	(728)	(9)	(2,238)
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Most Recent 12 Months	2	(1)	7	-	-	-	-	1	-	-	-	-	9
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Previous 12 Months	(1)	(6)	-	-	1	1	1	-	-	-	-	-	(4)
	Increase	3	5	7	-				1	-	-	-	-	16
	(Decrease)					(1)	(1)	(1)						(3)
907 - SUPERVISION	Most Recent 12 Months	31	35	29	29	29	25	27	30	19	162	32	55	503
907 - SUPERVISION	Previous 12 Months	24	30	29	29	33	27	27	30	25	29	26	37	346
	Increase	7	5	-	-			-	-		133	6	18	169
	(Decrease)					(4)	(2)			(6)				(12)
908 - CUSTOMER ASSISTANCE EXPENSES	Most Recent 12 Months	1,234	1,521	1,409	1,001	1,220	1,229	1,405	1,601	2,843	1,736	2,364	1,627	19,190
908 - CUSTOMER ASSISTANCE EXPENSES	Previous 12 Months	1,043	1,252	1,323	810	697	1,080	1,101	1,737	1,564	2,107	2,008	1,592	16,314
	Increase	191	269	86	191	523	149	304		1,279		356	35	3,383
	(Decrease)								(136)		(371)			(507)

Attachment to Response to PSC-1 Question No. 30(a)
Kentucky Utilities Company

Case No. 2016-00370

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
909 - INFO AND INSTRUCTIONAL ADV EXP	Most Recent 12 Months	165	174	31	52	47	(2)	43	59	8	86	68	30	761
909 - INFO AND INSTRUCTIONAL ADV EXP	Previous 12 Months	52	73	5	48	20	46	47	29	31	7	125	38	521
	Increase	113	101	26	4	27			30		79			380
	(Decrease)						(48)	(4)		(23)		(57)	(8)	(140)
910 - MISC CUST SRVCE AND INFORMATION EXP	Most Recent 12 Months	72	116	50	117	55	84	53	67	96	437	67	65	1,279
910 - MISC CUST SRVCE AND INFORMATION EXP	Previous 12 Months	35	69	25	53	4	52	19	26	150	(4)	91	62	582
	Increase	37	47	25	64	51	32	34	41		441		3	775
	(Decrease)									(54)		(24)		(78)
913 - ADVERTISING EXPENSES	Most Recent 12 Months	12	21	1	195	73	8	20	57	35	1	27	93	543
913 - ADVERTISING EXPENSES	Previous 12 Months	-	-	-	84	22	44	65	19	9	7	14	10	274
	Increase	12	21	1	111	51			38	26		13	83	356
	(Decrease)						(36)	(45)			(6)			(87)
920 - GENERAL & ADMIN SALARIES	Most Recent 12 Months	3,251	3,292	3,174	3,091	3,158	2,928	3,004	2,692	2,597	2,829	2,886	2,957	35,859
920 - GENERAL & ADMIN SALARIES	Previous 12 Months	2,318	3,096	3,048	2,768	3,159	2,837	2,521	3,077	2,776	2,902	3,101	3,347	34,950
	Increase	933	196	126	323		91	483						2,152
	(Decrease)					(1)			(385)	(179)	(73)	(215)	(390)	(1,243)
921 - OFFICE SUPPLIES & EXPENSE	Most Recent 12 Months	545	859	653	650	500	563	520	527	591	494	448	333	6,683
921 - OFFICE SUPPLIES & EXPENSE	Previous 12 Months	490	973	380	621	664	696	536	699	643	637	457	725	7,521
	Increase	55		273	29									357
	(Decrease)		(114)			(164)	(133)	(16)	(172)	(52)	(143)	(9)	(392)	(1,195)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Most Recent 12 Months	(417)	(449)	(416)	(429)	(440)	(380)	(372)	(366)	(332)	(382)	(379)	(380)	(4,742)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Previous 12 Months	(311)	(443)	(370)	(385)	(438)	(396)	(353)	(418)	(380)	(397)	(429)	(459)	(4,779)
	Increase						16		52	48	15	50	79	260
	(Decrease)	(106)	(6)	(46)	(44)	(2)		(19)						(223)
923 - OUTSIDE SERVICES EMPLOYED	Most Recent 12 Months	1,892	2,424	1,350	1,883	1,989	1,475	1,673	1,561	1,345	988	1,561	1,269	19,410
923 - OUTSIDE SERVICES EMPLOYED	Previous 12 Months	1,203	1,636	1,301	1,506	1,638	1,511	1,580	1,733	1,350	1,790	1,448	1,430	18,126
	Increase	689	788	49	377	351		93				113		2,460
	(Decrease)						(36)		(172)	(5)	(802)		(161)	(1,176)
924 - PROPERTY INSURANCE	Most Recent 12 Months	486	529	502	482	643	578	510	465	514	388	542	486	6,125
924 - PROPERTY INSURANCE	Previous 12 Months	404	401	441	421	461	424	424	540	481	481	540	481	5,499
	Increase	82	128	61	61	182	154	86		33		2	5	794
	(Decrease)								(75)		(93)			(168)
925 - INJURIES AND DAMAGES	Most Recent 12 Months	302	563	372	303	274	307	389	151	474	874	52	579	4,640
925 - INJURIES AND DAMAGES	Previous 12 Months	254	264	348	318	469	292	289	893	135	396	625	113	4,396
	Increase	48	299	24			15	100		339	478		466	1,769
	(Decrease)				(15)	(195)			(742)			(573)		(1,525)
926 - EMPLOYEE PENSIONS & BENEFITS	Most Recent 12 Months	2,877	2,907	3,217	3,150	3,886	3,146	3,380	2,411	3,051	3,185	2,444	3,042	36,696
926 - EMPLOYEE PENSIONS & BENEFITS	Previous 12 Months	2,091	2,051	3,548	3,799	4,282	3,571	3,037	3,556	2,758	3,318	4,911	3,052	39,974
	Increase	786	856					343		293				2,278
	(Decrease)			(331)	(649)	(396)	(425)		(1,145)		(133)	(2,467)	(10)	(5,556)
927 - FRANCHISE REQUIREMENTS	Most Recent 12 Months	-	-	-	-	1	-	-	-	-	1	1	1	4
927 - FRANCHISE REQUIREMENTS	Previous 12 Months	1	1	1	-	1	-	-	-	-	-	-	-	4
	Increase				-	-	-	-	-	-	1	1	1	3
	(Decrease)	(1)	(1)	(1)										(3)

Attachment to Response to PSC-1 Question No. 30(a)
Kentucky Utilities Company

Case No. 2016-00370

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
928 - REGULATORY COMMISSION EXPENSES	Most Recent 12 Months	137	164	82	95	85	195	97	129	75	(19)	91	91	1,222
928 - REGULATORY COMMISSION EXPENSES	Previous 12 Months	115	139	88	94	138	90	100	62	157	156	263	216	1,618
	Increase	22	25		1		105		67					220
	(Decrease)			(6)		(53)		(3)		(82)	(175)	(172)	(125)	(616)
929 - DUPLICATE CHARGES - CREDIT	Most Recent 12 Months	-	-	-	-	(1)	-	-	-	-	(1)	(1)	(1)	(4)
929 - DUPLICATE CHARGES - CREDIT	Previous 12 Months	(1)	(1)	(1)	-	(1)	-	-	-	-	-	-	-	(4)
	Increase	1	1	1	-	-	-	-	-	-				3
	(Decrease)										(1)	(1)	(1)	(3)
930.1 - GENERAL ADVERTISING EXPENSES	Most Recent 12 Months	19	44	6	10	(5)	10	1	5	3	2	40	-	135
930.1 - GENERAL ADVERTISING EXPENSES	Previous 12 Months	75	74	4	16	22	(26)	1	2	3	2	3	30	206
	Increase			2			36	-	3	-	-	37		78
	(Decrease)	(56)	(30)		(6)	(27)							(30)	(149)
930.2 - MISCELLANEOUS GENERAL EXP	Most Recent 12 Months	352	414	450	250	621	466	406	236	477	383	338	357	4,750
930.2 - MISCELLANEOUS GENERAL EXP	Previous 12 Months	328	449	466	489	325	280	230	317	343	335	344	344	4,250
	Increase	24				296	186	176		134	48		13	877
	(Decrease)		(35)	(16)	(239)				(81)			(6)		(377)
931 - RENTS	Most Recent 12 Months	152	197	156	151	175	187	151	181	178	157	182	182	2,049
931 - RENTS	Previous 12 Months	250	252	147	176	178	173	177	73	257	178	150	188	2,199
	Increase			9			14		108			32		163
	(Decrease)	(98)	(55)		(25)	(3)		(26)		(79)	(21)		(6)	(313)
935 - MTCE OF GEN PLNT & EQ	Most Recent 12 Months	207	223	171	201	194	168	201	188	194	(488)	133	135	1,527
935 - MTCE OF GEN PLNT & EQ	Previous 12 Months	168	212	145	185	262	161	203	193	170	188	249	272	2,408
	Increase	39	11	26	16		7			24				123
	(Decrease)					(68)		(2)	(5)		(676)	(116)	(137)	(1,004)

Attachment to Response to PSC-1 Question No. 30(b)
Kentucky Utilities Company
Total Company

Account	REPORTING YEARS				COMPARISONS		
	Base Period	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	10,578,572	10,412,572	9,696,931	7,806,935	1.59%	7.38%	24.21%
(501) Fuel	376,035,783	434,997,400	489,411,202	506,045,568	-13.55%	-11.12%	-3.29%
(502) Steam Expenses	21,423,631	22,908,345	20,491,481	20,115,723	-6.48%	11.79%	1.87%
(505) Electric Expenses	7,786,803	8,264,603	8,001,787	7,672,270	-5.78%	3.28%	4.29%
(506) Miscellaneous Steam Power Expenses	31,580,869	30,618,338	27,820,678	26,423,877	3.14%	10.06%	5.29%
(507) Rents	6,000	12,000	9,967	11,913	-50.00%	20.40%	-16.34%
(509) Allowances	7,470	18,228	159,712	239,163	-59.02%	-88.59%	-33.22%
TOTAL Operation	**447,419,128**	**507,231,486**	**555,591,758**	**568,315,449**	-11.79%	-8.70%	-2.24%
Maintenance							
(510) Maintenance Supervision and Engineering	9,771,992	8,805,551	8,169,574	7,415,049	10.98%	7.78%	10.18%
(511) Maintenance of Structures	8,417,768	7,740,621	7,051,419	6,097,301	8.75%	9.77%	15.65%
(512) Maintenance of Boiler Plant	43,730,956	44,608,302	50,890,207	38,503,416	-1.97%	-12.34%	32.17%
(513) Maintenance of Electric Plant	8,832,857	16,581,871	12,110,369	6,317,653	-46.73%	36.92%	91.69%
(514) Maintenance of Miscellaneous Steam Plant	3,057,033	3,008,084	2,061,767	1,934,589	1.63%	45.90%	6.57%
TOTAL Maintenance	**73,810,606**	**80,744,429**	**80,283,336**	**60,268,008**	-8.59%	0.57%	33.21%
TOTAL Power Production Expenses - Steam Power	**521,229,734**	**587,975,915**	**635,875,094**	**628,583,457**	-11.35%	-7.53%	1.16%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	-	-	8,614	9,463	0.00%	-100.00%	-8.97%
(539) Misc. Hydraulic Power Generation Exp.	39,921	60,343	99,863	56,980	-33.84%	-39.57%	75.26%
TOTAL Operation	**39,921**	**60,343**	**108,477**	**66,443**	-33.84%	-44.37%	63.26%
Maintenance							
(541) Maintenance Supervision and Engineering	173,076	130,012	130,651	128,762	33.12%	-0.49%	1.47%
(542) Maintenance of Structures	207,088	810,430	185,530	181,172	-74.45%	336.82%	2.41%
(543) Maintenance of Reservoirs, Dams, and Waterways	12,586	6,398	35,892	1,600	96.72%	-82.17%	2143.25%
(544) Maintenance of Electric Plant	68,848	44,739	146,631	64,521	53.89%	-69.49%	127.26%
(545) Maintenance of Misc. Hydraulic Plant	8,600	5,405	6,296	13,950	59.11%	-14.15%	-54.87%
TOTAL Maintenance	**470,198**	**996,984**	**505,000**	**390,005**	-52.84%	97.42%	29.49%
TOTAL Power Production Expenses - Hydraulic Power	**510,119**	**1,057,327**	**613,477**	**456,448**	-51.75%	72.35%	34.40%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	1,263,588	691,003	231,037	222,336	82.86%	199.09%	3.91%
(547) Fuel	131,025,892	105,905,279	78,666,577	29,579,752	23.72%	34.63%	165.95%
(548) Generation Expenses	437,463	393,571	380,227	410,014	11.15%	3.51%	-7.26%
(549) Miscellaneous Other Power Generation Expenses	3,912,336	2,695,833	165,947	101,061	45.13%	1524.51%	64.20%
(550) Rents	14,632	25,398	19,263	19,359	-42.39%	31.85%	-0.50%
TOTAL Operation	**136,653,911**	**109,711,084**	**79,463,051**	**30,332,522**	24.56%	38.07%	161.97%
Maintenance							
(551) Maintenance Supervision and Engineering	473,978	96,271	60,239	44,062	392.34%	59.82%	36.71%
(552) Maintenance of Structures	777,179	632,058	193,806	212,796	22.96%	226.13%	-8.92%
(553) Maintenance of Generating and Electric Plant	4,307,096	3,075,490	2,281,389	2,028,949	40.05%	34.81%	12.44%
(554) Maintenance of Misc. Other Power Gen. Plant	4,730,327	2,395,519	274,755	181,586	97.47%	771.87%	51.31%
TOTAL Maintenance	**10,288,580**	**6,199,338**	**2,810,189**	**2,467,393**	65.96%	120.60%	13.89%
TOTAL Power Production Expenses - Other Power	**146,942,491**	**115,910,422**	**82,273,240**	**32,799,915**	26.77%	40.88%	150.83%

Attachment to Response to PSC-1 Question No. 30(b)
Kentucky Utilities Company
Total Company

	REPORTING YEARS				COMPARISONS		
Account	**Base Period**	**2015**	**2014**	**2013**	**Base vs. '15**	**'15 vs. '14**	**'14 vs. '13**
D. Other Power Supply Expenses							
(555) Purchased Power	45,723,874	52,003,009	108,042,627	79,098,106	-12.07%	-51.87%	36.59%
(556) System Control and Load Dispatching	1,876,650	1,950,245	1,663,905	1,661,600	-3.77%	17.21%	0.14%
(557) Other Expenses	32,032	85,342	75,176	158,321	-62.47%	13.52%	-52.52%
TOTAL Other Power Supply Expenses	**47,632,556**	**54,038,596**	**109,781,708**	**80,918,027**	-11.85%	-50.78%	35.67%
TOTAL Power Production Expenses	**716,314,900**	**758,982,260**	**828,543,519**	**742,757,847**	-5.62%	-8.40%	11.55%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	1,704,553	1,772,984	1,732,676	1,698,267	-3.86%	2.33%	2.03%
(561) Load Dispatching	3,843,800	4,136,098	3,276,054	3,692,733	-7.07%	26.25%	-11.28%
(562) Station Expenses	1,457,462	1,254,789	1,186,115	869,020	16.15%	5.79%	36.49%
(563) Overhead Lines Expense	742,015	711,836	872,862	700,333	4.24%	-18.45%	24.64%
(565) Transmission of Electricity by Others	3,305,541	3,381,568	3,162,039	2,548,745	-2.25%	6.94%	24.06%
(566) Miscellaneous Transmission Expenses	11,972,222	11,029,494	10,514,352	9,754,936	8.55%	4.90%	7.78%
(567) Rents	143,879	152,237	98,377	191,576	-5.49%	54.75%	-48.65%
TOTAL Operation	**23,169,472**	**22,439,006**	**20,842,475**	**19,455,610**	3.26%	7.66%	7.13%
Maintenance							
(569) Maintenance of Structures	-	368	-	-	-100.00%	100.00%	0.00%
(570) Maintenance of Station Equipment	2,430,367	2,631,984	2,845,292	2,431,735	-7.66%	-7.50%	17.01%
(571) Maintenance of Overhead Lines	6,169,707	6,125,495	6,249,590	5,269,858	0.72%	-1.99%	18.59%
(573) Maintenance of Misc. Transmission Plant	352,147	586,129	331,541	478,660	-39.92%	76.79%	-30.74%
TOTAL Maintenance	**8,952,221**	**9,343,976**	**9,426,423**	**8,180,253**	-4.19%	-0.87%	15.23%
TOTAL Transmission Expenses	**32,121,693**	**31,782,982**	**30,268,898**	**27,635,863**	1.07%	5.00%	9.53%
3. REGIONAL MARKET EXPENSES							
Operation							
(575) MISO Day 1 and 2 Expense	(331,916)	(308,162)	(176,057)	(160,278)	7.71%	75.04%	9.84%
TOTAL Operation	**(331,916)**	**(308,162)**	**(176,057)**	**(160,278)**	7.71%	75.04%	9.84%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,664,190	1,384,841	1,609,144	1,505,817	20.17%	-13.94%	6.86%
(581) Load Dispatching	371,264	527,155	835,866	996,486	-29.57%	-36.93%	-16.12%
(582) Stations Expenses	1,926,550	1,966,108	1,962,059	1,769,089	-2.01%	0.21%	10.91%
(583) Overhead Line Expenses	5,271,308	5,497,286	7,378,286	4,481,497	-4.11%	-25.49%	64.64%
(584) Underground Line Expenses	111	880	-	12,895	-87.39%	100.00%	-100.00%
(585) Street Lighting and Signal System Expenses	-	1,239	-	159	-100.00%	100.00%	-100.00%
(586) Meter Expenses	7,834,561	7,817,019	7,824,415	7,789,095	0.22%	-0.09%	0.45%
(587) Customer Installations Expenses	(109,353)	(52,906)	(40,961)	(71,787)	106.69%	29.16%	-42.94%
(588) Miscellaneous Expenses	5,624,217	4,774,845	4,466,548	4,213,551	17.79%	6.90%	6.00%
(589) Rents	5,562	9,167	8,499	12,169	-39.33%	7.86%	-30.16%
TOTAL Operation	**22,588,410**	**21,925,634**	**24,043,856**	**20,708,971**	3.02%	-8.81%	16.10%
Maintenance							
(590) Maintenance Supervision and Engineering	39,201	150,869	116,607	27,790	-74.02%	29.38%	319.60%
(592) Maintenance of Station Equipment	1,225,825	979,896	1,153,139	921,674	25.10%	-15.02%	25.11%
(593) Maintenance of Overhead Lines	32,441,040	31,913,312	32,899,959	32,904,334	1.65%	-3.00%	-0.01%
(594) Maintenance of Underground Lines	613,792	436,207	584,424	526,617	40.71%	-25.36%	10.98%
(595) Maintenance of Line Transformers	114,447	92,466	112,250	93,656	23.77%	-17.62%	19.85%
(596) Maintenance of Street Lighting and Signal Systems	4	436	331	40	-99.08%	31.72%	727.50%
(598) Maintenance of Miscellaneous Distribution Plant	331,381	125,239	571,699	53,914	164.60%	-78.09%	960.39%
TOTAL Maintenance	**34,765,690**	**33,698,425**	**35,438,409**	**34,528,025**	3.17%	-4.91%	2.64%
TOTAL Distribution Expenses	**57,354,100**	**55,624,059**	**59,482,265**	**55,236,996**	3.11%	-6.49%	7.69%

Attachment to Response to PSC-1 Question No. 30(b)
Kentucky Utilities Company
Total Company

	REPORTING YEARS				COMPARISONS		
Account	**Base Period**	**2015**	**2014**	**2013**	**Base vs. '15**	**'15 vs. '14**	**'14 vs. '13**
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	3,399,230	3,900,537	3,463,058	3,127,294	-12.85%	12.63%	10.74%
(902) Meter Reading Expenses	5,359,750	5,007,040	5,019,304	4,972,870	7.04%	-0.24%	0.93%
(903) Customer Records and Collection Expenses	19,124,695	17,412,429	16,703,361	15,676,714	9.83%	4.25%	6.55%
(904) Uncollectible Accounts	5,155,131	4,797,655	8,005,373	2,705,111	7.45%	-40.07%	195.94%
(905) Miscellaneous Customer Accounts Expenses	1,040	3,389	132,257	466,836	-69.31%	-97.44%	-71.67%
TOTAL Customer Accounts Expenses	**33,039,846**	**31,121,050**	**33,323,353**	**26,948,825**	6.17%	-6.61%	23.65%
6. CUSTOMER SERVICE AND INFORMATIONAL EXP.							
Operation							
(907) Supervision	521,948	357,461	391,320	290,506	46.02%	-8.65%	34.70%
(908) Customer Assistance Expenses	19,595,859	16,774,813	16,927,353	18,497,202	16.82%	-0.90%	-8.49%
(909) Informational and Instructional Expenses	468,645	735,261	409,361	407,113	-36.26%	79.61%	0.55%
(910) Misc. Customer Service and Information Expenses	1,231,887	664,908	636,471	368,059	85.27%	4.47%	72.93%
TOTAL Customer Service and Informational Expenses	**21,818,339**	**18,532,443**	**18,364,505**	**19,562,880**	17.73%	0.91%	-6.13%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	-	-	-	41,970	0.00%	0.00%	-100.00%
(913) Advertising Expenses	756,763	307,100	94,091	-	146.42%	226.39%	0.00%
TOTAL SALES EXPENSES	**756,763**	**307,100**	**94,091**	**41,970**	146.42%	226.39%	124.19%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	34,866,678	36,079,106	33,903,394	28,120,718	-3.36%	6.42%	20.56%
(921) Office Supplies and Expenses	7,339,698	7,461,032	7,449,885	6,840,312	-1.63%	0.15%	8.91%
(Less) (922) Administrative Exp. Transferred-Credit	(4,357,425)	(4,891,341)	(4,764,234)	(4,039,449)	-10.92%	2.67%	17.94%
(923) Outside Services Employed	19,339,606	19,603,597	17,999,000	15,940,151	-1.35%	8.91%	12.92%
(924) Property Insurance	6,250,233	5,708,950	5,190,649	5,815,112	9.48%	9.99%	-10.74%
(925) Injuries and Damages	4,376,661	4,743,877	3,436,518	2,610,183	-7.74%	38.04%	31.66%
(926) Employee Pensions and Benefits	38,568,565	41,616,801	28,105,099	44,236,727	-7.32%	48.08%	-36.47%
(927) Franchise Requirements	1,881	3,836	3,955	3,811	-50.96%	-3.01%	3.78%
(928) Regulatory Commission Expenses	1,092,131	1,665,507	1,698,218	2,105,465	-34.43%	-1.93%	-19.34%
(929) (Less) Duplicate Charges-Cr.	(1,881)	(3,836)	(3,955)	(3,812)	-50.96%	-3.01%	3.75%
(930.1) General Advertising Expenses	58,132	118,945	947,079	531,765	-51.13%	-87.44%	78.10%
(930.2) Miscellaneous General Expenses	6,353,705	4,238,094	4,161,143	3,811,848	49.92%	1.85%	9.16%
(931) Rents	2,057,795	2,046,222	2,510,086	2,773,977	0.57%	-18.48%	-9.51%
TOTAL Operation	**115,945,779**	**118,390,790**	**100,636,837**	**108,746,808**	-2.07%	17.64%	-7.46%
Maintenance							
(935) Maintenance of General Plant	1,197,942	2,457,868	2,456,983	5,924,335	-51.26%	0.04%	-58.53%
TOTAL Admin & General Expenses	**117,143,721**	**120,848,658**	**103,093,820**	**114,671,143**	-3.07%	17.22%	-10.10%
TOTAL Electric Operation and Maintenance Expenses	**978,217,446**	**1,016,890,390**	**1,072,994,394**	**986,695,246**	-3.80%	-5.23%	8.75%

Attachment to Response to PSC-1 Question No. 30(b)
Kentucky Utilities Company
Kentucky Jurisdictional

	REPORTING YEARS				COMPARISONS		
Account	**Base Period**	**2015**	**2014**	**2013**	**Base vs. '15**	**'15 vs. '14**	**'14 vs. '13**
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	9,328,587	8,718,704	8,424,015	6,742,929	7.00%	3.50%	24.93%
(501) Fuel	330,687,947	382,670,222	430,315,355	443,345,617	-13.58%	-11.07%	-2.94%
(502) Steam Expenses	18,637,208	19,877,540	17,801,564	17,374,154	-6.24%	11.66%	2.46%
(505) Electric Expenses	6,778,431	7,160,076	6,951,393	6,626,618	-5.33%	3.00%	4.90%
(506) Mixcellaneous Steam Power Expenses	27,468,075	26,575,930	24,168,658	22,834,909	3.36%	9.96%	5.84%
(507) Rents	5,216	10,431	8,659	10,289	-49.99%	20.46%	-15.85%
(509) Allowances	6,494	15,844	138,746	206,567	-59.01%	-88.58%	-32.83%
TOTAL Operation	**392,911,958**	**445,028,746**	**487,808,390**	**497,141,083**	-11.71%	-8.77%	-1.88%
Maintenance							
(510) Maintenance Supervision and Engineering	8,504,375	7,629,666	7,097,154	6,404,453	11.46%	7.50%	10.82%
(511) Maintenance of Structures	7,329,232	6,698,839	6,125,779	5,316,003	9.41%	9.35%	15.23%
(512) Maintenance of Boiler Plant	38,466,106	39,219,851	44,745,272	35,488,478	-1.92%	-12.35%	26.08%
(513) Maintenance of Electric Plant	7,769,708	14,582,408	10,648,055	5,794,773	-46.72%	36.95%	83.75%
(514) Maintenance of Miscellaneous Steam Plant	2,729,619	2,434,141	1,791,119	1,691,874	12.14%	35.90%	5.87%
TOTAL Maintenance	**64,799,040**	**70,564,905**	**70,407,380**	**54,695,581**	-8.17%	0.22%	28.73%
TOTAL Power Production Expenses - Steam Power	**457,710,998**	**515,593,651**	**558,215,770**	**551,836,664**	-11.23%	-7.64%	1.16%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	-	-	7,527	8,233	0.00%	-100.00%	-8.57%
(539) Misc. Hydraulic Power Generation Exp.	34,874	52,734	87,268	49,578	-33.87%	-39.57%	76.02%
TOTAL Operation	**34,874**	**52,734**	**94,795**	**57,811**	-33.87%	-44.37%	63.97%
Maintenance							
(541) Maintenance Supervision and Engineering	151,190	113,619	114,172	112,035	33.07%	-0.49%	1.91%
(542) Maintenance of Structures	180,904	708,241	162,130	157,638	-74.46%	336.84%	2.85%
(543) Maintenance of Reservoirs, Dams, and Waterways	10,995	5,591	31,365	1,392	96.65%	-82.17%	2153.21%
(544) Maintenance of Electric Plant	60,544	39,359	128,925	56,527	53.82%	-69.47%	128.08%
(545) Maintenance of Misc. Hydraulic Plant	7,513	4,723	5,502	12,138	59.06%	-14.15%	-54.67%
TOTAL Maintenance	**411,146**	**871,533**	**442,094**	**339,730**	-52.82%	97.14%	30.13%
TOTAL Power Production Expenses - Hydraulic Power	**446,020**	**924,268**	**536,889**	**397,541**	-51.74%	72.15%	35.05%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	1,104,358	602,404	201,695	193,253	83.33%	198.67%	4.37%
(547) Fuel	115,221,867	93,170,877	69,167,677	25,914,768	23.67%	34.70%	166.90%
(548) Generation Expenses	382,336	343,108	331,938	356,382	11.43%	3.37%	-6.86%
(549) Miscellaneous Other Power Generation Expenses	3,419,326	2,350,180	144,872	87,841	45.49%	1522.25%	64.93%
(550) Rents	12,788	22,141	16,816	16,827	-42.24%	31.67%	-0.06%
TOTAL Operation	**120,140,675**	**96,488,711**	**69,862,998**	**26,569,071**	24.51%	38.11%	162.95%
Maintenance							
(551) Maintenance Supervision and Engineering	414,250	83,927	52,589	38,298	393.58%	59.59%	37.31%
(552) Maintenance of Structures	679,243	551,017	169,193	184,960	23.27%	225.67%	-8.52%
(553) Maintenance of Generating and Electric Plant	3,764,340	2,681,158	1,991,653	1,763,548	40.40%	34.62%	12.93%
(554) Maintenance of Misc. Other Power Gen. Plant	4,134,240	2,088,372	239,861	157,833	97.96%	770.66%	51.97%
TOTAL Maintenance	**8,992,073**	**5,404,474**	**2,453,295**	**2,144,639**	66.38%	120.29%	14.39%
TOTAL Power Production Expenses - Other Power	**129,132,748**	**101,893,186**	**72,316,294**	**28,713,710**	26.73%	40.90%	151.85%

Attachment to Response to PSC-1 Question No. 30(b)
Kentucky Utilities Company
Kentucky Jurisdictional

	REPORTING YEARS				COMPARISONS		
Account	**Base Period**	**2015**	**2014**	**2013**	**Base vs. '15**	**'15 vs. '14**	**'14 vs. '13**
D. Other Power Supply Expenses							
(555) Purchased Power	40,180,468	45,721,849	94,972,955	69,264,876	-12.12%	-51.86%	37.12%
(556) System Control and Load Dispatching	1,643,527	1,708,891	1,457,963	1,449,709	-3.82%	17.21%	0.57%
(557) Other Expenses	27,869	74,218	65,345	136,859	-62.45%	13.58%	-52.25%
TOTAL Other Power Supply Expenses	**41,851,864**	**47,504,959**	**96,496,263**	**70,851,444**	-11.90%	-50.77%	36.20%
TOTAL Power Production Expenses	**629,141,630**	**665,916,063**	**727,565,215**	**651,799,359**	-5.52%	-8.47%	11.62%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	1,529,566	1,578,249	1,541,148	1,492,471	-3.08%	2.41%	3.26%
(561) Load Dispatching	3,449,202	3,681,812	2,913,925	3,245,248	-6.32%	26.35%	-10.21%
(562) Station Expenses	1,307,841	1,116,970	1,055,003	763,712	17.09%	5.87%	38.14%
(563) Overhead Lines Expense	665,841	633,652	776,377	615,467	5.08%	-18.38%	26.14%
(565) Transmission of Electricity by Others	2,966,199	3,010,155	2,812,512	2,239,888	-1.46%	7.03%	25.56%
(566) Miscellaneous Transmission Expenses	10,743,172	9,818,076	9,358,207	8,572,833	9.42%	4.91%	9.16%
(567) Rents	129,109	135,516	87,503	168,361	-4.73%	54.87%	-48.03%
TOTAL Operation	**20,790,930**	**19,974,432**	**18,544,675**	**17,097,980**	4.09%	7.71%	8.46%
Maintenance							
(569) Maintenance of Structures	-	328	-	-	-100.00%	100.00%	0.00%
(570) Maintenance of Station Equipment	2,180,870	2,342,902	2,530,778	2,137,057	-6.92%	-7.42%	18.42%
(571) Maintenance of Overhead Lines	5,544,176	5,461,095	5,567,214	4,631,257	1.52%	-1.91%	20.21%
(573) Maintenance of Misc. Transmission Plant	315,996	521,752	294,893	420,656	-39.44%	76.93%	-29.90%
TOTAL Maintenance	**8,041,042**	**8,326,076**	**8,392,884**	**7,188,970**	-3.42%	-0.80%	16.75%
TOTAL Transmission Expenses	**28,831,972**	**28,300,509**	**26,937,560**	**24,286,950**	1.88%	5.06%	10.91%
3. REGIONAL MARKET EXPENSES							
Operation							
(575.7) Market Facilitation, Monitoring and Compliance Svcs	(331,989)	(308,282)	(319,436)	(285,541)	7.69%	-3.49%	11.87%
TOTAL Operation	**(331,989)**	**(308,282)**	**(319,436)**	**(285,541)**	7.69%	-3.49%	11.87%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,570,160	1,306,476	1,516,852	1,419,256	20.18%	-13.87%	6.88%
(581) Load Dispatching	348,185	491,839	779,310	925,195	-29.21%	-36.89%	-15.77%
(582) Stations Expenses	1,806,788	1,834,392	1,829,303	1,642,525	-1.50%	0.28%	11.37%
(583) Overhead Line Expenses	4,885,156	5,097,837	6,835,076	4,149,700	-4.17%	-25.42%	64.71%
(584) Underground Line Expenses	108	861	-	12,635	-87.46%	100.00%	-100.00%
(585) Street Lighting and Signal System Expenses	-	1,205	-	155	-100.00%	100.00%	-100.00%
(586) Meter Expenses	7,404,740	7,373,471	7,402,477	7,369,523	0.42%	-0.39%	0.45%
(587) Customer Installations Expenses	(109,353)	(50,254)	(39,030)	(68,417)	117.60%	28.75%	-42.95%
(588) Miscellaneous Expenses	5,306,438	4,504,649	4,210,372	3,971,338	17.80%	6.99%	6.02%
(589) Rents	5,248	8,648	8,012	11,469	-39.32%	7.95%	-30.14%
TOTAL Operation	**21,217,470**	**20,569,125**	**22,542,371**	**19,433,379**	3.15%	-8.75%	16.00%
Maintenance							
(590) Maintenance Supervision and Engineering	36,986	142,331	109,919	26,192	-74.01%	29.49%	319.67%
(592) Maintenance of Station Equipment	1,149,623	914,250	1,075,115	855,736	25.74%	-14.96%	25.64%
(593) Maintenance of Overhead Lines	30,056,145	28,900,164	29,790,335	29,783,687	4.00%	-2.99%	0.02%
(594) Maintenance of Underground Lines	597,450	426,808	571,376	516,002	39.98%	-25.30%	10.73%
(595) Maintenance of Line Transformers	109,639	88,312	106,951	89,338	24.15%	-17.43%	19.71%
(596) Maintenance of Street Lighting and Signal Systems	4	424	322	39	-99.06%	31.81%	725.08%
(598) Maintenance of Miscellaneous Distribution Plant	312,657	118,152	538,910	50,815	164.62%	-78.08%	960.53%
TOTAL Maintenance	**32,262,504**	**30,590,441**	**32,192,927**	**31,321,809**	5.47%	-4.98%	2.78%
TOTAL Distribution Expenses	**53,479,974**	**51,159,567**	**54,735,298**	**50,755,188**	4.54%	-6.53%	7.84%

Attachment to Response to PSC-1 Question No. 30(b)
Kentucky Utilities Company
Kentucky Jurisdictional

	REPORTING YEARS				COMPARISONS		
Account	**Base Period**	**2015**	**2014**	**2013**	**Base vs. '15**	**'15 vs. '14**	**'14 vs. '13**
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	3,225,132	3,699,196	3,282,529	2,961,821	-12.82%	12.69%	10.83%
(902) Meter Reading Expenses	5,085,240	4,748,582	4,757,647	4,709,743	7.09%	-0.19%	1.02%
(903) Customer Records and Collection Expenses	18,145,187	16,513,620	15,832,613	14,847,222	9.88%	4.30%	6.64%
(904) Uncollectible Accounts	4,891,101	4,550,006	7,588,052	2,561,977	7.50%	-40.04%	196.18%
(905) Miscellaneous Customer Accounts Expenses	987	3,214	125,363	442,134	-69.29%	-97.44%	-71.65%
TOTAL Customer Accounts Expenses	**31,347,647**	**29,514,617**	**31,586,203**	**25,522,897**	6.21%	-6.56%	23.76%
6. CUSTOMER SERVICE AND INFORMATIONAL EXP.							
Operation							
(907) Supervision	520,409	356,382	390,729	290,141	46.03%	-8.79%	34.67%
(908) Customer Assistance Expenses	19,595,859	16,774,813	16,927,353	18,497,202	16.82%	-0.90%	-8.49%
(909) Informational and Instructional Expenses	444,348	696,960	387,822	385,477	-36.24%	79.71%	0.61%
(910) Misc. Customer Service and Information Expenses	1,230,395	663,454	635,680	367,638	85.45%	4.37%	72.91%
TOTAL Cutomer Service and Informational Expenses	**21,791,011**	**18,491,609**	**18,341,584**	**19,540,458**	17.84%	0.82%	-6.14%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	-	-	-	39,740	0.00%	0.00%	-100.00%
(913) Advertising Expenses	717,528	291,103	89,141	-	146.49%	226.57%	100.00%
TOTAL SALES EXPENSES	**717,528**	**291,103**	**89,141**	**39,740**	146.49%	226.57%	124.31%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	31,464,142	32,527,570	30,583,565	25,142,995	-3.27%	6.36%	21.64%
(921) Office Supplies and Expenses	6,623,439	6,726,587	6,720,390	6,115,987	-1.53%	0.09%	9.88%
(Less) (922) Administrative Exp. Transferred-Credit	(3,932,197)	(4,409,850)	(4,297,719)	(3,611,709)	-10.83%	2.61%	18.99%
(923) Outside Services Employed	17,452,312	17,673,868	16,236,533	14,252,237	-1.25%	8.85%	13.92%
(924) Property Insurance	5,545,701	5,057,893	4,603,850	5,097,109	9.64%	9.86%	-9.68%
(925) Injuries and Damages	3,949,768	4,276,368	3,100,014	2,333,789	-7.64%	37.95%	32.83%
(926) Employee Pensions and Benefits	34,460,775	37,017,561	25,353,040	33,591,656	-6.91%	46.01%	-24.53%
(928) Regulatory Commission Expenses	1,050,320	1,275,668	956,993	1,432,085	-17.67%	33.30%	-33.17%
(930.1) General Advertising Expenses	55,232	112,756	897,326	507,793	-51.02%	-87.43%	76.71%
(930.2) Miscellaneous General Expenses	5,743,663	3,830,990	3,753,683	3,408,211	49.93%	2.06%	10.14%
(931) Rents	1,856,981	1,844,797	2,264,298	2,480,241	0.66%	-18.53%	-8.71%
TOTAL Operation	**104,270,136**	**105,934,209**	**90,171,972**	**90,750,394**	-1.57%	17.48%	-0.64%
Maintenance							
(935) Maintenance of General Plant	1,081,039	2,215,922	2,216,395	5,297,003	-51.21%	-0.02%	-58.16%
TOTAL Admin & General Expenses	**105,351,175**	**108,150,131**	**92,388,367**	**96,047,397**	-2.59%	17.06%	-3.81%
TOTAL Electric Operation and Maintenance Expenses	**870,328,948**	**901,515,317**	**951,323,932**	**867,706,448**	-3.46%	-5.24%	9.64%

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 31

Responding Witness: Valerie L. Scott

Q-31. Provide a schedule of electric operations net income, per kWh sold, per company books for the base period and the three calendar years preceding the base period. This data should be provided as shown in Schedule 31.

A-31. See attached.

Kentucky Utilities Company
Case No. 2016-00370
Net Income per 1,000 KWH Sold
For the Calendar Years 2013 through 2015
And for the Base Period ending February 28, 2017

Line No.	Item (a)	12 Months Ended: Calendar Years Prior to Base Period 2013 (b)	2014 (c)	2015 (d)	Base Period Feb. 2017 (e)
1.	Operating Income				
2.	Operating Revenues	$ 75.58	$ 79.01	$ 79.28	$ 82.87
3.	Operating Income Deductions				
4.	Operating and Maintenance Expenses:				
5.	Fuel	24.76	25.84	24.80	23.65
6.	Other Power Production Expenses	9.58	11.85	10.00	9.76
7.	Transmission Expenses	1.27	1.37	1.44	1.48
8.	Distribution Expenses	2.55	2.71	2.55	2.67
9.	Customer Accounts Expenses	2.15	2.35	2.28	2.56
10.	Sales Expenses	-	-	0.01	0.04
11.	Administrative and General Expenses	5.30	4.69	5.54	5.46
12.	Total (L5 through L11)	45.61	48.81	46.62	45.62
13.	Depreciation Expenses	8.23	8.51	9.60	10.47
14.	Amortization of Utility Plant Acquisition Adjustment	0.35	0.43	0.50	0.57
15.	Regulatory Credits	-	-	-	0.01
16.	Taxes Other Than Income Taxes	1.51	1.62	1.76	1.93
17.	Income Taxes - Federal	2.43	(4.28)	(0.89)	0.14
18.	Income Taxes - Other	0.54	0.28	0.05	0.26
19.	Provision for Deferred Income Taxes	3.23	10.25	7.40	7.06
20.	Investment Tax Credit Adjustment Net	-	-	-	0.19
21.	Gain (Loss) from Disposition of Allowances	-	-	-	-
22.	Accretion Expense	-	-	-	-
23.	Total Utility Operating Expenses (L12 through L22)	61.90	65.64	65.04	66.25
24.	Net Utility Operating Income (L2 less L23)	13.68	13.39	14.24	16.62

Kentucky Utilities Company
Case No. 2016-00370
Net Income per 1,000 KWH Sold
For the Calendar Years 2013 through 2015
And for the Base Period ending February 28, 2017

Line No.	Item (a)	12 Months Ended: Calendar Years Prior to Base Period 2013 (b)	2014 (c)	2015 (d)	Base Period Feb. 2017 (e)
25.	Other Income and Deductions				
26.	Other Income:				
27.	Allowance Funds Used During Construction	0.02	0.06	0.09	0.01
28.	Miscellaneous Non-Operating Income	0.06	0.04	0.10	0.03
29.	Total Other Income (L27 through L28)	0.08	0.10	0.19	0.04
30.	Other Income Deductions:				
31.	Miscellaneous Income Deductions	0.09	0.12	0.12	0.10
32.	Taxes Applicable to Other Inc and Ded:				
33.	Income Taxes and Investment Tax Credits	(0.04)	(0.05)	(0.06)	(0.04)
34.	Taxes Other Than Income Taxes	(0.09)	(0.08)	(0.08)	(0.09)
35.	Total Taxes on Other Inc and Deductions (L33 thro	(0.13)	(0.13)	(0.14)	(0.13)
36.	Net Other Income and Deductions (L29 less L31 less L3	0.12	0.11	0.21	0.07
37.	Interest Charges				
38.	Interest on Long Term Debt	2.87	3.22	3.48	4.19
39.	Amortization of Debt Expense	0.22	0.16	0.17	0.15
40.	Other Interest Expense	0.15	0.14	0.12	0.11
41.	Total Interest Charges (L38 through L40)	3.24	3.52	3.77	4.45
42.	Cumulative Effect of Accounting Change Net of Tax	-	-	-	-
43.	Net Income (L24 plus L36 less L41 plus L42)	$ 10.56	$ 9.96	$ 10.68	$ 12.24
44.	1,000 KWH Sold	21,629,992	21,986,858	21,810,131	21,441,428

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 32

Responding Witness: Valerie L. Scott

Q-32. Provide the comparative operating statistics for electric operations as shown in Schedule 32.

A-32. See attached.

Kentucky Utilities Company
Case No. 2016-00370
Comparative Operating Statistics - Electric Operations
For Calendar Years 2013 through 2015

Line No.	Item (a)	Three Most Recent Calendar Years					
		2013		2014		2015	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1.	Cost per kWH of Electricity Generated (1)	$ 0.033	-5.71%	$ 0.036	9.09%	$ 0.033	-8.33%
2.	Cost per kWH of Electricity Purchased	$ 0.030	11.11%	$ 0.031	3.33%	$ 0.030	-3.23%
3.	Cost per kWH of Electricity Sold (1)	$ 0.035	-2.78%	$ 0.039	11.43%	$ 0.036	-7.69%
4.	Maintenance Cost per Transmission Mile	$ 2,005.36	5.31%	$ 2,310.79	15.23%	$ 2,291.26	-0.85%
5.	Maintenance Cost per Distribution Mile	$ 2,146.89	1.58%	$ 2,153.17	0.29%	$ 2,047.55	-4.91%
6.	Sales Promotion Expense per Customer	$ 0.08	-	$ 0.17	112.50%	$ 0.56	229.41%
7.	Administration and General Expense per Customer	$ 212.01	14.95%	$ 190.13	-10.32%	$ 222.02	16.77%
8.	Wages and Salaries - Charged Expense - per Average Employee (2)	$ 52,737.65	0.70%	$ 54,738.86	3.79%	$ 52,782.86	-3.57%
9.	Depreciation Expense:						
10.	Per $100 of Average Gross Depreciable Plant in Service	$ 2.74	-15.43%	$ 2.73	-0.36%	$ 2.93	7.33%
11.	Rents:						
12.	Per $100 of Average Gross Plant in Service	$ 0.05	0.00%	$ 0.04	-20.00%	$ 0.03	-25.00%

Kentucky Utilities Company
Case No. 2016-00370
Comparative Operating Statistics - Electric Operations
For Calendar Years 2013 through 2015
(Total Company)

Line No.	Item (a)	Three Most Recent Calendar Years					
		2013		2014		2015	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
13.	Property Taxes:						
14.	Per Average $100 of Average Net Plant in Service	$ 0.44	-4.35%	$ 0.43	-2.27%	$ 0.43	0.00%
15.	Payroll Taxes:						
16.	Per Average Employee whose Salary is Charged to Expense (2)	$ 4,344.35	-0.34%	$ 4,431.57	2.01%	$ 4,144.85	-6.47%
17.	Interest Expense:						
18.	Per $100 of Average Debt Outstanding	$ 3.50	-5.91%	$ 3.47	-0.86%	$ 3.47	0.00%
19.	Per $100 of Average Plant Investment	$ 0.93	-6.06%	$ 0.93	0.00%	$ 0.92	-1.08%
20.	Per kWh Sold	less than $.01	0.00%	less than $.01	0.00%	less than $.01	0.00%
21.	Meter Reading Expense per Meter	$ 8.86	-0.67%	$ 8.90	0.45%	$ 8.84	-0.67%

(1) Information represents 100% of KU's share of generation and costs for Trimble County.
(2) Wages and salaries, payroll taxes, and average number of employees include KU labor and employees only.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 33

Responding Witness: Gregory J. Meiman

Q-33. 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-33. See attached. LKS employees serve LG&E, KU and other subsidiaries of LKE. The number of LKS employees is not allocated; however, labor dollars are allocated in accordance with the Cost Allocation Manual, filed with the Filing Requirements in Tab 51.

Kentucky Utilities Company
Case No. 2016-00370
Question No. 33
Kentucky Utilities Headcount by Employee Type by Month - Budget

2013	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	599	600	600	600	600	600	611	610	610	610	611	611
Exempt	143	144	144	144	144	144	144	144	144	144	144	144
Non-exempt	214	214	214	214	214	214	216	216	216	216	216	216
Part-time other	4	4	4	4	5	5	5	5	4	4	4	4
Total	960	962	962	962	963	963	976	975	974	974	975	975

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	613	613	612	618	618	618	618	618	618	609	609	608
Exempt	151	151	151	151	151	151	151	153	150	154	154	154
Non-exempt	212	212	212	215	215	215	218	218	218	209	209	209
Part-time other	3	3	3	3	4	4	4	4	3	3	3	4
Total	979	979	978	987	988	988	991	993	989	975	975	975

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	608	608	607	606	606	606	606	606	606	606	606	606
Exempt	153	153	155	155	155	155	155	155	155	155	155	155
Non-exempt	211	211	211	212	212	212	212	212	212	212	212	212
Part-time other	10	10	10	10	11	11	11	11	10	10	10	11
Total	982	982	983	983	984	984	984	984	983	983	983	984

Base Year: Mar 2016-Feb 2017	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Union-Hourly	593	593	594	594	598	598	597	597	597	597	584	584
Exempt	149	148	147	147	149	149	149	149	149	149	153	153
Non-exempt	201	202	202	202	202	202	202	202	202	202	205	205
Part-time other	15	15	15	15	15	15	15	15	15	15	11	11
Total	958	958	958	958	964	964	963	963	963	963	953	953

Forecast Test Year: Jul 2017-Jun 2018	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Union-Hourly	583	583	583	583	583	582	578	578	578	577	577	577
Exempt	150	149	149	149	149	149	147	147	147	147	147	147
Non-exempt	205	205	205	205	205	205	203	203	203	203	203	203
Part-time other	12	11	11	11	11	11	9	9	9	9	10	10
Total	950	948	948	948	948	947	937	937	937	936	937	937

LG&E and KU Services Employees serve LGE, KU and other subsidiaries of LKE. Number of LG&E and KU Services Employees is not allocated; however, labor dollars are allocated in accordance with the Cost Allocation Manual.

Kentucky Utilities Company
Case No. 2016-00370
Question No. 33
Kentucky Utilities Headcount by Employee Type by Month - Actuals

2013	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	594	588	589	594	595	599	601	606	604	602	600	599
Exempt	141	142	142	142	143	142	143	142	141	143	145	147
Non-exempt	204	208	210	209	208	206	207	207	198	198	197	198
Part-time other	3	2	2	2	5	6	6	3	3	3	3	3
Total	942	940	943	947	951	953	957	958	946	946	945	947

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	600	600	598	600	599	603	606	598	596	596	595	599
Exempt	148	150	149	149	149	148	149	149	149	148	148	143
Non-exempt	201	202	203	203	204	202	201	207	205	208	208	207
Part-time other	4	4	5	5	7	11	12	10	9	7	8	8
Total	953	956	955	957	959	964	968	964	959	959	959	957

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	598	597	593	595	589	583	579	585	587	584	572	580
Exempt	141	139	141	141	141	141	140	141	143	142	142	145
Non-exempt	209	209	208	205	208	206	207	208	208	209	200	201
Part-time other	8	8	9	9	14	18	18	13	13	13	13	14
Total	956	953	951	950	952	948	944	947	951	948	927	940

Base Year: Mar 2016-Feb 2017	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Union-Hourly	574	567	570	572	573	570	570	575				
Exempt	148	145	147	142	143	144	146	145				
Non-exempt	197	203	197	198	200	197	197	196				
Part-time other	14	15	21	26	25	25	23	22				
Total	933	930	935	938	941	936	936	938	-	-	-	-

Forecast Test Year: Jul 2017-Jun 2018	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Union-Hourly												
Exempt												
Non-exempt												
Part-time other												
Total	-	-	-	-	-	-	-	-	-	-	-	-

Kentucky Utilities Company
Case No. 2016-00370
Question No. 33
LGE - KU Services Company Headcount by Employee Type by Month - Budget

2013	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	-	-	-	-	-	-	-	-	-	-	-	-
Exempt	996	998	1,000	1,001	1,001	1,003	1,007	1,007	1,009	1,009	1,009	1,010
Non-exempt	421	421	422	422	422	422	425	425	425	425	425	425
Part-time other	64	64	64	64	65	65	65	65	63	63	63	63
Total	1,481	1,483	1,486	1,487	1,488	1,490	1,497	1,497	1,497	1,497	1,497	1,498

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	1	1	1	1	1	1	1	1	1	1	1	1
Exempt	1,044	1,044	1,043	1,042	1,042	1,042	1,047	1,047	1,051	1,052	1,052	1,052
Non-exempt	438	438	438	438	438	439	440	440	440	440	440	440
Part-time other	63	63	63	63	64	64	66	66	65	65	65	65
Total	1,546	1,546	1,545	1,544	1,545	1,546	1,554	1,554	1,557	1,558	1,558	1,558

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	1	1	1	1	1	1	1	1	1	1	1	1
Exempt	1,082	1,082	1,085	1,085	1,087	1,087	1,092	1,092	1,091	1,091	1,091	1,091
Non-exempt	454	454	454	454	454	454	454	454	454	454	454	454
Part-time other	71	71	71	71	74	74	74	74	72	71	71	71
Total	1,608	1,608	1,611	1,611	1,616	1,616	1,621	1,621	1,618	1,617	1,617	1,617

Base Year: Mar 2016-Feb 2017	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Union-Hourly	-	-	-	-	-	-	-	-	-	-	-	-
Exempt	1,116	1,121	1,122	1,123	1,123	1,123	1,123	1,127	1,127	1,126	1,150	1,150
Non-exempt	481	482	482	482	482	482	491	491	491	491	476	476
Part-time other	67	65	66	66	66	66	65	64	64	64	65	65
Total	1,664	1,668	1,670	1,671	1,671	1,671	1,679	1,682	1,682	1,681	1,691	1,691

Forecast Test Year: Jul 2017-Jun 2018	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Union-Hourly	-	-	-	-	-	-	-	-	-	-	-	-
Exempt	1,160	1,160	1,155	1,152	1,149	1,143	1,144	1,144	1,144	1,144	1,144	1,144
Non-exempt	480	480	480	480	479	479	481	480	479	478	477	476
Part-time other	67	66	66	65	65	65	64	64	64	64	66	66
Total	1,707	1,706	1,701	1,697	1,693	1,687	1,689	1,688	1,687	1,686	1,687	1,686

Kentucky Utilities Company
Case No. 2016-00370
Question No. 33
LGE - KU Services Company Headcount by Employee Type by Month - Actuals

2013	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	-	-	-	-	-	-	-	-	-	-	-	-
Exempt	954	952	960	962	977	976	979	981	987	992	993	1,000
Non-exempt	384	397	393	389	384	386	385	394	422	439	436	434
Part-time other	68	71	67	68	81	79	78	76	77	76	78	78
Total	1,406	1,420	1,420	1,419	1,442	1,441	1,442	1,451	1,486	1,507	1,507	1,512

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	-	-	-	-	-	-	-	-	-	-	-	-
Exempt	1,003	1,006	1,009	1,019	1,026	1,033	1,032	1,029	1,033	1,030	1,036	1,060
Non-exempt	448	450	451	442	439	438	439	436	436	446	445	444
Part-time other	73	74	74	72	76	81	80	73	69	69	69	67
Total	1,524	1,530	1,534	1,533	1,541	1,552	1,551	1,538	1,538	1,545	1,550	1,571

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	-	-	-	-	-	-	-	-	-	-	-	-
Exempt	1,056	1,058	1,060	1,062	1,066	1,068	1,065	1,061	1,068	1,071	1,073	1,080
Non-exempt	441	453	447	452	450	445	454	451	462	461	459	458
Part-time other	66	63	63	64	73	79	78	70	67	67	70	62
Total	1,563	1,574	1,570	1,578	1,589	1,592	1,597	1,582	1,597	1,599	1,602	1,600

Base Year: Mar 2016-Feb 2017	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Union-Hourly	-	-	-	-	-	-	-	-				
Exempt	1,080	1,086	1,099	1,101	1,094	1,089	1,088	1,089				
Non-exempt	470	454	451	460	451	479	475	482				
Part-time other	65	66	76	76	71	63	65	69				
Total	1,615	1,606	1,626	1,637	1,616	1,631	1,628	1,640	-	-	-	-

Forecast Test Year: Jul 2017-Jun 2018	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Union-Hourly												
Exempt												
Non-exempt												
Part-time other												
Total	-	-	-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 34

Responding Witness: Gregory J. Meiman

Q-34. Provide the information requested in Schedule 34 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-34. See attached. Calendar years 2011 through 2015 are provided in Schedule 34 in the attachment. 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, severance payments for Green River plant closure, and timing differences of planned outage work compared to budget.

Kentucky Utilities Company
Case No. 2016-00370
Monthly Payroll Variance Analysis

		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Jan-11	Union/Hourly				3,966,166	691,243	4,657,409			
Jan-11	Exempt				5,040,687	-	5,040,687			
Jan-11	Non-Exempt				1,119,396	101,202	1,220,598			
		10,827,804	635,819	11,463,623	10,126,249	792,445	10,918,694	-6.48%	24.63%	-4.75%
Feb-11	Union/Hourly				3,754,441	948,718	4,703,159			
Feb-11	Exempt				4,797,022	-	4,797,022			
Feb-11	Non-Exempt				1,094,693	117,234	1,211,927			
		9,813,673	617,624	10,431,297	9,646,156	1,065,952	10,712,108	-1.71%	72.59%	2.69%
Mar-11	Union/Hourly				4,248,945	1,111,507	5,360,452			
Mar-11	Exempt				6,174,631	-	6,174,631			
Mar-11	Non-Exempt				1,246,330	114,712	1,361,042			
		11,857,718	653,551	12,511,269	11,669,906	1,226,219	12,896,125	-1.58%	87.62%	3.08%
Apr-11	Union/Hourly				3,810,664	1,780,507	5,591,171			
Apr-11	Exempt				4,513,747	-	4,513,747			
Apr-11	Non-Exempt				1,081,665	112,523	1,194,188			
		10,489,545	785,670	11,275,215	9,406,076	1,893,030	11,299,106	-10.33%	140.94%	0.21%
May-11	Union/Hourly				3,925,934	1,235,662	5,161,596			
May-11	Exempt				5,073,578	-	5,073,578			
May-11	Non-Exempt				1,236,759	100,211	1,336,970			
		11,034,160	746,925	11,781,085	10,236,271	1,335,873	11,572,144	-7.23%	78.85%	-1.77%
Jun-11	Union/Hourly				3,839,012	1,048,082	4,887,094			
Jun-11	Exempt				5,706,048	-	5,706,048			
Jun-11	Non-Exempt				1,267,205	102,053	1,369,258			
		11,096,349	629,215	11,725,564	10,812,265	1,150,135	11,962,400	-2.56%	82.79%	2.02%
Jul-11	Union/Hourly				3,694,647	1,029,693	4,724,340			
Jul-11	Exempt				4,080,773	-	4,080,773			
Jul-11	Non-Exempt				1,134,724	106,326	1,241,050			
		10,444,221	673,097	11,117,318	8,910,144	1,136,019	10,046,163	-14.69%	68.77%	-9.64%
Aug-11	Union/Hourly				4,224,981	1,488,970	5,713,951			
Aug-11	Exempt				5,471,390	-	5,471,390			
Aug-11	Non-Exempt				1,282,694	132,014	1,414,708			
		11,828,120	693,156	12,521,276	10,979,065	1,620,984	12,600,049	-7.18%	133.86%	0.63%

Kentucky Utilities Company
Case No. 2016-00370
Monthly Payroll Variance Analysis

		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Sep-11	Union/Hourly				3,836,811	1,563,129	5,399,940			
Sep-11	Exempt				5,805,629	-	5,805,629			
Sep-11	Non-Exempt				1,178,678	122,072	1,300,750			
		11,367,813	635,148	12,002,961	10,821,118	1,685,201	12,506,319	-4.81%	165.32%	4.19%
Oct-11	Union/Hourly				3,972,242	1,041,933	5,014,175			
Oct-11	Exempt				4,750,428	-	4,750,428			
Oct-11	Non-Exempt				1,247,610	111,626	1,359,236			
		11,341,244	749,893	12,091,137	9,970,280	1,153,559	11,123,839	-12.09%	53.83%	-8.00%
Nov-11	Union/Hourly				3,673,481	1,053,479	4,726,960			
Nov-11	Exempt				4,857,932	-	4,857,932			
Nov-11	Non-Exempt				1,124,543	117,370	1,241,913			
		10,733,328	735,870	11,469,198	9,655,956	1,170,849	10,826,805	-10.04%	59.11%	-5.60%
Dec-11	Union/Hourly				4,243,388	901,252	5,144,640			
Dec-11	Exempt				5,192,247	-	5,192,247			
Dec-11	Non-Exempt				1,328,730	119,288	1,448,018			
		10,511,901	653,649	11,165,550	10,764,365	1,020,540	11,784,905	2.40%	56.13%	5.55%
YTD - 11	Union/Hourly				47,190,712	13,894,175	61,084,887			
YTD - 11	Exempt				61,464,112	-	61,464,112			
YTD - 11	Non-Exempt				14,343,027	1,356,631	15,699,658			
		131,345,876	8,209,617	139,555,493	122,997,851	15,250,806	138,248,657	-6.36%	85.77%	-0.94%
Jan-12	Union/Hourly				4,088,527	713,191	4,801,718			
Jan-12	Exempt				5,230,067	-	5,230,067			
Jan-12	Non-Exempt				1,324,404	216,596	1,541,000			
		11,503,829	875,624	12,379,453	10,642,998	929,787	11,572,785	-7.48%	6.19%	-6.52%
Feb-12	Union/Hourly				4,015,511	1,034,903	5,050,414			
Feb-12	Exempt				5,901,682	-	5,901,682			
Feb-12	Non-Exempt				1,301,961	116,977	1,418,938			
		10,948,826	876,451	11,825,277	11,219,154	1,151,880	12,371,034	2.47%	31.43%	4.62%
Mar-12	Union/Hourly				4,213,666	1,445,407	5,659,073			
Mar-12	Exempt				5,773,868	-	5,773,868			
Mar-12	Non-Exempt				1,465,467	196,556	1,662,023			
		11,073,955	1,066,497	12,140,452	11,453,001	1,641,963	13,094,964	3.42%	53.96%	7.86%

Kentucky Utilities Company
Case No. 2016-00370
Monthly Payroll Variance Analysis

		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Apr-12	Union/Hourly				3,892,751	1,045,534	4,938,285			
Apr-12	Exempt				5,115,266	-	5,115,266			
Apr-12	Non-Exempt				1,165,869	158,785	1,324,654			
		10,791,196	1,068,959	11,860,155	10,173,886	1,204,319	11,378,205	-5.72%	12.66%	-4.06%
May-12	Union/Hourly				4,170,486	1,015,542	5,186,028			
May-12	Exempt				5,920,182	-	5,920,182			
May-12	Non-Exempt				1,335,523	123,753	1,459,276			
		12,042,916	993,596	13,036,512	11,426,191	1,139,295	12,565,486	-5.12%	14.66%	-3.61%
Jun-12	Union/Hourly				3,925,676	913,720	4,839,396			
Jun-12	Exempt				5,053,400	-	5,053,400			
Jun-12	Non-Exempt				1,387,359	156,251	1,543,610			
		10,465,584	877,890	11,343,474	10,366,435	1,069,971	11,436,406	-0.95%	21.88%	0.82%
Jul-12	Union/Hourly				3,658,556	1,875,816	5,534,372			
Jul-12	Exempt				5,383,481	-	5,383,481			
Jul-12	Non-Exempt				1,153,479	209,814	1,363,293			
		10,944,019	868,787	11,812,806	10,195,516	2,085,630	12,281,146	-6.84%	140.06%	3.96%
Aug-12	Union/Hourly				4,427,311	1,078,233	5,505,544			
Aug-12	Exempt				6,126,610	-	6,126,610			
Aug-12	Non-Exempt				1,429,218	164,022	1,593,240			
		12,664,961	900,819	13,565,780	11,983,139	1,242,255	13,225,394	-5.38%	37.90%	-2.51%
Sep-12	Union/Hourly				3,749,106	1,379,464	5,128,570			
Sep-12	Exempt				4,965,329	-	4,965,329			
Sep-12	Non-Exempt				1,190,510	131,794	1,322,304			
		10,415,358	857,389	11,272,747	9,904,945	1,511,258	11,416,203	-4.90%	76.26%	1.27%
Oct-12	Union/Hourly				4,289,818	1,485,971	5,775,789			
Oct-12	Exempt				6,243,905	-	6,243,905			
Oct-12	Non-Exempt				1,012,922	172,515	1,185,437			
		12,668,826	982,919	13,651,745	11,546,645	1,658,486	13,205,131	-8.86%	68.73%	-3.27%
Nov-12	Union/Hourly				3,853,944	1,917,324	5,771,268			
Nov-12	Exempt				4,928,731	-	4,928,731			
Nov-12	Non-Exempt				1,227,815	82,590	1,310,405			
		10,934,087	867,578	11,801,665	10,010,490	1,999,914	12,010,404	-8.45%	130.52%	1.77%

Kentucky Utilities Company
Case No. 2016-00370
Monthly Payroll Variance Analysis

		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Dec-12	Union/Hourly				4,104,753	1,154,082	5,258,835			
Dec-12	Exempt				5,040,971	-	5,040,971			
Dec-12	Non-Exempt				1,900,828	169,472	2,070,300			
		9,286,665	859,251	10,145,916	11,046,552	1,323,554	12,370,106	18.95%	54.04%	21.92%
YTD - 12	Union/Hourly				48,390,105	15,059,187	63,449,292			
YTD - 12	Exempt				65,683,492	-	65,683,492			
YTD - 12	Non-Exempt				15,895,355	1,899,125	17,794,480			
		133,740,222	11,095,760	144,835,982	129,968,952	16,958,312	146,927,264	-2.82%	52.84%	1.44%
Jan-13	Union/Hourly				4,357,372	927,496	5,284,868			
Jan-13	Exempt				6,329,522	-	6,329,522			
Jan-13	Non-Exempt				1,218,991	90,893	1,309,884			
		12,372,441	886,195	13,258,636	11,905,885	1,018,389	12,924,274	-3.77%	14.92%	-2.52%
Feb-13	Union/Hourly				4,003,732	730,604	4,734,336			
Feb-13	Exempt				5,574,790	-	5,574,790			
Feb-13	Non-Exempt				1,405,786	104,310	1,510,096			
		10,872,449	862,748	11,735,197	10,984,308	834,914	11,819,222	1.03%	-3.23%	0.72%
Mar-13	Union/Hourly				4,124,516	906,466	5,030,982			
Mar-13	Exempt				5,651,027	-	5,651,027			
Mar-13	Non-Exempt				1,312,754	160,095	1,472,849			
		11,397,187	971,919	12,369,106	11,088,297	1,066,561	12,154,858	-2.71%	9.74%	-1.73%
Apr-13	Union/Hourly				4,269,222	1,159,166	5,428,388			
Apr-13	Exempt				6,012,805	-	6,012,805			
Apr-13	Non-Exempt				1,360,595	150,424	1,511,019			
		11,284,086	1,089,761	12,373,847	11,642,622	1,309,590	12,952,212	3.18%	20.17%	4.67%
May-13	Union/Hourly				4,331,278	934,199	5,265,477			
May-13	Exempt				6,001,165	-	6,001,165			
May-13	Non-Exempt				1,429,844	169,091	1,598,935			
		12,357,093	990,569	13,347,662	11,762,287	1,103,290	12,865,577	-4.81%	11.38%	-3.61%
Jun-13	Union/Hourly				3,846,564	1,054,428	4,900,992			
Jun-13	Exempt				5,397,248	-	5,397,248			
Jun-13	Non-Exempt				1,260,053	139,255	1,399,308			
		10,218,714	848,609	11,067,323	10,503,865	1,193,683	11,697,548	2.79%	40.66%	5.69%

Kentucky Utilities Company
Case No. 2016-00370
Monthly Payroll Variance Analysis

		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Jul-13	Union/Hourly				4,063,406	1,071,928	5,135,334			
Jul-13	Exempt				5,977,356	-	5,977,356			
Jul-13	Non-Exempt				1,332,625	214,590	1,547,215			
		11,856,080	851,477	12,707,557	11,373,387	1,286,518	12,659,905	-4.07%	51.09%	-0.37%
Aug-13	Union/Hourly				4,463,077	861,932	5,325,009			
Aug-13	Exempt				6,177,783	-	6,177,783			
Aug-13	Non-Exempt				1,455,835	170,222	1,626,057			
		12,372,162	879,583	13,251,745	12,096,695	1,032,154	13,128,849	-2.23%	17.35%	-0.93%
Sep-13	Union/Hourly				4,131,780	987,605	5,119,385			
Sep-13	Exempt				5,833,334	-	5,833,334			
Sep-13	Non-Exempt				1,302,999	155,832	1,458,831			
		11,211,429	840,030	12,051,459	11,268,113	1,143,437	12,411,550	0.51%	36.12%	2.99%
Oct-13	Union/Hourly				4,413,415	1,217,091	5,630,506			
Oct-13	Exempt				6,631,621	-	6,631,621			
Oct-13	Non-Exempt				1,512,466	144,620	1,657,086			
		12,988,121	1,062,762	14,050,883	12,557,502	1,361,711	13,919,213	-3.32%	28.13%	-0.94%
Nov-13	Union/Hourly				3,956,539	1,702,338	5,658,877			
Nov-13	Exempt				5,214,239	-	5,214,239			
Nov-13	Non-Exempt				1,311,895	160,755	1,472,650			
		10,712,341	986,242	11,698,583	10,482,673	1,863,093	12,345,766	-2.14%	88.91%	5.53%
Dec-13	Union/Hourly				4,084,315	1,180,867	5,265,182			
Dec-13	Exempt				5,445,941	-	5,445,941			
Dec-13	Non-Exempt				1,359,949	223,478	1,583,427			
		10,133,204	838,034	10,971,238	10,890,205	1,404,345	12,294,550	7.47%	67.58%	12.06%
YTD - 13	Union/Hourly				50,045,216	12,734,120	62,779,336			
YTD - 13	Exempt				70,246,831	-	70,246,831			
YTD - 13	Non-Exempt				16,263,792	1,883,565	18,147,357			
		$ 137,775,307	$ 11,107,929	$ 148,883,236	$ 136,555,839	$ 14,617,685	$ 151,173,524	-0.89%	31.60%	1.54%
Jan-14	Union/Hourly				4,495,275	1,274,374	5,769,649			
Jan-14	Exempt				6,664,458	-	6,664,458			
Jan-14	Non-Exempt				1,470,319	123,986	1,594,305			
		13,222,910	798,144	14,021,054	12,630,052	1,398,360	14,028,412	-4.48%	75.20%	0.05%

Kentucky Utilities Company
Case No. 2016-00370
Monthly Payroll Variance Analysis

		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Feb-14	Union/Hourly				4,075,303	1,353,402	5,428,705			
Feb-14	Exempt				6,031,321	-	6,031,321			
Feb-14	Non-Exempt				1,396,236	148,339	1,544,575			
		11,216,543	741,392	11,957,935	11,502,860	1,501,741	13,004,601	2.55%	102.56%	8.75%
Mar-14	Union/Hourly				4,323,645	1,401,080	5,724,725			
Mar-14	Exempt				6,359,033	-	6,359,033			
Mar-14	Non-Exempt				1,443,402	157,228	1,600,630			
		11,848,381	921,967	12,770,348	12,126,080	1,558,308	13,684,388	2.34%	69.02%	7.16%
Apr-14	Union/Hourly				4,301,878	1,511,632	5,813,510			
Apr-14	Exempt				6,419,707	-	6,419,707			
Apr-14	Non-Exempt				1,426,546	154,127	1,580,673			
		12,080,722	972,438	13,053,160	12,148,131	1,665,759	13,813,890	0.56%	71.30%	5.83%
May-14	Union/Hourly				4,336,058	1,532,535	5,868,593			
May-14	Exempt				6,123,167	-	6,123,167			
May-14	Non-Exempt				1,480,676	189,854	1,670,530			
		12,335,509	788,510	13,124,019	11,939,901	1,722,389	13,662,290	-3.21%	118.44%	4.10%
Jun-14	Union/Hourly				4,081,810	1,294,086	5,375,896			
Jun-14	Exempt				6,161,698	-	6,161,698			
Jun-14	Non-Exempt				1,526,332	128,011	1,654,343			
		11,315,398	766,922	12,082,320	11,769,840	1,422,097	13,191,937	4.02%	85.43%	9.18%
Jul-14	Union/Hourly				4,210,100	1,217,771	5,427,871			
Jul-14	Exempt				6,615,763	-	6,615,763			
Jul-14	Non-Exempt				1,481,517	127,936	1,609,453			
		12,650,067	780,669	13,430,736	12,307,380	1,345,707	13,653,087	-2.71%	72.38%	1.66%
Aug-14	Union/Hourly				4,403,089	1,202,423	5,605,512			
Aug-14	Exempt				6,129,122	-	6,129,122			
Aug-14	Non-Exempt				1,505,793	133,350	1,639,143			
		12,315,480	801,454	13,116,934	12,038,004	1,335,773	13,373,777	-2.25%	66.67%	1.96%
Sep-14	Union/Hourly				4,314,226	1,015,371	5,329,597			
Sep-14	Exempt				6,449,236	-	6,449,236			
Sep-14	Non-Exempt				1,514,887	127,322	1,642,209			
		12,672,498	794,793	13,467,291	12,278,349	1,142,693	13,421,042	-3.11%	43.77%	-0.34%

Kentucky Utilities Company
Case No. 2016-00370
Monthly Payroll Variance Analysis

		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Oct-14	Union/Hourly				4,737,592	1,548,309	6,285,901			
Oct-14	Exempt				6,695,038	-	6,695,038			
Oct-14	Non-Exempt				1,575,539	153,555	1,729,094			
		15,946,340	909,603	16,855,943	13,008,169	1,701,864	14,710,033	-18.43%	87.10%	-12.73%
Nov-14	Union/Hourly				3,803,119	1,368,347	5,171,466			
Nov-14	Exempt				5,525,645	-	5,525,645			
Nov-14	Non-Exempt				1,349,386	133,528	1,482,914			
		10,356,211	925,847	11,282,058	10,678,150	1,501,875	12,180,025	3.11%	62.22%	7.96%
Dec-14	Union/Hourly				4,819,567	952,816	5,772,383			
Dec-14	Exempt				6,714,648	-	6,714,648			
Dec-14	Non-Exempt				1,648,241	296,196	1,944,437			
		11,044,831	777,662	11,822,493	13,182,456	1,249,012	14,431,468	19.35%	60.61%	22.07%
YTD - 14	Union/Hourly				51,901,662	15,672,146	67,573,808			
YTD - 14	Exempt				75,888,836	-	75,888,836			
YTD - 14	Non-Exempt				17,818,874	1,873,432	19,692,306			
		$ 147,004,890	$ 9,979,401	$ 156,984,291	$ 145,609,372	$ 17,545,578	$ 163,154,950	-0.95%	75.82%	3.93%
Jan-15	Union/Hourly				4,456,940	1,035,974	5,492,914			
Jan-15	Exempt				6,783,010	-	6,783,010			
Jan-15	Non-Exempt				1,535,985	141,984	1,677,969			
		15,349,821	896,022	16,245,843	12,775,935	1,177,958	13,953,893	-16.77%	31.47%	-14.11%
Feb-15	Union/Hourly				4,245,083	1,239,297	5,484,380			
Feb-15	Exempt				6,560,231	-	6,560,231			
Feb-15	Non-Exempt				1,429,538	143,063	1,572,601			
		11,437,554	847,858	12,285,412	12,234,852	1,382,360	13,617,212	6.97%	63.04%	10.84%
Mar-15	Union/Hourly				4,563,494	1,307,529	5,871,023			
Mar-15	Exempt				7,374,230	-	7,374,230			
Mar-15	Non-Exempt				1,563,042	150,558	1,713,600			
		12,874,199	1,038,377	13,912,576	13,500,766	1,458,087	14,958,853	4.87%	40.42%	7.52%
Apr-15	Union/Hourly				4,540,282	1,577,776	6,118,058			
Apr-15	Exempt				6,631,441	-	6,631,441			
Apr-15	Non-Exempt				1,464,796	276,270	1,741,066			
		12,115,075	1,069,436	13,184,511	12,636,519	1,854,046	14,490,565	4.30%	73.37%	9.91%

Kentucky Utilities Company
Case No. 2016-00370
Monthly Payroll Variance Analysis

		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
May-15	Union/Hourly				4,227,786	1,160,035	5,387,821			
May-15	Exempt				6,203,508	-	6,203,508			
May-15	Non-Exempt				1,470,669	157,730	1,628,399			
		11,971,328	886,343	12,857,671	11,901,963	1,317,765	13,219,728	-0.58%	48.67%	2.82%
Jun-15	Union/Hourly				4,344,300	1,081,219	5,425,519			
Jun-15	Exempt				6,938,241	-	6,938,241			
Jun-15	Non-Exempt				1,613,446	256,997	1,870,443			
		12,408,502	877,786	13,286,288	12,895,987	1,338,216	14,234,203	3.93%	52.45%	7.13%
Jul-15	Union/Hourly				4,246,998	1,749,089	5,996,087			
Jul-15	Exempt				6,925,121	-	6,925,121			
Jul-15	Non-Exempt				1,759,516	172,748	1,932,264			
		12,982,164	889,152	13,871,316	12,931,635	1,921,837	14,853,472	-0.39%	116.14%	7.08%
Aug-15	Union/Hourly				4,463,803	1,249,851	5,713,654			
Aug-15	Exempt				6,777,878	-	6,777,878			
Aug-15	Non-Exempt				1,557,753	161,299	1,719,052			
		12,681,056	893,042	13,574,098	12,799,434	1,411,150	14,210,584	0.93%	58.02%	4.69%
Sep-15	Union/Hourly				4,365,983	1,061,416	5,427,399			
Sep-15	Exempt				7,012,859	-	7,012,859			
Sep-15	Non-Exempt				1,495,102	2,668,350	4,163,452			
		12,950,503	911,218	13,861,721	12,873,944	3,729,766	16,603,710	-0.59%	309.32%	19.78%
Oct-15	Union/Hourly				4,976,120	1,505,912	6,482,032			
Oct-15	Exempt				7,171,786	-	7,171,786			
Oct-15	Non-Exempt				1,708,743	816,764	2,525,507			
		13,478,259	1,077,044	14,555,303	13,856,649	2,322,676	16,179,325	2.81%	115.65%	11.16%
Nov-15	Union/Hourly				4,106,995	1,400,234	5,507,229			
Nov-15	Exempt				6,538,407	-	6,538,407			
Nov-15	Non-Exempt				1,435,809	35,319	1,471,128			
		11,455,179	1,076,550	12,531,729	12,081,211	1,435,553	13,516,764	5.47%	33.35%	7.86%
Dec-15	Union/Hourly				4,368,559	985,004	5,353,563			
Dec-15	Exempt				6,402,476	-	6,402,476			
Dec-15	Non-Exempt				1,756,296	397,799	2,154,095			
		11,761,168	941,345	12,702,513	12,527,331	1,382,803	13,910,134	6.51%	46.90%	9.51%

Kentucky Utilities Company
Case No. 2016-00370
Monthly Payroll Variance Analysis

		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
YTD - 15	Union/Hourly				52,906,343	15,353,336	68,259,679			
YTD - 15	Exempt				81,319,188	-	81,319,188			
YTD - 15	Non-Exempt				18,790,695	5,378,881	24,169,576			
		$ 151,464,808	$ 11,404,173	$ 162,868,981	$ 153,016,226	$ 20,732,217	$ 173,748,443	1.02%	81.80%	6.68%

Note 1: Schedule above includes amounts allocated to the utility from affiliates and total costs related to O&M, Capital and Other charges.
Note 2: Amounts related to KU charging others is not reflected in the schedule above for purposes of this data response unlike the amounts shown in filing requirement 16(8)(g).
Note 3: Amounts shown for overtime include premiums.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 35

Responding Witness: Gregory J. Meiman

Q-35. 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-35. On an annual basis, the Company participates in various compensation and employee benefits surveys. A listing by survey publisher, survey type and survey name is provided below. The documents are voluminous in nature and are considered to be proprietary by the vendor and subject to licensing agreements. As a result, the Company will make available for review any of the surveys at a time convenient to the Commission.

Survey Publisher	Survey Type	Survey Name
EEI EAPDIS	Compensation	Technical Craft Clerical
Mercer	Benefits	National Survey of Employer-Sponsored Health Plans
Mercer	Compensation	Benchmark Survey: Executive Compensation
Mercer	Compensation	Benchmark Survey: HR, Finance, Accounting and Legal
Mercer	Compensation	Benchmark Survey: Metro Benchmark Compensation
Mercer	Compensation	Contact Center
Mercer	Compensation	US Compensation Planning
NACE	Compensation	Co-Op and Student Intern Pay Rates
Willis Towers Watson	Benefits	Benefits Data Source
Willis Towers Watson	Compensation	AGA Executive, Management and Non-Exempt
Willis Towers Watson	Compensation	Co-Op and Student Intern Pay Rates
Willis Towers Watson	Compensation	Energy Services Executive, Middle Management and Professional
Willis Towers Watson	Compensation	IT, Office, Business Support and Professional
Willis Towers Watson	Compensation	Supervisor and Middle Management
Willis Towers Watson	Compensation	Technical Support and Production
Willis Towers Watson	Compensation	Top Management

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 36

Responding Witness: Gregory J. Meiman

Q-36. 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-36. See attached. The attachment shows, for each employee group, the annual increase amount, percentage increase and effective dates for 2015, 2016 and budgeted amounts and increases for the base and forecasted test periods. The response also reflects LG&E and LKS employees that charged labor to KU. Merit is not applicable since individual performance is recognized through the team incentive award.

Certain information is being filed under seal pursuant to a Petition for Confidential Protection.

CONFIDENTIAL INFORMATION REDACTED

Kentucky Utilities Company and LG&E and KU Services Company
Case No. 2016-00370
Question No. 36

Annual Increase, Percentage Increase and Effective Dates for 2015, 2016 and Budgeted Amounts and Increases for Base and Forecasted Test Periods – by Employee Group

		Kentucky Utilities					
General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union	Hourly
2015 (Actual)	Effective Date	12/28/2014	2/22/2015			7/26/2015	7/26/2015
	% Increase	3.0%	3.1%	3.0%	2.9%	2.5%	2.5%
	$ Amount	$231,793	$330,136	$1,533,627	$647,451	$237,025	$823,580

General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union	Hourly
2016 (Actual)	Effective Date	12/27/2015	2/21/2016			7/24/2016	7/24/2016
	% Increase	2.8%	2.8%	2.7%	2.7%	2.5%	2.5%
	$ Amount	$203,441	$291,059	$1,372,956	$575,681	$201,022	$852,795

General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union	Hourly
Base Period	Effective Date	12/25/2016	2/19/2017			7/24/2016	7/24/2016
	% Increase	3% Budgeted				2.5%	2.5%
	$ Amount	$251,462	$374,007	$1,678,975	$702,540	$201,022	$852,795

General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union	Hourly
Forecasted Test Period (Budget)	Effective Date	12/24/2017	2/18/2018			7/23/2017	7/23/2017
	% Increase	[redacted]					
	$ Amount	$258,484	$384,513	$1,726,425	$722,836	$262,818	$1,045,976

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 37

Responding Witness: Gregory J. Meiman

Q-37. 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-37. A schedule of salaries and other compensation for all officers for the three most recent calendar years are provided in Attachment 1. The base period schedule is provided at Tab 60 of the Filing Requirements. This information is provided in a manner that is consistent with W-2s 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 2014 rate case, the salary is provided for the person they replaced.

Certain information is being filed under seal pursuant to a Petition for Confidential Protection.

CONFIDENTIAL INFORMATION REDACTED

Kentucky Utilities Company
Case No. 2016-00370
Officer Compensation
Calendar Year 2013

Job Title	Salary	Other Compensation (1)
Treasurer	[redacted]	[redacted]
VP Federal Regulation and Policy	[redacted]	[redacted]
VP Gas Distribution	[redacted]	[redacted]
Chief Financial Officer	[redacted]	[redacted]
VP Power Production	[redacted]	[redacted]
VP Corporate Responsibility and Community Affairs	[redacted]	[redacted]
VP Transmission	[redacted]	[redacted]
VP Customer Services	[redacted]	[redacted]
VP Deputy General Counsel and Environmental	[redacted]	[redacted]
SVP Human Resources	[redacted]	[redacted]
General Counsel/Compliance/Corporate Secretary	[redacted]	[redacted]
Chief Administrative Officer	[redacted]	[redacted]
Controller	[redacted]	[redacted]
VP External Affairs	[redacted]	[redacted]
VP Energy Supply and Analysis	[redacted]	[redacted]
Chief Information Officer	[redacted]	[redacted]
Chairman CEO and President	$811,220	$1,461,720
VP State Regulation and Rates	[redacted]	[redacted]
VP Electric Distribution	[redacted]	[redacted]
Chief Operating Officer	[redacted]	[redacted]
VP Transmission and Generation Services	[redacted]	[redacted]
VP Communications	[redacted]	[redacted]

(1) Of the total salary and other compensation, 18.4% is allocated to the cost of providing service to KU rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives.

Kentucky Utilities Company
Case No. 2016-00370
Officer Compensation
Calendar Year 2014

Job Title	Salary	Other Compensation (1)
Treasurer	[redacted]	[redacted]
VP Federal Regulation and Policy	[redacted]	[redacted]
VP Gas Distribution	[redacted]	[redacted]
Chief Financial Officer	[redacted]	[redacted]
VP Power Production	[redacted]	[redacted]
VP Corporate Responsibility and Community Affairs	[redacted]	[redacted]
VP Transmission	[redacted]	[redacted]
VP Customer Services	[redacted]	[redacted]
VP Deputy General Counsel and Environmental	[redacted]	[redacted]
SVP Human Resources	[redacted]	[redacted]
General Counsel/Compliance/Corporate Secretary	[redacted]	[redacted]
Chief Administrative Officer	[redacted]	[redacted]
Controller	[redacted]	[redacted]
VP External Affairs	[redacted]	[redacted]
VP Energy Supply and Analysis	[redacted]	[redacted]
Chief Information Officer	[redacted]	[redacted]
Chairman CEO and President	$811,220	$2,000,551
VP State Regulation and Rates	[redacted]	[redacted]
VP Electric Distribution	[redacted]	[redacted]
Chief Operating Officer	[redacted]	[redacted]
VP Transmission and Generation Services	[redacted]	[redacted]
VP Communications	[redacted]	[redacted]

(1) Of the total salary and other compensation, 24.9% is allocated to the cost of providing service to KU rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives.

CONFIDENTIAL INFORMATION REDACTED

Kentucky Utilities Company
Case No. 2016-00370
Officer Compensation
Calendar Year 2015

Job Title	Salary	Other Compensation (1)
Treasurer	[redacted]	[redacted]
VP Federal Regulation and Policy	[redacted]	[redacted]
VP Gas Distribution	[redacted]	[redacted]
Chief Financial Officer	[redacted]	[redacted]
VP Power Production	[redacted]	[redacted]
VP Corporate Responsibility and Community Affairs	[redacted]	[redacted]
VP Transmission	[redacted]	[redacted]
VP Customer Services	[redacted]	[redacted]
VP Deputy General Counsel and Environmental	[redacted]	[redacted]
SVP Human Resources	[redacted]	[redacted]
General Counsel/Compliance/Corporate Secretary	[redacted]	[redacted]
Chief Administrative Officer	[redacted]	[redacted]
Controller	[redacted]	[redacted]
VP External Affairs	[redacted]	[redacted]
VP Energy Supply and Analysis	[redacted]	[redacted]
Chief Information Officer	[redacted]	[redacted]
Chairman CEO and President	$811,220	$3,361,007
VP State Regulation and Rates	[redacted]	[redacted]
VP Electric Distribution	[redacted]	[redacted]
Chief Operating Officer	[redacted]	[redacted]
VP Transmission and Generation Services	[redacted]	[redacted]
VP Communications	[redacted]	[redacted]

(1) Of the total salary and other compensation, 19.6% is allocated to the cost of providing service to KU rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives, including accelerated vesting of stock based payments for retirees.

CONFIDENTIAL INFORMATION REDACTED

2013 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	12/24/2012	Arbough	Treasurer	Manages activities related to financial policy, long- and short-term financings, credit risk, and pension funds. Manages trading controls, cash management, credit, risk management, and other treasury activities.	4	Chief Financial Officer	n/a
[redacted]	12/24/2012	Beer	VP Federal Regulation and Policy	Develop and implement a federal regulatory strategy for the Company to include maintaining compliance with applicable regulations at the federal level. This position also serves as the Federal Energy Regulatory Commissions (FERC) Conduct Chief Compliance Officer.	1	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	12/24/2012	Douglas	VP Corporate Responsibility and Community Affairs	Primarily responsible for safeguarding the Company's public image. Serves as Chief Corporate Responsibility advocate. Leads and directs corporate responsibility and community affairs initiatives by maintaining open communications with health and safety, environmental and community investment teams. Builds employee and stakeholder awareness of corporate responsibility as a core value.	1	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
[redacted]	Promotion to officer 2/18/2013	Jessee	VP Transmission	This position provides strategic leadership and direction of all aspects of the company's transmission system, including: safety, lines construction and maintenance, substations and protection, system operations and balancing, energy management system, planning, compliance, and policies	2	VP Transmission / Generation Svc	[redacted]
[redacted]	12/24/2012	Malloy	VP Customer Services	Provide strategic direction and operational control of the Company's Retail and Metering businesses to achieve strategic objectives and financial targets. Oversees the Customer Energy Efficiency/Smart Grid, Revenue Collection, Customer Service and Marketing and Operating Services areas.	5	Chief Operating Officer	n/a

CONFIDENTIAL INFORMATION REDACTED

2013 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	12/24/2012	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
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	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

CONFIDENTIAL INFORMATION REDACTED

2013 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	12/24/2012	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	[redacted]
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
[redacted]	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

2014 Calendar Year

CONFIDENTIAL INFORMATION REDACTED

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/23/2013	Arbough	Treasurer	Manages activities related to financial policy, long- and short-term financings, credit risk, and pension funds. Manages trading controls, cash management, credit, risk management, and other treasury activities.	4	Chief Financial Officer
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	12/23/2013	Jessee	VP Transmission	This position provides strategic leadership and direction of all aspects of the company's transmission system, including: safety, lines construction and maintenance, substations and protection, system operations and balancing, energy management system, planning, compliance, and policies	2	VP Transmission / Generation Svc
[redacted]	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. Oversees the Customer Energy Efficiency/Smart Grid, Revenue Collection, Customer Service and Marketing and Operating Services areas.	6	Chief Operating Officer

CONFIDENTIAL INFORMATION REDACTED

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/23/2013	O'Brien	VP Deputy General Counsel and Environmental	Overall management of the Law Department and oversight of the corporate environmental function. Provides legal counsel and guidance in the ordinary and special activities of the corporation to insure maximum protection of its legal rights and to maintain its operations within the limits prescribed by international, federal, state, and local law. Coordinates the defense of the corporation against suits or claims, and coordinates the prosecution of the corporation's claims against others.	11	General Counsel, Chief Compliance Officer and Corporate Secretary
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	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

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/23/2013	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
[redacted]	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, Chief Compliance Officer and Corporate Secretary
	12/23/2013	Thomas	VP Electric Distribution	Provides leadership and direction of electric distribution operations involving the four core operating processes: Connect New Customers, Enhance the Network, Operate and Maintain the Network and Repair the Network. Responsibility for the direction of all Distribution Operations Centers throughout the service territory, the substation construction and maintenance functions and the statewide forestry services. Leads and directs the company gas distribution system and all related processes and regulations.	7	Chief Operating Officer
	1/1/2014	Thompson	Chief Operating Officer	Overall responsibility for the strategic and operational management of all LG&E and KU gas and electric operational assets. Lead the visioning and strategy development for the generation, transmission, gas and electric distribution, customer service and energy supply businesses. Lead the optimization of the company's energy-related integrated gross margin. Lead the construction of major projects within the businesses.	8	Chairman CEO and President
	1/1/2014	Voyles	VP Transmission/Generation Services	Plan and direct the centralized services that support the companies existing generation and transmission assets and development of new assets. This includes engineering centers of excellence, project and construction engineering and budget development and reporting. Develops and advocates the company's carbon strategy to meet the commercial, environmental and market unit objectives.	4	Chief Operating Officer
	12/23/2013	Whelan	VP - Communications	Lead the development, delivery and management of internal and external communications, community and media relations and brand strategy/management for the Company. Lead the brand management, image and advertising for the Company. Lead and provide recommendations on the strategic positioning of the Company with all stakeholders. Responsible for the corporate foundation and all company sponsorships. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior communications personnel.	5	General Counsel, Chief Compliance Officer and Corporate Secretary

CONFIDENTIAL INFORMATION REDACTED

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/22/2014	Arbough	Treasurer	Manages activities related to financial policy, long- and short-term financings, credit risk, and pension funds. Manages budgeting, financial planning, trading controls, cash management, credit, risk management, and other treasury activities.	6	Chief Financial Officer
[redacted]	12/22/2014	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
[redacted]	12/22/2014	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
[redacted]	1/1/2015	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	Chairman CEO and President
[redacted]	1/1/2015	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.	11	Chief Operating Officer
[redacted]	12/22/2014	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.	4	General Counsel, Chief Compliance Officer and Corporate Secretary
[redacted]	12/22/2014	Jessee	VP Transmission	This position provides strategic leadership and direction of all aspects of the company's transmission system, including: safety, lines construction and maintenance, substations and protection, system operations and balancing, energy management system, planning, compliance, and policies	2	VP Transmission / Generation Svc
[redacted]	12/22/2014	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. Oversees the Customer Energy Efficiency/Smart Grid, Revenue Collection, Customer Service and Marketing and Operating Services areas.	7	Chief Operating Officer

CONFIDENTIAL INFORMATION REDACTED

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/22/2014	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.	10	General Counsel, Chief Compliance Officer and Corporate Secretary
[redacted]	1/1/2015	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	Chairman CEO and President
[redacted]	1/1/2015	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	Chairman CEO and President
[redacted]	Annual increase effective 1/1/2015; Retired 4/1/2015	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
[redacted]	12/22/2014	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.	5	Chief Financial Officer
[redacted]	12/22/2014	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.	3	General Counsel, Chief Compliance Officer and Corporate Secretary
[redacted]	1/1/2015	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

2015 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/22/2014	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 Financial 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.	6	Chairman, President and Chief Executive Officer of PPL Corporation
[redacted]	12/22/2014	Staton	VP State Regulation and Rates	Develop and implement the state regulatory strategy of the Company, and direct, plan and manage the Company's rates and regulatory function, which includes maintaining compliance with applicable statutes and regulations at the state and local levels.	3	General Counsel, Chief Compliance Officer and Corporate Secretary
	12/22/2014	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.	6	Chief Operating Officer
	1/1/2015	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
	1/1/2015	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
	12/22/2014	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

CONFIDENTIAL INFORMATION REDACTED

Base Period

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	12/21/2015	Arbough	Treasurer	Manages activities related to financial policy, long- and short-term financings, credit risk, and pension funds. Manages budgeting, financial planning, trading controls, cash management, credit, risk management, and other treasury activities.	6	Chief Financial Officer	
[redacted]	12/21/2015	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	
[redacted]	1/1/2016	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	Chairman CEO and President	
[redacted]	1/1/2016	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.	11	Chief Operating Officer	
[redacted]	12/21/2015	Conroy	VP State Regulation and Rates	Develop and implement the state regulatory strategy of the Company, and direct, plan and manage the Company's rates and regulatory function, which includes maintaining compliance with applicable statutes and regulations at the state and local levels.	3	General Counsel, Chief Compliance Officer and Corporate Secretary	[redacted]
[redacted]	12/21/2015	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.	4	General Counsel, Chief Compliance Officer and Corporate Secretary	
[redacted]	12/21/2015	Jessee	VP Transmission	This position provides strategic leadership and direction of all aspects of the company's transmission system, including: safety, lines construction and maintenance, substations and protection, system operations and balancing, energy management system, planning, compliance, and policies	2	VP Transmission / Generation Svc	
[redacted]	12/21/2015	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. Oversees the Customer Energy Efficiency/Smart Grid, Revenue Collection, Customer Service and Marketing and Operating Services areas.	7	Chief Operating Officer	

Base Period

CONFIDENTIAL INFORMATION REDACTED

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	12/21/2015	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.	10	General Counsel, Chief Compliance Officer and Corporate Secretary	
[redacted]	12/21/2015	Meiman	VP 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 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	Chairman CEO and President	[redacted]
[redacted]	01/0/12016	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.	6	Chairman CEO and President	
[redacted]	12/21/2015	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.	5	Chief Financial Officer	
[redacted]	12/21/2015	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.	3	General Counsel, Chief Compliance Officer and Corporate Secretary	
[redacted]	01/0/12016	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

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	01/0/12016	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.	3	Senior VP and CFO of PPL Services Corporation	
0.00%	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.	6	Chairman, President and Chief Executive Officer of PPL Corporation	
[redacted]	01/0/12016	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	
[redacted]	01/0/12016	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	
[redacted]	12/21/2015	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	
[redacted]	12/21/2015	Wolfe	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.	6	Chief Operating Officer	[redacted]

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 38

Responding Witness: Daniel K. Arbough

Q-38. 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-38. There is no predetermined capitalization rate, except for administrative and general ("A&G") clearing accounts and local engineering charges. 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). An annual A&G study is completed to determine the appropriate allocation percentage to capital. Local engineering charges are evaluated on an as needed basis to determine the appropriate allocation percentage to capital.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 39

Responding Witness: Gregory J. Meiman

Q-39. Provide all current labor contracts and the most recent labor contracts previously in effect.

A-39. See attached. The contract between KU and USW Local 9447-01 was effective August 1, 2014. The contract with KU IBEW Local 2100 was effective August 1, 2015. The current and previous contracts for both unions are attached.

Current KU USW Contract

COLLECTIVE BARGAINING AGREEMENT

BETWEEN

EARLINGTON OPERATIONS,

AREAS 1 (PARKWAY) AND 2 (GREEN RIVER)

OF KENTUCKY UTILITIES COMPANY

AND

THE UNITED STEEL, PAPER AND FORESTRY,

RUBBER, MANUFACTURING, ENERGY,

ALLIED INDUSTRIAL AND

SERVICE WORKERS INTERNATIONAL UNION

*** * ***

Effective

August 1, 2014

to

August 1, 2017

CONTENTS

ARTICLE I PURPOSE AND INTENT 1

1.1 Purpose and Intent 1
1.2 Periodic Meetings 1

ARTICLE II SCOPE OF AGREEMENT 2

2.1 Recognition 2
2.2 No Discrimination 3
2.3 Contracting Out 3
2.4 No-Strike Clause 4
2.5 No Lock-Out Clause 5
2.6 Restraining Orders and Injunctions 5
2.7 Picket Line 5
2.8 Visitation 5
2.9 Supervisors Working 5
2.10 Copies of Agreement 6

ARTICLE III UNION SECURITY 7

3.1 Union Security 7
3.2 Check-Off 7
3.3 Law 8

ARTICLE IV MANAGEMENT 9

ARTICLE V HOURS OF WORK 10

5.1 Normal Work Schedule 10
5.2 Sufficient Rest Time/Balance of Shift 11
5.3 Lunch Period 11
5.4 Wash Up Time 11
5.5 Daylight Saving Time 11
5.6 Continuation of Regular Shift Duties 12
5.7 Reporting Time 12
5.8 Call-Out Beyond Normal Work Hours 12
5.9 Planned Overtime 13
5.10 Standby Pay 13
5.11 Emergency Electric Restoration for Another Utility 14

ARTICLE VI OVERTIME 15

6.1 Purpose 15
6.2 Overtime Pay 15
6.3 Non-Duplication 16

6.4 Cooperation 17
6.5 Overtime Distribution 17
6.6 Green River Power Station
Operating Groups Overtime Work 19

ARTICLE VII HOLIDAYS 24

7.1 Holidays 24
7.2 Holiday Work 25
7.3 Eligibility 26
7.4 Holiday During Vacation 26
7.5 Holiday During Sick Leave 26

ARTICLE VIII VACATIONS 27

8.1 Amount of Vacation 27
8.2 Eligibility 27
8.3 Scheduling of Vacations 28
8.4 Accumulating Vacations 29
8.5 Vacation Pay at Separation 29
8.6 Pay in Lieu of Vacation 29
8.7 Vacation During Illness or Disability or Personal Leave of Absence 30
8.8 Vacation at Retirement 31

ARTICLE IX SENIORITY 32

9.1 Seniority Recognition 32
9.2 Definitions 32
9.3 Seniority List 33
9.4 Probationary Employees 33
9.5 Termination of Seniority 33
9.6 Compensable Disability 35
9.7 Identical Hiring Dates 35
9.8 Temporary Employees 35

ARTICLE X REDUCTION AND RESTORATION OF FORCES 37

10.1 Permanent Layoff 37
10.2 Rates on Demotion 38
10.3 Notice of Recall 38
10.4 Restoration of Forces 38
10.5 Notification of Layoff 38
10.6 Retention of Officers and Committee 39

ARTICLE XI EMPLOYMENT FOR HANDICAPPED EMPLOYEE 40

ARTICLE XII GRIEVANCE PROCEDURE 41

12.1 Grievance Procedure 41

12.2 Grievance Meetings 42
12.3 Grievance Committee 43
12.4 Time Limits 44
12.5 Calculation of Time 44
12.6 Group Grievances 44
12.7 Union Grievances 44
12.8 Expedited Procedure 45
12.9 Extension of Time Limits 45

ARTICLE XIII ARBITRATION PROCEDURE 46

13.1 Arbitration Procedure 46
13.2 Arbitration Hearing 46
13.3 Duties of the Arbitrator 46
13.4 Costs of Arbitration 47
13.5 Arbitrator's Decision 47

ARTICLE XIV DISCIPLINARY SUSPENSION AND DISCHARGE 48

ARTICLE XV TEMPORARY ASSIGNMENTS AND PERMANENT JOB VACANCIES 49

15.1 Temporary Assignments 49
15.2 Permanent Job Vacancies 49
A. Policy 49
B. Posting Procedure 49
C. Bid by Absentee 50
D. Bidding Limitation 50
E. No Qualified Applicants 51
F. Hiring Experienced Employees 51
G. Reclassification 51
H. Training 51
I. Return to Former Classification 52
J. Residence Requirements 52

ARTICLE XVI ABSENCES AND LEAVES OF ABSENCE 54

16.1 Absences 54
16.2 Disability Leave 54
16.3 Personal Leave 54
16.4 Return To Work 55
16.5 Early Termination 56
16.6 Pregnancy Leave 56
16.7 Leave For Union Business 56
16.8 Periodic Payments 56
16.9 Fraud 57

ARTICLE XVII ALLOWED TIME 58

17.1 Funeral Pay 58
17.2 Military Training or Temporary Duty 59
17.3 Jury Duty 60
17.4 Sick Leave Plan 60
17.5 Personal Days 61
17.6 Accumulated Sick Leave 62

ARTICLE XVIII HEALTH AND RETIREMENT BENEFITS 63

18.1 Employee Savings Plan 64
18.2 Retiree Medical Insurance 64
18.3 Retirement Income Benefits 65

ARTICLE XIX TRANSFER OUT OF THE BARGAINING UNIT 65

19.1 Permanent Transfer 66
19.2 Temporary Transfer 66

ARTICLE XX WAGES 67

20.1 Hourly Wages 67
20.2 Shift Differential 67
20.3 Sunday Differential 68
20.4 Pay for Work Performed 68

ARTICLE XXI TWO-PERSON CREW PREMIUM 69

ARTICLE XXII EMPLOYEES WORKING AWAY FROM THEIR REGULAR PLACE OF EMPLOYMENT 70

22.1 Transportation and Lodging 70
22.2 Meals 70

ARTICLE XXIII RETIREMENT 72

ARTICLE XXIV BULLETIN BOARD 73

ARTICLE XXV SHIFT PREFERENCE 74

ARTICLE XXVI SUCCESSORSHIP 76

ARTICLE XXVII MOVING EXPENSES 77

ARTICLE XXVIII LAUNDRY 78

ARTICLE XXIX SAFETY AND HEALTH 79

ARTICLE XXX CONFLICT WITH LAW 80

ARTICLE XXXI ENTIRE AGREEMENT 81

ARTICLE XXXII TERMINATION.....82

EXHIBIT A 85

MEMORANDUMS OF AGREEMENT……..88

LETTER OF UNDERSTANDING GREEN RIVER GENERATING STATION……

AGREEMENT

THIS AGREEMENT entered into this 1st day of August, 2014, by and between EARLINGTON OPERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER) OF KENTUCKY UTILITIES COMPANY (hereinafter called "Company") and the UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION (hereinafter called "Union"). Except as otherwise expressly provided herein the provisions of this Agreement shall be effective as of August 1, 2014.

ARTICLE I
PURPOSE AND INTENT

1.1 Purpose and Intent

It is the purpose and intent of the parties to set forth herein the agreement between the parties covering rates of pay, hours of work and conditions of employment for employees in the unit for which the Union has been certified by the National Labor Relations Board as exclusive bargaining representative; to promote harmonious industrial and economic relationships between the Company and its employees in an atmosphere of mutual respect and understanding to the end that there shall be no interruption of, interference with, or impeding of work during the life of this Agreement, and to provide procedures for the equitable adjustment of grievances.

1.2 Periodic Meetings

Upon mutual agreement, the parties agree to meet on the reasonable request of either party at times which should be least disruptive to the Company's operations. Such meeting shall not be for the purpose of conducting collective bargaining negotiations but shall be for the sole purpose of appraising any problem which may have arisen in the application, administration or interpretation of this Agreement or of the problems of general concern to either party. Therefore, such meeting shall not modify, add to, or detract from the provisions of this Agreement. If such meeting is requested by the Company, it will pay employees for time lost.

ARTICLE II
SCOPE OF AGREEMENT

2.1 Recognition

The Company hereby recognizes the Union as exclusive representative for the purpose of collective bargaining with respect to rates of pay, wages, hours of employment and

other conditions of employment for employees in its Earlington Operations, Areas 1 (Parkway) and 2 (Green River), included in the unit for which the Union has been certified by the National Labor Relations Board on September 17, 1976, in Case No. 9-RC-11595, namely:

> All production and maintenance employees of the Employer employed in the Employer's Earlington Operations, Areas 1 (Parkway) and 2 (Green River), including servicemen, linemen, metermen, patrolmen, chief electricians, groundmen and truck drivers, but, excluding business development and home demonstration employees, right-of-way solicitors, shift engineers, line foremen A, service foremen A, line foremen B, service foremen B, the chief electricians employed at the Green River Generating Station, the chief mechanic, the coal yard foreman, the chemist, and assistant chemist, all engineering and professional employees, office clerical employees, guards and supervisors. The Term "supervisor" means any individual having authority, in the interest of the employer, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or discipline other employees, or responsibly to direct them, or to adjust their grievances, or effectively to recommend such action, if in connection with the foregoing the exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment.

The Company also recognizes the Union as the collective bargaining agent for the employees of new plants built or new service areas established, whose operations are consolidated with the operations of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) and who perform the same classifications or nature of work as those employees covered by this Agreement.

The employees in such bargaining unit and represented by the Union and covered by this Agreement are hereinafter referred to as "employees" or individually as "employee."

The Union makes this Agreement in its capacity as exclusive bargaining representative of the employees. As the representative of the employees, the Union may process grievances through grievance procedure, including arbitration, in accordance with the provisions of this Agreement, or adjust or settle the same.

2.2 No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability, veteran status, or because of the exercise by an employee of his rights as a member or representative of the Union. The terms "he" or "his" as used in this Agreement shall apply to both male and female employees.

2.3 Contracting Out

It is agreed that the Company has historically from time to time contracted out work, examples of which are set forth below, which practice may continue. The Company agrees, however, that except for work historically contracted out, and work of a similar nature, it will not subcontract any work historically and principally performed by employees covered by this Agreement as a part of their normal duties if such subcontracting shall cause the reduction of schedule of employees qualified to perform the work. Such work which the Company has historically contracted out includes but is not necessarily limited to:

- Blacktopping
- Sandblasting and metal spraying
- Acid clean boilers
- Non-destructive testing (turbine equipment and boiler tubing, generators)
- Painting
- Insulating
- Tree trimming
- Conveyor belt vulcanizing
- Unloading frozen coal
- Railroad track maintenance and repair
- Large vacuum equipment, removal of fly ash, etc.
- Construction work:
    - Foundation work
    - Piping installation
    - Earth moving equipment and river dredging

Unloading and/or erecting heavy equipment
Electrical contracts (new construction)
Service Engineers:
Turbine overhaul supervision
Safety valve maintenance/repair supervision
Soot blower maintenance/repair supervision
Mobile equipment maintenance/repair
Maintenance work:
Major boiler repairs

Major condenser repairs
Specialized major turbine repairs, generator repairs
General maintenance at Green River
Power Station when peak work load exceeds
capacity of bargaining unit personnel
Surveying
Fabrication of replacement parts at outside service shops
Motor rewinding work completed at outside service shops
Contract hauling
Service Contracts:
Elevators
Portable restroom facilities
Street lighting maintenance
Building transmission, distribution lines, substations
Pole setting
Pole inspections
Substation foundation, site preparation
Crane service, hauling heavy equipment
Substation fencing
Bus insulator cleaning
Janitorial and Custodial Work

The Company agrees that, other factors being basically equal i.e. price, availability, qualifications, etc, contractors who employ Union members will be given consideration. It is understood that this provision in no way creates 3rd party beneficiary status for any individual contractor.

2.4 No-Strike Clause

During the term of this Agreement, employees, the Union, its officers, representatives, and members shall not take part in, cause, authorize, instigate, aid, sanction, encourage, condone or

ratify any strike, slow-down, sit-down, stoppage of work, boycott, picketing, or other interference with, or interruption of Company operations or the work and business of the Company. The Union and its representatives will exert every effort to cause employees covered by this Agreement who participate in any such activities to desist therefrom. Failure or refusal on the part of any employee to comply with the provisions of this Article shall be cause for appropriate disciplinary action, including suspension or discharge.

2.5 No Lock-Out Clause

During the term of this Agreement the Company will not cause or engage in any lock-out of its employees.

2.6 Restraining Orders and Injunctions

Nothing in this Article or elsewhere in this Agreement shall be deemed or construed to preclude the Company from enforcing the provisions of Section 2.4 in any court of competent jurisdiction, and such court shall not be precluded by any provision of this Agreement from entertaining any such suit for violation of said Section and granting all appropriate injunctive relief. An equal right to seek judicial relief is retained by the Union should the Company, in its opinion, violate the provisions of Section 2.5.

2.7 Picket Line

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

2.8 Visitation

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

2.9 Supervisors Working

Supervisors will not displace qualified available employees in the bargaining unit by performing work regularly performed by them. Nothing, however, shall limit the performance of bargaining unit work by personnel outside the bargaining unit of work which such personnel have previously performed and similar work, or under any of the following circumstances:

In the instruction and training of employees.

In relief, or to replace an absent employee, or to accomplish work which bargaining unit employees have been permitted to decline.

To perform work requiring skills or abilities not available among employees.

In the event of breakdowns or emergencies, or to help straighten out problems.

At locations or in crews where there are three (3) or less bargaining unit employees.

In developmental work on, or testing of, equipment, products, services, or methods.

In non-overtime situations.

By service supervisors, service managers, chief electricians, and coal yard supervisors.

2.10 Copies of Agreement

The Company shall arrange to have copies of this Agreement printed in booklet form, and the Company and the Union shall share the printing cost in proportion to the number of copies that each orders for its own use.

ARTICLE III
UNION SECURITY

3.1 Union Security

All present employees of the Company covered by this Agreement who on the date of execution of this Agreement are members of the Union and those who become members during the life of this Agreement, shall, as a condition of continued employment, remain members in good standing for the term of the Agreement to the extent of paying the periodic dues uniformly required of all Union members as a condition of retaining membership. All employees covered by this Agreement who are hired by the Company after the date of execution of this Agreement shall, as a condition of continued employment, become members of the Union at the completion of their probationary period and remain members in good standing for the term of this Agreement to the extent of paying the initiation fee and the periodic dues uniformly required of all Union members as a condition of retaining membership.

3.2 Check-Off

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such employee Union dues in the amount(s) authorized by such employee, and as specified by the International Secretary-Treasurer, on one of such forms. Such deductions of regular monthly dues for a particular month shall be made from the first pay period of the succeeding month and shall be forwarded monthly to the International Secretary-Treasurer. In the event an employee has insufficient earnings due during the first pay period of any month, then such deduction shall be made from the first pay period thereafter in which the employee has sufficient earnings from which the deduction can be made. The Company will permit a Union designated representative to be introduced to a new employee after completion of his probationary period for a brief orientation at a time when it does not interfere with the duties of either.

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such

employee political action committee contributions in the amount(s) authorized by such employee on one of such forms.

3.3 Law

This Article is intended to comply with the provisions of State and Federal law, and nothing herein contained shall require the Company to take any action in violation thereof. The Union agrees to indemnify and save the Company harmless from any claims, demands, suits or other forms of liability arising out of any action taken by the Company in compliance with this Article.

ARTICLE IV
MANAGEMENT

Except to the extent expressly abridged or limited by a specific provision of this Agreement, the Company reserves and retains, solely and exclusively, all of its inherent rights, functions and prerogatives of management as such rights, functions and prerogatives existed prior to the certification of the Union or the execution of this Agreement. Such rights, functions and prerogatives include, but are not limited to, the Company's right to establish, continue and change, from time to time, policies, practices and procedures for the conduct of the business; to determine products to be manufactured or sold and services to be rendered; to determine the number, location and types of its operations and the methods, processes, services and materials to be employed; to institute, change, curtail or discontinue facilities, processes, service methods, equipment, machinery, methods of production or operations; to subcontract; to assign work to employees in accordance with requirements determined by the Company; to make and enforce reasonable rules for the maintenance of discipline; to suspend, discharge or otherwise discipline employees for just cause; and otherwise to take such measures as the Company may determine to be necessary for the orderly, safe and efficient conduct of the business. Recognizing the desirability of avoiding any impediment to the exercise by the Company of its management rights, functions and prerogatives in a manner beneficial to the employees, it is agreed that no such right, function or prerogative shall be limited by any practice or course of conduct or otherwise than by the express provisions of this Agreement.

ARTICLE V
HOURS OF WORK

5.1 Normal Work Schedule

A. Except for employees at the Green River Power Station, the normal work schedule for full time employees will consist of five (5) consecutive days of eight (8) consecutive hours of work (interrupted only by an unpaid lunch break) Monday through Friday. The normal work schedule for full time employees at Green River Power Station will be as agreed to in negotiations and as in effect on the date of execution of this Agreement. Although the Company reserves the right to change such schedules, it agrees that if the changed schedule is permanent and will thereafter become the employee's regular schedule, the Company will notify the Union of its intention and afford the Union an opportunity to present its views before finally making its decision.

B. The anticipated schedule of working hours for the coming week for employees such as relief personnel who are not on a fixed schedule shall be posted no later than the end of day shift on Wednesday of each week.

C. "Workweek", as used in this Agreement, means seven consecutive days starting at 12:00 midnight on Saturday night and ending at 12:00 midnight on the following Saturday night. This includes Green River Power Station Coal Equipment Operators. For all other employees at the Green River Power Station, workweek means seven consecutive days, starting at 6:00 am Monday and ending at 6:00 am on the following Monday.

D. This section provides for the normal scheduling pattern and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of work per day or per week (including overtime).

E. In the event of a temporary change (not to exceed two (2) consecutive days) in an employee's schedule due to training or line switching, employees will be permitted to work until

the end of the employee's normal shift if the employee reports to his regular work station for work in appropriate dress, however, this provision shall not apply when an employee is required to be away from his normal work station overnight.

5.2 Sufficient Rest Time/Balance of Shift

When in the opinion of the Company, an employee has worked such an extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours. Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this Section. If the rest period ends within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

An employee who is called out for an event and works at least sixteen (16) continuous hours, and continues into the employee's regular shift, that employee may request an eight (8) hour rest period after one half of the employee's regular shift is completed and be paid at his regular hourly rate of pay for the hours remaining in his shift up to four (4) hours. If in this situation the employee chooses to continue to work the remainder of his shift and the Company agrees for him to work, he will continue to be paid double-time for the rest of his shift.

5.3 Lunch Period

Employees at Green River Power Station on continuous shift operations will be allowed a paid lunch break during their shift. Other employees at Green River Power Station will receive

an unpaid thirty (30) minute lunch break near the midpoint of their shift. Other employees will receive an unpaid lunch break near the midpoint of their shift.

5.4 Wash Up Time

Nonoperating employees at the Green River Power Station will be allowed a five (5) minute wash up period just prior to their lunch break and a fifteen (15) minute clean-up period (tools and locker room) just prior to the end of their shift. However, this provision shall not be interpreted to permit employees to leave Company premises until the designated shift time is terminated.

5.5 Daylight Saving Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

5.6 Continuation of Regular Shift Duties

Should an employee complete his regular shift of duty and be assigned to double shift or part shift, he will still be allowed to continue his regular shift of duties during any work week.

5.7 Reporting Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of

schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes, interfere with the conduct of normal operations; or

(b) An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

5.8 Call-Out Beyond Normal Work Hours

A. When an employee is called out to work, or voluntarily reports for and is allowed to work an event outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours. However, if an employee completes his work and is called out to work again before the four (4) hour minimum time has expired, he will not be entitled to another minimum four (4) hours pay for the second call out, but will be paid for the additional time actually worked beyond the four (4) hours minimum from the first call out.

B. This provision shall not apply to an employee who is notified prior to leaving the work area to report early, or if the work is a continuation of his regular shift.

C. Maintenance employees at the Green River Power Station who are called into work less than four (4) hours prior to their normally scheduled start time will be paid only for the hours actually worked outside their normal schedule at one and one-half (1 ½) times their hourly wage rate. Employees at the work site prior to their start time who are requested to begin work early will only be paid one and one-half (1 ½) times their hourly wage rate for those actual hours worked outside their normal schedule.

5.9 Planned Overtime

For planned overtime work by an employee on his scheduled day off, he will receive a minimum of four (4) hours' pay at one and one-half (1-1/2) times his straight time base hourly rate of pay, or his applicable rate including shift or other premium, if any.

5.10 Standby Pay

The Company agrees that, due to the current satisfactory responsiveness of employees in this union to call-outs, there will be no initial implementation of this provision, unless the employees in one or more of the areas described below voluntarily request to implement weekly Standby in their Area. If implemented, each Area may determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Should the responsiveness of employees in any area become unsatisfactory, the Company reserves the right to implement this provision in the affected area. If the Company implements this weekly Standby, each Area will determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Any standby system developed will be done through the union.

Within the workgroups where the Company is implementing standby in accordance with the second paragraph, the Company reserves the right to assign the standby person, if the union fails to develop an acceptable system within a reasonable time.

The potential Areas in Distribution Operations to be staffed with a weekly Standby person are as follows:

- Barlow
- Eddyville
- Morganfield/Sebree
- Earlington/Dawson Springs

- Greenville

Each employee who serves in a weekly Standby status, in exchange for agreeing to remain available and fit to respond to call outs during the week, will be paid eighty-five dollars ($85.00) per week. If an employee works on service calls outside his normal scheduled workday during his Standby week, he will be paid for such time worked in accordance with Article VI-Overtime.

If an employee is assigned in a Standby status for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in a Standby status for service calls.

5.11 Emergency electric restoration for another utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half (1 ½) times his hourly rate for the first eight (8) hours worked in any one day and two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. However, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

.

ARTICLE VI

OVERTIME

6.1 Purpose

This Article provides the basis for the calculation of, and payment for, daily or weekly overtime hours and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of hours of work per day or per week (including overtime). Overtime pay shall be computed including shift differential, if any, and/or any other regular hourly payments, unless otherwise noted.

6.2 Overtime Pay

A. An employee shall be paid at the rate of one and one-half (1-1/2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

1) For work performed in excess of forty (40) hours in any one workweek.

2) For employees scheduled eight (8) hours per day, for work performed in excess of eight (8) hours in any normal twenty-four (24) hour workday except (a) if it is a change made through the exercise of Seniority rights (such as bidding, bumping, shift preference, etc.), or (b) in the case of the change of employees on continuous shifts from one schedule or shift to another.

3) For all continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled workday if the employee completes his regular shift on such workday. During the continuation of an event as determined by the Company, for pay purposes the continuity of the employee's

work shall not be considered to be broken by short breaks for meals, refreshments, or rest periods authorized by his supervisor.

4) For work performed on the sixth day worked in the workweek and on the seventh day worked in the workweek, provided the employee works each of his scheduled workdays (excluding days on layoff) in the workweek or his absence (a) resulted from inability to work because of his illness or the illness of his spouse or child, when such case is substantiated by a doctor's certificate if requested by the Company, or (b) was time paid for but not worked under the provisions of this Agreement, or (c) was excused in advance for Union business.

5) Notwithstanding the provisions of section 6.2(2)(a), an employee in the operating groups at the Green River Power Station who is required by the Company to work more than twelve (12) consecutive hours to facilitate shift preference change, all hours over twelve (12) consecutive hours shall be compensated at applicable overtime rates. This provision shall not apply when an employee elects to change shifts resulting in the employee working sixteen (16) consecutive hours.

6) For employees in Maintenance at the Green River Power Station who are required to work preventative maintenance during non-outage situations will be paid one and one-half (1 ½) times their hourly wage rate for all hours worked outside their normal shift.

B. An employee shall be paid at the rate of two (2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

1) For work performed in excess of sixteen (16) continuous hours. For pay purposes the continuity of the employee's work shall not be considered to be broken by a rest period of less than eight (8) hours therefore, the employee will be paid at two times the employee's regular base pay until a rest period of eight (8) hours is achieved.

2)For work performed by an employee who is required to work on his last consecutive off day, provided he worked at least four (4) hours on his previous off day.

3) Employees called back within four (4) hours of being released from their regular shift, shall have their additional hours actually worked added to the hours worked before being released for the purposes of calculating overtime pay and total hours worked.

6.3 Non-Duplication

No overtime or premium pay will be pyramided or duplicated. In the event that overtime or premium pay is applicable to the same hours worked under any two or more provisions of this Agreement, only the single highest premium payment required under any provision shall be paid, and hours that are paid for at overtime or premium rates under one provision of this Agreement shall not be considered as hours worked for the purpose of computing overtime work under another provision (unless specifically provided in any case). Articles 5.8 and 5.9 will not be pyramided for the purposes of calculating overtime.

6.4 Cooperation

Recognizing that the nature of the Company's operations requires overtime from time to time, it is agreed that performing overtime work, daily or weekly when needed, constitutes a part of the duties and responsibilities of an employee's job.

6.5 Overtime Distribution

For employees at Green River Power Station other than those in Operations Groups (covered by §6.6 of this contract) and at locations other than Green River, the following will apply:

1. Subject to the requirement that an employee assigned overtime must be qualified to perform the work, when the Company assigns overtime to bargaining unit employees, it will be distributed equitably, averaged over a reasonable period of time, among employees permanently assigned to the classification at the location at which the overtime is assigned, provided such employees are available. (In the event qualified employees are not available or are permitted to decline such overtime, it may be assigned to such person and in such manner as the Company shall determine.)

2. At the end of each two (2) week period, an overtime list for each overtime group will be posted at that group's location.

3. An employee will be charged with any overtime he is permitted to decline and with any overtime that he would have been offered or assigned during periods when the Company honors his request that he not be offered or assigned overtime unless necessary.

4. Except for absent members of crews who are called to work overtime an employee will not be charged with overtime when he cannot be contacted. An employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his classification at the location.

5. An employee will be charged with overtime as set forth above among employees permanently assigned to his regular classification whether then working in or out of his regular classification.

6. It shall be the responsibility of an employee to bring any substantially adverse distribution of overtime to him (under normal circumstances, more than twenty-four (24) hours less than the amount charged to any employee in his classification at the location) to the attention of his supervisor, and after it is brought to his supervisor's attention, the Company shall correct any such inequality by the future assignment of overtime not later than the next reasonable opportunity for which the employee is available should he have accrued the least amount of overtime credit and otherwise to the available qualified employee who then has accrued the least amount.

7. Notwithstanding the provisions of Paragraphs 1 and 5 above, with respect to maintenance work at Green River only when the Company assigns overtime mandatorily, the Company will assign the work to the qualified available employee (including any relief operators then working maintenance) with the least amount of overtime actually worked. For the purposes of assignment of maintenance overtime, in determining the amount of overtime worked by a relief operator, overtime worked both in maintenance and as an operator shall be considered.

8. Whenever an employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

9. When an employee successfully bids into a classification he or she will be charged the same overtime hours as that of the employee in the new classification with the most overtime hours. Overtime hours will not change when employees are reclassified to a higher rated position, as referenced in Section 15.2(G).

10. Overtime paid for safety meetings, meals, and other events sponsored by the Company

will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

11. The overtime lists for all overtime groups will start with each employee at zero at the start of the pay period nearest the first of January.

6.6 Green River Power Station Operating Groups Overtime Work

I. General Information

1. Each time an operator is offered an overtime shift, it will be the responsibility of the Shift Supervisor on duty to see that all designated information is entered in the Overtime Log Book.

2. At the end of each one (1) week period, an overtime list will be posted on the Operator's Bulletin Board, grouped according to classification. In each classification, operators will be listed according to total overtime hours, with operator at the top having the least amount of total overtime hours. Total overtime hours will include hours worked plus hours rejected (with exceptions as noted later). Where a tie exists, the listing will be according to seniority. Operators may volunteer to be excluded from being offered overtime assignments. However, they remain obligated to work forced overtime assignments.

3. Any operator on vacation, holiday, union business, off sick or on STD will not be offered overtime and his or her total overtime will remain unchanged. However, an employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his or her classification.

4. In no case should an operator work more than sixteen (16) consecutive hours, unless an emergency exists.

5. The Shift Supervisor on duty has the responsibility of seeing that the layover operator is furnished necessary meal or meals. The layover operator has the option of furnishing his or her own meals and receiving one hour extra pay if the layover shift is 8-4, or one-half hour extra pay for the 4-12 or 12-8 shift. Overtime operators will furnish their own meals
unless the overtime results in double shift, in which case the same rules apply as for a layover. If a layover operator chooses a meal instead of an extra one-half hour overtime pay then the Shift Supervisor should call a local restaurant for a pick-up meal. If operating conditions permit, the Shift Supervisor will allow the layover operator to pick up his or her meal when ready. If, in the opinion of the Shift Supervisor, the layover operator should not leave, then the Shift Supervisor will designate someone else to pickup the meal for him or her. A Company truck will normally be available. If the layover operator is on a special diet that cannot be obtained at a local restaurant, then the Shift Supervisor should, if at all possible, allow him or her to pick up a meal at home (in this case, he or she will not be allowed extra pay for his or her meal).

6. When an operator is promoted, he or she will be charged the same overtime hours as that of the operator in the new classification with the most total overtime hours.

7. Any operator working with Maintenance personnel may be requested from time to time to work overtime. This will be charged to the operator as overtime worked or rejected.
8. The overtime list will start with each operator at zero at the start of the pay period near the first of January as referenced in Article XXV, Section A.

9. Overtime paid for safety meetings, meals, and other events sponsored by the Company will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

10. Should an operator be offered an overtime shift which would give him or her a sixteen (16) hour shift and he or she had worked a sixteen (16) hour shift the day before, the operator may reject the sixteen (16) hour shift without it adding to his or her total overtime hours.

II. Overtime Assignments

The following steps will be taken when an operator is needed on an overtime basis.

A. Scheduled Procedure, Full or Partial Shifts

When the Company has at least twelve (12) hours' notice prior to the time the overtime is to begin the overtime will be treated as scheduled.

Operators will be offered the overtime beginning with the senior operator in the job classification required who has the least amount of total overtime. From this point until twelve (12) hours before the overtime shift starts, one (1) call will be made before calling the next operator.

In the event that an operator is to be offered an additional overtime shift(s) in the same classification and on the same shift as one that the shift supervisor was unable to reach him or her for, then one call to that operator will be made for each additional shift(s) before calling the next operator.

If no operator is obtained in the job classification required then the Company will go to the next higher Bargaining Unit classification(s) and proceed as per this section.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit operator, the operator on duty in the job classification required, with the least amount of overtime actually worked will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for the additional overtime. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

When the Company finds it necessary to call-in an operator for less than four (4) hours it will be considered as a call-in, partial shift. The operators in the job classification required working the next shift will be called beginning with the senior operator who has the least amount of total overtime. If no operator is obtained using this procedure, the overtime selection will follow the Call-in Procedure.

B. Layover Procedure

When the Company has less than twelve (12) hours notice prior to the time the overtime is to begin the overtime will be treated as a layover.

The operators on duty in the job classification required will be offered the overtime beginning with the senior operator who has the least amount of total overtime.

If no operator is obtained using this procedure the overtime selection will follow the Call-In Procedure.

C. Call-In Procedure

When the Company has less than twelve (12) hours notice prior to the time the overtime is to begin and the Layover Procedure (for that particular job classification) is exhausted the overtime will be treated as a call-in.

The operators in the job classification required will be offered the overtime beginning with the operator who is on top of the list established in 6.6.2. One (1) call will be made before calling the next operator.

If no operator is obtained by the Call-In Procedure (for that particular job classification), the Company will go to the next higher Bargaining Unit Classification(s) and proceed as per the Layover Procedure. Operators who volunteer to be excluded from being offered overtime assignments will not be called, but will be charged with a reject.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit Operator, the operator on duty in the job classification required, with the least amount of overtime actually worked per the list established in 6.6.2, will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for the additional overtime. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

ARTICLE VII

HOLIDAYS

7.1 Holidays

A. The following will be considered holidays for the purposes of this Agreement:

New Years Day
Good Friday
Memorial Day
Fourth of July
Labor Day
Thanksgiving Day
Friday after Thanksgiving
Christmas Eve
Christmas Day

Eligible employees who do not work on the above holidays will receive eight (8) hours pay at their normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments).

2 Floating Holidays are available during the calendar year for current employees. During the first year of employment floating holidays will be pro-rated according to the following schedule:

- Hired before July 1, employees will receive 16 hours Floating Holiday
- Hired between July 1 and October 31, employees will receive 8 hours Floating Holiday
- For those hired on or after November 1, employees will not be eligible for their floating holidays until January 1 of the following year.

B. Floating holidays will be taken in each calendar year on a day mutually agreed upon between the employee and the Company.

C. For employees scheduled Monday through Friday, if one of the above designated holidays falls on a Saturday, it shall be recognized on the preceding Friday (except that when Christmas Day falls on a Saturday, Christmas Eve and Christmas Day shall be recognized on the preceding Thursday and Friday), and if one of the above designated holidays falls on a Sunday, it shall be recognized on the following Monday (except that when Christmas Eve falls on a Sunday, it shall be recognized on the preceding Friday).

For employees scheduled other than Monday through Friday, (including employees who alternately work Monday through Friday and Tuesday through Saturday schedules), when a holiday falls on an off day, it shall be recognized on the next regularly scheduled day of work except in the case of two consecutive holidays such as Thanksgiving Day and Friday after Thanksgiving and Christmas Eve and Christmas Day, in which the following procedure shall apply:

If both holidays fall on an employee's off days, the first holiday shall be recognized on his last regularly scheduled day of work preceding the holidays, and the second holiday shall be recognized on the first regularly scheduled day of work immediately following the holidays. If the employee is scheduled off on only one of the holidays, then (a) if he is scheduled to work the first holiday, the second holiday shall be recognized on his first regularly scheduled day of work following the holidays, and (b) if the employee is scheduled to work the second holiday, then the first holiday shall be recognized on his last regularly scheduled day of work immediately preceding the holidays.

In all cases, if an employee is regularly scheduled to work on one of the above designated holidays, the holiday shall be recognized on that day.

7.2 Holiday Work

A. An employee who is required by the Company to work on a holiday will be paid at the rate of one and one-half (1-1/2) times the employee's normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments), for the first eight (8) hours worked, in addition to holiday pay, if the employee is entitled to holiday pay as such, or in lieu thereof, such employee may work at his normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments) on the holiday and be absent with holiday pay on another mutually agreed upon day. No additional holiday may be accumulated until such holiday is utilized except with prior consent of the

Company. An employee will be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

B. Notwithstanding the foregoing Paragraph A, employees who are regularly scheduled to work in six (6) or seven (7) consecutive day periods and who are required to work on a holiday may accumulate and "bank" up to three (3) holidays to be used in conjunction with regularly scheduled vacations or at other times mutually agreed upon in advance, which "banked" holidays, (1) may be carried forward into the next succeeding calendar year and (2) will not affect such an employee's option as set forth in Paragraph A with respect to a subsequent holiday while he has such three (3) holidays "banked". If, however, while such an employee has three (3) holidays "banked", he elects to be absent without pay on another holiday in lieu of receiving pay for working on such day, then such fourth accumulated holiday must be utilized prior to the next holiday.

7.3 Eligibility

A. To be eligible to receive holiday pay an employee must have worked in the workweek in which the celebrated holiday falls, or be on paid sick leave for such week unless (a) his absence resulted from inability to work by reason of illness or injury, for which he is not compensated, verified by a doctor's certificate if requested by the Company, or (b) he was on paid vacation during such week, or (c) he was on leave for union business during such week, in any of which cases, he must have worked either in the week immediately preceding or the four (4) weeks immediately following the workweek in which the celebrated holiday falls.

B. If an employee is scheduled to work on any holiday recognized herein and fails to report or perform his scheduled work, he shall become ineligible for pay for the unworked holiday unless he has failed to report or perform such work because of sickness or because of death in the immediate family or for comparable good cause.

7.4 Holiday During Vacation

When such a holiday for which an employee is eligible for holiday pay occurs during an employee's vacation, the employee will be granted an extra day vacation time.

7.5 Holiday During Sick Leave

When a holiday for which an employee is eligible for holiday pay occurs on a day for which an employee would otherwise receive sick pay under the Company's program, he will receive the holiday pay and no charge will be made against his paid sick leave days.

ARTICLE VIII
VACATIONS

8.1 Amount of Vacation

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year
5 days	Maximum in year of hire
10 days	Years 1-4
15 days	Years 5-14
20 days	Years 15-24
25 days	Years 25 and above

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

8.2 Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave. A full-time employee to be eligible for a vacation must have worked not less than twelve hundred forty-eight (1248) hours during the twelve (12) months next proceeding the date he first becomes eligible to take such vacation. A part-time employee to be eligible for a vacation must have worked at least seventy-five percent (75%) of the number of hours an employee on his weekly schedule would work in a year. For purposes of this Section 8.2, in calculating the number of hours worked, there shall be included his normal workday for days for which he is absent but for which he is paid vacation pay, holiday pay, paid sick leave, short term disability, funeral leave, jury duty, military leave or workers' compensation supplement.

B. An employee reinstated from inactive status shall become eligible for vacation based on his or her anniversary date:

- An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.
- An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

8.3 Scheduling of Vacations

A. An employee's vacation will, to the extent reasonably practicable, be granted at the time most desired by the employee in order of Seniority among those employees with whom his vacation must be coordinated, but the final right to schedule vacation is reserved to the Company in order to assure efficient operations.

B. Vacations will be taken at least one workweek at a time except (1) with the consent of the Company, or (2) an excused absence for legitimate reasons may, at the request of the employee, be charged against any vacation to which he is then entitled.

C. Relief operators at the Green River Generating Station not on a fixed schedule who schedule five (5) consecutive days off on Monday through Friday shall be guaranteed the Saturday and Sunday before and after such days off as off days, for a total of nine (9) days.

D. Employees at the Green River Power station will be able to choose vacation in four rounds of selection. Each employee on the same shift will be allowed to choose one continuous block of vacation up to their entire vacation entitlement by seniority. After all employees on the same shift have scheduled one continuous block of vacation, then employees on the same shift will be allowed to schedule another continuous block of vacation. After the second round of

scheduling, then employees will be allowed to schedule another block in the same manner. After the third round of scheduling, employees will be allowed to schedule any remaining entitlements (vacation, floating holidays, personal days or banked holidays) by seniority, this round does not have to be continuous blocks. Any remaining entitlements not scheduled at the end of these four rounds of scheduling will be scheduled on a first come request basis.

8.4 Accumulating Vacations

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with prior notification to the responsible manager, an employee may defer up to five days of vacation to the following calendar year.

8.5 Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

8.6 Pay in Lieu of Vacation

An employee with at least four weeks of vacation eligibility (including carry-over) may “sell back” one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in February of the following year.

8.7 Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired. However, at the sole discretion of the Company, vacation may be restored to an employee and rescheduled at a later date.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any unused vacation period as provided in Section 8.6, will not receive pay for the vacation not taken, except as provided in Section 8.7C.

C. In the year in which an employee incurs an occupational injury or illness, after the application of Section 8.4, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

- an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and
- an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

8.8 Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation under Section 8.6 above.

ARTICLE IX
SENIORITY

9.1 Seniority Recognition

In cases of filling permanent vacancies, decrease of force and recalls from layoff, consideration shall be given to length of continuous service, all as specifically set forth in various sections of this Agreement dealing with such events.

9.2 Definitions

A. Bargaining Unit Seniority

For all purposes of this Agreement, an employee's bargaining unit seniority ("Seniority") shall date from his first day of work following his employment with the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of the Company or his last reemployment if his continuous service has been broken. An employee of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) in the bargaining unit on the effective date of the first contract shall have Seniority equal to his continuous service with the Company in any of its regions in any position. Any employee of the Company who accepts transfer into the bargaining unit covered by this Agreement following the effective date of the first contract shall retain his previous Company service for computing vacation, pension and insurance benefits but shall be considered as a new employee for all other purposes of this Agreement.

B. Qualified

Wherever used in this Agreement "qualified" shall mean that the employee has the ability to perform the required duties of the job on a regular basis under the degree of supervision normally given to employees in the job and to perform those duties safely and efficiently.

9.3 Seniority List

A seniority list showing the Seniority of each employee was posted under the Collective Bargaining Agreement effective October 9, 1977. The Company will revise such list from time to time as necessary for it to be kept current. It shall be the responsibility of the employees to bring any error to the attention of the Company, with a copy to the Unit Secretary.

9.4 Probationary Employees

A newly hired employee (or an employee rehired after loss of Seniority) will be considered a probationary employee and will not accrue any Seniority until 90 calendar days from date of hire. During the employee's probationary period the Company may terminate the employee with or without cause and such termination shall not be subject to review in the grievance or arbitration procedure. During the probationary period, the Company may from time to time transfer a probationary employee or assign various duties for the purpose of determining his suitability for permanent employment. Upon satisfactory completion of his probationary period, an employee will be credited with Seniority in accordance with Section 9.2(A).

9.5 **Termination of Seniority**

An employee shall lose all Seniority with the Company and all rights under this Agreement (except for previously accrued pension and insurance benefits, if any, to the extent specifically provided elsewhere) upon the occurrence of any of the following:

(A) Resignation or quit by the employee for any reason

(B) Discharge for just cause

(C) Layoff for twelve (12) consecutive months, or the length of the employee's Seniority, if more at the start of his layoff, to a maximum of three (3) years

(D) Absence for two (2) consecutive working days without having notified the Company unless impossible to do so, and furnished a satisfactory explanation within such period

(E) Fails to notify the Company of his intention to return to work from layoff within ten (10) days (Saturdays, Sundays and Holidays excepted) after mailing of notification by registered or certified mail (return receipt requested) to the last address shown on the Company records (and copies of said notice having also been given to the Union) or fails, without reasonable excuse, to report for work at the time designated in the notice

(F) Failure to return to work from absence due to sickness or injury within twelve (12) months after the last day of active employment, or the length of the employee's Seniority, if more at the time his absence commences, to a maximum of three (3) years; provided, that the Seniority of any employee with two (2) years Seniority or more at the time such an absence commences shall not terminate for so long as he (1) receives sick pay under the Company's sick pay plan, or (2) receives regular periodic payments under the Company's long term disability insurance program. If the job he held at the time the absence commenced has been permanently filled during his absence or is otherwise no longer available, for the purpose of reclaiming his job or in selecting another job in the manner as if he had been laid off from his old job at the time of his return as provided in Section 10.1, such an employee shall not be considered to have continued to accrue Seniority during the period of his absence in excess of three (3) years

(G) Acceptance of wages or other compensation for services rendered for others, or accrual of income from self-employment, (other than earnings the employee would

have received even if he had not lost time from work, such as from his farm, etc.) during leave of absence unless such payment was from the Union or was authorized in writing by the Company in advance

(H) Failure to return at or prior to the expiration of a leave of absence, if possible, or failure to notify the Company of his inability to return if such notification is possible.

(I) Transfer out of the bargaining unit as provided in Article XIX

(J) Transfer out of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River)

(K) Absence for a period in excess of that provided in Section 16.6 relating to pregnancy

(L) Retirement

(M) Death provided, however, nothing in this Section 9.5 shall operate to deprive any employee, or his heirs, whose Seniority is terminated by reason of his retirement or death, of benefits, if any, accrued prior to such retirement or death.

9.6 Compensable Disability

Notwithstanding the provisions of Section 9.5(F), the Seniority of any employee covered by this Agreement shall not be broken so long as he receives regular periodic payments under Workers' Compensation for disability incurred during the course of his employment with the Company which prevents his return to work. If the job he held at the time the absence commenced has been permanently filled during his absence or is otherwise no longer available, for the purpose of reclaiming his job or in selecting another job in the manner as if he had been laid off from his old job at the time of his return as provided in Section 10.1, such an employee with five (5) years of Seniority or more at the time his absence commences shall continue to accrue Seniority during the entire period of such absence, but an employee with less than five (5) years Seniority at the time his absence commences shall not be considered to have continued to accrue Seniority during the period of his absence in excess of three (3) years.

9.7 Identical Hiring Dates

When two (2) or more employees in the bargaining unit have identical hiring dates or dates of transfer into the bargaining unit, Seniority shall be awarded in the alphabetical order of the spelling of their names, surnames listed first.

9.8 Temporary Employees

Temporary employees shall have the same status as Probationary Employees for the full duration of their temporary employment and shall accrue no Seniority of any kind. "Temporary Employees" shall be:

A. Those who are hired on jobs at or below the General Laborer classification for an agreed and limited period of time (not more than ninety (90) days) in order to fill temporary needs for additional personnel resulting from absence of regular employees by reason of vacations, sickness or other cause; or

B. Part-time help such as grass-cutters at various locations in the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) who do not regularly work more than twenty-four (24) hours per week; or

C. Employees of other companies (customers of Kentucky Utilities Company) whose only function shall be to operate switches at Sub-Stations and other remote locations. However, it is specifically understood and agreed that the operation of Company owned switches will be the work of employees in the bargaining unit covered by this Agreement should it be necessary to call someone out at night to perform such function.

Should the status of a Temporary Employee be changed to that of a permanent employee in the bargaining unit, his Seniority shall date from the date of such change of status, except that the date from which the employee has continuously worked a regular schedule of at least twenty (20) hours each week will be considered as the date of employment for the purposes of determining vacation. However, no sick leave days will be accrued to any employee's account for the time worked as a temporary employee.

ARTICLE X

REDUCTION AND RESTORATION OF FORCES

10.1 Permanent Layoff

The following procedure shall be followed in a reduction of forces:

(A) If the number of employees in a particular classification at a location is to be reduced, but some retained, employees will be reduced, in inverse order of Seniority, provided that the remaining employees are qualified for the work to be performed.

(B) A surplus employee may upon reduction displace an employee holding a job:

(1) for which he is qualified, and

(2) which is at the same or lower rate than the job as to which he is surplus (except that an employee may return to a higher classification formerly held), and

(3) which is either (a) held by an employee with less Seniority at the surplus employee's location or at any location close enough to his residence so he can meet his normal work schedule and such emergency call-out requirements as are inherent in the job (it being specifically agreed that, except with the consent of the Company, members of service organizations must live in the service area served), or (b) held by an employee with the least Seniority in a classification at any other location in the bargaining unit with the understanding that to do so would require a change of residence, or accept layoff in lieu thereof.

(C) Should the surplus employee not have previously qualified on the job he chooses under the above procedure, no training time will be allowed. However, such employee shall be oriented in the job requirements and will be given up to maximum of five (5) working days to display his qualifications, or lack thereof, should there be good cause to believe he can perform the work on the job

satisfactorily due to knowledge and skills developed on other jobs with the Company.

10.2 Rates on Demotion

When an employee is demoted in a reduction of forces, he will be paid at the lower of (a) the top of the rate range of the job to which he has been demoted or (b) the rate that he was being paid on the job from which he was demoted.

10.3 Notice of Recall

Recall of an employee after a layoff shall be in writing and mailed to the employee's last known address by certified or registered mail as it appears on the Company's records. If an employee on layoff changes his address, he must notify the Company in writing by certified or registered mail with a copy of said notice being mailed to the local Union.

10.4 Restoration of Forces

(A) In the restoration of forces, employees shall be recalled in order of Seniority to the jobs they held before the reduction of forces (if available) or to other jobs they have previously held or for which they are otherwise qualified, provided that the employees recalled must be qualified for the work to be performed.

(B) Should the Company decide to recall an unqualified employee to attempt to train for a vacancy, it will give preference to the senior employee on layoff whose prior experience, work record, skill and ability, and demonstrated physical and mental capacities indicate that he is capable of becoming qualified within a reasonable period.

10.5 **Notification of Layoff**

When a reduction in working force becomes necessary and employees are to be reduced in classification or laid off, the concerned employees and the Union shall be given not less than forty-eight (48) hours' notice unless an emergency condition beyond the control of the Company makes such notice impossible.

10.6 Retention of Officers and Committee

The Unit President, Unit Secretary and Unit Grievers (should the Unit Griever remain in the geographic area he represents), will not be released from active employment in a reduction of force as long as work for which they are qualified to perform is available in the bargaining unit.

ARTICLE XI
EMPLOYMENT FOR HANDICAPPED EMPLOYEE

A. Notwithstanding the Seniority provisions of this Agreement, the Company and the Union may mutually agree to fill a vacancy of any length by assignment of an employee during the time he is handicapped, recuperating from any accident or illness or otherwise is unable to perform the duties of his regular job but is qualified to perform the needed work.

B. An employee, who is injured or acquires a work-related illness in the course of his employment and made subject to the provisions of the Kentucky Workers' Compensation laws and as a result thereof loses his ability to return to his regular job, may use his Seniority to displace a junior employee on any equal or lower rated job (provided he is released by the Company doctor to perform the duties of this job) in the same manner and with the same effect as if he had been released for lack of work under the provisions of Section 10.1 of this Agreement.

ARTICLE XII
GRIEVANCE PROCEDURE

It is agreed that any employee may discuss any problem or complaint with his supervisor on an informal basis, with or without the presence of his Grievance Committeeman or Steward and without resort to the grievance procedure.

12.1 Grievance Procedure

Any difference arising as to the application or interpretation of the provisions of this Agreement shall constitute a grievance and shall be settled in the following manner:

Step 1

A. An employee who has a grievance shall present the grievance orally to his immediate supervisor, with or without the presence of his Grievance Committeeman or Steward, within five (5) days after the complaining employee knew, or by reasonable diligence should have known, of such incident.

B. In the settlement of a grievance, the Company shall not enter into any agreement with any individual employee covered by this Agreement in conflict with the terms of this Agreement which will have any effect on the rights of other employees, and any settlement under any such private agreement will not constitute a precedent should a similar situation arise in the future.

C. If the grievance is not resolved to the satisfaction of the employee and it is desired that the grievance be considered further, the employee or his Grievance Committeeman or Steward may immediately file a written grievance with such supervisor. In any event, regardless of when the employee presents it orally to his immediate supervisor, or knows, or should have

known, of the incident, such written grievance must be presented not more than fifteen (15) days next following the incident that caused the grievance (unless a different time is provided elsewhere in this Agreement for the particular type of grievance). The written grievance shall state the nature of the incident, the Section or Sections of this Agreement upon which the grievance is based and the redress or relief that is sought, and shall be signed by the employee and his Grievance Committeeman or Steward. The supervisor, or his designee, will discuss the grievance with the employee and his Grievance Committeeman or Steward and will give his answer within five (5) days after receipt of the written grievance. If the immediate supervisor and the Grievance Committeeman or Steward, at such meeting, feel the need for aid in arriving at a solution, they may, by agreement, invite such additional Company or Union representatives or witnesses as may be necessary and available to participate in further discussion.

Step 2

If the Step 1 supervisor, or his designee, does not give his answer within the prescribed time or if the answer is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after the answer (or within five (5) days of expiration of the five (5) day answer period if no answer is given) with the person who supervises the Step 1 supervisor, signed by the employee's Grievance Committeeman. Such supervisor, or his designee, will discuss the grievance with the employee and the Grievance Committeeman and will give his answer in writing within five (5) days after the meeting.

Step 3

If the answer of the Step 2 supervisor, or his designee, is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after receipt of the answer with the manager of the Step 2 supervisor, signed by the employee's Grievance Committeeman. The manager or their designee(s), will discuss the grievance in a meeting with the employee, the Grievance Committeeman and the International Union Representative, and will give an answer in writing within five (5) days after the meeting.

12.2 Grievance Meetings

Grievances to be handled through the grievance procedure should be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, and the Union representative is agreeable to meeting at such time, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

12.3 Grievance Committee

The Union's Grievance Committee shall consist of regular employees of the Company covered by this Agreement selected by the Local Union to represent major geographic groupings of employees. The initial major geographic groupings are considered to be at:

Barlow/Eddyville
Morganfield/Sebree
Earlington/Dawson Springs
Greenville
Green River

but said groupings may change with the addition or deletion of department and/or shift assignment of employees covered by this Agreement, but not to exceed five (5) in total. One (1) Grievance Committeeman shall be elected by the Local Union membership to represent each of said major geographic groupings.

In large areas and/or on shifts at the Green River Power Station where no Grievance Committeeman is employed, a Steward will be appointed as determined by the Local Union so that there will be at least one (1) Grievance Committeeman or Steward on each active shift. The

Steward will act as an assistant to the Grievance Committeeman and be limited to the handling of grievances through Step 1 only.

During his term of office, should a Grievance Committeeman or Steward cease to be employed within the major group he represents, the office of Grievance Committeeman or Steward representing that group shall become vacant and shall be filled by the Local Union with a permanent employee of said group.

The Local Union President and Unit President shall be considered as a member of the Local Union Grievance Committee in addition to the Grievance Committeemen provided for above.

The Union shall furnish to the Company a list of its Officers, Grievance Committeemen and Stewards, and keep such list current.

12.4 Time Limits

A grievance that is not filed, appealed or referred to arbitration within the prescribed time limits shall be considered settled and shall not be processed in any subsequent steps of the grievance or arbitration procedure. If the second or third step supervisor does not timely answer, the Union can demand an answer by giving notice by registered or certified mail, return receipt requested, to the corporate labor relations manager. If no written answer is given in person or by posting in the mail within five (5) days after receipt of such demand, the particular grievance shall be deemed to be granted but without precedent.

12.5 Calculation of Time

The term "days" as used in this Article XII and the following Article XIII shall be understood and agreed to exclude all Saturdays, Sundays or Holidays occurring in each such calculation.

12.6 Group Grievances

In the event more than one employee desire to file identical grievances, either the Grievance Committeeman or Steward for the area in which the alleged grievance has arisen, or one of the aggrieved employees selected by the others, may file and process the grievance on their behalf as a class, provided the employees involved are adequately identified in the initial written grievance.

12.7 Union Grievances

A. The Union may file a grievance at Step 3 with regard to any obligation of the Company to the Union as such, as opposed to its obligations to the individual employee(s). Also in the event an employee dies the Union may process any claim he would have had relating to any money due under any provision of this Agreement. In processing such claim on behalf of a deceased employee, the fifteen (15) day time limit for filing the initial grievance shall be waived.

B. In the event the Union believes that an interpretation contrary to the terms of this Agreement has occurred with respect to one or more employees, which interpretation, if established as a practice, might adversely affect other employees in the future, if the directly affected employees fail to file a grievance, then the Union may file a grievance in its own name at Step 2 for the purpose of obtaining a prospective determination with respect to employees generally.

12.8 Expedited Procedure

Notwithstanding the procedures set forth in this Article, the parties may by agreement omit any Step or Steps and proceed to a higher Step.

12.9 Extension of Time Limits

It is understood and agreed that any time limits specified in this Article XII and the following Article XIII may, and should be, extended for good reason shown. The period during

negotiations for an extension or renewal of this Agreement shall specifically be deemed as requiring a liberal interpretation of this Section.

ARTICLE XIII

ARBITRATION PROCEDURE

13.1 Arbitration Procedure

If the Step 3 answer of the Plant General Manager, the Manager Substation Construction and Maintenance, the Manager Electric System Planning Engineering and Metering, or the Manager Earlington Operations, or their designee(s), is unsatisfactory to the Union, the Union may refer such grievance to arbitration by delivering to the Manager, Corporate Labor Relations, within twenty (20) days after receipt of the answer, written notification that it desires to arbitrate the grievance. If the Company and the Union are unable to agree to an arbitrator, the Company and Union shall jointly request the Federal Mediation and Conciliation Service to provide a list of seven (7) qualified arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party's alternately striking a name from the list until one name remains. More than one grievance may be submitted to the same Arbitrator if a multiple submission is agreeable to both parties.

13.2 Arbitration Hearing

The arbitration hearing shall be scheduled for a date as soon as mutually agreeable but within sixty (60) calendar days of the date that the Arbitrator is selected by the parties, provided the Arbitrator is available. The arbitration hearing shall be held at the Green River Power Station or the Company's District Office nearest to where the grievance arose or at a place mutually agreed upon by the Company and the Union or, if they are unable to agree, the Arbitrator shall select a neutral place in Madisonville, Kentucky for the hearing.

13.3 Duties of the Arbitrator

It shall be the duty of the Arbitrator to hear and render a decision on a dispute submitted to him in accordance with the terms of this Agreement. The Arbitrator shall regard the provisions of this Agreement as the sole and complete understanding governing the relationship of the parties, and it shall be his function to interpret and apply the specific provisions of this Agreement. The Arbitrator shall not supplement, enlarge, diminish or alter the scope or meaning of any provisions of this Agreement, nor entertain jurisdiction of any subject not covered hereby. The decision and award of the Arbitrator shall be final and binding on the Company, the Union and the employees.

13.4 Costs of Arbitration

The compensation and expenses of the Arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence, except that an employee at the Green River Power Station or an employee in the district where the grievance arose who is a witness may appear during his normal working hours for the time necessary to give his testimony only without loss of pay.

13.5 Arbitrator's Decision

The Arbitrator shall be jointly requested to render a copy of his decision to each party in writing within thirty (30) calendar days from the date of close of the hearing, or the filing of briefs, if any.

ARTICLE XIV
DISCIPLINARY SUSPENSION AND DISCHARGE

While it shall remain the policy of the Company to warn employees for minor infractions before taking disciplinary action or discharging them, it is understood that certain

major offenses may be cause for immediate discipline, including discharge. Grievances involving discharge shall automatically be referred to Step 3.

In the event any employee is called before a Company representative for the purpose of being reprimanded or receiving disciplinary action, he will be, if he so chooses, allowed to have a Local Union representative present. In the event the Company intends to suspend or discharge an employee, or give a final written warning to an employee prior to discharge, the Company will inform the employee of his or her right to union representation. The parties agree that in general it is in the best interest of all concerned that disciplinary action be taken in private.

Should it be determined by the Company during the grievance procedure that any disciplinary action is too severe, or if a grievance concerning disciplinary action by the Company is referred to arbitration and the final decision of the Arbitrator results in a modification of the disciplinary action taken, the employee shall receive compensation for time lost from work in such amount as the Company and the Union mutually agree if the matter is resolved in the grievance procedure, or, if the matter is decided by an Arbitrator, as the Arbitrator may deem necessary to give proper redress under the circumstances, including consideration of any earnings or other compensation received by the employee during the period of such lost time; but the Arbitrator shall not reduce any back pay award by reason of earnings the employee would have received (such as from his farm, etc.) even if he had not lost time from work.

If an employee is discharged after completion of his probationary period and the discharge is protested through the grievance procedure, the Company will continue normal insurance coverage for such employee until the grievance is finally resolved.

ARTICLE XV

TEMPORARY ASSIGNMENTS AND PERMANENT JOB VACANCIES

15.1 Temporary Assignments

The Company may temporarily assign any employee to work in any other job classification; except that at Green River Power Station, other than in cases of emergency, consideration will be given to the senior available employee temporarily working out of his classification when there is a need to return an employee to such classification. If the employee has been temporarily assigned to a lower rated job, the applicable rate shall be the rate of his regular job, and if the employee has been temporarily assigned to a higher rated job, the applicable rate will be the higher of the rate of his regular job or the minimum of the rate range for the job to which he is assigned. Such assignments shall be effective upon the execution of a payroll authorization by a supervisor, and payment for work in a higher classification will be for a period of not less than eight (8) hours. When a temporary assignment to another job classification or another shift of one (1) week or more is to be made, employees in the various classifications required will be permitted to indicate their choice of assignment in order of seniority, but the final right to make such assignments, and to change them from time to time, is exclusively reserved to the Company in order to assure safe and efficient operations. Such temporary assignments on a shift at the Green River Power Plant will not exceed two (2) hours if the crew is not fully staffed (at least five (5) employees).

15.2 Permanent Job Vacancies

A. Policy

It shall be the Company's policy to advance senior employees when permanent job vacancies occur, provided the employee is qualified.

It is the Company’s intent to allow current bargaining unit members to bid on jobs before hiring from the outside, where possible. Depending on the current operational needs, the Company agrees to bid lower positions such as C or B, (if no C classification exists), lower positions (Unit Operator Assistant and/or Auxiliary Operator) in the Green River Power Plant operational group, and/or Trainee, where no qualified bidders exist for top rated positions. Should the Company determine the need is for immediately filling an upper rated position, the

Company will discuss this with the Union before hiring from the outside. The final decision will rest solely with the Company, based on operational needs.

B. Posting Procedure

(1) When the Company determines that there is, or will be a permanent vacancy in the bargaining unit, it will post, for five (5) days, Saturdays, Sundays and Holidays excluded, a notice describing the job and its special qualifications, if any, including residency requirements for members of service organizations, if applicable, on bulletin boards throughout the bargaining unit. Copies of all such postings shall also be sent to the Union's Unit Secretary. An employee desiring consideration in the event of such a permanent vacancy should make written application on forms provided by the Company during such five (5) day period. After having given consideration to each applicant's Seniority, prior experience, work record, skill and ability, the Company will post the name and seniority date of the successful bidder, if any, on the bulletin boards throughout the bargaining unit. Normally such announcement will be made within three (3) weeks after completion of the posting. During the time necessary to consider applications, the Company may fill the vacancy temporarily by assignment of any available employee. Employees who fail to make application will be considered to have waived their interest in the particular vacancy for that particular occasion only.

(2) If a posting is for a vacancy in a classification to which employees normally advance without bidding, such as provided in Paragraph G below, and if there is no qualified applicant and the Company does not hire a new employee from outside for the posted vacancy, then if the Company desires to fill the vacancy with an employee in a lower rated job than the one previously posted, it will post such lower rated job prior to hiring a new employee for such lower rated job.

C. Bid by Absentee

The Company and the Union will cooperate in contacting any employee who is absent from work due to illness, injury, vacation or for other legitimate reason as specified in this Agreement during the entire posting period who notified either the Company or the Union, if possible, prior to his absence of an interest in bidding, to assure he is notified of the posting. If such employee is absent for three (3) weeks or less and is not contacted during such period and afforded an opportunity to bid, then upon return to work, he may bid on a job posted during his absence. However, such bid must be made within five (5) working days after the employee's return to work. If the Company awards the bid to such previously absent employee and if it had previously made an award to another applicant, such other applicant will be returned to his previous job.

D. Bidding Limitation

An employee shall be limited to no more than one permanent job transfer per year under this bidding procedure to a job of equal or lower rate unless for reasons of health or for other good and sufficient reasons shown. Additionally, any employee hired (or an employee rehired after loss of Seniority), after August 1, 2002 shall be ineligible to bid for a period of one (1) year from their date of hire.

E. No Qualified Applicants

Should there be no qualified applicant for any vacancy, then the Company may exercise its discretion in the filling of the vacancy by voluntary transfer or by hiring or it may cancel the posting.

F. Hiring Experienced Employees

Should the Company hire any new employee who has had prior experience on a similar job requiring such skills for which hired to fill a vacancy for which the bidding procedure has not been completed, he shall be placed in the proper classification at a rate commensurate with such experience. Should any lower-rated employee with Seniority at the time of hiring such new

experienced employee believe that he was qualified to perform the job for which the new employee was hired and desires assignment to such job, he may request and shall be granted a review of his qualifications and shall be upgraded to the same rate for which such new employee was hired should the facts demonstrate he was so qualified. Such up-grading and pay for same to become effective the date of hiring the new employee.

G. Reclassification

A reclassification of an employee to a higher rated job, such as from Line Technician B to Line Technician A or from Maintenance Technician B to Maintenance Technician A, shall not be considered the filling of a permanent vacancy for purposes of this Article XV, and nothing in this Section 15.2 shall be construed to require the Company to post any such higher rated position.

H. Training

In filling permanent vacancies in higher rated jobs in operating groups at the Green River Power Station, it is agreed that if there is no qualified applicant and if a qualified person cannot be hired from outside, the Company will be guided by the factors set forth in Paragraph B(l) above in selecting an employee from a lower classification in the operating group to attempt to train for the vacancy with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become qualified within a reasonable period and provided that such employee has not been selected for another training position as described in this paragraph within the previous twelve (12) month period. Also, should the Company decide to attempt to train an unqualified employee to fill a vacancy other than in an operating group at the Green River Power Station, it will be guided by the factors set forth in Paragraph B (l) above in selecting an employee for such training with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become qualified within a reasonable period. In either event the Company will post a vacancy in the classification it desires to fill, designating that it is for training. The applicant selected shall

not be assigned to such classification until he satisfactorily completes his training and becomes qualified.

I. Return to Former Classification

In the event an unqualified employee is selected by the Company for training for a job and does not become qualified within a reasonable period, he shall be returned to his former classification or a classification of similar status. It is agreed that under normal circumstances an employee selected for training for a higher rated job in an operating group at the Green River Power Station under Paragraph H above should become qualified within 480 hours, within a 120 calendar day period.

J. Residence Requirements

It is recognized that as a public utility the Company is obligated to provide reliable service to its customers. Such may at times make it necessary for employees to work overtime, both scheduled and on an event basis. Employees are expected to work their fair share of overtime work when called upon to do so by the Company and failure to do so may be cause for appropriate disciplinary action.

(a) (a) In addition, to assist in promptly responding to overtime callouts for emergencies, Line Technicians, Service Technicians, Substation Technicians, Meter Technicians and Customer Order Technicians hired prior to August 1, 2014 shall reside within twenty-five (25) radial miles of their reporting location.

(b) Any employee hired on or after August 1, 2014 for the Line Technician, Service Technician, Substation Technician, Meter Technician and Customer Order Technician classifications shall reside within fifteen (15) radial miles of their reporting location.

ARTICLE XVI

ABSENCES AND LEAVES OF ABSENCE

16.1 Absences

A. It is understood that an employee has a responsibility to his job and to the Company to report for work on time as scheduled. An employee who reports for work after his starting time may be refused work for the day at the discretion of his supervisor if a replacement for him has been called, his crew has already left without him or there is otherwise no work readily available for him.

B. When an employee cannot for any reason, report for work as scheduled he must, in accordance with established procedures in effect at the time, notify the Company (personally or by other acceptable means) prior to scheduled start time, indicating to the extent possible the probable duration of his tardiness and absence, unless unavoidable circumstance would prevent employee from doing so. Failure to comply could result in an unexcused absence, even if the absence would otherwise have been legitimate.

16.2 Disability Leave

Upon reasonable advance request, if possible, leave of absence without pay will be granted to any employee for illness, injury or pregnancy which prevents the employee from working, verified by the employee's doctor if requested, and concurred in, if the Company deems advisable, by a doctor selected by the Company, and will from time to time be extended if the circumstances warrant unless the employee's Seniority terminates under Section 9.5(F) or (K). The Company may require reasonable periodic verification from the employee of continued

inability to work. To the extent such absence is covered by paid sick leave, long-term disability insurance or similar insurance, the reports under such programs shall be sufficient verification.

16.3 Personal Leave

At the Company's discretion, leaves of absence without pay for an agreed upon period of time may be granted to any employee for personal reasons, and may from time to time be extended for additional periods if the circumstances warrant. Requests for such leaves of absence and extensions must be made in writing and approved by the Company.

16.4 Return To Work

A. The Company may require that an employee returning to work after being absent for a period in excess of five (5) consecutive workdays due to any temporary disability or personal leave furnish, prior to the resumption of his duties, a certificate of ability to return to work and perform his regular duties from the employee's doctor, concurred in, if the Company deems advisable, by a doctor selected by the Company.

B. Examination by the doctor selected by the Company shall be confined to the illness or injury that caused the absence or to an illness or injury known or reasonably suspected to have occurred to the employee during such leave of absence. Such examination shall not be directed toward a condition that existed prior to the temporary disability or leave of absence unless the Company reasonably believes it would affect his ability to be qualified for his job.

C. Examination by the doctor selected by the Company shall be at the expense of the Company.

D. In the case of a disagreement between an employee's doctor and the Company doctor concerning the health of an employee, and the dispute becomes the subject of a grievance, a third disinterested doctor having special knowledge and experience in the matter shall be chosen by mutual agreement between the Company and the Union or if they are unable to agree, a third doctor chosen by an arbitrator shall examine the employee, and his decision shall be final and binding. The expense of the third physician shall be borne equally between the Company and the Local Union.

E.Nothing in this section shall be interpreted to affect the Company's right to require a physical examination at any time when it has reason to believe that an employee has a disability which could affect his ability to perform his job safely.

16.5 Early Termination

Any employee who desires to terminate his leave and return to work prior to the normal expiration date of any leave granted him may do so upon satisfying the requirements for return and giving the Company three (3) working days notice.

16.6 Pregnancy Leave

An employee on pregnancy leave may remain on leave for a period equal to the time allowed for non-work related illness or injury as provided in Section 16.2. Upon return to work, she may reclaim her job or select another in the same manner as if she had been absent for any other non-work related illness or injury. If the employee fails to apply for reinstatement, or refuses to take an available position as above provided, her employment shall be terminated.

16.7 Leave For Union Business

A leave of absence without pay will be given to employees who are elected and/or chosen delegates for the purpose of attending conventions, conferences and such usual and proper functions of the Union (normally not to exceed two (2) weeks plus travel time). Not more

than two (2) employees shall be eligible for such leave at any one time, but if two (2) are to be absent at the same time, they will be selected from unrelated work groups so as to avoid a double burden on the remaining employees by reason of the absences. The Company, without creating any future obligation or precedent, may grant Union requests for leaves for additional employees. The Union will give sufficient notice to allow for orderly replacement on work assignments.

16.8 Periodic Payments

It should be the responsibility of the employee to make arrangements for the payment of any insurance premiums and the like which are his obligations during any leave of absence.

16.9 Fraud

Obtaining a leave of absence or extension thereof under false pretense or falsifying forms, applications, and other information pertaining to a leave may be cause for appropriate disciplinary action.

ARTICLE XVII
ALLOWED TIME

17.1 Funeral Pay

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days for Other Family Members who include: brother; sister; grandparents; grandchildren; parents-in-law; sons-in-law; daughters-in-

law; spouses of the employee's brothers or sisters; employee's spouse's brothers, sisters, parents and grandparents; step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall be computed in direct relation to the death and funeral, but shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral. Payment will not be made for any day during such three- or five-day period on which the employee would otherwise not work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

If a day for which an employee would otherwise be entitled to funeral pay falls on a day on which the employee had scheduled vacation, holiday or other time off, at the request of the employee, the previously scheduled time may be rescheduled and the employee will receive Funeral pay.

17.2 Military Training or Temporary Duty

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an

employee volunteer for service in any of the Armed Forces of the United States, then any such employee shall retain and accrue his seniority during such service, provided he returns to the employ of the Company within ninety (90) calendar days after his demobilization or release from the service, and provided further that he is fit and competent and has received a release or discharge under honorable conditions. A reservist who is called to active duty as a result of mobilization shall receive a supplement, for ninety (90) days from being called, of the difference between military pay and the employee's base pay in effect prior to taking leave under this Article. If the employee's family elects to continue dental coverage under the provisions of COBRA, the Company will waive the premium for such coverage up to twelve (12) months. Additionally, an employee who participates in military summer camp or short-term duty up to three (3) weeks will receive a supplement of the difference between military pay and the employee's base pay. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States. The employment status of an employee shall not be affected by his enlistment or participation in the civilian components of military services, regardless of whether such enlistment or participation is voluntary or mandatory.

17.3 Jury Duty

If a regular full-time employee (other than a probationary employee) is summoned for jury duty or is subpoenaed to appear as a witness in court and is required to so report or serve or appear on a regular workday during normal working hours which he would otherwise be scheduled to work, he shall be paid the difference between his normal straight time hourly rate (including regular shift differential, if any, and any other regular hourly payments) for those

hours lost and the payment received for such service (but not including any payment officially designated as expenses). In the case of such an employee on an afternoon or night shift, the Company shall reschedule him to the day shift for days he is required to report to court. If any such employee is not required to appear until, or is released from such service at, a time that reasonably permits him to report to work or to return to work during his scheduled hours, he will so report or return and may be assigned to his normal duties or may be assigned to such other work as may be available. To be entitled to pay under this section, an employee must notify his supervisor as far in advance of the date he is required to report for such duty as possible and present a statement from the Clerk of the Court giving the time and date of such duty and the amount of compensation received for such service. In no event shall pay under this Section exceed eight (8) hours pay per day.

17.4 Sick Leave Plan

Any employee who cannot report to work as scheduled because of personal or family illness should attempt to contact his or her manager before the scheduled start time or as soon as possible thereafter. Medical certification may be requested. Any employee at Green River should contact his or her supervisor or manager at least one hour before the scheduled start time unless unavoidable circumstance would prevent employee from doing so.

The Company will provide up to 40 hours of sick leave per calendar year.

Unused sick leave may not be accumulated. Unused sick leave is not paid to the employee. An employee may use sick leave in one-hour increments.

A. Employee

1. Must report the cause of the employee's absence to his or her immediate supervisor (or to the individual designated by the supervisor to receive such reports) as soon as possible, but in any event not later than the beginning of the first work shift from which the employee will be absent;

2. Must adopt such remedial measures as may be commensurate with his or her disability;

3. Must, upon request, present evidence satisfactory to the Company, of the employee's inability to work, or that the injury or illness was non-occupational;

4. Must have accumulated unused sick leave credit at least equal to the hours being reported for sick leave pay; and

5. Must advise his or her supervisor (or the individual designated by the supervisor to receive such reports) of the date on which the employee expects to return to work as far in advance thereof as possible. Where the employee's work is being performed by relief or substitute personnel, at the supervisor's request such advice must be given at least one hour prior to the beginning of the shift on which the employee expects to return to work.

B. No sick leave will be allowed for any injury or illness arising out of, or in the course of, any occupation or employment for wage or profit.

Sick leave credit cannot be used for any other purpose than specified in the plan, and is not payable in cash, or in any other form, should the employee leave the Company. This plan is designed to assist the employee to prevent a loss of income due to absence from duty because of illness.

If an employee becomes ill or injured while on vacation, the employee shall be paid only for the vacation, except as noted in 8.7(A).

If an employee becomes ill or injured on a holiday, the employee is to be paid only for the holiday.

If the illness continues after a vacation or holiday period, benefits under the Sick Leave Plan would commence upon completion of the scheduled vacation or holiday.

17.5 Personal Days

An employee should prearrange all personal days with his or her supervisor or manager. Two personal days are available during the calendar year for current employees. During the first year of employment personal days will be pro-rated according to the following schedule:

- Hired before July 1, the employee will receive 16 hours personal days
- Hired between July 1 and October 31, the employee will receive 8 hours personal day
- Those hired on or after November 1 will not be eligible to receive their personal days until January 1 of the following year.

If an employee has available personal days, he or she will be required to use that time for bridging to Short Term Disability (STD) if remaining sick time is not adequate.

There is no carry-over of unused personal days.

There is no pay in lieu of personal days under any circumstances.

17.6 Accumulated Sick Leave

An employee's unused sick leave hours, as of 09/30/99, can be used for the same purposes, other than for family illness, as the sick leave in Section 17.4 after the sick leave awarded each calendar year under 17.4 has been exhausted. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In addition, unused sick leave hours as of 09/30/99 may be used to increase the pay an employee receives under the STD program in Article 18 for hours at 75% to 100%. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In accordance with the provisions of the Company's retirement Annuity Plan, an employee's "credited service" at retirement as that term is defined in the Plan, will be increased by the number of that employee's unused days of sick leave as of his or her retirement date at a rate of 260 days being equal to one year of "credited service." Unused days exceeding, or less than, 260 will be expressed as a fraction of a year, as it is defined herein.

ARTICLE XVIII

HEALTH AND RETIREMENT BENEFITS

During the term of this Agreement the Company will continue to provide the existing or no less favorable group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan, short term disability and workers' compensation supplement for members of the bargaining unit as are provided for other full time employees of the Company**,** except as described in 18.1, 18.2, and 18.3 below. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. (A) payments for such benefits must be deductible as business expenses or contributions to a qualified plan, and (B) benefits provided through an insurance carrier shall be those provided by the policy or contract and such coverage must continue to be available from the same or another carrier on a reasonable basis. If occasion to change or discontinue any such benefits should arise under clause (A) or (B), the Company will notify the Union and the parties will promptly enter into negotiations as to the benefits to be changed or substituted. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of his accumulated sick leave and the aggregate amount of his contributions to the retirement plan.

The Company will assume an increase of 4% in each year of the Contract in medical and hospitalization expense per employee. To the extent this expense increases over 4% the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

With respect to medical benefits, to the extent that individual plan premiums exceed the Company's contribution, the employees will contribute the additional cost of premiums according to the plan they select. Contributions will be made monthly on a pre-tax basis.

A representative of this union will participate on a joint Health Care Task Force which will meet biannually to review trends in health care, review current Company Medical benefit

plans, and make cost containment recommendations. The joint Health Care Task Force will also be charged with the responsibility of recommending changes, including plan design changes and increases in co-pays on doctor visits and prescriptions. The task force will establish their priority as avoiding future increases in employee contributions to the extent practicable while maintaining the current quality of coverage. However, the Company retains the right in its sole discretion to modify the terms, conditions and level of benefits under these medical, so long as benefits for employees covered by this Agreement are the same as provided to other full-time employees of the Company.

18.1 Employee Savings Plan

The Company matching contribution under the LG&E and KU Savings Plan is 70 percent on employee contributions up to (6) percent of covered compensation.

Article - 18.2 Retiree Medical Insurance

A. Bargaining unit employees employed by the Company as of December 31, 2005 will be eligible for retiree medical benefits, the details of such benefits will be as specifically provided in the master plan documents or insurance contracts covering the terms of such plans. For employees retiring January 1, 2012 through December 31, 2014, the Company will contribute monthly up to $200.00toward the cost of a Company medical plan for the eligible retiree. Such $200.00 credit shall continue until attainment of age 62, which at such time the credit shall increase to $465.00. The $465.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to $200.00. Additionally, the eligible retiree's spouse or other dependent will be eligible for an additional $100.00 toward the cost of his/her insurance premium. The maximum total monthly credit shall be either $300.00 or $565.00 depending upon the age of the former employee.

For bargaining unit employees employed by the Company as of December 31, 2005, who retire January 1, 2015 or after, the Company will contribute monthly up to $210.00 toward the cost of a Company medical plan for the eligible retiree. Such $210.00credit shall continue until attainment of age 62, which at such time the credit shall increase to$500.00. The $500.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to $210.00. Additionally, the eligible retiree's spouse or other dependent will be eligible for an additional $100.00 toward the cost of his/her insurance premium. The maximum total monthly credit shall be either $310.00or $600.00 depending upon the age of the former employee.

B. Bargaining unit employees hired by the Company on or after January 1, 2006, will be eligible for the same retiree medical benefits however, the Company premium contribution will be a lump sum account that will spring into existence on the eligible retiree's date of retirement. This Retiree Medical Account must be used for the sole purpose of paying for retiree medical coverage through the Company.

The initial lump sum amount will be determined based on the following formula:

1. For the retiree, $2,500.00 per year of service after age 45, with a maximum initial account balance of $37,500.

2. For the dependents, a total initial account balance equal to 50 percent of the initial account balance for the retiree.

On the date the eligible employee retires, the Company will fund this Retiree Medical Account. Once funded, the account balance will be credited with interest based on the 10-year Treasury rate subject to a four (4) percent minimum and a seven (7) percent maximum.

The retiree may elect to pay the age-related monthly premiums from the Retiree Medical Account in full or in part until the account balance reaches zero. Once the Retiree Medical Account is fully depleted, the retiree may continue medical coverage through the Company by paying 100 percent of the age-related monthly premiums.

The details covering the provisions of the Retiree Medical Account will be as specifically provided in the master plan document covering the terms of the plan.

18.3 Retirement Income Benefits

Bargaining unit employees hired by the Company on or after January 1, 2006, will be eligible for the Retirement Income Account under the LG&E and KU Savings Plan instead of the LG&E and KU Retirement Plan. The Company will make an annual lump sum contribution based on the following schedule to the employee's Retirement Income Account in the LG&E and KU Savings Plan.

Years of Service as of January 1	Percent of Compensation (as defined under terms of LG&E and KU Savings Plan)
Less than 6	3 percent
6 but less than 11	4 percent
11 but less than 16	5 percent

16 but less than 21	6 percent
21 or more	7 percent

The annual lump sum contribution will be made by April 1 of the applicable year and the employee will be immediately 100 percent vested. Such bargaining unit employees on the active payroll as of December 31 of the preceding year, regardless of whether the employee has satisfied the three month eligibility requirement, will receive this annual lump sum contribution. The details covering the provisions of the Retirement Income Account will be as specifically provided in the master plan document covering the terms of the plan.

ARTICLE XIX
TRANSFER OUT OF THE BARGAINING UNIT

19.1 Permanent Transfer

The selection of employees to be promoted to supervisory positions or to be transferred to other positions excluded from the bargaining unit shall be at the sole discretion of the Company, subject to the agreement of the employee. For the first sixty (60) calendar days the employee shall continue to accrue Seniority in the bargaining unit. If the Company transfers him back to the bargaining unit, or he asks to be removed from the position within the sixty (60) days period, he shall return to the bargaining unit and will be placed on the job he held prior to such promotion or transfer, or to another job in accordance with such accrued Seniority if an adjustment in the workforce has occurred during his absence. If he continues in the supervisory or other position outside the bargaining unit beyond the sixty (60) day period, his Seniority shall be broken and he shall lose all rights under this Agreement. The Company will notify the Unit Secretary of the date of permanent transfer.

19.2 Temporary Transfer

Should an employee covered by this Agreement temporarily be designated by the Company as a Temporary Supervisor to fill in temporarily for eight (8) hours or more for any

regular supervisor such as during vacations, illness, death in the family, jury duty or other absences of a temporary nature, and the employee accepts such duties, he shall receive his regular rate of pay or the rate of the supervisor whose work he performs, whichever is higher, during the period that the employee performs such work. (An exception is in the Coal Yard-See Note 1) The area grievance committeeman or Unit President will be informed of such designation.

ARTICLE XX
WAGES

20.1 Hourly Wages

The hourly wage rates for the respective job classifications and the effective dates thereof are as set forth in Exhibit A to this Agreement.

20.2 Shift Differential

A. A shift differential of ninety cents ($.90) per hour shall be paid for all work performed by full time employees assigned to an afternoon shift, and one dollar and five cents ($1.05) per hour shall be paid for all work performed by such employees assigned to a night shift. Any shift regularly commencing at or after 5 a.m. and prior to 12 noon shall be considered a day shift. Any shift regularly commencing at or after 12 noon and prior to 8 p.m. shall be considered an afternoon shift. Any shift regularly commencing at or after 8 p.m. and prior to 5 a.m. shall be considered a night shift.

B. A shift differential of forty-five cents ($.45) per hour shall be paid for all work performed by full time employees at Green River Power Station assigned to a rotating shift regardless of when a particular shift may commence.

C. A shift differential of one dollar and five cents ($1.05) shall be paid for all work performed by full time employees at Green River Power Station assigned to a relief shift regardless of when a particular shift may commence.

D. Only one shift differential can be applicable to any particular hours by any employee.

20.3 Sunday Differential

A Sunday differential of one dollar and twenty-five cents ($1.25) per hour shall be paid for all work performed on Sunday by full time employees who are assigned to work on Sunday as a part of their normal (non-overtime) schedule. This differential will be in addition to any applicable shift differential.

20.4 Pay for Work Performed

If an employee who is regularly required to, and who is qualified to, perform the work of the next higher classification makes a request to the Company that he be promoted, the Company at its option will either (a) stop requiring him to perform the work, (b) temporarily assign him to the classification under Section 15.1 for the periods he is required to perform the work or (c) permanently promote him to such classification.

ARTICLE XXI
TWO-PERSON CREW PREMIUM

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a $1.00 per hour premium over their regular rate of pay.

ARTICLE XXII
EMPLOYEES WORKING AWAY FROM THEIR REGULAR PLACE OF EMPLOYMENT

22.1 Transportation and Lodging

Whenever an employee is temporarily assigned duties away from his regular place of employment, he will be provided transportation, or compensation for transportation, between the temporarily assigned job and his regular place of employment or headquarters. If, in the opinion of his supervisor, it is impractical for the employee to return daily to his regular place of employment, the Company will provide suitable lodging (single room, if available) and board at or near the place of such temporary employment.

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked. It is not the policy of the Company to require any employee to stay away from his regular place of employment or headquarters for a continuous period of more than two (2) weeks, except in cases of emergency.

Except in cases of emergency, employees who will be required to stay away from home overnight will be given notice of that requirement as soon as possible, but not later than the day before.

22.2 Meals

When it is necessary for any employee to work in areas away from his regular headquarters, or to work hours in excess of his normal hours, the Company will provide additional compensation or meals as follows:

A. Whenever a line crew, service crew, substation crew, or any employee is working away from their regular headquarters and returning to their regular headquarters each day, but are working in an area where it is not practical to return to headquarters within the 1-hour period allowed for the noon meal, the Company shall provide an additional $7.00 of compensation to be added to the employee's payroll check as reimbursement for the purchase of the noon meal by the employee, provided the lunch can be obtained in the area in which the crew or employee is working. Work groups who choose to use a ½ hour lunch period will forfeit any meal entitlement to which they may otherwise have been entitled. Where the lunch cannot be obtained in the area in which the crew or employee is working, then each employee will be required to bring his own lunch with him from home. In those instances in which it will be necessary for the employee to bring his own lunch, then the supervisor should so advise on the day before working in the area.

B. Whenever a line crew, service crew, substation crew, or any employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

C. Whenever any employee or crew is working away from regular headquarters and not returning to their regular headquarters each day, then all board and lodging while away from regular headquarters will be paid for by the Company. Under such circumstances, the supervisor will arrange for a hot lunch to be selected from the regular menu at a public eating place at noon if it is practical to do so. Under no circumstances should more than one (1) hour be taken for the noon lunch period, including travel time from work area to the eating place and return. If the work is so located that it is impractical for the crew to go to a public eating place for their noon meal, then the supervisor will arrange for lunches to be provided at the job site.

D. In those cases where the work is so located that it is impractical for the crew to go to a public eating place for their noon meal and the employee is either provided the noon meal or is reimbursed for the purchase of the noon meal under this Section 22.2, it will be permissible for the supervisor to authorize the taking of only 30 minutes for the lunch period and quitting work

30 minutes earlier than would be the case where an hour lunch period is taken. Except during emergencies or during extraordinary circumstances, the lunch hour of day shift employees shall normally begin not earlier than 11:00 a.m., nor later than 1:00 p.m. local standard time.

ARTICLE XXIII
RETIREMENT

The practice of retirement of employees at age sixty-five (65) will continue in effect; provided, however, that if for any period during the life of this Agreement, mandatory retirement at such age shall be prohibited by law, then for so long as such prohibition shall remain in effect, the retirement age hereunder shall be increased to such age as is necessary in order to comply with the law.

ARTICLE XXIV
BULLETIN BOARD

The Company will either provide space on its bulletin boards, or provide separate bulletin boards at the same locations, where notices of the Union meetings and other official business of the Union may be posted from time to time. Such notices shall not consist of or include advertising or the promotion of political, religious or charitable projects or contain any material derogatory to the Company, any of its affiliates, or any employee or employees of the Company.

ARTICLE XXV
SHIFT PREFERENCE

A. At the Green River Power Station, the selection of assignments within the operating groups will be made as follows:

During the month of December of each year, the Company shall first identify the operating groups by posting under the name of the Shift Supervisor; provided this shall not restrict the Company's management right to change supervision from time to time. The employees in the various classifications required will be permitted to indicate their choice of assignment to an operating group in order of seniority, but the final right to schedule group positions, and to change them from time to time, is exclusively reserved to the Company in order to assure safe and efficient operations. Any resulting change in group assignments will become effective at the start of a pay period near the first of January selected by the Company.

B. In the event that a vacancy occurs in an operating group after the shift selection process above, the replacement will be placed on the shift where the opening occurs.

C. Vacancies created while operators are in training will be filled by Relief Operators from Relief Group “R”.

D. When possible, because of available relief, the Senior Relief Group “R” operator in the classification needed shall have first choice in filling the temporary vacancy created because of training.

E. When a successful bidder is posted on or before December 1, he or she will be permitted a shift selection for the following year within the classification to which they bid by order of seniority among the employees in that classification regardless of whether training has or has not been completed.

F. The Relief Group “R” Unit Operators, Unit Operator Assistants, and Auxiliary Operators will work non-relief days at assigned duties.

G. Relief operators shall be listed on the overtime list in his/her own classification, and one classification immediately below.

ARTICLE XXVI
SUCCESSORSHIP

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE XXVII
MOVING EXPENSES

A. When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Section 15.2 of this Agreement, or, (b) when the Company requests him to take a job which requires his moving to another location, or, (c) when he is released for lack of work and then exercises his placement rights to displace another employee under Section 10.1 of this Agreement, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, and payable upon the employee's relocation equal to:

- One (1) month's base pay for renters
- Two (2) month's base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new

location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or, (b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

D. Nothing in this Article of this Agreement shall be interpreted to require any employee to change his place of residence.

ARTICLE XXVIII
LAUNDRY

The Company will continue, as in the past, to pay for laundering the following items of employees' wearing apparel soiled in connection with the operation or maintenance of the Green River Power Station:

Coveralls
Overalls
Overall Jackets
Work Shirts
Work Trousers

The Company will not be responsible for dry cleaning any employee's clothing nor will it be responsible for laundering other items of clothing, such as underwear, T-shirts, socks, caps, gloves, towels, etc., nor for any special service, such as clothing repairs, for which a special charge is made.

The Plant General Manager will arrange for the above service with a commercial laundry operating in the area in such a manner as will insure satisfactory quality at reasonable cost.

ARTICLE XXIX
SAFETY AND HEALTH

The Company will continue, as heretofore, to make reasonable provisions for the safety and health of its employees during the hours of their employment. The Company and Union will cooperate in the continuing objective to eliminate accidents and health hazards.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting.

The Company will continue its practice of paying for approved lens and safety frames for an employee which are ordered through, and pursuant to the terms of, the Company's safety spectacle program. Also (except for items such as safety shoes and long sleeved shirts which would replace an employee's normal clothing) protective devices, protective clothing and other equipment required to be worn by the Company safety rules, and all tools required to perform the Company's work, shall be provided by the Company without cost to the employee.

ARTICLE XXX
CONFLICT WITH LAW

In the event any provision of this Agreement is held to be in conflict with or in violation of any state or federal statute, rule, decision, or valid administrative rule or regulation, such statute, rule, decision, administrative rule or regulation shall control, but all of the provisions of this Agreement not in conflict therewith shall continue in full force and effect.

ARTICLE XXXI
ENTIRE AGREEMENT

This Agreement sets forth the entire understanding between the Company and the Union and represents the full and complete agreement between the parties on all bargainable issues for the duration hereof. Both the Company and the Union unqualifiedly waive, for the duration of this Agreement, any obligation on the part of the other to bargain collectively with respect to any subject or matter not expressly covered by this Agreement. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein and this Agreement shall be strictly construed. This Agreement applies only to the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of Kentucky Utilities Company as described in Article II herein, and no employee covered by this Agreement shall have or be entitled to any rights, benefits or privileges in any other region, plant or operation of the Company (now existing or hereafter established). None of the benefits, rights or privileges afforded by this Agreement to the Union or any employee shall survive the expiration or termination of this Agreement.

ARTICLE XXXII

TERMINATION

This Agreement shall be in full force from August 1, 2014, without modification or addition for its duration to 12:01 A.M. August 1, 2017, unless amended by mutual agreement.

Thereafter, it shall continue in force until sixty (60) days subsequent to notification by certified or registered mail, return receipt requested, by either party to the other party, but in no case shall terminate prior to the date indicated above.

Official address for such notification is:

Company: Manager, Labor Relations

LG&E AND KU ENERGY LLC.

220 West Main St.

P.O. Box 32010

Louisville, Kentucky 40232

Union: Sub-District Director - District 8 United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union

200 High Rise Drive, Suite 144

Louisville, Kentucky 40213

With a copy to Staff Representative servicing contract at that time.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative:

For the Company:
Kentucky Utilities Company
Earlington Operations, Areas 1 and 2

Paula Pottinger, SVP Human Resources

Angela K. Gosman, Mgr. Labor Relations

Scott Cooke Mgr. Meter Design Strategy & Ops

Donald Mills, Mgr. Operations Center

Tom Trimble, Human Resources Manager

Jessica Wilson, Human Resources Manager

Jim Edelen, Mgr. Production – Green River

Danny Faulkner, Mgr. Maint. – Green River

For the Union:
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union

Leo W. Gerard, International President

Stan Johnson, International Secretary -Treasurer

Thomas Conway, International VP (Admin.)

Fred Redmond, Intl. VP (Human Affairs)

Ernest R. Thompson, Director, Dist. 8

Joe Villines, Sub District Director

LOCAL UNION COMMITTEE

Jeremy Wester, President Local 9447-01

Von Horton, Negotiating Committee

Mark Jarvis, Negotiating Committee

_____
Jeff Vincent, Negotiating Committee

_____
Keith Walker, Negotiating Committee

_____
Todd Carver, Negotiating Committee

EXHIBIT A

WAGE RATES
HOURLY RATES CLASSIFICATIONS
EFFECTIVE JULY 13, 2014

BARGAINING UNIT EMPLOYEES
EARLINGTON OPERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER)
INCLUDING GREEN RIVER GENERATING STATION
KENTUCKY UTILITIES COMPANY

Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification or the next higher step in that classification which is at least ten cents (10) per hour above the employee's rate prior to the promotion. Thereafter he shall progress as though he had already worked the period required by the preceding steps in his new classification.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed, shall be given credit for such experience, except that he shall not start higher than the "After One Year" step and, in such event, shall receive the "After Two Years" step after one year's continuous employment. However, if after employment he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.

Any employee, other than a supervisor, who is designated by the Company to operate digger/derrick used by crews shall receive six cents (6) per hour in addition to his regular wage.

Effective 7/13/14

Classification	WAGE SCALE		
	First Year In Classification	**After One Year in Classification**	**After Two Years in Classification**
Laborer – General	$20.02	$21.38	$22.76
Line Technician A	$32.75	$34.54	$36.67
Line Technician B	$27.75	$28.93	$30.89
Line Technician C	$24.20	$25.67	$27.61
Meter Technician A	$32.75	$34.54	$36.67
Meter Technician B	$29.10	$30.45	$32.00
Meter Reader (Note 5)	$27.75	$28.93	$30.89
Patroller	$29.10	$30.45	$32.00
Service Technician A	$32.75	$34.54	$36.67
Service Technician B	$27.75	$28.93	$30.89
Service Technician C	$24.20	$25.67	$27.61
Auxiliary Operator	$31.48	$32.75	$33.93
Coal Equipment Operator	$32.29	$34.15	$36.20
Ass't. Coal Yard Supervisor (Note 1)	$38.14	$38.14	$38.14
Maintenance Technician A (M)	$32.75	$34.54	$36.67
Maintenance Technician B (M)	$31.19	$31.62	$32.01
Maintenance Technician C (M)	$27.75	$28.93	$30.89
Maintenance Technician A (E,I)	$33.40	$35.23	$37.41
Maintenance Technician B (E,I)	$31.82	$32.26	$32.65
Maintenance Technician C (E,I)	$28.30	$29.50	$31.51
Lead Mechanic or Lead Electrician (Note 2)	$38.43	$38.43	$38.43
Unit Operator	$36.80	$37.48	$38.14
Unit Operator Assistant	$34.15	$35.03	$36.67
Trainee (Note 3)	$23.40	$24.89	$26.40

Lead Line Technician (Note 4)	$37.36	$37.36	$37.36
Substation Technician A	$32.75	$34.54	$36.67
Substation Technician B	$27.75	$28.93	$30.89
Substation Technician C	$24.20	$25.67	$27.61
Customer Order Technician (Note 6)	$20.42	$21.78	$23.18

Effective 7/26/15

Classification	WAGE SCALE		
	First Year In Classification	**After One Year in Classification**	**After Two Years in Classification**
Laborer – General	$20.52	$21.91	$23.33
Line Technician A	$33.57	$35.40	$37.59
Line Technician B	$28.44	$29.65	$31.66
Line Technician C	$24.81	$26.31	$28.30
Meter Technician A	$33.57	$35.40	$37.59
Meter Technician B	$29.83	$31.21	$32.80
Meter Reader (Note 5)	$28.44	$29.65	$31.66
Patroller	$29.83	$31.21	$32.80
Service Technician A	$33.57	$35.40	$37.59
Service Technician B	$28.44	$29.65	$31.66
Service Technician C	$24.81	$26.31	$28.30
Auxiliary Operator	$32.27	$33.57	$34.78
Coal Equipment Operator	$33.10	$35.00	$37.11
Ass't. Coal Yard Supervisor (Note 1)	$39.09	$39.09	$39.09
Maintenance Technician A (M)	$33.57	$35.40	$37.59
Maintenance Technician B (M)	$31.97	$32.41	$32.81
Maintenance Technician C (M)	$28.44	$29.65	$31.66
Maintenance Technician A (E,I)	$34.24	$36.11	$38.35
Maintenance Technician B (E,I)	$32.62	$33.07	$33.47
Maintenance Technician C (E,I)	$29.01	$30.24	$32.30
Lead Mechanic or Lead Electrician (Note 2)	$39.39	$39.39	$39.39
Unit Operator	$37.72	$38.42	$39.09
Unit Operator Assistant	$35.00	$35.91	$37.59
Trainee (Note 3)	$23.99	$25.51	$27.06
Lead Line Technician (Note 4)	$38.29	$38.29	$38.29
Substation Technician A	$33.57	$35.40	$37.59
Substation Technician B	$28.44	$29.65	$31.66
Substation Technician C	$24.81	$26.31	$28.30
Customer Order Technician (Note 6)	$20.93	$22.32	$23.76

7/24/16

Classification	WAGE SCALE		
	First Year In Classification	After One Year in Classification	After Two Years in Classification
Laborer – General	$21.03	$22.46	$23.91
Line Technician A	$34.41	$36.29	$38.53
Line Technician B	$29.15	$30.39	$32.45
Line Technician C	$25.43	$26.97	$29.01
Meter Technician A	$34.41	$36.29	$38.53
Meter Technician B	$30.58	$31.99	$33.62
Meter Reader (Note 5)	$29.15	$30.39	$32.45
Patroller	$30.58	$31.99	$33.62
Service Technician A	$34.41	$36.29	$38.53
Service Technician B	$29.15	$30.39	$32.45
Service Technician C	$25.43	$26.97	$29.01
Auxiliary Operator	$33.08	$34.41	$35.65
Coal Equipment Operator	$33.93	$35.88	$38.04
Ass't. Coal Yard Supervisor (Note 1)	$40.07	$40.07	$40.07
Maintenance Technician A (M)	$34.41	$36.29	$38.53
Maintenance Technician B (M)	$32.77	$33.22	$33.63
Maintenance Technician C (M)	$29.15	$30.39	$32.45
Maintenance Technician A (E,I)	$35.10	$37.01	$39.31
Maintenance Technician B (E,I)	$33.44	$33.90	$34.31
Maintenance Technician C (E,I)	$29.74	$31.00	$33.11
Lead Mechanic or Lead Electrician (Note 2)	$40.37	$40.37	$40.37
Unit Operator	$38.66	$39.38	$40.07
Unit Operator Assistant	$35.88	$36.81	$38.53
Trainee (Note 3)	$24.59	$26.15	$27.74
Lead Line Technician (Note 4)	$39.25	$39.25	$39.25
Substation Technician A	$34.41	$36.29	$38.53
Substation Technician B	$29.15	$30.39	$32.45
Substation Technician C	$25.43	$26.97	$29.01
Customer Order Technician (Note 6)	$21.45	$22.88	$24.35

Note 1 - Applicable, upon Plant General Manager's recommendation, to not more than one employee in a crew which is normally supervised by a Coal Yard Supervisor. Employees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor. In the absence of both the Coal Yard Supervisor and Assistant Coal Yard Supervisor on a shift, another employee will be temporarily moved up to the Assistant's position and paid the Assistant Coal Yard Supervisor rate.

Note 2 - Applicable, upon Plant General Manager's recommendation, to not more than one employee in a crew of 3 or more which is normally supervised by a Chief Electrician, Chief Mechanic or Maintenance Manager. Employees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor.

Note 3 - Applicable to employees who have been selected for and are in training for Line Technician or Service Technician C, Auxiliary Operator, Substation Technician C, or any other classification having a first year hourly rate in excess of the trainee hourly rate. Employees who are successful demotional job bidders to a trainee classification will receive the highest rate of pay for that classification. A trainee in this category will be assigned to the classification for which he is in training at the end of three (3) to six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 4 - Applicable in overhead line construction crews normally consisting of 6 or more, including the Supervisor, in which supervision by other than Supervisor is frequently required.

Note 5 - Employees or new hires entering the Meter Reader classification on or after August 1, 2000 will be paid the Laborer-General wage scale.

Note 6 - Employees or new hires entering the Customer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by $.30 above the Laborer-General wage scale.

Note 7 - Meter Readers hired prior to August 1, 2000 who enter this classification as of July 24, 2005 will continue to be paid per the Meter Reader pay scale.

MEMORANDUM OF AGREEMENT

1. Reclassify existing Meter Readers and Meter Readers–General Labor into the new classification of Customer Order Technician. Employees currently in the Meter Reader classification will continue being paid per that wage scale. A Note 6 will be added to the contract as follows: Note 6 – Employees or new hires entering the Customer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by $.30 above the Laborer-General wage scale.

2. Customer Order Technicians will be trained to safely perform non-climbing service work, including after-hours reconnects.

3. Customer Order Technicians will be the first classification called to perform after-hours reconnects. If the Customer Order Technicians in an area are not available, the next person(s) called will be as listed on the call-out list for that area.

4. Employees called out to perform an after-hours reconnect shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours.

5. The Company agrees to provide Line Technician training, as business conditions allow for those Customer Order Technicians who request the training and have been successfully recommended by the EEI CAST test and a physical abilities test. The Health and Safety Coordinator for the Earlington Operations Area will determine the need for protective footwear for the trainee.

MEMORANDUM OF AGREEMENT

The following language applies specifically to Green River Operations group employees only working a 12-hour shift schedule. Where an issue is not specifically addressed, the provisions of the Contract will apply.

1. WORKDAY AND WORKWEEK

a. The normal workday will be 6 a.m. to 6 p.m. for day shift and 6 p.m. to 6 a.m. for night shift.

b. The workweek will begin at 6 a.m. Monday morning and end 6 a.m. the following Monday.

c. The current 12-hour schedule now in effect will be the continued as per Article V, Section 5.1**.**

2. REST BREAKS AND LUNCH BREAKS

An employee will be given three (3) paid breaks and a paid lunch.

3. CREW SELECTION

Employees will be allowed to select crews per Article XXV of the Contract.

4. SHIFT DIFFERENTIAL

An additional $1.05 will be paid for all hours worked by employees scheduled on night shift. This will be included and paid at the overtime rate for all overtime hours worked.

5. SUNDAY PREMIUM

An additional $1.25 will be paid for all hours worked on Sunday. This will be included and paid at the overtime rate for all overtime hours worked.

6. HOLIDAYS

Holidays will remain as currently in the Contract. The first 8 hours will be paid at 2 ½ times the straight time rate or may saved to be used at another agreed upon time. The

last 4 hours of a 12 hour shift on a holiday will be paid at the straight time rate. An employee will be paid at two (2) times his hourly wage rate for all hours worked over twelve (12) hours on a holiday.

When an employee is called into work on a calendar holiday when it is their scheduled day off the employee will be paid at one and one half (1 ½) times the employees normal straight time hourly wage rate (including regular shift differential, if any) for the first twelve (12) hours worked. An employee will be paid at two (2) times their hourly wage rate for all hours worked over twelve (12) hours.

7. VACATION

a. The amount of vacation will be 40 hours per week of eligible vacation.

b. Full weeks of vacation will be calculated on the normal hours scheduled for that week.

c. Full day vacations will be paid at 12 hours pay.

d. Less than a full day of vacation will be continued per Section 8.3.

e. Employees who take a full week of vacation will not be required to work their scheduled days off before, or after their vacation, with a maximum of one employee on each shift. Should two employees request to block out the same off days, the senior employee will be allowed to chose which off day period to block. The Company may allow more employees to block the same set of off days or an employee to block before and after their vacation if operational needs allow or no other employee has the time blocked.

f. For the twelve (12) hour shifts, employees who scheduled vacation during their forty-eight (48) hour normal work week will have the option of taking forty (40) hours of vacation and the eight (8) hours will not be paid.

8. OVERTIME

a. Overtime will be paid at 1 ½ times the straight time rate for hours worked in excess of 12 hours in a day or 40 hours in a week. In the event an employee working a 36 hour

week is required to work more than the scheduled 36 hours, the employee will be paid 1 ½ times the straight time rate for hours worked in excess of the employee's normally scheduled 36 working hours, except for the first 4 hours of non-mandatory meetings which will be paid at the regular straight time rate.

b. Double time will be paid to an employee who is required to work on his last available consecutive off day, provided he has worked at least 6 hours on his previous off day.

c. Double time will be paid for any hours worked in excess of 16 hours in a day.

d. Open positions on the Operating Schedule being prepared for the following work week will be filled using the following procedure:

(1) The operating schedule for the following week will be posted with all the required positions filled. Any vacancies on the schedule not filled by "on shift" operators will be filled on an overtime basis using the operator in the classification required with the least amount of actually worked overtime hours. Should a tie exist in the number of hours actually worked, the operator with the least amount of bargaining unit seniority will be used.

(2) After the schedule is posted the Company will begin asking/calling available operators for the vacancies filled in Step 1. Contacts will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin asking/calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. These contacts in this step will be completed by 8:00 a.m. Saturday.

(3) The operator previously scheduled for that vacancy in Step 1 will be required to check with the shift supervisor anytime after 8:00 a.m. Saturday to determine if they have been released from that overtime. If no operator is obtained in Step 2, the operator scheduled for that vacancy in Step 1 will be required to fill the vacancy.

(4) Vacancies will be filled beginning with the classification that is required for that shift. Example: If a Unit Operator is to be off work who would have been working in a Unit Operator Assistant position, then a Unit Operator Assistant will be scheduled for that position.

(5) In filling overtime vacancies where the Company has short notice, the overtime will be considered a Call In. Calls will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. The first operator contacted will be informed that they will be required to fill this vacancy. If this operator requests, the Company will continue to attempt to contact other employees using the overtime list to obtain an operator for this vacancy. If another operator accepts the overtime shift, the Company will call the required employee back to release them from the obligation. If the required employee cannot be reached, then the person that accepted the shift will be called back and released from the overtime and the required person will report for this position**.** If a qualified KU employee cannot be reached and no qualified contractor accepts the overtime, a non-bargaining unit employee may fill the twelve (12) hour shift.

An employee will not be charged with more than one reject for any workday (6 a.m. to 6 a.m.) period that overtime is refused. The supervisor will not be required to make another call to that employee. However, this does not exempt an employee from getting additional calls for required overtime.

e. If the call in of operators becomes a problem, a call in list may be established. Volunteers will be given the first opportunity for overtime. If coverage is still a problem, it may be necessary to establish a standby or on call list. The operators on call will be paid standby pay as outlined in the Contract.

f. A layover operator has the option of furnishing his or her own meals and receiving one-half hour overtime pay if he works in excess of two hours after his normal quitting time.

g. At any time after an employee agrees to accept available overtime and later decides that he no longer wants to work the overtime (except during emergency situations) the employee must provide at least twenty four (24) hour notice to management prior to the overtime. If less than twenty four hour (24) notice is given the employee will be required to work the scheduled overtime.

9. JURY DUTY

a. An employee will be paid 12 hours pay minus any fees paid by the court for missing a full shift.

b. An employee selected for jury duty must inform his/her supervisor as soon as possible. If the employee is scheduled to work the day shift, the employee will report to work if there is at least four (4) hours remaining in the shift. If an employee is scheduled to work the night shift, such employee will work the first six (6) hours of the shift on the day(s) of the jury service. If the employee is held past 1400 hours, the employee will not report for day shift or will be relieved of duty for the night shift.

10. BEREAVEMENT

An employee will be paid 12 hours pay for days missed. The number of days for various family members will be as outlined in Article XVII, Section 17.1.

11. SICK LEAVE PLAN

Employees will have 40 hours to be taken as outlined in Article XVII, Section 17.4.

12. RETIREMENT SERVICE

Employees hired before 1/1/06 who are covered by the defined benefit pension plan will have up to 80 scheduled hours worked in a two week payroll period counted as straight time for purposes under the Pension Plan.

13. VOTING TIME FOR ELECTIONS

Employees who are scheduled to work day shift on the day of a federal, state, or local election will be allowed up to two (2) paid hours to vote if they wish to do so. It is understood that employees will only be allowed off for the minimum length of time they need to vote depending on their place of residence in relation to the plant.

14. UNANTICIPATED ISSUES

The Company and the Union realize there may be issues that arise concerning employees on a 12-hour shift that may not have been anticipated. The Company and the Union will meet and attempt to resolve these issues using the principle that the solution will be as cost neutral as possible for both the Company and the employee(s). Should a resolution not be reached, the issue may be taken up in the Grievance and Arbitration Procedure.

15. Daylight Savings Time

An employee working a regularly stated schedule at the time the change is made to Daylight Savings Time (normally in the spring) and who only actually works eleven (11) hours instead of his normal twelve (12) hours because of the change shall receive pay for his normal twelve (12) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Savings Time (normally In the fall) and who actually works thirteen (13) hours because of the change, shall receive pay at the established premium rate for the thirteenth (13th) hour.

LETTER OF UNDERSTANDING
Green River Generating Station

This will confirm the understanding between The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW) and Kentucky Utilities Company (Company) concerning the Green River Generating Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Green River Generating Station because of the retirement of the Green River Generating Station's coal fired units or part thereof, the following procedure shall be followed:

1. The Company shall not lay off any Green River Generating Station employees as a result of the retirement of the Green River Generating Station's coal fired units.

2. Green River Generating Station employees shall have the right to elect severance benefits. Employees assigned to fill openings elsewhere in the Company will have the option of either electing severance benefits or accepting assignment to a new position. Green River Generating Station employees shall be entitled to a severance benefit payment equal to two weeks of pay for each full year of service, with a maximum benefit of fifty-two weeks. Additionally, the Company will pay an employee's group medical and dental premiums, provided an employee elects COBRA or retiree medical coverage, for a period equal to one month of coverage for each two full years of service, without proration, up to a maximum of twelve months. Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights.

3. Green River Generating Station employees who do not elect severance benefits will be provided a list of available positions within the Company. This list will also be made available to the union. The available positions may be with any LG&E and KU Energy LLC subsidiary. The employees provided with this list shall be allowed to state their preference for the available openings. With consideration being given to the list of employee preference, the available openings shall be filled based on Union seniority. In the event an employee refuses an available position pursuant to this provision, the employee will not be offered or entitled to any other position, but may elect to receive severance benefits in accordance with Paragraph 2 above. Employees placed into positions within the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) pursuant to this paragraph shall be reclassified to the new position and their pay shall be red-circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between his former rate of pay and the rate of pay for his new classification. Employees placed into a position in the same classification at a Kentucky Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall be paid at the then current rates of pay applicable to that facility and consistent with the employees' step rate at the time of the placement. Employees placed into a position in a different classification at a Kentucky Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall receive the top rate of pay for the classification in which they are placed. Employees placed into positions at any other facilities will be paid in accordance

with the then current pay practices and rates applicable to that facility. The company reserves the right to determine the appropriate classification and level for which the employee being placed is qualified. Any employee placed in a position pursuant to this paragraph shall have a sixty (60) day trial period in the position. Upon the conclusion of that trial period, the employee may elect to receive the severance the employee would have been entitled to receive pursuant to Paragraph 2 of this Agreement, less the wages paid to the employee during the sixty (60) day trial period.

4. The Company will make available Meter Reader positions equal to the number of Meter Reader positions filled by contractors in the Earlington Operations area at the time of the retirement of the Green River Generating Station. Meter Reader positions filled by employees pursuant to Paragraph 3 above shall have their pay red-circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between their former rate of pay and the rate of pay for a COT after two years in classification and shall not be required to relocate. Employees who have their pay red-circled pursuant to this provision shall be eligible for potential wage increases two (2) years after the date their pay is red-circled if the collective bargaining agreement provides for such an increase. The Company retains the right, at its discretion, to contract out any Meter Reader positions filled by employees pursuant to Paragraph 3 above, in the event such employees subsequently leave the respective Meter Reader positions in which they are placed. In the event one of these employees subsequently departs from such a Meter Reader position, the Company will make the position available for bid to the other similarly placed employees who have filled Meter Reader positions prior to utilizing a contractor.

5. Employees placed into positions pursuant to Paragraph 3 must, in the Company's sole discretion, meet all requirements for the position, including, but not limited to satisfying the qualifications for the position, the education requirements for the position, and the residency requirements for the position. With respect to meeting the residency requirement, employees will have up to twelve (12) months to relocate. Employees who relocate in order to satisfy the residency requirements for a position shall be eligible for applicable relocation benefits following the completion of the trial period referenced in Paragraph 3.

6. It is understood that this agreement will not be construed as the Company's position of either previous or equivalent experience for any of the classifications or lines of progression involved in the transfers of the Green River Generating Station employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.

7. With respect to Green River Generating Station employees, the provisions in this Letter of Understanding shall supersede all provisions set forth in Article 10 of the Collective Bargaining Agreement except for Article 10.6.

8. In the event the Company begins staffing a new generating facility on or before 12-31-2025 in the Earlington Operations, Areas 1 (Parkway) or 2 (Green River), the Company will endeavor to make available fifty percent (50%) of any union positions at such a new plant to former Green River Generating Station employees who were displaced as a result of the retirement of the

Green River Generating Station's coal fired units and who remain employed by the Company at the time their service is needed at the new generating facility. Former Green River Generating Station employees who have previous operations and maintenance experience at Green River Generating Station and who seek such positions will be deemed to have met the educational requirements of the new positions but are not exempt from all qualifications as established by the company including successful completion of any test required for such positions. Employees who satisfy all requirements will fill any such positions based on union seniority.

9. In the event the Company requires employees to complete proper plant shutdown work, at least one of the Unit Officials, (Unit President, Unit Secretary, Unit Grievers), will be provided the opportunity to perform the proper plant shut down work for a period up to a maximum of 8 weeks, provided the Unit Official is qualified to perform the plant shut down work. The number of available positions to conduct proper plant shut down and the qualifications required for this work will be determined solely by the Company.

10. With respect to operations work at the Green River Generating Station, in order to satisfy labor requirements in the period leading up to the retirement of the facility, it is understood and agreed that the Company may contract out operations work pursuant to Article 2.3 of Collective Bargaining Agreement. Such operations contractors brought in pursuant to Article 2.3 will begin training in preparation to cover employee absences and other labor shortages. There will be no reduction in the normal work schedule as result of the utilization of contractors in operations. The normal work schedule is as defined in Article 5.1 of the contract. The overtime procedure outlined in the Memorandum of Agreement on 12 hour shifts will be used to fill any overtime vacancy. Once the overtime list is exhausted, then contract operators that are qualified to fill the vacancy will be offered the overtime opportunity. If no contractor accepts the overtime, the tagged operator ("required employee") will be required to fill the overtime opportunity. At no time will there be more contractors assigned to a shift than the number necessary to ensure that the total number of qualified personnel on a shift is four (4) inclusive of contractors. Contractors may, however, be assigned to any shift for training and other assigned duties on that shift. In the event that the number of employees on a shift drops to three (3), a qualified contractor may be assigned to that shift in order to maintain a staffing level of (4) inclusive of contractors. As long as there are four (4) employees per shift, if both units are running, contractors, once qualified, will not be offered call in or planned overtime unless that overtime is first offered to employees. In the event that only one (1) unit is running, should a vacancy occur, no overtime will be assigned on a shift staffed by three (3) qualified personnel inclusive of contractors unless management deems it necessary in order to meet operational needs. No employee will be displaced as result of the assignment of a contractor to a shift.

11. The Company shall determine staffing requirements and the timing and procedures for completing the selection and/or assignment subject to the provisions set forth herein.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative to first become effective February 1, 2012, and as revised effective August 1, 2014.

Kentucky Utilities Company

The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW)

_____ _____

Angie Gosman, Manager, Labor Relations

Joe Villines, SubDirector

Green River Generating Station

Green River Operation 12 Hour Shift Overtime Language

AGREEMENT

This will confirm the understanding reached between Kentucky Utilities and the United Steelworkers regarding the Memorandum of Agreement regarding 12-hour shift schedules and the Letter of Understanding regarding Green River Station. The parties agree to the following:

- This language will supersede the language in paragraph 10 of the Letter of Understanding regarding Green River Station (with regard to contractor employees participation in the filling of overtime only) and paragraphs 8(d) of the Memorandum of Agreement regarding 12-hour shift schedules.

  (1) The operating schedule for the following week will be posted with all the required positions filled. Any vacancies on the schedule not filled by "on shift" operators will be filled by "qualified contract operators" where possible. Remaining operator positions will be filled on an overtime basis using the operator in the classification required with the least amount of actually worked overtime hours. Should a tie exist in the number of overtime hours actually worked, the operator with the least amount of bargaining unit seniority will be used.

  (2) After the schedule is posted the Company will begin asking/calling available operators for the vacancies filled in paragraph titled (1). Contacts will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin asking/calling the next higher bargaining unit classification beginning with the operator in that classification with the least amount of total overtime. These contacts in this step will be completed by 8:00 a.m. Saturday.

  (3) The operator previously scheduled for a vacancy in paragraph titled (1) will be required to check with the shift supervisor any time after 8:00 a.m. Saturday to determine if they have been released from that overtime. If no operator is obtained in paragraph titled (2), the operator scheduled for that vacancy in paragraph titled (1) will be required to fill the vacancy.

  (4) Vacancies will be filled beginning with the classification that is required for that shift. Example: If a Unit Operator is to be off work who would have been working in a Unit Operator Assistant position, then a Unit Operator Assistant will be scheduled for that position.

  5) Go to overtime list of available operators and the first one contacted is required to work the overtime. If the required operator requests, the company will attempt to contact

other employees using the overtime list to obtain an operator for this vacancy. If no operator is contacted, the Company will then call qualified, available contractor operators. If no contractor operator is contacted for the overtime, the Company will then call shift supervisors. If no shift supervisor accepts the overtime, the required employee will be required to work the overtime. If a qualified contract operator is contacted he will be required to work and the Company will call the required employee back to release them from the obligation. If a shift supervisor accepts the overtime, the Company will call the required employee back to release them from the obligation. If the required employee cannot be reached then the person that accepted the shift will be called and released from the overtime and the required person will report for this position.

If a qualified KU employee cannot be reached and no qualified contractor accepts or is required to work the overtime, a non-bargaining unit employee may fill the twelve (12) hour shift.

An employee will not be charged with more than one reject for any workday (6 a.m. to 6 a.m.) period that overtime is refused. The supervisor will not be required to make another call to that employee. However, this does not exempt an employee from getting additional calls for required overtime.

6) It is the intent of both parties to use full twelve hour shifts when filling overtime, when possible, including the use of bargaining unit employees, qualified contractors and non-bargaining unit employees. Split shifts will only be used as a last option.

This overtime distribution process shall be reviewed by the Company every three months. If the Company determines that this process is resulting in an unequal distribution of overtime, the parties will meet to attempt to agree on modifications that will create better overtime distribution. If the parties cannot agree then they will revert back to the language set forth in paragraph 10 of the Letter of Understanding regarding Green River Station and paragraph 8(d) of the Memorandum of Agreement regarding 12-hour shifts. This agreement will expire with the retirement of the current Green River 3 & 4 units or at the expiration of the current collective bargaining agreement.

For the:

Company: _____ Date: _____

Angie Gosman, Manager, Labor Relations

Union: _____ Date: _____

Joe Villines, SubDirector

Previous KU USW Contract

COLLECTIVE BARGAINING AGREEMENT

BETWEEN

EARLINGTON OPERATIONS,

AREAS 1 (PARKWAY) AND 2 (GREEN RIVER)

OF KENTUCKY UTILITIES COMPANY

AND

THE UNITED STEEL, PAPER AND FORESTRY,

RUBBER, MANUFACTURING, ENERGY,

ALLIED INDUSTRIAL AND

SERVICE WORKERS INTERNATIONAL UNION

*** * ***

Effective

February 1, 2012

to

August 1, 2014

CONTENTS

ARTICLE I PURPOSE AND INTENT 1

1.1 Purpose and Intent 1
1.2 Periodic Meetings 1

ARTICLE II SCOPE OF AGREEMENT 2

2.1 Recognition 2
2.2 No Discrimination 3
2.3 Contracting Out 3
2.4 No-Strike Clause 4
2.5 No Lock-Out Clause 5
2.6 Restraining Orders and Injunctions 5
2.7 Picket Line 5
2.8 Visitation 5
2.9 Supervisors Working 5
2.10 Copies of Agreement 6

ARTICLE III UNION SECURITY 7

3.1 Union Security 7
3.2 Check-Off 7
3.3 Law 8

ARTICLE IV MANAGEMENT 9

ARTICLE V HOURS OF WORK 10

5.1 Normal Work Schedule 10
5.2 Sufficient Rest Time/Balance of Shift 11
5.3 Lunch Period 11
5.4 Wash Up Time 11
5.5 Daylight Saving Time 11
5.6 Continuation of Regular Shift Duties 12
5.7 Reporting Time 12
5.8 Emergency Call-Out 12
5.9 Planned Overtime 13
5.10 Standby Pay 13
5.11 Emergency Electric Restoration for Another Utility 14

ARTICLE VI OVERTIME 15

6.1 Purpose 15
6.2 Overtime Pay 15
6.3 Non-Duplication 16

6.4 Cooperation 17
6.5 Overtime Distribution 17
6.6 Green River Power Station
Operating Groups Overtime Work 19

ARTICLE VII HOLIDAYS 24

7.1 Holidays 24
7.2 Holiday Work 25
7.3 Eligibility 26
7.4 Holiday During Vacation 26
7.5 Holiday During Sick Leave 26

ARTICLE VIII VACATIONS 27

8.1 Amount of Vacation 27
8.2 Eligibility 27
8.3 Scheduling of Vacations 28
8.4 Accumulating Vacations 29
8.5 Vacation Pay at Separation 29
8.6 Pay in Lieu of Vacation 29
8.7 Vacation During Illness or Disability or Personal Leave of Absence 30
8.8 Vacation at Retirement 31

ARTICLE IX SENIORITY 32

9.1 Seniority Recognition 32
9.2 Definitions 32
9.3 Seniority List 33
9.4 Probationary Employees 33
9.5 Termination of Seniority 33
9.6 Compensable Disability 35
9.7 Identical Hiring Dates 35
9.8 Temporary Employees 35

ARTICLE X REDUCTION AND RESTORATION OF FORCES 37

10.1 Permanent Layoff 37
10.2 Rates on Demotion 38
10.3 Notice of Recall 38
10.4 Restoration of Forces 38
10.5 Notification of Layoff 38
10.6 Retention of Officers and Committee 39

ARTICLE XI EMPLOYMENT FOR HANDICAPPED EMPLOYEE 40

ARTICLE XII GRIEVANCE PROCEDURE 41

12.1 Grievance Procedure 41

12.2 Grievance Meetings 42
12.3 Grievance Committee 43
12.4 Time Limits 44
12.5 Calculation of Time 44
12.6 Group Grievances 44
12.7 Union Grievances 44
12.8 Expedited Procedure 45
12.9 Extension of Time Limits 45

ARTICLE XIII ARBITRATION PROCEDURE 46

13.1 Arbitration Procedure 46
13.2 Arbitration Hearing 46
13.3 Duties of the Arbitrator 46
13.4 Costs of Arbitration 47
13.5 Arbitrator's Decision 47

ARTICLE XIV DISCIPLINARY SUSPENSION AND DISCHARGE 48

ARTICLE XV TEMPORARY ASSIGNMENTS AND PERMANENT JOB VACANCIES 49

15.1 Temporary Assignments 49
15.2 Permanent Job Vacancies 49
A. Policy 49
B. Posting Procedure 49
C. Bid by Absentee 50
D. Bidding Limitation 50
E. No Qualified Applicants 51
F. Hiring Experienced Employees 51
G. Reclassification 51
H. Training 51
I. Return to Former Classification 52
J. Residence Requirements 52

ARTICLE XVI ABSENCES AND LEAVES OF ABSENCE 54

16.1 Absences 54
16.2 Disability Leave 54
16.3 Personal Leave 54
16.4 Return To Work 55
16.5 Early Termination 56
16.6 Pregnancy Leave 56
16.7 Leave For Union Business 56
16.8 Periodic Payments 56
16.9 Fraud 57

ARTICLE XVII ALLOWED TIME 58

17.1 Funeral Pay 58
17.2 Military Training or Temporary Duty 59
17.3 Jury Duty 60
17.4 Sick Leave Plan 60
17.5 Personal Days 61
17.6 Accumulated Sick Leave 62

ARTICLE XVIII HEALTH AND RETIREMENT BENEFITS 63

18.1 Employee Savings Plan 64
18.2 Retiree Medical Insurance 64
18.3 Retirement Income Benefits 65

ARTICLE XIX TRANSFER OUT OF THE BARGAINING UNIT 65

19.1 Permanent Transfer 66
19.2 Temporary Transfer 66

ARTICLE XX WAGES 67

20.1 Hourly Wages 67
20.2 Shift Differential 67
20.3 Sunday Differential 68
20.4 Pay for Work Performed 68

ARTICLE XXI TWO-PERSON CREW PREMIUM 69

ARTICLE XXII EMPLOYEES WORKING AWAY FROM THEIR REGULAR PLACE OF EMPLOYMENT 70

22.1 Transportation and Lodging 70
22.2 Meals 70

ARTICLE XXIII RETIREMENT 72

ARTICLE XXIV BULLETIN BOARD 73

ARTICLE XXV SHIFT PREFERENCE 74

ARTICLE XXVI SUCCESSORSHIP 76

ARTICLE XXVII MOVING EXPENSES 77

ARTICLE XXVIII LAUNDRY 78

ARTICLE XXIX SAFETY AND HEALTH 79

ARTICLE XXX CONFLICT WITH LAW 80

ARTICLE XXXI ENTIRE AGREEMENT 81

ARTICLE XXXII TERMINATION.....82

EXHIBIT A 85

MEMORANDUMS OF AGREEMENT……..88

LETTER OF UNDERSTANDING GREEN RIVER GENERATING STATION……

AGREEMENT

THIS AGREEMENT entered into this 1st day of February, 2012, by and between EARLINGTON OPERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER) OF KENTUCKY UTILITIES COMPANY (hereinafter called "Company") and the UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION (hereinafter called "Union"). Except as otherwise expressly provided herein the provisions of this Agreement shall be effective as of February 1, 2012.

ARTICLE I
PURPOSE AND INTENT

1.1 Purpose and Intent

It is the purpose and intent of the parties to set forth herein the agreement between the parties covering rates of pay, hours of work and conditions of employment for employees in the unit for which the Union has been certified by the National Labor Relations Board as exclusive bargaining representative; to promote harmonious industrial and economic relationships between the Company and its employees in an atmosphere of mutual respect and understanding to the end that there shall be no interruption of, interference with, or impeding of work during the life of this Agreement, and to provide procedures for the equitable adjustment of grievances.

1.2 Periodic Meetings

Upon mutual agreement, the parties agree to meet on the reasonable request of either party at times which should be least disruptive to the Company's operations. Such meeting shall not be for the purpose of conducting collective bargaining negotiations but shall be for the sole purpose of appraising any problem which may have arisen in the application, administration or interpretation of this Agreement or of the problems of general concern to either party. Therefore, such meeting shall not modify, add to, or detract from the provisions of this Agreement. If such meeting is requested by the Company, it will pay employees for time lost.

ARTICLE II
SCOPE OF AGREEMENT

2.1 Recognition

The Company hereby recognizes the Union as exclusive representative for the purpose of collective bargaining with respect to rates of pay, wages, hours of employment and

other conditions of employment for employees in its Earlington Operations, Areas 1 (Parkway) and 2 (Green River), included in the unit for which the Union has been certified by the National Labor Relations Board on September 17, 1976, in Case No. 9-RC-11595, namely:

> All production and maintenance employees of the Employer employed in the Employer's Earlington Operations, Areas 1 (Parkway) and 2 (Green River), including servicemen, linemen, metermen, patrolmen, chief electricians, groundmen and truck drivers, but, excluding business development and home demonstration employees, right-of-way solicitors, shift engineers, line foremen A, service foremen A, line foremen B, service foremen B, the chief electricians employed at the Green River Generating Station, the chief mechanic, the coal yard foreman, the chemist, and assistant chemist, all engineering and professional employees, office clerical employees, guards and supervisors. The Term "supervisor" means any individual having authority, in the interest of the employer, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or discipline other employees, or responsibly to direct them, or to adjust their grievances, or effectively to recommend such action, if in connection with the foregoing the exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment.

The Company also recognizes the Union as the collective bargaining agent for the employees of new plants built or new service areas established, whose operations are consolidated with the operations of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) and who perform the same classifications or nature of work as those employees covered by this Agreement.

The employees in such bargaining unit and represented by the Union and covered by this Agreement are hereinafter referred to as "employees" or individually as "employee."

The Union makes this Agreement in its capacity as exclusive bargaining representative of the employees. As the representative of the employees, the Union may process grievances through grievance procedure, including arbitration, in accordance with the provisions of this Agreement, or adjust or settle the same.

2.2 No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability, veteran status, or because of the exercise by an employee of his rights as a member or representative of the Union. The terms "he" or "his" as used in this Agreement shall apply to both male and female employees.

2.3 Contracting Out

It is agreed that the Company has historically from time to time contracted out work, examples of which are set forth below, which practice may continue. The Company agrees, however, that except for work historically contracted out, and work of a similar nature, it will not subcontract any work historically and principally performed by employees covered by this Agreement as a part of their normal duties if such subcontracting shall cause the reduction of schedule of employees qualified to perform the work. Such work which the Company has historically contracted out includes but is not necessarily limited to:

- Blacktopping
- Sandblasting and metal spraying
- Acid clean boilers
- Non-destructive testing (turbine equipment and boiler tubing, generators)
- Painting
- Insulating
- Tree trimming
- Conveyor belt vulcanizing
- Unloading frozen coal
- Railroad track maintenance and repair
- Large vacuum equipment, removal of fly ash, etc.
- Construction work:
    - Foundation work
    - Piping installation
    - Earth moving equipment and river dredging

Unloading and/or erecting heavy equipment
Electrical contracts (new construction)
Service Engineers:
Turbine overhaul supervision
Safety valve maintenance/repair supervision
Soot blower maintenance/repair supervision
Mobile equipment maintenance/repair
Maintenance work:
Major boiler repairs

Major condenser repairs
Specialized major turbine repairs, generator repairs
General maintenance at Green River
Power Station when peak work load exceeds
capacity of bargaining unit personnel
Surveying
Fabrication of replacement parts at outside service shops
Motor rewinding work completed at outside service shops
Contract hauling
Service Contracts:
Elevators
Portable restroom facilities
Street lighting maintenance
Building transmission, distribution lines, substations
Pole setting
Pole inspections
Substation foundation, site preparation
Crane service, hauling heavy equipment
Substation fencing
Bus insulator cleaning
Janitorial and Custodial Work

The Company agrees that, other factors being basically equal i.e. price, availability, qualifications, etc, contractors who employ Union members will be given consideration. It is understood that this provision in no way creates 3rd party beneficiary status for any individual contractor.

2.4 No-Strike Clause

During the term of this Agreement, employees, the Union, its officers, representatives, and members shall not take part in, cause, authorize, instigate, aid, sanction, encourage, condone or

ratify any strike, slow-down, sit-down, stoppage of work, boycott, picketing, or other interference with, or interruption of Company operations or the work and business of the Company. The Union and its representatives will exert every effort to cause employees covered by this Agreement who participate in any such activities to desist therefrom. Failure or refusal on the part of any employee to comply with the provisions of this Article shall be cause for appropriate disciplinary action, including suspension or discharge.

2.5 No Lock-Out Clause

During the term of this Agreement the Company will not cause or engage in any lock-out of its employees.

2.6 Restraining Orders and Injunctions

Nothing in this Article or elsewhere in this Agreement shall be deemed or construed to preclude the Company from enforcing the provisions of Section 2.4 in any court of competent jurisdiction, and such court shall not be precluded by any provision of this Agreement from entertaining any such suit for violation of said Section and granting all appropriate injunctive relief. An equal right to seek judicial relief is retained by the Union should the Company, in its opinion, violate the provisions of Section 2.5.

2.7 Picket Line

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

2.8 Visitation

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

2.9 Supervisors Working

Supervisors will not displace qualified available employees in the bargaining unit by performing work regularly performed by them. Nothing, however, shall limit the performance of bargaining unit work by personnel outside the bargaining unit of work which such personnel have previously performed and similar work, or under any of the following circumstances:

In the instruction and training of employees.

In relief, or to replace an absent employee, or to accomplish work which bargaining unit employees have been permitted to decline.

To perform work requiring skills or abilities not available among employees.

In the event of breakdowns or emergencies, or to help straighten out problems.

At locations or in crews where there are three (3) or less bargaining unit employees.

In developmental work on, or testing of, equipment, products, services, or methods.

In non-overtime situations.

By service supervisors, service managers, chief electricians, and coal yard supervisors.

2.10 Copies of Agreement

The Company shall arrange to have copies of this Agreement printed in booklet form, and the Company and the Union shall share the printing cost in proportion to the number of copies that each orders for its own use.

ARTICLE III
UNION SECURITY

3.1 Union Security

All present employees of the Company covered by this Agreement who on the date of execution of this Agreement are members of the Union and those who become members during the life of this Agreement, shall, as a condition of continued employment, remain members in good standing for the term of the Agreement to the extent of paying the periodic dues uniformly required of all Union members as a condition of retaining membership. All employees covered by this Agreement who are hired by the Company after the date of execution of this Agreement shall, as a condition of continued employment, become members of the Union at the completion of their probationary period and remain members in good standing for the term of this Agreement to the extent of paying the initiation fee and the periodic dues uniformly required of all Union members as a condition of retaining membership.

3.2 Check-Off

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such employee Union dues in the amount(s) authorized by such employee, and as specified by the International Secretary-Treasurer, on one of such forms. Such deductions of regular monthly dues for a particular month shall be made from the first pay period of the succeeding month and shall be forwarded monthly to the International Secretary-Treasurer. In the event an employee has insufficient earnings due during the first pay period of any month, then such deduction shall be made from the first pay period thereafter in which the employee has sufficient earnings from which the deduction can be made. The Company will permit a Union designated representative to be introduced to a new employee after completion of his probationary period for a brief orientation at a time when it does not interfere with the duties of either.

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such employee political action committee contributions in the amount(s) authorized by such employee on one of such forms.

3.3 Law

This Article is intended to comply with the provisions of State and Federal law, and nothing herein contained shall require the Company to take any action in violation thereof. The Union agrees to indemnify and save the Company harmless from any claims, demands, suits or other forms of liability arising out of any action taken by the Company in compliance with this Article.

ARTICLE IV
MANAGEMENT

Except to the extent expressly abridged or limited by a specific provision of this Agreement, the Company reserves and retains, solely and exclusively, all of its inherent rights, functions and prerogatives of management as such rights, functions and prerogatives existed prior to the certification of the Union or the execution of this Agreement. Such rights, functions and prerogatives include, but are not limited to, the Company's right to establish, continue and change, from time to time, policies, practices and procedures for the conduct of the business; to determine products to be manufactured or sold and services to be rendered; to determine the number, location and types of its operations and the methods, processes, services and materials to be employed; to institute, change, curtail or discontinue facilities, processes, service methods, equipment, machinery, methods of production or operations; to subcontract; to assign work to employees in accordance with requirements determined by the Company; to make and enforce reasonable rules for the maintenance of discipline; to suspend, discharge or otherwise discipline employees for just cause; and otherwise to take such measures as the Company may determine to be necessary for the orderly, safe and efficient conduct of the business. Recognizing the desirability of avoiding any impediment to the exercise by the Company of its management rights, functions and prerogatives in a manner beneficial to the employees, it is agreed that no such right, function or prerogative shall be limited by any practice or course of conduct or otherwise than by the express provisions of this Agreement.

ARTICLE V
HOURS OF WORK

5.1 Normal Work Schedule

A. Except for employees at the Green River Power Station, the normal work schedule for full time employees will consist of five (5) consecutive days of eight (8) consecutive hours of work (interrupted only by an unpaid lunch break) Monday through Friday. The normal work schedule for full time employees at Green River Power Station will be as agreed to in negotiations and as in effect on the date of execution of this Agreement. Although the Company reserves the right to change such schedules, it agrees that if the changed schedule is permanent and will thereafter become the employee's regular schedule, the Company will notify the Union of its intention and afford the Union an opportunity to present its views before finally making its decision.

B. The anticipated schedule of working hours for the coming week for employees such as relief personnel who are not on a fixed schedule shall be posted no later than the end of day shift on Wednesday of each week.

C. "Workweek", as used in this Agreement, means seven consecutive days starting at 12:00 midnight on Saturday night and ending at 12:00 midnight on the following Saturday night. For employees at the Green River Power Station, workweek means seven consecutive days, starting at 6:00 am Monday and ending at 6:00 am on the following Monday.

D. This section provides for the normal scheduling pattern and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of work per day or per week (including overtime).

E. In the event of a temporary change (not to exceed two (2) consecutive days) in an employee's schedule due to training or line switching, employees will be permitted to work until

the end of the employee's normal shift if the employee reports to his regular work station for work in appropriate dress, however, this provision shall not apply when an employee is required to be away from his normal work station overnight.

5.2 Sufficient Rest Time/Balance of Shift

When in the opinion of the Company, an employee has worked such an extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours. Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this Section. If the rest period ends within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

5.3 Lunch Period

Employees at Green River Power Station on continuous shift operations will be allowed a paid lunch break during their shift. Other employees at Green River Power Station will receive an unpaid thirty (30) minute lunch break near the midpoint of their shift. Other employees will receive an unpaid lunch break near the midpoint of their shift.

5.4 Wash Up Time

Nonoperating employees at the Green River Power Station will be allowed a five (5) minute wash up period just prior to their lunch break and a fifteen (15) minute clean-up period (tools and locker room) just prior to the end of their shift. However, this provision shall not be interpreted to permit employees to leave Company premises until the designated shift time is terminated.

5.5 Daylight Saving Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

5.6 Continuation of Regular Shift Duties

Should an employee complete his regular shift of duty and be assigned to double shift or part shift, he will still be allowed to continue his regular shift of duties during any work week.

5.7 Reporting Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes, interfere with the conduct of normal operations; or

(b) An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

5.8 Emergency Call-Out

A. When an employee is called out to work, or voluntarily reports for and is allowed to work an emergency outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours. However, if an employee completes his work and is called out to work again before the four (4) hour minimum time has expired, he will not be entitled to another minimum four (4) hours pay for the second call out, but will be paid for the additional time actually worked beyond the four (4) hours minimum from the first call out.

B. This provision shall not apply to an employee who is notified prior to leaving the work area to report early, or if the work is a continuation of his regular shift.

C. Maintenance employees at the Green River Power Station who are called into work less than four (4) hours prior to their normally scheduled start time will be paid only for the hours actually worked outside their normal schedule at one and one-half (1 ½) times their hourly wage rate. Employees at the work site prior to their start time who are requested to begin work early will only be paid one and one-half (1 ½) times their hourly wage rate for those actual hours worked outside their normal schedule.

5.9 Planned Overtime

For planned overtime work by an employee on his scheduled day off, he will receive a minimum of four (4) hours' pay at one and one-half (1-1/2) times his straight time base hourly rate of pay, or his applicable rate including shift or other premium, if any.

5.10 Standby Pay

The Company agrees that, due to the current satisfactory responsiveness of employees in this union to call-outs, there will be no initial implementation of this provision, unless the employees in one or more of the areas described below voluntarily request to implement weekly Standby in their Area. If implemented, each Area may determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Should the responsiveness of employees in any area become unsatisfactory, the Company reserves the right to implement this provision in the affected area. If the Company implements this weekly Standby, each Area will determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Any standby system developed will be done through the union.

Within the workgroups where the Company is implementing standby in accordance with the second paragraph, the Company reserves the right to assign the standby person, if the union fails to develop an acceptable system within a reasonable time.

The potential Areas in Distribution Operations to be staffed with a weekly Standby person are as follows:

- Barlow
- Eddyville
- Morganfield/Sebree
- Earlington/Dawson Springs
- Greenville

Each employee who serves in a weekly Standby status, in exchange for agreeing to remain available and fit to respond to call outs during the week, will be paid eighty-five dollars ($85.00) per week. If an employee works on service calls outside his normal scheduled workday during his Standby week, he will be paid for such time worked in accordance with Article VI-Overtime.

If an employee is assigned in a Standby status for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in a Standby status for service calls.

5.11 Emergency electric restoration for another utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half (1 ½) times his hourly rate for the first eight (8) hours worked in any one day and two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. However, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

.

ARTICLE VI
OVERTIME

6.1 Purpose

This Article provides the basis for the calculation of, and payment for, daily or weekly overtime hours and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of hours of work per day or per week (including overtime). Overtime pay shall be computed including shift differential, if any, and/or any other regular hourly payments, unless otherwise noted.

6.2 Overtime Pay

A. An employee shall be paid at the rate of one and one-half (1-1/2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

1) For work performed in excess of forty (40) hours in any one workweek.

2) For employees scheduled eight (8) hours per day, for work performed in excess of eight (8) hours in any normal twenty-four (24) hour workday except (a) if it is a change made through the exercise of Seniority rights (such as bidding, bumping, shift preference, etc.), or (b) in the case of the change of employees on continuous shifts from one schedule or shift to another.

3) For all continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled workday if the employee completes his regular shift on such workday. During the continuation of an emergency situation as determined by the Company, for pay purposes the continuity of the employee's work shall not be considered to be broken by short breaks for meals, refreshments, or rest periods authorized by his supervisor.

4) For work performed on the sixth day worked in the workweek and on the seventh day worked in the workweek, provided the employee works each of his scheduled workdays (excluding days on layoff) in the workweek or his absence (a) resulted from inability to work because of his illness or the illness of his spouse or child, when such case is substantiated by a doctor's certificate if requested by the Company, or (b) was time paid for but not worked under the provisions of this Agreement, or (c) was excused in advance for Union business.
5) Notwithstanding the provisions of section 6.2(2)(a), an employee in the operating groups at the Green River Power Station who is required by the Company to work sixteen (16) consecutive hours to facilitate shift preference change, the last eight (8) consecutive hours shall be compensated at applicable overtime rates. This provision shall not apply when an employee elects to change shifts resulting in the employee working sixteen (16) consecutive hours.

6) For employees in Maintenance at the Green River Power Station who are required to work preventative maintenance during non-outage situations will be paid one and one-half (1 ½) times their hourly wage rate for all hours worked outside their normal shift.

B. An employee shall be paid at the rate of two (2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

(1) For work performed in excess of sixteen (16) continuous hours.

(2) For work performed by an employee who is required to work on his last consecutive off day, provided he worked at least four (4) hours on his previous off day.

6.3 Non-Duplication

No overtime or premium pay will be pyramided or duplicated. In the event that overtime or premium pay is applicable to the same hours worked under any two or more provisions of this Agreement, only the single highest premium payment required under any provision shall be paid, and hours that are paid for at overtime or premium rates under one provision of this Agreement shall not be considered as hours worked for the purpose of computing overtime work under another provision (unless specifically provided in any case).

6.4 Cooperation

Recognizing that the nature of the Company's operations requires overtime from time to time, it is agreed that performing overtime work, daily or weekly when needed, constitutes a part of the duties and responsibilities of an employee's job.

6.5 Overtime Distribution

For employees at Green River Power Station other than those in Operations Groups (covered by §6.6 of this contract) and at locations other than Green River, the following will apply:

1. Subject to the requirement that an employee assigned overtime must be qualified to perform the work, when the Company assigns overtime to bargaining unit employees, it will be distributed equitably, averaged over a reasonable period of time, among employees permanently assigned to the classification at the location at which the overtime is assigned, provided such employees are available. (In the event qualified employees are not available or are permitted to decline such overtime, it may be assigned to such person and in such manner as the Company shall determine.)

2. At the end of each two (2) week period, an overtime list for each overtime group will be posted at that group's location.

3. An employee will be charged with any overtime he is permitted to decline and with any overtime that he would have been offered or assigned during periods when the Company honors his request that he not be offered or assigned overtime unless necessary.

4. Except for absent members of crews who are called to work overtime an employee will not be charged with overtime when he cannot be contacted. An employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his classification at the location.

5. An employee will be charged with overtime as set forth above among employees permanently assigned to his regular classification whether then working in or out of his regular classification.

6. It shall be the responsibility of an employee to bring any substantially adverse distribution of overtime to him (under normal circumstances, more than twenty-four (24) hours less than the amount charged to any employee in his classification at the location) to the attention of his supervisor, and after it is brought to his supervisor's attention, the Company shall correct any such inequality by the future assignment of overtime not later than the next reasonable opportunity for which the employee is available should he have accrued the least amount of overtime credit and otherwise to the available qualified employee who then has accrued the least amount.

7. Notwithstanding the provisions of Paragraphs 1 and 5 above, with respect to maintenance work at Green River only when the Company assigns overtime mandatorily, the Company will assign the work to the qualified available employee (including any relief operators then working maintenance) with the least amount of overtime actually worked. For the purposes of assignment of maintenance overtime, in determining the amount of overtime worked by a relief operator, overtime worked both in maintenance and as an operator shall be considered.

8. Whenever an employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

9. When an employee successfully bids into a classification he or she will be charged the same overtime hours as that of the employee in the new classification with the most overtime hours. Overtime hours will not change when employees are reclassified to a higher rated position, as referenced in Section 15.2(G).

10. Overtime paid for safety meetings, meals, and other events sponsored by the Company

will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

11. The overtime lists for all overtime groups will start with each employee at zero at the start of the pay period nearest the first of January.

6.6 Green River Power Station Operating Groups Overtime Work

I. General Information

1. Each time an operator is offered an overtime shift, it will be the responsibility of the Shift Supervisor on duty to see that all designated information is entered in the Overtime Log Book.

2. At the end of each one (1) week period, an overtime list will be posted on the Operator's Bulletin Board, grouped according to classification. In each classification, operators will be listed according to total overtime hours, with operator at the top having the least amount of total overtime hours. Total overtime hours will include hours worked plus hours rejected (with exceptions as noted later). Where a tie exists, the listing will be according to seniority. Operators may volunteer to be excluded from being offered overtime assignments. However, they remain obligated to work forced overtime assignments.

3. Any operator on vacation, holiday, union business, off sick or on STD will not be offered overtime and his or her total overtime will remain unchanged. However, an employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his or her classification.

4. In no case should an operator work more than sixteen (16) consecutive hours, unless an emergency exists.

5. The Shift Supervisor on duty has the responsibility of seeing that the layover operator is furnished necessary meal or meals. The layover operator has the option

of furnishing his or her own meals and receiving one hour extra pay if the layover shift is 8-4, or one-half hour extra pay for the 4-12 or 12-8 shift. Overtime operators will furnish their own meals
unless the overtime results in double shift, in which case the same rules apply as for a layover. If a layover operator chooses a meal instead of an extra one-half hour overtime pay then the Shift Supervisor should call a local restaurant for a pick-up meal. If operating conditions permit, the Shift Supervisor will allow the layover operator to pick up his or her meal when ready. If, in the opinion of the Shift Supervisor, the layover operator should not leave, then the Shift Supervisor will designate someone else to pickup the meal for him or her. A Company truck will normally be available. If the layover operator is on a special diet that cannot be obtained at a local restaurant, then the Shift Supervisor should, if at all possible, allow him or her to pick up a meal at home (in this case, he or she will not be allowed extra pay for his or her meal).

6. When an operator is promoted, he or she will be charged the same overtime hours as that of the operator in the new classification with the most total overtime hours.

7. Any operator working with Maintenance personnel may be requested from time to time to work overtime. This will be charged to the operator as overtime worked or rejected.
8. The overtime list will start with each operator at zero at the start of the pay period near the first of January as referenced in Article XXV, Section A.

9. Overtime paid for safety meetings, meals, and other events sponsored by the Company will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

10. Should an operator be offered an overtime shift which would give him or her a double shift and he or she had worked a double shift the day before, the operator

may reject the second double shift without it adding to his or her total overtime hours.

II. Overtime Assignments

The following steps will be taken when an operator is needed on an overtime basis.

A. Scheduled Procedure, Full or Partial Shifts

When the Company has at least eight (8) hours notice prior to the time the overtime is to begin the overtime will be treated as scheduled.

Operators will be offered the overtime beginning with the senior operator in the job classification required who has the least amount of total overtime. From this point until eight (8) hours before the overtime shift starts, one (1) call will be made before calling the next operator.

In the event that an operator is to be offered an additional overtime shift(s) in the same classification and on the same shift as one that the shift supervisor was unable to reach him or her for, then one call to that operator will be made for each additional shift(s) before calling the next operator.

If no operator is obtained in the job classification required then the Company will go to the next higher Bargaining Unit classification(s) and proceed as per this section.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit operator, the operator on duty in the job classification required, with the least amount of overtime actually worked will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for an additional shift. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

When the Company finds it necessary to call-in an operator for less than eight (8) hours it will be considered as a call-in, partial shift. The operators in the job classification required working the next shift will be called beginning with the senior operator who has the least amount of total overtime. If no operator is obtained using this procedure, the overtime selection will follow the Call-in Procedure.

B. Layover Procedure

When the Company has less than eight (8) hours notice prior to the time the overtime is to begin the overtime will be treated as a layover.

The operators on duty in the job classification required will be offered the overtime beginning with the senior operator who has the least amount of total overtime.

If no operator is obtained using this procedure the overtime selection will follow the Call-In Procedure.

C. Call-In Procedure

When the Company has less than eight (8) hours notice prior to the time the overtime is to begin and the Layover Procedure (for that particular job classification) is exhausted the overtime will be treated as a call-in.

The operators in the job classification required will be offered the overtime shift beginning with the operator who is on top of the list established in 6.6.2. One (1) call will be made before calling the next operator.

If no operator is obtained by the Call-In Procedure (for that particular job classification), the Company will go to the next higher Bargaining Unit Classification(s) and proceed as per the Layover Procedure. Operators who volunteer to be excluded from being offered overtime assignments will not be called, but will be charged with a reject.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit Operator, the operator on duty in the job classification required, with the least amount of overtime actually worked per the list established in 6.6.2, will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for an additional shift. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and

proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

ARTICLE VII
HOLIDAYS

7.1 Holidays

A. The following will be considered holidays for the purposes of this Agreement:

New Years Day
Good Friday
Memorial Day
Fourth of July
Labor Day
Thanksgiving Day
Friday after Thanksgiving
Christmas Eve
Christmas Day

2 Floating Holidays are available during the calendar year for current employees. During the first year of employment floating holidays will be pro-rated according to the following schedule:

- Hired before July 1, employees will receive 16 hours Floating Holiday
- Hired between July 1 and October 31, employees will receive 8 hours Floating Holiday
- For those hired on or after November 1, employees will not be eligible for their floating holidays until January 1 of the following year.

B. Floating holidays will be taken in each calendar year on a day mutually agreed upon between the employee and the Company.

C. For employees scheduled Monday through Friday, if one of the above designated holidays falls on a Saturday, it shall be recognized on the preceding Friday (except that when Christmas Day falls on a Saturday, Christmas Eve and Christmas Day shall be recognized on the preceding Thursday and Friday), and if one of the above designated holidays falls on a Sunday, it shall be recognized on the following Monday (except that when Christmas Eve falls on a Sunday, it shall be recognized on the preceding Friday).

For employees scheduled other than Monday through Friday, (including employees who alternately work Monday through Friday and Tuesday through Saturday schedules), when a holiday falls on an off day, it shall be recognized on the next regularly scheduled day of work except in the case of two consecutive holidays such as Thanksgiving Day and Friday after

Thanksgiving and Christmas Eve and Christmas Day, in which the following procedure shall apply:

If both holidays fall on an employee's off days, the first holiday shall be recognized on his last regularly scheduled day of work preceding the holidays, and the second holiday shall be recognized on the first regularly scheduled day of work immediately following the holidays. If the employee is scheduled off on only one of the holidays, then (a) if he is scheduled to work the first holiday, the second holiday shall be recognized on his first regularly scheduled day of work following the holidays, and (b) if the employee is scheduled to work the second holiday, then the first holiday shall be recognized on his last regularly scheduled day of work immediately preceding the holidays.

In all cases, if an employee is regularly scheduled to work on one of the above designated holidays, the holiday shall be recognized on that day.

7.2 Holiday Work

A. An employee who is required by the Company to work on a holiday will be paid at the rate of one and one-half (1-1/2) times the employee's normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments), for the first eight (8) hours worked, in addition to holiday pay, if the employee is entitled to holiday pay as such, or in lieu thereof, such employee may work at his normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments) on the holiday and be absent with holiday pay on another mutually agreed upon day. No additional holiday may be accumulated until such holiday is utilized except with prior consent of the Company. An employee will be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

B. Notwithstanding the foregoing Paragraph A, employees who are regularly scheduled to work in six (6) or seven (7) consecutive day periods and who are required to work

on a holiday may accumulate and "bank" up to two (2) holidays to be used in conjunction with regularly scheduled

vacations or at other times mutually agreed upon in advance, which "banked" holidays, (1) may be carried forward into the next succeeding calendar year and (2) will not affect such an employee's option as set forth in Paragraph A with respect to a subsequent holiday while he has such two holidays "banked". If, however, while such an employee has two holidays "banked", he elects to be absent without pay on another holiday in lieu of receiving pay for working on such day, then such third accumulated holiday must be utilized prior to the next holiday.

7.3 Eligibility

A. To be eligible to receive holiday pay an employee must have worked in the workweek in which the celebrated holiday falls, or be on paid sick leave for such week unless (a) his absence resulted from inability to work by reason of illness or injury, for which he is not compensated, verified by a doctor's certificate if requested by the Company, or (b) he was on paid vacation during such week, or (c) he was on leave for union business during such week, in any of which cases, he must have worked either in the week immediately preceding or the four (4) weeks immediately following the workweek in which the celebrated holiday falls.

B. If an employee is scheduled to work on any holiday recognized herein and fails to report or perform his scheduled work, he shall become ineligible for pay for the unworked holiday unless he has failed to report or perform such work because of sickness or because of death in the immediate family or for comparable good cause.

7.4 Holiday During Vacation

When such a holiday for which an employee is eligible for holiday pay occurs during an employee's vacation, the employee will be granted an extra day vacation time.

7.5 Holiday During Sick Leave

When a holiday for which an employee is eligible for holiday pay occurs on a day for which an employee would otherwise receive sick pay under the Company's program, he will receive the holiday pay and no charge will be made against his paid sick leave days.

ARTICLE VIII
VACATIONS

8.1 Amount of Vacation

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year
5 days	Maximum in year of hire
10 days	Years 1-4
15 days	Years 5-14
20 days	Years 15-24
25 days	Years 25 and above

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

8.2 Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave. A full-time employee to be eligible for a vacation must have worked not less than twelve hundred forty-eight (1248) hours during the twelve (12) months next proceeding the date he first becomes eligible to take such vacation. A part-time employee to be eligible for a vacation must have worked at least seventy-five percent (75%) of the number of hours an employee on his weekly schedule would work in a year. For purposes of this Section 8.2, in calculating the number of hours worked, there shall be included his normal workday for days for which he is absent but for which he is paid vacation pay, holiday pay, paid sick leave, short term disability, funeral leave, jury duty, military leave or workers' compensation supplement.

B. An employee reinstated from inactive status shall become eligible for vacation based on his or her anniversary date:

- An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.
- An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

8.3 Scheduling of Vacations

A. An employee's vacation will, to the extent reasonably practicable, be granted at the time most desired by the employee in order of Seniority among those employees with whom his vacation must be coordinated, but the final right to schedule vacation is reserved to the Company in order to assure efficient operations.

B. Vacations will be taken at least one workweek at a time except (1) with the consent of the Company, or (2) an excused absence for legitimate reasons may, at the request of the employee, be charged against any vacation to which he is then entitled.

C. Relief operators at the Green River Generating Station not on a fixed schedule who schedule five (5) consecutive days off on Monday through Friday shall be guaranteed the Saturday and Sunday before and after such days off as off days, for a total of nine (9) days.

8.4 Accumulating Vacations

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with prior notification to the responsible manager, an employee may defer up to five days of vacation to the following calendar year.

8.5 Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be

entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

8.6 Pay in Lieu of Vacation

An employee with at least four weeks of vacation eligibility (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in February of the following year.

8.7 Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired. However, at the sole discretion of the Company, vacation may be restored to an employee and rescheduled at a later date.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any

unused vacation period as provided in Section 8.6, will not receive pay for the vacation not taken, except as provided in Section 8.7C.

C. In the year in which an employee incurs an occupational injury or illness, after the application of Section 8.4, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

- an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and
- an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

8.8 Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation under Section 8.6 above.

ARTICLE IX
SENIORITY

9.1 Seniority Recognition

In cases of filling permanent vacancies, decrease of force and recalls from layoff, consideration shall be given to length of continuous service, all as specifically set forth in various sections of this Agreement dealing with such events.

9.2 Definitions

A. Bargaining Unit Seniority

For all purposes of this Agreement, an employee's bargaining unit seniority ("Seniority") shall date from his first day of work following his employment with the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of the Company or his last reemployment if his continuous service has been broken. An employee of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) in the bargaining unit on the effective date of the first contract shall have Seniority equal to his continuous service with the Company in any of its regions in any position. Any employee of the Company who accepts transfer into the bargaining unit covered by this Agreement following the effective date of the first contract shall retain his previous Company service for computing vacation, pension and insurance benefits but shall be considered as a new employee for all other purposes of this Agreement.

B. Qualified

Wherever used in this Agreement "qualified" shall mean that the employee has the ability to perform the required duties of the job on a regular basis under the degree of supervision normally given to employees in the job and to perform those duties safely and efficiently.

9.3 Seniority List

A seniority list showing the Seniority of each employee was posted under the Collective Bargaining Agreement effective October 9, 1977. The Company will revise such list from time to time as necessary for it to be kept current. It shall be the responsibility of the employees to bring any error to the attention of the Company, with a copy to the Unit Secretary.

9.4 Probationary Employees

A newly hired employee (or an employee rehired after loss of Seniority) will be considered a probationary employee and will not accrue any Seniority until he has actually worked at least forty (40) days. In exceptional cases, the Company shall have the right, upon notice to the Union, to extend the probationary period for an additional period not to exceed twenty (20) days actually worked. During the employee's probationary period the Company may terminate the employee with or without cause and such termination shall not be subject to review in the grievance or arbitration procedure. During the probationary period, the Company may from time to time transfer a probationary employee or assign various duties for the purpose of determining his suitability for permanent employment. Upon satisfactory completion of his probationary period, an employee will be credited with Seniority in accordance with Section 9.2(A).

9.5 Termination of Seniority

An employee shall lose all Seniority with the Company and all rights under this Agreement (except for previously accrued pension and insurance benefits, if any, to the extent specifically provided elsewhere) upon the occurrence of any of the following:

(A) Resignation or quit by the employee for any reason

(B) Discharge for just cause

(C) Layoff for twelve (12) consecutive months, or the length of the employee's Seniority, if more at the start of his layoff, to a maximum of three (3) years

(D) Absence for two (2) consecutive working days without having notified the Company unless impossible to do so, and furnished a satisfactory explanation within such period

(E) Fails to notify the Company of his intention to return to work from layoff within ten (10) days (Saturdays, Sundays and Holidays excepted) after mailing of notification by registered or certified mail (return receipt requested) to the last address shown on the Company records (and copies of said notice having also been given to the

Union) or fails, without reasonable excuse, to report for work at the time designated in the notice

(F) Failure to return to work from absence due to sickness or injury within twelve (12) months after the last day of active employment, or the length of the employee's Seniority, if more at the time his absence commences, to a maximum of three (3) years; provided, that the Seniority of any employee with two (2) years Seniority or more at the time such an absence commences shall not terminate for so long as he (1) receives sick pay under the Company's sick pay plan, or (2) receives regular periodic payments under the Company's long term disability insurance program. If the job he held at the time the absence commenced has been permanently filled during his absence or is otherwise no longer available, for the purpose of reclaiming his job or in selecting another job in the manner as if he had been laid off from his old job at the time of his return as provided in Section 10.1, such an employee shall not be considered to have continued to accrue Seniority during the period of his absence in excess of three (3) years

(G) Acceptance of wages or other compensation for services rendered for others, or accrual of income from self-employment, (other than earnings the employee would have received even if he had not lost time from work, such as from his farm, etc.) during leave of absence unless such payment was from the Union or was authorized in writing by the Company in advance

(H) Failure to return at or prior to the expiration of a leave of absence, if possible, or failure to notify the Company of his inability to return if such notification is possible.

(I) Transfer out of the bargaining unit as provided in Article XIX

(J) Transfer out of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River)

(K) Absence for a period in excess of that provided in Section 16.6 relating to pregnancy

(L) Retirement

(M) Death provided, however, nothing in this Section 9.5 shall operate to deprive any employee, or his heirs, whose Seniority is terminated by reason of his retirement or death, of benefits, if any, accrued prior to such retirement or death.

9.6 Compensable Disability

Notwithstanding the provisions of Section 9.5(F), the Seniority of any employee covered by this Agreement shall not be broken so long as he receives regular periodic payments under Workers' Compensation for disability incurred during the course of his employment with the Company which prevents his return to work. If the job he held at the time the absence commenced has been permanently filled during his absence or is otherwise no longer available, for the purpose of reclaiming his job or in selecting another job in the manner as if he had been laid off from his old job at the time of his return as provided in Section 10.1, such an employee with five (5) years of Seniority or more at the time his absence commences shall continue to accrue Seniority during the entire period of such absence, but an employee with less than five (5) years Seniority at the time his absence commences shall not be considered to have continued to accrue Seniority during the period of his absence in excess of three (3) years.

9.7 Identical Hiring Dates

When two (2) or more employees in the bargaining unit have identical hiring dates or dates of transfer into the bargaining unit, Seniority shall be awarded in the alphabetical order of the spelling of their names, surnames listed first.

9.8 Temporary Employees

Temporary employees shall have the same status as Probationary Employees for the full duration of their temporary employment and shall accrue no Seniority of any kind. "Temporary Employees" shall be:

A. Those who are hired on jobs at or below the General Laborer classification for an agreed and limited period of time (not more than ninety (90) days) in order to fill temporary needs for additional personnel resulting from absence of regular employees by reason of vacations, sickness or other cause; or

B. Part-time help such as grass-cutters at various locations in the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) who do not regularly work more than twenty-four (24) hours per week; or

C. Employees of other companies (customers of Kentucky Utilities Company) whose only function shall be to operate switches at Sub-Stations and other remote locations. However, it is specifically understood and agreed that the operation of Company owned switches will be the work of employees in the bargaining unit covered by this Agreement should it be necessary to call someone out at night to perform such function.

Should the status of a Temporary Employee be changed to that of a permanent employee in the bargaining unit, his Seniority shall date from the date of such change of status, except that the date from which the employee has continuously worked a regular schedule of at least twenty (20) hours each week will be considered as the date of employment for the purposes of determining vacation. However, no sick leave days will be accrued to any employee's account for the time worked as a temporary employee.

ARTICLE X

REDUCTION AND RESTORATION OF FORCES

10.1 Permanent Layoff

The following procedure shall be followed in a reduction of forces:

(A) If the number of employees in a particular classification at a location is to be reduced, but some retained, employees will be reduced, in inverse order of Seniority, provided that the remaining employees are qualified for the work to be performed.

(B) A surplus employee may upon reduction displace an employee holding a job:

(1) for which he is qualified, and

(2) which is at the same or lower rate than the job as to which he is surplus (except that an employee may return to a higher classification formerly held), and

(3) which is either (a) held by an employee with less Seniority at the surplus employee's location or at any location close enough to his residence so he can meet his normal work schedule and such emergency call-out requirements as are inherent in the job (it being specifically agreed that, except with the consent of the Company, members of service organizations must live in the service area served), or (b) held by an employee with the least Seniority in a classification at any other location in the bargaining unit with the understanding that to do so would require a change of residence, or accept layoff in lieu thereof.

(C) Should the surplus employee not have previously qualified on the job he chooses under the above procedure, no training time will be allowed. However, such employee shall be oriented in the job requirements and will be given up to maximum of five (5) working days to display his qualifications, or lack thereof, should there be good cause to believe he can perform the work on the job satisfactorily due to knowledge and skills developed on other jobs with the Company.

10.2 Rates on Demotion

When an employee is demoted in a reduction of forces, he will be paid at the lower of (a) the top of the rate range of the job to which he has been demoted or (b) the rate that he was being paid on the job from which he was demoted.

10.3 Notice of Recall

Recall of an employee after a layoff shall be in writing and mailed to the employee's last known address by certified or registered mail as it appears on the Company's records. If an employee on layoff changes his address, he must notify the Company in writing by certified or registered mail with a copy of said notice being mailed to the local Union.

10.4 Restoration of Forces

(A) In the restoration of forces, employees shall be recalled in order of Seniority to the jobs they held before the reduction of forces (if available) or to other jobs they have previously held or for which they are otherwise qualified, provided that the employees recalled must be qualified for the work to be performed.

(B) Should the Company decide to recall an unqualified employee to attempt to train for a vacancy, it will give preference to the senior employee on layoff whose prior experience, work record, skill and ability, and demonstrated physical and mental capacities indicate that he is capable of becoming qualified within a reasonable period.

10.5 **Notification of Layoff**

When a reduction in working force becomes necessary and employees are to be reduced in classification or laid off, the concerned employees and the Union shall be given not less than forty-eight (48) hours' notice unless an emergency condition beyond the control of the Company makes such notice impossible.

10.6 Retention of Officers and Committee

The Unit President, Unit Secretary and Unit Grievers (should the Unit Griever remain in the geographic area he represents), will not be released from active employment in a reduction of force as long as work for which they are qualified to perform is available in the bargaining unit.

ARTICLE XI

EMPLOYMENT FOR HANDICAPPED EMPLOYEE

A. Notwithstanding the Seniority provisions of this Agreement, the Company and the Union may mutually agree to fill a vacancy of any length by assignment of an employee during the time he is handicapped, recuperating from any accident or illness or otherwise is unable to perform the duties of his regular job but is qualified to perform the needed work.

B. An employee, who is injured or acquires a work-related illness in the course of his employment and made subject to the provisions of the Kentucky Workers' Compensation laws and as a result thereof loses his ability to return to his regular job, may use his Seniority to displace a junior employee on any equal or lower rated job (provided he is released by the Company doctor to perform the duties of this job) in the same manner and with the same effect as if he had been released for lack of work under the provisions of Section 10.1 of this Agreement.

ARTICLE XII

GRIEVANCE PROCEDURE

It is agreed that any employee may discuss any problem or complaint with his supervisor on an informal basis, with or without the presence of his Grievance Committeeman or Steward and without resort to the grievance procedure.

12.1 Grievance Procedure

Any difference arising as to the application or interpretation of the provisions of this Agreement shall constitute a grievance and shall be settled in the following manner:

Step 1

A. An employee who has a grievance shall present the grievance orally to his immediate supervisor, with or without the presence of his Grievance Committeeman or Steward, within five (5) days after the complaining employee knew, or by reasonable diligence should have known, of such incident.

B. In the settlement of a grievance, the Company shall not enter into any agreement with any individual employee covered by this Agreement in conflict with the terms of this Agreement which will have any effect on the rights of other employees, and any settlement under any such private agreement will not constitute a precedent should a similar situation arise in the future.

C. If the grievance is not resolved to the satisfaction of the employee and it is desired that the grievance be considered further, the employee or his Grievance Committeeman or Steward may immediately file a written grievance with such supervisor. In any event, regardless of when the employee presents it orally to his immediate supervisor, or knows, or should have known, of the incident, such written grievance must be presented not more than fifteen (15) days next following the incident that caused the grievance (unless a different time is provided elsewhere in this Agreement for the particular type of grievance). The written grievance shall state the nature of the incident, the Section or Sections of this Agreement upon which the grievance is based and the redress or relief that is sought, and shall be signed by the employee and his Grievance Committeeman or Steward. The supervisor, or his designee, will discuss the grievance with the employee and his Grievance Committeeman or Steward and will give his answer within five (5) days after receipt of the written grievance. If the immediate supervisor and the Grievance Committeeman or Steward, at such meeting, feel the need for aid in arriving at a solution, they may, by agreement, invite such additional Company or Union representatives or witnesses as may be necessary and available to participate in further discussion.

Step 2

If the Step 1 supervisor, or his designee, does not give his answer within the prescribed time or if the answer is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after the answer (or within five (5) days of expiration of the five (5) day answer period if no answer is given) with the person who supervises the Step 1 supervisor, signed by the employee's Grievance Committeeman. Such supervisor, or his designee, will discuss the grievance with the employee and the Grievance Committeeman and will give his answer in writing within five (5) days after the meeting.

Step 3

If the answer of the Step 2 supervisor, or his designee, is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after receipt of the answer with the manager of the Step 2 supervisor, signed by the employee's Grievance Committeeman. The manager or their designee(s), will discuss the grievance in a meeting with the employee, the Grievance Committeeman and the International Union Representative, and will give an answer in writing within five (5) days after the meeting.

12.2 Grievance Meetings

Grievances to be handled through the grievance procedure should be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, and the Union representative is agreeable to meeting at such time, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

12.3 Grievance Committee

The Union's Grievance Committee shall consist of regular employees of the Company covered by this Agreement selected by the Local Union to represent major geographic groupings of employees. The initial major geographic groupings are considered to be at:

Barlow/Eddyville
Morganfield/Sebree
Earlington/Dawson Springs
Greenville
Green River

but said groupings may change with the addition or deletion of department and/or shift assignment of employees covered by this Agreement, but not to exceed five (5) in total. One (1) Grievance Committeeman shall be elected by the Local Union membership to represent each of said major geographic groupings.

In large areas and/or on shifts at the Green River Power Station where no Grievance Committeeman is employed, a Steward will be appointed as determined by the Local Union so that there will be at least one (1) Grievance Committeeman or Steward on each active shift. The Steward will act as an assistant to the Grievance Committeeman and be limited to the handling of grievances through Step 1 only.

During his term of office, should a Grievance Committeeman or Steward cease to be employed within the major group he represents, the office of Grievance Committeeman or Steward representing that group shall become vacant and shall be filled by the Local Union with a permanent employee of said group.

The Local Union President and Unit President shall be considered as a member of the Local Union Grievance Committee in addition to the Grievance Committeemen provided for above.

The Union shall furnish to the Company a list of its Officers, Grievance Committeemen and Stewards, and keep such list current.

12.4 Time Limits

A grievance that is not filed, appealed or referred to arbitration within the prescribed time limits shall be considered settled and shall not be processed in any subsequent steps of the grievance or arbitration procedure. If the second or third step supervisor does not timely answer, the Union can demand an answer by giving notice by registered or certified mail, return receipt requested, to the corporate labor relations manager. If no written answer is given in person or by posting in the mail within five (5) days after receipt of such demand, the particular grievance shall be deemed to be granted but without precedent.

12.5 Calculation of Time

The term "days" as used in this Article XII and the following Article XIII shall be understood and agreed to exclude all Saturdays, Sundays or Holidays occurring in each such calculation.

12.6 Group Grievances

In the event more than one employee desire to file identical grievances, either the Grievance Committeeman or Steward for the area in which the alleged grievance has arisen, or one of the aggrieved employees selected by the others, may file and process the grievance on their behalf as a class, provided the employees involved are adequately identified in the initial written grievance.

12.7 Union Grievances

A. The Union may file a grievance at Step 3 with regard to any obligation of the Company to the Union as such, as opposed to its obligations to the individual employee(s). Also in the

event an employee dies the Union may process any claim he would have had relating to any money due under any provision of this Agreement. In processing such claim on behalf of a deceased employee, the fifteen (15) day time limit for filing the initial grievance shall be waived.

B. In the event the Union believes that an interpretation contrary to the terms of this Agreement has occurred with respect to one or more employees, which interpretation, if established as a practice, might adversely affect other employees in the future, if the directly affected employees fail to file a grievance, then the Union may file a grievance in its own name at Step 2 for the purpose of obtaining a prospective determination with respect to employees generally.

12.8 Expedited Procedure

Notwithstanding the procedures set forth in this Article, the parties may by agreement omit any Step or Steps and proceed to a higher Step.

12.9 Extension of Time Limits

It is understood and agreed that any time limits specified in this Article XII and the following Article XIII may, and should be, extended for good reason shown. The period during negotiations for an extension or renewal of this Agreement shall specifically be deemed as requiring a liberal interpretation of this Section.

ARTICLE XIII
ARBITRATION PROCEDURE

13.1 Arbitration Procedure

If the Step 3 answer of the Plant General Manager, the Manager Substation Construction and Maintenance, the Manager Electric System Planning Engineering and Metering, or the Manager Earlington Operations, or their designee(s), is unsatisfactory to the Union, the Union may refer such grievance to arbitration by delivering to the Manager, Corporate Labor Relations, within twenty (20) days after receipt of the answer, written notification that it desires to arbitrate the grievance. If the Company and the Union are unable to agree to an arbitrator, the Company and Union shall jointly request the Federal Mediation and Conciliation Service to provide a list of seven (7) qualified arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party's alternately striking a name from the list until one name remains. More than one grievance may be submitted to the same Arbitrator if a multiple submission is agreeable to both parties.

13.2 Arbitration Hearing

The arbitration hearing shall be scheduled for a date as soon as mutually agreeable but within sixty (60) calendar days of the date that the Arbitrator is selected by the parties, provided the Arbitrator is available. The arbitration hearing shall be held at the Green River Power Station or the Company's District Office nearest to where the grievance arose or at a place mutually agreed upon by the Company and the Union or, if they are unable to agree, the Arbitrator shall select a neutral place in Madisonville, Kentucky for the hearing.

13.3 Duties of the Arbitrator

It shall be the duty of the Arbitrator to hear and render a decision on a dispute submitted to him in accordance with the terms of this Agreement. The Arbitrator shall regard the provisions of this Agreement as the sole and complete understanding governing the relationship of the parties, and it shall be his function to interpret and apply the specific provisions of this Agreement. The Arbitrator shall not supplement, enlarge, diminish or alter the scope or meaning of any provisions of this Agreement, nor entertain jurisdiction of any subject not covered hereby.

The decision and award of the Arbitrator shall be final and binding on the Company, the Union and the employees.

13.4 Costs of Arbitration

The compensation and expenses of the Arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence, except that an employee at the Green River Power Station or an employee in the district where the grievance arose who is a witness may appear during his normal working hours for the time necessary to give his testimony only without loss of pay.

13.5 Arbitrator's Decision

The Arbitrator shall be jointly requested to render a copy of his decision to each party in writing within thirty (30) calendar days from the date of close of the hearing, or the filing of briefs, if any.

ARTICLE XIV
DISCIPLINARY SUSPENSION AND DISCHARGE

While it shall remain the policy of the Company to warn employees for minor infractions before taking disciplinary action or discharging them, it is understood that certain major offenses may be cause for immediate discipline, including discharge. Grievances involving discharge shall automatically be referred to Step 3.

In the event any employee is called before a Company representative for the purpose of being reprimanded or receiving disciplinary action, he will be, if he so chooses, allowed to have a Local Union representative present. In the event the Company intends to suspend or discharge an employee, or give a final written warning to an employee prior to discharge, the Company

will inform the employee of his or her right to union representation. The parties agree that in general it is in the best interest of all concerned that disciplinary action be taken in private.

Should it be determined by the Company during the grievance procedure that any disciplinary action is too severe, or if a grievance concerning disciplinary action by the Company is referred to arbitration and the final decision of the Arbitrator results in a modification of the disciplinary action taken, the employee shall receive compensation for time lost from work in such amount as the Company and the Union mutually agree if the matter is resolved in the grievance procedure, or, if the matter is decided by an Arbitrator, as the Arbitrator may deem necessary to give proper redress under the circumstances, including consideration of any earnings or other compensation received by the employee during the period of such lost time; but the Arbitrator shall not reduce any back pay award by reason of earnings the employee would have received (such as from his farm, etc.) even if he had not lost time from work.

If an employee is discharged after completion of his probationary period and the discharge is protested through the grievance procedure, the Company will continue normal insurance coverage for such employee until the grievance is finally resolved.

ARTICLE XV

TEMPORARY ASSIGNMENTS AND PERMANENT JOB VACANCIES

15.1 Temporary Assignments

The Company may temporarily assign any employee to work in any other job classification; except that at Green River Power Station, other than in cases of emergency, consideration will be given to the senior available employee temporarily working out of his classification when there is a need to return an employee to such classification. If the employee has been temporarily assigned to a lower rated job, the applicable rate shall be the rate of his regular job, and if the employee has been temporarily assigned to a higher rated job, the applicable rate will be the higher of the rate of his regular job or the minimum of the rate range

for the job to which he is assigned. Such assignments shall be effective upon the execution of a payroll authorization by a supervisor, and payment for work in a higher classification will be for a period of not less than eight (8) hours. When a temporary assignment to another job classification or another shift of one (1) week or more is to be made, employees in the various classifications required will be permitted to indicate their choice of assignment in order of seniority, but the final right to make such assignments, and to change them from time to time, is exclusively reserved to the Company in order to assure safe and efficient operations. Such temporary assignments on a shift at the Green River Power Plant will not exceed two (2) hours if the crew is not fully staffed (at least five (5) employees).

15.2 Permanent Job Vacancies

A. Policy

It shall be the Company's policy to advance senior employees when permanent job vacancies occur, provided the employee is qualified.

It is the Company's intent to allow current bargaining unit members to bid on jobs before hiring from the outside, where possible. Depending on the current operational needs, the Company agrees to bid lower positions such as C or B, (if no C classification exists), lower positions (Unit Operator Assistant and/or Auxiliary Operator) in the Green River Power Plant operational group, and/or Trainee, where no qualified bidders exist for top rated positions. Should the Company determine the need is for immediately filling an upper rated position, the Company will discuss this with the Union before hiring from the outside. The final decision will rest solely with the Company, based on operational needs.

B. Posting Procedure

(1) When the Company determines that there is, or will be a permanent vacancy in the bargaining unit, it will post, for five (5) days, Saturdays, Sundays and Holidays excluded, a notice describing the job and its special qualifications, if any, including residency requirements

for members of service organizations, if applicable, on bulletin boards throughout the bargaining unit. Copies of all such postings shall also be sent to the Union's Unit Secretary. An employee desiring consideration in the event of such a permanent vacancy should make written application on forms provided by the Company during such five (5) day period. After having given consideration to each applicant's Seniority, prior experience, work record, skill and ability, the Company will post the name and seniority date of the successful bidder, if any, on the bulletin boards throughout the bargaining unit. Normally such announcement will be made within three (3) weeks after completion of the posting. During the time necessary to consider applications, the Company may fill the vacancy temporarily by assignment of any available employee. Employees who fail to make application will be considered to have waived their interest in the particular vacancy for that particular occasion only.

(2) If a posting is for a vacancy in a classification to which employees normally advance without bidding, such as provided in Paragraph G below, and if there is no qualified applicant and the Company does not hire a new employee from outside for the posted vacancy, then if the Company desires to fill the vacancy with an employee in a lower rated job than the one previously posted, it will post such lower rated job prior to hiring a new employee for such lower rated job.

C. Bid by Absentee

The Company and the Union will cooperate in contacting any employee who is absent from work due to illness, injury, vacation or for other legitimate reason as specified in this Agreement during the entire posting period who notified either the Company or the Union, if possible, prior to his absence of an interest in bidding, to assure he is notified of the posting. If such employee is absent for three (3) weeks or less and is not contacted during such period and afforded an opportunity to bid, then upon return to work, he may bid on a job posted during his absence. However, such bid must be made within five (5) working days after the employee's return to work. If the Company awards the bid to such previously absent employee and if it had previously made an award to another applicant, such other applicant will be returned to his previous job.

D. Bidding Limitation

An employee shall be limited to no more than one permanent job transfer per year under this bidding procedure to a job of equal or lower rate unless for reasons of health or for other good and sufficient reasons shown. Additionally, any employee hired (or an employee rehired after loss of Seniority), after August 1, 2002 shall be ineligible to bid for a period of one (1) year from their date of hire.

E. No Qualified Applicants

Should there be no qualified applicant for any vacancy, then the Company may exercise its discretion in the filling of the vacancy by voluntary transfer or by hiring or it may cancel the posting.

F. Hiring Experienced Employees

Should the Company hire any new employee who has had prior experience on a similar job requiring such skills for which hired to fill a vacancy for which the bidding procedure has not been completed, he shall be placed in the proper classification at a rate commensurate with such experience. Should any lower-rated employee with Seniority at the time of hiring such new experienced employee believe that he was qualified to perform the job for which the new employee was hired and desires assignment to such job, he may request and shall be granted a review of his qualifications and shall be upgraded to the same rate for which such new employee was hired should the facts demonstrate he was so qualified. Such up-grading and pay for same to become effective the date of hiring the new employee.

G. Reclassification

A reclassification of an employee to a higher rated job, such as from Line Technician B to Line Technician A or from Maintenance Technician B to Maintenance Technician A, shall not be considered the filling of a permanent vacancy for purposes of this Article XV, and nothing in this Section 15.2 shall be construed to require the Company to post any such higher rated position.

H. Training

In filling permanent vacancies in higher rated jobs in operating groups at the Green River Power Station, it is agreed that if there is no qualified applicant and if a qualified person cannot be hired from outside, the Company will be guided by the factors set forth in Paragraph B(l) above in selecting an employee from a lower classification in the operating group to attempt to train for the vacancy with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become qualified within a reasonable period and provided that such employee has not been selected for another training position as described in this paragraph within the previous twelve (12) month period. Also, should the Company decide to attempt to train an unqualified employee to fill a vacancy other than in an operating group at the Green River Power Station, it will be guided by the factors set forth in Paragraph B (l) above in selecting an employee for such training with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become qualified within a reasonable period. In either event the Company will post a vacancy in the classification it desires to fill, designating that it is for training. The applicant selected shall not be assigned to such classification until he satisfactorily completes his training and becomes qualified.

I. Return to Former Classification

In the event an unqualified employee is selected by the Company for training for a job and does not become qualified within a reasonable period, he shall be returned to his former

classification or a classification of similar status. It is agreed that under normal circumstances an employee selected for training for a higher rated job in an operating group at the Green River Power Station under Paragraph H above should become qualified within 480 hours, within a 120 calendar day period.

J. Residence Requirements

It is recognized that as a public utility the Company is obligated to provide reliable service to its customers. Such may at times make it necessary for employees to work overtime, both scheduled and on an emergency basis. Employees are expected to work their fair share of overtime work when called upon to do so by the Company and failure to do so may be cause for appropriate disciplinary action.

(a) In addition, to assist in promptly responding to overtime callouts for emergencies, Line Technicians, Service Technicians, Substation Technicians, Meter Technicians and Customer Order Technicians shall reside within twenty-five (25) miles of their reporting location.

ARTICLE XVI
ABSENCES AND LEAVES OF ABSENCE

16.1 Absences

A. It is understood that an employee has a responsibility to his job and to the Company to report for work on time as scheduled. An employee who reports for work after his starting time may be refused work for the day at the discretion of his supervisor if a replacement for him has been called, his crew has already left without him or there is otherwise no work readily available for him.

B. When an employee cannot for any reason, report for work as scheduled he must, in accordance with established procedures in effect at the time, notify the Company (personally or by other acceptable means) prior to scheduled start time, indicating to the extent possible the probable duration of his tardiness and absence, unless unavoidable circumstance would prevent employee from doing so. Failure to comply could result in an unexcused absence, even if the absence would otherwise have been legitimate.

16.2 Disability Leave

Upon reasonable advance request, if possible, leave of absence without pay will be granted to any employee for illness, injury or pregnancy which prevents the employee from working, verified by the employee's doctor if requested, and concurred in, if the Company deems advisable, by a doctor selected by the Company, and will from time to time be extended if the circumstances warrant unless the employee's Seniority terminates under Section 9.5(F) or (K). The Company may require reasonable periodic verification from the employee of continued inability to work. To the extent such absence is covered by paid sick leave, long-term disability insurance or similar insurance, the reports under such programs shall be sufficient verification.

16.3 Personal Leave

At the Company's discretion, leaves of absence without pay for an agreed upon period of time may be granted to any employee for personal reasons, and may from time to time be extended for additional periods if the circumstances warrant. Requests for such leaves of absence and extensions must be made in writing and approved by the Company.

16.4 Return To Work

A. The Company may require that an employee returning to work after being absent for a period in excess of five (5) consecutive workdays due to any temporary disability or personal leave furnish, prior to the resumption of his duties, a certificate of ability to return to

work and perform his regular duties from the employee's doctor, concurred in, if the Company deems advisable, by a doctor selected by the Company.

B. Examination by the doctor selected by the Company shall be confined to the illness or injury that caused the absence or to an illness or injury known or reasonably suspected to have occurred to the employee during such leave of absence. Such examination shall not be directed toward a condition that existed prior to the temporary disability or leave of absence unless the Company reasonably believes it would affect his ability to be qualified for his job.

C. Examination by the doctor selected by the Company shall be at the expense of the Company.

D. In the case of a disagreement between an employee's doctor and the Company doctor concerning the health of an employee, and the dispute becomes the subject of a grievance, a third disinterested doctor having special knowledge and experience in the matter shall be chosen by mutual agreement between the Company and the Union or if they are unable to agree, a third doctor chosen by an arbitrator shall examine the employee, and his decision shall be final and binding. The expense of the third physician shall be borne equally between the Company and the Local Union.

E. Nothing in this section shall be interpreted to affect the Company's right to require a physical examination at any time when it has reason to believe that an employee has a disability which could affect his ability to perform his job safely.

16.5 Early Termination

Any employee who desires to terminate his leave and return to work prior to the normal expiration date of any leave granted him may do so upon satisfying the requirements for return and giving the Company three (3) working days notice.

16.6 Pregnancy Leave

An employee on pregnancy leave may remain on leave for a period equal to the time allowed for non-work related illness or injury as provided in Section 16.2. Upon return to work, she may reclaim her job or select another in the same manner as if she had been absent for any other non-work related illness or injury. If the employee fails to apply for reinstatement, or refuses to take an available position as above provided, her employment shall be terminated.

16.7 Leave For Union Business

A leave of absence without pay will be given to employees who are elected and/or chosen delegates for the purpose of attending conventions, conferences and such usual and proper functions of the Union (normally not to exceed two (2) weeks plus travel time). Not more than two (2) employees shall be eligible for such leave at any one time, but if two (2) are to be absent at the same time, they will be selected from unrelated work groups so as to avoid a double burden on the remaining employees by reason of the absences. The Company, without creating any future obligation or precedent, may grant Union requests for leaves for additional employees. The Union will give sufficient notice to allow for orderly replacement on work assignments.

16.8 Periodic Payments

It should be the responsibility of the employee to make arrangements for the payment of any insurance premiums and the like which are his obligations during any leave of absence.

16.9 Fraud

Obtaining a leave of absence or extension thereof under false pretense or falsifying forms, applications, and other information pertaining to a leave may be cause for appropriate disciplinary action.

ARTICLE XVII

ALLOWED TIME

17.1 Funeral Pay

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days for Other Family Members who include: brother; sister; grandparents; grandchildren; parents-in-law; sons-in-law; daughters-in-law; spouses of the employee's brothers or sisters; employee's spouse's brothers, sisters, parents and grandparents; step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall be computed in direct relation to the death and funeral, but shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral. Payment will not be made for any day during such three- or five-day period on which the employee would otherwise not work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

If a day for which an employee would otherwise be entitled to funeral pay falls on a day on which the employee had scheduled vacation, holiday or other time off, at the request of the employee, the previously scheduled time may be rescheduled and the employee will receive Funeral pay.

17.2 Military Training or Temporary Duty

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, then any such employee shall retain and accrue his seniority during such service, provided he returns to the employ of the Company within ninety (90) calendar days after his demobilization or release from the service, and provided further that he is fit and competent and has received a release or discharge under honorable conditions. A reservist who is called to active duty as a result of mobilization shall receive a supplement, for ninety (90) days from being called, of the difference between military pay and the employee's base pay in effect prior to taking leave under this Article. If the employee's family elects to continue dental coverage under the provisions of COBRA, the Company will waive the premium for such coverage up to twelve (12) months. Additionally, an employee who participates in military summer camp or short-term duty up to three (3) weeks will receive a supplement of the difference between military pay and the employee's base pay. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States. The employment status of an employee shall not be affected by his enlistment or participation in the civilian components of

military services, regardless of whether such enlistment or participation is voluntary or mandatory.

17.3 Jury Duty

If a regular full-time employee (other than a probationary employee) is summoned for jury duty or is subpoenaed to appear as a witness in court and is required to so report or serve or appear on a regular workday during normal working hours which he would otherwise be scheduled to work, he shall be paid the difference between his normal straight time hourly rate (including regular shift differential, if any, and any other regular hourly payments) for those hours lost and the payment received for such service (but not including any payment officially designated as expenses). In the case of such an employee on an afternoon or night shift, the Company shall reschedule him to the day shift for days he is required to report to court. If any such employee is not required to appear until, or is released from such service at, a time that reasonably permits him to report to work or to return to work during his scheduled hours, he will so report or return and may be assigned to his normal duties or may be assigned to such other work as may be available. To be entitled to pay under this section, an employee must notify his supervisor as far in advance of the date he is required to report for such duty as possible and present a statement from the Clerk of the Court giving the time and date of such duty and the amount of compensation received for such service. In no event shall pay under this Section exceed eight (8) hours pay per day.

17.4 Sick Leave Plan

Any employee who cannot report to work as scheduled because of personal or family illness should attempt to contact his or her manager before the scheduled start time or as soon as possible thereafter. Medical certification may be requested. Any employee at Green River should contact his or her supervisor or manager at least one hour before the scheduled start time unless unavoidable circumstance would prevent employee from doing so.

The Company will provide up to 40 hours of sick leave per calendar year.

Unused sick leave may not be accumulated. Unused sick leave is not paid to the employee.

An employee may use sick leave in one-hour increments.

A. Employee

1. Must report the cause of the employee's absence to his or her immediate supervisor (or to the individual designated by the supervisor to receive such reports) as soon as possible, but in any event not later than the beginning of the first work shift from which the employee will be absent;
2. Must adopt such remedial measures as may be commensurate with his or her disability;
3. Must, upon request, present evidence satisfactory to the Company, of the employee's inability to work, or that the injury or illness was non-occupational;
4. Must have accumulated unused sick leave credit at least equal to the hours being reported for sick leave pay; and
5. Must advise his or her supervisor (or the individual designated by the supervisor to receive such reports) of the date on which the employee expects to return to work as far in advance thereof as possible. Where the employee's work is being performed by relief or substitute personnel, at the supervisor's request such advice must be given at least one hour prior to the beginning of the shift on which the employee expects to return to work.

B. No sick leave will be allowed for any injury or illness arising out of, or in the course of, any occupation or employment for wage or profit.

Sick leave credit cannot be used for any other purpose than specified in the plan, and is not payable in cash, or in any other form, should the employee leave the Company. This plan is designed to assist the employee to prevent a loss of income due to absence from duty because of illness.

If an employee becomes ill or injured while on vacation, the employee shall be paid only for the vacation, except as noted in 8.7(A).

If an employee becomes ill or injured on a holiday, the employee is to be paid only for the holiday.

If the illness continues after a vacation or holiday period, benefits under the Sick Leave Plan would commence upon completion of the scheduled vacation or holiday.

17.5 Personal Days

An employee should prearrange all personal days with his or her supervisor or manager. Two personal days are available during the calendar year for current employees. During the first year of employment personal days will be pro-rated according to the following schedule:

- Hired before July 1, the employee will receive 16 hours personal days
- Hired between July 1 and October 31, the employee will receive 8 hours personal day
- Those hired on or after November 1 will not be eligible to receive their personal days until January 1 of the following year.

If an employee has available personal days, he or she will be required to use that time for bridging to Short Term Disability (STD) if remaining sick time is not adequate.

There is no carry-over of unused personal days.

There is no pay in lieu of personal days under any circumstances.

17.6 Accumulated Sick Leave

An employee's unused sick leave hours, as of 09/30/99, can be used for the same purposes, other than for family illness, as the sick leave in Section 17.4 after the sick leave

awarded each calendar year under 17.4 has been exhausted. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In addition, unused sick leave hours as of 09/30/99 may be used to increase the pay an employee receives under the STD program in Article 18 for hours at 75% to 100%. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In accordance with the provisions of the Company's retirement Annuity Plan, an employee's "credited service" at retirement as that term is defined in the Plan, will be increased by the number of that employee's unused days of sick leave as of his or her retirement date at a rate of 260 days being equal to one year of "credited service." Unused days exceeding, or less than, 260 will be expressed as a fraction of a year, as it is defined herein.

ARTICLE XVIII
HEALTH AND RETIREMENT BENEFITS

During the term of this Agreement the Company will continue to provide the existing or no less favorable group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan, short term disability and workers' compensation supplement for members of the bargaining unit as are provided for other full time employees of the Company, except as described in 18.1, 18.2, and 18.3 below. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. (A) payments for such benefits must be deductible as business expenses or contributions to a qualified plan, and (B) benefits provided through an insurance carrier shall be those provided by the policy or contract and such coverage must continue to be available from the same or another carrier on a reasonable basis. If occasion to change or discontinue any such benefits should arise under clause (A) or (B), the Company will notify the Union and the parties will promptly enter into negotiations as to the benefits to be changed or substituted. The Company will furnish identification cards for medical purposes. The Company will furnish each employee

annually the amount of his accumulated sick leave and the aggregate amount of his contributions to the retirement plan.

The Company will assume an increase of 4% in each year of the Contract in medical and hospitalization expense per employee. To the extent this expense increases over 4% the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

With respect to medical benefits, to the extent that individual plan premiums exceed the Company's contribution, the employees will contribute the additional cost of premiums according to the plan they select. Contributions will be made monthly on a pre-tax basis.

A representative of this union will participate on a joint Health Care Task Force which will meet biannually to review trends in health care, review current Company Medical benefit plans, and make cost containment recommendations. The joint Health Care Task Force will also be charged with the responsibility of recommending changes, including plan design changes and increases in co-pays on doctor visits and prescriptions. The task force will establish their priority as avoiding future increases in employee contributions to the extent practicable while maintaining the current quality of coverage. However, the Company retains the right in its sole discretion to modify the terms, conditions and level of benefits under these medical, so long as benefits for employees covered by this Agreement are the same as provided to other full-time employees of the Company.

18.1 Employee Savings Plan

The Company matching contribution under the LG&E AND KU ENERGY LLC Savings Plan is 70 percent on employee contributions up to (6) percent of covered compensation.

18.2 Retiree Medical Insurance

A. Bargaining unit employees employed by the Company as of December 31, 2005 will be eligible for retiree medical benefits, the details of such benefits will be as specifically provided in the master plan documents or insurance contracts covering the terms of such plans. For employees retiring January 1, 2012 or after, the Company will contribute monthly up to $200.00 toward the cost of a Company medical plan for the eligible retiree. Such $200.00 credit shall continue until attainment of age 62, which at such time the credit shall increase to $465.00. The $465.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to $200.00. Additionally, the eligible retiree's spouse or other dependent will be eligible for an additional $100.00 toward the cost of his/her insurance premium. The maximum total monthly credit shall be either $300.00 or $565.00 depending upon the age of the former employee.

B. Bargaining unit employees hired by the Company on or after January 1, 2006, will be eligible for the same retiree medical benefits however, the Company premium contribution will be a lump sum account that will spring into existence on the eligible retiree's date of retirement. This Retiree Medical Account must be used for the sole purpose of paying for retiree medical coverage through the Company.

The initial lump sum amount will be determined based on the following formula:

1. For the retiree, $2,000 per year of service after age 45, with a maximum initial account balance of $30,000.
2. For the dependents, a total initial account balance equal to 50 percent of the initial account balance for the retiree.

On the date the eligible employee retires, the Company will fund this Retiree Medical Account. Once funded, the account balance will be credited with interest based on the 10-year Treasury rate subject to a four (4) percent minimum and a seven (7) percent maximum.

The retiree may elect to pay the age-related monthly premiums from the Retiree Medical Account in full or in part until the account balance reaches zero. Once the Retiree Medical

Account is fully depleted, the retiree may continue medical coverage through the Company by paying 100 percent of the age-related monthly premiums.

The details covering the provisions of the Retiree Medical Account will be as specifically provided in the master plan document covering the terms of the plan.

18.3 Retirement Income Benefits

Bargaining unit employees hired by the Company on or after January 1, 2006, will be eligible for the Retirement Income Account under the LG&E Energy LLC Savings Plan instead of the LG&E Energy LLC Retirement Plan. The Company will make an annual lump sum contribution based on the following schedule to the employee's Retirement Income Account in the LG&E Energy LLC Savings Plan.

Years of Service as of January 1	Percent of Compensation (as defined under terms of LG&E Energy LLC Savings Plan)
Less than 6	3 percent
6 but less than 11	4 percent
11 but less than 16	5 percent
16 but less than 21	6 percent
21 or more	7 percent

The annual lump sum contribution will be made by April 1 of the applicable year and the employee will be immediately 100 percent vested. Such bargaining unit employees on the active payroll as of December 31 of the preceding year, regardless of whether the employee has satisfied the three month eligibility requirement, will receive this annual lump sum contribution. The details covering the provisions of the Retirement Income Account will be as specifically provided in the master plan document covering the terms of the plan.

ARTICLE XIX

TRANSFER OUT OF THE BARGAINING UNIT

19.1 Permanent Transfer

The selection of employees to be promoted to supervisory positions or to be transferred to other positions excluded from the bargaining unit shall be at the sole discretion of the Company, subject to the agreement of the employee. For the first sixty (60) calendar days the employee shall continue to accrue Seniority in the bargaining unit. If the Company transfers him back to the bargaining unit, or he asks to be removed from the position within the sixty (60) days period, he shall return to the bargaining unit and will be placed on the job he held prior to such promotion or transfer, or to another job in accordance with such accrued Seniority if an adjustment in the workforce has occurred during his absence. If he continues in the supervisory or other position outside the bargaining unit beyond the sixty (60) day period, his Seniority shall be broken and he shall lose all rights under this Agreement. The Company will notify the Unit Secretary of the date of permanent transfer.

19.2 Temporary Transfer

Should an employee covered by this Agreement temporarily be designated by the Company as a Temporary Supervisor to fill in temporarily for eight (8) hours or more for any regular supervisor such as during vacations, illness, death in the family, jury duty or other absences of a temporary nature, and the employee accepts such duties, he shall receive his regular rate of pay or the rate of the supervisor whose work he performs, whichever is higher, during the period that the employee performs such work. (An exception is in the Coal Yard-See Note 1) The area grievance committeeman or Unit President will be informed of such designation.

ARTICLE XX

WAGES

20.1 Hourly Wages

The hourly wage rates for the respective job classifications and the effective dates thereof are as set forth in Exhibit A to this Agreement.

20.2 Shift Differential

A. A shift differential of ninety cents ($.90) per hour shall be paid for all work performed by full time employees assigned to an afternoon shift, and one dollar and five cents ($1.05) per hour shall be paid for all work performed by such employees assigned to a night shift. Any shift regularly commencing at or after 5 a.m. and prior to 12 noon shall be considered a day shift. Any shift regularly commencing at or after 12 noon and prior to 8 p.m. shall be considered an afternoon shift. Any shift regularly commencing at or after 8 p.m. and prior to 5 a.m. shall be considered a night shift.

B. A shift differential of forty-five cents ($.45) per hour shall be paid for all work performed by full time employees at Green River Power Station assigned to a rotating shift regardless of when a particular shift may commence.

C. A shift differential of one dollar and five cents ($1.05) shall be paid for all work performed by full time employees at Green River Power Station assigned to a relief shift regardless of when a particular shift may commence.

D. Only one shift differential can be applicable to any particular hours by any employee.

20.3 Sunday Differential

A Sunday differential of one dollar and twenty-five cents ($1.25) per hour shall be paid for all work performed on Sunday by full time employees who are assigned to work on Sunday as a part of

their normal (non-overtime) schedule. This differential will be in addition to any applicable shift differential.

20.4 Pay for Work Performed

If an employee who is regularly required to, and who is qualified to, perform the work of the next higher classification makes a request to the Company that he be promoted, the Company at its option will either (a) stop requiring him to perform the work, (b) temporarily assign him to the classification under Section 15.1 for the periods he is required to perform the work or (c) permanently promote him to such classification.

ARTICLE XXI
TWO-PERSON CREW PREMIUM

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a $1.00 per hour premium over their regular rate of pay.

ARTICLE XXII
EMPLOYEES WORKING AWAY FROM THEIR REGULAR PLACE OF EMPLOYMENT

22.1 Transportation and Lodging

Whenever an employee is temporarily assigned duties away from his regular place of employment, he will be provided transportation, or compensation for transportation, between the

temporarily assigned job and his regular place of employment or headquarters. If, in the opinion of his supervisor, it is impractical for the employee to return daily to his regular place of employment, the Company will provide suitable lodging (single room, if available) and board at or near the place of such temporary employment.

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked. It is not the policy of the Company to require any employee to stay away from his regular place of employment or headquarters for a continuous period of more than two (2) weeks, except in cases of emergency.

Except in cases of emergency, employees who will be required to stay away from home overnight will be given notice of that requirement as soon as possible, but not later than the day before.

22.2 Meals

When it is necessary for any employee to work in areas away from his regular headquarters, or to work hours in excess of his normal hours, the Company will provide additional compensation or meals as follows:

A. Whenever a line crew, service crew, substation crew, or any employee is working away from their regular headquarters and returning to their regular headquarters each day, but are working in an area where it is not practical to return to headquarters within the 1-hour period allowed for the noon meal, the Company shall provide an additional $7.00 of compensation to be added to the employee's payroll check as reimbursement for the purchase of the noon meal by the employee, provided the lunch can be obtained in the area in which the crew or employee is working. Work groups who choose to use a ½ hour lunch period will forfeit any meal entitlement to which they may otherwise have been entitled. Where the lunch cannot be obtained in the area in which the crew or employee is working, then each employee will be required to bring his own

lunch with him from home. In those instances in which it will be necessary for the employee to bring his own lunch, then the supervisor should so advise on the day before working in the area.

B. Whenever a line crew, service crew, substation crew, or any employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

C. Whenever any employee or crew is working away from regular headquarters and not returning to their regular headquarters each day, then all board and lodging while away from regular headquarters will be paid for by the Company. Under such circumstances, the supervisor will arrange for a hot lunch to be selected from the regular menu at a public eating place at noon if it is practical to do so. Under no circumstances should more than one (1) hour be taken for the noon lunch period, including travel time from work area to the eating place and return. If the work is so located that it is impractical for the crew to go to a public eating place for their noon meal, then the supervisor will arrange for lunches to be provided at the job site.

D. In those cases where the work is so located that it is impractical for the crew to go to a public eating place for their noon meal and the employee is either provided the noon meal or is reimbursed for the purchase of the noon meal under this Section 22.2, it will be permissible for the supervisor to authorize the taking of only 30 minutes for the lunch period and quitting work 30 minutes earlier than would be the case where an hour lunch period is taken. Except during emergencies or during extraordinary circumstances, the lunch hour of day shift employees shall normally begin not earlier than 11:00 a.m., nor later than 1:00 p.m. local standard time.

ARTICLE XXIII

RETIREMENT

The practice of retirement of employees at age sixty-five (65) will continue in effect; provided, however, that if for any period during the life of this Agreement, mandatory retirement at such age shall be prohibited by law, then for so long as such prohibition shall remain in effect, the retirement age hereunder shall be increased to such age as is necessary in order to comply with the law.

ARTICLE XXIV
BULLETIN BOARD

The Company will either provide space on its bulletin boards, or provide separate bulletin boards at the same locations, where notices of the Union meetings and other official business of the Union may be posted from time to time. Such notices shall not consist of or include advertising or the promotion of political, religious or charitable projects or contain any material derogatory to the Company, any of its affiliates, or any employee or employees of the Company.

ARTICLE XXV
SHIFT PREFERENCE

A. At the Green River Power Station, the selection of assignments within the operating groups will be made as follows:

During the month of December of each year, the Company shall first identify the operating groups by posting under the name of the Shift Supervisor; provided this shall not restrict the Company's management right to change supervision from time to time. The employees in the various classifications required will be permitted to indicate their choice of assignment to an operating group in order of seniority, but the final right to schedule group positions, and to change them from time to time, is exclusively reserved

to the Company in order to assure safe and efficient operations. Any resulting change in group assignments will become effective at the start of a pay period near the first of January selected by the Company.

B. In the event that a vacancy occurs in an operating group after the shift selection process above, the replacement will be placed on the shift where the opening occurs.

C. Vacancies created while operators are in training will be filled by Relief Operators from Relief Group "R".

D. When possible, because of available relief, the Senior Relief Group "R" operator in the classification needed shall have first choice in filling the temporary vacancy created because of training.

E. When a successful bidder is posted on or before December 1, he or she will be permitted a shift selection for the following year within the classification to which they bid by order of seniority among the employees in that classification regardless of whether training has or has not been completed.

F. The Relief Group "R" Unit Operators, Unit Operator Assistants, and Auxiliary Operators will work non-relief days at assigned duties.

G. Relief operators shall be listed on the overtime list in his/her own classification, and one classification immediately below.

ARTICLE XXVI
SUCCESSORSHIP

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the

ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE XXVII
MOVING EXPENSES

A. When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Section 15.2 of this Agreement, or, (b) when the Company requests him to take a job which requires his moving to another location, or, (c) when he is released for lack of work and then exercises his placement rights to displace another employee under Section 10.1 of this Agreement, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, and payable upon the employee's relocation equal to:

- One (1) month's base pay for renters
- Two (2) month's base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or,

(b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

D. Nothing in this Article of this Agreement shall be interpreted to require any employee to change his place of residence.

ARTICLE XXVIII
LAUNDRY

The Company will continue, as in the past, to pay for laundering the following items of employees' wearing apparel soiled in connection with the operation or maintenance of the Green River Power Station:

Coveralls
Overalls
Overall Jackets
Work Shirts
Work Trousers

The Company will not be responsible for dry cleaning any employee's clothing nor will it be responsible for laundering other items of clothing, such as underwear, T-shirts, socks, caps, gloves, towels, etc., nor for any special service, such as clothing repairs, for which a special charge is made.

The Plant General Manager will arrange for the above service with a commercial laundry operating in the area in such a manner as will insure satisfactory quality at reasonable cost.

ARTICLE XXIX
SAFETY AND HEALTH

The Company will continue, as heretofore, to make reasonable provisions for the safety and health of its employees during the hours of their employment. The Company and Union will cooperate in the continuing objective to eliminate accidents and health hazards.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting.

The Company will continue its practice of paying for approved lens and safety frames for an employee which are ordered through, and pursuant to the terms of, the Company's safety spectacle program. Also (except for items such as safety shoes and long sleeved shirts which would replace an employee's normal clothing) protective devices, protective clothing and other equipment required to be worn by the Company safety rules, and all tools required to perform the Company's work, shall be provided by the Company without cost to the employee.

ARTICLE XXX
CONFLICT WITH LAW

In the event any provision of this Agreement is held to be in conflict with or in violation of any state or federal statute, rule, decision, or valid administrative rule or regulation, such statute, rule, decision, administrative rule or regulation shall control, but all of the provisions of this Agreement not in conflict therewith shall continue in full force and effect.

ARTICLE XXXI
ENTIRE AGREEMENT

This Agreement sets forth the entire understanding between the Company and the Union and represents the full and complete agreement between the parties on all bargainable issues for the duration hereof. Both the Company and the Union unqualifiedly waive, for the duration of this Agreement, any obligation on the part of the other to bargain collectively with respect to any subject or matter not expressly covered by this Agreement. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein and this Agreement shall be strictly construed. This Agreement applies only to the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of Kentucky Utilities Company as described in Article II herein, and no employee covered by this Agreement shall have or be entitled to any rights, benefits or privileges in any other region, plant or operation of the Company (now existing or hereafter established). None of the benefits, rights or privileges afforded by this Agreement to the Union or any employee shall survive the expiration or termination of this Agreement.

ARTICLE XXXII
TERMINATION

This Agreement shall be in full force from February 1, 2012, without modification or addition for its duration to 12:01 A.M. August 1, 2014, unless amended by mutual agreement.

Thereafter, it shall continue in force until sixty (60) days subsequent to notification by certified or registered mail, return receipt requested, by either party to the other party, but in no case shall terminate prior to the date indicated above.

Official addresses for such notification are:

Company: Manager, Labor Relations
LG&E AND KU ENERGY LLC.
220 West Main St.
P.O. Box 32010
Louisville, Kentucky 40232

With copy to:

Manager, Earlington Operations
Kentucky Utilities Company
195 Hubert Reid Drive
Earlington, Kentucky 42410

and

Plant General Manager
Green River Power Station
Kentucky Utilities Company
P.O. Box 191
Central City, Kentucky 42330

Union: Sub-District Director - District 8 United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union
200 High Rise Drive, Suite 144
Louisville, Kentucky 40213

With a copy to Staff Representative servicing contract at that time.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative:

For the Company:
Kentucky Utilities Company
Earlington Operations, Areas 1 and 2

Paula Pottinger, SVP Human Resources

Angie Gosman, Mgr. Labor Relations

Scott Cooke Mgr. Meter Design Strategy & Ops

Donald Mills, Mgr. Operations Center

Barry Ray, Human Resources Manager

Jessica Wilson,. Human Resources Manager

Jim Edelen, Mgr. Production – Green River

Steve Woodworth, Mgr Operations Center

For the Union:
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union

Leo W. Gerard, International President

Stan Johnson, International Secretary -Treasurer

Thomas Conway, International VP (Admin.)

Fred Redmond, Intl. VP (Human Affairs)

Ernest R. Thompson, Director, Dist. 8

Joe Villines, Sub District Director

LOCAL UNION COMMITTEE

Von Horton, Unit President Local 9447-01

Keith Walker, Negotiating Committee

Jeremy Wester, Negotiating Committee

A. J. Littlepage, Negotiating Committee

Jeff Vincent, Negotiating Committee

EXHIBIT A

WAGE RATES
HOURLY RATES CLASSIFICATIONS
BARGAINING UNIT EMPLOYEES
EARLINGTON OPERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER)
INCLUDING GREEN RIVER GENERATING STATION
KENTUCKY UTILITIES COMPANY

Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification or the next higher step in that classification which is at least ten (10) cents per hour above the employee's rate prior to the promotion. Thereafter he shall progress as though he had already worked the period required by the preceding steps in his new classification.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed, shall be given credit for such experience, except that he shall not start higher than the "After One Year" step and, in such event, shall receive the "After Two Years" step after one year's continuous employment. However, if after employment he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.

Any employee, other than a supervisor, who is designated by the Company to keep time of crews and/or record of material used by crews, shall, in addition to his regular wage, receive $17.50 per month during the first year he is so designated, $22.50 per month during the second year, and $32.50 per month thereafter as compensation for the satisfactory performance of these duties.

Any employee, other than a supervisor, who is designated by the Company to operate winch truck used by crews shall receive six (6) cents per hour in addition to his regular wage.

Any employee, other than a supervisor, who is designated by the Company to keep time of crews and/or records of material used by crews, and who shall also be designated by Company to operate winch truck used by crews, shall be paid both the monthly and hourly premiums set out in the two preceding paragraphs in addition to his regular wage.

Effective July 17, 2011

Classification	WAGE SCALE		
	First Year In Classification	After One Year in Classification	After Two Years in Classification
Laborer – General	$18.59	$19.85	$21.13
Line Technician A	$30.41	$32.08	$34.06
Line Technician B	$25.77	$26.86	$28.68
Line Technician C	$22.47	$23.83	$25.64
Meter Technician A	$30.41	$32.08	$34.06
Meter Technician B	$27.02	$28.28	$29.72
Meter Reader (Note 5)	$25.77	$26.86	$28.68
Patroller	$27.02	$28.28	$29.72
Service Technician A	$30.41	$32.08	$34.06
Service Technician B	$25.77	$26.86	$28.68
Service Technician C	$22.47	$23.83	$25.64
Auxiliary Operator	$29.23	$30.41	$31.50
Coal Equipment Operator	$29.98	$31.72	$33.62
Ass't. Coal Yard Supervisor (Note 1)	$35.41	$35.41	$35.41
Maintenance Technician A	$30.41	$32.08	$34.06
Maintenance Technician B	$28.97	$29.37	$29.73
Maintenance Technician C	$25.77	$26.86	$28.68
Lead Mechanic or Lead Electrician (Note 2)	$34.54	$35.08	$35.69
Unit Operator	$34.17	$34.81	$35.41
Unit Operator Assistant	$31.72	$32.54	$34.06
Trainee (Note 3)	$21.73	$23.11	$24.52
Lead Line Technician (Note 4)	$34.69	$34.69	$34.69
Substation Technician A	$30.41	$32.08	$34.06
Substation Technician B	$25.77	$26.86	$28.68
Substation Technician C	$22.47	$23.83	$25.64
Customer Order Technician (Notes 6 & 7)	$18.96	$20.22	$21.52

Effective July 15, 2012

Classification	WAGE SCALE		
	First Year In Classification	**After One Year in Classification**	**After Two Years in Classification**
Laborer – General	$19.05	$20.35	$21.66
Line Technician A	$31.17	$32.88	$34.91
Line Technician B	$26.41	$27.53	$29.40
Line Technician C	$23.03	$24.43	$26.28
Meter Technician A	$31.17	$32.88	$34.91
Meter Technician B	$27.70	$28.99	$30.46
Meter Reader (Note 5)	$26.41	$27.53	$29.40
Patroller	$27.70	$28.99	$30.46
Service Technician A	$31.17	$32.88	$34.91
Service Technician B	$26.41	$27.53	$29.40
Service Technician C	$23.03	$24.43	$26.28
Auxiliary Operator	$29.96	$31.17	$32.29
Coal Equipment Operator	$30.73	$32.51	$34.46
Ass't. Coal Yard Supervisor (Note 1)	$36.30	$36.30	$36.30
Maintenance Technician A	$31.17	$32.88	$34.91
Maintenance Technician B	$29.69	$30.10	$30.47
Maintenance Technician C	$26.41	$27.53	$29.40
Lead Mechanic or Lead Electrician (Note 2)	$35.40	$35.96	$36.58
Unit Operator	$35.02	$35.68	$36.30
Unit Operator Assistant	$32.51	$33.35	$34.91
Trainee (Note 3)	$22.27	$23.69	$25.13
Lead Line Technician (Note 4)	$35.56	$35.56	$35.56
Substation Technician A	$31.17	$32.88	$34.91
Substation Technician B	$26.41	$27.53	$29.40
Substation Technician C	$23.03	$24.43	$26.28
Customer Order Technician (Notes 6&7)	$19.43	$20.73	$22.06

Effective July 14, 2013

Classification	WAGE SCALE		
	First Year In Classification	After One Year in Classification	After Two Years in Classification
Laborer – General	$19.53	$20.86	$22.20
Line Technician A	$31.95	$33.70	$35.78
Line Technician B	$27.07	$28.22	$30.14
Line Technician C	$23.61	$25.04	$26.94
Meter Technician A	$31.95	$33.70	$35.78
Meter Technician B	$28.39	$29.71	$31.22
Meter Reader (Note 5)	$27.07	$28.22	$30.14
Patroller	$28.39	$29.71	$31.22
Service Technician A	$31.95	$33.70	$35.78
Service Technician B	$27.07	$28.22	$30.14
Service Technician C	$23.61	$25.04	$26.94
Auxiliary Operator	$30.71	$31.95	$33.10
Coal Equipment Operator	$31.50	$33.32	$35.32
Ass't. Coal Yard Supervisor (Note 1)	$37.21	$37.21	$37.21
Maintenance Technician A	$31.95	$33.70	$35.78
Maintenance Technician B	$30.43	$30.85	$31.23
Maintenance Technician C	$27.07	$28.22	$30.14
Lead Mechanic or Lead Electrician (Note 2)	$36.29	$36.86	$37.49
Unit Operator	$35.90	$36.57	$37.21
Unit Operator Assistant	$33.32	$34.18	$35.78
Trainee (Note 3)	$22.83	$24.28	$25.76
Lead Line Technician (Note 4)	$36.45	$36.45	$36.45
Substation Technician A	$31.95	$33.70	$35.78
Substation Technician B	$27.07	$28.22	$30.14
Substation Technician C	$23.61	$25.04	$26.94
Customer Order Technician (Notes 6&7)	$19.92	$21.25	$22.61

Note 1 - Applicable, upon Plant General Manager's recommendation, to not more than one employee in a crew which is normally supervised by a Coal Yard Supervisor. Employees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor. In the absence of both the Coal Yard Supervisor and Assistant Coal Yard Supervisor on a shift, another employee will be temporarily moved up to the Assistant's position and paid the Assistant Coal Yard Supervisor rate.

Note 2 - Applicable, upon Plant General Manager's recommendation, to not more than one employee in a crew of 3 or more which is normally supervised by a Chief Electrician, Chief Mechanic or Maintenance Manager. Employees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor.

Note 3 - Applicable to employees who have been selected for and are in training for Line Technician or Service Technician C, Auxiliary Operator, Substation Technician C, or any other classification having a first year hourly rate in excess of the trainee hourly rate. Employees who are successful demotional job bidders to a trainee classification will receive the highest rate of pay for that classification. A trainee in this category will be assigned to the classification for which he is in training at the end of three (3) to six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 4 - Applicable in overhead line construction crews normally consisting of 6 or more, including the Supervisor, in which supervision by other than Supervisor is frequently required.

Note 5 - Employees or new hires entering the Meter Reader classification on or after August 1, 2000 will be paid the Laborer-General wage scale.

Note 6 - Employees or new hires entering the Customer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by $.30 above the Laborer-General wage scale.

Note 7 - Meter Readers hired prior to August 1, 2000 who enter this classification as of July 24, 2005 will continue to be paid per the Meter Reader pay scale.

MEMORANDUM OF AGREEMENT

1. Reclassify existing Meter Readers and Meter Readers–General Labor into the new classification of Customer Order Technician. Employees currently in the Meter Reader classification will continue being paid per that wage scale. A Note 6 will be added to the contract as follows: Note 6 – Employees or new hires entering the Customer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by $.30 above the Laborer-General wage scale.

2. Customer Order Technicians will be trained to safely perform non-climbing service work, including after-hours reconnects.

3. Customer Order Technicians will be the first classification called to perform after-hours reconnects. If the Customer Order Technicians in an area are not available, the next person(s) called will be as listed on the call-out list for that area.

4. Employees called out to perform an after-hours reconnect shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours.

5. The Company agrees to provide Line Technician training, as business conditions allow for those Customer Order Technicians who request the training and have been successfully recommended by the EEI CAST test and a physical abilities test. The Health and Safety Coordinator for the Earlington Operations Area will determine the need for protective footwear for the trainee.

MEMORANDUM OF AGREEMENT

The following language applies specifically to Green River Operations group employees only working a 12-hour shift schedule. Where an issue is not specifically addressed, the provisions of the Contract will apply.

1. WORKDAY AND WORKWEEK

a. The normal workday will be 6 a.m. to 6 p.m. for day shift and 6 p.m. to 6 a.m. for night shift.

b. The workweek will begin at 6 a.m. Monday morning and end 6 a.m. the following Monday.

c. The current 12-hour schedule now in effect will be the continued as per Article V, Section 5.1**.**

2. REST BREAKS AND LUNCH BREAKS

An employee will be given three (3) paid breaks and a paid lunch.

3. CREW SELECTION

Employees will be allowed to select crews per Article XXV of the Contract.

4. SHIFT DIFFERENTIAL

An additional $1.05 will be paid for all hours worked by employees scheduled on night shift. This will be included and paid at the overtime rate for all overtime hours worked.

5. SUNDAY PREMIUM

An additional $1.25 will be paid for all hours worked on Sunday. This will be included and paid at the overtime rate for all overtime hours worked.

6. HOLIDAYS

Holidays will remain as currently in the Contract. The first 8 hours will be paid at 2 ½ times the straight time rate or may saved to be used at another agreed upon time. The last 4 hours of a 12 hour shift on a holiday will be paid at the straight time rate.

7. VACATION

a. The amount of vacation will be 40 hours per week of eligible vacation.

b. Full weeks of vacation will be calculated on the normal hours scheduled for that week.

c. Full day vacations will be paid at 12 hours pay.

d. Less than a full day of vacation will be continued per Section 8.3.

e. Employees who take a full week of vacation will not be required to work their scheduled days off before, or after their vacation, with a maximum of one employee on each shift. Should two employees request to block out the same off days, the senior employee will be allowed to chose which off day period to block. The Company may allow more employees to block the same set of off days or an employee to block before and after their vacation if operational needs allow or no other employee has the time blocked.

8. OVERTIME

a. Overtime will be paid at 1 ½ times the straight time rate for hours worked in excess of 12 hours in a day or 40 hours in a week. In the event an employee working a 36 hour week is required to work more than the scheduled 36 hours, the employee will be paid 1 ½ times the straight time rate for hours worked in excess of the employee's normally scheduled 36 working hours, except for the first 4 hours of non-mandatory meetings which will be paid at the regular straight time rate.

b. Double time will be paid to an employee who is required to work on his last available consecutive off day, provided he has worked at least 6 hours on his previous off day.

c. Double time will be paid for any hours worked in excess of 16 hours in a day.

d. Open positions on the Operating Schedule being prepared for the following work week will be filled using the following procedure:

(1) The operating schedule for the following week will be posted with all the required positions filled. Any vacancies on the schedule not filled by "on shift" operators will be filled on an overtime basis using the operator in the classification required with the least amount of actually worked overtime hours. Should a tie exist in the number of hours actually worked, the operator with the least amount of bargaining unit seniority will be used.

(2) After the schedule is posted the Company will begin asking/calling available operators for the vacancies filled in Step 1. Contacts will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin asking/calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. These contacts in this step will be completed by 8:00 a.m. Saturday.

(3) The operator previously scheduled for that vacancy in Step 1 will be required to check with the shift supervisor anytime after 8:00 a.m. Saturday to determine if they have been released from that overtime. If no operator is obtained in Step 2, the operator scheduled for that vacancy in Step 1 will be required to fill the vacancy.

(4) Vacancies will be filled beginning with the classification that is required for that shift. Example: If a Unit Operator is to be off work who would have been working in a Unit Operator Assistant position, then a Unit Operator Assistant will be scheduled for that position.

(5) In filling overtime vacancies where the Company has short notice, the overtime will be considered a Call In. Calls will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. The first operator contacted will be informed that they will be required to fill this vacancy. If this operator requests, the Company will continue to attempt to contact other employees using the overtime list to obtain an operator for this vacancy. If another operator accepts the overtime shift, the Company will call the required employee back to release them from the obligation. If the required employee cannot

be reached, then the person that accepted the shift will be called back and released from the overtime and the required person will report for this position**.**

e. If the call in of operators becomes a problem, a call in list may be established. Volunteers will be given the first opportunity for overtime. If coverage is still a problem, it may be necessary to establish a standby or on call list. The operators on call will be paid standby pay as outlined in the Contract.

f. A layover operator has the option of furnishing his or her own meals and receiving one-half hour overtime pay if he works in excess of two hours after his normal quitting time.

9. JURY DUTY

a. An employee will be paid 12 hours pay minus any fees paid by the court for missing a full shift.

b. An employee selected for jury duty must inform his/her supervisor as soon as possible. If the employee is scheduled to work the day shift, the employee will report to work if there is at least four (4) hours remaining in the shift. If an employee is scheduled to work the night shift, such employee will work the first six (6) hours of the shift on the day(s) of the jury service. If the employee is held past 1400 hours, the employee will not report for day shift or will be relieved of duty for the night shift.

10. BEREAVEMENT

An employee will be paid 12 hours pay for days missed. The number of days for various family members will be as outlined in Article XVII, Section 17.1.

11. SICK LEAVE PLAN

Employees will have 40 hours to be taken as outlined in Article XVII, Section 17.4.

12. RETIREMENT SERVICE

Employees hired before 1/1/06 who are covered by the defined benefit pension plan will have up to 80 scheduled hours worked in a two week payroll period counted as straight time for purposes under the Pension Plan.

13. VOTING TIME FOR ELECTIONS

Employees who are scheduled to work day shift on the day of a federal, state, or local election will be allowed up to two (2) paid hours to vote if they wish to do so**.** It is understood that employees will only be allowed off for the minimum length of time they need to vote depending on their place of residence in relation to the plant.

14. 12-HOUR OR 8-HOUR SHIFT

In August 2009 the Union will inform the Company of the Green River Power Plant operational employees' desire to stay on 12-hour shifts or return to 8-hour shifts. The Company will give considerable weight to the desires of the employees in considering whether to stay on 12-hour shifts or return to 8-hour shifts. The Company will meet with the Union for discussion before making a final decision on the shift to be worked. The Company will inform the Union of their decision by 10/1/09.

15. UNANTICIPATED ISSUES

The Company and the Union realize there may be issues that arise concerning employees on a 12-hour shift that may not have been anticipated. The Company and the Union will meet and attempt to resolve these issues using the principle that the solution will be as cost neutral as possible for both the Company and the employee(s). Should a resolution not be reached, the issue may be taken up in the Grievance and Arbitration Procedure.

LETTER OF UNDERSTANDING

Green River Generating Station

This will confirm the understanding reached during the 2012 negotiations between The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW) and Kentucky Utilities Company (Company) concerning the Green River Generating Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Green River Generating Station because of the retirement of the Green River Generating Station's coal fired units or part thereof, the following procedure shall be followed:

1. The Company shall not lay off any Green River Generating Station employees as a result of the retirement of the Green River Generating Station's coal fired units.

2. Green River Generating Station employees shall have the right to elect severance benefits. Employees assigned to fill openings elsewhere in the Company will have the option of either electing severance benefits or accepting assignment to a new position. Green River Generating Station employees shall be entitled to a severance benefit payment equal to two weeks of pay for each full year of service, with a maximum benefit of fifty-two weeks. Additionally, the Company will pay an employee's group medical and dental premiums, provided an employee elects COBRA or retiree medical coverage, for a period equal to one month of coverage for each two full years of service, without proration, up to a maximum of twelve months. Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights.

3. Green River Generating Station employees who do not elect severance benefits will be provided a list of available positions within the Company will be made available to the union. The available positions may be with any LG&E and KU Energy LLC subsidiary.

The employees provided with this list shall be allowed to state their preference for the available openings. With consideration being given to the list of employee preference, the available openings shall be filled based on Union seniority. In the event an employee refuses an available position pursuant to this provision, the employee will not be offered or entitled to any other position, but may elect to receive severance benefits in accordance with Paragraph 2 above. Employees placed into positions within the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) pursuant to this paragraph shall be reclassified to the new position and their pay shall be red-circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between his former rate of pay and the rate of pay for his new classification. Employees placed into a position in the same classification at a Kentucky Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall be paid at the then current rates of pay applicable to that facility and consistent with the employees' step rate at the time of the placement. Employees placed into a position in a different classification at a Kentucky Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall receive the top rate of pay for the classification in which they are placed. Employees placed into positions at any other facilities will be paid in accordance with the then current pay practices and rates applicable to that facility. The company reserves the right to determine the appropriate classification and level for which the employee being placed is qualified.

4. The Company will make available Meter Reader positions equal to the number of Meter Reader positions filled by contractors in the Earlington Operations area at the time of the retirement of the Green River Generating Station. Meter Reader positions filled by employees pursuant to Paragraph 3 above shall have their pay red-circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between their former rate of pay and the rate of pay for a COT after two years in classification and shall not be required to relocate. The Company retains the right, at its discretion, to contract out any Meter Reader positions filled by employees pursuant to Paragraph 3 above, in the event such employees subsequently leave the respective Meter Reader positions in which they are placed.

5. Employees placed into positions pursuant to Paragraph 3 must, in the Company's sole discretion, meet all requirements for the position, including, but not limited to satisfying the qualifications for the position, the education requirements for the position, and the residency requirements for the position. With respect to meeting the residency requirement, employees will have up to twelve (12) months to relocate.

6. It is understood that this agreement will not be construed as the Company's position of either previous or equivalent experience for any of the classifications or lines of progression involved in the transfers of the Green River Generating Station employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.

7. With respect to Green River Generating Station employees, the provisions in this Letter of Understanding shall supersede the provisions set forth in Article 10 of the Collective Bargaining Agreement.

8. In the event the Company begins staffing a new generating facility on or before 12-31-2020 in the Earlington Operations, Areas 1 (Parkway) or 2 (Green River), the Company will endeavor to make available fifty percent (50%) of any union positions at such a new plant to former Green River Generating Station employees who were displaced as a result of the retirement of the Green River Generating Station's coal fired units and who remain employed by the Company at the time their service is needed at the new generating facility. Former Green River Generating Station employees who seek such positions must satisfy all requirements for the new positions including successful completion of all test required for such positions. Employees who satisfy all requirements will fill any such positions based on union seniority.

9. In the event the company requires employees to complete proper plant shutdown work, at least one of the Unit Officials, (Unit President, Unit Secretary, Unit Grievers), will be

provided the opportunity to perform the proper plant shut down work for a period up to a maximum of 8 weeks, provided the Unit Official is qualified to perform the plant shut down work. The number of available positions to conduct proper plant shut down and the qualifications required for this work will be determined solely by the Company.

10. With respect to operations work at the Green River Generating Station, in order to satisfy labor requirements in the period leading up to the retirement of the facility, it is understood and agreed that the Company may contract out operations work pursuant to Article 2.3 of Collective Bargaining Agreement. Such operations contractors brought in pursuant to Article 2.3 will begin training in preparation to cover employee absences and other labor shortages. There will be no reduction in the normal work schedule as result of the utilization of contractors in operations. The normal work schedule is as defined in Article 5.1 of the contract. The overtime procedure outlined in the Memorandum of Agreement on 12 hour shifts will be used to fill any overtime vacancy. Once the overtime list is exhausted, then contract operators that are qualified to fill the vacancy will be offered the overtime opportunity. If no contractor accepts the overtime, the tagged operator ("required employee") will be required to fill the overtime opportunity. At no time will there be more contractors assigned to a shift than the number necessary to ensure that the total number of qualified personnel on a shift is four (4) inclusive of contractors. Contractors may, however, be assigned to any shift for training and other assigned duties on that shift. In the event that the number of employees on a shift drops to three (3), a qualified contractor may be assigned to that shift in order to maintain a staffing level of (4) inclusive of contractors. As long as there are four (4) employees per shift, if both units are running, contractors, once qualified, will not be offered call in or planned overtime unless that overtime is first offered to employees. In the event that only one (1) unit is running, should a vacancy occur, no overtime will be assigned on a shift staffed by three (3) qualified personnel inclusive of contractors unless management deems it necessary in order to meet operational needs. No employee will be displaced as result of the assignment of a contractor to a shift.

11. The Company shall determine staffing requirements and the timing and procedures for completing the selection and/or assignment subject to the provisions set forth herein.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative to become effective February 1, 2012.

Kentucky Utilities Company	The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW)
_____	_____
Angie Gosman, Manager, Labor Relations	Joe Villines, SubDirector

Current KU IBEW Contract

AGREEMENT

between

Kentucky Utilities Company
Old Dominion Power Company

and

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS

IBEW

LOCAL 2100

Effective
August 1, 2015 to August 1, 2018

OFFICERS

PRESIDENT/BUSINESS MANAGER
CURTIS STRATTON

VICE-PRESIDENT
P.J. BREEDING

RECORDING SECRETARY
RANDY BARMORE

TREASURER
RICK RAYMER

EXECUTIVE BOARD
DANNY CLEMONS
TERRY CUNDIFF
PHILLIP WALKER
DAVID JOYNER
CECIL MILBY
RON MILES
CHIP WHEELER

OFFICE PHONE NO.
(502) 935-4010

CONTENTS

ARTICLE I
Section 1 Union Recognition 2
Sections 2-5 Authorization for Dues, Agency Fees, Deductions 2
Section 6 Management Rights 4

ARTICLE II
Section 1 No Strike – No Lockout 5
Section 2 Subcontracting 5
Section 3 Successorship 7

ARTICLE III
Section 1 Notification in Event of Discharge of Employee 7
Section 2 Grievance After Discharge or Suspension 8
Section 3 Union Representation – Stewards 8
Section 4 Grievance Procedure 8
Section 5 Arbitration 10
Section 6 Grievance Meetings 11

ARTICLE IV
Leaves of Absence – Union Business 11

ARTICLE V
Exclusive Contract 12

ARTICLE VI
No Discrimination, Interference or Intimidation of Employee by Company or Union 12

ARTICLE VII
Section 1 Probationary Period 13
Section 2 Temporary Employees 14

ARTICLE VIII
Section 1 Determination of Seniority 14
Section 2 Seniority List 15
Section 3 Decrease or Increase of Working Force..... 15
Section 4 Loss of Seniority..... 16
Section 5 Job Vacancies 16
Section 6 Moving Expenses..... 17
Section 7 Leave of Absence 18
Section 8 Absence from Duties 19
Section 9 Return to Work After Accident or Illness..... 19
Section 10 Handicapped Employees..... 19
Section 11 Unexcused Absence from Job Grounds for Discharge..... 19
Section 12 Residence Requirements..... 19
Section 13 Maternity Leave 20
Section 14 Health & Safety 21

ARTICLE IX
Employees in the Armed Forces..... 22

ARTICLE X
Section 1 Holidays 22
Section 2 Holidays 23
Section 3 Work on Scheduled Off Days 23

ARTICLE XI
Vacations 24
Eligibility 24
Scheduling of Vacations 25
Accumulating Vacations..... 26
Vacation Pay at Separation..... 26
Pay in Lieu of Vacation 27
Vacation During Illness, Disability, or Personal Leave of Absence 27
Vacation at Retirement..... 28

ARTICLE XII

Section 1 Work Away from Headquarters, Travel on Company Time, Meals....28
Section 2 Work Away from Regular Place of Employment....30
Section 3 Travel Time....30
Section 4 Double Shift or Part Shift....30
Section 5 Temporary Transfer....30
Section 6 Acting Supervisor....31
Section 7 Temporary Supervisor....31
Section 8 Two-Person Crew Premium....31
Section 9 Temporary or Emergency Work in Lower Classification....32
Section 10 Furnishing of Tools....32
Section 11 Uniform Laundering....32

ARTICLE XIII

Section 1 Normal Work Week....32
Section 2 Overtime, Rates of Pay....33
Section 3 Division of Overtime....33
Section 4 Overtime – Idle Holiday Counted as time Worked....34
Section 5 Pay Provisions for Change in Schedule and Partially Used Time....34
Section 6 Call Out Time....34
Section 7 Planned Overtime on Off Day....35
Section 8 Minimum Rest Period....35
Section 9 Continuous Hours Worked (Time and one-half)....36
Section 10 Daylight Savings Time....37
Section 11 Continuous Hours Worked – (Double-time)....37
Section 12 On-Call....37
Section 13 Emergency Electric Restoration for Another Utility....39

ARTICLE XIV
Classification of Schedule "A".....40

ARTICLE XV
Section 1 Sick Leave, Group Insurance, Survivors Insurance, Service Annuity, Medical Care Plan, Employee Savings Plan, Employee Assistance Program, Dependent Care Assistance Plan, Dependent Life Insurance Plan.....41
Section 2 Funeral Leave.....41

ARTICLE XVI
Bulletin Boards for Union Use 42

ARTICLE XVII
No Discrimination 43

ARTICLE XVIII
Notice of: Changes, Modifications, or Terminations Effective Date, Termination Date.....43

SIGNATURES 46

SCHEDULE A 47

AGREEMENT 52

THIS AGREEMENT, made and entered into as of the 1st day of August, 2015, by and between KENTUCKY UTILITIES COMPANY, a Virginia and Kentucky Corporation, with its principal offices and place of business in Lexington, Fayette County, Kentucky (doing business in Virginia as Old Dominion Power Company), hereinafter referred to as the "Company," party of the first part, and LOCAL UNION NO. 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, hereinafter referred to as the "Union," party of the second part.

WITNESSETH:

THAT WHEREAS, the parties hereto desire to cooperate in the maintenance of just and equitable terms and conditions of employment and to provide methods for fair and peaceable adjustment of differences that may arise between them and to promote harmony and efficiency to the end that the Company and the Union and the general public may mutually benefit; and

WHEREAS, the continuous operation of the business of the Company is essential to the public welfare and it is, therefore, a recognized obligation on the part of both the Company and the Union to maintain continuous and dependable service, irrespective of any differences which may occur at any time, it is mutually agreed by said parties as follows:

ARTICLE I

Section 1 Union Recognition

The Company hereby recognizes the Union as the exclusive bargaining agency for all its employees in its Pineville and Norton Operations and will continue to recognize the Union for all matters pertaining to rates of pay, hours of work and any and all conditions of employment during the life of this contract, but excluding without limitation all clerical employees, line supervisors and substation supervisors and supervisors who have the authority to hire and fire or recommend such action. This Agreement is restricted entirely to said Pineville and Norton Operations of the Company's system and is applicable only to the employees located within said Pineville and Norton Operations and within the classifications referred to in Article XIV.

Section 2 Authorization for Dues, Agency Fees, Deductions etc.

All Kentucky employees of the Company covered by this Agreement who on the date of execution of this Agreement are members or agency fee payers of the Union shall, as a condition of continued employment, remain members or agency fee payers for the term of the Agreement to the extent of paying the periodic dues or agency fees uniformly required. All Kentucky employees covered by this Agreement who are hired after the date of execution of this Agreement shall, as a condition of continued employment, become members or agency fee payers of the Union at the completion of their probationary period and remain members or agency fee payers for the term of this Agreement, to the extent of paying the initiation fee (or reinstatement fee) and periodic dues or agency fees uniformly required.

Section 3

The Company, where so authorized and directed by an employee in writing upon an authorization form, meeting all requirements of law and approved by the Company, will deduct from the wages of any and all employees in its Pineville and Norton Operations for whom the Union is bargaining agent, Union dues, agency fees, initiation fees and lawful unit wide assessments in the amounts authorized by each employee on one of the above mentioned forms. This deduction shall be made as designated by the employee on the approved form on the first pay day of each month and remitted promptly to Local Union No. 2100, 10400 Dixie Highway, Louisville, Kentucky 40272. All checks shall be made payable to International Brotherhood of Electrical Workers, Local No. 2100. Each remittance shall be accompanied by a list setting forth the amount deducted and the names of those from whom the deductions were made.

Section 4

In the event there is an overcharge made in making payroll deduction for dues, agency fees, initiation fees and assessments, the Union shall be responsible for adjustment of such claim, with the individual members.

Section 5

Section 2 of this Article shall not apply to Virginia employees. This Article is intended to comply with all requirements and the provisions of applicable state and federal law, and nothing herein contained shall require the taking of any action in violation thereof; the Union agrees to indemnify and save the Company harmless from any claim or liability arising out of any action taken by the Company in compliance herewith. However, in the event changes in the state and/or federal law should make

the application of Section 2 above lawful for Virginia employees, then the provisions of said Section 2 shall apply to said Virginia employees.

Section 6 Management Rights

By reason of the nature of the business of the Company it is essential, and is therefore agreed, that the management of the Company and the supervision and control of all operations and the direction of the working forces, including the right to relieve employees from duty because of lack of work, or for just cause, the right to hire, suspend, discharge for cause, promote, demote or transfer employees and the right to operate the Company should be, and is, vested in, and reserved to, the Company, except as herein limited.

It is further agreed that in the interest of obtaining improved service, better operations or lower costs, the Company has the right to make changes in equipment, operations, and the organization of work, including the determination of job content, minimum requirements and qualifications; and combine jobs, eliminate jobs, and create new jobs, and it is understood that this is a proper function of management.

The Company shall have the right to formulate and enforce rules and regulations dealing with employee conduct and work and safety, which are not in conflict with this Agreement. The Company will notify the Union office in writing at least fourteen (14) calendar days prior to implementation of any new or revised rules or regulations and shall meet to discuss such changes during the fourteen (14) calendar day period if requested.

ARTICLE II

Section 1 No Strike – No Lockout

Union pledges to Company the loyal, honest, safe and dependable service of all its members who perform work under this Agreement.

The Company agrees not to lock out its employees and the Union agrees that there shall be no slowdown, sitdown, strike or other interference with or stoppage of the work of the Company on the part of the Union or any of its members, during the existence of this agreement.

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

Section 2 Subcontracting

(1) The Company currently and historically utilizes outside contractors and subcontractors to supplement its own work force. These outside contractors and subcontractors are utilized primarily for the following reasons: to meet emergency situations; to obtain

specialized services not readily available within the Company's work force; for purposes of business expediency (time); and to enable the Company to render service to its customers in the most efficient and economical manner practicable. While the Company expects that a continuation of such outside contracting policies will be necessary for prudent and efficient business operations during the life of this Agreement, the Company agrees that it will not subcontract work normally and usually performed by employees presently covered by this Agreement for the purpose of eroding the bargaining unit.

Additionally, the Company agrees that except in an emergency it will not subcontract the work involved in the generation, transmission and distribution of electricity of a type normally and usually performed by employees in journeyman classifications or above when such subcontracting would cause the layoff of, such employees or affect their recall. It shall not be a violation of this Agreement for the Company to continue subcontracting in areas where there has been no reduction in force.

(2) If it becomes necessary for the Company to contract out work of the type regularly and customarily performed by employees covered hereby, it shall notify the Union of such subcontracting and identify the type of contractual agreement, probable duration of the contract and the approximate number of employees involved in the performance of the contract. However, nothing in this article shall require the Company to assume unreasonable or excessive costs in its operations.

(3) It is agreed that outside contractors will not perform overtime work, normally performed by employees covered by this Agreement, except in the following circumstances and situations: where the employees in the work area affected have been offered the

work; if an emergency exists and employees in the work area affected by the emergency have been fully utilized; or if it is necessary to have an equipment outage for the contractor to complete the work he is performing. It is not a violation of this Section for a contractor to continue or complete work on an overtime basis, provided the contractor is responsible for that work during the normal workweek. However, contractors will not be called out to perform overtime work unless one of the above three (3) exceptions has been met.

(4) The Company agrees that, others factors being substantially equal (i.e. price, availability, qualifications etc.), contractors who employ union members will be given preferred consideration. It is understood that this provision in no way creates third party beneficiary status for any individual or contractor.

Section 3 Successorship

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE III

Section 1 Notification in Event of Discharge of Employee

In the event of a discharge or suspension of any employee, the Company shall within forty-eight (48) hours give the employee and Local No. 2100 at Louisville,

Kentucky, written notice thereof. If a written reprimand is given to an employee a copy will also be given to the Union.

Section 2 Grievance After Discharge or Suspension

In the event the Union or any discharged or suspended employee shall fail to file a written grievance within five (5) working days concerning the above mentioned discharge or suspension, such discharge or suspension shall be final.

Section 3 Union Representation – Stewards

For adequate representation of the employee groups, there shall be a steward at the following locations: Somerset, Kentucky, London, Kentucky, Pineville, Kentucky, Harlan, Kentucky, Pennington Gap, Virginia, and Norton, Virginia, and as many assistant stewards as may be needed, the names of all of whom shall be furnished to the Company. It is understood an assistant steward will function only in the absence of the steward. It is agreed that the Company will recognize the stewards as the official representatives of the employee group covered by the terms of this Agreement. (The right is reserved by the Union to change the stewards at will, provided that notice of any change is immediately given to the Company.) No steward shall be discriminated against by the Company because of his faithful performance of his duties as steward.

Section 4 Grievance Procedure

Should differences arise between the Company and Union as to the meaning and/or application or the observation and performance of any of the provisions of this Agreement, the following shall be the procedure for adjustment thereof, and any settlement reached in any

step of this procedure will be final:

(1) The employee and/or his steward shall first bring the grievance to the attention of his immediate supervisor.

(2) If the grievance is not settled, it shall be reduced to writing so as to describe the complaint, designate the article and section of the contract which the aggrieved party contends has been violated and state briefly the events or actions which are alleged to be in violation of the contract and which justify the complaint and shall be presented by the aggrieved employee and/or his steward to the employee's immediate supervisor and the next level of management who did not participate at Step 1.

(3) If the matter is not satisfactorily disposed of within three (3) working days, a Business Representative of the Union shall be called in. The Business Representative, the Steward, and such person or persons as the Union may designate, shall meet with the appropriate manager and such person or persons the Company may designate to make a thorough investigation. It is agreed that a fair and sincere effort shall be made to reach a satisfactory adjustment or settlement of all matters so presented within ten (10) working days after this meeting.

(4) If the matter cannot be settled in the foregoing manner, it is agreed that the Union may refer the grievance to arbitration by giving notice to the Company in the manner hereafter specified, provided that such notice is given within forty-five (45) days after the occurrence of the event or action upon which the grievance is based or within such time as the period for giving notice may be extended by agreement of the parties in writing. If notice is not given within such period, the grievance shall be considered settled.

The Union may refer a grievance which the parties are unable to settle under the grievance procedure to arbitration by delivering to the human resources

representative within the time specified in paragraph (4) written notification that it desires to arbitrate the grievance. The Company and the Union shall each appoint a representative and such representatives shall seek agreement as to the identity of a mutually acceptable arbitrator. If they are unable to agree, the Company and Union shall jointly request the American Arbitration Association to provide a list of seven (7) qualified (National Academy of Arbitrators member) arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party alternating striking a name from the list until one name remains, either party may reject one list per case. More than one grievance may be submitted to the same arbitrator if a multiple submission is acceptable to both parties. The compensation and expenses of the arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence.

Employee disciplinary records shall not be utilized in arbitration involving discipline administered to that employee if such records are more than five (5) years old, provided that employee has not received discipline within the five (5) year period.

Section 5 Arbitration

The jurisdiction of the arbitrator shall be strictly limited to the determination of disputes having to do with the application of the provisions of the Agreement which have been submitted to arbitration as provided herein. But said arbitrator shall have no power to change any of the provisions of the Agreement.

Except where prohibited, precluded or preempted

by applicable law, the parties agree that in matters the Union agrees to submit to arbitration, the Arbitrator shall be explicitly authorized to decide any statutory issues that may arise under Section 8 of the National Labor Relations Act ("NLRA"), or that if proven would form the basis for an unfair labor practice under such provisions.

Section 6 Grievance Meetings

Grievances to be handled through the grievance procedure shall be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

ARTICLE IV

Leaves of Absence – Union Business

The Company, upon written request from the union, shall grant to the officers and committees of the Union all necessary and reasonable leaves of absence to transact Union business, provided reasonable notice shall be given and their seniority and all other rights with the Company shall not be affected due to their absence. It is understood and agreed, however, that the Company shall not be required to grant such leave of absence to any employee whose absence, in the opinion of the Company, would interfere with the proper operation of its business. The Company shall also have the right to recall any employee who has been granted a leave of absence, in the event an emergency or for operational effectiveness shall, in the opinion of the Company, make such recall necessary.

Union members who are excused from work for the conduct of Union business, and who are not eligible for compensation by the Company for the time so spent, shall, upon request by the Union, be compensated by the Company for straight-time work hours missed. The Union will reimburse the Company for these hours upon proper notice. The Company's obligation under this section shall be suspended if, after thirty (30) calendar days from demand for proper reimbursement, such reimbursement is not received by the Company. Any contested amount of reimbursement is all that may be withheld by the Union to avoid the suspension of such obligation.

Union members' absences from work for the conduct of Union business will be limited to twenty (20) work days in a calendar year. However, the Company will give additional consideration in this area on a case by case basis to requests which are submitted in writing.

ARTICLE V

Exclusive Contract

During the life of this Agreement the Company will not enter into any contract with any employee or group of employees, or with any other organization in the Company which would supersede or modify the provisions of this Agreement, unless required to do so under the provisions of the National Labor Relations Act or any of the amendments thereto.

ARTICLE VI

No Discrimination, Interference or Intimidation of Employee by Company or Union

The Company further agrees that it will not

interfere with, restrain or coerce employees because of membership or lawful activity in the Union, nor will it by discrimination with respect to hire, tenure or employment or any other term or condition of employment or in any manner attempt to discourage membership in the Union.

The Union agrees that neither the Union nor any of its members will interfere with, intimidate, restrain or coerce any employee in any manner whatsoever with respect to his right to work or the free exercise of his own choice as to Union membership or non-union membership, and further that there shall be no solicitation of employees for Union membership or dues on Company's time or property, provided, however, that if any employee shall lease or rent his residence from Company, then such residence shall not be considered as Company property for the purpose of this paragraph.

Any claim of violation of any of the provisions of this Article, either by Company or Union, shall constitute a complaint which shall be adjusted through the grievance procedure provided for in Article III hereof.

ARTICLE VII

Section 1 Probationary Period

The Company and the Union agree that it is necessary for the Company to hire additional employees, in excess of the number needed from time to time for normal operation, for the purpose of new construction work, unusual, seasonal or emergency maintenance or operating conditions, and to train such employees for replacement of, or additional to, its regular personnel. All such employees shall be classed as probationary employees until completion of one hundred twenty (120) days of continuous employment, during which the employee

works for the Company, and during said time such employee shall acquire no seniority. Any employee, if still employed at the end of said one hundred twenty (120) days period, shall either be released from employment by the Company or placed upon the regular employee list, and if and when so placed upon the said regular employee list, his seniority shall begin from the date of his original employment. There shall be no responsibility for reemployment of probationary employees if they are laid off or released during said period of one hundred twenty (120) days. However, any claim of personal prejudice or any claim of discrimination for Union activity in connection with the layoff or release of probationary employees shall be considered and decided through the grievance procedure provided for in Article III hereof. Such claims must be supported by written evidence at the time the complaint is filed.

Section 2 Temporary Employees

When students and others are hired for vacation replacements or other temporary needs, it is agreed that their employment is temporary and will not exceed one hundred ten (110) working days. These employees shall not accrue seniority.

ARTICLE VIII

Section 1 Determination of Seniority

Region-wide seniority shall mean the aggregate years, months and days of work performed in the bargaining unit by an employee on the job for this Company. However, for the purpose of this Article VIII, region-wide seniority shall consist of (a) length of continuous service; (b) knowledge, skill and ability; and (c) physical fitness. When knowledge, skill and ability and

physical fitness are relatively equal, length of continuous service shall govern. If any claim shall be made that any promotion, demotion, transfer or increase or decrease in force, including layoff or reemployment made by the Company, is due to discrimination, the dispute shall be settled under the grievance procedure provided for in Article III hereof.

Section 2 Seniority List

The Company will post a list of its employees' seniority records, including those now in the military service, and give the Union a copy for checking for its correctness.

An up-to-date seniority list shall be made available by the Company to the Union on a quarterly basis.

Section 3 Decrease or Increase of Working Force

Whenever the Company reduces its working force, employees shall be laid off in accordance with and in inverse order of their seniority, via; length of continuous service, knowledge, skill and ability and physical fitness as provided in Section 1 hereof.

Whenever the Company increases its working force after a layoff, the employees shall be returned to work in the inverse order in which they were laid off. No new employee shall be hired for jobs covered by this Agreement before all laid off employees qualifying under Section 1 of this Article shall have been offered the opportunity to return to work.

Each laid off employee shall keep the Company advised in writing of his correct mailing address twice yearly and the mailing or telegraphing by the Company of notice that a job is available, to the said address, shall be deemed sufficient compliance with any provision hereof with respect to giving preference to said laid off employees.

Section 4 Loss of Seniority

Seniority shall be lost for the following reasons:

(a) By the employee voluntarily leaving the employ of the Company.

(b) By the discharge of an employee, if such discharge is not reversed through the grievance procedure.

By the failure of an employee, after a layoff, to report back to work within six (6) days after being offered reemployment or to give a satisfactory reason to the Company for further delay.

Section 5 Job Vacancies

In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job is created; that is to say, when an employee quits or is discharged or is transferred from one department or from one location to another, or is changed from one shift to another, or is retired, or dies, the Company shall post a notice of such vacancy within five (5) working days after the vacancy occurs, stating the maximum rate of pay, classification, immediate supervisor, shift and residence requirements, if any, on all bulletin boards for a minimum of five (5) working days before permanently selecting the employee. If such notice is subsequently modified it shall remain posted for a minimum of five (5) working days after such modification before the Company permanently selects the employee. The Company will select the employee to fill the vacancy within twenty (20) working days following its posting of said notice. Within five (5) working days after the Company's Region Office receives a fully approved payroll authorization, authorizing such action, the employee selected shall be placed on the job, and all other applicants for the job will be advised in writing of the name of the selected applicant. When new jobs are created or vacancies occur, said jobs or

vacancies will be posted by the Company, as hereinabove provided, and application must be made for the job during said period of five (5) working days. The advice and recommendation of a board consisting of the employee's steward, a Business Representative of the Union and not to exceed two employees having knowledge of the job and/or qualifications of the bidders, selected by the steward and the Business Representative will be considered in filling such vacancies, which board will meet with not more than four (4) Company representatives, but such jobs may be filled by the Company temporarily until a suitable person has been selected by the Company. In the event an employee makes an application for a job vacancy posted in accordance with the provisions of this Article and is selected to fill the vacancy, then refuses to accept that job, the Company shall not be obligated to consider applications for other job vacancies, with the exception of a vacancy created by death, from that employee for a period of six (6) months following the date of posting of the job vacancy which was refused by the employee.

Any employee who successfully changes Line of Business through the bidding procedure can not subsequently bid to another Line of Business for one (1) year.

Any employee hired during the term of this contract shall be barred from bidding to another Line of Business for one (1) year from date of hire.

Please see agreement at the back of this contract

Section 6 Moving Expenses

A. When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Article VIII, Section 5 of this Agreement, or, (b when the Company requests and the employee consents to transfer to another location, or,

(c) when the Company requires the employee to transfer to another location, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, equal to:

- One (1) month's base pay for renters
- Two (2) month's base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or, (b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

Section 7 Leave of Absence

Employees may, for proper cause, be granted leave of absence up to thirty (30) days without jeopardizing their

seniority and by mutual agreement between the employees involved, the Union and the Company, such period may be further extended.

Section 8 Absence from Duties

Upon prior arrangement with Company, employees shall be entitled to be absent from their duties without pay not to exceed three (3) days per calendar year.

Section 9 Return to Work After Accident or Illness

After a regular employee has recovered from accident or sickness and reports for work, he shall be returned to his regular job, provided he is physically able and qualified to perform his job.

Section 10 Handicapped Employees

Nothing in this Article shall be construed to diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation Laws of Kentucky and Virginia or other applicable laws.

Section 11 Unexcused Absence from Job Grounds for Discharge

The absence of any employee from his regular shift of duty for a total of three times within any three months' period without properly notifying the Company and without a reasonable and satisfactory excuse may, at the Company's option, be grounds for discharge.

Section 12 Residence Requirements

(a) Line Technicians shall reside either (1) within the service territory of the technician's reporting location or (2) within thirty (30) road miles of that same reporting location. Substation Technicians shall reside within thirty

(30) road miles of the reporting location. Line Technicians and Substation Technicians, whose reporting location is changed by the Company, will not be required to relocate.

(b) Service Technicians shall reside either (1) within the service territory of the office to which the technician regularly reports or (2) within twenty (20) road miles of that same reporting office.

(c) Employees in Service or Line Technician positions as of the effective date of this policy (August 1, 1992) who do not meet these residency requirements will not be required to move. Employees in Substation Technician positions as of the effective date of this policy (January 1, 2013) who do not meet this residency requirements will not be required to move. Additionally, those Service, Line or Substation Technicians residing outside the requirement as specified in (a) or (b) above can not move any further.

(d) Line Technicians may transfer or bid to other positions within that line crew or to another line crew at the same reporting location without having to move.

(e) Line Technicians described in paragraph (a) who transfer to Service Technician positions described in paragraph (b), must meet the residency requirements set forth in paragraph (b) even if the transfer does not involve a change in reporting location.

(f) Service, Line or Substation Technicians that transfer to a position at a different reporting location than they now have must meet the residency requirements for that location.

Section 13 Maternity Leave

An employee on maternity leave (or otherwise absent by reason of pregnancy) may utilize any accumulated paid sick leave in accordance with the Company's paid sick leave plan, and even if the employee does not plan

to return to work, accumulated paid sick leave may be utilized to the same extent it could be if the employee applied for maternity leave.

An employee on maternity leave may remain on leave for a period equal to the time allowed for non-work related illness or injury.

Upon return to work the employee will either be returned to the former job or placed in another position in accordance with the practice in effect for employees returning from leave because of sickness or injury. If the employee fails to return to work at or prior to the expiration of maternity leave or refuses to take the position made available as above provided, her employment will terminate.

Section 14 Health & Safety

The Company and the Union recognize the need for a strong Health and Safety

Program for the benefit of all employees and the Company. The Union will cooperate in assisting and maintaining the Company's rules regarding health and safety. The Company recognizes the interest of the Union in the health and safety of its members, and will give careful consideration to any recommendations made by it.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Company and two (2) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At

the same time, the Union shall notify the Company of the subjects it desires to address at the meeting.

ARTICLE IX

Employees in the Armed Forces

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, the Company's policy states that it will provide support for employee's military service obligations consistent with its obligations under the Uniformed Services Employment and Reemployment Rights Act (USERRA) and any applicable state and/or local laws. The Military Leave Policy applies to all LG&E and KU Energy LLC and subsidiaries. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States.

ARTICLE X

Section 1 Holidays

The Company will permit as many of its employees as practicable to be absent from their duties with regular pay on the following holidays: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve and Christmas Day. In addition, employees may utilize two floating holidays and two personal days during a calendar year. New employees hired between July

1 – September 30 will be eligible for only one floating holiday and one personal day in the calendar year in which the employee is hired. New employees hired on or after October 1 will not be eligible for floating holidays or personal days until January 1 of the following year.

Section 2

An employee scheduled to work or on call on any of the above holidays and works eight (8) hours or more shall be entitled, at his option, either (a) upon the exercise of this option by notice to the Company before the end of the pay period involved, to be paid at the rate of one and one-half (1-1/2) times his regular rate of pay for the hours worked, or (b) to be absent from his duties with regular pay on a day to be mutually agreed upon between the employee and the Company. An employee shall be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

Except in cases of emergency, unscheduled absences of other employees, or with respect to an employee regularly scheduled to work on a holiday, employees shall be notified three (3) working days in advance of being required to work on a holiday.

Section 3 Work on Scheduled Off Days

Any employee who is required to work on his scheduled off day shall be paid time and a half and shall not be denied continuing his regular shift of duties during the week.

Any employee who is required to work on his last consecutive off day shall be paid at two (2) times his hourly wage rate, provided he worked at least three (3) hours on his previous off day.

ARTICLE XI

Vacations

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year
5 days	Maximum in year of hire
10 days	Years 1-4
15 days	Years 5-14
20 days	Years 15-24
25 days	Years 25 and above

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave.

B. An employee reinstated from inactive status

shall become eligible for vacation based on his or her anniversary date:

An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.

An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired as regular full time employees accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

Scheduling of Vacations

A. Vacations, except in case of emergency (in which case special arrangements must be made by the employee with his department head), shall be taken at least one work week at a time.

B. In the event that an employee doesn't sign his weeks consecutively, the Company will go to the next employee in seniority who will be entitled to sign for his vacation.

C. Heads of departments shall schedule vacations annually as soon as practicable after the beginning of the year. Subject to the need to maintain the necessary complement of employees at all times, departmental employees shall have their choice of time for vacations in order of their seniority.

D. At an employee's request, an excused absence may be charged to vacation time to which an employee is then entitled.

Accumulating Vacations

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with the responsible manager's prior written approval, an employee may defer up to five days of vacation to the following calendar year.

Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

Pay in Lieu of Vacation

An employee with four weeks of vacation eligibility (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in January of the following year.

Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any unused vacation period or take pay in lieu of vacation within the parameters specified within this article, will not receive pay for the vacation not taken, except as provided in Paragraph C below.

C. In the year in which an employee incurs an occupational injury or illness, after the application of

up to one week vacation carry-over as specified within this article, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

• an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and

• an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation and take pay in lieu as specified within this article.

ARTICLE XII

Section 1 Work Away from Headquarters, Travel on Company Time, Meals

(a) Whenever an employee is assigned duties distant from his regular place of employment, he will be provided transportation or transportation expense between the assigned job and his regular place of employment or

headquarters. If, in the opinion of his supervisor, it is impractical for the employee to return daily to his regular place of employment, the Company will provide suitable lodging and board near the place of such temporary employment. Except in cases of emergencies, employees required to stay away from home overnight will be given notice as soon as possible but not later than the day before. Under normal circumstances where employees are performing work which is not of an emergency nature, a light-duty Company vehicle, which is adequate to provide transportation, is assigned to the job and available, and the location of the work is within 50 road miles distance from the place at which the employees regularly report to work, the employees will not be required to stay out of town overnight, such travel to be on Company time. Customer Order Technicians will be provided by the Company $7.00 for the purchase of the noon meal which will be added to the employee's payroll check for performing work that is outside of the employee's assigned service territory. Employees who are scheduled for a lunch period of no more than 30 minutes are not eligible to receive a noon meal allowance. Line Technicians and Service Technicians who are required to work through their established lunch period will be provided by the Company a $7.00 meal ticket to be added to the employee's payroll check. Employees will be provided by the Company a $7.00 meal ticket to be added to the employee's payroll check for meals outside normal working hours as provided under sections 1(b), 1(c) and 1(d) of this Article XII.

(b) Whenever planned work or emergency work begins more than two (2) hours prior to the employee's normal start time and continues into the employee's normal shift, or planned work or emergency work continues beyond the employee's normal shift end time more than two (2) hours.

Whenever any employee or employees, after completing their normal working hours, are called out for extra work because of emergency or service interruption and required to work three (3) hours.

For every five (5) hours of continuous work after the first meal ticket is provided until the employee is released from work.

Section 2 Work Away from Regular Place of Employment

No employee shall be required, except during emergencies, to stay away from his regular place of employment or headquarters for a continuous period of more than two weeks.

Section 3 Travel Time

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked.

Section 4 Double Shift or Part Shift

Any employee who, after the completion of a regular shift of duty, is ordered to double shift, or part shift, shall not be denied the privilege of continuing his regular shift during any work week.

Section 5 Temporary Transfer

No employee who is performing a regular job attained by virtue of seniority shall be transferred by the Company to another location without the consent of the employee, except in case of temporary transfers not exceeding three months in duration or in case of emergency.

Section 6 Acting Supervisor

On a crew with three or more persons, whenever a regular supervisor in the classification of Line Supervisor, Service Supervisor, Substation Supervisor, Shift Engineer, Chief Electrician or Chief Meter Technician is on vacation or off the job for any cause, and another employee is ordered by the person to whom such supervisor reports (or, in his absence, such person's supervisor) to perform the work of a supervisor, the employee shall receive his regular rate of pay or the rate of pay of the supervisor, whichever is higher, during the period that the employee performs said work.

Section 7 Temporary Supervisor

When the Company combines two or more crews (to form a combined crew of four or more) for a project, unless a Supervisor A is assigned to the resulting work group, a Supervisor B will be temporarily promoted to Supervisor A for the period during which the crews are combined. If a crew normally consisting of four or more men, including the Supervisor, is reduced to a crew consisting of three men, including the Supervisor, the Supervisor A of that crew shall continue to receive the wage of a Supervisor A as long as he continues in the position of Supervisor of that crew.

Section 8 Two-Person Crew Premium

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a $1.00 per hour premium over their regular rate of pay.

Section 9 Temporary or Emergency Work in Lower Classification

An employee ordered to perform work for the convenience of the Company, temporarily or in an emergency, in a lower classification, shall receive the rate of pay for the classification in which he is regularly employed.

Section 10 Furnishing of Tools

The Company will furnish all tools required by the employee for use in the performance of his normal work.

Section 11 Uniform Laundering

The Company will arrange uniform laundering for employees working out of their service territory for extended periods.

ARTICLE XIII

Section 1 Normal Work Week

The normal work week of employees covered by this Agreement shall consist of five days of eight hours each, Monday through Friday. Except during emergencies or during extraordinary circumstances, lunch hour shall not begin earlier than eleven (11:00) A.M. nor later than one (1:00) P.M., local standard time.

The Substation Department crews, Meter Department personnel, and Meter Reading personnel shall begin their workday at 7:30 a.m. and end at 3:30 p.m. These employees will be permitted to take a short break not to exceed 20 minutes to eat and not to begin earlier than ten (10:00) a.m. nor later than twelve (12:00) noon, local standard time.

The Line crews and Service Technicians shall begin their workday at 7:30 a.m. and end at 4:00 p.m. with a thirty (30) minute lunch period. Customer Order Technicians will continue to work the schedule of 8:00 a.m. to 5:00 p.m. with a one (1) hour lunch period. The lunch period shall not begin earlier than (11:00) a.m. nor later than one (1:00) p.m., local standard time,

The Company may consider reasonable requests received from a majority of the members of a service crew to change the normal starting and quitting times, such decision to remain solely within the Company's discretion to exercise.

Section 2 Overtime, Rates of Pay

The wages of the aforesaid employees shall be computed on an hourly basis, equal to the employees' hourly rate as provided in Article XIV hereof. The basic wage shall consist of forty hours worked each week at the employee's hourly rate, and in addition to such basic wage, time and one-half shall be paid for all hours worked in excess of eight hours within any twenty-four hour period, or forty hours within a work week, whichever is greater, but in no case both; provided, however, said additional payment for work in excess of eight hours in any twenty-four hour period shall not be paid to any employee in a relief classification for work he performs while working his regular relief schedule.

Section 3 Division of Overtime

The Company will endeavor to divide overtime work, other than in an emergency, equally among the employees regularly assigned to that kind of work. An employee who cannot be contacted will not be charged with overtime which he would otherwise have worked. For overtime groups at various locations who so desire, an overtime record will be posted on the appropriate bulletin board.

Section 4 Overtime – Idle Holiday Counted as Time Worked

An idle holiday shall be counted as a day worked for determining weekly overtime.

Section 5 Pay Provisions for Change in Schedule and Partially Used Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes interfere with the conduct of normal operations; or

An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

Section 6 Call Out Time

Employees called out for emergency work shall receive a minimum of three (3) hours' pay at one and one-half times their regular rate of pay for such work.

Employees called back within four(4) hours of being released from their regular shift, shall have their additional hours actually worked added to the hours worked before being released for the purposes of calculating overtime pay and total hours worked.

Employees called out for emergency work on a normal day off or on an observed Company holiday will receive a minimum of three (3) hours' pay at one and one-half times his regular rate of pay for such work.

Section 7 Planned Overtime on Off Day

An employee scheduled for planned overtime work on a day which would be a scheduled off day on his normal work schedule will receive a minimum of four (4) hours' pay at one and one-half times his regular rate of pay. Employees shall not, in order to be entitled to the four hours' minimum, be required to remain on the job for any longer than it takes to complete the planned work, including any work related to or arising from the planned work. On three-day weekends, the Company will not schedule planned overtime work on customer-owned facilities, except in the case of hospitals.

An employee making timely request may decline planned overtime; provided sufficient employees regularly assigned to and qualified to perform the work are available and willing to work.

Section 8 Minimum Rest Period

When in the opinion of the Company, an employee has worked such any extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours.

Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this policy. If the rest period ends within two (2) hours or less of the end of the employee's regularly

scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

An employee who is called out for emergency work and works at least sixteen (16) hours, and continues into the employee's regular shift, that employee may request an eight (8) hour rest period after one half of the employee's regular shift is completed and be paid at his regular hourly rate of pay for the hours remaining in his shift up to four (4) hours. If in this situation the employee chooses to continue to work the remainder of his shift and the Company agrees for him to work, he will continue to be paid double-time for the rest of his shift.

Section 9 Continuous Hours Worked (Time and one-half)

All continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled work day shall be paid at one and one-half (1-1/2) times the employee's regular hourly rate of pay if the employee completes his regular shift on such work day; provided, however, if the emergency situation (or other cause for his presence outside his normal working hours) should end during the employee's regularly scheduled shift of duty he may either leave work at that time (without loss of the time and one-half treatment for such continuous hours worked) or complete the remainder of his regular shift at his regular hourly rate of pay. During the continuation of an emergency situation as determined by the Company, for pay purposes, the continuity of the employee's work shall not be considered to be broken by short breaks for meals,

refreshments, or rest periods authorized by his supervisor.

An employee who is called out for emergency work more than four (4) hours before his regular starting time and who completes such work within two (2) hours of his regular starting time and is thereafter released from duty, shall continue to be paid at the appropriate overtime rate until his normal starting time. He will be paid his normal straight-time rate of pay for working his normal shift.

Section 10 Daylight Savings Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

Section 11 Continuous Hours Worked – (Double-time)

An employee who works more than sixteen (16) continuous hours shall be paid two (2) times his hourly wage rate for all such hours worked.

Section 12 On-Call

Each employee who serves in a weekly On–Call status will be paid eighty-five dollars ($85.00) per week. If an employee works on service calls outside his normal scheduled workday during his On-Call week, he will be paid for such time worked in accordance with Article XIII-Overtime. The eighty-five dollars ($85.00) weekly On-Call pay is provided to compensate the employee for the interruption of lifestyle being on-call contains. The

on-call employee, in exchange for the eighty-five dollars ($85.00), agrees to remain available and fit to respond to call outs during the week they serve as the On-Call person. If an employee serves in an On-Call status for service calls for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in an On-Call status for service calls.

A total of three employees for each of the following three areas Harlan/Pineville, London/Somerset and Norton/Pennington Gap will be on-call from any of the classifications listed in the Eligibility section below for the following holidays including any adjacent weekends, Good Friday, Memorial Day weekend, Independence Day (weekend if Independence Day is adjacent to the weekend) and Labor Day weekend. The third employee who serves in any of these designated holidays On-Call status will be paid one hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves On-Call status for service calls. This third employee may include any classification from those listed in the Eligibility list below and may also include Line Technician B or C.

Eligibility:

All employees in the area who are classified as:

- Service Technician A
- Line Technician A
- Line Supervisor B
- Service Technician B with at least two years in classification as a Technician B
- Line Technician B with at least two years in classification as a Technician B

Areas to be staffed with an On-Call person:

- Harlan
- Pineville
- London
- Somerset
- Norton
- Pennington Gap

On-Call Staffing:

Each area will implement their own system of determining their On-Call person, with emphasis on volunteerism but with an objective of sharing the workload. At least on a weekly basis, the Union will provide to management the name of the employee designated to be on-call for each area.

Dispatcher's Priority

Dispatcher's will make the first call to the "On-Call" person for that area.

Customer Order Technicians

The Company reserves the right to determine if and when Customer Order Technicians will be assigned to on-call.

Section 13 Emergency Electric Restoration for Another Utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half (1-1/2) times his hourly rate for the first eight (8) hours worked in any one day.

An employee who performs emergency electric restoration work for another utility will be paid two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. This two (2) times his hourly wage rate

provision does not apply when such work is performed for Kentucky Utilities or Old Dominion Power, however, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

ARTICLE XIV

Classification of Schedule "A"

It is agreed that wage rates for the several classifications of work shall be established in accordance with the work classifications and progression schedule attached hereto and made a part hereof, marked Schedule "A" for identification, and that the application thereof shall be in the following manner: Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification, or if such starting rate represents an increase in pay of less than five cents (5¢) per hour, he shall receive the rate of the new classification applicable (After One Year). In the event such employee is promoted to a new classification at a higher rate than the starting rate, he shall progress as though he had already worked the period required by the preceding steps of the classification.

An employee who successfully bids between the Line Technician C, Service Technician C, or Meter Technician C classifications will retain the employee's rate and time in progression steps.

Payroll periods will be on a bi-weekly basis with employees being paid every other Friday.

ARTICLE XV

Section 1 Sick Leave, Group Insurance, Survivors Insurance, Service Annuity, Medical Care Plan, Employee Savings Plan, Employee Assistance Program, Dependent Care Assistance Plan, Dependent Life Insurance Plan

During the term of this Agreement the Company will provide the existing or no less favorable sick leave, group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan for members of the bargaining unit as are provided for other full time employees of the Company. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of accumulated sick leave.

The Company will assume an increase of 4% in each year of the Contract in medical and hospitalization expense per employee. To the extent this expense increases over 4% the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

Section 2 Funeral Leave

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days for Other Family Members who include: brother, sister,

grandparents, grandchildren, parents-in-law, sons-in-law, daughters-in-law, spouses of the employee's brothers or sisters, employee's spouse's brothers, sisters, parents and grandparents, step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral, and shall be conditioned on the employee's attendance at the funeral. Payment will not be made for any day during such three-day period on which the employee would not otherwise work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

ARTICLE XVI

Bulletin Boards for Union Use

At all places where the Company now has bulletin boards, the Company will in the exercise of its discretion either furnish space on said bulletin boards or furnish nearby space upon which the Union may erect its own bulletin boards, of a size not larger than the Company's bulletin boards.

The Union agrees that it shall confine such posted notices to information concerning Company-Union relations and matters of concern to Union members. The Union further agrees it shall not post any notices that are derogatory or inflammatory in nature. All such notices shall be submitted to the Manager Human Resources for review prior to posting.

ARTICLE XVII

No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability or veteran status.

ARTICLE XVIII

Notice of: Changes, Modifications, or Terminations Effective Date, Termination Date

Within the period of one hundred twenty (120) days prior to expiration date of Agreement; either party hereto may request the other to meet for the purpose of negotiating modifications to this Agreement or negotiating a new agreement, to become effective on the expiration of this Agreement. The parties agree to meet within twenty (20) days of such request and to bargain in good faith thereafter, as required by Section 8(a)(5), (b)(3) and (d), of the Labor Management Relations Act of 1947, as Amended.

This Agreement shall become effective as of the date set forth at the commencement hereof and shall continue in full force and effect from that date until August 1, 2018, unless changed or modified by mutual consent, and shall automatically be extended from year to year thereafter

unless either party at least sixty (60) days prior to the expiration of this Agreement or any extension thereof shall serve upon the other party written notice that the same shall not be renewed at the applicable expiration date.

Notwithstanding the other provisions of this Article, the Company and the Union may reopen the Wage Scale, of this agreement for the purpose of negotiating wage rates to become effective August 1, 2017 provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2017. This Agreement will be reopened for such purposes only if the Company or the Union actually delivers to the other, not later than July 1, 2017, written notice of intent to reopen. Failing receipt by the Company or the Union, on the date specified, of such written notice to reopen, this Agreement shall continue in full force and effect through August 1, 2018, and the wage rates in effect as of midnight July 31, 2016, shall continue in full force and effect for the duration of the Agreement. If this Agreement is reopened in accordance with the provisions of this paragraph, and the parties have not reached an agreement by midnight July 31, 2017 as appropriate, this Agreement shall be suspended and the Company and the Union shall have the same rights and obligations as they would have possessed had the Agreement expired, provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2017.

Service of the above notices on the Union shall be deemed sufficient by depositing the notice, signed by the Corporate Manager Labor Relations of the Company, in the United States Mail, registered or certified, and addressed to Local No. 2100, International Brotherhood

of Electrical Workers, AFL-CIO, 10400 Dixie Highway, Louisville, Kentucky 40272.

Service of the above notices on the Company shall be deemed sufficient by depositing the notice, signed by a Business Manager of the Union, in the United States Mail, registered or certified, and addressed to the Corporate Labor Relations Manager, LG&E and KU Energy, LLC, 220 West Main, P.O. Box 32020, Louisville, Kentucky 40232.

IN TESTIMONY WHEREOF, Union and Company have caused their respective names to be hereunto subscribed by their duly authorized officers and seven copies of this Agreement to be executed, each to have the force and effect of an original, this 25th day of August, 2015.

KENTUCKY UTILITIES COMPANY

Witness:

For the Company:
LG&E and KU Energy LLC.

Paula Pottinger, SVP Human Resources

Stephanie Duncan, Mgr. Labor Relations

Dale Bielefeld, Mgr. Field Service Ops.

Stewart Spradlin, Mgr. Ops. Center

Jessica Wilson, HR Manager

For the Union:
International Brotherhood of Electrical Workers Local 2100

Curtis Stratton, President/Business Mgr.

Bradley Howard, Committee Member

Rick Hildebrand, Committee Member

Justin Huff, Committee Member

Todd Rand, Committee Member

Phillip Walker, Committee Member

SCHEDULE "A"

WAGE RATES, HOURLY RATED CLASSIFICATIONS EFFECTIVE JULY 26, 2015 APPLICABLE TO LOCAL UNION 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, OF KENTUCKY UTILITIES COMPANY AND OLD DOMINION POWER COMPANY.

It is agreed that wage rates and applications thereof for the several classifications of work shall be established in accordance with the following schedule.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed shall be given credit for such experience, except that he shall not start higher than the "After One Year" step, and in such event shall receive the "After Two Years" step after one year's continuous employment. However, if after employment, he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two (2) years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.

Any employee, other than a supervisor, who is designated by the Company to keep time of crews and/or record of material used by the crews, shall, in addition to his regular wage, receive $15.00 per month during the first year he is so designated, $20.00 per month during the second year, and $30.00 per month thereafter as compensation for the satisfactory performance of these duties.

The following rates are applicable to all employees working normally on the day shift from 8:00 a.m. to 4:00 p.m.

To employees normally working on the second shift (generally 4:00 p.m. to 12:00 midnight), add fifty cents (50) per hour to the following rates.

To employees normally working on the third shift (generally 12:00 midnight to 8:00 a.m.), and to swing and relief shift employees, add sixty-seven cents (67) per hour to the following rates.

Employees who have been assigned a regular schedule of work which includes work on Sunday pursuant to an approved payroll authorization specifying such schedule shall receive a Sunday work premium of ninety-five cents (95) per hour in addition to their straight time and shift premium rates.

Effective July 26, 2015

Classification	WAGE SCALE First in Classification	After One Year in Classification	After Two Years in Classification
Chief Electrician	36.44	38.48	41.47
Chief Meter Technician	41.47	41.47	41.47
Technician	33.57	35.40	37.59
Semi-Skilled Technician	28.44	29.65	31.66
Laborer – General	20.52	21.91	23.33
Line Technician A	36.20	36.59	37.87
Line Technician B	28.44	29.65	31.66
Line Technician C	24.81	26.31	28.30
Meter Technician A	33.57	35.40	37.59
Meter Technician B	29.83	31.21	32.80
Meter Reader (Note 4)	28.44	29.65	31.66
Operator, Coal Equipment	33.10	35.00	37.11
Unit Operator	37.72	38.42	39.09
Unit Operator Assistant	35.00	35.91	37.59
Line Supervisor B (Note 1)	39.39	39.39	39.39
Service Technician A	36.20	36.59	37.87
Service Technician B	28.44	29.65	31.66
Service Technician C	24.81	26.31	28.30
Shift Engineer	37.07	38.90	41.47
Substation Supervisor B	39.39	39.39	39.39
Substation Technician A	36.20	36.59	37.87
Substation Technician B	28.44	29.65	31.66
Trainee A (Note 2)	25.52	25.52	25.52
Trainee B (Note 3)	23.99	23.99	23.99
Customer Order Technician	20.93	22.32	23.76

Effective July 24, 2016

Classification	WAGE SCALE First in Classification	After One Year in Classification	After Two Years in Classification
Chief Electrician	37.35	39.44	42.51
Chief Meter Technician	42.51	42.51	42.51
Technician	34.41	36.29	38.53
Semi-Skilled Technician	29.15	30.39	32.45
Laborer – General	21.03	22.46	23.91
Line Technician A	37.11	37.50	38.82
Line Technician B	29.15	30.39	32.45
Line Technician C	25.43	26.97	29.01
Meter Technician A	34.41	36.29	38.53
Meter Technician B	30.58	31.99	33.62
Meter Reader (Note 4)	29.15	30.39	32.45
Operator, Coal Equipment	33.93	35.88	38.04
Unit Operator	38.66	39.38	40.07
Unit Operator Assistant	35.88	36.81	38.53
Line Supervisor B (Note 1)	40.37	40.37	40.37
Service Technician A	37.11	37.50	38.82
Service Technician B	29.15	30.39	32.45
Service Technician C	25.43	26.97	29.01
Shift Engineer	38.00	39.87	42.51
Substation Supervisor B	40.37	40.37	40.37
Substation Technician A	37.11	37.50	38.82
Substation Technician B	29.15	30.39	32.45
Trainee A (Note 2)	26.16	26.16	26.16
Trainee B (Note 3)	24.59	24.59	24.59
Customer Order Technician	21.45	22.88	24.35

Note 1 - Applicable to supervisor of crews normally consisting of three employees, including the supervisor.

Note 2 - Applicable to employees who have been selected for and are in training for Meter Reader, Semi-

Skilled Technician, Substation Technician B, or any other classification having a first year hourly rate in excess of the Trainee A hourly rate. A trainee in this category will be assigned to the classification for which he is training at the end of six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 3 - Applicable to employees who have been selected for and are in training for Line or Service Technician C, only. A trainee in this category will be assigned to the classification for which he is in training at the end of six (6) months, if he is then qualified, or, if not, as he becomes qualified.

Note 4 - New hires entering the Meter Reader classification on or after August 1, 2003 will be paid the Customer Order Technician wage scale.

AGREEMENT

The Kentucky Utilities/Old Dominion Power Company and the International Brotherhood of Electrical Workers, Local 2100, agree as follows:

In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job created within the Pineville, London and Norton Operations Areas, the employees within the classification who meet the requirements shall be given first opportunity to fill the opening in accordance with procedures agreed to by the parties. In the event the vacancy is not filled by the foregoing procedures, the vacancy shall be posted in accordance with Article VIII, Section 5 of the Agreement.

This agreement shall remain in effect for one year from the date of the agreement, at which time the Company and Union will meet and discuss the continuation of this practice.

This agreement is strictly non-precedential. It shall not be used in any arbitrations case unless such case involves the enforcement of the terms set forth herein.

"Regardless Of The Demands Of The Work, You Are Expected To Take Time To Do It Safely."

Previous KU IBEW Contract

AGREEMENT

between

Kentucky Utilities Company
Old Dominion Power Company

and

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS

IBEW
LOCAL 2100

Effective
August 1, 2012 to August 1, 2015

OFFICERS

PRESIDENT/BUSINESS MANAGER
CURTIS STRATTON

VICE-PRESIDENT
GREG PURVIS

RECORDING SECRETARY
RANDY BARMORE

TREASURER
RICK RAYMER

EXECUTIVE BOARD
DANNY CLEMONS
TERRY CUNDIFF
MIKE GOODIN
DAVID JOYNER
CECIL MILBY
RON MILES

OFFICE PHONE NO.
(502) 935-4010

CONTENTS

ARTICLE I
Section 1 Union Recognition 2
Sections 2-5 Authorization for Dues, Agency Fees, Deductions 2
Section 6 Management Rights 4

ARTICLE II
Section 1 No Strike – No Lockout 5
Section 2 Subcontracting 5
Section 3 Successorship 7

ARTICLE III
Section 1 Notification in Event of Discharge of Employee 7
Section 2 Grievance After Discharge or Suspension 8
Section 3 Union Representation – Stewards 8
Section 4 Grievance Procedure 8
Section 5 Arbitration 10
Section 6 Grievance Meetings 11

ARTICLE IV
Leaves of Absence – Union Business 11

ARTICLE V
Exclusive Contract 12

ARTICLE VI
No Discrimination, Interference or Intimidation of Employee by Company or Union 12

ARTICLE VII
Section 1 Probationary Period 13
Section 2 Temporary Employees 14

ARTICLE VIII
Section 1 Determination of Seniority 14
Section 2 Seniority List 15
Section 3 Decrease or Increase of Working Force..... 15
Section 4 Loss of Seniority..... 15
Section 5 Job Vacancies 16
Section 6 Moving Expenses..... 17
Section 7 Leave of Absence 18
Section 8 Absence from Duties 18
Section 9 Return to Work After Accident or Illness..... 19
Section 10 Handicapped Employees..... 19
Section 11 Unexcused Absence from Job Grounds for Discharge..... 19
Section 12 Residence Requirements..... 19
Section 13 Maternity Leave 20
Section 14 Health & Safety 21

ARTICLE IX
Employees in the Armed Forces..... 22

ARTICLE X
Section 1 Holidays 22
Section 2 Holidays 23
Section 3 Work on Scheduled Off Days 23

ARTICLE XI
Vacations 24
Eligibility 24
Scheduling of Vacations 25
Accumulating Vacations..... 26
Vacation Pay at Separation..... 26
Pay in Lieu of Vacation 27
Vacation During Illness, Disability, or Personal Leave of Absence 27
Vacation at Retirement 28

ARTICLE XII

Section 1 Work Away from Headquarters, Travel on Company Time, Meals....28
Section 2 Work Away from Regular Place of Employment....30
Section 3 Travel Time....30
Section 4 Double Shift or Part Shift....30
Section 5 Temporary Transfer....30
Section 6 Acting Supervisor....31
Section 7 Temporary Supervisor....31
Section 8 Two-Person Crew Premium....31
Section 9 Temporary or Emergency Work in Lower Classification....32
Section 10 Furnishing of Tools....32
Section 11 Uniform Laundering....32

ARTICLE XIII

Section 1 Normal Work Week....32
Section 2 Overtime, Rates of Pay....33
Section 3 Division of Overtime....33
Section 4 Overtime – Idle Holiday Counted as time Worked....34
Section 5 Pay Provisions for Change in Schedule and Partially Used Time....34
Section 6 Call Out Time....34
Section 7 Planned Overtime on Off Day....35
Section 8 Minimum Rest Period....35
Section 9 Continuous Hours Worked (Time and one-half)....36
Section 10 Daylight Savings Time....37
Section 11 Continuous Hours Worked – (Double-time)....37
Section 12 On-Call....37
Section 13 Emergency Electric Restoration for Another Utility....39

ARTICLE XIV
Classification of Schedule "A" 40

ARTICLE XV
Section 1 Sick Leave, Group Insurance, Survivors Insurance, Service Annuity, Medical Care Plan, Employee Savings Plan, Employee Assistance Program, Dependent Care Assistance Plan, Dependent Life Insurance Plan..... 41
Section 2 Funeral Leave..... 41

ARTICLE XVI
Bulletin Boards for Union Use 42

ARTICLE XVII
No Discrimination 43

ARTICLE XVIII
Notice of: Changes, Modifications, or Terminations Effective Date, Termination Date..... 43

SIGNATURES 46

SCHEDULE A 47

AGREEMENT 52

AGREEMENT 54

THIS AGREEMENT, made and entered into as of the 1st day of August, 2012, by and between KENTUCKY UTILITIES COMPANY, a Virginia and Kentucky Corporation, with its principal offices and place of business in Lexington, Fayette County, Kentucky (doing business in Virginia as Old Dominion Power Company), hereinafter referred to as the "Company," party of the first part, and LOCAL UNION NO. 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, hereinafter referred to as the "Union," party of the second part.

WITNESSETH:

THAT WHEREAS, the parties hereto desire to cooperate in the maintenance of just and equitable terms and conditions of employment and to provide methods for fair and peaceable adjustment of differences that may arise between them and to promote harmony and efficiency to the end that the Company and the Union and the general public may mutually benefit; and

WHEREAS, the continuous operation of the business of the Company is essential to the public welfare and it is, therefore, a recognized obligation on the part of both the Company and the Union to maintain continuous and dependable service, irrespective of any differences which may occur at any time, it is mutually agreed by said parties as follows:

ARTICLE I

Section 1 Union Recognition

The Company hereby recognizes the Union as the exclusive bargaining agency for all its employees in its Pineville and Norton Operations and will continue to recognize the Union for all matters pertaining to rates of pay, hours of work and any and all conditions of employment during the life of this contract, but excluding without limitation all clerical employees, line supervisors and substation supervisors and supervisors who have the authority to hire and fire or recommend such action. This Agreement is restricted entirely to said Pineville and Norton Operations of the Company's system and is applicable only to the employees located within said Pineville and Norton Operations and within the classifications referred to in Article XIV.

Section 2 Authorization for Dues, Agency Fees, Deductions etc.

All Kentucky employees of the Company covered by this Agreement who on the date of execution of this Agreement are members or agency fee payers of the Union shall, as a condition of continued employment, remain members or agency fee payers for the term of the Agreement to the extent of paying the periodic dues or agency fees uniformly required. All Kentucky employees covered by this Agreement who are hired after the date of execution of this Agreement shall, as a condition of continued employment, become members or agency fee payers of the Union at the completion of their probationary period and remain members or agency fee payers for the term of this Agreement, to the extent of paying the initiation fee (or reinstatement fee) and periodic dues or agency fees uniformly required.

Section 3

The Company, where so authorized and directed by an employee in writing upon an authorization form, meeting all requirements of law and approved by the Company, will deduct from the wages of any and all employees in its Pineville and Norton Operations for whom the Union is bargaining agent, Union dues, agency fees, initiation fees and lawful unit wide assessments in the amounts authorized by each employee on one of the above mentioned forms. This deduction shall be made as designated by the employee on the approved form on the first pay day of each month and remitted promptly to Local Union No. 2100, 10400 Dixie Highway, Louisville, Kentucky 40272. All checks shall be made payable to International Brotherhood of Electrical Workers, Local No. 2100. Each remittance shall be accompanied by a list setting forth the amount deducted and the names of those from whom the deductions were made.

Section 4

In the event there is an overcharge made in making payroll deduction for dues, agency fees, initiation fees and assessments, the Union shall be responsible for adjustment of such claim, with the individual members.

Section 5

Section 2 of this Article shall not apply to Virginia employees. This Article is intended to comply with all requirements and the provisions of applicable state and federal law, and nothing herein contained shall require the taking of any action in violation thereof; the Union agrees to indemnify and save the Company harmless from any claim or liability arising out of any action taken by the Company in compliance herewith. However, in the event changes in the state and/or federal law should make

the application of Section 2 above lawful for Virginia employees, then the provisions of said Section 2 shall apply to said Virginia employees.

Section 6 Management Rights

By reason of the nature of the business of the Company it is essential, and is therefore agreed, that the management of the Company and the supervision and control of all operations and the direction of the working forces, including the right to relieve employees from duty because of lack of work, or for just cause, the right to hire, suspend, discharge for cause, promote, demote or transfer employees and the right to operate the Company should be, and is, vested in, and reserved to, the Company, except as herein limited.

It is further agreed that in the interest of obtaining improved service, better operations or lower costs, the Company has the right to make changes in equipment, operations, and the organization of work, including the determination of job content, minimum requirements and qualifications; and combine jobs, eliminate jobs, and create new jobs, and it is understood that this is a proper function of management.

The Company shall have the right to formulate and enforce rules and regulations dealing with employee conduct and work and safety, which are not in conflict with this Agreement. The Company will notify the Union office in writing at least fourteen (14) calendar days prior to implementation of any new or revised rules or regulations and shall meet to discuss such changes during the fourteen (14) calendar day period if requested.

ARTICLE II

Section 1 No Strike – No Lockout

Union pledges to Company the loyal, honest, safe and dependable service of all its members who perform work under this Agreement.

The Company agrees not to lock out its employees and the Union agrees that there shall be no slowdown, sitdown, strike or other interference with or stoppage of the work of the Company on the part of the Union or any of its members, during the existence of this agreement.

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

Section 2 Subcontracting

(1) The Company currently and historically utilizes outside contractors and subcontractors to supplement its own work force. These outside contractors and subcontractors are utilized primarily for the following reasons: to meet emergency situations; to obtain

specialized services not readily available within the Company's work force; for purposes of business expediency (time); and to enable the Company to render service to its customers in the most efficient and economical manner practicable. While the Company expects that a continuation of such outside contracting policies will be necessary for prudent and efficient business operations during the life of this Agreement, the Company agrees that it will not subcontract work normally and usually performed by employees presently covered by this Agreement for the purpose of eroding the bargaining unit.

Additionally, the Company agrees that except in an emergency it will not subcontract the work involved in the generation, transmission and distribution of electricity of a type normally and usually performed by employees in journeyman classifications or above when such subcontracting would cause the layoff of, such employees or affect their recall. It shall not be a violation of this Agreement for the Company to continue subcontracting in areas where there has been no reduction in force.

(2) If it becomes necessary for the Company to contract out work of the type regularly and customarily performed by employees covered hereby, it shall notify the Union of such subcontracting and identify the type of contractual agreement, probable duration of the contract and the approximate number of employees involved in the performance of the contract. However, nothing in this article shall require the Company to assume unreasonable or excessive costs in its operations.

(3) It is agreed that outside contractors will not perform overtime work, normally performed by employees covered by this Agreement, except in the following circumstances and situations: where the employees in the work area affected have been offered the

work; if an emergency exists and employees in the work area affected by the emergency have been fully utilized; or if it is necessary to have an equipment outage for the contractor to complete the work he is performing. It is not a violation of this Section for a contractor to continue or complete work on an overtime basis, provided the contractor is responsible for that work during the normal workweek. However, contractors will not be called out to perform overtime work unless one of the above three (3) exceptions has been met.

(4) The Company agrees that, others factors being substantially equal (i.e. price, availability, qualifications etc.), contractors who employ union members will be given preferred consideration. It is understood that this provision in no way creates third party beneficiary status for any individual or contractor.

Section 3 Successorship

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE III

Section 1 Notification in Event of Discharge of Employee

In the event of a discharge or suspension of any employee, the Company shall within forty-eight (48) hours give the employee and Local No. 2100 at Louisville,

Kentucky, written notice thereof. If a written reprimand is given to an employee a copy will also be given to the Union.

Section 2 Grievance After Discharge or Suspension

In the event the Union or any discharged or suspended employee shall fail to file a written grievance within five (5) working days concerning the above mentioned discharge or suspension, such discharge or suspension shall be final.

Section 3 Union Representation – Stewards

For adequate representation of the employee groups, there shall be a steward at the following locations: Somerset, Kentucky, London, Kentucky, Pineville, Kentucky, Harlan, Kentucky, Pennington Gap, Virginia, and Norton, Virginia, and as many assistant stewards as may be needed, the names of all of whom shall be furnished to the Company. It is understood an assistant steward will function only in the absence of the steward. It is agreed that the Company will recognize the stewards as the official representatives of the employee group covered by the terms of this Agreement. (The right is reserved by the Union to change the stewards at will, provided that notice of any change is immediately given to the Company.) No steward shall be discriminated against by the Company because of his faithful performance of his duties as steward.

Section 4 Grievance Procedure

Should differences arise between the Company and Union as to the meaning and/or application or the observation and performance of any of the provisions of this Agreement, the following shall be the procedure for adjustment thereof, and any settlement reached in any

step of this procedure will be final:

(1) The employee and/or his steward shall first bring the grievance to the attention of his immediate supervisor.

(2) If the grievance is not settled, it shall be reduced to writing so as to describe the complaint, designate the article and section of the contract which the aggrieved party contends has been violated and state briefly the events or actions which are alleged to be in violation of the contract and which justify the complaint and shall be presented by the aggrieved employee and/or his steward to the employee's immediate supervisor and the next level of management who did not participate at Step 1.

(3) If the matter is not satisfactorily disposed of within three (3) working days, a Business Representative of the Union shall be called in. The Business Representative, the Steward, and such person or persons as the Union may designate, shall meet with the appropriate manager and such person or persons the Company may designate to make a thorough investigation. It is agreed that a fair and sincere effort shall be made to reach a satisfactory adjustment or settlement of all matters so presented within ten (10) working days after this meeting.

(4) If the matter cannot be settled in the foregoing manner, it is agreed that the Union may refer the grievance to arbitration by giving notice to the Company in the manner hereafter specified, provided that such notice is given within forty-five (45) days after the occurrence of the event or action upon which the grievance is based or within such time as the period for giving notice may be extended by agreement of the parties in writing. If notice is not given within such period, the grievance shall be considered settled.

(5) The Union may refer a grievance which the parties are unable to settle under the grievance procedure to arbitration by delivering to the human resources

representative within the time specified in paragraph (4) written notification that it desires to arbitrate the grievance. The Company and the Union shall each appoint a representative and such representatives shall seek agreement as to the identity of a mutually acceptable arbitrator. If they are unable to agree, the Company and Union shall jointly request the American Arbitration Association to provide a list of seven (7) qualified (National Academy of Arbitrators member) arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party alternating striking a name from the list until one name remains, either party may reject one list per case. More than one grievance may be submitted to the same arbitrator if a multiple submission is acceptable to both parties. The compensation and expenses of the arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence.

(6) Employee disciplinary records shall not be utilized in arbitration involving discipline administered to that employee if such records are more than five (5) years old, provided that employee has not received discipline within the five (5) year period.

Section 5 Arbitration

The jurisdiction of the arbitrator shall be strictly limited to the determination of disputes having to do with the application of the provisions of the Agreement which have been submitted to arbitration as provided herein. But said arbitrator shall have no power to change any of the provisions of the Agreement.

Section 6 Grievance Meetings

Grievances to be handled through the grievance procedure shall be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

ARTICLE IV

Leaves of Absence – Union Business

The Company, upon written request from the union, shall grant to the officers and committees of the Union all necessary and reasonable leaves of absence to transact Union business, provided reasonable notice shall be given and their seniority and all other rights with the Company shall not be affected due to their absence. It is understood and agreed, however, that the Company shall not be required to grant such leave of absence to any employee whose absence, in the opinion of the Company, would interfere with the proper operation of its business. The Company shall also have the right to recall any employee who has been granted a leave of absence, in the event an emergency or for operational effectiveness shall, in the opinion of the Company, make such recall necessary.

Union members who are excused from work for the conduct of Union business, and who are not eligible for compensation by the Company for the time so spent, shall, upon request by the Union, be compensated by the Company for straight-time work hours missed. The Union will reimburse the Company for these hours upon proper notice. The Company's obligation under this section

shall be suspended if, after thirty (30) calendar days from demand for proper reimbursement, such reimbursement is not received by the Company. Any contested amount of reimbursement is all that may be withheld by the Union to avoid the suspension of such obligation.

Union members' absences from work for the conduct of Union business will be limited to twenty (20) work days in a calendar year. However, the Company will give additional consideration in this area on a case by case basis to requests which are submitted in writing.

ARTICLE V

Exclusive Contract

During the life of this Agreement the Company will not enter into any contract with any employee or group of employees, or with any other organization in the Company which would supersede or modify the provisions of this Agreement, unless required to do so under the provisions of the National Labor Relations Act or any of the amendments thereto.

ARTICLE VI

No Discrimination, Interference or Intimidation of Employee by Company or Union

The Company further agrees that it will not interfere with, restrain or coerce employees because of membership or lawful activity in the Union, nor will it by discrimination with respect to hire, tenure or employment or any other term or condition of employment or in any manner attempt to discourage membership in the Union.

The Union agrees that neither the Union nor any of its members will interfere with, intimidate, restrain or coerce

any employee in any manner whatsoever with respect to his right to work or the free exercise of his own choice as to Union membership or non-union membership, and further that there shall be no solicitation of employees for Union membership or dues on Company's time or property, provided, however, that if any employee shall lease or rent his residence from Company, then such residence shall not be considered as Company property for the purpose of this paragraph.

Any claim of violation of any of the provisions of this Article, either by Company or Union, shall constitute a complaint which shall be adjusted through the grievance procedure provided for in Article III hereof.

ARTICLE VII

Section 1 Probationary Period

The Company and the Union agree that it is necessary for the Company to hire additional employees, in excess of the number needed from time to time for normal operation, for the purpose of new construction work, unusual, seasonal or emergency maintenance or operating conditions, and to train such employees for replacement of, or additional to, its regular personnel. All such employees shall be classed as probationary employees until completion of ninety (90) days of continuous employment, during which the employee works for the Company, and during said time such employee shall acquire no seniority. Any employee, if still employed at the end of said ninety (90) days period, shall either be released from employment by the Company or placed upon the regular employee list, and if and when so placed upon the said regular employee list, his seniority shall begin from the date of his original employment.

There shall be no responsibility for reemployment of probationary employees if they are laid off or released during said period of ninety (90) days. However, any claim of personal prejudice or any claim of discrimination for Union activity in connection with the layoff or release of probationary employees shall be considered and decided through the grievance procedure provided for in Article III hereof. Such claims must be supported by written evidence at the time the complaint is filed.

Section 2 Temporary Employees

When students and others are hired for vacation replacements or other temporary needs, it is agreed that their employment is temporary and will not exceed one hundred ten (110) working days. These employees shall not accrue seniority.

ARTICLE VIII

Section 1 Determination of Seniority

Region-wide seniority shall mean the aggregate years, months and days of work performed in the bargaining unit by an employee on the job for this Company. However, for the purpose of this Article VIII, region-wide seniority shall consist of (a) length of continuous service; (b) knowledge, skill and ability; and (c) physical fitness. When knowledge, skill and ability and physical fitness are relatively equal, length of continuous service shall govern. If any claim shall be made that any promotion, demotion, transfer or increase or decrease in force, including layoff or reemployment made by the Company, is due to discrimination, the dispute shall be settled under the grievance procedure provided for in Article III hereof.

Section 2 Seniority List

The Company will post a list of its employees' seniority records, including those now in the military service, and give the Union a copy for checking for its correctness.

An up-to-date seniority list shall be made available by the Company to the Union on a quarterly basis.

Section 3 Decrease or Increase of Working Force

Whenever the Company reduces its working force, employees shall be laid off in accordance with and in inverse order of their seniority, via; length of continuous service, knowledge, skill and ability and physical fitness as provided in Section 1 hereof.

Whenever the Company increases its working force after a layoff, the employees shall be returned to work in the inverse order in which they were laid off. No new employee shall be hired for jobs covered by this Agreement before all laid off employees qualifying under Section 1 of this Article shall have been offered the opportunity to return to work.

Each laid off employee shall keep the Company advised in writing of his correct mailing address twice yearly and the mailing or telegraphing by the Company of notice that a job is available, to the said address, shall be deemed sufficient compliance with any provision hereof with respect to giving preference to said laid off employees.

Section 4 Loss of Seniority

Seniority shall be lost for the following reasons:

(a) By the employee voluntarily leaving the employ of the Company.

(b) By the discharge of an employee, if such discharge is not reversed through the grievance procedure.

(c) By the failure of an employee, after a layoff, to report back to work within six (6) days after being offered reemployment or to give a satisfactory reason to the Company for further delay.

Section 5 Job Vacancies

In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job is created; that is to say, when an employee quits or is discharged or is transferred from one department or from one location to another, or is changed from one shift to another, or is retired, or dies, the Company shall post a notice of such vacancy within five (5) working days after the vacancy occurs, stating the maximum rate of pay, classification, immediate supervisor, shift and residence requirements, if any, on all bulletin boards for a minimum of five (5) working days before permanently selecting the employee. If such notice is subsequently modified it shall remain posted for a minimum of five (5) working days after such modification before the Company permanently selects the employee. The Company will select the employee to fill the vacancy within twenty (20) working days following its posting of said notice. Within five (5) working days after the Company's Region Office receives a fully approved payroll authorization, authorizing such action, the employee selected shall be placed on the job, and all other applicants for the job will be advised in writing of the name of the selected applicant. When new jobs are created or vacancies occur, said jobs or vacancies will be posted by the Company, as hereinabove provided, and application must be made for the job during said period of five (5) working days. The advice and recommendation of a board consisting of the employee's steward, a Business Representative of the Union and not to exceed two employees having knowledge of the job and/

or qualifications of the bidders, selected by the steward and the Business Representative will be considered in filling such vacancies, which board will meet with not more than four (4) Company representatives, but such jobs may be filled by the Company temporarily until a suitable person has been selected by the Company. In the event an employee makes an application for a job vacancy posted in accordance with the provisions of this Article and is selected to fill the vacancy, then refuses to accept that job, the Company shall not be obligated to consider applications for other job vacancies, with the exception of a vacancy created by death, from that employee for a period of six (6) months following the date of posting of the job vacancy which was refused by the employee.

Any employee who successfully changes Line of Business through the bidding procedure can not subsequently bid to another Line of Business for one (1) year.

Any employee hired during the term of this contract shall be barred from bidding to another Line of Business for one (1) year from date of hire.

Please see agreement at the back of this contract

Section 6 Moving Expenses

A. When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Article VIII, Section 5 of this Agreement, or, (b when the Company requests and the employee consents to transfer to another location, or, (c) when the Company requires the employee to transfer to another location, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, equal to:

- One (1) month's base pay for renters
- Two (2) month's base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or, (b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

Section 7 Leave of Absence

Employees may, for proper cause, be granted leave of absence up to thirty (30) days without jeopardizing their seniority and by mutual agreement between the employees involved, the Union and the Company, such period may be further extended.

Section 8 Absence from Duties

Upon prior arrangement with Company, employees

shall be entitled to be absent from their duties without pay not to exceed three (3) days per calendar year.

Section 9 Return to Work After Accident or Illness

After a regular employee has recovered from accident or sickness and reports for work, he shall be returned to his regular job, provided he is physically able and qualified to perform his job.

Section 10 Handicapped Employees

Nothing in this Article shall be construed to diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation Laws of Kentucky and Virginia or other applicable laws.

Section 11 Unexcused Absence from Job Grounds for Discharge

The absence of any employee from his regular shift of duty for a total of three times within any three months' period without properly notifying the Company and without a reasonable and satisfactory excuse may, at the Company's option, be grounds for discharge.

Section 12 Residence Requirements

(a) Line Technicians shall reside either (1) within the service territory of the technician's reporting location or (2) within thirty (30) road miles of that same reporting location. Substation Technicians shall reside within thirty (30) road miles of the reporting location. Line Technicians and Substation Technicians, whose reporting location is changed by the Company, will not be required to relocate.

(b) Service Technicians shall reside either (1) within

the service territory of the office to which the technician regularly reports or (2) within twenty (20) road miles of that same reporting office.

(c) Employees in Service or Line Technician positions as of the effective date of this policy (August 1, 1992) who do not meet these residency requirements will not be required to move. Employees in Substation Technician positions as of the effective date of this policy (January 1, 2013) who do not meet this residency requirements will not be required to move. Additionally, those Service, Line or Substation Technicians residing outside the requirement as specified in (a) or (b) above can not move any further.

(d) Line Technicians may transfer or bid to other positions within that line crew or to another line crew at the same reporting location without having to move.

(e) Line Technicians described in paragraph (a) who transfer to Service Technician positions described in paragraph (b), must meet the residency requirements set forth in paragraph (b) even if the transfer does not involve a change in reporting location.

(f) Service, Line or Substation Technicians that transfer to a position at a different reporting location than they now have must meet the residency requirements for that location.

Section 13 Maternity Leave

An employee on maternity leave (or otherwise absent by reason of pregnancy) may utilize any accumulated paid sick leave in accordance with the Company's paid sick leave plan, and even if the employee does not plan

to return to work, accumulated paid sick leave may be utilized to the same extent it could be if the employee applied for maternity leave.

An employee on maternity leave may remain on leave for a period equal to the time allowed for non-work related illness or injury.

Upon return to work the employee will either be returned to the former job or placed in another position in accordance with the practice in effect for employees returning from leave because of sickness or injury. If the employee fails to return to work at or prior to the expiration of maternity leave or refuses to take the position made available as above provided, her employment will terminate.

Section 14 Health & Safety

The Company and the Union recognize the need for a strong Health and Safety

Program for the benefit of all employees and the Company. The Union will cooperate in assisting and maintaining the Company's rules regarding health and safety. The Company recognizes the interest of the Union in the health and safety of its members, and will give careful consideration to any recommendations made by it.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Company and two (2) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At

the same time, the Union shall notify the Company of the subjects it desires to address at the meeting.

ARTICLE IX

Employees in the Armed Forces

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, the Company's policy states that it will provide support for employee's military service obligations consistent with its obligations under the Uniformed Services Employment and Reemployment Rights Act (USERRA) and any applicable state and/or local laws. The Military Leave Policy applies to all LG&E and KU Energy LLC and subsidiaries. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States.

ARTICLE X

Section 1 Holidays

The Company will permit as many of its employees as practicable to be absent from their duties with regular pay on the following holidays: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve and Christmas Day. In addition, employees may utilize two floating holidays and two personal days during a calendar year. New employees hired between July

1 – September 30 will be eligible for only one floating holiday and one personal day in the calendar year in which the employee is hired. New employees hired on or after October 1 will not be eligible for floating holidays or personal days until January 1 of the following year.

Section 2

An employee scheduled to work on any of the above holidays shall be entitled, at his option, either (a) upon the exercise of this option by notice to the Company before the end of the pay period involved, to be paid at the rate of one and one-half (1-1/2) times his regular rate of pay for the hours worked, or (b) to be absent from his duties with regular pay on a day to be mutually agreed upon between the employee and the Company. An employee shall be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

Except in cases of emergency, unscheduled absences of other employees, or with respect to an employee regularly scheduled to work on a holiday, employees shall be notified three (3) working days in advance of being required to work on a holiday.

Section 3 Work on Scheduled Off Days

Any employee who is required to work on his scheduled off day shall be paid time and a half and shall not be denied continuing his regular shift of duties during the week.

Any employee who is required to work on his last consecutive off day shall be paid at two (2) times his hourly wage rate, provided he worked at least three (3) hours on his previous off day.

ARTICLE XI

Vacations

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year
5 days	Maximum in year of hire
10 days	Years 1-4
15 days	Years 5-14
20 days	Years 15-24
25 days	Years 25 and above

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave.

B. An employee reinstated from inactive status

shall become eligible for vacation based on his or her anniversary date:

- An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.
- An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired as regular full time employees accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

Scheduling of Vacations

A. Vacations, except in case of emergency (in which case special arrangements must be made by the

employee with his department head), shall be taken at least one work week at a time.

B. In the event that an employee doesn't sign his weeks consecutively, the Company will go to the next employee in seniority who will be entitled to sign for his vacation.

C. Heads of departments shall schedule vacations annually as soon as practicable after the beginning of the year. Subject to the need to maintain the necessary complement of employees at all times, departmental employees shall have their choice of time for vacations in order of their seniority.

D. At an employee's request, an excused absence may be charged to vacation time to which an employee is then entitled.

Accumulating Vacations

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with the responsible manager's prior written approval, an employee may defer up to five days of vacation to the following calendar year.

Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

Pay in Lieu of Vacation

An employee with four weeks of vacation eligibility (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in January of the following year.

Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any unused vacation period or take pay in lieu of vacation within the parameters specified within this article, will not receive pay for the vacation not taken, except as provided in Paragraph C below.

C. In the year in which an employee incurs an occupational injury or illness, after the application of

up to one week vacation carry-over as specified within this article, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

- an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and
- an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation and take pay in lieu as specified within this article.

ARTICLE XII

Section 1 Work Away from Headquarters, Travel on Company Time, Meals

(a) Whenever an employee is assigned duties distant from his regular place of employment, he will be provided

transportation or transportation expense between the assigned job and his regular place of employment or headquarters. If, in the opinion of his supervisor, it is impractical for the employee to return daily to his regular place of employment, the Company will provide suitable lodging and board near the place of such temporary employment. Except in cases of emergencies, employees required to stay away from home overnight will be given notice as soon as possible but not later than the day before. Under normal circumstances where employees are performing work which is not of an emergency nature, a light-duty Company vehicle, which is adequate to provide transportation, is assigned to the job and available, and the location of the work is within 50 road miles distance from the place at which the employees regularly report to work, the employees will not be required to stay out of town overnight, such travel to be on Company time. Customer Order Technicians will be provided by the Company $7.00 for the purchase of the noon meal which will be added to the employee's payroll check for performing work that is outside of the employee's assigned service territory. Employees who are scheduled for a lunch period of no more than 30 minutes are not eligible to receive a noon meal allowance. Line Technicians and Service Technicians who are required to work through their established lunch period will be provided by the Company a $7.00 meal ticket to be added to the employee's payroll check. Employees will be provided by the Company a $7.00 meal ticket to be added to the employee's payroll check for meals outside normal working hours as provided under sections 1(b), 1(c) and 1(d) of this Article XII.

(b) Whenever planned work or emergency work begins more than two (2) hours prior to the employee's normal start time and continues into the employee's normal shift, or planned work or emergency work

continues beyond the employee's normal shift end time more than two (2) hours.

(c) Whenever any employee or employees, after completing their normal working hours, are called out for extra work because of emergency or service interruption and required to work three (3) hours.

(d) For every five (5) hours of continuous work after the first meal ticket is provided until the employee is released from work.

Section 2 Work Away from Regular Place of Employment

No employee shall be required, except during emergencies, to stay away from his regular place of employment or headquarters for a continuous period of more than two weeks.

Section 3 Travel Time

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked.

Section 4 Double Shift or Part Shift

Any employee who, after the completion of a regular shift of duty, is ordered to double shift, or part shift, shall not be denied the privilege of continuing his regular shift during any work week.

Section 5 Temporary Transfer

No employee who is performing a regular job attained by virtue of seniority shall be transferred by the Company to another location without the consent of the employee, except in case of temporary transfers not exceeding three months in duration or in case of emergency.

Section 6 Acting Supervisor

On a crew with three or more persons, whenever a regular supervisor in the classification of Line Supervisor, Service Supervisor, Substation Supervisor, Shift Engineer, Chief Electrician or Chief Meter Technician is on vacation or off the job for any cause, and another employee is ordered by the person to whom such supervisor reports (or, in his absence, such person's supervisor) to perform the work of a supervisor, the employee shall receive his regular rate of pay or the rate of pay of the supervisor, whichever is higher, during the period that the employee performs said work.

Section 7 Temporary Supervisor

When the Company combines two or more crews (to form a combined crew of four or more) for a project, unless a Supervisor A is assigned to the resulting work group, a Supervisor B will be temporarily promoted to Supervisor A for the period during which the crews are combined. If a crew normally consisting of four or more men, including the Supervisor, is reduced to a crew consisting of three men, including the Supervisor, the Supervisor A of that crew shall continue to receive the wage of a Supervisor A as long as he continues in the position of Supervisor of that crew.

Section 8 Two-Person Crew Premium

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a $1.00 per hour premium over their regular rate of pay.

Section 9 Temporary or Emergency Work in Lower Classification

An employee ordered to perform work for the convenience of the Company, temporarily or in an emergency, in a lower classification, shall receive the rate of pay for the classification in which he is regularly employed.

Section 10 Furnishing of Tools

The Company will furnish all tools required by the employee for use in the performance of his normal work.

Section 11 Uniform Laundering

The Company will arrange uniform laundering for employees working out of their service territory for extended periods.

ARTICLE XIII

Section 1 Normal Work Week

The normal work week of employees covered by this Agreement shall consist of five days of eight hours each, Monday through Friday. Except during emergencies or during extraordinary circumstances, lunch hour shall not begin earlier than eleven (11:00) A.M. nor later than one (1:00) P.M., local standard time.

The Substation Department crews, Meter Department personnel, and Meter Reading personnel shall begin their workday at 7:30 a.m. and end at 3:30 p.m. These employees will be permitted to take a short break not to exceed 20 minutes to eat and not to begin earlier than ten (10:00) a.m. nor later than twelve (12:00) noon, local standard time.

The Line crews and Service Technicians shall begin their workday at 7:30 a.m. and end at 4:00 p.m. with a thirty (30) minute lunch period. Customer Order Technicians will continue to work the schedule of 8:00 a.m to 5:00 p.m. with a one (1) hour lunch period. The lunch period shall not begin earlier than (11:00) a.m. nor later than one (1:00) p.m., local standard time.

The Company may consider reasonable requests received from a majority of the members of a service crew to change the normal starting and quitting times, such decision to remain solely within the Company's discretion to exercise.

Section 2 Overtime, Rates of Pay

The wages of the aforesaid employees shall be computed on an hourly basis, equal to the employees' hourly rate as provided in Article XIV hereof. The basic wage shall consist of forty hours worked each week at the employee's hourly rate, and in addition to such basic wage, time and one-half shall be paid for all hours worked in excess of eight hours within any twenty-four hour period, or forty hours within a work week, whichever is greater, but in no case both; provided, however, said additional payment for work in excess of eight hours in any twenty-four hour period shall not be paid to any employee in a relief classification for work he performs while working his regular relief schedule.

Section 3 Division of Overtime

The Company will endeavor to divide overtime work, other than in an emergency, equally among the employees regularly assigned to that kind of work. An employee who cannot be contacted will not be charged with overtime which he would otherwise have worked. For overtime groups at various locations who so desire, an overtime

record will be posted on the appropriate bulletin board.

Section 4 Overtime – Idle Holiday Counted as Time Worked

An idle holiday shall be counted as a day worked for determining weekly overtime.

Section 5 Pay Provisions for Change in Schedule and Partially Used Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes interfere with the conduct of normal operations; or

(b) An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

Section 6 Call Out Time

Employees called out for emergency work shall receive a minimum of three (3) hours pay at one and one-half times their regular rate of pay for such work.

Employees called back within four (4) hours of being released from their regular shift, shall have their additional hours actually worked added to the hours worked before being released for the purposes of calculating overtime pay and total hours worked.

Employees called out for emergency work on a

normal day off or on an observed Company holiday will receive a minimum of three (3) hours' pay at one and one-half times his regular rate of pay for such work.

Section 7 Planned Overtime on Off Day

An employee scheduled for planned overtime work on a day which would be a scheduled off day on his normal work schedule will receive a minimum of four (4) hours' pay at one and one-half times his regular rate of pay. Employees shall not, in order to be entitled to the four hours' minimum, be required to remain on the job for any longer than it takes to complete the planned work, including any work related to or arising from the planned work. On three-day weekends, the Company will not schedule planned overtime work on customer-owned facilities, except in the case of hospitals.

An employee making timely request may decline planned overtime; provided sufficient employees regularly assigned to and qualified to perform the work are available and willing to work.

Section 8 Minimum Rest Period

When in the opinion of the Company, an employee has worked such any extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours.

Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid

at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this policy. If the rest period ends within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

An employee who is called out for emergency work and works at least sixteen (16) hours, and continues into the employee's regular shift, that employee may request an eight (8) hour rest period after one half of the employee's regular shift is completed and be paid at his regular hourly rate of pay for the hours remaining in his shift up to four (4) hours. If in this situation the employee chooses to continue to work the remainder of his shift and the Company agrees for him to work, he will continue to be paid double-time for the rest of his shift.

Section 9 Continuous Hours Worked (Time and one-half)

All continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled work day shall be paid at one and one-half (1-1/2) times the employee's regular hourly rate of pay if the employee completes his regular shift on such work day; provided, however, if the emergency situation (or other cause for his presence outside his normal working hours) should end during the employee's regularly scheduled shift of duty, and he is offered the opportunity to leave work, he may either leave work at that time (without loss of the time and one-half treatment for such continuous hours worked) or complete the remainder of his regular shift at

his regular hourly rate of pay. During the continuation of an emergency situation as determined by the Company, for pay purposes, the continuity of the employee's work shall not be considered to be broken by short breaks for meals, refreshments, or rest periods authorized by his supervisor.

An employee who is called out for emergency work more than four (4) hours before his regular starting time and who completes such work within two (2) hours of his regular starting time and is thereafter released from duty, shall continue to be paid at the appropriate overtime rate until his normal starting time. He will be paid his normal straight-time rate of pay for working his normal shift.

Section 10 Daylight Savings Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

Section 11 Continuous Hours Worked – (Double-time)

An employee who works more than sixteen (16) continuous hours shall be paid two (2) times his hourly wage rate for all such hours worked.

Section 12 On-Call

Each employee who serves in a weekly On–Call status will be paid eighty-five dollars ($85.00) per week. If an employee works on service calls outside his normal scheduled workday during his On-Call week, he will be

paid for such time worked in accordance with Article XIII-Overtime. The eighty-five dollars ($85.00) weekly On-Call pay is provided to compensate the employee for the interruption of lifestyle being on-call contains. The on-call employee, in exchange for the eighty-five dollars ($85.00), agrees to remain available and fit to respond to call outs during the week they serve as the On-Call person. If an employee serves in an On-Call status for service calls for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in an On-Call status for service calls.

A total of three employees for each of the following three areas Harlan/Pineville, London/Somerset and Norton/Pennington Gap will be on-call from any of the classifications listed in the Eligibility section below for Memorial Day weekend, Independence Day (weekend if Independence Day is adjacent to the weekend) and Labor Day weekend. The third employee who serves in any of these designated holidays On-Call status will be paid one hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves On-Call status for service calls. This third employee may include any classification from those listed in the Eligibility list below and may also include Line Technician B or C.

Eligibility:

All employees in the area who are classified as:

- Service Technician A
- Line Technician A
- Line Supervisor B
- Service Technician B with at least two years in classification as a Technician B
- Line Technician B with at least two years in classification as a Technician B

Areas to be staffed with an On-Call person:

- Harlan
- Pineville
- London
- Somerset
- Norton
- Pennington Gap

On-Call Staffing:

Each area will implement their own system of determining their On-Call person, with emphasis on volunteerism but with an objective of sharing the workload. At least on a weekly basis, the Union will provide to management the name of the employee designated to be on-call for each area.

Dispatcher's Priority

Dispatchers will make the first call to the "On-Call" person for that area.

Customer Order Technicians

The Company reserves the right to determine if and when Customer Order Technicians will be assigned to on-call.

Section 13 Emergency Electric Restoration for Another Utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half (1-1/2) times his hourly rate for the first eight (8) hours worked in any one day.

An employee who performs emergency electric restoration work for another utility will be paid two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. This two (2) times his hourly wage rate

provision does not apply when such work is performed for Kentucky Utilities or Old Dominion Power, however, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

ARTICLE XIV

Classification of Schedule "A"

It is agreed that wage rates for the several classifications of work shall be established in accordance with the work classifications and progression schedule attached hereto and made a part hereof, marked Schedule "A" for identification, and that the application thereof shall be in the following manner: Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification, or if such starting rate represents an increase in pay of less than five cents (5¢) per hour, he shall receive the rate of the new classification applicable (After One Year). In the event such employee is promoted to a new classification at a higher rate than the starting rate, he shall progress as though he had already worked the period required by the preceding steps of the classification.

An employee who successfully bids between the Line Technician C, Service Technician C, or Meter Technician C classifications will retain the employee's rate and time in progression steps.

Payroll periods will be on a bi-weekly basis with employees being paid every other Friday.

ARTICLE XV

Section 1 Sick Leave, Group Insurance, Survivors Insurance, Service Annuity, Medical Care Plan, Employee Savings Plan, Employee Assistance Program, Dependent Care Assistance Plan, Dependent Life Insurance Plan

During the term of this Agreement the Company will provide the existing or no less favorable sick leave, group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan for members of the bargaining unit as are provided for other full time employees of the Company. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of accumulated sick leave.

The Company will assume an increase of 4% in each year of the Contract in medical and hospitalization expense per employee. To the extent this expense increases over 4% the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

Section 2 Funeral Leave

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days

for Other Family Members who include: brother, sister, grandparents, grandchildren, parents-in-law, sons-in-law, daughters-in-law, spouses of the employee's brothers or sisters, employee's spouse's brothers, sisters, parents and grandparents, step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral, and shall be conditioned on the employee's attendance at the funeral. Payment will not be made for any day during such three-day period on which the employee would not otherwise work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

ARTICLE XVI

Bulletin Boards for Union Use

At all places where the Company now has bulletin boards, the Company will in the exercise of its discretion either furnish space on said bulletin boards or furnish nearby space upon which the Union may erect its own

bulletin boards, of a size not larger than the Company's bulletin boards.

The Union agrees that it shall confine such posted notices to information concerning Company-Union relations and matters of concern to Union members. The Union further agrees it shall not post any notices that are derogatory or inflammatory in nature. All such notices shall be submitted to the Manager Human Resources for review prior to posting.

ARTICLE XVII

No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability or veteran status.

ARTICLE XVIII

Notice of: Changes, Modifications, or Terminations Effective Date, Termination Date

Within the period of one hundred twenty (120) days prior to expiration date of Agreement; either party hereto may request the other to meet for the purpose of negotiating modifications to this Agreement or negotiating a new agreement, to become effective on the expiration of this Agreement. The parties agree to meet within twenty (20) days of such request and to bargain in good faith thereafter, as required by Section 8(a)(5), (b)(3) and (d), of the Labor Management Relations Act of 1947, as Amended.

This Agreement shall become effective as of the date set forth at the commencement hereof and shall continue in full force and effect from that date until August 1, 2015,

unless changed or modified by mutual consent, and shall automatically be extended from year to year thereafter unless either party at least sixty (60) days prior to the expiration of this Agreement or any extension thereof shall serve upon the other party written notice that the same shall not be renewed at the applicable expiration date.

Notwithstanding the other provisions of this Article, the Company and the Union may reopen the Wage Scale, of this agreement for the purpose of negotiating wage rates to become effective August 1, 2014 provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2014. This Agreement will be reopened for such purposes only if the Company or the Union actually delivers to the other, not later than July 1, 2014, written notice of intent to reopen. Failing receipt by the Company or the Union, on the date specified, of such written notice to reopen, this Agreement shall continue in full force and effect through August 1, 2015, and the wage rates in effect as of midnight July 31, 2013, shall continue in full force and effect for the duration of the Agreement. If this Agreement is reopened in accordance with the provisions of this paragraph, and the parties have not reached an agreement by midnight July 31, 2014 as appropriate, this Agreement shall be suspended and the Company and the Union shall have the same rights and obligations as they would have possessed had the Agreement expired, provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2014.

Service of the above notices on the Union shall be deemed sufficient by depositing the notice, signed by the Corporate Manager Labor Relations of the Company, in the United States Mail, registered or certified, and

addressed to Local No. 2100, International Brotherhood of Electrical Workers, AFL-CIO, 10400 Dixie Highway, Louisville, Kentucky 40272.

Service of the above notices on the Company shall be deemed sufficient by depositing the notice, signed by a Business Manager of the Union, in the United States Mail, registered or certified, and addressed to the Corporate Labor Relations Manager, LG&E and KU Energy, LLC, 220 West Main, P.O. Box 32020, Louisville, Kentucky 40232.

IN TESTIMONY WHEREOF, Union and Company have caused their respective names to be hereunto subscribed by their duly authorized officers and seven copies of this Agreement to be executed, each to have the force and effect of an original, this 5th day of September, 2012.

KENTUCKY UTILITIES COMPANY

Witness:

For the Company:
LG&E and KU Energy LLC.

Paula Pottinger, SVP Human Resources

Angie Gosman, Manager Labor Relations

Stewart Spradlin, Manager Ops Center

Scott Cooke, Manager Meter Design Strategy & Ops.

Jessica Wilson, HR Manager

For the Union:
International Brotherhood of Electrical Workers Local 2100

Curtis Stratton, President/Business Mgr

Greg Purvis, Committee Member

Mike Goodin, Committee Member

Phillip Walker, Committee Member

Jonathan Roberts, Committee Member

Kevin Adams, Committee Member

SCHEDULE "A"

WAGE RATES, HOURLY RATED CLASSIFICATIONS EFFECTIVE APPLICABLE TO LOCAL UNION 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, OF KENTUCKY UTILITIES COMPANY AND OLD DOMINION POWER COMPANY.

It is agreed that wage rates and applications thereof for the several classifications of work shall be established in accordance with the following schedule.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed shall be given credit for such experience, except that he shall not start higher than the "After One Year" step, and in such event shall receive the "After Two Years" step after one year's continuous employment. However, if after employment, he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two (2) years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.

Any employee, other than a supervisor, who is designated by the Company to keep time of crews and/or record of material used by the crews, shall, in addition to his regular wage, receive $15.00 per month during the first year he is so designated, $20.00 per month during the second year, and $30.00 per month thereafter as compensation for the satisfactory performance of these duties.

The following rates are applicable to all employees

working normally on the day shift from 8:00 a.m. to 4:00 p.m.

To employees normally working on the second shift (generally 4:00 p.m. to 12:00 midnight), add fifty cents (50c/) per hour to the following rates.

To employees normally working on the third shift (generally 12:00 midnight to 8:00 a.m.), and to swing and relief shift employees, add sixty-seven cents (67c/) per hour to the following rates.

Employees who have been assigned a regular schedule of work which includes work on Sunday pursuant to an approved payroll authorization specifying such schedule shall receive a Sunday work premium of ninety-five cents (95c/) per hour in addition to their straight time and shift premium rates.

Effective July 15, 2012

Classification	WAGE SCALE First in Classification	After One Year in Classification	After Two Years in Classification
Chief Electrician	$33.83	$35.73	$38.51
Chief Meter Technician	$38.51	$38.51	$38.51
Technician	$31.17	$32.88	$34.91
Semi-Skilled Technician	$26.41	$27.53	$29.40
Laborer – General	$19.05	$20.35	$21.66
Line Technician A	$31.17	$32.88	$34.91
Line Technician B	$26.41	$27.53	$29.40
Line Technician C	$23.03	$24.43	$26.28
Meter Technician A	$31.17	$32.88	$34.91
Meter Technician B	$27.70	$28.99	$30.46
Meter Reader (Note 4)	$26.41	$27.53	$29.40
Operator, Coal Equipment	$30.73	$32.51	$34.46
Unit Operator	$35.02	$35.68	$36.30
Unit Operator Assistant	$32.51	$33.35	$34.91
Line Supervisor B (Note 1)	$36.58	$36.58	$36.58
Service Technician A	$31.17	$32.88	$34.91
Service Technician B	$26.41	$27.53	$29.40
Service Technician C	$23.03	$24.43	$26.28
Shift Engineer	$34.43	$36.12	$38.51
Substation Supervisor B	$36.58	$36.58	$36.58
Substation Technician A	$31.17	$32.88	$34.91
Substation Technician B	$26.41	$27.53	$29.40
Trainee A (Note 2)	$23.70	$23.70	$23.70
Trainee B (Note 3)	$22.27	$22.27	$22.27
Customer Order Technician	$19.43	$20.73	$22.06

Effective July 14, 2013

Classification	WAGE SCALE First in Classification	After One Year in Classification	After Two Years in Classification
Chief Electrician	$34.68	$36.62	$39.47
Chief Meter Technician	$39.47	$39.47	$39.47
Technician	$31.95	$33.70	$35.78
Semi-Skilled Technician	$27.07	$28.22	$30.14
Laborer – General	$19.53	$20.86	$22.20
Line Technician A	$31.95	$33.70	$35.78
Line Technician B	$27.07	$28.22	$30.14
Line Technician C	$23.61	$25.04	$26.94
Meter Technician A	$31.95	$33.70	$35.78
Meter Technician B	$28.39	$29.71	$31.22
Meter Reader (Note 4)	$27.07	$28.22	$30.14
Operator, Coal Equipment	$31.50	$33.32	$35.32
Unit Operator	$35.90	$36.57	$37.21
Unit Operator Assistant	$33.32	$34.18	$35.78
Line Supervisor B (Note 1)	$37.49	$37.49	$37.49
Service Technician A	$31.95	$33.70	$35.78
Service Technician B	$27.07	$28.22	$30.14
Service Technician C	$23.61	$25.04	$26.94
Shift Engineer	$35.29	$37.02	$39.47
Substation Supervisor B	$37.49	$37.49	$37.49
Substation Technician A	$31.95	$33.70	$35.78
Substation Technician B	$27.07	$28.22	$30.14
Trainee A (Note 2)	$24.29	$24.29	$24.29
Trainee B (Note 3)	$22.83	$22.83	$22.83
Customer Order Technician	$19.92	$21.25	$22.61

Note 1 - Applicable to supervisor of crews normally consisting of three employees, including the supervisor.

Note 2 - Applicable to employees who have been selected for and are in training for Meter Reader, Semi-Skilled Technician, Substation Technician B, or any other classification having a first year hourly rate in excess of the Trainee A hourly rate. A trainee in this category will be assigned to the classification for which he is training at the end of six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 3 - Applicable to employees who have been selected for and are in training for Line or Service Technician C, only. A trainee in this category will be assigned to the classification for which he is in training at the end of six (6) months, if he is then qualified, or, if not, as he becomes qualified.

Note 4 - New hires entering the Meter Reader classification on or after August 1, 2003 will be paid the Customer Order Technician wage scale.

AGREEMENT

The Kentucky Utilities Company/Old Dominion Power Company and the International Brotherhood of Electrical Workers, Local 2100, agree as follows:

1. On the jobs where Management and the IBEW employees in Substation Construction & Maintenance (SC&M) both agree that it would be beneficial, a four (4) days, ten (10) hours per workday schedule (four/tens) will be allowed. On such jobs, the IBEW employees' agreement will be based on a majority of the SC&M employees voting in favor of working four/tens.

2. When working four/tens, overtime will be paid for work beyond ten (10) hours in one day or forty (40) hours in one week not withstanding the provisions of Article XII, Section 2.

3. Vacation entitlement as described in Article XI shall be converted to straight-time hours for employees working a four/tens schedule. Therefore, employees on such a schedule taking one (1) week's vacation shall receive payment for four (4) days, ten (10) hours per day.

4. Vacations shall normally be scheduled in periods of one (1) full week or more. Shorter periods of vacation will be allowed in accordance with the provisions of Article XI, Scheduling of Vacations. The wages the Company shall pay during a period of vacation of less than one (1) full work week shall be computed on the basis of a ten (10) hour day. Thus, employees on a four/tens work schedule taking periods of vacation of less than one (1) full week shall receive ten (10) hours of pay per day providing they have at least ten (10) hours of vacation entitlement remaining.

5. A four/tens schedule will not be allowed for weeks during which a Company-wide holiday is recognized.

6. Employees utilizing a floating holiday or Personal Leave Day while working a four/tens schedule shall receive eight (8) hours of straight-time pay at the applicable rate. Additionally, the employee may elect to utilize two (2) hours of vacation entitlement.

7. Employees utilizing a sick leave day while working a four/tens schedule shall receive ten (10) hours of straight-time pay at the applicable rate.

8. Employees on a four/tens schedule will be entitled to ten (10) hours of straight-time pay for each day of funeral leave entitlement.

9. It is also agreed that the Union will not process or pursue any grievance or claim that may arise from this agreement unless it involves enforcement of the terms and conditions herein.

10. This agreement is strictly non-precedential and shall not be used in any arbitration case unless the subject of the case involves enforcement of the terms and conditions herein.

AGREEMENT

The Kentucky Utilities/Old Dominion Power Company and the International Brotherhood of Electrical Workers, Local 2100, agree as follows:

1. In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job created within the Pineville, London and Norton Operations Areas, the employees within the classification who meet the requirements shall be given first opportunity to fill the opening in accordance with procedures agreed to by the parties. In the event the vacancy is not filled by the foregoing procedures, the vacancy shall be posted in accordance with Article VIII, Section 5 of the Agreement.

2. This agreement shall remain in effect for one year from the date of the agreement, at which time the Company and Union will meet and discuss the continuation of this practice.

3. This agreement is strictly non-precedential. It shall not be used in any arbitrations case unless such case involves the enforcement of the terms set forth herein.

"Regardless Of The Demands Of The Work, You Are Expected To Take Time To Do It Safely."

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 40

Responding Witness: Gregory J. Meiman

Q-40. Provide each group medical insurance policy that the utility currently maintains.

A-40. The Company participates in a medical, vision, and dental plan sponsored by LKE, 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, 2016

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.

TABLE OF CONTENTS

BENEFIT BOOKLET 2
TABLE OF CONTENTS 3
MEDICAL, DENTAL AND VISION CARE PLAN OPTIONS 4
MEMBER RIGHTS AND RESPONSIBILITIES 5
SCHEDULE OF BENEFITS ANTHEM BLUE ACCESS PPO STANDARD OPTION 6
SCHEDULE OF BENEFITS ANTHEM BLUE ACCESS PPO LOW DEDUCTIBLE OPTION 9
SCHEDULE OF BENEFITS HIGH DEDUCTIBLE HEALTH PLAN OPTION 12
SCHEDULE OF BENEFITS ANTHEM BLUE PREFERRED EPO OPTION 15
SCHEDULE OF BENEFITS PRESCRIPTION DRUG CARD PROGRAM 18
SCHEDULE OF BENEFITS VISION SERVICE PLAN 19
DEFINITIONS 20
ELIGIBILITY AND ENROLLMENT 35
TERMINATION AND CONTINUATION 43
HOW TO OBTAIN COVERED SERVICES 47
ANTHEM HEALTH CARE MANAGEMENT 49
ANTHEM COVERED SERVICES 54
ANTHEM EXCLUSIONS 68
PRESCRIPTION DRUG CARD PROGRAM 71
VISION SERVICE PLAN 77
CLAIMS PAYMENT 79
GENERAL PROVISIONS 85
COMPLAINT AND APPEALS PROCEDURES - MEDICAL BENEFITS 94
COMPLAINT AND APPEALS PROCEDURES - PHARMACY BENEFITS 99
COMPLAINT AND APPEALS PROCEDURES - DENTAL BENEFITS 103
COMPLAINT AND APPEALS PROCEDURES - VISION BENEFITS 104
ERISA INFORMATION AND STATEMENT OF ERISA RIGHTS 105

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 Express Scripts Prescription Drug Card Program
- Anthem Blue Access PPO Low Deductible including Express Scripts Prescription Drug Card Program
- High Deductible Health Plan
- Anthem Blue Preferred EPO including Express Scripts Prescription Drug Card Program

You have the following vision option:

- 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**
Express Scripts	**Pharmacy: 1-866-677-8928**	**www.express-scripts.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, 2016

This Schedule of Benefits lists the Member's responsibility for Covered Services under the Anthem Blue Access PPO Standard Option. Please refer to the Covered Services section for a more complete explanation of the specific services covered by the Plan. All Covered Services are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet including any riders.

Benefit Period	Calendar Year
Age Limits for Children	End of the month child attains age 26. See definition of Child on page 21 for eligibility beyond these age limits for a disabled child.
Lifetime Maximum Benefit for all Covered Services	No Lifetime Maximum Benefit Amount

Deductible	**Network Provider**	**Non-Network Provider**
Per Person	$400	$800
Family Limit	$800	$1,600
Out-of-Pocket Limit		
Per Person	$2,500	$5,000
Family Limit	$5,000	$10,000

The Out-of-Pocket Limit includes all Deductibles, Copayments and Coinsurance you incur in a Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties. Once the per person and/or family Out-of-Pocket Limit is satisfied, no additional Copayments or Coinsurance will be required for the Member and/or family for the remainder of the Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties, subject to the Plan's Lifetime Maximum Benefit

The Network and Non-Network Deductibles and Out-of-Pocket Limits are cross applied and will accumulate toward each other.

The Deductible(s) apply only to Covered Services with a percentage Coinsurance. Your annual premium cost or copayments for prescriptions, vision, dental, physician office services or urgent care centers do not count toward your deductible.

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO STANDARD OPTION
Effective January 1, 2016

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	$40 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	40% Coinsurance
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	40% Coinsurance
Therapy Services		
Physician's Office	$30 Copayment per visit	40% Coinsurance
Outpatient Facility Services	20% Coinsurance	40% Coinsurance
Maximum Visits		
Cardiac Rehabilitation	30 visits per Benefit Period	
Occupational Therapy	20 visits per Benefit Period	
Physical Therapy	20 visits per Benefit Period	
Speech Therapy	20 visits per Benefit Period	
Chiropractor Spinal Manipulations	20 visits per Benefit Period (note: in network office copay is $20)	
Emergency Room	20% Coinsurance	20% Coinsurance
Accident Related Dental Services	20% Coinsurance	40% Coinsurance
Urgent Care Facility	$30 Copayment per visit	$30 Copayment per visit
Ambulance Services	20% Coinsurance	20% Coinsurance
Home Care Services	20% Coinsurance	40% Coinsurance
Maximum Visits	60 visits per Benefit Period	
Hospice Services	Covered in full	Covered in full

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO STANDARD OPTION
Effective January 1, 2016

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Medical Supplies, Durable Medical Equipment and Appliances	20% Coinsurance	20% Coinsurance
NOTE: Physician office Copayments are applied rather than the Network Copayment listed above if medical supplies, durable medical equipment or appliances are obtained in a Network Physician's office.		
Maternity Services		
Physician	$20 Copayment first visit; 20% Coinsurance thereafter	40% Coinsurance
Facility	20% Coinsurance	40% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	20% Coinsurance	40% Coinsurance
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Human Organ and Tissue Transplant Services	20% Coinsurance	40% Coinsurance

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO LOW DEDUCTIBLE OPTION
Effective January 1, 2016

This Schedule of Benefits lists the Member's responsibility for Covered Services under the Anthem Blue Access PPO Low Deductible Option. Please refer to the Covered Services section for a more complete explanation of the specific services covered by the Plan. All Covered Services are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet including any riders.

Benefit Period	Calendar Year
Age Limits for Children	End of the month child attains age 26. See definition of Child on page 21 for eligibility beyond these age limits for a disabled child.
Lifetime Maximum Benefit for all Covered Services	No Lifetime Maximum Benefit Amount

Deductible	**Network Provider**	**Non-Network Provider**
Per Person	$200	$400
Family Limit	$400	$800
Out-of-Pocket Limit		
Per Person	$2,500	$5,000
Family Limit	$5,000	$10,000

The Out-of-Pocket Limit includes all Deductibles, Copayments and Coinsurance you incur in a Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties. Once the per person and/or family Out-of-Pocket Limit is satisfied, no additional Copayments or Coinsurance will be required for the Member and/or family for the remainder of the Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties, subject to the Plan's Lifetime Maximum Benefit

The Network and Non-Network Deductibles and Out-of-Pocket Limits are cross applied and will accumulate toward each other.

The Deductible(s) apply only to Covered Services with a percentage Coinsurance. Your annual premium cost or copayments for prescriptions, vision, dental, physician office services or urgent care centers do not count toward your deductible.

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO LOW DEDUCTIBLE OPTION
Effective January 1, 2016

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	$40 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	30% Coinsurance at non-network facility
Non-Precertification Penalty	All Charges Determined to be Not Medically Necessary Plus Non-compliance fee of $300.	
Skilled Nursing Facility	10% Coinsurance	30% Coinsurance
Maximum Days per Benefit Period	60 days	
Outpatient Services (not in Physician's Office)	10% Coinsurance	30% Coinsurance
Outpatient Anesthesia	10% Coinsurance	30% Coinsurance at non-network facility
Therapy Services		
Physician's Office	$30 Copayment per visit	30% Coinsurance
Outpatient Facility Services	10% Coinsurance	30% Coinsurance
Maximum Visits		
Cardiac Rehabilitation	30 visits per Benefit Period	
Occupational Therapy	20 visits per Benefit Period	
Physical Therapy	20 visits per Benefit Period	
Speech Therapy	20 visits per Benefit Period	
Chiropractor Spinal Manipulations	20 visits per Benefit Period (note: in network office copay is $20)	
Emergency Room	10% Coinsurance	10% Coinsurance
Accident Related Dental Services	10% Coinsurance	30% Coinsurance
Urgent Care Facility	$30 Copayment per visit	$30 Copayment per visit
Ambulance Services	10% Coinsurance	10% Coinsurance
Home Care Services	10% Coinsurance	30% Coinsurance
Maximum Visits	60 visits per Benefit Period	

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO LOW DEDUCTIBLE OPTION
Effective January 1, 2016

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Hospice Services	Covered in full	Covered in full
Medical Supplies, Durable Medical Equipment and Appliances	10% Coinsurance	10% Coinsurance
NOTE: Physician office Copayments are applied rather than the Network Coinsurance listed above if medical supplies, durable medical equipment or appliances are obtained in a Network Physician's office.		
Maternity Services		
Physician	$20 Copayment first visit; 10% Coinsurance thereafter	30% Coinsurance
Facility	10% Coinsurance	30% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	10% Coinsurance	30% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 10% Coinsurance	 30% Coinsurance 30% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	10% Coinsurance	30% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 10% Coinsurance	 30% Coinsurance 30% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	10% Coinsurance	30% Coinsurance
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 10% Coinsurance	 30% Coinsurance 30% Coinsurance
Human Organ and Tissue Transplant Services	10% Coinsurance	30% Coinsurance

SCHEDULE OF BENEFITS
HIGH DEDUCTIBLE HEALTH PLAN OPTION
Effective January 1, 2016

This Schedule of Benefits lists the Member's responsibility for Covered Services under the High Deductible Health Plan 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*	$1,500	$3,000
Family Limit**	$3,000	$6,000
Out-of-Pocket Limit		
Per Person*	$3,000	$6,000
Family Limit**	$6,000	$12,000

The Out-of-Pocket Limit includes all Deductibles, Copayments and Coinsurance you incur in a Benefit Period, except for 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 High Deductible Health Plan option, per person Deductible and Out of Pocket Limit applies only if you have employee-only coverage.

**Under the High Deductible Health Plan option, the Family Limit Deductible and Out of Pocket Limit must be met if you have one or more dependents covered under your plan; there is no Per Person Deductible.

SCHEDULE OF BENEFITS
HIGH DEDUCTIBLE HEALTH PLAN OPTION
Effective January 1, 2016

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	40% Coinsurance
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	40% Coinsurance
Therapy Services		
Physician's Office	20% Coinsurance	40% Coinsurance
Outpatient Facility Services	20% Coinsurance	40% Coinsurance
Maximum Visits		
Cardiac Rehabilitation	30 visits per Benefit Period	
Occupational Therapy	20 visits per Benefit Period	
Physical Therapy	20 visits per Benefit Period	
Speech Therapy	20 visits per Benefit Period	
Spinal Manipulations	20 visits per Benefit Period	
Emergency Room	20% Coinsurance	20% Coinsurance
Accident Related Dental Services	20% Coinsurance	40% Coinsurance
Urgent Care Facility	20% Coinsurance	20% Coinsurance
Ambulance Services	20% Coinsurance	20% Coinsurance

SCHEDULE OF BENEFITS
HIGH DEDUCTIBLE HEALTH PLAN OPTION
Effective January 1, 2016

Home Care Services	20% Coinsurance	40% Coinsurance
Maximum Visits	60 visits per Benefit Period	
Hospice Services	20% Coinsurance	40% Coinsurance
Medical Supplies, Durable Medical Equipment and Appliances	20% Coinsurance	20% Coinsurance
Maternity Services		
Physician	20% Coinsurance	40% Coinsurance
Facility	20% Coinsurance	40% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 20% Coinsurance 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 20% Coinsurance 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	20% Coinsurance	40% Coinsurance
Outpatient Services Office Setting Outpatient Facility	 20% Coinsurance 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Human Organ and Tissue Transplant Services	20% Coinsurance	40% Coinsurance

SCHEDULE OF BENEFITS
ANTHEM BLUE PREFERRED EPO OPTION

Effective January 1, 2016

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	$40 Copayment per visit	Not Covered
Chiropractor (maximum 20 visits per Benefit Period)	$20 Copayment per visit	Not Covered
Allergy Injection	$ 5 Copayment per visit	Not Covered
Inpatient Services	$300 Copayment per inpatient confinement	Not Covered
Non-Precertification Penalty	All Charges Determined to be Not Medically Necessary Plus Non-compliance fee of $300.	

SCHEDULE OF BENEFITS
ANTHEM BLUE PREFERRED EPO OPTION
Effective January 1, 2016

Skilled Nursing Facility	$300 Copayment for each inpatient confinement	Not Covered
Maximum Days per Benefit Period	60 days	
Outpatient Services (not in Physician's office)		
Outpatient Surgery	$100 Copayment per visit	Not Covered
MRI/MRA	$100 Copayment per visit	Not Covered
CAT Scans	$100 Copayment per visit	Not Covered
PET Scans	$100 Copayment per visit	Not Covered
Therapy Services		
Physician's Office or Outpatient Facility Services	$30 Copayment per visit	Not Covered
Maximum Visits		
Cardiac Rehabilitation	30 visits per Benefit Period	
Occupational Therapy	20 visits per Benefit Period	
Physical Therapy	20 visits per Benefit Period	
Speech Therapy	20 visits per Benefit Period	
Chiropractor Spinal Manipulations	20 visits per Benefit Period (note: in network office copay is $20)	
Other Outpatient Facility Services (other than those listed)	Covered in Full	Not Covered
Emergency Room	$100 Copayment per visit Copayment waived if confined within 24 hours for the same condition	$100 Copayment per visit
Accident Related Dental Services	Covered in full	Covered in full at in-network allowed amount
Urgent Care Facility	$30 Copayment per visit	$30 Copayment per visit
Ambulance Services	Covered in full	Covered in full
Home Care Services	Covered in full	Not Covered
Maximum Visits	60 visits per Benefit Period	
Hospice Services	Covered in full	Covered in full at in-network allowed amount
Medical Supplies, Durable Medical Equipment and Appliances	Covered in full	Covered in full at in-network allowed amount
NOTE: Physician office Copayments are applied rather than the Network Copayment listed above if medical supplies, durable medical equipment or appliances are obtained in a Network Physician's office.		

SCHEDULE OF BENEFITS
ANTHEM BLUE PREFERRED EPO OPTION
Effective January 1, 2016

Maternity Services		
Inpatient Services	$300 Copayment per inpatient confinement	Not Covered
Physician Services	$20 Copayment first visit; Covered in full thereafter	Not Covered
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	$300 Copayment per inpatient confinement	Not Covered
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit $20 Copayment per visit	 Not Covered Not Covered
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	$300 Copayment per inpatient confinement	Not Covered
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit $20 Copayment per visit	 Not Covered Not Covered
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	$300 Copayment per inpatient confinement	Not Covered
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit $20 Copayment per visit	 Not Covered Not Covered
Human Organ and Tissue Transplant Services	Covered in full	Not Covered

SCHEDULE OF BENEFITS
PRESCRIPTION DRUG CARD PROGRAM

Effective January 1, 2016

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**
	EPO/PPO	**HDHP**	
Days Supply: Days Supply may be less than the amount shown due to Prior Authorization, Quantity Limits, and Utilization Guidelines.			
Pharmacy	30 day supply		Not covered
Mail Service	90 day supply		Not covered
Copayment for Retail Pharmacy:			
Generic Formulary Drug	$ 7 Copayment	20% Coinsurance	Not covered
Brand Formulary Drug	$25 Copayment	20% Coinsurance	Not covered
Generic Non-Formulary Drug	$40 Copayment	20% Coinsurance	Not covered
Brand Non-Formulary Drug	$40 Copayment	20% Coinsurance	Not covered
Copayment for Mail Order Pharmacy:			
Generic Formulary Drug	$17.50 Copayment	20% Coinsurance	Not covered
Brand Formulary Drug	$62.50 Copayment	20% Coinsurance	Not covered
Generic Non-Formulary Drug	$100 Copayment	20% Coinsurance	Not covered
Brand Non-Formulary Drug	$100 Copayment	20% Coinsurance	Not covered
Out of Pocket Limit			
Per Person	$4,100	Included in Plan Out of Pocket Limit	N/A
Family Limit	$8,200	Included in Plan Out of Pocket Limit	N/A

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 Express Script's Mail Order Pharmacy for the prescription to be covered by the plan. Members should call Express Scripts at 1-866-677-8928 with questions.

SCHEDULE OF BENEFITS
PRESCRIPTION DRUG CARD PROGRAM
Effective January 1, 2016

- **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 Express Scripts at 1-866-677-8928 with questions.

.

SCHEDULE OF BENEFITS
VISION SERVICE PLAN

Effective January 1, 2016

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.

Beginning 1/1/2014, vision coverage is offered as a separate, voluntary, employee-paid benefit.

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 Exam (once every calendar year)	$15 Copayment	Covered up to $45 (Subject to $15 Copayment)
Lenses – Prescription Glasses (once every calendar year) Single Bifocal Trifocal	 Covered in full Covered in full Covered in full	 Covered up to $30 Covered up to $50 Covered up to $65
Frames– Prescription Glasses (once every calendar year)	Covered up to $150 retail plan allowance; 20% off amount over $150 allowance.	Covered up to $70
Lens Options - Prescription Glasses (once every calendar year)	• Standard Progressive Lenses - $55 • Premium Progressive Lenses - $95-$105 • Custom Progressive Lenses - $150-$175	Progressive Lenses covered up to $50
Contact Lens (once every calendar year instead of Prescription Glasses) Contact Lens Exam	Contacts covered up to plan allowance of $130; Up to $60 copayment for contact lens exam	Covered up to $105

DEFINITIONS

This section defines terms which have special meanings. If a word or phrase has a special meaning or is a title, it will be capitalized. The word or phrase is defined in this section or at the place in the text where it is used.

Alternate Recipient - Any child of a Subscriber who is recognized under a Qualified Medical Child Support Order (QMCSO) as having a right to enrollment under the Plan with regard to such Subscriber.

Authorized Service - A Covered Service rendered by any Provider other than a Network Provider, which has been authorized in advance (except for Emergency Care which may be authorized after the service is rendered) by the Administrator, on behalf of the Employer, to be paid at the Network level.

Autism – A condition affecting a Member which includes a total of six or more items from the following subparagraphs of this definition with at least two from the first subparagraph and one each from the second and third paragraphs.

- Qualitative impairment in social interaction as manifested by at least two of the following:
  1. Marked impairment in the use of multiple nonverbal behaviors such as eye-to-eye gaze, facial expression, body postures, and gestures to regulate social interaction;
  2. Failure to develop peer relationships appropriate to developmental level;
  3. A lack of spontaneous seeking to share enjoyment, interests or achievement with other people; or
  4. Lack of social or emotional reciprocity.

- Qualitative impairments in communication as manifested by at least one of the following:
  1. Delay in or total lack of the development of spoken language;
  2. In individuals with adequate speech, marked impairment in the ability to imitate or sustain a conversation with others;
  3. Stereotyped and repetitive use of language or idiosyncratic language;
  4. Lack of varied spontaneous make believe play or social imitative play appropriate to developmental levels.
- Restricted repetitive and stereotyped patterns of behavior interests and activities as manifested by at least one of the following:
  1. Encompassing preoccupation with one or more stereotyped and restricted patterns of interest that is abnormal either in intensity or focus;
  2. Apparently inflexible adherence to specific nonfunctional routines or rituals;
  3. Stereotyped and repetitive motor mannerisms; or
  4. Persistent preoccupation with parts of objects.

- Delays or abnormal functioning in at least one of the following areas with onset prior to three years of age:
  1. Social interaction;
  2. Language as used in social communication;
  3. Symbolic or imaginative play; or
  4. The disturbance is not better accounted for by Rett's Disorders or Childhood Disintegrative Disorder.

Benefit Booklet - This summary of the terms of your health benefits.

Benefit Period - The period of time that benefits for Covered Services are payable under the Plan. The Benefit Period is listed in the Schedule of Benefits. If your coverage ends earlier, the Benefit Period ends at the same time.

Brand Name Drug - The initial version of a medication developed by a pharmaceutical manufacturer, or a version marketed under a pharmaceutical manufacturer's own registered trade name or trademark. The original manufacturer is granted an exclusive patent to manufacture and market a new drug for a certain number of years. After the patent expires, if FDA requirements are met any manufacturer can produce the drug and sell under its own brand name, or under the drug's chemical name (Generic).

Case Management -- Case Management is a Health Care Management feature designed to assure that your care is provided in the most appropriate and cost effective care setting. This feature allows the Claims Administrator to customize your benefits by approving otherwise non-covered services or arranging an earlier discharge from an Inpatient setting for a patient whose care could be safely rendered in an alternate care setting. That alternate care setting or customized service will be covered only when arranged and approved in advance by the Claims Administrator's Health Care Management staff. In managing your care, the Claims Administrator has the right to authorize substitution of Outpatient Services or services in your home to the extent that benefits are still available for Inpatient Services.

Child(ren) - Medical/Pharmacy/Vision/Dental Benefits

The Subscriber's child may include:

- natural children,
- legally adopted children (The event date for an adopted child is the earlier of the date of adoption or date of placement for adoption. Placement for adoption means the assumption and retention of legal obligation for total and partial support for a child in anticipation of adoption of such child.),
- children under your legal guardianship (temporary custody not eligible), and
- stepchildren.

Age Limits for Children - End of the month child attains age 26

All enrolled eligible children may continue to be enrolled until the age limits for Children specified in the Schedule of Benefits section of this Benefit Booklet.

Eligibility will be continued past the end of the month the child attains age 26 only for those already enrolled unmarried Children who cannot work to support themselves due to mental retardation or physical or mental handicap. These children must be allowed as a federal tax exemption by the Subscriber or Subscriber's Spouse. The child's disability must start before the end of the period they would become ineligible for benefits. The Plan must certify the child's eligibility. The Employer must be informed of the child's eligibility for continuation of benefits under the Plan within 120 days after the child would normally become ineligible. The Employer may require continued proof of such disability annually after the two year period following this child's attainment of the limiting age.

The Employer may require the Subscriber to submit proof of continued eligibility for any enrolled child. Your failure to provide this information could result in termination of a child's benefits under the Plan.

To enroll children under the Plan, the Subscriber may be required to provide a copy of any legal documents awarding guardianship of such child(ren) to the Subscriber. Temporary custody is not sufficient to establish eligibility under the Plan. Please see "Eligibility and Enrollment Section" that describes the documents that are required when enrolling dependents under the Plan.

Any foster child who is eligible for any governmental program or law will not be eligible for benefits under the Plan unless required by the laws of the Subscriber's state of residence.

Claims Administrator - An organization or entity that the Employer contracts with to provide administrative and claims payment services under the Plan. The Claims Administrators are identified in the section titled ERISA Information and Statement of ERISA Rights. The Employer self-insures many portions of the Plan, so the Claims Administrator does not assume any financial obligation for benefits paid under the self-insured portions of the Plan. The Claims Administrator is a Fiduciary under the Plan and has been delegated the sole authority and discretion to resolve all disputes regarding claims, claims appeals and the interpretation of the Plan, including making any findings of fact necessary for determination of any benefit payable under the Plan. The decision of the Claims Administrator shall be final, conclusive and binding as to all parties, and the Claims Administrator shall be deemed to have properly exercised its authority, unless it has abused its discretion hereunder by acting arbitrarily and capriciously.

COBRA – Continuation of health coverage as provided under the Consolidated Omnibus Budget Reconciliation Act of 1986 including subsequent amendment and guidance.

Coinsurance - A percentage of the Reasonable Charge for which you are responsible per Covered Service after you meet your Deductible in each Benefit Period.

Copayment - A specific dollar amount for Covered Services indicated in the Schedule of Benefits for which you are responsible. The Copayment does not apply towards any Deductible. Your flat dollar Copayment will be the lesser of the amount shown in the Schedule of Benefits or the amount charged by the Provider.

Covered Services - Services, supplies or treatment as described in the Covered Services sections of this Benefit Booklet which are performed, prescribed, directed or authorized by a Provider. To be a Covered Service the service, supply or treatment must be:

- Medically Necessary or otherwise specifically included as a benefit under this Benefit Booklet.
- Within the scope of the license of the Provider performing the service.
- Rendered while your coverage under the Plan is in force.
- Not Experimental/Investigative or otherwise excluded or limited by this Benefit Booklet, or by any amendment or rider thereto.
- Authorized in advance by the Claims Administrator if such Precertification is required in the Plan.

A charge for a Covered Service is incurred on the date the service, supply or treatment was provided to you.

Covered Transplant Procedure - Any of the Medically Necessary non-Experimental/Investigative human organ and tissue transplants as described in this Benefit Booklet.

Custodial Care - Care primarily for the purpose of assisting you in the activities of daily living or in meeting personal rather than medical needs, and which is not specific treatment for an illness or injury. It is care which cannot be expected to substantially improve a medical condition and has minimal therapeutic value. Such care includes, but is not limited to:

- assistance with walking, bathing, or dressing;
- transfer or positioning in bed;
- normally self-administered medicine;
- meal preparation;
- feeding by utensil, tube, or gastrostomy;
- oral hygiene;
- ordinary skin and nail care;
- catheter care;
- suctioning;
- using the toilet;
- enemas; and
- preparation of special diets and supervision over medical equipment or exercises or over self-administration of oral medications not requiring constant attention of trained medical personnel.

Deductible - The dollar amount of Covered Services listed in the Schedule of Benefits for which you are responsible before benefits are payable under the Plan for Covered Services each Benefit Period.

Dependent - A person of the Subscriber's family who is eligible for coverage under the Plan as described in the Eligibility and Enrollment section of this Benefit Booklet.

Diagnostic Service - A test or procedure performed when you have specific symptoms to detect or to monitor your disease or condition or a test performed as a Medically Necessary preventive care screening for an asymptomatic patient. It must be ordered by a Provider. Covered Diagnostic Services are limited to those services specifically listed in the Covered Services section.

Disabled Employee – A Regular, Full-Time Employee who is receiving disability income benefits (including the period of time covered by a lump sum settlement agreement) under the terms of the LG&E and KU Long Term Disability Plan or any Former Plan.

Disease Management Program – the plan may offer a voluntary program to eligible Subscribers and/or Dependents to manage diseases and/or chronic conditions.

Effective Date - The date a Member's coverage begins under the Plan. No benefits are payable for services and supplies received before the Member's Effective Date.

Eligible Person - A person who satisfies the Plan's eligibility requirements and is entitled to apply to be a Subscriber.

Emergency - An accidental traumatic bodily injury or other medical condition that arises suddenly and unexpectedly and manifests itself by acute symptoms of such severity, including severe pain, that the absence of immediate medical attention could, in the judgment of a reasonable person:

- place an individual's health in serious jeopardy;
- result in serious impairment to the individual's bodily functions; or
- result in serious dysfunction of a bodily organ or part of the individual.

Emergency Care - Covered Services that are furnished by a Provider within the scope of the Provider's license and as otherwise authorized by law that are needed to evaluate or stabilize an individual in an Emergency.

Employer – LG&E and KU Energy LLC, or any successor thereto, and all of the legal entities, or any successors thereto, which are part of a controlled group or affiliated service group with LG&E and KU Energy LLC pursuant to the provisions of Code Sections 414(b), (c), (m) and (o).

Employment Date – the date the Employee first performs service for the Employer.

Enrollment Date - The first day of coverage under the Plan or, if there is a waiting period, the first day of the waiting period (typically the date employment begins).

Experimental/Investigative - Any drug, biologic, device, diagnostic, product, equipment, procedure, treatment, or service used in or directly related to the diagnosis, evaluation, or treatment of a disease, injury, illness, or other health condition which the Claims Administrator or the Claims Administrator's designee, determines in its sole discretion to be Experimental/Investigative. The Claims Administrator will deem any drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply to be Experimental/Investigative if the Claims Administrator determines that one of more of the following criteria apply when the service is rendered with respect to the use for which benefits are sought. The drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply:

- cannot be legally marketed in the United States without the final approval of the Food and Drug Administration (FDA), or other licensing or regulatory agency, and such final approval has not been granted;
- has been determined by the FDA to be contraindicated for the specific use; or
- is provided as part of a clinical research protocol or clinical trial or is provided in any other manner that is intended to evaluate the safety, toxicity, or efficacy of the drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply; or
- is subject to review and approval of an Institutional Review Board (IRB) or other body serving a similar function; or
- is provided pursuant to informed consent documents that describe the drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply as Experimental/Investigative, or otherwise indicate that the safety, toxicity, or efficacy of the drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply is under evaluation.

Any service not deemed Experimental/Investigative based on the criteria above may still be deemed Experimental/Investigative by the Claims Administrator. In determining whether a Service is Experimental/Investigative, the Claims Administrator will consider the information described below and assess whether:

- the scientific evidence is conclusory concerning the effect of the service on health outcomes;
- the evidence demonstrates the service improves net health outcomes of the total population for whom the service might be proposed by producing beneficial effects that outweigh any harmful effects;
- the evidence demonstrates the service has been shown to be as beneficial for the total population for whom the service might be proposed as any established alternatives; and
- the evidence demonstrates the service has been shown to improve the net health outcomes of the total population for whom the service might be proposed under the usual conditions of medical practice outside clinical investigatory settings.

The information considered or evaluated by the Claims Administrator to determine whether a drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply is Experimental/Investigative under the above criteria may include one or more items from the following list which is not all inclusive:

- published authoritative, peer-reviewed medical or scientific literature, or the absence thereof; or
- evaluations of national medical associations, consensus panels, and other technology evaluation bodies; or
- documents issued by and/or filed with the FDA or other federal, state or local agency with the authority to approve, regulate, or investigate the use of the drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply; or
- documents of an IRB or other similar body performing substantially the same function; or
- consent document(s) and/or the written protocol(s) used by the treating Physicians, other medical professionals, or facilities or by other treating Physicians, other medical professionals or facilities studying substantially the same drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply; or
- medical records; or
- the opinions of consulting Providers and other experts in the field.

If you have a life-threatening Sickness or condition (one which is likely to cause death within one year of the request for treatment) the Claims Administrator may, in their sole discretion, determine that an Experimental or Investigational Service meets the definition of a Covered Service for that Sickness or condition. For this to take place, the Claims Administrator must determine that the procedure or treatment is promising, but unproven, and that the service uses a specific research protocol that meets standards equivalent to those defined by the National Institutes of Health.

The Claims Administrator or the Claims Administrator's designee has the sole authority and discretion to determine all questions pertaining to whether a service is Experimental/Investigative under this Plan.

Family Coverage – Coverage provided by the Employer for the Subscriber and eligible Dependents.

Former Plan – A plan with a prior employer that is recognized by the Employer for purposes of determining eligibility under the LG&E and KU Medical, Dental and Vision Care Plan.

Formulary - The list of pharmaceutical products, developed in consultation with Physicians and pharmacists, approved for their quality and cost effectiveness.

Full-time Student - Full-time Student is a Child who is enrolled in and attending full-time a recognized course of study or training at:

- An accredited high school;
- An accredited college or university; or
- A licensed vocational school, technical school, beautician school, automotive school or similar training school.

Full-time Student status is determined in accordance with the standards set forth by the educational institution.

A Child continues to be a Full-time Student during periods of regular vacation established by the institution. If the Child does not continue as a Full-time Student immediately following the period of vacation, the Full-time Student designation will end on the last day of the calendar month preceding the month in which such period of vacation ended. For example: Spring semester ends May 10 and students

are on vacation for the calendar months of June and July. Fall semester starts August 25 and if students do not return to school, Full-time Student designation will end July 31.

- **College Student Medical Leave**
  The plan will extend coverage for up to one year when a college student otherwise would lose eligibility, if a child takes a medically necessary leave of absence from a postsecondary educational institution. Coverage will continue for up to one year of leave, unless dependent coverage ends earlier under another plan provision, such as the parent's termination of employment or the child's age exceeding the plan's limit.

- **Medically necessary change in student status.**
  The extended coverage is available if a college student would otherwise lose coverage because a serious illness or injury requires a medically necessary leave of absence or a change in enrollment status (for example, a switch from full-time to part-time student status). The plan must receive written certification from the child's physician confirming the serious illness or injury and the medical necessity of the leave or change in status.

- **Coverage continues even if the plan changes.**
  Dependent coverage will continue during the leave as if the child had maintained student eligibility. This requirement applies even if a plan changes during the extended period of coverage.

Generic Drugs - Drugs which have been determined by the FDA to be bioequivalent to Brand Name Drugs and are not manufactured or marketed under a registered trade name or trademark. A drug whose active ingredients duplicate those of a Brand Name Drug and is its bioequivalent, Generic Drugs must meet the same FDA specifications for safety, purity and potency and must be dispensed in the same dosage form (tablet, capsule, cream) as the counterpart Brand Name Drug. On average, Generic Drugs cost about half as much as the counterpart Brand Name Drug.

Health Care Management -- Health Care Management is a process designed to promote the delivery of cost-effective medical care to all Members by assuring the use of appropriate procedures, setting (place of service), and resources through Case Management and through Precertification review requirements which may be conducted either prospectively (Prospective Review), concurrently (Concurrent Review), or retrospectively (Retrospective Review).

Identification Card - A card issued by the Claims Administrator that bears the Subscriber's name, identifies the membership by number, and may contain information about your benefits under the Plan. It is important to carry this card with you.

Independent Contractor - An individual engaged by the Employer to perform services not as a Leased Employee or an Employee, even if such individual is subsequently determined by the Internal Revenue Service, the Department of Labor, a court of competent jurisdiction or the Employer to be a common law employee of the Employer.

Inpatient - A Member who receives care as a registered bed patient in a Hospital or other Provider where a room and board charge is made. It does not mean a Member who is placed under observation for fewer than 24 hours.

Intern - An employee whose position is through the Employer's formal cooperative/internship programs.

Late Enrollee - An individual whose enrollment under the Plan is a Late Enrollment.

Late Enrollment - Enrollment other than on:

- The earliest date on which benefits can become effective under the Plan; or
- The date of an event that qualifies for Special Enrollment.

Leased Employee - An employee is a leased employee if:

- Services are provided under an agreement between the recipient and the leasing organization,
- Services are performed for the recipient or the recipient and related persons on a substantially full-time basis for a period of at least one year, and
- The services are of a type historically performed by employees in the recipient's field of business.

Lifetime Maximum - The maximum dollar amount for Covered Services paid by the Plan during your lifetime. Payments made under any current or former medical option of the Plan are used in determining if the Lifetime Maximum has been reached.

Mail Service - A prescription drug program which offers a convenient means of obtaining maintenance medications by mail if the Member takes prescription drugs on a regular basis. Covered prescription drugs are ordered directly from the licensed Pharmacy Mail Service which has entered into a reimbursement agreement with the Claims Administrator and sent directly to the Member's home.

Maximum Allowable Amount - The amount that the Claims Administrator determines is the maximum amount payable for Covered Services you receive, up to but not to exceed charges actually billed. The determination considers:

- amounts charged by other Providers for the same or similar service;
- any unusual medical circumstances requiring additional time, skill or experience; and/or
- other factors the Claims Administrator determines are relevant, including but not limited to, a resource based relative value scale.
- The amount accepted by a Network Provider as payment in full under the participation agreement for the Plan.

For a Network Provider, the Maximum Allowable Amount is equal to the amount that constitutes payment in full under the Network Provider's participation agreement for this product. If a Network Provider accepts as full payment an amount less than the negotiated rate under the participation agreement, the lesser amount will be the Maximum Allowable Amount.

For a Non-Network Provider who is a Physician or other non-facility Provider, even if the Provider has a participation agreement with the Claims Administrator for another product, the Maximum Allowable Amount is the lesser of the actual charge or the standard rate under the participation agreement used with Network Providers for the Plan.

For a Non-Network Provider which is a facility, the Maximum Allowable Amount is equal to an amount negotiated with that Non-Network Provider facility for Covered Services under the Plan or any other plan. In the absence of a negotiated amount, the Claims Administrator shall have discretionary authority to establish as the Claims Administrator deems appropriate, the Maximum Allowable Amount for a Non-Network Provider facility. The Maximum Allowable Amount is the lesser of the Non-network Provider facility's charge, or an amount determined by the Administrator, after consideration of any one or more of the following: industry cost, peer reimbursement, utilization data, previously negotiated rates, outstanding offers that the Administrator may have made, or other factors the Administrator, on behalf of the Employer, deems appropriate It is your obligation to pay any Copayments and Deductibles, and any amounts which exceed the Maximum Allowable Amount.

The Maximum Allowable Amount is reduced by any penalties for which a Provider is responsible as a result of its agreement with the Claims Administrator.

Medically Necessary or Medical Necessity – An intervention that is or will be provided for the diagnosis, evaluation and treatment of a condition, illness, disease or injury and that is determined by the Claims Administrator to be:

- Medically appropriate for and consistent with the symptoms and proper diagnosis or treatment of the Member's condition, illness, disease or injury;
- Obtained from a Provider;
- Provided in accordance with applicable medical and/or professional standards;
- Known to be effective, as proven by scientific evidence, in materially improving health outcomes;
- The most appropriate supply, setting or level of service that can safely be provided to the Member and which cannot be omitted consistent with recognized professional standards of care (which, in the case of hospitalization, also means that safe and adequate care could not be obtained in a less comprehensive setting);
- Cost-effective compared to alternative interventions, including no intervention ("cost effective" does not mean lowest cost);
- Not Experimental/Investigative;
- Not primarily for the convenience of the Member, the Member's family or the Provider.
- Not otherwise subject to an exclusion under this Benefit Booklet.

The fact that a Provider may prescribe, order, recommend, or approve care, treatment, services or supplies does not, of itself, make such care, treatment, services or supplies Medically Necessary.

The Claims Administrator is the final authority to determine whether services or supplies are Medically Necessary.

Medical Policy -- The Claims Administrator's Medical Policy reflects the standards of practice and medical interventions identified as reflecting appropriate medical practice. The purpose of Medical Policy is to assist in the interpretation of Medical Necessity. However, the Benefit Booklet takes precedence over Medical Policy. Medical technology is constantly changing and the Claims Administrator, reserves the right to review and update Medical Policy periodically. The Claims Administrator is the final authority to determine Medical Policy

Medicare - The program of health care for the aged and disabled established by Title XVIII of the Social Security Act, as amended.

Member - A Subscriber or Dependent who has satisfied the eligibility conditions, applied for coverage, been approved by the Employer and for whom Premium Contribution payment has been made. Members are sometimes called "you" or "your."

Mental Health Conditions (including Substance Abuse) - A condition identified as a mental disorder in the most current version of the International Classification of Diseases, in the chapter titled "Mental Disorders".

- **Mental Health** is a condition which manifests symptoms which are primarily mental or nervous, regardless of any underlying physical causes.
- **Substance Abuse** is a condition brought about when an individual uses alcohol or other drug(s) in such a manner that his or her health is impaired and/or ability to control actions is impaired.

In determining whether or not a particular condition is a Mental Health Condition, the Plan may refer to the most current edition of the Diagnostic and Statistical Manual of Mental Conditions of the American Psychiatric Association, or the International Classification of Diseases (ICD) Manual.

Mental Health/Substance Abuse Subcontractor - An organization or entity that the Claims Administrator has a contract with to provide administrative and claims payment services and/or Covered Services regarding Mental Health/Substance Abuse services under this Plan. These administrative services may also be provided directly by the Claims Administrator.

Network Physician - A Physician who has entered into a contractual agreement or is otherwise engaged by the Claims Administrator, or with another organization which has an agreement with the Claims Administrator, regarding payment for Covered Services and certain administration functions for the Network associated with the Plan.

Network Provider - A Provider who has entered into a contractual agreement or is otherwise engaged by the Claims Administrator, or with another organization which has an agreement with the Claims Administrator, regarding payment for Covered Services and certain administration functions for the Network associated with the Plan.

Network Transplant Facility – A Provider who has entered into a contractual agreement or is otherwise engaged by the Claims Administrator with another organization which has an agreement with the Claims Administrator to provide Covered Services and certain administrative functions to you for the network associated with this Plan. A Hospital may be a Network Transplant Facility with respect to:

- Certain Covered Transplant Procedures; or
- All Covered Transplant Procedures.

New FDA Approved Drug Product or Technology - The first release of the brand name product or technology upon the initial FDA New Drug Approval. Other applicable FDA approval for its biochemical composition and initial availability in the marketplace for the indicated treatment and use.

New FDA Approved Drug Product or Technology does not include:

- new formulations: a new dosage form or new formulation of an active ingredient already on the market;
- already marketed drug product but new manufacturer; a product that duplicates another firm's already marketed drug product (same active ingredient, formulation, or combination);
- already marketed drug product, but new use: a new use for a drug product already marketed by the same or a different firm; or
- newly introduced generic medication (generic medications contain the same active ingredient as their counterpart brand-named medications).

Non-Network Provider - A Provider who has not entered into a contractual agreement with Claims Administrator or is not otherwise engaged by Claims Administrator for the network associated with this Plan. Providers who have not contracted or affiliated with Claims Administrator's designated Subcontractor(s) for the services they perform under this Plan are also considered Non-Network Providers.

Non-Network Transplant Facility - Any Hospital which has not contracted with the transplant network engaged by Claims Administrator to provide Covered Transplant Procedures. A Hospital may be a Non-Network Transplant Facility with respect to:

- Certain Covered Transplant Procedures; or
- All Covered Transplant Procedures.

Out-of-Pocket Limit - A specified dollar amount of expense incurred for Covered Services in a Benefit Period as listed in the Schedule of Benefits. Such expense does not include charges in excess of the Maximum Allowable Amount or any non-covered services. Refer to the Schedule of Benefits for other services that may not be included in the Out-of-Pocket Limit. When the Out-of-Pocket Limit is reached, no additional Copayment or Coinsurance is required unless otherwise specified in this Benefit Booklet, subject to the Plan's Lifetime Maximum.

Outpatient - A Member who receives services or supplies while not an Inpatient.

Participating Employer - an Employer who has adopted the Plan as shown in the section titled "ERISA Information and Statement of ERISA Rights".

Pharmacy and Therapeutics Committee - a committee of physicians and pharmacists who review literature and studies which address the safety, efficacy, approved indications, adverse effects, contraindications, medical outcome, and pharmacoeconomics. The committee will develop, review and/or approve guidelines related to how and when certain drugs and/or therapeutic categories will be approved for coverage.

Plan – The LG&E and KU Medical, Dental and Vision Care Plan provided by the Employer and explained in this Benefit Booklet.

Precertification -- Precertification is a Health Care Management feature which requires that an approval be obtained from the Claims Administrator before incurring expenses for certain Covered Services. The Plan's procedures and timeframes for making decisions for Precertification requests differ depending on when the request is received and the type of service that is the subject of the Precertification request.

Premium Contribution(s) - The periodic premium costs specified by the Employer which are required to be paid by you to maintain benefits under the Plan. The Employer has the sole authority to determine your Premium Contribution and may change this amount from time to time. Generally, the Premium Contribution is determined and changed by the Employer for each calendar year. Your contribution is determined by the composite rate for the coverage you select.

Premium Contribution Period – Each calendar month. Each Premium Contribution is due the first day of the calendar month for which the Premium Contribution applies. Your and your Dependents coverage will be terminated for non-payment if you do not pay the required Premium Contribution within 31 days of the date due.

Prescription Legend Drug - A medicinal substance, dispensed for Outpatient use, which under the Federal Food, Drug & Cosmetic Act is required to bear on its original packing label, "Caution: Federal law prohibits dispensing without a prescription." Compounded medications which contain at least one such medicinal substance are considered to be Prescription Legend Drugs. Insulin is considered a Prescription Legend Drug under this Plan.

Prescription Order - A written request by a Provider, as permitted by law, for a drug or medication and each authorized refill for same.

Primary Care Physician (PCP) – A Physician who is in family practice, general practice, internal

medicine, pediatrics or obstetrics/gynecology who supervises, coordinates and provides initial care and basic medical services to a Member. The PCP is responsible for maintaining continuity of patient care.

Prior Authorization - The process applied to certain drugs and/or therapeutic categories to define and/or limit the conditions under which these drugs will be covered. The drugs and criteria for coverage are defined by the Pharmacy and Therapeutics Committee.

Provider - A duly licensed person or facility that provides services within the scope of an applicable license and is a person or facility that the Plan approves. Providers include, but are not limited to, the following persons and facilities:

- **Alternative Care Facility** – A non-hospital health care facility, or an attached facility designated as free standing by a Hospital, that the Plan approves, which provides Outpatient Services primarily for but not limited to:
  1. Diagnostic Services such as Computerized Axial Tomography (CAT scan) or Magnetic Resonance Imaging (MRI);
  2. Surgery;
  3. Therapy Services or rehabilitation.

- **Ambulatory Surgical Facility** - A Provider that:
  1. is licensed as such, where required;
  2. is equipped mainly to do Surgery;
  3. has the services of a Physician and a Registered Nurse (R.N.) at all times when a patient is present;
  4. is not an office maintained by a Physician for the general practice of medicine or dentistry; and
  5. is equipped and ready to initiate emergency procedures with personnel who are certified in advanced cardiac lifesaving skills.

- **Birthing Center -** a Provider, other than a Hospital, where births take place following normal, uncomplicated pregnancies. Such centers must be:
  1. constituted, licensed, and operated as set forth in the laws that apply;
  2. equipped to provide low-risk maternity care;
  3. adequately staffed with qualified personnel who:
     a. provide care at childbirth;
     b. are practicing within the scope of their training and experience; and
     c. are licensed if required; and
  4. equipped and ready to initiate emergency procedures in life threatening events to mother and baby by personnel who are certified in advanced cardiac lifesaving skills.

- **Certified Registered Nurse Anesthetist** - Any individual licensed as a Registered Nurse by the state in which he or she practices, who holds a certificate of completion of a course in anesthesia approved by the American Association of Nurse Anesthetists or a course approved by that state's appropriate licensing board and who maintains certification through a recertification process administered by the Council on Recertification of Nurse Anesthetists.

- **Home Health Care Agency** - A public or private agency or organization licensed in the state in which it is located to provide Home Health Care Services.

- **Hospice** - A coordinated plan of home, Inpatient and Outpatient care which provides palliative and supportive medical and other health services to terminally ill patients. An interdisciplinary team

provides a program of planned and continuous care, of which the medical components are under the direction of a Physician. Care must be available 24 hours a day, seven days a week. The Hospice must meet the licensing requirements of the state or locality in which it operates.

- **Hospital** - A Provider constituted, licensed, and operated as set forth in the laws that apply to Hospitals, which:
  1. provides room and board and nursing care for its patients;
  2. has a staff with one or more Physicians available at all times;
  3. provides 24 hour nursing service;
  4. maintains on its premises all the facilities needed for the diagnosis, medical care, and treatment of an illness or injury; and
  5. is fully accredited by the Joint Commission on Accreditation of Health Care Organizations.

  The term Hospital does not include a Provider, or that part of a Provider, used mainly for:
  1. nursing care;
  2. rest care;
  3. convalescent care;
  4. care of the aged;
  5. Custodial Care;
  6. educational care;
  7. treatment of alcohol abuse; or
  8. treatment of drug abuse.

- **Pharmacy** - An establishment licensed to dispense prescription drugs and other medications through a duly licensed pharmacist upon a Physician's order. A Pharmacy may be a Network Provider or a Non-Network Provider.

- **Physician** -
  1. a legally licensed doctor of medicine, doctor of osteopathy, or optometry; or
  2. any other legally licensed practitioner of the healing arts rendering services which are:
     a. covered by the Plan; and
     b. within the scope of his or her license.

  Physician does not include:
  1. the Member; or
  2. the Member's Spouse, parent, child, sister, brother, in-law, or someone residing in the Member's home.

- **Skilled Nursing Facility** - A Provider constituted, licensed, and operated as set forth in applicable state law, which:
  1. mainly provides Inpatient care and treatment for persons who are recovering from an illness or injury;
  2. provides care supervised by a Physician;
  3. provides 24 hour per day nursing care supervised by a full-time Registered Nurse;
  4. is not a place primarily for care of the aged, Custodial Care, or treatment of alcohol or drug dependency; and
  5. is not a rest, educational, or custodial Provider or similar place.

- **Urgent Care Center -** A health care facility that is organizationally separate from a Hospital and

whose primary purpose is the offering and provision of immediate, short-term medical care, without appointment, for Urgent Care.

Recovery – A Recovery is money you receive from another, their insurer or from any "Uninsured Motorist," "Underinsured Motorist," "Medical-Payments," "No-Fault," or "Personal Injury Protection," or other insurance coverage provision as a result of injury or illness. Regardless of how you or your representative or any agreements characterize the money you receive, it shall be subject to the Subrogation and Reimbursement provisions of this Benefit Booklet.

Reemployment Date – The date the Employee first performs service for the Employer following a Severance from Service Date.

Regular, Full-Time Employee - An employee whose position has an indefinite end or whose position is expected to last twelve (12) months or more, and who is scheduled to work 40 hours per week. If the employee works for a Participating Employer that has a full-time workweek of other than 40 hours, the Participating Employer's full-time equivalent will apply, rather than 40 hours.

Regular, Part-Time Employee - An employee whose position has an indefinite end or whose position is expected to last twelve (12) months or more, and who is scheduled to work less than a full-time weekly schedule.

Respite Care – Short-term temporary care for people with disabilities provided by persons trained in the behavioral management of persons with pervasive developmental disorders under the supervision of a professional licensed or certified to provide Mental Health services. The care must be provided at facilities that meet the state and/or local licensing certification requirements.

Service Area - The geographical area within which Covered Services under the Plan are available.

Severance from Service Date – The date on which the employee's employment with a Participating Employer is terminated.

Single Coverage – Coverage for the Subscriber only.

Skilled Care - Care which is Medically Necessary and must be performed or supervised by a skilled licensed professional in the observation and/or assessment of treatment of an illness or injury. It is ordered by a Physician and usually involves a treatment plan.

Specialist – A Physician who is not a Primary Care Physician.

Spouse - The Subscriber's legal spouse in the Subscriber's state of primary residence.

Stabilize - The provision of medical treatment to you in an emergency as may be necessary to assure, within reasonable medical probability that material deterioration of your condition is not likely to result from or during any of the following:

- your discharge from an emergency department or other care setting where Emergency Care is provided to you;
- your transfer from an emergency department or other care setting to another facility; or
- your transfer from a Hospital emergency department or other Hospital care setting to the Hospital's Inpatient setting.

Subcontractor - The Claims Administrator and/or Employer may subcontract particular services to organizations or entities that have specialized expertise in certain areas. This may include but is not limited to prescription drugs and mental health/behavioral health and substance abuse services. Such subcontracted organizations or entities may make benefit determinations and/or perform administrative, claims paying, or customer service duties on the Claims Administrator's or Employer's behalf.

Subscriber - An eligible employee or retired employee or member of the Employer enrolled under the Plan, whose benefits are in effect and whose name appears on the Identification Card issued by the Claims Administrator.

Substance Abuse -- See definition for Mental Health Conditions (including Substance Abuse).

Survivor -- An eligible Survivor is a person who was covered under this Plan as an eligible Dependent of a Regular, Full-Time Employee or a Disabled Employee on the day before the date of death of the Regular, Full-Time Employee or the Disabled Employee.

Temporary Employee - An employee who is scheduled to work a regular workweek but is hired for a limited term of employment that is not expected to exceed twelve (12) months, or an employee whose position does not have a regular work schedule (e.g. a person being called in for emergency duty).

Therapy Services - Services and supplies used to promote recovery from an illness or injury. Covered Therapy Services are limited to those services specifically listed in the Covered Services section.

Urgent Care: An Urgent Care medical problem is an unexpected episode of illness or an injury requiring treatment which cannot reasonably be postponed for regularly scheduled care. It is not considered an Emergency. Urgent Care medical problems include, but are not limited to, ear ache, sore throat, and fever (not above 104 degrees). Treatment of an Urgent Care medical problem is not life threatening and does not require use of an emergency room at a Hospital.

Visually Necessary or Appropriate: Services and materials medically or visually necessary to restore or maintain a patient’s visual acuity and health and for which there is no less expensive professionally acceptable alternative.

Waiting Period - Period of employment following an Employment Date or Reemployment Date that is required before a Subscriber’s coverage is effective.

ELIGIBILITY AND ENROLLMENT

Benefits payable under the Plan are available to you because of your employment with or membership with the Employer.

In order for you to participate in the Plan, certain requirements must be satisfied. These requirements may include a Waiting Period. The specific time periods and other standards for participation in the Plan are determined by the Employer and/or federal law. Eligibility requirements are below.

Eligibility for Employees

Subscriber

A person is eligible to participate in the Plan as a Subscriber if the person is a Regular, Full-Time Employee of a Participating Employer; or a Regular, Part-Time Employee who is scheduled to work at least 20 hours per week for a Participating Employer; or a person whose employment is covered by a collective bargaining agreement between a Participating Employer and a union who has met the terms specified in the collective bargaining agreement to be eligible for medical and dental benefits. A co-op student or an Intern is only eligible for the High Deductible Health Plan (not eligible for HSA).

A Regular, Part-Time Employee who is scheduled to work less than 20 hours per week, or a Temporary Employee (excluding a co-op student or an Intern) is not eligible.

Leased Employees, nonleased persons who provide services to a Participating Employer pursuant to an agreement with any other person or organization, and any person classified as an Independent Contractor are not an eligible Subscriber, whether or not deemed a common-law employee.

The names of the Participating Employers are found in the ERISA section of this document.

Dependents

To be eligible under the Plan as a Dependent, the person must be:

- the Subscriber's Spouse, or
- the Subscriber's Child.

Enrollment

If you and your Spouse are each an eligible Subscriber, you and your Spouse cannot enroll as both a Subscriber and a Dependent.

Initial Enrollment

An Eligible Person can enroll for Single, Employee and Spouse, Employee and Child(ren) or Family Coverage through the Employer. That enrollment must be received within the 31-day period which begins on the date the Employee is first eligible under the Plan. If the Employer does not receive the initial enrollment within this time period, the Eligible Person can only enroll for benefits during the Open Enrollment period or during a Special Enrollment period, whichever is applicable.

If an Eligible Person has one or more Dependents that qualify for coverage under the Plan at the time of the Initial Enrollment for whom coverage is not elected, those Dependent(s) can only be enrolled for benefits during the Open Enrollment period or during a Special Enrollment period, whichever is applicable.

It is important for you to know which family members are eligible to apply for benefits under Family Coverage. See the section on Eligible Dependents.

Required Documentation When Adding Dependents for Medical/Pharmacy/Vision/Dental Coverage

You will be required to submit documentation to verify the following dependents.

Spouse:
A copy of your marriage certificate
AND
One form of documentation establishing current marital status such as a joint household bill, joint bank/credit account, or the front page of your most recently filed federal tax return (with all financial information concealed).

Child(ren):
A copy of the child's birth certificate which includes the names of the parents or appropriate court order/adoption decree naming you or your spouse as the child's legal guardian

Step-Child:
A copy of the child’s birth certificate
AND
Employee's marriage certificate
AND
Joint bill/account listing employee and spouse or last year's federal tax return showing a joint filing.

Disabled Dependent:
A copy of the child's birth certificate which includes the names of the parents or appropriate court order/adoption decree naming you or your spouse as the child's legal guardian
AND
An Affidavit will need to be completed to prove disability through the insurance carrier.

How and When to Submit Required Documentation for Adding New Dependents:

Documentation is required when new dependents are added to an employee's medical and/or dental plan. Participants have 30 days to add a dependent from the Change in Family Status date and 60 days to submit the required documentation. Failure to submit required documentation within 60 days will result in the dependent being retro-actively removed from coverage. Failure to add your dependent within 30 days will result in waiting until next year's open enrollment.

Documentation can be sent via mail (regular US mail or inter-office) or fax it to the Benefits department.

Regular US Mail:
LG&E Center - Attn: Benefits Department
PO Box 32030
Louisville, KY 40232

Inter-office mail:
LG&E Center 16th floor

Benefits Fax# 502-217-2412

Newborn and Adopted Child Coverage

A child will be considered adopted from the earlier of: (1) the moment of placement in your home; or (2) the date of an entry of an order granting custody of the child to you. The child will continue to be considered adopted unless the child is removed from your home prior to issuance of a legal decree of adoption.

Any Child born while the mother is enrolled as a Subscriber or Subscriber's Spouse will be covered from birth for a period of 31 days. Any Child adopted while the adopting mother is enrolled for coverage as a Subscriber or the Subscriber's Spouse will be covered from the date of placement for purposes of adoption for a period of 31 days.

To continue coverage beyond the 31-day period after the child's birth or adoption you must notify the Employer by submitting a Change of Status Form to add the child under the Plan. The Change of Status Form must be submitted within 31 days after the birth or placement of the child. If the child is not enrolled within 31 days of the date of birth or placement for adoption, coverage will cease at the end of this period of 31 days and the child can only be enrolled for benefits during the Open Enrollment period or during a Special Enrollment period, whichever is applicable.

Qualified Medical Child Support Order

If you are required by a qualified medical child support order or court order, as defined by ERISA, to enroll your child under the Plan, the Employer will permit your child to enroll without regard to any enrollment limits and shall provide the benefits of the Plan in accordance with the applicable requirements of such order. Any claims payable under the Plan will be paid to the child or the child's custodial parent or legal guardian, for any expenses paid by the child, custodial parent, or legal guardian. The Claims Administrator will make information available to the child, custodial parent, or legal guardian on how to obtain benefits and submit claims to the Claims Administrator directly.

Special Enrollment

A Special Enrollment period may occur if an Eligible Person or Dependent with other health coverage declined coverage under this Plan and then loses their other coverage, or if an Eligible Person or Subscriber gains a Dependent through marriage, birth, adoption or placement for adoption. If an Eligible Person or Dependent enrolls during a Special Enrollment period, even if it is at the same time as an open enrollment period, that person will not be treated as a Late Enrollee.

Special Enrollment for Loss of Other Coverage

The Special Enrollment period for loss of other coverage is available to Eligible Persons and their Dependents who meet certain requirements:

- the Eligible Person and/or their Dependent must otherwise be eligible for coverage;
- when coverage under this Plan was declined, the Eligible Person or their Dependent must have been covered under another group plan or must have had other health insurance coverage.

The rights under this Special Enrollment period may apply with respect to:

- an Eligible Person;
- a Dependent of an Eligible Person; or
- both.

An Eligible Person who has not previously enrolled may enroll during the Special Enrollment period if they have lost their other coverage. A Dependent of a Subscriber may enroll during the Special Enrollment period if the Dependent lost their other coverage and the Subscriber is currently enrolled in this Plan. In addition, both the Eligible Person and a Dependent can enroll together if either the Eligible Person or the Dependent loses other coverage.

If the other coverage is COBRA continuation coverage, then Special Enrollment can only be requested after the COBRA continuation coverage has exhausted. If the other coverage is not COBRA continuation coverage, then Special Enrollment for the Eligible Person or Dependent can only be requested after one of the following has occurred:

- eligibility for the other coverage was lost; or
- employer contribution for the other coverage has ended.

Special Enrollment is not available if the other coverage is lost due to failure to pay premium or for fraud or misrepresentation.

Request for Special Enrollment must be made within 31 days of the loss of other coverage. Coverage under Special Enrollment will be effective no later than the first day of the month after the Eligible Person requests enrollment for himself or herself, or a Subscriber requests enrollment on behalf of a Dependent.

Special Enrollment for New Dependents

A Special Enrollment period also occurs if an Eligible Person or a Subscriber acquires a new Dependent by marriage, birth, or adoption or placement for adoption. The request to enroll must be made within 31 days following the qualifying event.

- An Eligible Person who has previously declined to enroll is permitted to enroll themselves and their

Dependents when they marry or acquire a new child as result of birth, adoption or placement for adoption.

- A Subscriber may enroll their Spouse separately at the time of marriage or a Child at the time of birth, adoption or placement for adoption.

Special Enrollment period coverage with respect to marriage, birth, adoption, or placement for adoption will be effective on the date of marriage, birth, adoption, or placement for adoption if the Employer receives an application within 31 days of that qualifying event. Application forms are available from the Employer.

If the Employer receives an application to add a Dependent or an Eligible Person more than 31 days after the qualifying event, that person is a Late Enrollee and is not eligible to enroll for coverage with the Plan until the next Open Enrollment Period or a Special Enrollment, whichever occurs first.

Special Enrollment Related to Medicaid and CHIP

Eligible Employees and Dependents may also enroll under two additional circumstances:

- The Employee's or Dependent's Medicaid or Children's Health Insurance Program (CHIP) coverage is terminated as a result of loss of eligibility; or
- The Employee or Dependent becomes eligible for a subsidy (state premium assistance program)

The Employee or Dependent must request Special Enrollment within 60 days of the loss of Medicaid/CHIP or of the eligibility determination.

NOTICE FOR HIPAA SPECIAL ENROLLMENT RIGHTS

If you are declining enrollment for yourself or your dependents because of other health insurance or group health plan coverage, you may be able to enroll yourself and your dependents in this plan if you or your dependents lose eligibility for that other coverage. However, you must request enrollment within 30 days after your or your dependents' other coverage ends. In addition, if you have a new dependent as a result of marriage, birth, adoption, or placement for adoption, you may be able to enroll yourself and your dependents. However, you must request enrollment within 30 days after the marriage, birth, adoption or placement for adoption. To request special enrollment or obtain more information, contact the LG&E and KU Benefits Department at (502) 627-2121.

PREMIUM ASSISTANCE UNDER MEDICAID AND THE CHILDREN'S HEALTH INSURANCE PROGRAM (CHIP)

If you or your children are eligible for Medicaid or CHIP and you are eligible for health coverage from your employer, your State may have a premium assistance programs that can help pay for coverage. These States use funds from their Medicaid or CHIP programs to help people who are eligible for these programs, but also have access to health insurance through their employer. If you or your children are not eligible for Medicaid or CHIP, you will not be eligible for these premium assistance programs.

If you or your dependents are already enrolled in Medicaid or CHIP and you live in a State listed below, you can contact your State Medicaid or CHIP office to find out if premium assistance is available.

If you or your dependents are NOT currently enrolled in Medicaid or CHIP, and you think you or any of your dependents might be eligible for either of these programs, you can contact your State Medicaid or CHIP office or dial **1-877-KIDS NOW** or **www.insurekidsnow.gov** to find out how to apply. If you qualify, you can ask the State if it has a program that might help you pay the premiums for an employer-sponsored plan.

Once it is determined that you or your dependents are eligible for premium assistance under Medicaid or CHIP, as well as eligible under your employer plan, your employer must permit you to enroll in your employer plan if you are not already enrolled. This is called a "special enrollment" opportunity, and **you must request coverage within 60 days of being determined eligible for premium assistance**. If you have questions about enrolling in your employer plan, you can contact the Department of Labor electronically at www.askebsa.dol.gov or by calling toll-free 1-866-444-EBSA (3272).

If you live in one of the following States, you may be eligible for assistance paying your employer health plan premiums. The following partial list of States is current as of July 31, 2014. You should contact your State for further information on eligibility.

INDIANA - Medicaid Website: http://www.in.gov/fssa Phone: 1-800-889-9949	**VIRGINIA** - Medicaid and CHIP Medicaid Website: http://www.dmas.virginia.gov/rcp-HIPP.htm Medicaid Phone: 1-800-432-5924 CHIP Website: http://www.famis.org/ CHIP Phone: 1-866-873-2647
KENTUCKY - Medicaid Website: http://chfs.ky.gov/dms/default.htm Phone: 1-800-635-2570	**WEST VIRGINIA -** Medicaid Website: www.dhhr.wv.gov/bms Phone: 1-877-598-5820, HMS Third Party Liability

To see if any more States have added a premium assistance program since July 31, 2014 or for more information on special enrollment rights, you can contact either:

U.S. Department of Labor
Employee Benefits Security Administration
www.dol.gov/ebsa
1-866-444-EBSA (3272)

U.S. Department of Health and Human Services
Centers for Medicare & Medicaid Services
www.cms.hhs.gov
1-877-267-2323, Ext. 61565

Late Enrollment

An Eligible Person or Dependent who did not request enrollment for coverage with the Plan during the initial enrollment period, as a newly eligible person, or a special enrollment period during which the individual was entitled to enroll is considered a Late Enrollee and not eligible to enroll for coverage with the Plan until the next Open Enrollment Period.

Open Enrollment

An Open Enrollment Period shall be held at least once every calendar year. Eligible Members and their eligible Dependents may enroll during this period.

Nondiscrimination

No person who is eligible to enroll will be refused enrollment based on health status, health care needs, genetic information, previous medical information, disability or age.

Effective Date of Coverage

Subscriber coverage is effective on the date coincident with or next following the latest of:

- The Effective Date shown in Schedule of Benefits.
- The date the Subscriber enrolls for coverage.
- The date the Subscriber starts work.

Statements and Forms

Subscribers or applicants for coverage shall complete and submit applications or other forms or statements the Claims Administrator or Employer may request. Subscribers or applicants for coverage represent to the best of their knowledge and belief that all information contained in such applications, questionnaires, forms, or statements submitted to the Plan is true, correct, and complete. Subscribers and applicants for coverage understand that all rights to benefits under the Plan are subject to the condition that all such information is true, correct and complete. Any misrepresentation or failure to provide requested information may result in termination of benefits.

Delivery of Documents

The Claims Administrator will provide an Identification Card for each Subscriber. The Employer will provide a Benefit Booklet for each Eligible Person.

Notice of Ineligibility

You must notify the Claims Administrator and the Employer within 30 days of any changes which will affect your Dependent's eligibility for services or benefits under the Plan.

Eligible Disabled Employee

A Disabled Employee is eligible for coverage under the Plan until the earliest of the following events occurs:

- The end of the calendar month that the Disabled Employee is no longer receiving disability income benefits (including the period of time covered by a lump sum settlement agreement) under the LG&E and KU Long Term Disability Plan;
- The end of the calendar month the Disabled Employee dies;
- The end of the calendar month the Disabled Employee retires;
- The date the Plan is terminated; or
- The beginning of the calendar month the Disabled Employee does not pay the required Premium Contribution.

Eligible Dependent of an Eligible Disabled Employee

If a person is an eligible Disabled Employee as described above and elects to continue coverage, this Disabled Employee may elect to continue coverage for eligible Dependents.

Eligible Survivors

An eligible Survivor is a person who was covered under this Plan as an eligible Dependent of a Regular, Full-Time Employee or a Disabled Employee on the day before the date of death of the Regular, Full-Time Employee or the Disabled Employee.

For a Survivor of a Regular, Full-Time Employee or a Disabled Employee, coverage under the Plan will continue until the earliest of the following events occurred:

- The end of the sixtieth calendar month after the date of death of the Regular, Full-Time Employee or the Disabled Employee;
- The end of the calendar month the Surviving Child no longer meets the definition of a Child;
- The date the Plan is terminated; or
- The beginning of the calendar month the Survivor does not pay the required Premium Contribution.

For a survivor of a Regular, Part-Time Employee, there is no survivor coverage. However, the survivor will be offered continued medical benefits for up to 36 months under the provisions of COBRA.

If the date of death of the Regular, Full-Time Employee; or the Disabled Employee occurs under the provisions of a Former Plan, the Survivor provisions of the Former Plan continue to apply.

30-DAY ADVANCE NOTICE OF COVERAGE RESCISSION

Under the Affordable Care Act, effective for plan years beginning on or after Sept. 23, 2010 (Jan. 1, 2011 in the case of a calendar year group health plan), LG&E and KU may not rescind a participant's coverage (that is, terminate that coverage retroactively) except in the case of fraud or the individual's intentional representation of a material fact, as prohibited by the plan terms.

In addition, LG&E and KU must provide at least 30 days advance written notice to each participant who would be affected before any coverage may be rescinded. Separately, LG&E and KU may cancel coverage, even retroactively, if the termination of coverage is due to a failure to pay required premiums or contributions toward the cost of coverage on a timely basis.

Other requirements of Federal or State law may apply in connection with a rescission of coverage.

TERMINATION AND CONTINUATION

Termination

It is the responsibility of the Employer to notify you if the Plan is terminated.

Except as otherwise provided, your benefits will terminate as follows:

- Subject to the Federal Continuation of Coverage (COBRA), if you cease to meet eligibility requirements as outlined in this Benefit Booklet, your benefits will terminate automatically at midnight of the last day of the calendar month for which Premium Contributions have been paid. You shall notify the Claims Administrator and/or the Employer immediately if you cease to meet the eligibility requirements. You shall be responsible for payment for any services incurred by you after you cease to meet eligibility requirements.
- If you engage in fraudulent conduct or furnish the Employer or Claims Administrator fraudulent or misleading information relating to claims or application for benefits or fail to provide information requested by the Employer or Administrator, then the Employer may terminate your benefits. Termination is effective on the date you engaged in fraudulent conduct or furnished fraudulent or misleading material information, whichever is applicable. You shall be responsible to pay the Employer for the cost of previously received services based on the Maximum Allowable Amounts for such services, less any Deductibles, Coinsurance and/or Copayments made or Premium Contributions paid for such services. The Employer will also terminate your Dependent's benefits, effective on the date your benefits were terminated.
- If you permit the use of your or any other Member's Identification Card by any other person; use another person's card; or use an invalid card to obtain services, your coverage shall terminate immediately. Any Subscriber or Dependent involved in the misuse of an Identification Card will be liable to and must reimburse the Employer for the Maximum Allowable Amounts for services received through such misuse.
- If you fail to pay or fail to make satisfactory arrangements to pay any amount due to the Employer or Network Providers (including the failure to pay required Deductibles, Coinsurance and/or Copayments), the Employer may terminate the rights of the Subscriber and may also terminate the rights of all the Subscriber's Dependents, effective immediately.
- If you fail to pay the Premium Contribution specified by the Employer within the Premium Contribution Period, your and your Dependent's benefits will terminate effective at the end of the most recent Premium Contribution Period for which you have paid the required Premium Contribution.
- A Dependent's benefits terminate on the date that person no longer meets the definition of Dependent.

Federal Continuation of Coverage (COBRA)

Since the Employer is subject to the requirements of the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985 as amended, the Plan provides that each of the qualified beneficiaries listed below has the right to choose continuation coverage if his or her coverage under the Plan would otherwise end. The election period lasts for 60 days and begins to run on the later of either the date that the qualified beneficiary would lose coverage due to the qualifying event or the date you are sent notice of your right to continuation coverage. Unless the election specifies otherwise, an election by a covered Subscriber or a Spouse is also considered an election on behalf of any other qualified beneficiary who would also lose coverage due to that qualifying event.

Qualifying Events and Qualified Beneficiaries

The following qualified beneficiaries (not including employees of a Participating Employer who are nonresident aliens who received no income constituting earned income under federal law from the Employer and the nonresident aliens' Dependents) have the right to continuation coverage when one of the following qualifying events results in a loss of coverage under the Plan:

1. Upon the death of the covered Subscriber: the Spouse and Children.
2. Upon the covered Subscriber's termination of employment (for other than gross misconduct) or reduction in work hours with a Participating Employer: the Subscriber and his or her eligible Dependents.
3. Upon the divorce or legal separation of the covered Subscriber: the divorced or legally separated Spouse and Children.
4. Upon the covered Subscriber becoming enrolled in Medicare under Title XVIII of the Social Security Act: the Spouse and Children.
5. Upon the disqualification of a Child under the Plan's eligibility requirements: the Child not meeting such requirements.

For the purposes of this section, coverage for a Child includes coverage for any child born to or placed for adoption with a qualified beneficiary after a qualifying event if proper notice is provided to the Employer of the birth or adoption.

Duration of Continuation Coverage

1. For the events explained in items "1," "3," "4," and "5" under "Qualifying Events and Qualified Beneficiaries," continuation coverage is provided for 36 months after the date of the initial qualifying event.

2. For the event explained in item "2" under "Qualifying Events and Qualified Beneficiaries," continuation coverage is provided for 18 months after the date of the qualifying event.

   Exceptions:

   a. If the qualifying event under items "1," "3," "4," or "5" above occurs during the 18-month period from date continuation coverage would have ended due to item “2”, continuation coverage will be continued an additional 18 months; or

   b. If a qualified beneficiary is determined under Titles II or XVI of the Social Security Act to be disabled at any time prior to or during the first 60 days of continuation coverage under item "2," under "Qualifying Events and Qualified Beneficiaries," continuation coverage will be extended an additional 11 months.

      However, coverage will be extended only if the qualified beneficiary gives notice of the disability within 60 days after the disability is determined and before the end of the original 18-month continuation period. When the qualified beneficiary is no longer disabled, you must notify the Employer within 30 days after the final determination is made under Titles II and XVI.

   c. If the Subscriber became enrolled in Medicare prior to the qualifying event, the period of coverage for qualified beneficiaries other than the Subscriber shall be the longer of 18 months from the termination or reduction in hours of employment or 36 months from the earlier Medicare entitlement.

The maximum period for all qualifying events is 36 months.

Premium Contributions

You must pay Premium Contributions for any period of continuation coverage. If you make the election after the qualifying event, any Premium Contributions due must be paid by 45 days after the date of the election.

Cancellation

Continuation coverage will terminate if:
1. the Employer ceases to provide any group health Plan to its Subscribers;
2. Premium Contributions are not paid on time;
3. upon the date, after the date of continuation coverage election, the qualified beneficiary first becomes covered under another group health plan that:
   a. does not contain any limitation regarding a pre-existing condition of the beneficiary; or
   b. does contain a pre-existing exclusion or limitation that would apply to the beneficiary but is not applicable because of the Federal Health Insurance Portability and Accountability Act of 1996's rule on pre-existing condition clauses;
4. upon the date, after the date of continuation coverage election, a qualified beneficiary first becomes enrolled in Medicare benefits under Title XVIII of the Social Security Act; or
5. a qualified beneficiary whose continuation period was extended due to disability under paragraph "2b" under "Duration of Continuation Coverage." Continuation coverage will cease on the later of (a) the first day of the month that begins more than 30 days after the date of the final determination, under the Social Security Act, that the qualified beneficiary is no longer disabled, and (b) 18 months after the date of the qualifying event explained in item "2" under "Qualifying Events and Qualified Beneficiaries."

Family and Medical Leave Act

Any Subscriber entitled to FMLA leave may continue their benefits, and any Dependents' benefits, under the Plan as if continuously employed during the entire FMLA leave period. Certain limitations stated below may apply. No new conditions or waiting periods will apply to the benefits upon your return to work.

You may be entitled to FMLA leave for the following reasons:
- Birth of a child, and to care for such child;
- Placement of a child with you for adoption or foster care;
- To care for your seriously ill Spouse, child, or parent;
- A serious health condition that makes you unable to perform your job functions.

The Employer shall be responsible for determination of your eligibility, rights, or length of leave period for FMLA for purposes of continuing your benefits under the Plan.

Continuation of Coverage Due to Military Service

In the event you are no longer at work due to military service in the Armed Forces of the United States,

you may elect to continue health coverage for yourself and your Dependents (if any) under the Plan in accordance with the Uniformed Services Employment and Reemployment Rights Act of 1984, as amended.

"Military service" means performance of duty on a voluntary or involuntary basis, and includes active duty, active duty for training, initial active duty for training, inactive duty training, and full-time National Guard duty.

You may elect to continue to cover yourself and your eligible Dependents (if any) under the Plan by notifying your Employer in advance and payment of any required Premium Contribution for health coverage. This may include the amount the Employer normally pays on your behalf. If your military service is for a period of time less than 31 days, you may not be required to pay more than the active Member Premium Contribution, if any, for continuation of health coverage.

If continuation is elected under this provision, the maximum period of health coverage under the Plan shall be the lesser of:

- The 24 month period beginning on the first date of your absence from work; or
- The day after the date on which you fail to apply for or return to a position of employment.

Regardless whether you continue your health coverage, if you return to your position of employment your health coverage and that of your eligible Dependents (if any) will be reinstated under the Plan. No exclusions or waiting period may be imposed on you or your eligible Dependents in connection with this reinstatement unless a sickness or injury is determined by the Secretary of Veterans Affairs to have been incurred in, or aggravated during, the performance of military service.

Certification of Prior Creditable Coverage

If your coverage under this Plan is terminated, you and your covered Dependents will receive a certification that shows your period of coverage under this health benefit plan. You may need to furnish the certification if you become eligible under another group health plan. You may also need the certification to buy, for yourself or your family, an individual policy that does not exclude coverage for medical conditions that were present before your enrollment. You and your Dependents may request a certification within 24 months of losing coverage under this health benefit plan. If you have any questions, contact the customer service telephone number listed on the back of your Identification Card.

HOW TO OBTAIN COVERED SERVICES

Network Services and Benefits

If your care is rendered by a Network Provider benefits will be provided at the Network level. The Claims Administrator is the final authority to determine if the services are Covered Services.

If the type of Provider is not included in the Network, the Claims Administrator may approve a Non-Network Provider for that service as an Authorized Service.

Network Providers include Physicians, Professional Providers, Hospitals and Facility Providers who contract with the Claims Administrator to perform services for you. For services rendered by Network Providers:

- you will not be required to file any claims for services you obtain directly from Network Providers.
- Network Providers will seek compensation for Covered Services rendered from the Plan and not from you except for approved Copayments, Deductibles and Coinsurance.
- you may be billed by your Network Provider(s) for any non-covered services you receive or where you have not acted in accordance with this Plan.

Health Care Management is the responsibility of the Network Provider.

Contact your Network Provider or the Claims Administrator to be sure that Precertification has been obtained.

Non-Network Services

Services which are not obtained from a Network Provider or not an Authorized Service will be considered a Non-Network Service. The only exceptions are Emergency Care and Urgent Care. In addition, certain services are not covered unless obtained from a Network Provider -- see your Schedule of Benefits.

For services rendered by a Non-Network Provider, you are responsible for:

- obtaining any Precertification which is required;
- filing claims;
- higher cost sharing amounts; and
- any amount charged by the Provider in excess of the Maximum allowable Amount.

Relationship of Parties (Claims Administrator - Network Providers)

The relationship between the Claims Administrator and Network Providers is an independent contractor relationship. Network Providers are not agents or employees of the Claims Administrator, nor is the Claims Administrator, or any employee of the Claims Administrator, an employee or agent of Network Providers.

Neither the Claims Administrator nor the Employer shall be responsible for any claim or demand as a result of damages arising out of, or in any manner connected with, any injuries suffered by a Member while receiving care from any Provider or in any Provider's facilities.

Your Network Provider's agreement for providing Covered Services may include financial incentives or

risk sharing relationships related to provision of services or referrals to other Providers, including Network Providers and Non-Network Providers and disease management programs. If you have questions regarding such incentive or risk sharing relationships, please contact your Provider or the Claims Administrator.

Not Liable for Provider Acts or Omissions

The Claims Administrator and/or the Employer are not responsible for the actual care you receive from any person. The Plan does not give anyone any claim, right, or cause of action against the Claims Administrator and/or the Employer based on what a Provider of health care, services or supplies, does or does not do.

Identification Card

When you receive care from your Network Provider or other Provider, you must show your Identification Card. Possession of an Identification Card confers no right to services or other benefits under the Plan. To be entitled to such services or benefits you must be a Member on whose behalf all applicable Premium Contributions under the Plan have been paid. Any person receiving services or other benefits to which he or she is not then entitled under the provisions of the Plan will be responsible for the actual cost of such services or benefits.

PATIENT PROTECTION DISCLOSURE

LG&E and KU generally allow the designation of a primary care provider. You have the right to designate any primary care provider who participates in our network and who is available to accept you or your family members. For information on how to select a primary care provider, and for a list of the participating primary care providers, contact Anthem at 1-877-750-6062.

For children, you may designate a pediatrician as the primary care provider.

You do not need prior authorization from Anthem or from any other person (including a primary care provider) in order to obtain access to obstetrical or gynecological care from a health care professional in our network who specializes in obstetrics or gynecology. The health care professional, however, may be required to comply with certain procedures, including obtaining prior authorization for certain services, following a pre-approved treatment plan, or procedures for making referrals. For a list of participating health care professionals who specialize in obstetrics or gynecology, contact Anthem at 1-877-750-6062.

ANTHEM HEALTHCARE MANAGEMENT

Health Care Management is included in your health care benefits to encourage you to seek quality medical care on the most cost-effective and appropriate basis.

Health Care Management is a process designed to promote the delivery of cost-effective medical care to all Members by assuring the use of appropriate procedures, setting (place of service), and resources through Case Management and through Precertification review requirements which may be conducted either prospectively (Prospective Review), concurrently (Concurrent Review), or retrospectively (Retrospective Review).

If you have any questions regarding Health Care Management or to determine which services require Precertification, call the Precertification telephone number on the back of your Identification Card or refer to the Claims Administrator's web site.

Members are entitled to receive upon request and free of charge reasonable access to and copies of documents, records, and other information relevant to the Member's Precertification request.

Your right to benefits for Covered Services provided under this Benefit Booklet is subject to certain policies, guidelines and limitations, including, but not limited to, the Claims Administrator's Medical Policy.

A description of each health care management feature, its purpose, requirements and effects on benefits is provided in this section.

Medical Policy

The Claims Administrator's Medical Policy reflects the standards of practice and medical interventions identified as reflecting appropriate medical practice. The purpose of Medical Policy is to assist in the interpretation of Medical Necessity. However, the Benefit Booklet takes precedence over Medical Policy. Medical technology is constantly changing and the Claims Administrator, reserves the right to review and update Medical Policy periodically. The Claims Administrator is the final authority to determine Medical Policy.

Precertification

NOTICE: Precertification does NOT guarantee coverage for or the payment of the service or procedure reviewed.

Precertification is a Health Care Management feature which requires that an approval be obtained from the Claims Administrator before incurring expenses for certain Covered Services. The Plan's procedures and timeframes for making decisions for Precertification requests differ depending on when the request is received and the type of service that is the subject of the Precertification request.

Urgent Review means a review for medical care or treatment that in the opinion of the treating Provider or any Physician with knowledge of the Member's medical condition, could in the absence of such care or treatment, seriously jeopardize the life or health of the Member or the ability of the Member to regain maximum function, or, in the opinion of a Physician with knowledge of the Member's medical condition,

would subject the Member to severe pain that cannot be adequately managed without such care or treatment. Applying the prudent layperson standard, the Claims Administrator may determine that an Urgent Review should be conducted. Concurrent Reviews of continued Hospital stays will always be considered urgent.

When care is evaluated, both Medical Necessity and appropriate length of stay will be determined. Medical Necessity includes a review of both the services and the setting. For certain services you will be required to use the Provider designated by the Claims Administrator's Health Care Management staff. The care will be covered according to your benefits for the number of days approved unless the Claims Administrator's Concurrent Review determines that the number of days should be revised. If a request is denied, the Provider may request a reconsideration. The Claims Administrator's Physician reviewer will be available by telephone for the reconsideration within one business day of the request. An expedited reconsideration may be requested when the Member's health requires an earlier decision.

Generally, the ordering Provider, facility or attending Physician may call to request a Precertification review ("requesting provider"). The Claims Administrator will work directly with the requesting Provider for the Precertification request. However, you may designate an authorized representative to act on your behalf for a specific Precertification request. The authorized representative can be anyone who is 18 years or older. For Urgent Reviews as defined above, the requesting Provider will be presumed to be acting as your authorized representative. For more information on the Plan's process for designating an authorized representative, call the Precertification telephone number on the back of your Identification Card.

It is your responsibility to obtain Precertification. You should verify that the Provider obtains the required Precertification or obtain the required Precertification yourself. If you do not obtain any required Precertification, you are responsible for all charges for services the Claims Administrator, on behalf of the Employer, determines are not Medically Necessary and a non-compliance penalty of $300. If you do not obtain the required Precertification, a Retrospective Review will be done to determine if your care was Medically Necessary. You are responsible for all charges for services the Claims Administrator determines are not Medically Necessary.

You are responsible for obtaining Precertification from Anthem for any service that requires precertification. You will need to call Anthem's Precertification customer service phone number on the back of your Anthem ID card and ask if your service requires precertification.

Precertification Procedures

Prospective review means a review of a request for Precertification that is conducted prior to a Member's Hospital admission or course of treatment. For Prospective Reviews, a decision will be made and telephone notice of the decision will be provided to the requesting provider, as soon as possible, taking into account the medical circumstances, but not later than two business days from the time the request is received by the Claims Administrator. For Urgent Reviews, telephone notice will be provided to the requesting provider as soon as possible taking into account the medical urgency of the situation, but not later than one calendar day from the time the request is received by the Claims Administrator.

If additional information is needed to certify benefits for services, the Claims Administrator will notify the requesting Provider by telephone and send written notification to you or your authorized representative and the requesting provider of the specific information necessary to complete the review as soon as possible, but not later than two business days after receipt of the request. For Urgent Reviews the Claims Administrator will notify the requesting provider by telephone of the specific information

necessary to complete the review within 24 hours after receipt of the request by the Claims Administrator.

The requested information must be provided to the Claims Administrator within 45 calendar days. Note: If the 45th day falls on a weekend or holiday, the time frame for submission is extended to the next business day. For urgent reviews, the requested information must be provided within 48 hours after the Claims Administrator's request for specific information.

A decision will be made and telephone notice of the decision will be provided to the requesting provider as soon as possible, but not later than two business days (one calendar day for Urgent Reviews) after the Claims Administrator's receipt of the requested information.

If a response to the Claims Administrator's request for specific information is not received or is not complete, a decision will be made based upon the information in the Claims Administrator's possession and telephone notice of the decision will be provided to the requesting provider not later than two business days (one calendar day for urgent reviews) after the expiration of the period to submit the requested information.

Written notice of Prospective Review decisions will be provided to you or your authorized representative and the Provider(s) within one business day of the date the decision is rendered.

Concurrent Review

Concurrent review means a review of a request for Precertification that is conducted during a Member's Inpatient Hospital stay or course of treatment. As a result of Concurrent Review, additional benefits may be approved for care which exceeds the benefit(s) originally authorized by the Claims Administrator's Health Care Management staff.

If a request for Concurrent Review is received within 24 hours prior to the expiration of the end of the approved care, and it qualifies for Urgent Review, a decision will be made and telephone notice of the decision will be provided to the requesting provider as soon as possible, taking into account the medical urgency of the situation, but not later than 24 hours from the time the request is received by the Claims Administrator. If the request is not received within 24 hours prior to the end of the approved care, the decision will be made and telephone notice of the decision will be provided to the requesting provider within one calendar day from the time the request is received by the Claims Administrator.

For Concurrent Reviews that do not qualify for Urgent Review, the decision will be made and telephone notice will be provided to the requesting provider within one business day from the time the request is received by the Claims Administrator.

If additional information is needed to certify benefits for services for a Concurrent Review that does not qualify for Urgent Review, the Claims Administrator will notify the requesting provider by telephone and will send written notice to you or your authorized representative and the requesting provider of the specific information necessary to complete the review within one business day after receipt of the request. You or your authorized representative and the requesting provider have 45 calendar days from the date of the Claims Administrator's request to provide the information to the Claims Administrator. Note: If the 45th day falls on a weekend or holiday, the time frame for submission is extended to the next business day. A decision will be made and telephone notice of the decision will be provided to the requesting provider within one business day from the time the requested information is received by the

Claims Administrator. If a response to the Claims Administrator's request for specific information is not received or is not complete, a decision will be made based upon the information in the Claims Administrator's possession and telephone notice of the decision will be provided to the requesting provider not later than one business day after expiration of the period to submit the requested information.

Written notice of Concurrent Review decisions will be sent to you or your authorized representative and the Provider(s) within one business day of the date the decision is rendered.

The Claims Administrator will not reduce or terminate a previously approved on-going course of treatment until you or your authorized representative receive telephone notice of the Claims Administrator's decision and have an opportunity to appeal the decision and receive notice of the appeal decision**.**

Retrospective Review

Retrospective review means a review of a request for Precertification that is conducted after health care services have been provided to a Member but prior to a claim being submitted. It does not include the review of a claim. If Precertification is required and approval is not obtained prior to the service being rendered, the Claims Administrator will conduct a Retrospective Review.

For Retrospective Review, a decision will be made within 2 business days from the time the request is received by the Claims Administrator.

If additional information is needed to certify benefits for services, the Claims Administrator will notify you or your authorized representative and the requesting provider in writing of the specific information necessary to complete the review within 2 business days after receipt of the request.

You or your authorized representative and the requesting provider have 45 calendar days from the date of the Claims Administrator’s request to provide the information to the Claims Administrator. Note: If the 45th day falls on a weekend or holiday, the time frame for submission is extended to the next business day.

A decision will be made within 2 business days from the time the requested information is received by the Claims Administrator. If a response to the Claims Administrator’s request for specific information is not received or is not complete, a decision will be made based upon the information in the Claims Administrator’s possession not later than 2 business days after expiration of the period to submit the requested information.

Written notice of Retrospective Review decisions will be provided to you or your authorized representative and the Provider(s) within 2 business days from the time the request is received by the Claims Administrator.

If additional information is requested for a Retrospective Review, written notice of the decision will be provided within 2 business days of receiving the requested information or 2 business days of the expiration of the time period for submitting the information, whichever occurs first.

Case Management

Case Management is a Health Care Management feature designed to assure that your care is provided in

the most appropriate and cost effective care setting. This feature allows the Claims Administrator to customize your benefits by approving otherwise non-covered services or arranging an earlier discharge from an Inpatient setting for a patient whose care could be safely rendered in an alternate care setting. That alternate care setting or customized service will be covered only when arranged and approved in advance by the Claims Administrator's Health Care Management staff. In managing your care, the Claims Administrator has the right to authorize substitution of Outpatient Services or services in your home to the extent that benefits are still available for Inpatient Services.

ANTHEM COVERED SERVICES

This section describes the Covered Services available under your health care benefits when provided and billed by Providers. **Care must be received from a Network Provider to be covered at the Network level, except for Emergency Care, Urgent Care and Ambulance Services. Services which are not received from a Network Provider will be considered a Non-Network Service, unless otherwise specified in this Benefit Booklet or considered an Authorized Service by the Claims Administrator.** The amount payable for Covered Services varies depending on whether you receive your care from a Network Provider or a Non-Network Provider.

If you use a Non-Network Provider, you are responsible for the difference between the Non-Network Provider's charge and the Maximum Allowable Amount, in addition to any applicable Copayment or Deductible. The Claims Administrator or the Employer cannot prohibit Non-Network Providers from billing you for the difference in the Non-Network Provider's charge and the Maximum Allowable Amount.

All Covered Services and benefits are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet, including any attachments, riders and endorsements. Covered Services must be Medically Necessary and not Experimental/Investigative. The fact that a Provider may prescribe, order, recommend or approve a service, treatment or supply does not make it Medically Necessary and does not guarantee payment. To receive maximum benefits for Covered Services, you must follow the terms of the Benefit Booklet, including use of Network Providers, and obtain any required Precertification. Contact your Network Provider to be sure that Precertification has been obtained. The Claims Administrator bases its decisions about Precertification, Medical Necessity, Experimental/Investigative services and new technology on the Claims Administrator's Medical Policy. The Claims Administrator may also consider published peer-review medical literature, opinions of experts and the recommendations of nationally recognized public and private organizations which review the medical effectiveness of health care services and technology. The Claims Administrator is the final authority to determine Medical Policy or whether services or supplies are Medically Necessary.

Benefits for Covered Services may be payable subject to an approved treatment plan created under the terms of this Benefit Booklet. Benefits for Covered Services are based on the Maximum Allowable Amount for such service. Plan payment for Covered Services will be limited by any applicable Deductible, Coinsurance, Copayment, Benefit Period maximum, or Lifetime Maximum in this Benefit Booklet.

Preventive Care Services

Preventive Care Services mean care which is rendered to prevent future health problems for a Member who does not exhibit any current symptoms. See your Schedule of Benefits for any limitations. The medical plan covers preventive care services at 100% when members receive these services from in-network providers. Please call Anthem to confirm whether the service is considered preventive. Preventive Care Services include but are not limited to the following:

Child preventive care (birth through 18 years)

- Preventive physical exams
- Screening Tests (depending on age) – call Anthem to find out which tests are considered preventive. Screening tests may include behavioral counseling to promote a healthy diet, blood

pressure, cholesterol, depression, development and behavior, hearing, height, weight, BMI, hemoglobin, lead testing, newborn, obesity, sexually transmitted infections

- Immunizations - call Anthem to find out which immunizations are considered preventive. Immunizations may include Diphtheria, Tetanus, Pertussis, Haemophilus Influenza type b, Hepatitis A, Hepatitis B, HPV, Influenza, Measles, Mumps, Rubella, Meningococcal, Pneumococcal, Polio, Rotavirus, Varicella

Adult preventive care (19 years and older)

- Preventive physical exams
- Screening tests and services (depending on age) - call Anthem to find out which tests and services are considered preventive. Screening tests and services may include aortic aneurysm screening, blood pressure, bone density, breast cancer including exam and mammogram, breastfeeding support, supplies and counseling (female), cholesterol, colorectal cancer, FDA approved birth control methods, depression, hearing, height, weight, BMI, HIV, HPV, intervention services (counseling and education), pelvic exam and pap test including screening for cervical cancer, prostate cancer including digital rectal exam and PSA test, screenings during pregnancy, sexually transmitted infections, screening for iron deficiency anemia in pregnant women, tobacco use counseling, breast cancer testing in conjunction with genetic counseling and evaluation, and polyp removal during colonoscopy screening.
- Immunizations - call Anthem to find out which immunizations are considered preventive. Immunizations may include Diphtheria, Tetanus, Pertussis, Hepatitis A, Hepatitis B, HPV, Influenza, Meningococcal, MMR, Pneumococcal, Varicella, Zoster (shingles)

Diabetes Self Management Training

Diabetes self-management training is covered for an individual with insulin dependent diabetes, non-insulin dependent diabetes, or elevated blood glucose levels induced by pregnancy or another medical condition when:

- Medically Necessary;
- Ordered in writing by a Physician or a podiatrist; and
- Provided by a Health Care Professional who is licensed, registered, or certified under state law.

Coverage for diabetes self-management training is limited to:

- One (1) visit after receiving an initial diagnosis of diabetes;
- One (1) visit after receiving a diagnosis by a Physician or a podiatrist that represents a significant change in your symptoms or condition and makes changes in your self-management Medically Necessary; and
- One (1) visit for reeducation or refresher training per Benefit Period.

For the purposes of this provision:

- A "Health Care Professional" means the Physician or podiatrist ordering the training or a Provider who has obtained certification in diabetes education by the American Diabetes Association.
- A "visit" means a 2 to 3 hour maximum diabetes education session provided by a Health Care Professional in an Outpatient facility or in a Physician's or podiatrist's office.

Physician Office Services

Office Services include care in a Physician’s office that is not related to Maternity and Mental Health Conditions, except as specified. Refer to the sections entitled Maternity Services and Mental Health/Substance Abuse Services for services covered by the Plan. For Emergency Accident or Medical

Care refer to the Emergency Care and Urgent Care section. Physician office services include:

Office visits for medical care and consultations to examine, diagnose, and treat an illness or injury performed in the Physician's office. Office visits also include injections, serum and allergy testing. When allergy injection, testing or serum is the only charge from a Physician's office a specific Copayment may apply as stated in the Schedule of Benefits under Physician Office Services.

Diagnostic Services when required to diagnose or monitor a symptom, disease or condition.

Surgery and Surgical services including anesthesia and supplies. The surgical fee includes normal post-operative care.

Therapy Services for Physical Medicine Therapies and Other Therapies when rendered in the office of a Physician or other professional Provider.

Inpatient Services

Inpatient Services do not include care related to Maternity and Mental Health Conditions, except as specified. Refer to the sections entitled **Maternity Services** and **Mental Health/Substance Abuse Services** for services covered by the Plan. Inpatient Services include:

- charges from a Hospital or other Provider for room, board and general nursing services;
- ancillary services; and
- professional services from a Physician while an Inpatient.

Room, Board, and General Nursing Services

- a room with two or more beds;
- a private room. The private room allowance is the Hospital's average semi-private room rate unless it is Medically Necessary that you occupy a private room for isolation and no isolation facilities are available;
- a room in a special care unit approved by the Claims Administrator. The unit must have facilities, equipment and supportive services for intensive care of critically ill patients.

Ancillary Services

- operating, delivery and treatment rooms and equipment;
- prescribed drugs;
- anesthesia, anesthesia supplies and services given by an employee of the Hospital or other Provider;
- medical and surgical dressings, supplies, casts and splints;
- Diagnostic Services; and
- Therapy Services.

Professional Services

- **Medical care visits** limited to one visit per day by any one Physician.
- **Intensive medical care for** constant attendance and treatment when your condition requires it for a prolonged time.
- **Concurrent care** for a medical condition by a Physician who is not your surgeon while you are in the Hospital for Surgery. Care by two or more Physicians during one Hospital stay when the nature or severity of your condition requires the skills of separate Physicians.
- **Consultation** which is a personal bedside examination by another Physician when requested by your

Physician. Staff consultations required by Hospital rules are excluded.

- **Surgery and the administration of general anesthesia**.
- **Newborn exam.** A Physician other than the Physician who performed the obstetrical delivery must do the examination.

Outpatient Services

Outpatient Services include both facility and professional charges when rendered as an Outpatient at a Hospital, Alternative Care Facility or other Provider as determined by the Plan. Outpatient Services do not include care that is related to Maternity or Mental Health/Substance Abuse Services, except as otherwise specified. Professional charges only include services billed by a Physician or other professional.

For Emergency Accident or Medical Care refer to the Emergency Care and Urgent Care section.

Emergency Care and Urgent Care

Emergency Care

Medically Necessary Emergency Care under this Benefit Booklet includes Emergency Accident Care and Emergency Medical Care rendered at a Hospital. Services which the Claims Administrator determines to meet the definition of Emergency Care will be covered, whether the care is rendered by a Network Provider or Non-Network Provider. Emergency Care rendered by a Non-Network Provider will be covered and reimbursed by the Plan at the Network level. The Member is not required to pay more than would have been required for services from a Network Provider. Follow-up care is not considered Emergency Care.

Whenever you are admitted as an Inpatient directly from a Hospital emergency room, your treatment will always be considered an Emergency and the emergency room Copayment will be waived. For Inpatient admissions following Emergency Care, you should contact the Claims Administrator within 48 hours of admission or as soon as reasonably possible in order to obtain authorization for a specific length of stay. When the Claims Administrator is contacted for authorization, you will be notified of the number of days considered Medically Necessary for your diagnosis. Thus, you may avoid having to pay charges for any excessive Inpatient days which the Plan does not consider Medically Necessary.

Care and treatment provided once you are Stabilized is not Emergency Care. Continuation of care from a Non-Network Provider beyond that needed to evaluate or Stabilize your condition in an Emergency will be treated as Non-Network unless the Claims Administrator authorizes the continuation of care and it is Medically Necessary.

Urgent Care

Often an Urgent Care rather than an Emergency medical problem exists. Urgent Care Covered Services obtained from a Network Provider are subject to the Urgent Care Copayment. Urgent Care services obtained from a Non-Network Provider are subject to the Deductible and Coinsurance for a Network Provider. If you experience an accidental injury or a medical problem, the Plan will determine whether your injury or condition is an Urgent Care or Emergency Care situation for coverage purposes, based on your diagnosis and symptoms.

An Urgent Care medical problem is an unexpected episode of illness or an injury requiring treatment which cannot reasonably be postponed for regularly scheduled care. It is not considered an Emergency. Urgent Care medical problems include, but are not limited to, ear ache, sore throat, and fever (not above 104 degrees). Treatment of an Urgent Care medical problem is not life threatening and does not require use of an emergency room at a Hospital. If you call your Physician prior to receiving care for an urgent medical problem and your Physician authorizes you to go to an emergency room, your care will be paid at the level specified in the Schedule of Benefits for emergency room care.

See your Schedule of Benefits for benefit limitations.

Ambulance Services

Local transportation by a vehicle designed, equipped and used only to transport the sick and injured:
- from your home, scene of accident or medical emergency to a Hospital;
- between Hospitals;
- between Hospital and Skilled Nursing Facility;
- from a Hospital or Skilled Nursing Facility to your home.

Ambulance services are a Covered Service only when Medically Necessary, except:
- When ordered by an employer, school, fire, or public safety official and the Member is not in a position to refuse.
- When a Member is required by the Claims Administrator to move from a non-Network Provider to a Network Provider.

Trips must be to the closest local facility that can give Covered Services appropriate for your condition. If none, you are covered for trips to the closest such facility outside your local area.

Diagnostic Services

Coverage for Diagnostic Services when provided as part of Preventive Care Services, Physician Office Services, Inpatient Services, Outpatient Services, Home Care Services, and Hospice Services is limited to the following:
- X-ray and other radiology services;
- Laboratory and pathology services;
- Cardiographic, encephalographic, and radioisotope tests;
- Ultrasound services;
- Allergy tests; and
- Hearing tests (unless related to an examination for prescribing or fitting of a hearing aid).

Surgical Services

Coverage for Surgical Services when provided as part of Physician Office Services, Inpatient Services, or Outpatient Services is limited to the following:
- Performance of generally accepted operative and other invasive procedures;
- The correction of fractures and dislocations;
- Anesthesia (including services of a Certified Registered Nurse Anesthetist) and surgical assistance when Medically Necessary;
- Usual and related pre-operative and post-operative care; and

- Other procedures as approved by the Employer.

The surgical fee includes normal post-operative care.

Sterilization

Regardless of Medical Necessity, you are covered for sterilization.

Mastectomy Notice

WOMEN'S HEALTH AND CANCER RIGHTS ACT NOTICE

If you have had or are going to have a mastectomy, you may be entitled to certain benefits under the Women's Health and Cancer Rights Act of 1998 (WHCRA). For individuals receiving mastectomy-related benefits, coverage will be provided in a manner determined in consultation with the attending physician & the patient, for:

- All stages of reconstruction of the breast on which the mastectomy was performed;
- Surgery and reconstruction of the other breast to produce a symmetrical appearance;
- Prostheses; and
- Treatment of physical complications of the mastectomy, including lymphedema.

These benefits will be provided subject to the same deductibles and coinsurance applicable to other medical and surgical benefits provided under this plan. Contact Anthem at 1-877-750-6062 for more information.

Therapy Services

Coverage for Therapy Services when provided as part of Physician Office Services, Inpatient Facility Services, Outpatient Services, or Home Care Services is limited to the following:

Physical Medicine Therapy Services

The expectation must exist that the therapy will result in a practical improvement in the level of functioning within a reasonable period of time. Physical medicine therapy services include:

- **Physical therapy** including treatment by physical means, hydrotherapy, heat, or similar modalities, physical agents, bio-mechanical and neuro-physiological principles and devices. Such therapy is given to relieve pain, restore function, and to prevent disability following illness, injury, or loss of a body part.
- **Speech therapy** for the correction of a speech impairment resulting from illness, injury, or surgery. Speech therapy does not include language training for educational, psychological or developmental speech delays.
- **Occupational therapy** for the treatment of a physically disabled person by means of constructive activities designed and adapted to promote the restoration of the person's ability to satisfactorily accomplish the ordinary tasks of daily living and those tasks required by the person's particular occupational role. Occupational therapy does not include diversional recreational vocational therapies (e.g. hobbies, arts and crafts).
- **Spinal manipulation services** to correct by manual or mechanical means structural imbalance or subluxation to remove nerve interference from or related to distortion, misalignment or subluxation

of or in the vertebral column. Manipulation whether performed and billed as the only procedure or manipulations performed in conjunction with an exam and billed as an office visit will be counted toward any maximum for Spinal Manipulations as specified in the Schedule of Benefits.

Other Therapy Services

- **Cardiac rehabilitation** to restore an individual's functional status after a cardiac event. Home programs, on-going conditioning and maintenance are not covered.
- **Chemotherapy** for the treatment of a disease by chemical or biological antineoplastic agents.
- **Dialysis treatments** of an acute or chronic kidney ailment which may include the supportive use of an artificial kidney machine.
- **Radiation therapy** for the treatment of disease by X-ray, radium, or radioactive isotopes.
- **Inhalation therapy** for the treatment of a condition by the administration of medicines, water vapors, gases, or anesthetics by inhalation.

Physical Medicine and Rehabilitation Services

A structured therapeutic program of an intensity that requires a multidisciplinary coordinated team approach to upgrade the patient's ability to function as independently as possible; including skilled rehabilitative nursing care, physical therapy, occupational therapy, speech therapy and services of a social worker or psychologist. The goal is to obtain practical improvement in a reasonable length of time in the appropriate setting.

Physical medicine and rehabilitation involves several types of therapy, not just physical therapy, and a coordinated team approach. The variety and intensity of treatments required is the major differentiation from an admission primarily for physical therapy.

Certain Therapy Services rendered on an Inpatient or Outpatient basis are limited. See the Schedule of Benefits.

Home Care Services

Home Care Services are services performed by a Home Health Care Agency or other Provider in your residence. The services must be provided on a part-time visiting basis according to a course of treatment. Covered Services may include the following:

- Intermittent Skilled Nursing Services (by an R.N. or L.P.N.);
- Medical/Social Services;
- Diagnostic Services;
- Nutritional Guidance;
- Home Health Aide Services;
- Therapy Services (Outpatient visit limits specified in the Schedule of Benefits do not apply when rendered in the home);
- Medical/Surgical Supplies;
- Durable Medical Equipment;
- Prescription Drugs (only if provided and billed by a Home Health Care Agency).

Home infusion therapy will be paid only if you obtain prior approval. Benefits for home infusion therapy include a combination of nursing, durable medical equipment and pharmaceutical services which

are delivered and administered intravenously in the home. Home IV therapy includes but is not limited to: injections (intra-muscular, subcutaneous, continuous subcutaneous), Total Parenteral Nutrition (TPN), Enteral nutrition therapy, Antibiotic therapy, pain management and chemotherapy.

Hospice Services

Hospice care may be provided in the home or Hospice for medical, social and psychological services used as palliative treatment for patients with a terminal illness and includes routine home care, continuous home care, Inpatient Hospice and Inpatient respite. To be eligible for Hospice benefits, the patient must have a life expectancy of six months or less, as certified by the attending Physician.

Covered Services include the following only when authorized by your Network Provider:

- Skilled Nursing Services (by an R.N. or L.P.N.)
- Diagnostic Services
- Physical, speech and inhalation therapies
- Medical supplies, equipment and appliances
- Counseling services (except bereavement counseling)
- Inpatient confinement at a Hospice
- Prescription Drugs obtained from the Hospice

Human Organ and Tissue Transplant Services

For cornea and kidney transplants, the transplant and tissue services benefits or requirements described below do not apply. These services are paid as Inpatient Services, Outpatient Services or Physician Office Services depending where the service is performed.

Covered Transplant Procedure

Any of the following Medically Necessary Human Organ and Tissue Transplants:

Adult Procedures

- Bone marrow or stem cell including:
  - Autologous Bone Marrow including High Dose Chemotherapy
  - Related allogeneic Bone Marrow including High Dose Chemotherapy
  - Unrelated allgeneic Bone Marrow including High Dose Chemotherapy
- Heart;
- Heart/Lung;
- Lung;
- Liver;
- Pancreas and Kidney when preformed simultaneously or Pancreas transplant after a Kidney transplant (Kidney transplant alone may be covered under medical and is not part of this transplant benefit)

Pediatric Procedures

- Bone marrow or stem cell including:
  - Autologous Bone Marrow including High Dose Chemotherapy
  - Related allogeneic Bone Marrow including High Dose Chemotherapy
  - Unrelated allgeneic Bone Marrow including High Dose Chemotherapy

- Heart;
- Liver;

As additional diagnoses cease to be Experimental/Investigative, the Employer may amend the above Covered Transplant Procedure list to include such procedures.

When the Claims Administrator considers a Human Organ or Tissue Transplant to be Experimental/Investigative the transplant and all Covered Services performed in relation to the transplant are excluded under this benefit. If a covered Human Organ or Tissue Transplant is done in conjunction with an Experimental/Investigative transplant, the Claims Administrator will determine the portion of the charges which relate to the covered Human Organ or Tissue Transplant and allow only those charges.

Prior Approval

In order to receive transplant benefits, you or your provider must contact the Claims Administrator's Transplant Department, for a pre-determination of coverage, as soon as the Member becomes aware a transplant is needed. If benefits are approved through pre-determination, you or your Provider must call the Claims Administrator's Transplant Department for Precertification prior to the transplant surgery. For both pre-determination and Precertification, call the Precertification toll-free telephone number listed on the back of your Medical Plan ID Card.

Benefit Period

Transplant coverage starts one day prior to the organ transplant surgery or one day prior to myeloblation therapy (high dose chemotherapy and/or irradiation). Any services performed more than one day prior to the transplant are eligible for coverage under the medical benefit with the exception of services in conjunction with BMT/Stem Cell harvesting. Transplant coverage ends the earlier of the following:

- 364 days from the date of the transplant surgery or first myeloblation therapy;
- The day before a re-transplant, if within one year. (Upon re-transplant a new transplant benefit period starts.)

Transplant Related Expenses

Transplant Related Expenses mean Medically Necessary items that are required as a result of a Covered Transplant Procedure and would not be incurred if the person were not having a Covered Transplant Procedure. Services related to the diagnosis causing the need for a Covered Transplant Procedure which would have been performed whether or not the patient received a Covered Transplant Procedure are not considered a Transplant Related Expense. Transplant Related Expenses during a transplant benefit period include only the following:

- Acquisition costs, also referred to as procurement (live or cadaver). Acquisition costs include Medically Necessary services in connection with the preparation, harvesting and storage of bone marrow, stem cell or solid organ for a Covered Transplant. For a living donor, acquisition costs also include the Medically Necessary Inpatient services for the recovery of the donor post surgery and any complications that arise as a direct result of the actual acquisition procedure for a period of six weeks from the date of the acquisition or as otherwise determined within the limits determined by the Plan. Cord blood is payable if the transplant is approved. Harvesting and storage of cord blood, bone marrow or stem cells for a possible future transplant is not eligible under this transplant benefit.
- Transportation and lodging. The Plan will provide assistance with reasonable and necessary travel

expenses as determined by the Claims Administrator when you obtain prior approval and are required to travel more than 75 miles from your residence to reach a Network Transplant Facility. The Plan's assistance with travel expenses includes transportation to and from the Network Provider facility and lodging for the patient and one companion. If the Member receiving treatment is a minor, then reasonable and necessary expenses for transportation and lodging may be allowed for two companions. The Member must submit itemized receipts for transportation and lodging expenses in a form satisfactory to the Claims Administrator when claims are filed. Contact the Claims Administrator for detailed information.

- Hospital charges and professional fees for the Covered Transplant Procedure.
- Inpatient Services, Outpatient Services, or Home Care Services for treatment of complications of bone marrow or stem cell transplant, or for complications and/or rejection of the transplanted organ.
- Physician fees for medical care following Hospital discharge, which are identified as post transplant.

Medical Supplies, Durable Medical Equipment, and Appliances

The supplies, equipment and appliances described below are covered under this benefit. If the supplies, equipment and appliances include comfort, luxury, or convenience items which are not Medically Necessary, the amount of benefits is the Maximum Allowable Amount for the eligible standard item. Any expense that exceeds the Maximum Allowable Amount for the standard item is your responsibility. However, certain supplies and equipment for management of diseases which the Employer has approved are covered under the Prescription Drug Benefit in this Benefit Booklet.

Medical and Surgical Supplies

Medical and surgical supplies are syringes, needles, oxygen, surgical dressings, splints and other similar items which serve only a medical purpose. Covered Services do not include items usually stocked in the home for general use like Band-Aids, thermometers, and petroleum jelly.

Durable Medical Equipment

The rental (or, at the Claims Administrator's option, the purchase) of durable medical equipment prescribed by a Physician or other Provider is covered under this benefit. Rental costs must not be more than the purchase price. This equipment must serve only a medical purpose and be able to withstand repeated use. Repair of medical equipment is covered.

Non-covered items include but are not limited to air conditioners, humidifiers, dehumidifiers, special lighting or other environmental modifiers, surgical supports, and corsets or other articles of clothing.

Prosthetic Appliances

Purchase, fitting, needed adjustment, repairs, and replacements of prosthetic devices and supplies that:

- replace all or part of a missing body part and its adjoining tissues;
- replace all or part of the function of a permanently useless or malfunctioning body part.

Benefits for prosthetic appliances include:

- the first lens(es) following cataract surgery.
- breast prostheses and two surgical brassieres each Benefit Period following a mastectomy.
- the first wig following chemotherapy.

Non-covered items include but are not limited to dental prosthesis, eyeglasses or contact lenses or their fitting except as provided above.

Orthotic Devices

A rigid or semi-rigid supportive device which limits or stops motion of a weak or diseased body part.

Non-covered items include but are not limited to orthopedic shoes.

Oral Surgery and Dental Services

Oral surgery is a Covered Service if needed as a necessary, but incidental, part of a larger service in treatment of an underlying medical condition.

Outpatient Services, Physician Office Services, Emergency Care Services, and Urgent Care Services for dental work and oral surgery are covered if they are for the initial repair of an injury to the jaw, sound natural teeth, mouth or face. "Initial" dental work to repair injuries due to an accident means performed within 12 months from the injury, or as reasonably soon thereafter as possible and includes all examinations and treatment to complete the repair. For a child requiring facial reconstruction due to dental related injury, there may be several years between the accident and the final repair.

Injury as a result of chewing or biting is not considered an accidental injury.

Covered Services for accidental dental include, but are not limited to:

- Oral examinations
- X-rays
- Tests and laboratory examinations
- Restorations
- Prosthetic services
- Oral surgery
- Mandibular/maxillary reconstruction
- Anesthesia

Non-covered services for accidental dental include, but are not limited to:

- charges for any Investigational/Experimental treatment, procedure, facility, equipment, drug, device, or supply;

- surgery or treatments to change the size, shape or appearance of facial or body features (such as your nose, eyes, ears, cheeks, chin), except for reconstructive services performed to correct a physical functional impairment of any area caused by disease, trauma, congenital anomalies, or previous therapeutic process.

The only other dental expenses that are Covered Services are facility charges for Outpatient Services. Benefits are payable only if the patient’s medical condition or the dental procedure requires a Hospital setting to ensure the safety of the patient.

Maternity Services

Newborns' and Mothers' Health Protection Act Notice

Group health plans and health insurance issuers generally may not, under Federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the plan or the insurance issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

Maternity Services include Inpatient Services, Outpatient Services and Physician Office Services for normal pregnancy, complications of pregnancy, miscarriage, therapeutic abortion, and ordinary routine nursery care for a well newborn.

One Deductible and Copayment will apply to both the mother and the newborn child for Maternity Services **only** if the newborn care is routine nursery care.

If Maternity Services are not covered for any reason, Hospital charges for ordinary routine nursery care for a well newborn are also not covered.

Coverage for the Inpatient postpartum stay for you and your newborn child in a Hospital will be, at a minimum, for the length of stay recommended by the American Academy of Pediatrics and the American College of Obstetricians and Gynecologists in their Guidelines for Perinatal Care. Coverage for a shorter length of stay may be permitted if you concur and if your attending Physician determines further Inpatient postpartum care is not necessary for you or your newborn child, provided the following are met:

- In the opinion of your attending Physician, the newborn child meets the criteria for medical stability in the Guidelines for Perinatal Care prepared by the American Academy of Pediatrics and the American College of Obstetricians and Gynecologists that determine the appropriate length of stay based upon evaluation of:
  1. the antepartum, intrapartum, and postpartum course of the mother and infant;
  2. the gestational stage, birth weight, and clinical condition of the infant;
  3. the demonstrated ability of the mother to care for the infant after discharge; and
  4. the availability of postdischarge follow-up to verify the condition of the infant after discharge.
- One (1) at-home post delivery care visit is provided to you at your residence (at your discretion, this visit may occur at the Physician's office) by a Physician or Nurse performed no later than forty-eight (48) hours following you and your newborn child's discharge from the Hospital. Coverage for this visit includes, but is not limited to:
  1. parent education;
  2. assistance and training in breast or bottle feeding; and
  3. performance of any maternal or neonatal tests routinely performed during the usual course of Inpatient care for you or your newborn child, including the collection of an adequate sample for the hereditary and metabolic newborn screening.

Coverage for the Inpatient postpartum stay for you and your newborn child in a Hospital will, at a minimum, be for the length of stay recommended by the American Academy of Pediatrics and the American College of Obstetricians and Gynecologists in their Guidelines for Perinatal Care. In addition,

coverage is provided for an examination given at the earliest feasible time to your newborn child for the detection of the following disorders:

- Phenylketonuria;
- Hypothyroisism;
- Hemoglobinopathies, including sickle cell anemia;
- Galactosemia;
- Maple Syrup urine disease;
- Homocystinuria;
- Inborn errors of metabolism that result in mental retardation and that are designated by the state department of health;
- Physiologic hearing screening examination for the detection of hearing impairments;
- Congenital adrenal hyperplasia;
- Biotinidase deficiency;
- Disorders detected by tandem mass spectroscopy or other technologies with the same or greater capabilities as tandem mass spectrometry.

Mental Health/Substance Abuse Services

Inpatient Services, Outpatient Services, and Physician Office Services for the treatment of Mental Health Conditions or Substance Abuse are covered for the diagnosis, crisis intervention and short-term treatment of Mental Health Conditions or for detoxification and/or rehabilitation of Substance Abuse. Copayments and limits are specified in the Schedule of Benefits**.**

Inpatient services. Inpatient Services to treat Mental Health Conditions or Substance Abuse, including:

- Individual psychotherapy
- Group psychotherapy
- Psychological testing
- Family counseling with family members to assist in your diagnosis and treatment.
- Convulsive therapy including electroshock treatment or convulsive drug therapy.

Partial hospitalization services. The services covered for Inpatient Services are also covered for partial hospitalization. Partial hospitalization may be substituted for Inpatient benefits at two days for each available Inpatient day.

Outpatient services. The services covered for Inpatient Services are also covered for Outpatient (except Room, Board and General Nursing Service).

Autism. Therapeutic rehabilitative and Respite Care

FDA-Approved Clinical Trial for Life Threatening Disease
If a member is part of an FDA-approved clinical trial for a life-threatening disease, medical expenses that are currently covered under the plan that happen during that trial will be covered.

ANTHEM EXCLUSIONS

This section indicates items which are excluded and are not considered Covered Services. This information is provided as an aid to identify certain common items which may be misconstrued as Covered Services. This list of Exclusions is in no way a limitation upon, or a complete listing of, such items considered not to be Covered Services. The Claims Administrator is the final authority to determine whether services or supplies are not covered under the Plan.

The Plan does not provide benefits for services or supplies:

- Which are determined not Medically Necessary.
- Health services and supplies that do not meet the definition of a Covered Service.
- Received from an individual or entity that is not a Provider, as defined in this Benefit Booklet.
- Which are Experimental/Investigative, or related to such, whether incurred prior to, in connection with, or subsequent to the Experimental/Investigative service or supply, as determined by the Claims Administrator.
- For any condition, disease, defect, aliment, or injury arising out of and in the course of employment if benefits are available under any Worker's Compensation Act or other similar law. This exclusion applies if you receive the benefits in whole or in part. This exclusion also applies whether or not you claim the benefits or compensation. It also applies whether or not you recover from any third party.
- Any abortion other than to save the life of the mother.
- To the extent that they are provided as benefits by any governmental unit, unless otherwise required by law or regulation.
- For illness or injury that occurs as a result of any act of war, declared or undeclared.
- For a condition resulting from direct participation in a riot, civil disobedience, nuclear explosion, or nuclear accident.
- For court ordered testing or care unless Medically Necessary.
- For which you have no legal obligation to pay in the absence of this or like coverage.
- Received from a dental or medical department maintained by or on behalf of an employer, mutual benefit association, labor union, trust or similar person or group.
- Prescribed, ordered, referred by, or received from a member of your immediate family, including your Spouse, parent, child, sister, brother, in-law, self, or someone residing in the Member's home.
- For completion of claim forms or charges for medical records or reports unless otherwise required by law.
- For missed or canceled appointments.
- For mileage costs or other travel expenses, except as authorized by the Claims Administrator.
- Charges in excess of the Maximum Allowable Amount.
- Incurred prior to your Effective Date.
- Incurred after the termination date of this coverage except as specified elsewhere in this Benefit Booklet.
- For any procedures, services, equipment or supplies provided in connection with cosmetic services. Cosmetic services are primarily intended to preserve, change or improve your appearance or are furnished for psychiatric or psychological reasons. No benefits are available for surgery or treatments to change the texture or appearance of your skin or to change the size, shape or appearance of facial or body features (such as your nose, eyes, ears, cheeks, chin, chest or breasts), except benefits are provided for a reconstructive service performed to correct a physical functional impairment of any area caused by disease, trauma, congenital anomalies, or previous therapeutic process. Reconstructive services are payable only if the original procedure would have been a Covered Service under this Plan.

WOMEN'S HEALTH AND CANCER RIGHTS ACT NOTICE

If you have had or are going to have a mastectomy, you may be entitled to certain benefits under the Women's Health and Cancer Rights Act of 1998 (WHCRA). For individuals receiving mastectomy-related benefits, coverage will be provided in a manner determined in consultation with the attending physician & the patient, for:

- All stages of reconstruction of the breast on which the mastectomy was performed;
- Surgery and reconstruction of the other breast to produce a symmetrical appearance;
- Prostheses; and
- Treatment of physical complications of the mastectomy, including lymphedema.

These benefits will be provided subject to the same deductibles and coinsurance applicable to other medical and surgical benefits provided under this plan. Contact Anthem at 1-877-750-6062 for more information.

- Services which are solely performed to preserve the present level of function or prevent regression of functions for an illness, injury or condition which is resolved or stable.
- For ace bandages, support hose and pressure garments.
- For seat lift chairs.
- For passive range of motion (ROM) devices, hot packs, diathermy, hydrocollator, infra-red, whirlpool baths; paraffin baths, Hubbard Tank, cold packs, ice packs and contrast baths.
- For non-Skilled physical therapy services.
- For non-chemical addictions such as gambling, sexual, spending, shopping, working and religious.
- Relating to treatment of co-dependency nicotine addiction or caffeine addiction.
- Relating to chronic pain disorders, gender identity disorders and parent-child problems.
- For Custodial Care, domiciliary or convalescent care, whether or not recommended or performed by a professional.
- For foot care only to improve comfort or appearance including, but not limited to care for flat feet, subluxations, corns, bunions (except capsular and bone surgery), calluses, and toenails.
- For any treatment of teeth, gums or tooth related service except as otherwise specified as covered in this Benefit Booklet.
- Related to weight loss or treatment of obesity, except for surgical treatment of morbid obesity for a life threatening condition; surgery for removal of excess skin or fat after pregnancy or weight loss due to any cause;
- For the treatment of eating disorders such as bulimia and anorexia. However benefits will be provided for the treatment of an Inpatient in a Hospital for dehydration and electrolyte imbalance associated with eating disorder. Benefits will be provided only for services meeting the Plan's medical criteria.
- For the treatment of alcoholism and/or substance abuse if you: 1) fail to complete the treatment plan for a specific phase of treatment; 2) are non-compliant with the treatment program; or 3) are discharged against the medical advice of the attending physician.
- For treatment of attempted suicide.
- For sex transformation surgery and related services, or the reversal thereof.
- For marital counseling.
- For eyeglasses or contact lenses. This exclusion does not apply for initial prosthetic lenses or sclera shells following intra-ocular surgery, or for soft contact lenses due to a medical condition.
- For hearing aids or examinations for prescribing or fitting them.

- For services or supplies primarily for educational, vocational, or training purposes, except as otherwise specified herein.
- For reversal of sterilization.
- For artificial insemination; fertilization (such as in vitro or GIFT) or procedures and testing related to fertilization; infertility drugs and related services following the diagnosis of infertility.
- For personal hygiene and convenience items.
- For care received in an emergency room which is not Emergency Care, except as specified in this Benefit Booklet.
- For expenses incurred at a health spa or similar facility.
- For self-help training and other forms of non-medical self care, except as otherwise provided herein.
- For examinations relating to research studies or screenings.
- For stand-by charges of a Physician.
- Physical exams and immunizations required for enrollment in any insurance program, as a condition of employment, for licensing, or for other purposes.
- Related to radial keratotomy or keratomileusis or excimer laser photo refractive keratectomy.
- Related to any mechanical equipment, device, or organ. However, this Exclusion does not apply to a left ventricular assist device when used as a bridge to a heart transplant.
- For Private Duty Nursing Services rendered in a Hospital or Skilled Nursing Facility.
- For Private Duty Nursing Services except when provided through the Home Care Services benefit.
- Services and supplies related to sex transformation or male or female sexual or erectile dysfunctions or inadequacies, regardless of origin or cause. This Exclusion includes sexual therapy and counseling. This exclusion also includes penile prostheses or implants and vascular or artificial reconstruction, prescription drugs, and all other procedures and equipment developed for or used in the treatment of impotency, and all related diagnostic testing.
- Any new FDA Approved Drug Product or Technology (including but not limited to medications, medical supplies, or devices) available in the marketplace for dispensing by the appropriate source for the product or technology, including but not limited to Pharmacies, for the first six months after the product or technology received FDA New Drug Approval or other applicable FDA approval. The Plan may at its sole discretion, waive this exclusion in whole or in part for a specific New FDA Approved Drug Product or Technology.
- For (services or supplies related to) alternative or complementary medicine. Services in this category include, but are not limited to, acupuncture, holistic medicine, homeopathy, hypnosis, aroma therapy, massage therapy, reike therapy, herbal, vitamin or dietary products or therapies, naturopathy, thermograph, orthomolecular therapy, contact reflex analysis, bioenergial synchronization technique (BEST) and iridology-study of the iris.
- Acupuncture, except for the treatment of nausea and vomiting associated with surgery, chemotherapy and pregnancy, when considered medically necessary.
- Biofeedback, except for treatment of tension and migraine headaches, when considered medically necessary.

EXPRESS SCRIPTS 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, 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, Step Therapy and Quantity Limits may be required for certain Prescription Drugs or for the prescribed quantity of a particular drug. Prior Authorization, Step Therapy and Quantity Limits help promote appropriate utilization, cost effectiveness 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, Step Therapy and/or Quantity Limit 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 or if Step Therapy or Quantity Limits are needed.

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, Step Therapy and/or Quantity Limits, 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
- Standard Specialty Drug List
- 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
- Folic Acid - generic Rx and generic OTC covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Vitamin D - generic Rx and generic OTC covered by the plan at 100% with no member copay subject to Express Scripts' standards
- 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
- Over the Counter Contraceptives for Women - covered by the plan at 100% with no member copay subject to Express Scripts' standards
- 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 - generic Rx and generic OTC and Chantix covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Iron - generic Rx and generic OTC covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Oral Fluoride – generic Rx and generic OTC covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Aspirin – generic OTC covered by the plan at 100% with no member copay subject to Express Scripts' standards

- Certain supplies and equipment obtained by the Mail Order Pharmacy or from a Network Retail 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 Retail 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
- 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 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 Express Script's Mail Order Pharmacy for the prescription to be covered by the plan. Members should call Express Scripts 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 Express Scripts at 1-866-677-8928 with questions.

.

VISION SERVICE PLAN

Beginning 1/1/2014, vision coverage is offered as a separate, voluntary, employee-paid benefit.

Covered Vision Services and Materials
The vision benefits available to you under this Benefit Booklet are outlined in the Schedule of Benefits and include benefits for eye examinations, lenses, frames and contact lenses. All Covered Services and benefits are subject to the limitations, exclusions, terms and provisions of this Benefit Booklet and the Group Vision Care Policy between the Employer and the Vision Service Plan Insurance Company. If there is ever a discrepancy between this Benefits Booklet and the Group Vision Care Policy, the terms of the Group Vision Care Policy will take precedence. The Vision Care Policy is available on the Employer's intranet website.

Covered Services must be Visually Necessary or Appropriate. The fact that a Provider may prescribe, order, recommend or approve a service, treatment or supply does not make it Visually Necessary or Appropriate. To receive maximum benefits for Covered Services, you must follow the terms of the Benefit Booklet, including use of Network Providers, and obtain any required Precertification. The Claims Administrator bases its decisions about Precertification, Visually Necessary or Appropriate services, Experimental/Investigative services and new technology on the Claim Administrator's Vision Policy. The Claims Administrator may also consider published peer-review literature, opinions or experts and the recommendations of nationally recognized public and private organizations which review the effectiveness of health care services and technology. The Claims Administrator is the final authority to determine Vision Policy or whether services or supplies are Visually Necessary or Appropriate.

Plan payment for Covered Services will be limited by any applicable Copayment or Benefit Period maximum in this Benefit Booklet. Vision care Covered Services may be received from any licensed optometrist, ophthalmologist, or dispensing optician, whether Network or Non-Network Provider. Covered Services include:

- Complete initial vision analysis that includes an appropriate examination of visual functions, including the prescription of corrective eyewear where indicated;
- Prescribing and ordering proper lenses;
- Assisting in the selection of frames;
- Verifying the accuracy of the finished lenses;
- Proper fitting and adjustment of frames;
- Subsequent adjustments to frames to maintain comfort and efficiency;
- Progress or follow-up work as necessary;
- Complete low vision analysis and diagnosis that includes a comprehensive examination of visual functions, including the prescription of corrective eyewear or vision aids where indicated; and
- Subsequent low vision therapy as Visually Necessary or Appropriate.

The Vision Service Plan is designed to cover visual needs rather than cosmetic materials. When the Member selects any of the following extras, the Vision Service Plan will pay the Maximum Allowable Amount for the basic lenses and frames and the Member will pay the additional costs for the options.

- Optional cosmetic processes;
- Anti-reflective coating;
- Color coating;

- Mirror coating;
- Scratch coating;
- Blended lenses;
- Cosmetic lenses;
- Laminated lenses;
- Oversize lenses;
- Photochromic lenses, tinted lenses except Pink #1 and Pink #2;
- Progressive multifocal lenses;
- UV (ultraviolet) protected lenses; and
- A frame that costs more than the Maximum Allowable Amount.

Excluded Vision Services and Materials
There are no benefits for professional services or materials connected with:

- Orthoptics or vision training and any associated supplemental testing; plano lenses (less than a ± .38 diopter power); or two pair of glasses in lieu of bifocals;
- Replacement of lenses and frames furnished under this Plan that are lost or broken, except at the normal intervals when services are otherwise available;
- Medical or surgical treatment of the eyes;
- Any eye examination or any corrective eyewear required by an employer as a condition of employment; and
- Corrective vision treatment of an experimental nature, such as, but not limited to, RK and PRK Surgery.

The Claims Administrator may, at its discretion, waive any of the Vision Service Plan limitations if, in the sole opinion of the Claims Administrator's optometric consultants, it is necessary for the visual welfare of the Member.

CLAIMS PAYMENT

How to Obtain Benefits

When your care is rendered by a Network Provider you are not required to file a claim. Therefore, provisions below regarding “Claim Forms” and “Notice of Claim” do not apply, unless the claim was not filed by the Provider.

For services received from a Non-Network Provider, you are responsible for making sure a claim is filed in order to receive benefits. Many Hospitals, Physicians, and other Providers, who are Non-Network Providers, will submit your claim for you. If you submit the claim use a claim form.

How Benefits Are Paid

The Plan shares the cost of your medical expenses with you up to the amount of the Maximum Allowable Amount. For services subject to a Deductible, you pay a portion of the bill before the Plan begins to pay its share of the balance. Some services are subject to a Copayment, others may be subject to both a Deductible and Coinsurance.

Network Providers will seek compensation from the Plan for Covered Services. When using a Network Provider you are only responsible for Copayments, Deductibles, Coinsurance and non-covered charges. Network Providers have agreed to accept the Maximum Allowable Amount as payment in full. If you receive Covered Services from a Non-Network Provider, you are responsible for the difference between the actual charge billed and the Maximum Allowable Amount plus any Deductible, Coinsurance and non-covered charges. Copayments, Deductibles and Coinsurance are your share of the cost and are generally due at the time you receive the medical service. Refer to the Schedule of Benefits to see what Deductible, Coinsurance and/or Copayment is required for each Covered Service.

The amount you pay may differ by the type of service you receive or by Provider. Refer to the Schedule of Benefits to see what amount you are required to pay for each service. Claims for Covered Services do not need to be sent to the Claims Administrator in the same order that expenses were incurred.

If you receive Covered Services in a Network Provider Facility from a Non Network Provider who is employed by or otherwise affiliated with that Network Provider Facility, benefits will be paid at the Network level. Payment will not exceed the Maximum Allowable Amount that would constitute payment in full under a Network Provider's participation agreement for this product. You may be liable for the difference between the billed charge and the Plan's Maximum Allowable Amount.

If you receive Covered Services from a Non-Network Provider for Emergency Care, Urgent Care or ambulance services, benefits will be paid at the Network level. Payment will not exceed the Maximum Allowable Amount that would constitute payment in full under a Network Provider’s participation agreement for this product. You may be liable for the difference between the billed charge and the Plan’s Maximum Allowable Amount.

The Claims Administrator will deny that portion of any charge which exceeds the Maximum Allowable Amount.

Payment of Benefits

You authorize the Claims Administrator to make payments directly to Providers for Covered Services. The Claims Administrator also reserves the right to make payments directly to you. Payments may also be made, and notice regarding the receipt and/or adjudication of claims, to an Alternate Recipient, or that person's custodial parent or designated representative. Any payments made by the Claims Administrator will discharge the Employer's obligation to pay for Covered Services. You cannot assign your right to receive payment to anyone else, except as required by a "Qualified Medical Child Support order" as defined by ERISA or any applicable state law.

Once a Provider performs a Covered Service, the Claims Administrator will not honor a request to withhold payment of the claims submitted.

Assignment

The coverage and any benefits under the Plan are not assignable by any Member without the written consent of the Plan, except as provided above.

Notice of Claim

The Plan is not liable, unless the Claims Administrator receives written notice that Covered Services have been given to you. An expense is considered incurred on the date the service or supply was given.

The notice must be given to the Claims Administrator within 90 days of receiving the Covered Services, and must have the data the Claims Administrator needs to determine benefits. If the notice submitted does not include sufficient data the Claims Administrator needs to process the claim, then the necessary data must be submitted to the Claims Administrator within the time frames specified in this provision or no benefits will be payable except as otherwise required by law. Failure to give the Claims Administrator notice within 90 days will not reduce any benefit if you show that the notice was given as soon as reasonably possible. No notice can be submitted later than one year after the date the service or supply was given.

Note: You have the right to obtain an itemized copy of your billed charges from the Hospital or facility which provided services.

Claim Forms

Many Providers will file for you. If the forms are not available, either send a written request for claim forms to the Claims Administrator or contact customer service and ask for claim forms to be sent to you. The form will be sent to you within 15 days. If you do not receive the forms, written notice of services rendered may be submitted to the Claims Administrator without the claim form. The same information that would be given on the claim form must be included in the written notice of claim. This includes:

- Name of patient
- Patient's relationship with the Subscriber
- Identification number
- Date, type and place of service
- Your signature and the Provider's signature

Proof of Claim

Written proof of claim satisfactory to the Claims Administrator must be submitted to the Claims Administrator within 90 days after the date of the event for which claim is made. If proof of claim is not sent within the time required, the claim will not be reduced or denied if it was not possible to send proof within this time. However, the proof must be sent as soon as reasonably possible. In any case, the proof required must be sent to the Claims Administrator no later than one year following the date the service or supply was given, unless you were legally incapacitated.

Claim Processing Timeframe

Urgent Care Claims

Your claim may require immediate action if a delay in treatment could significantly increase the risk to your health of the ability to regain maximum function or cause severe pain. In these urgent situations, your or your Physician should call the Claims Administrator as soon as possible. The Claims Administrator will provide you with a written or electronic determination within 72 hours following receipt by the Claims Administrator of your request taking into account the seriousness of your condition.

Pre-Service Claims

Pre-service claims are claims for a benefit, for which the Plan requires you to receive approval of the benefit in advance of receiving medical care (prior authorization or Precertification), as a condition to receive the Plan's stated benefit. For pre-service claims, the Claims Administrator will provide you with a written response indicating the Plan's decision within a reasonable period of time appropriate to condition, but not later than 15 days of the date the Claims Administrator receives your pre-service claim.

Post-Service Claims

Post-service claims are claims for a benefit under the Plan for services already received, for which prior approval is not required by the Plan. For post-service claims, the Plan will pay all benefits within 30 days. If the Claims Administrator has not received the information needed to process a post-service claim, the Claims Administrator will ask for the additional information necessary to complete the claim. Generally, you will receive a copy of that request for additional information, for your information. In those cases, the Claims Administrator cannot complete the processing of the claim until the additional information requested has been received. The Claims Administrator generally will make a request for additional information within 30 days of the Claims Administrator's initial receipt of the claim and will complete processing of the claim within 15 days after the Claims Administrator's receipt of all requested information

At the Claims Administrator's discretion, benefits will be paid to you or the Provider of services. You may not assign any payment. If other parties have paid benefits under this Plan, the Plan may reimburse those other parties and be fully discharged from that portion of its liability.

Unclaimed Benefits

If, after diligent effort, a Subscriber who is entitled to benefits cannot be located within a reasonable period of time after the date such benefit was to be paid, the benefit amount shall be held in the Plan. Such amounts held in the Plan shall be forfeited as of each December 31, and shall be used to reduce Company contributions. If the Subscriber subsequently presents a valid claim for the benefit to the Claims Administrator, the Claims Administrator shall cause the benefit, equal to the amount which was forfeited hereunder, to be paid from the Plan.

Member's Cooperation

Each Member shall complete and submit to the Claims Administrator such consents, releases, assignments and other documents as may be requested by the Claims Administrator, in order to obtain or assure reimbursement under Medicare, Worker's Compensation or any other governmental program. Any Member who fails to cooperate (including a Member who fails to enroll under Part B of the Medicare program where Medicare is the responsible payor) will be responsible for any charge for services.

Confidentiality Policy

The Plan is required to comply with the provisions of HIPAA, and is governed by the Notice of Privacy Practices. In the event of certain breaches related to protected health information certain notice requirements will be applicable under recently enacted legislation. You should consult the notice for a statement of your rights. A copy of the Notice of Privacy Practices can be obtained from the Benefits portion of the Employer's intranet website.

YOU MAY REQUEST AN IMPORTANT HEALTH NOTICE

As required by the Health Insurance Portability and Accountability Act (HIPAA), we would like to remind you that as a health plan participant, you have the right to obtain a notice of patients' privacy rights as well as a copy of the company's privacy practices. Please contact the LG&E and KU Benefits Department at (502) 627-2121 to request this information.

The Claims Administrator's Customer Service Area may release information to you or your Spouse concerning a claim for benefits, or your coverage under the Plan. If you do NOT want the Claims Administrator to release such information to anyone but yourself, you must notify the Claims Administrator in writing. Your Spouse or any Child over age 18 must also notify the Claims Administrator in writing if they do not wish such information regarding their claims or coverage released to you by Customer Service. However, the Explanation of Benefit forms will contain information on all claims for benefits under your coverage, and will be sent to the person in whose name the coverage is held (except as prohibited by law).

Plan Information Practices Notice

The purpose of this information practices notice is to provide a notice to Members regarding the Plan's standards for the collection, use, and disclosure of information gathered in connection with the Claims Administrator's business activities.

- The Claims Administrator may collect personal information about a Member from persons or entities other than the Member.
- The Claims Administrator may disclose Member information to persons or entities outside of the Claims Administrator and Employer without Member authorization in certain circumstances.
- A Member has a right of access and correction with respect to all personal information collected by the Claims Administrator.
- The Claims Administrator takes reasonable precautions to protect Member information in its possession, including the use of restricted computer access.

Explanation of Benefits

After you receive medical care, you will generally receive an Explanation of Benefits (EOB). The EOB is a summary of the coverage you receive. The EOB is not a bill, but a statement sent by the Claims Administrator to help you understand the coverage you are receiving. The EOB shows:

- Total amounts charged for services/supplies received;
- The amount of the charges satisfied by your coverage;
- The amount for which you are responsible (if any); and
- general information about your Appeals rights and for ERISA plans, information regarding the right to bring an action after the Appeals process.

Anthem BlueCard

When you obtain health care services through the Anthem BlueCard outside the geographic area the Claims Administrator serves, the amount you pay for Covered Services is calculated on the lower of:

- The billed charges for your Covered Services, or
- The negotiated price that the on-site Blue Cross and/or Blue Shield Plan ("Host Blue") passes onto the Claims Administrator.

Often this "negotiated price" will consist of a simple discount which reflects the actual price paid by the Host Blue. But sometimes it is an estimated price that factors into the actual price, expected settlements, withholds, any contingent payment arrangements, and non-claims transactions with your health care Provider or with a specified group of Providers. The negotiated price may also be billed charges reduced to reflect an average expected savings with your health care Provider or with a specified group of Providers. The price that reflects average savings may result in greater variation (more or less) from the actual price paid than will the estimated price. The negotiated price will also be adjusted in the future to correct for over-or underestimation of past prices. However, the amount you pay is considered a final price.

Statutes in a small number of states may require the Host Blue to use a basis for calculating Member liability for Covered Services that does not reflect the entire savings realized or expected to be realized on a particular claim or to add a surcharge. Should any state statutes mandate Member liability calculation methods that differ from the usual BlueCard method noted above in paragraph one of this section or require a surcharge, the Claims Administrator would then calculate your liability for any Covered Services in accordance with the applicable state statutes in effect at the time you received your care.

You will be entitled to benefits for health care services received by you either inside or outside the geographic area the Claims Administrator serves if the Plan covers those health care services. Due to variations in Host Blue medical practice protocols you may also be entitled to benefits for some health care services obtained outside the geographic area the Claims Administrator serves even though you might not otherwise have been entitled to benefits if you had received those health care services inside the geographic area the Claims Administrator serves. But in no event will you be entitled to benefits for health care services wherever you received them that are specifically excluded or limited from coverage by the Plan.

GENERAL PROVISIONS

Entire Agreement

This Benefit Booklet, the Administrative Services Agreement, the Employer's application, any Riders, Endorsements or attachments, and the individual applications of the Subscribers and Members, if any, constitute the entire agreement between the Claims Administrator and the Employer and as of the Effective Date, supersede all other agreements between the parties. Any and all statements made to the Claims Administrator by the Employer, and any and all statements made to the Employer by the Claims Administrator, are representations and not warranties, and no such statement unless it is contained in a written application for coverage under the Plan, shall be used in defense to a claim under the Plan.

Amendment or Termination of the Plan

The Employer reserves the right, by written action of the Chief Executive Officer, at any time, and from time-to-time, and retroactively if deemed necessary or appropriate, to amend any or all of the provisions of the Plan by delivery of written instruction to the Plan Administrator.

No amendment to the Plan, specifically including a Plan amendment with a retroactive effective date, may negate or reduce a benefit to which you or your covered dependents are entitled under the Plan when the claim is incurred prior to the effective date of the Plan amendment.

The Employer reserves the right to terminate the Plan, in whole or in part, at any time, provided that Plan termination is effected by a written resolution adopted by a majority of the Board of Directors of the Employer.

Cost of the Plan

Portions of the Plan are self-insured by the Employer. The Employer and you share the cost of coverage. The Employer shall be entitled to retain any refund, rebate or other proceeds paid under or in connection with the Plan.

Form or Content of Benefit Booklet

No agent or employee of the Claims Administrator is authorized to change the form or content of this Benefit Booklet. Such changes can be made only through an endorsement authorized and signed by an officer of the Employer.

Disagreement with Recommended Treatment

Each Member enrolls in the Plan with the understanding that the Provider is responsible for determining the treatment appropriate for their care. You may, for personal reasons, refuse to accept procedures or treatment by Providers. Providers may regard such refusal to accept their recommendations as incompatible with continuance of the physician-patient relationship and as obstructing the provision of proper medical care.

If you refuse to follow a recommended treatment or procedure, the Provider may believe that no professionally acceptable alternative exists and advise you so. In such case, the Plan shall have no further responsibility to pay benefits for the condition under treatment or any complications thereof.

Circumstances Beyond the Control of the Plan

The Claims Administrator shall make a good-faith effort to arrange for an alternative method of administering benefits. In the event of circumstances not within the control of the Claims Administrator or Employer, including but not limited to: a major disaster, epidemic, the complete or partial destruction of facilities, riot, civil insurrection, labor disputes not within the control of the Claims Administrator, disability of a significant part of a Network Provider's personnel or similar causes, or the rendering of health care services covered by the Plan is delayed or rendered impractical the Claims Administrator shall make a good-faith effort to arrange for an alternative method of administering benefits. In such event, the Claims Administrator shall administer services under the Plan insofar as practical, and according to their best judgment; but the Claims Administrator and the Employer shall incur no liability or obligation for delay, or failure to administer or arrange for services if such failure or delay is caused by such an event.

Coordination of Benefits

All benefits provided under this Plan are subject to Coordination of Benefits, except Prescription Drug Benefits.

When you or your family members are covered by another group plan in addition to this one, this Plan will follow Coordination of Benefit rules to determine which plan is primary and which is secondary. You must submit all bills first to the primary plan. If this Plan is the primary plan, it will pay its full benefits as if you had no other coverage. If the other plan is the primary plan and it denies the claim or does not pay the full bill, you may then submit the balance to the secondary plan.

This Plan pays for health care only when you follow its rules and procedures. If its rules conflict with those of another plan, it may be impossible to receive benefits from both plans and you will be forced to choose which plan to use.

Plans That Do Not Coordinate

This Plan will pay benefits without regard to benefits paid by the following kinds of coverage:

- Medicaid;
- Group hospital indemnity plans which pay less than $100 per day;
- School accident coverage; and
- Some supplemental sickness and accident policies.

How This Plan Pays When Primary

When this Plan is primary, it will pay the full benefit allowed by this Plan as if you had no other coverage.

How This Plan Pays When Secondary

When this Plan is secondary, its payments will be based on the balance left after the primary plan has paid. It will pay no more than that balance. In no event will this coverage pay more than it would have paid if it had been primary.

- This Plan will pay only for expenses that are Covered Services in this Benefit Booklet.
- This Plan will pay only if you have followed all of this Plan's procedural requirements, etc.
- This Plan will pay no more than the "allowable expenses" for the health care involved. If this Plan's allowable expense is lower than the primary plan's, then the primary plan's allowable expense will be used unless a Provider has agreed to accept this Plan's allowable expense as payment in full. The allowable expense may be less than the actual bill.

Which Plan Is Primary

To decide which plan is primary, consider both the coordination provisions of the other plan and which member of your family is the patient. The primary plan will be determined by the first of the following which applies:

1. Non-coordinating Plan
   If you have another group coverage which does not coordinate benefits, that plan will always be primary.

2. Employee
   The plan which covers the patient as the employee is primary to the plan which covers the patient as a dependent;

3. Children (Parents Divorced or Separated)
   If the court decree makes one parent responsible for health care expenses, that parent's plan is primary. If the court decree gives joint custody and does not mention health care, this Plan follows the birthday rule. If neither of these rules applies, the order will be determined in following order:
   a. The plan of the parent with custody;
   b. The plan of the Spouse of the parent with custody;
   b. The plan of the parent not having custody; and
   c. The plan of the Spouse of the parent not having custody.

4. Children and the Birthday Rule
   When your children's health care expenses are involved, the "birthday rule" is followed. The plan of the parent with the first birthday in a calendar year is always primary for the children. If your birthday is in January and your Spouse's birthday is in March, your plan will be primary for all of your children. If the parents' birthdays are the same, then whichever parent's plan has been in effect longer is primary.

   However, if your Spouse's plan has some other coordination rule (for example, a "gender rule" which says the father's coverage is always primary), then the rules of that plan will be followed.

5. Active Employment vs. Layoff or Retirement
   The plan which covers the person as an active employee (or that employee's dependent) is primary to another plan which covers that person as a laid off employee or a retiree (or that person's dependent). If both plans do not include this same rule, then it will be ignored. This rule does not supersede rule 2, employee vs. dependent.

6. State or Federal Continuation Coverage
   When the person's coverage is provided under a right of continuation under federal law (e.g. COBRA) or state law, any other plan covering that person will be primary to the plan covering the person under such continuation provision unless that other plan does not include this same rule.

7. Length of Time Covered by the Plan
   The plan which has covered the person for the longer period of time is primary to another plan.

Coordination of Benefits with Medicare

You normally become eligible for Medicare at age 65 or when you have been entitled to Social Security disability benefits for 24 months. The age 65 eligibility will also apply to your spouse. Medicare eligibility due to disability also applies to your spouse or any covered disabled dependent. The coordination of the Plan with Medicare will depend on your status and the reason you are eligible for Medicare.

Active Employees and their Spouses Eligible for Medicare

If you are actively working and you or your spouse are eligible for Medicare due to being age 65 or over, you have the right to reject coverage under the Employer's Plan and use Medicare as your only source of health benefits. Please remember that Medicare may not provide adequate coverage.

Unless the Employer receives written notice that you wish to reject coverage under the Employer's Plan, the Employer will continue to provide primary medical coverage for active employees age 65 or over and Medicare will be secondary. This also applies to over age 65 spouses of active employees.

Active Employees and their Dependents who are Disabled due to End Stage Renal Disease

If you are actively working and you or one of your covered dependents is eligible for Medicare due to end stage renal disease, the benefits of the Plan will be primary for the first eighteen months of dialysis and Medicare will be secondary. At the end of the initial 30-month period, Medicare will become primary and the Plan will become secondary.

"Medicare is secondary" means the benefits from the Employer's Plan will be coordinated with Medicare Part A and Part B by reducing the benefits payable under the Plan by the amount which covered charges are paid by Medicare. Whenever the "Employer Plan is secondary", it will be assumed that the benefits paid by Medicare are equal to the amount that would have been paid if the individual had been enrolled in both Part A and Part B of Medicare and had filed claims for benefits under both parts.

Other Disabled Participants Eligible for Medicare

If you are eligible for Medicare due to being entitled for Social Security disability benefits for 24 months, you must enroll in Medicare Part A and Part B to have medical coverage with the Employer. Medicare will be primary and the Plan will be secondary.

"The Employer Plan is secondary", means it will be assumed that the benefits paid by Medicare are equal to the amount that would have been paid if the individual had been enrolled in both Part A and Part B of Medicare and had filed claims for benefits under both parts.

If you choose not to enroll in Medicare Part A and/or Part B, the Employer Plan will coordinate as if you had enrolled in Medicare Part A and Part B.

Eligible Survivors Eligible for Medicare

If the Eligible Survivor is eligible for Medicare, they must enroll in Medicare Part A and Part B to have medical coverage with the Plan. Medicare will be primary and the Plan will be secondary.

"The Employer Plan is secondary", means it will be assumed that the benefits paid by Medicare are equal to the amount that would have been paid if the individual had been enrolled in both Part A and Part B of Medicare and had filed claims for benefits under both parts.

If you choose not to enroll in Medicare Part A and/or Part B, the Employer Plan will coordinate as if you had enrolled in Medicare Part A and Part B.

Right to Receive and Release Needed Information

Certain facts are needed to apply COB rules. The Claims Administrator has the right to decide which facts are needed. This Plan may get needed facts from or give them to any other organization or person. The Plan need not tell you, or get your consent to do this. Each person claiming benefits under this Plan must provide any facts needed to pay the claim.

Facility of Payment

A payment made under another plan may include an amount which should have been paid under this Plan. If it does, this Plan may pay that amount to the organization which made that payment. That amount will then be treated as though it was a benefit paid under this Plan and this Plan will not have to pay that amount again. The term "payment made" includes providing benefits in the form of services, in which case "payment made" means reasonable cash value of the benefits provided in the form of services.

Overpayment

If the amount of the payments made by this Plan is more than should have been paid under the Plan's terms, including this COB provision, this Plan may recover the excess from one or more of:

- The persons it has paid or for whom it has paid;
- Another plan; or,
- The provider of service.

The Plan reserves the right to deduct or offset any amounts paid in error from any pending or future claim. The "amount of the payments made" includes the reasonable cash value of any benefits provided in the form of services.

Coordination Disputes

If you believe that this Plan has not paid a claim properly, you should first attempt to resolve the problem by contacting the Claims Administrator. Follow the steps described in the **Complaint Procedure**

section of this document.

Physical Examination

The Claims Administrator reserves the right to cause you to be examined by an applicable Provider as often as may be reasonably required during the pendency of a claim.

Worker's Compensation

The benefits under the Plan are not designed to duplicate any benefit for which Members are eligible under the Worker's Compensation Law. All sums paid or payable by Worker's Compensation for services provided to a Member shall be reimbursed by, or on behalf of, the Member to the Plan to the extent the Plan has made or makes payment for such services. It is understood that coverage hereunder is not in lieu of, and shall not affect, any requirements for coverage under Worker's Compensation.

Other Government Programs

Except insofar as applicable law would require the Plan to be the primary payor, the benefits under the Plan shall not duplicate any benefits to which Members are entitled, or for which they are eligible under any other governmental program. To the extent the Plan has duplicated such benefits, all sums payable under such programs for services to Members shall be paid by or on behalf of the Member to the Plan.

Subrogation and Right of Reimbursement

These provisions apply when Plan benefits are paid as a result of injuries or illness you sustained and you have a right to a Recovery or have received a Recovery.

Subrogation

The Plan has the right to recover Plan payments made on your behalf from any party responsible for compensating you for your injuries. The following apply:

- The Claims Administrator has the first priority for the full amount of benefits it has paid from any Recovery regardless of whether you are fully compensated, and regardless of whether the payments you receive make you whole for your losses and injuries.
- You and your legal representative must do whatever is necessary to enable the Plan to exercise the Plan's rights and do nothing to prejudice them.
- The Plan has the right to take whatever legal action they see fit against any party or entity to recover the benefits paid under the Plan.
- To the extent that the total assets from which a Recovery is available are insufficient to satisfy in full the Plan's subrogation claim and any claim still held by you. The Plan's subrogation claim shall be first satisfied before any part of a Recovery is applied to your claim, your attorney fees, other expenses or costs.
- The Plan is not responsible for any attorney fees, other expenses or costs without its prior written consent. The "common fund" doctrine does not apply to any funds recovered by any attorney you hire regardless of whether funds recovered are used to repay benefits paid by the Claims Administrator.

Reimbursement

If you obtain a Recovery and the Plan has not been repaid for the benefits the Plan paid on your behalf, the Plan shall have a right to be repaid from the Recovery in the amount of the benefits paid on your behalf and the following apply:

- You must reimburse the Claims Administrator to the extent of Plan benefits the Claims Administrator paid on your behalf from any Recovery.
- Notwithstanding any allocation made in a settlement agreement or court order, the Plan shall have a right of Recovery, in first priority, against any Recovery.
- You and your legal representative must hold in trust for the Plan the proceeds of the gross Recovery (i.e., the total amount of your Recovery before attorney fees, other expenses or costs) to be paid to the Plan immediately upon your receipt of the Recovery. You must reimburse the Employer, in first priority and without any set-off or reduction for attorney fees, other expenses or costs. The "common fund" doctrine does not apply to any funds recovered by any attorney you hire regardless of whether funds recovered are used to repay benefits paid by the Plan.
- If you fail to repay the Plan, the Plan shall be entitled to deduct any of the unsatisfied portion of the amount of benefits the Plan has paid or the amount of your Recovery whichever is less, from any future benefit under the Plan if:
  1. The amount the Plan paid on your behalf is not repaid or otherwise recovered by the Plan; or
  2. You fail to cooperate.
- In the event that you fail to disclose to the Plan the amount of your settlement, the Plan shall be entitled to deduct the amount of the Plan's lien from any future benefit under the Plan.
- The Plan shall also be entitled to recover any of the unsatisfied portion of the amount paid or the amount of your settlement, whichever is less, directly from the Providers to whom the Claims Administrator has made payments. In such a circumstance, it may then be your obligation to pay the Provider the full billed amount, and the Plan would not have any obligation to pay the Provider.
- The Plan is entitled to reimbursement from any Recovery, in first priority, even if the Recovery does not fully satisfy the judgment, settlement or underlying claim for damages or fully compensate or make you whole.

Your Duties

- You must notify the Claims Administrator promptly of how, when and where an accident or incident resulting in personal injury or illness to you occurred and all information regarding the parties involved.
- You must cooperate with the Claims Administrator in the investigation, settlement and protection of the rights of the Plan.
- You must not do anything to prejudice the rights of the Plan.
- You must send the Claims Administrator copies of all police reports, notices or other papers received in connection with the accident or incident resulting in personal injury or illness to you.
- You must promptly notify the Claims Administrator if you retain an attorney or if a lawsuit is filed on your behalf.

Relationship of Parties (Employer-Member-Claims Administrator)

Neither the Employer nor any Member is the agent or representative of the Claims Administrator.

The Employer is fiduciary agent of the Member. It is the Employer's duty to notify the Claims Administrator of eligibility data in a timely manner.

Claims Administrator Note

The Employer, on behalf of itself and its participants, hereby expressly acknowledges its understanding that the Administrative Services Agreement (which includes this Benefit Booklet) constitutes a contract solely between the Employer and the Claims Administrator, and that the Claim Administrator is an independent corporation. This paragraph shall not create any additional obligations whatsoever on the part of Claims Administrator other than those obligations created under other provisions of the Administrative Services Agreement or this Benefit Booklet.

Notice

Any notice given under the Plan shall be in writing. The notices shall be sent to: The Employer at its principal place of business; to you at the Subscriber's address as it appears on the records or in care of the Employer.

Modifications

This Benefit Booklet shall be subject to amendment, modification, and termination in accordance with any of its provisions by the Employer, or by mutual agreement between the Claims Administrator and the Employer without the consent or concurrence of any Member. By electing benefits under the Plan or accepting the Plan benefits, all Members legally capable of contracting, and the legal representatives of all Members incapable of contracting, agree to all terms, conditions, and provisions hereof.

Conformity with Law

Any provision of the Plan which is in conflict with the applicable state and federal laws and regulations is hereby amended to conform with the minimum requirements of such laws.

Clerical Error

Clerical error, whether of the Claims Administrator or the Employer, in keeping any record pertaining to this coverage will not invalidate coverage otherwise validly in force or continue benefits otherwise validly terminated.

Policies and Procedures

The Claims Administrator may adopt reasonable policies, procedures, rules and interpretations to promote the orderly and efficient administration of the Plan with which a Member shall comply.

Waiver

No agent or other person has authority to waive any conditions or restrictions of the Plan, to extend the time for making a payment to the Plan, or to bind the Plan by making any promise or representation or by giving or receiving any information.

Employer's Sole Discretion

The Employer may, in its sole discretion, cover services and supplies not specifically covered by the Plan. This applies if the Employer, with advice from the Claims Administrator, determines such services

and supplies are in lieu of more expensive services and supplies which would otherwise be required for the care and treatment of a Member.

Reservation of Discretionary Authority

The Claims Administrator, or anyone acting on its behalf, shall determine the administration of benefits and eligibility for participation in such a manner that has a rational relationship to the terms set forth herein. However, the Claims Administrator, or anyone acting on its behalf, has complete discretion to determine the administration of your benefits. The Claims Administrator's determination shall be final and conclusive and may include, without limitation, determination of whether the services, care, treatment, or supplies are Medically Necessary, Experimental-Investigative, whether surgery is cosmetic, and whether charges are consistent with the Plan's Maximum Allowable Amount. However, a Member may utilize all applicable Complaint and Appeals procedures.

The Claims Administrator, or anyone acting on its behalf, shall have all the powers necessary or appropriate to enable it to carry out its duties in connection with the operation and administration of the Plan. This includes, without limitation, the power to determine all questions arising under the Plan, to resolve Member Complaints and Appeals and to make, establish and amend the rules, regulations and procedures with regard to the interpretation and administration of the provisions of this Plan. However, these powers shall be exercised in such a manner that has reasonable relationship to the provisions of the Administrative Services Agreement, the Benefit Booklet, Provider agreements, and applicable state or federal laws. A specific limitation or exclusion will override more general benefit language.

COMPLAINT AND APPEALS PROCEDURES
ANTHEM MEDICAL BENEFITS

The Claims Administrator's customer service representatives are specially trained to answer your questions about your health benefit plan. Please call during business hours, Monday through Friday, with questions regarding:

- your coverage and benefit levels, including Copayment, Deductible and Coinsurance amounts;
- specific claims or services you have received;
- doctors or Hospitals in the Network;
- referral processes or authorizations; and/or
- Network Provider directories.

The Complaint Procedure

A complaint procedure has been established to provide fair, reasonable, and timely review of complaints that you may have concerning the Plan. The Claims Administrator invites you to share any concerns that you may have over benefit determinations, coverage cancellations, or the quality of care rendered by medical Providers in the Claims Administrator's Networks.

If you have a complaint, problem, or claim concerning benefits or services, please contact the Claims Administrator. Please refer to your Identification Card for the Claims Administrator's address and telephone number.

A complaint is an expression of dissatisfaction that can often be resolved by an explanation from the Claims Administrator of its procedures and contracts. You may submit your complaint by letter or by telephone call. Or, if you wish, you may meet with your local service representative to discuss your complaint. If your complaint involves issues of Covered Services, you may be asked to sign a medical records release form so the Claims Administrator can request medical records for its review.

Your Right to Appeal

For purposes of these Appeal provisions, "claim for benefits" means a request for benefits under the plan. The term includes both pre-service and post-service claims.

- A pre-service claim is a claim for benefits under the plan for which you have not received the benefit or for which you may need to obtain approval in advance.
- A post-service claim is any other claim for benefits under the plan for which you have received the service.

If your claim is denied or if your coverage is rescinded:

- you will be provided with a written notice of the denial or rescission; and
- you are entitled to a full and fair review of the denial or rescission.

The procedure the Claims Administrator will satisfy following the minimum requirements for a full and fair review under applicable federal regulations.

Notice of Adverse Benefit Determination
If your claim is denied, the Claims Administrator's notice of the adverse benefit determination (denial) will include:

- information sufficient to identify the claim involved
- the specific reason(s) for the denial;
- a reference to the specific plan provision(s) on which the Claims Administrator's determination is based;
- a description of any additional material or information needed to perfect your claim;
- an explanation of why the additional material or information is needed;
- a description of the plan's review procedures and the time limits that apply to them, including a statement of your right to bring a civil action under ERISA if you appeal and the claim denial is upheld;
- information about any internal rule, guideline, protocol, or other similar criterion relied upon in making the claim determination and about your right to request a copy of it free of charge, along with a discussion of the claims denial decision; and
- information about the scientific or clinical judgment for any determination based on medical necessity or experimental treatment, or about your right to request this explanation free of charge, along with a discussion of the claims denial decision.
- the availability of, and contact information for, any applicable office of health insurance consumer assistance or ombudsman who may assist you

For claims involving urgent/concurrent care:

- the Claims Administrator's notice will also include a description of the applicable urgent/concurrent review process; and
- the Claims Administrator may notify you or your authorized representative within 72 hours orally and then furnish a written notification.

Appeals
You have the right to appeal an adverse benefit determination (claim denial or rescission of coverage). You or your authorized representative must file your appeal within 180 calendar days after you are notified of the denial or rescission. You will have the opportunity to submit written comments, documents, records, and other information supporting your claim. The Claims Administrator's review of your claim will take into account all information you submit, regardless of whether it was submitted or considered in the initial benefit determination.

- The Claims Administrator shall offer a single mandatory level of appeal and an additional voluntary second level of appeal which may be a panel review, independent review, or other process consistent with the entity reviewing the appeal. The time frame allowed for the Claims Administrator to complete its review is dependent upon the type of review involved (e.g. pre-service, concurrent, post-service, urgent, etc.).

For pre-service claims involving urgent/concurrent care, you may obtain an expedited appeal. You or your authorized representative may request it orally or in writing. All necessary information, including the Claims Administrator's decision, can be sent between the Claims Administrator and you by telephone, facsimile or other similar method. To file an appeal for a claim involving urgent/concurrent care, you or your authorized representative must contact the Claims Administrator at the number shown on your identification card and provide at least the following information:

- the identity of the claimant;

- The date (s) of the medical service;
- the specific medical condition or symptom;
- the provider's name
- the service or supply for which approval of benefits was sought; and
- any reasons why the appeal should be processed on a more expedited basis.

All other requests for appeals should be submitted in writing by the *Member* or the *Member's authorized representative*, except where the acceptance of oral *appeals* is otherwise required by the nature of the *appeal* (e.g. urgent care). You or your authorized representative must submit a request for review to:

> Anthem Blue Cross and Blue Shield, ATTN: Appeals, P.O. Box 33200, Louisville, Kentucky 40232-3200

Upon request, the Claims Administrator will provide, without charge, reasonable access to, and copies of, all documents, records, and other information relevant to your claim. "Relevant" means that the document, record, or other information:

- was relied on in making the benefit determination; or
- was submitted, considered, or produced in the course of making the benefit determination; or
- demonstrates compliance with processes and safeguards to ensure that claim determinations are made in accordance with the terms of the plan, applied consistently for similarly-situated claimants; or
- is a statement of the plan's policy or guidance about the treatment or benefit relative to your diagnosis.

The Claims Administrator will also provide you, free of charge, with any new or additional evidence considered, relied upon, or generated in connection with your claim. In addition, before you receive an adverse benefit determination on review based on a new or additional rationale, the Claims Administrator will provide you, free of charge, with the rationale.

How Your Appeal will be Decided

When the Claims Administrator considers your appeal, the Claims Administrator will not rely upon the initial benefit determination or, for voluntary second-level appeals, to the earlier appeal determination. The review will be conducted by an appropriate reviewer who did not make the initial determination and who does not work for the person who made the initial determination. A voluntary second-level review will be conducted by an appropriate reviewer who did not make the initial determination or the first-level appeal determination and who does not work for the person who made the initial determination or first-level appeal determination.

If the denial was based in whole or in part on a medical judgment, including whether the treatment is experimental, investigational, or not medically necessary, the reviewer will consult with a health care professional who has the appropriate training and experience in the medical field involved in making the judgment. This health care professional will not be one who was consulted in making an earlier determination or who works for one who was consulted in making an earlier determination.

Notification of the Outcome of the Appeal

If you appeal a claim involving urgent/concurrent care, the Claims Administrator will notify you of the outcome of the appeal as soon as possible, but not later than 72 hours after receipt of your request for appeal.

If you appeal any other pre-service claim, the Claims Administrator will notify you of the outcome of the appeal within 30 days after receipt of your request for appeal

If you appeal a post-service claim, the Claims Administrator will notify you of the outcome of the appeal within 60 days after receipt of your request for appeal.

Appeal Denial

- If your appeal is denied, that denial will be considered an adverse benefit determination. The notification from the Claims Administrator will include all of the information set forth in the above section entitled "Notice of Adverse Benefit Determination."

Voluntary Second Level Appeals

If you are dissatisfied with the Plan's mandatory first level appeal decision, a voluntary second level appeal may be available. If you would like to initiate a second level appeal, please write to the address listed above. Voluntary appeals must be submitted within 60 calendar days of the denial of the first level appeal. You are not required to complete a voluntary second level appeal prior to submitting a request for an independent External Review.

External Review

If the outcome of the mandatory first level appeal is adverse to you, you may be eligible for an independent External Review pursuant to federal law.

You must submit your request for External Review to the Claims Administrator within four (4) months of the notice of your final internal adverse determination.

A request for a External Review must be in writing unless the Claims Administrator determines that it is not reasonable to require a written statement. You do not have to re-send the information that you submitted for internal appeal. However, you are encouraged to submit any additional information that you think is important for review.

For pre-service claims involving urgent/concurrent care, you may proceed with an Expedited External Review without filing an internal appeal or while simultaneously pursuing an expedited appeal through our internal appeal process. You or your authorized representative may request it orally or in writing. All necessary information, including the Claims Administrator's decision, can be sent between the Claims Administrator and you by telephone, facsimile or other similar method. To proceed with an Expedited External Review, you or your authorized representative must contact the Claims Administrator at the number shown on your identification card and provide at least the following information:

- the identity of the claimant;
- The date (s) of the medical service;
- the specific medical condition or symptom;
- the provider's name
- the service or supply for which approval of benefits was sought; and
- any reasons why the appeal should be processed on a more expedited basis.

All other requests for External Review should be submitted in writing unless the Claims Administrator determines that it is not reasonable to require a written statement. Such requests should be submitted by you or your authorized representative to:

> Anthem Blue Cross and Blue Shield, ATTN: Appeals, P.O. Box 33200, Louisville, Kentucky 40232-3200

This is not an additional step that you must take in order to fulfill your appeal procedure obligations described above. Your decision to seek External Review will not affect your rights to any other benefits under this health care plan. There is no charge for you to initiate an independent External Review. The External Review decision is final and binding on all parties except for any relief available through applicable state laws or ERISA.

Requirement to file an Appeal before filing a lawsuit
No lawsuit or legal action of any kind related to a benefit decision may be filed by you in a court of law or in any other forum, unless it is commenced within three years of the Plan's final decision on the claim or other request for benefits. If the Plan decides an appeal is untimely, the Plan's latest decision on the merits of the underlying claim or benefit request is the final decision date. You must exhaust the Plan's internal Appeals Procedure but not including any voluntary level of appeal, before filing a lawsuit or taking other legal action of any kind against the Plan. If your health benefit plan is sponsored by your employer and subject to the Employee Retirement Income Security Act of 1974 (ERISA) and your appeal as described above results in an adverse benefit determination, you have a right to bring a civil action under Section 502(a) of ERISA.

We reserve the right to modify the policies, procedures and timeframes in this section upon further clarification from Department of Health and Human Services and Department of Labor.

COMPLAINT AND APPEALS PROCEDURES
EXPRESS SCRIPTS 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 Express Scripts, 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 Express Scripts, 8111 Royal Ridge Parkway, Irving, TX 75063. You have the right to review your file and present evidence and testimony as part of your appeal, and the right to a full and fair impartial review of your claim. A decision regarding your request will be sent to you in writing within 15 days of receipt of your written request for an appeal. The notice will include information to identify the claim involved, the specific reasons for the decision, new or additional evidence, if any considered by the plan in relation to your appeal, the plan provisions on which the decision is based, a description of applicable internal and external review processes and contact information for an office of consumer assistance or ombudsman (if any) that might be available to assist you with the claims and appeals processes. You have the right to receive, upon request and at no charge, the information used to review your second level appeal. If new information is received and considered or relied upon in the review of your second level appeal, such information will be provided to you together with an opportunity to respond prior to issuance to any final adverse determination of this appeal. The decision made on your second level appeal is final and binding.

If your second level appeal is denied and you are not satisfied with the decision of the second level appeal or your adverse benefit determination notice or final adverse benefit determination notice does not contain all of the information required under ERISA, you also have the right to bring a civil action under section 502(a) of the Employee Retirement Income Security Act of 1974 (ERISA).

You also may have the right to obtain an independent external review. Details about the process to initiate an external review will be described in any notice of an adverse benefit determination. External reviews are not available for decisions relating to eligibility.

In the case of a claim for coverage involving urgent care, you will be notified of the benefit determination within 72 hours of receipt of the claim. An urgent care claim is any claim for treatment with respect to which the application of the time periods for making non-urgent care determinations could seriously jeopardize the life or health of the claimant or the ability of the claimant to regain maximum function, or in the opinion of a physician with knowledge of the claimant's medical condition, would subject the claimant to severe pain that cannot be adequately managed. If the claim does not contain sufficient information to determine whether, or to what extent, benefits are covered, you will be notified within 24 hours after receipt of your claim of the information necessary to complete the claim. You will then have 48 hours to provide the information and will be notified of the decision within 24 hours of receipt of the information. If you don't provide the needed information within the 48-hour period, your claim will be deemed denied.

You have the right to request an urgent appeal of an adverse benefit determination (including a deemed denial) if you request coverage of a claim that is urgent. Urgent appeal requests may be oral or written. You or your physician may call 800-864-1135 or send a written request to Express Scripts, 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 Express Scripts, P.O. Box 14711, Lexington, KY 40512. If your claim is denied, you will receive a written notice within 30 days of receipt of the claim, as long as all needed information was provided with the claim. You will be notified within this 30 day period if additional information is needed to process the claim, and a one-time extension not longer than 15 days

may be requested and your claim pended until all information is received. Once notified of the extension, you then have 45 days to provide this information. If all of the needed information is received within the 45-day time frame and the claim is denied, you will be notified of the denial within 15 days after the information is received. If you don't provide the needed information within the 45-day period, your claim will be deemed denied.

If you are not satisfied with the decision regarding your benefit coverage or your claim is deemed denied, you have the right to appeal this decision in writing within 180 days of receipt of notice of the initial decision. To initiate an appeal for coverage, you or your authorized representative (such as your physician), must provide in writing your name, member ID, phone number, the prescription drug for which benefit coverage has been reduced or denied, the diagnosis code and treatment codes to which the prescription relates (together with the corresponding explanation for those codes) and any additional information that may be relevant to your appeal. This information should be mailed to Express Scripts, 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 Express Scripts, 8111 Royal Ridge Parkway, Irving, TX 75063. You have the right to review your file and present evidence and testimony as part of your appeal, and the right to a full and fair impartial review of your claim. A decision regarding your request will be sent to you in writing within 30 days of receipt of your written request for appeal. The notice will include information to identify the claim involved, the specific reasons for the decision, new or additional evidence, if any considered by the plan in relation to your appeal, the plan provisions on which the decision is based, a description of applicable internal and external review processes and contact information for an office of consumer assistance or ombudsman (if any) that might be available to assist you with the claims and appeals processes. You have the right to receive, upon request and at no charge, the information used to review your second level appeal. If new information is received and considered or relied upon in the review of your second level appeal, such information will be provided to you together with an opportunity to respond prior to issuance to any final adverse determination of this appeal. The decision made on your second level appeal is final and binding.

If your second level appeal is denied and you are not satisfied with the decision of the second level appeal or your adverse benefit determination notice or final adverse benefit determination notice does not contain all the information required under ERISA, you also have the right to bring a civil action under section 502(a) of the Employee Retirement Income Security Act of 1974 (ERISA). You also

may have the right to obtain an independent external review. Details about the process to initiate an external review will be described in any notice of an adverse benefit determination. External reviews are not available for decisions relating to eligibility.

COMPLAINT AND APPEALS PROCEDURES
DELTA DENTAL - 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 SERVICE PLAN - VISION BENEFITS

You have the right to appeal if:

- You do not agree with VSP's decision about your health care.
- VSP will not approve or give you care you feel it should cover.
- VSP is stopping care you feel you still need.

VSP normally has 30 days to process your appeal. In some cases, you have a right to a faster, 24-hour appeal. You can get a fast appeal if your health or ability to function could be seriously harmed by waiting 30 days for a standard appeal. If you ask for a fast appeal, VSP will decide if you get a 24-hour/fast appeal. If not, your appeal will be processed in 30 days. If any doctor asks VSP to give you a fast appeal, or supports your request for a fast appeal, it must be given to you.

If you want to file an appeal which will be processed within 30 days, do the following:

File the request in writing with VSP at the following address:
Vision Service Plan
Attn: Appeals Department
P.O. Box 2350
Rancho Cordova, CA 95741

Even though you may file your requests with VSP, VSP may transfer your request to the appropriate agency for processing. Your appeal request will be processed within 30 days from the date your request is received.

If you want to file a fast appeal, which will be processed within 24 hours, do the following

- File an oral or written request for a 24-hour appeal. Specifically state that "I am requesting an: expedited appeal, fast appeal or 24-hour appeal." Or "I believe that my health could be seriously harmed by waiting 30 days for a normal appeal."
- To file a request orally, call (800) 877-7195. VSP will document the oral request in writing.

Help with your appeal:

If you decide to appeal and want help with your appeal, you may have your doctor, a friend, lawyer, or someone else help you. There are several groups that can help you. If you are covered by Medicare, you may contact the Medicare Rights Center toll free at 888-HMO-9050. You may also contact the National Aging Information Center at (202) 619-7501 to request the phone number of your local Area Agency on Aging or health Insurance Counseling and Assistance Program (HICAP).

ERISA INFORMATION AND STATEMENT OF ERISA RIGHTS

The Employee Retirement Income Security Act of 1974 (ERISA) requires that certain information be furnished to each participant in an employee benefit plan. This information is outlined below.

Plan Name	LG&E and KU Medical, Dental and Vision Care Plan
Employer Identification	20-0523163
Plan Number	502
Maintained By	**LG&E and KU Energy LLC** 220 West Main Street Louisville, KY 40202
Type of Plan	Welfare: Medical, Dental and Vision Care Plan
Type of Administration	The day-to-day administrative operations of the Plan are handled by the Plan Administrator. The claims processing and claims questions are handled by the contracted Claims Administrator listed below.
Plan Administrator	**LG&E and KU Energy LLC** is legally known as the "Plan Administrator", but a company may be appointed to carry out specific duties under the Plan. Questions and correspondence concerning the Plan should be directed to the Benefits Department.
Agent for Services of Legal Process	The Director Human Resources, Corporate has been designated as the Plan's Agent for Service of Legal Process. Accordingly, if legal disputes involving the Plan arise, any legal documents should be served upon this agent at the following address: **LG&E and KU Energy LLC** Benefits Department 220 West Main Street Louisville, KY 40202 (502) 627-2121
Participating Employers	• Kentucky Utilities Company • LG&E and KU Services Company • Louisville Gas & Electric Company

Fiduciary	The Employer self-insures the following medical and dental options: • Anthem Blue Access PPO Standard, • Anthem Blue Access PPO Low Deductible, • Anthem Blue Access High Deductible Health Plan, • 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, 2016
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 High Deductible Health Plan, and • Anthem Blue Preferred EPO. Express Scripts is the Claims Administrator for the Prescription Drug Card Program. Vision Service Plan Insurance Company is the Claims Administrator for the Vision Service Plan. Delta Dental Plan of Kentucky, Inc. is the Claims Administrator for the following dental options: • Delta Dental PPO Plus Premier High Option • Delta Dental PPO Plus Premier Basic Option

STATEMENT OF ERISA RIGHTS

As a participant in the Plan you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants shall be entitled to:

- **Receive Information about Your Plan and Benefits**
  Examine, without charge, at the Plan Administrator's office and at other specified locations, such as worksites and union halls, all documents governing the Plan, including insurance contracts and collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Pension and Welfare Benefit Administration.

  Obtain, upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated summary plan description. The Plan Administrator may make a reasonable charge for the copies.

  Receive a summary of the Plan's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

- **Continue Group Health Plan Coverage**
  Continue health care coverage for yourself, Spouse or Dependents if there is a loss of coverage under the Plan as a result of a qualifying event. You or your Dependents may have to pay for such coverage. Review this summary plan description and the documents governing the Plan on the rules governing your COBRA continuation coverage rights.

- **Prudent Actions by Plan Fiduciaries**
  In addition to creating rights for plan participants ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your plan, called ''fiduciaries'' of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your employer, your union, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA.

- **Enforce Your Rights**
  If your claim for a welfare benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

  Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan and do not receive them within 30 days, you may file suit in a Federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to $110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the administrator. If you have a claim for benefits which is denied or ignored, in whole or in part, you may file suit in a state or Federal court. In addition, if you disagree with the plan's decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order, you may file suit in Federal court. If it should happen that Plan fiduciaries misuse the Plan's money, or if you are

discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court. The court will decide who should pay court costs and legal fees. If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

- **Assistance with Your Questions**

  If you have any questions about your plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 41

Responding Witness: Gregory J. Meiman

Q-41. 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-41. There are no anticipated early retirement plans or staff reduction plans occurring during the base period or the forecasted test period.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 42

Responding Witness: Gregory J. Meiman

Q-42. 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-42. 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 pension plan expense due to a change in the amortization period and the achievement of a higher team incentive award.

Kentucky Utilities Company
Case No. 2016-00370
Question 42
Listing of Fringe Benefits
Base Period and the Forecasted Test Year

	Base Period	Forecasted Test Year
Pension	$16,526,201	$18,387,641
Post Retirement - SFAS 106 (ASC 715)	3,940,270	3,337,975
Post Employment - SFAS 112 (ASC 712)	132,008	234,863
401(k)	6,479,161	6,839,575
Retirement Income	2,120,577	2,156,112
Medical Insurance	18,804,324	21,066,087
Dental Insurance	995,316	1,075,892
Workers Compensation	889,358	893,763
Group Life Insurance	726,848	897,837
Long Term Disability Insurance	779,970	909,336
Other Benefits	1,485,845	2,249,215
Team Incentive Award	15,453,854	15,367,367
Tuition Reimbursement	442,679	462,979
	$68,776,411	$73,878,642

Kentucky Utilities Company
Case No. 2016-00370
Question 42
Listing of Fringe Benefits
Current 12 month period & Base Period

	Base Period	12 Months Preceding Base
Pension	$16,526,201	$21,904,710
Post Retirement - SFAS 106 (ASC 715)	3,940,270	5,156,588
Post Employment - SFAS 112 (ASC 712)	132,008	(678,314)
401(k)	6,479,161	6,561,157
Retirement Income	2,120,577	1,753,450
Medical Insurance	18,804,324	17,841,022
Dental Insurance	995,316	991,664
Workers Compensation	889,358	1,180,749
Group Life Insurance	726,848	738,351
Long Term Disability Insurance	779,970	770,675
Other Benefits	1,485,845	1,436,109
Team Incentive Award	15,453,854	19,505,935
Tuition Reimbursement	442,679	362,606
	$68,776,411	$77,524,703

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 43

Responding Witness: Gregory J. Meiman

Q-43. Provide a complete description of the utility's Other Post-Employment Benefits package(s) provided to its employees.

A-43. KU 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 was enhanced 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 was enhanced to a fixed monthly retiree medical premium credit of $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 received 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.

  Effective 1/1/2015, this benefit was increased from $200/month to $210/month.

- KU retirees who retired prior to 1/1/2000 continue on similar plan provisions in effect at the time of their retirement.

Post-Retirement Dental & Vision

Other than COBRA, post-retirement dental and vision are not offered.

Post-Retirement Life Insurance

Retirees age 55 with at least 10 years of service, retired on or after 1/1/2000, are entitled to coverage equal to one hundred percent of their base annual salary with a $100,000 maximum benefit. At age 65, the retiree life benefit reduces to 50% of the annual base pay, with a $50,000 maximum benefit. At age 70, the retiree life benefit reduces to a $10,000 death benefit.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 44

Responding Witness: Daniel K. Arbough

Q-44. Provide a complete description of the financial reporting and ratemaking treatment of the utility's pension costs.

A-44. The financial accounting and reporting of pension costs for KU are as follows:

KU's pension costs for the year are determined by an actuarial firm (Willis Towers Watson) and follow the requirements of Statement of Financial Accounting Standards ("SFAS") No. 87, "Employers' Accounting for Pensions" 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)". These standards were codified under Accounting Standards Codification ("ASC") 715. Pension costs are applied to all labor charged during the year to distribute the costs between capital, expense, and regulatory assets.

The test year covers the last six months of 2017 and the first six months of 2018; therefore, the pension costs projected for the test year are the sum of ½ of the costs for each of those years.

Under SFAS No. 87, employers providing pension benefits recognized, as a minimum pension liability in the statement of financial position, an amount equivalent to the unfunded accumulated benefit obligation ("unfunded ABO"). The unfunded ABO is the amount by which the accumulated benefit obligation (based on employees' history of service and compensation without an estimate of future compensation levels) exceeds the fair value of plan assets. Since the unfunded ABO was subject to market price fluctuations in the value of plan assets, the unfunded ABO could result in a reduction in equity for a loss, or an increase in equity for a gain, that may never be incurred. Under SFAS No. 87, those gains and losses would be recognized 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.
In its Order in Case No. 2003-00433, the Commission granted the Company's request to record the unfunded ABO calculated under SFAS No. 87, as a

regulatory asset instead of an adjustment to equity in other comprehensive income under the provisions of SFAS No. 71, "Accounting for the Effects of Certain Types of Regulation", which is now ASC 980-10.

In applying the provisions of SFAS No. 158 (which amended SFAS No. 87 and is also codified under ASC 715), effective December 31, 2006, KU adjusted the regulatory asset related to Pensions. Under SFAS No. 158, no minimum pension liability is recorded; rather, the funded status of pension plans are now recorded as the pension liability on the balance sheet. Funded status of a benefit plan is measured as the difference between the fair value of plan assets and the Projected Benefit Obligation ("PBO"). The PBO is based on employees' history of service and compensation adjusted to reflect future compensation levels to the extent that the pension benefit formula defines pension benefits wholly or partially as a function of future compensation levels.

The Company continues to record a regulatory asset for the portion of the obligation that will be recognized in future periods and subject to inclusion in future base rates. The regulatory asset represents the expected future recovery of accumulated prior service costs and actuarial gains and losses, and it is adjusted as prior service cost and actuarial gains and losses are amortized in net periodic benefit cost.

On November 26, 2014, KU filed a request with the Kentucky Public Service Commission ("KPSC") for an increase in annual base rates for KU's electric operations (Case No. 2014-00371). On April 20, 2015, KU and other parties to the proceedings filed a unanimous settlement agreement with the KPSC. The settlement agreement was approved by the KPSC by an order issued on June 30, 2015. Among other things, the agreement required amortization of accumulated actuarial gains and losses over 15 years. The difference between pension costs recorded in accordance with KU's pension accounting policy on record with the Securities and Exchange Commission and in accordance with Generally Accepted Accounting Principles ("GAAP"), and pension costs as recorded under the June 30, 2015 order was recorded as a regulatory asset. The new rates and all elements of the settlement became effective July 1, 2015.

Not all of KU's costs are regulated by the KPSC. A portion of KU's costs are regulated by either the Virginia State Corporation Commission ("VSCC") for Virginia customers, the Tennessee Regulatory Authority ("TRA") for Tennessee customers, or the Federal Energy Regulatory Commission ("FERC") for municipal customers. KU records amortization costs based on the 15 year amortization methodology agreed upon in the June 30, 2015 KPSC settlement. This settlement does not apply to the portion of the amortization cost that needs to be attributed to KU's VSCC, TRA, or FERC customers. Therefore, KU records journal entries for the additional amortization based on its GAAP amortization methodology as compared to the 15-year amortization already recorded for the

portion of the cost attributed to VSCC, TRA, and FERC customers. None of the amortization on the GAAP amortization basis is attributed to the KPSC regulated customers.

LKS allocates a portion of its pension costs (including amortization of gains and losses) to KU. LKS records amortization costs based on the 15-year amortization methodology agreed upon in the June 30, 2015 KPSC settlement. Because a portion of LKS' costs get allocated to KU's VSCC, TRA, and FERC customers, LKS makes the journal entries to adjust those customers back to the GAAP amortization methodology in the same fashion as KU. None of the amortization on the GAAP amortization basis is attributed to the KPSC regulated customers.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 45

Responding Witness: Daniel K. Arbough / Valerie L. Scott

Q-45. For each of the following Statements of Financial Accounting Standards ("SFAS"), provide the information listed concerning implementation by the utility.

a. SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions."

(1) The date the utility adopted the SFAS.

(2) The effect on the financial statements.

(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

b. SFAS No. 112, "Employers' Accounting for Postretirement Benefits."

(1) The date the utility adopted the SFAS.

(2) The effect on the financial statements.

(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

c. SFAS No. 143, "Accounting for Asset Retirement Obligations."

(1) The date that the utility adopted the SFAS.

(2) The effect on the financial statements.

(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

d. A schedule comparing the depreciation rates utilized by the utility prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

e. SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."

(1) The date the utility adopted the SFAS.

(2) The effect on the financial statements.

(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

A-45. a. SFAS No. 106, “Employers' Accounting for Postretirement Benefits Other Than Pensions.”

1. KU adopted SFAS No. 106, now referred to as Accounting Standards Codification (“ASC”) 715-10, effective January 1, 1993.

2. At the date of adoption, KU debited Post Retirement Expenses for $998,528 and Regulatory Assets for $86,613, and credited Other Deferred Liabilities for $1,085,141.

3. Neither the base period nor the forecasted test period includes any impact from the implementation.

b. KU assumes the question refers to SFAS No. 112, “Employers’ Accounting for Postemployment Benefits,” and responds accordingly.

1. KU adopted SFAS No. 112, now referred to as ASC 712-10, effective December 1993.

2. At the date of adoption, KU debited Postemployment Benefits Expense for $1,394,396 and credited Accumulated Provision for Pension and Benefits for the same amount.

3. Neither the base period nor the forecasted test period includes any impact from the implementation.

c. 1. KU adopted SFAS No. 143[1], as of January 1, 2003.

2. Asset Retirement Obligations ("ARO") 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 ("ARC") 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 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. Accretion and depreciation expense is reversed on the Income Statement and recorded as a Regulatory Asset in Account 182. In Case No. 2016-00026, the KPSC approved the amortization of the Regulatory Asset, for actual surface-impoundment-closure costs in order to comply with environmental requirements for its active generating stations and for the closed Green River, Pineville, and Tyrone generating stations. The amortization is based on actual costs over 25 years for the active generating stations and 10 years for the closed generating stations. The monthly amortization amounts will be collected through the environmental cost recovery mechanism.

3. No, the base period and forecasted test period do not include any impact from the implementation. The amortization of the regulatory asset discussed in response 2 above, included in the base period and forecasted test period, is eliminated through the environmental cost recovery pro forma adjustment.

d. See attached.

e. SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."

1. KU adopted SFAS No. 158, now referred to as ASC 715-20, effective December 31, 2006.

2. The impact of the implementation of SFAS No. 158 is discussed in Question 44.

[1] The guidance in SFAS No. 143 is now contained in FASB Accounting Standards Codification Topic 410, effective September 30, 2009.

3. Neither the base period nor the forecasted test period includes any impact from the implementation.

Kentucky Utilities Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
BROWN CT TRANSMISSION SUBSTATION	114313AROP	GSU 130MVA XFRM 3P,GOO53	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	123128AROP	GSU 130 MVA XFMR G0054, 145-13 KV, 3P	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	137939AROP	GSU TRANSF. 130MVA,13.8KV,3P,ABB,S/N:LNM59612	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	137940AROP	GSU TRANSF. 130MVA,13.8KV,3P,ABB,S/N:LNM59611	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	142246AROP	GSU POWER TRANSFORMER- CT 6	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	142247AROP	GSU POWER TRANSFORMER - CT 7	2.21%	2.21%
BROWN NORTH TRANSMISSION SUBSTATION	062433AROP	GSU MCGRAW EDISON 450 MVA 30 POWER TRANSFORMER	2.21%	2.21%
BROWN PLANT TRANSMISSION SUBSTATION	058941AROP	GSU WEST TRANSFORMER, MAIN POWER, 120000 KVA, 30 13800	2.21%	2.21%
BROWN PLANT TRANSMISSION SUBSTATION	059009AROP	GSU GE TRANSFORMER, FDA-T-60 1850,000KVA-138,000KVA	2.21%	2.21%
E W BROWN CT UNIT 11	PIP2BRAROC	AROC - CT FUEL OIL PIPING	0.00%	3.55%
E W BROWN CT UNIT 9	114355AROC	AROC - CT9 FUEL OIL TANKS	0.00%	3.39%
E W BROWN CT UNIT 9	114355AROP	FUEL TANK/BERM&LINER	3.39%	3.39%
E W BROWN STEAM UNIT 1	101524AROC	AROC - BR 1 COAL STORAGE	0.00%	2.25%
E W BROWN STEAM UNIT 1	101524AROP	COAL STORAGE	2.90%	2.90%
E W BROWN STEAM UNIT 1	114424AROC	AROC - ASH POND	0.00%	2.25%
E W BROWN STEAM UNIT 1	114424AROP	ASH POND	2.90%	2.90%
E W BROWN STEAM UNIT 1	COALBRAROC	AROC - COAL PILE RETENTION POND	0.00%	2.25%
E W BROWN STEAM UNIT 3	102462AROC	AROC - BR 3 FUEL OIL TANKS	0.00%	3.39%
E W BROWN STEAM UNIT 3	102462AROP	FUEL OIL STORAGE TANK	3.91%	3.91%
E W BROWN STEAM UNIT 3	132682AROC	AROC - BR3 SEWAGE TREATMENT PLANT	0.00%	3.39%
E W BROWN STEAM UNIT 3	132682AROP	SEPTIC TANK	3.91%	3.91%
E W BROWN STEAM UNIT 3	1763547AROP	GSU CT5 TRANSFORMER	2.21%	2.21%
E W BROWN STEAM UNIT 3	PIPBRAROC	AROC - STATION FUEL OIL PIPING	0.00%	3.39%
E W BROWN STEAM UNIT 3	RADBRAROC	AROC - RADIATION SOURCES	0.00%	3.39%
GHENT PLANT TRANSMISSION SUBSTATION	063991AROC	AROC - GH4 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	063991AROP	GSU MAIN POWER TRANSFORMER	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	064114AROC	AROC - GH1 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	064114AROP	GSU MAIN POWER TRANSF. COMPLETE W/ACCESS., 550MVA,3O,	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	064115AROC	AROC - GH2 GSU TRANSFORMER	0.00%	1.90%

Kentucky Utilities Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
GHENT PLANT TRANSMISSION SUBSTATION	064115AROP	GSU MAIN POWER TRANSF.540MVA	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	1732720AROC	AROC - GH SPARE GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	1732720AROP	GSU 145/18KV,600 MVA TRANSFORMER SPARE	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	1732740AROC	AROC - GH3 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	1732740AROP	GSU 345/21KV,605 MVA TRANSFORMER GHENT 3	2.21%	2.21%
GHENT UNIT 1	104329AROC	AROC - COAL STORAGE	0.00%	2.82%
GHENT UNIT 1	104329AROP	ADDITION TO COAL YARD BASE	3.12%	3.12%
GHENT UNIT 1	104352AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.82%
GHENT UNIT 1	104352AROP	SEWER SYSTEM AND SEWAGE TREATING PLANT	3.12%	3.12%
GHENT UNIT 1	104400AROC	AROC - UG TANK COAL YARD	0.00%	2.82%
GHENT UNIT 1	104400AROP	100,000 GAL. OIL TANK, COMPLETE	3.12%	3.12%
GHENT UNIT 1 SCRUBBER	133299AROC	AROC - GYPSUM STACK	0.00%	5.11%
GHENT UNIT 1 SCRUBBER	133299AROP	GYPSUM STACK DECANT STRUCTURE	5.67%	5.67%
GHENT UNIT 2	104973AROC	AROC - STATION FUEL OIL PIPING	0.00%	1.49%
GHENT UNIT 2	104973AROP	FUEL OIL PIPING	1.84%	1.84%
GHENT UNIT 4	105544AROC	AROC - CHEMICAL TANKS GH4	0.00%	1.93%
GHENT UNIT 4	105544AROP	CHEMICAL FEED TANK	2.16%	2.16%
GHENT UNIT 4	133391AROC	AROC - ASH POND GH4	0.00%	1.93%
GHENT UNIT 4	133391AROP	ASH POND (WET OR DRY)	2.16%	2.16%
GHENT UNIT 4	RADGHAROC	AROC - RADIATION SOURCES	0.00%	1.93%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045084AROC	AROC - GR3 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045084AROP	GSU G.E. POWER TRANSFORMER 48000/64000/8000 KVA 30	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045085AROC	AROC - GSU SPARE TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045085AROP	GSU G.E. TYPE OA/FA/FA-T AUTO TRANSFORMER 60000/80000/	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045207AROC	AROC - G1-2 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045207AROP	GSU TRANSF. 12500KVA,69000/13200KV, TYPE H-60,W91,2,3,	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045281AROC	AROC - GR4 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045281AROP	GSU 3 OHM TRANSFORMER 120/134.4MVA	2.21%	2.21%
GREEN RIVER UNIT 4	103939AROC	AROC - OIL STORAGE TANKS	0.00%	2.32%

Kentucky Utilities Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
GREEN RIVER UNIT 4	103939AROP	500,000 GALLON TANK	3.10%	3.10%
GREEN RIVER UNIT 4	132623AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.32%
GREEN RIVER UNIT 4	132623AROP	SEWAGE LIFT STATION PUMP AND M	3.10%	3.10%
GREEN RIVER UNIT 4	HAZGRAROC	AROC - HAZARDOUS MATERIAL TANK	0.00%	2.32%
GREEN RIVER UNIT 4	MERCGRAROC	AROC - MERCURY SOURCES	0.00%	2.32%
GREEN RIVER UNIT 4	NUCGRAROC	AROC - NUCLEAR SOURCE	0.00%	2.32%
GREEN RIVER UNITS 1 & 2	102983AROC	AROC - ASH POND	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	102983AROP	SLUDGE POND FOR S02 SCRUBBER	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	103022AROC	AROC - COAL STORAGE	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	103022AROP	DRAINAGE SYSTEM AROUND COAL YARD	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	103234AROC	AROC - LIMESTONE SILO	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	103234AROP	500 TON LIME STORAGE BIN	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	1706389AROC	AROC - UNDERGROUND TANKS 1& 2	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	1706389AROP	CAUSTIC STORAGE TANK	1.71%	1.71%
SYSTEM LABORATORY	LABBRAROC	AROC - LAB	0.00%	4.22%
TYRONE PLANT TRANSMISSION SUBSTATION	051476AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T106	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051477AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T107	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051478AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T109	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051480AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-99	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051481AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-100	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051482AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-101	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051486AROP	GSU TRANSFORMER, G.E. 80000KVA 13200 69000VOLTS #G-2	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051487AROP	GSU TRANSFORMER, G.E. 6,250 KVA 69000Y/24000	2.21%	2.21%
TYRONE UNIT 3	101197AROC	AROC - COAL STORAGE	0.00%	1.03%
TYRONE UNIT 3	101197AROP	COAL STORAGE AREA	2.13%	2.13%
TYRONE UNIT 3	101251AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	1.03%
TYRONE UNIT 3	101251AROP	SEWAGE TREATMENT PLANT	2.13%	2.13%
TYRONE UNIT 3	101281AROC	AROC - ASH POND	0.00%	1.03%
TYRONE UNIT 3	101281AROP	ASH BASIN LINE	2.13%	2.13%

Kentucky Utilities Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
TYRONE UNIT 3	101358AROC	AROC - SVC WATER PUMP STATION	0.00%	1.03%
TYRONE UNIT 3	101358AROP	WESTINGHOUSE CIRCULATING WATER PUMPS, VERTICAL FLO	2.13%	2.13%
TYRONE UNIT 3	122567AROC	AROC - FUEL OIL TANKS	0.00%	1.03%
TYRONE UNIT 3	122567AROP	FUEL OIL STORAGE TANK-550 GALL	2.13%	2.13%
TYRONE UNIT 3	MERCTYAROC	AROC - MERCURY SOURCES	0.00%	1.03%
TYRONE UNIT 3	PIPTYAROC	AROC - STATION FUEL OIL PIPING	0.00%	1.03%
TYRONE UNITS 1 & 2	100858AROC	AROC - FUEL OIL TANKS UNIT 1	0.00%	1.03%
TYRONE UNITS 1 & 2	100858AROP	14000 GAL FUEL OIL TANK	2.13%	2.13%

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 46

Responding Witness: Valerie L. Scott

Q-46. 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-46. See attached income statements for September and October 2016. Income statements for subsequent months will be provided as they become available.

Kentucky Utilities Company
Comparative Statement of Income
September 30, 2016

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues	$ 145,297,832.43	$ 144,322,476.83	$ 975,355.60	0.68
Rate Refunds	-	-	-	-
Total Operating Revenues	145,297,832.43	144,322,476.83	975,355.60	0.68
Fuel for Electric Generation	42,619,859.41	44,353,776.64	(1,733,917.23)	(3.91)
Power Purchased	2,284,279.75	2,114,175.73	170,104.02	8.05
Other Operation Expenses	24,305,509.21	27,762,914.26	(3,457,405.05)	(12.45)
Maintenance	9,416,357.07	9,717,943.57	(301,586.50)	(3.10)
Depreciation	18,626,812.57	17,901,353.68	725,458.89	4.05
Amortization Expense	1,001,782.47	901,716.43	100,066.04	11.10
Regulatory Dedits	22,160.38	-	22,160.38	100.00
Regulatory Credits	-	-	-	-
Taxes				
Federal Income	(29,896,480.36)	(33,829,029.77)	3,932,549.41	11.62
State Income	(4,139,620.29)	(4,379,881.35)	240,261.06	5.49
Deferred Federal Income - Net	41,429,553.87	44,214,358.45	(2,784,804.58)	(6.30)
Deferred State Income - Net	6,217,050.13	5,613,702.27	603,347.86	10.75
Property and Other	3,240,777.07	3,333,298.48	(92,521.41)	(2.78)
Investment Tax Credit	-	-	-	-
Loss (Gain) from Disposition of Allowances	-	-	-	-
Accretion Expense	-	-	-	-
Total Operating Expenses	115,128,041.28	117,704,328.39	(2,576,287.11)	(2.19)
Net Operating Income	30,169,791.15	26,618,148.44	3,551,642.71	13.34
Other Income Less Deductions				
Amortization of Investment Tax Credit	153,850.00	153,850.00	-	-
Other Income Less Deductions	(499,732.25)	164,316.52	(664,048.77)	(404.13)
AFUDC - Equity	20,855.67	76,791.06	(55,935.39)	(72.84)
Total Other Income Less Deductions	(325,026.58)	394,957.58	(719,984.16)	(182.29)
Income Before Interest Charges	29,844,764.57	27,013,106.02	2,831,658.55	10.48
Interest on Long-Term Debt	7,553,230.78	6,086,562.96	1,466,667.82	24.10
Amortization of Debt Expense - Net	260,976.38	293,568.14	(32,591.76)	(11.10)
Other Interest Expenses	600,908.45	264,574.91	336,333.54	127.12
AFUDC - Borrowed Funds	(8,079.01)	(27,427.33)	19,348.32	70.54
Total Interest Charges	8,407,036.60	6,617,278.68	1,789,757.92	27.05
Net Income	$ 21,437,727.97	$ 20,395,827.34	$ 1,041,900.63	5.11

October 26, 2016

Kentucky Utilities Company
Comparative Statement of Income
October 31, 2016

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues	$ 130,347,443.44	$ 125,866,019.16	$ 4,481,424.28	3.56
Rate Refunds	-	-	-	-
Total Operating Revenues	130,347,443.44	125,866,019.16	4,481,424.28	3.56
Fuel for Electric Generation	39,013,923.01	34,084,259.48	4,929,663.53	14.46
Power Purchased	1,620,024.61	3,064,465.11	(1,444,440.50)	(47.14)
Other Operation Expenses	23,801,230.46	25,042,861.48	(1,241,631.02)	(4.96)
Maintenance	11,251,284.88	14,085,095.77	(2,833,810.89)	(20.12)
Depreciation	18,737,835.31	17,793,336.41	944,498.90	5.31
Amortization Expense	1,002,376.48	904,585.75	97,790.73	10.81
Regulatory Dedits	28,459.05	-	28,459.05	100.00
Regulatory Credits	-	-	-	-
Taxes				
Federal Income	7,676,394.26	6,331,862.99	1,344,531.27	21.23
State Income	1,729,280.66	1,299,460.88	429,819.78	33.08
Deferred Federal Income - Net	-	-	-	-
Deferred State Income - Net	-	-	-	-
Property and Other	3,208,205.51	3,240,877.59	(32,672.08)	(1.01)
Investment Tax Credit	-	-	-	-
Loss (Gain) from Disposition of Allowances	-	-	-	-
Accretion Expense	-	-	-	-
Total Operating Expenses	108,069,014.23	105,846,805.46	2,222,208.77	2.10
Net Operating Income	22,278,429.21	20,019,213.70	2,259,215.51	11.29
Other Income Less Deductions				
Amortization of Investment Tax Credit	153,850.00	153,850.00	-	-
Other Income Less Deductions	(39,978.32)	(95,477.07)	55,498.75	58.13
AFUDC - Equity	12,210.98	80,094.36	(67,883.38)	(84.75)
Total Other Income Less Deductions	126,082.66	138,467.29	(12,384.63)	(8.94)
Income Before Interest Charges	22,404,511.87	20,157,680.99	2,246,830.88	11.15
Interest on Long-Term Debt	7,571,011.32	7,706,210.30	(135,198.98)	(1.75)
Amortization of Debt Expense - Net	279,833.67	324,712.72	(44,879.05)	(13.82)
Other Interest Expenses	175,262.25	256,848.72	(81,586.47)	(31.76)
AFUDC - Borrowed Funds	(4,730.37)	(28,607.17)	23,876.80	83.46
Total Interest Charges	8,021,376.87	8,259,164.57	(237,787.70)	(2.88)
Net Income	$ 14,383,135.00	$ 11,898,516.42	$ 2,484,618.58	20.88

November 21, 2016

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 47

Responding Witness: Christopher M. Garrett

Q-47. 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-47. The amount of excess deferred federal income taxes are as follows:

1979 – $0; 1986 – $2,388,928

As of 12/31/2015, there were no remaining excess deferred taxes applicable to the reduction in the federal income tax rate from 48 to 46 percent in 1979. The Commission in Case No. 8624 required KU to amortize the excess deferred federal income taxes associated with the reduction in 1979 over a five-year period. Excess deferred taxes are reversed using the average rate assumption method ("ARAM").

The 1986 amount shown above is the gross amount and does not include $7,080,849 of state excess deferred income taxes or ($2,661,310) for the federal benefit of the state excess deferred income taxes.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 48

Responding Witness: Christopher M. Garrett

Q-48. 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 48a(1-4) for state income taxes.

   (7) A reconciliation of book to federal taxable income as shown in Schedule 48a(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 48a(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 48b.

A-48. a. Income Taxes:

(1) Federal operating income taxes deferred – accelerated tax depreciation:

Account 410101	$368,535,415
Account 411101	($104,561,318)
Total	$263,974,097

(2) Federal operating income taxes deferred – other:

Account 410101	$ 106,417,066
Account 411101	($228,282,850)
Total	($121,865,784)

The ($121,865,784) represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).

(3) Federal Income Tax – operating: Account 409101 $(19,453,420)

(4) Income Credits

From A-48 (a)(1) above	Account 411101	($104,561,318)
From A-48 (a)(2) above	Account 411101	($228,282,850)
Total		($332,844,168)

(5) Investment tax credit:

(i) Realized: $0

(ii) Amortized – Pre-Revenue Act of 1971: $0

(iii) Amortized – Revenue Act of 1971: ($1,846,202)

(6) State operating income taxes deferred – accelerated tax depreciation:

Account 410102	$39,454,586
Account 411102	($15,793,629)
Total	$23,660,957

State operating income taxes deferred – other:

Account 410102	$12,099,182
Account 411102	($16,540,815)
Total	($4,441,633)

The ($4,441,633) 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		$1,153,593
Income credits:		
From state "depreciation" above	Account 411102	($15,793,629)
From state "other" above	Account 411102	($16,540,815)
Total		($32,334,444)

(7) See reconciliation attached.

(8) See reconciliation attached.

(9) The 2015 pro forma federal and state income tax returns are attached and are provided under seal. A Petition for Confidential Protection of this information is filed simultaneously herewith.

(10) Franchise fees are a pass through from customers remitted by the Company to the city or municipality; therefore, they are not included in the forecasted test year. The below information is for calendar year 2015.

See Attachment 1. Franchise payments remitted to each franchise location are based on 3.00% of the total residential and commercial electric sales generated for the period on customer accounts located within the boundaries of that franchise location.

See Attachment 2. Franchise payments remitted to each franchise location are based on 3.00% of the total retail electric sales (i.e., residential, commercial, industrial, and public authority) generated for the period on customer accounts located within the boundaries of that franchise location.

See Attachment 3. Franchise payments remitted to each franchise location are based on a franchise percentage other than 3.00%. The franchise fee percentages listed in the attachment are applied to total retail electric sales (i.e., residential, commercial, industrial, and public authority) generated for the period on customer accounts located within the boundaries of that franchise location.

b. See attached.

Kentucky Utilities Company
Case No. 2016-00370
Reconciliation of Book Net Income and Federal Taxable Income
12ME 12/31/15

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating Kentucky Retail (d)	Operating Other Jurisdictional (e)
1.	Net income per books	233,317,008	2,638,835	208,130,688	22,547,486
2.	Add income taxes:				
3.	Federal income tax - current	(19,453,420)		(17,625,902)	(1,827,518)
4.	Federal income tax - deferred depreciation	263,974,097		239,175,510	24,798,587
5.	Federal income tax - deferred other	(121,865,784)		(110,417,315)	(11,448,469)
6.	Investment tax credit adjustment	(1,846,202)	(1,846,202)		0
7.	Federal income taxes charged to other income and deductions	(1,020,677)	(1,020,677)		
8.	State income taxes	20,372,917		18,459,018	1,913,898
9.	State income taxes charged to other income and deductions	(186,142)	(186,142)		
10.	Total	373,291,797	(414,186)	337,721,999	35,983,984
11.	Flow through items:				
12.	Add: AFUDC equity flowback	988,406		0	988,406
13.	Deduct: AFUDC equity provision	1,975,811		0	1,975,811
14.	Book taxable income	372,304,392	(414,186)	337,721,999	34,996,579
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	333,382,134	716,132	295,906,625	36,759,377
17.	Deduct (See Below)	765,983,941	3,846,973	670,054,113	92,082,855
18.	Taxable income per return	(60,297,415)	(3,545,027)	(36,425,489)	(20,326,899)

Differences between book taxable income and taxable income per tax return

	Add:				
19.	Capitalized Interest & Cont In Aid Const	20,609,162		18,333,908	2,275,254
20.	Deferred Rent Payable	42,545		38,357	4,188
21.	Demand Side Management	3,315,514		3,315,514	0
22.	Emission Allowances	18,516		16,225	2,291
23.	Fuel Adjustment Clause	14,183,000		14,183,000	0
24.	Loss on Reacquired Debt – Amortization	683,508		608,049	75,459
25.	Meals and Entertainment (50%)	316,370		281,443	34,927
26.	MISO Exit Fees	153,238		134,274	18,964
27.	Federal Net Operating Loss	278,502,822		247,756,075	30,746,747
28.	Non-Deductible Business Expenses	487,480	487,480		0
29.	Obsolete Inventory	1,500,000		1,334,400	165,600
30.	Over/Under Collections - VA	1,718,000			1,718,000
31.	Pension	2,221,023		2,002,391	218,632
32.	Performance Incentive	1,479,924		1,334,244	145,680
33.	Regulatory Expenses	315,658		241,773	73,885
34.	State Income Tax Expense	224,662	224,662		0
35.	Storm Damages - 2009 Winter Storm	5,723,676		5,723,676	0
36.	Storm Damages - VA Mountain Storm	1,208,334			1,208,334
37.	Workers Compensation	293,048		264,201	28,847
38.	Other	385,654	3,990	339,096	42,568
		333,382,134	716,132	295,906,625	36,759,377
	Deduct:				
39.	Bad Debt Reserve	585,623		521,908	63,715
40.	Bonus Depreciation	503,061,568		446,953,660	56,107,908
41.	Capitalized Property Tax	215,457		191,671	23,786
42.	Contingent Liabilites	1,293,746		1,166,393	127,353
43.	Cost of Removal	25,059,748		22,293,149	2,766,599
44.	Customer Advances For Construction	249,760		249,760	0
45.	Environmental Cost Recovery	10,253,000		10,253,000	0
46.	Equity in Subsidiary Earnings - EEI	646,000	646,000		0
47.	FAS 106 Subsidy	400,000		360,625	39,375
48.	Green River Rugulatory Asset	6,457,622		6,457,622	0
49.	Interest Rate Swaps	44,499,577		39,586,818	4,912,759
50.	Post Employment Benefits	573,653		517,184	56,469
51.	Post Retirement Benefits	2,087,601		1,882,103	205,498
52.	Life Insurance	3,200,973	3,200,973		0
53.	Method Life/Tax Depreciation	118,232,517		105,045,704	13,186,814
54.	Muni True-Up Regulatory Liability	9,659,099			9,659,099
55.	Repair Deduction	37,214,480		33,063,842	4,150,638
56.	State Income Tax Expense	1,153,593	0	1,045,221	108,372
57.	State Tax Current	618,711	0	0	618,711
58.	Vacation Pay	181,249		163,407	17,842
59.	Other	339,964	0	302,047	37,917
		765,983,941	3,846,973	670,054,113	92,082,855

Kentucky Utilities Company
Case No. 2016-00370
Reconciliation of Book Net Income and State Taxable Income
12ME 12/31/15

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating Kentucky Retail (d)	Operating Other Jurisdictional (e)
1.	Net income per books	233,317,008	2,638,835	208,130,688	22,547,486
2.	Add income taxes:				
3.	Federal income tax - current	(19,453,420)		(17,625,902)	(1,827,518)
4.	Federal income tax - deferred depreciation	263,974,097		239,175,510	24,798,587
5.	Federal income tax - deferred other	(121,865,784)		(110,417,315)	(11,448,469)
6.	Investment tax credit adjustment	(1,846,202)	(1,846,202)	0	0
7.	Federal income taxes charged to other income and deductions	(1,020,677)	(1,020,677)	0	
8.	State income taxes	20,372,917		18,459,018	1,913,898
9.	State income taxes charged to other income and deductions	(186,142)	(186,142)	0	
10.	Total	373,291,797	(414,186)	337,721,999	35,983,984
11.	Flow through items:				
12.	Add: AFUDC equity flowback	988,406		0	988,406
13.	Deduct: AFUDC equity provision	1,975,811		0	1,975,811
14.	Book taxable income	372,304,392	(414,186)	337,721,999	34,996,579
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	54,654,650	491,470	48,154,095	6,009,086
17.	Deduct (See Below)	383,865,082	3,846,973	331,045,081	48,973,028
18.	Taxable income per return	43,093,960	(3,769,689)	54,831,012	(7,967,363)

Differences between book taxable income and taxable income per tax return

	Add:				
19.	Capitalized Interest & Cont In Aid Const	20,609,162		18,333,908	2,275,254
20.	Deferred Rent Payable	42,545		38,357	4,188
21.	Demand Side Management	3,315,514		3,315,514	0
22.	Emission Allowances	18,516		16,225	2,291
23.	Fuel Adjustment Clause	14,183,000		14,183,000	0
24.	Loss on Reacquired Debt – Amortization	683,508		608,049	75,459
25.	Meals and Entertainment (50%)	316,370		281,443	34,927
26.	MISO Exit Fees	153,238		134,274	18,964
27.	Non-Deductible Business Expenses	487,480	487,480		0
28.	Obsolete Inventory	1,500,000		1,334,400	165,600
29.	Over/Under Collections - VA	1,718,000			1,718,000
30.	Pension	2,221,023		2,002,391	218,632
31.	Performance Incentive	1,479,924		1,334,244	145,680
32.	Regulatory Expenses	315,658		241,773	73,885
33.	Storm Damages - 2009 Winter Storm	5,723,676		5,723,676	0
34.	Storm Damages - VA Mountain Storm	1,208,334			1,208,334
35.	Workers Compensation	293,048		264,201	28,847
36.	Other	385,654	3,990	342,641	39,024
		54,654,650	491,470	48,154,095	6,009,086
	Deduct:				
37.	Bad Debt Reserve	585,623		521,908	63,715
38.	Capitalized Property Tax	215,457		191,671	23,786
39.	Contingent Liabilites	1,293,746		1,150,916	142,830
40.	Cost of Removal	25,059,748		22,293,149	2,766,599
41.	Customer Advances For Construction	249,760		249,760	0
42.	Environmental Cost Recovery	10,253,000		10,253,000	0
43.	Equity in Subsidiary Earnings - EEI	646,000	646,000		0
44.	FAS 106 Subsidy	400,000		360,625	39,375
45.	Green River Rugulatory Asset	6,457,622		6,457,622	0
46.	Interest Rate Swaps	44,499,577		39,586,818	4,912,759
47.	Post Employment Benefits	573,653		517,184	56,469
48.	Post Retirement Benefits	2,087,601		1,882,103	205,498
49.	Life Insurance	3,200,973	3,200,973		0
50.	Manufacturing Deduction - Sec. 199	1,875,809		1,643,667	232,142
51.	Method Life/Tax Depreciation	239,071,722		212,407,364	26,664,359
52.	Muni True-Up Regulatory Liability	9,659,099			9,659,099
53.	Repair Deduction	37,214,480		33,063,842	4,150,638
54.	Vacation Pay	181,249		163,407	17,842
55.	Other	339,963	0	302,046	37,917
		383,865,082	3,846,973	331,045,081	48,973,028

PROFORMA RETURN

Form **1120** Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2015 or tax year beginning _____, ending _____

▶ Information about Form 1120 and its separate instructions is at *www.irs.gov/form1120.*

OMB No. 1545-0123

2015

A Check if:	TYPE OR PRINT	B Employer identification number
1a Consolidated return (attach Form 851) . . .	Name: Kentucky Utilities Company	61-0247570
b Life/nonlife consolidated return . . .	Number, street, and room or suite no. If a P.O. box, see instructions.: P. O. Box 32010	C Date incorporated: 08/01/1912
2 Personal holding co. (attach Sch. PH) . .	City or town, state, or province, country, and ZIP or foreign postal code: Louisville, KY 40232	D Total assets (see instructions): $ [redacted]
3 Personal service corp. (see instructions)		
4 Schedule M-3 attached X	E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change	

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 45

720
41A720
Department of Revenue
▶ See instructions.
Taxable period beginning 01/01, 2015, and ending 12/31, 2015

Kentucky
UNBRIDLED SPIRIT

PROFORMA RETURN

A 012501
Kentucky Corporation/LLET Account Number

KENTUCKY CORPORATION INCOME TAX AND LLET RETURN 2015

B Check applicable box(es): LLET
Receipts Method
- [ ] Gross Receipts
- [ ] Gross Profits
- [X] $175 minimum

Nonfiling Status Code
Enter Code 10

C Income Tax Return
- [X] Separate
- [ ] Mandatory NEXUS

Nonfiling Status Code
Enter Code

D Federal Identification Number: 61-0247570

Taxable Year Ending 12 / 15 (Mo. / Yr.)

Name of Corporation: Kentucky Utilities Company

Kentucky Secretary of State Organization Number: 0028494

Number and Street: P. O. Box 32010

City	State	ZIP Code	Telephone Number
Louisville	KY	40232	502-627-2685

State and Date of Incorporation: KY 08/01/1912

E Name of Common Parent: LG&E and KU Energy LLC
Kentucky Corporation/LLET Account Number: 052712

Principal Business Activity in KY: Electric Utility

F Check if applicable:
- [ ] Initial return
- [ ] Final return (Complete Part IV)
- [ ] Short-period return (Complete Part IV)
- [ ] Change of name
- [ ] Change of address
- [ ] Change of accounting period

NAICS Code Number (Relating to Kentucky Activity) (See www.census.gov): 221100

G Check if applicable:
- [ ] Amended return
- [ ] Amended return-RAR

Provide explanation of changes in Part V - Explanation of Amended Return Changes.

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 20

PROFORMA RETURN

FORM 500
Department of Taxation
PO Box 1500
Richmond, VA 23218-1500

2015 Virginia Corporation Income Tax Return

Attention: Return must be filed electronically. Use this form only if you have an approved waiver.

Official Use Only

FISCAL or
SHORT Year Filer: **Beginning Date** _____, **2015; Ending Date** _____, _____

☐ **Short Year Return** ☐ **Change in Accounting Period**

By checking the box to the right, I (we) authorize the Department to discuss this return with the undersigned preparer. → ☐

FEIN 61-0247570	**Check all that apply:** ☐ **Initial Filer** ☐ **Name Change** ☐ **Mailing Address Change** ☐ **Physical Address Change**
Name Kentucky Utilities Company	
Mailing Address P. O. Box 32010	

City or Town	State	ZIP Code
Louisville	KY	40232

Physical Address (if different from Mailing Address)	Entity Type Code

Physical City or Town	State	ZIP Code	NAICS
			221100

Date Incorporated	State or Country of Incorporation	Description of Business Activity
08/01/1912	KY	Electric Utility

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 9

5Y5111 2.000

RV-R0011001 INTERNET (8-15)

TENNESSEE DEPARTMENT OF REVENUE
FRANCHISE, EXCISE TAX RETURN

Please do not staple

1062
FAE 170

Taxable Year	Account No.	FEIN
Beginning: 01/01/2015 Ending: 12/31/2015	317284990	61-0247570
	Due Date 04/15/2016	

CHECK APPROPRIATE BLOCK:

a.		Tennessee Domestic Corporation	i.		PLLC
b.	X	Foreign Corporation	j.		LP
c.		S Corporation	k.		LLP
d.		LLC	l.		RLLP
e.		Single Member LLC/individual	m.		PRLLP
f.		Single Member LLC/corporation	n.		Business Trust
g.		Single Member LLC/partnership	o.		Not-For-Profit
h.		Series LLC/Series	p.		Other _____

AMENDED RETURN, please check box at right. } ☐

FINAL RETURN for termination or withdrawal, please check box at right. } ☐

Application of Public Law 86-272 to Excise Tax, please check box at right. } ☐

Payment for this return was sent via EFT, please check box at right. } ☐

Taxpayer has made an election to calculate net worth per the provisions of Tenn. Code Ann. Section 67-4-2103(g)-(i), please check box at right. } ☐

Kentucky Utilities Company

P. O. Box 32010

Louisville

KY 40232

Enter the principal business activity code (NAICS) listed in federal IRC instructions that best describes the principal business activity in Tennessee. 221100

Date Tennessee Operations Began 01/30/1919

If you use a paid preparer and do not want forms mailed to you next year, check box at right. ☐

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 6

Kentucky Utilities Company
Case No. 2016-00370
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2015

Line No.	Franchise Location	2015
1.	AUGUSTA	$ 30,193
2.	BARLOW	15,666
3.	BEAVER DAM	80,377
4.	BONNIEVILLE	5,561
5.	BRADFORDSVILLE	7,250
6.	BREMEN	17,116
7.	BURNSIDE	27,749
8.	CALIFORNIA	2,102
9.	CAMARGO	24,965
10.	CAMPBELLSVILLE	187,130
11.	CARLISLE	40,603
12.	CLINTON	33,129
13.	COLUMBIA	127,462
14.	CORINTH	5,896
15.	CUMBERLAND	58,877
16.	DANVILLE	523,782
17.	DAWSON SPRINGS	55,679
18.	DIXON	19,498
19.	DRAKESBORO	13,482
20.	EDDYVILLE	50,690
21.	ELIZABETHTOWN	608,625

Kentucky Utilities Company
Case No. 2016-00370
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2015

Line No.	Franchise Location	2015
22.	EUBANK	$ 8,620
23.	EVARTS	25,389
24.	FAIRFIELD	3,514
25.	FERGUSON	16,986
26.	FREDONIA	10,971
27.	GEORGETOWN	643,187
28.	GHENT	8,597
29.	GLENCOE	6,608
30.	HARLAN	104,744
31.	HARTFORD	57,506
32.	HODGENVILLE	64,418
33.	HORSE CAVE	61,176
34.	JEFFERSONVILLE	34,953
35.	KUTTAWA	21,948
36.	LA CENTER	29,924
37.	LIBERTY	70,327
38.	LIVERMORE	27,800
39.	LORETTO	20,097
40.	LOYALL	16,848
41.	LYNCH	21,195
42.	MACKVILLE	5,801

Kentucky Utilities Company
Case No. 2016-00370
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2015

Line No.	Franchise Location	2015
43.	MADISONVILLE	$ 121,392
44.	MANCHESTER	71,375
45.	MARION	90,203
46.	MAYSVILLE	318,854
47.	MENTOR	3,765
48.	MIDDLESBORO	331,750
49.	MILLERSBURG	25,801
50.	MILTON	6,042
51.	MORGANFIELD	90,751
52.	MORTONS GAP	16,629
53.	MT OLIVET	6,593
54.	MT STERLING	225,563
55.	NEBO	5,862
56.	NICHOLASVILLE	145,011
57.	NORTH MIDDLETOWN	14,331
58.	NORTONVILLE	28,423
59.	OWENTON	44,079
60.	OWINGSVILLE	38,724
61.	PARIS	119,895
62.	RAVENNA	13,004
63.	RICHMOND	734,315

Kentucky Utilities Company
Case No. 2016-00370
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2015

Line No.	Franchise Location	2015
64.	SADIEVILLE	$ 7,415
65.	SALEM	25,424
66.	SALT LICK	9,006
67.	SANDERS	5,086
68.	SCIENCE HILL	17,853
69.	SOMERSET	447,115
70.	SPARTA	3,866
71.	ST CHARLES	5,059
72.	STANFORD	74,938
73.	STURGIS	44,034
74.	WALLINS	2,914
75.	WHEATCROFT	3,956
76.	WHITE PLAINS	20,371
77.	WILLIAMSBURG	144,957
78.	WINCHESTER	501,260
79.	TOTAL	$ 6,962,057

Kentucky Utilities Company
Case No. 2016-00370
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2015

Line No.	Franchise Location	2015
1.	BEATTYVILLE*	$ 42,380
2.	BLOOMFIELD **	28,807
3.	BRODHEAD **	34,527
4.	BROOKSVILLE*	23,974
5.	BURGIN **	22,656
6.	BUTLER **	14,094
7.	CALHOUN*	33,436
8.	CANEYVILLE*	18,717
9.	CARROLLTON **	226,625
10.	CAVE CITY*	46,977
11.	CENTERTOWN*	12,769
12.	CENTRAL CITY*	187,901
13.	CLARKSON*	34,006
14.	CLAY	31,502
15.	COLUMBUS	5,566
16.	CORYDON*	16,696
17.	CRAB ORCHARD **	17,336
18.	CROFTON	19,186
19.	CYNTHIANA	179,292
20.	DOVER **	7,255
21.	EARLINGTON	43,791

* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2014.

** The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2015.

Kentucky Utilities Company
Case No. 2016-00370
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2015

Line No.	Franchise Location	2015
22.	EMINENCE*	$ 91,756
23.	FLEMINGSBURG*	87,541
24.	GERMANTOWN **	7,316
25.	GRATZ*	2,075
26.	GREENSBURG **	54,959
27.	GREENVILLE **	143,696
28.	HANSON*	39,198
29.	HUSTONVILLE **	8,542
30.	IRVINE*	64,038
31.	ISLAND*	11,226
32.	JAMESTOWN	76,565
33.	JUNCTION CITY	54,706
34.	KEVIL*	19,556
35.	LAGRANGE*	274,644
36.	LAKEVIEW HEIGHTS **	4,767
37.	LANCASTER*	109,340
38.	LAWRENCEBURG	263,347
39.	LEITCHFIELD	202,434
40.	LIVINGSTON **	3,743
41.	LONDON	486,084
42.	MCHENRY	12,455

* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2014.

** The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2015.

Kentucky Utilities Company
Case No. 2016-00370
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2015

Line No.	Franchise Location	2015
43.	MIDWAY **	$ 51,200
44.	MOREHEAD **	188,673
45.	MT VERNON*	118,932
46.	MUNFORDVILLE*	66,473
47.	NEW CASTLE	24,917
48.	NEW HAVEN*	28,404
49.	PERRYVILLE **	17,415
50.	PINEVILLE*	76,109
51.	PLEASUREVILLE	17,003
52.	POWDERLY*	42,842
53.	PRESTONVILLE **	5,945
54.	RADCLIFF	309,042
55.	RUSSELL SPRINGS	177,305
56.	SACRAMENTO*	12,219
57.	SEBREE **	43,333
58.	SHARPSBURG **	5,540
59.	SIMPSONVILLE*	99,297
60.	SLAUGHTERS*	5,157
61.	SONORA*	18,811
62.	SPRINGFIELD	180,240
63.	STAMPING GROUND **	17,393

* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2014.

** The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2015.

Kentucky Utilities Company
Case No. 2016-00370
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2015

Line No.	Franchise Location	2015
64.	TAYLORSVILLE **	$ 25,703
65.	UNIONTOWN*	28,722
66.	UPTON*	18,272
67.	VINE GROVE	72,664
68.	WARSAW **	53,948
69.	WAVERLY*	6,984
70.	WICKLIFFE **	33,860
71.	WILMORE **	113,216
72.	WORTHVILLE **	4,754
73.	TOTAL	$ 4,929,854

* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2014.

** The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2015.

Kentucky Utilities Company
Case No. 2016-00370
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2015

Line No.	Franchise Location	2015	Franchise Percentage
1.	BEDFORD *	$ 18,621	2.3%
2.	BERRY *	6,165	3.5%
3.	CAMPBELLSBURG *	16,419	2.5%
4.	HARRODSBURG *	163,429	1.5%
5.	LEBANON	285,859	2.0%
6.	LEBANON JUNCTION	70,669	2.0%
7.	LEXINGTON	14,360,782	4.0%
8.	ROCKPORT *	6,844	4.0%
9.	SHELBYVILLE	256,732	2.1%
10.	SMITHFIELD	149	1.5%
11.	VERSAILLES	312,586	2.0%
12.	TOTAL	$ 15,498,255	

* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2015.

Kentucky Utilities Company
Case No. 2016-00370
Analysis of Other Operating Taxes
12 ME 12/31/15
"000" Omitted

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other (Note 1) (d)	Amounts Accrued (e)	Amounts Paid (f)
1	Kentucky Retail					
	(a) State Income	1,154		283	1,437	1,548
	(b) Franchise Fees			27,390	27,390	27,390
	(c) Ad valorem	22,793	190	20	23,003	21,989
	(d) Payroll (employers portion)	8,593	2,272	(4,691)	6,174	6,378
	(e) Other taxes	3,038	5,714		8,752	8,626
2	Total Retail [Line1(a) through L1(e)]	35,578	8,176	23,002	66,756	65,931
3	Other Jurisdictions	3,877	305	(532)	3,650	3,543
4	Total per books (L2 and L3)	39,455	8,481	22,470	70,406	69,474

Note 1: Amounts in the Charged to Other column d represent the following:

Line 1 a. State Income tax applicable to income and expense items recorded as Other Income and Deductions and FERC account 143.

Line 1 b. Franchise Fees recorded on the balance sheet in FERC account 241, Tax Collections Payable, these amounts are collected from customers and remitted to taxing authorities.

Line 1 c. Ad Valorem (Property) tax recorded to Other Income and Deductions.

Line 1 d. Payroll tax accrued on affiliated companies. For example, when an Energy Services employee does work for KU that employee's payroll taxes are charged to KU but the payroll tax liability and payment are recorded at Energy Services company.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 10, 2016

Case No. 2016-00370

Question No. 49

Responding Witness: Valerie L. Scott

Q-49. 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-49. See attached.

Kentucky Utilties Company

Case Number 2016-00370

Summary of Uncollectible Accounts Reserves

Year	Reserve Account Balance Beginning of Year	Charges to Reserve Account	Credits to Reserve Account	Current Year Provision	Reserve Account Balance End of Year	Percent of Provision to Total Revenue
	(a)	(b)	(c)	(d)	(e)	(f)
Total Company Operations						
2015	$ 2,084,655	$ 6,022,914	$ 497,489	$ 5,166,944	$ 1,726,174	0.30%
2014	$ 1,209,864	$ 7,158,972	$ 444,763	$ 7,589,000	$ 2,084,655	0.44%
2013	$ 2,177,234	$ 4,205,841	$ 519,519	$ 2,718,952	$ 1,209,864	0.17%
Kentucky Operations						
2015	$ 1,979,685	$ 5,590,828	$ 470,884	$ 4,749,960	$ 1,609,701	0.29%
2014	$ 1,123,759	$ 6,792,399	$ 424,022	$ 7,224,303	$ 1,979,685	0.44%
2013	$ 2,098,932	$ 3,909,929	$ 506,496	$ 2,428,260	$ 1,123,759	0.16%
Old Dominion Operations						
2015	$ 104,970	$ 432,086	$ 26,604	$ 416,984	$ 116,472	0.58%
2014	$ 86,105	$ 366,573	$ 20,741	$ 364,697	$ 104,970	0.46%
2013	$ 78,302	$ 295,912	$ 13,023	$ 290,692	$ 86,105	0.40%